

City of Piedmont
COUNCIL AGENDA REPORT

DATE: June 15, 2026

TO: Mayor and Council

FROM: Rosanna Bayon Moore, City Administrator

SUBJECT: Public Hearing on Proposed Budget for FY 2026-27, 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

Conduct the public hearing and take the following actions with regard to the FY 2026-27 Proposed Budget with a separate motion for each of the items:

- a. Adopt the following resolution which approves the FY 2026-27 Operating Budget and sets total appropriations at \$43,111,482 (Table 1, towards the end of the report).**

Resolved, that the City Council adopts the Proposed 2026-27 Operating Budget in the amount of \$43,111,482.

- b. Adopt the following resolution which approves the 2026-27 Other Funds Budget and sets total appropriations at \$21,295,825 (Table 1, towards the end of the report).**

Resolved, that the City Council adopts the Proposed 2026-27 Other Funds Budget in the amount of \$21,295,825.

- 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 2026-27 as presented in Attachment B.**

Resolved, that the population percentage increase for the County of Alameda be used for computing the 2026-27 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 2026-27.

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 XI(B) of the California Constitution, as amended by Proposition 111 and SB 88, the City Council does hereby establish the appropriation limit for 2026-27 of \$36,613,146.

e. Adopt the following resolution necessary to levy the Fiscal Year 2026-27 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 2026-27 tax year commencing July 1, 2026; 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 2026-27 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 2026-27 tax year in order to provide the municipal services required by the residents of the City; and

WHEREAS, this tax was supported by the March 2024 voter-approval renewal extending the term by 12 years and increasing the levy by 20%, effective July 1, 2025 and subsequent annual increases are capped at the lower of CPI or 4%; and

WHEREAS, the Bay Area (San Francisco-Oakland-Hayward) Consumer Price Index (CPI-U) for December 2025 increased by 3.0% from the previous 12 months (December 2024); and

WHEREAS, after reviewing the financial and tax data available, the City Council determines after applying the 3.0% CPI that the amount to be raised by the Municipal Services Special Tax is estimated at a total of \$3,324,840 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 \$3,324,840 for the 2026-27 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.	\$ 753
5,000 to 9,999 sq. ft.	\$ 847
10,000 to 14,999 sq. ft.	\$ 978
15,000 to 20,000 sq. ft.	\$ 1,116
Over 20,000 sq. ft.	\$ 1,274

Commercial Properties	
0 to 10,000 sq. ft.	\$ 1,274
Over 10,000 sq. ft.	\$ 1,911
Multi-Family Residence per unit	\$ 522
Parcels Divided by Tax Code Area Line	\$ 772

f. Adopt the following resolution necessary to levy the Fiscal Year 2026-27 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 2026-27 tax year commencing July 1, 2026; 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 \$3,311,000; and

WHEREAS, under the provisions of Section 20E.3, the tax for the fiscal year beginning July 1, 2026 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 \$3,311,000 for the 2026-27 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 \$3,311,000 for the 2026-27 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.	\$ 736
5,000 to 9,999 sq. ft.	\$ 840
10,000 to 14,999 sq. ft.	\$ 969
15,000 to 20,000 sq. ft.	\$1,129
Over 20,000 sq. ft.	\$1,331
Commercial Properties	
0 to 10,000 sq. ft.	\$ 1,331
Over 10,000 sq. ft.	\$ 1,836
Multi-Family Residence per unit	\$ 612
Parcels Divided by Tax Code Area Line	\$ 736

BACKGROUND

The City Charter requires that a public hearing be held prior to adoption of the budget, the proposed 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 1, 2026 and was preceded by special meetings of the City Council budget workshop held on April 29, 2026.

At the June 1 discussion, staff were directed to review the following items:

- Dog License Fee Structure – The Off Leash Dog Fines have been revised to incorporate the progressive penalty structure as discussed.
- Facilities Rental Fee Study – Staff proposes returning to the Council as part of the FY 2025-26 Year-End Report with a recommended scope of work, project budget, and timeline for conducting a comprehensive facilities rental fee study.

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 FY 2026-27 Proposed Budget projects an Operating Net Income of \$0.7 million in the General Fund. After Capital Transfers of \$1.0 million to the Facilities Maintenance Fund, and \$0.75 million (grant funds) to the Capital Improvement Fund, the General Fund will experience a Net Loss estimated at \$1.1 million, which results in a projected ending General Fund Balance of \$6.8 million, or 17% of operating expenditures.

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

In spring 2026, the City Council convened a Budget Study Session to review the City's financial position and establish priorities for the coming fiscal year. The City Council reaffirmed five overarching goals that continue to guide budget development:

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 FY 2026-27 budget is guided by a consistent philosophy: deliver excellent public services today without compromising the City's ability to do so in the future. Several structural factors will shape long-term fiscal planning:

- **Revenue concentration:** Approximately 65–67% of General Fund revenue is property-related, making the City's financial position directly and substantially tied to real estate market conditions. This is not simply a budgeting footnote — it is the single most consequential risk in the City's fiscal profile. A sustained downturn in the volume of home sales or assessed values has the potential to compress revenues and, at the same time, certain cost increases are outside of local control. The City has limited capacity to absorb such a shock without drawing down reserves or identifying new revenue sources. Staff will maintain conservative revenue assumptions and continue monitoring market indicators closely.
- **Real Property Transfer Tax rate:** The City Council is actively exploring an increase to the Real Property Transfer Tax rate as a potential tool to address the identified funding gap for capital infrastructure needs. Piedmont's current rate has not kept pace with the growing cost of maintaining and replacing aging facilities, buildings, and infrastructure systems. A rate adjustment, if approved by voters, would improve funding for the Capital Improvement Program. This subject is complicated by a pending statewide ballot initiative that, if passed, would eliminate local transfer tax authority beginning December 31, 2028. The Council will consider next steps as a matter of public policy in FY 2026-27.
- **Pending labor agreements:** Negotiations with the Piedmont Firefighters Association remain active. Until agreements are finalized, the budget carries inherent personnel cost uncertainty. Final compensation costs are unknown. Given that personnel costs represent 65% of General Fund expenditures, the fiscal impact of these negotiations is material.
- **Pension cost trajectory:** UAL payments are projected to increase at an average rate of ~9% annually through approximately FY 2032 before beginning to stabilize. The Pension Rate Stabilization Fund provides an important buffer, and the City will evaluate discretionary contributions when fiscal conditions permit.
- **Deferred infrastructure:** The Budget Advisory and Financial Planning Committee has consistently called on the City to further quantify future infrastructure costs — particularly for aging buildings, storm drain systems, and roads. Developing a comprehensive long-range capital plan is a priority for the coming year, and the Transfer Tax rate discussion is directly connected to the City's ability to fund that plan without further pressure on the General Fund.
- **Federal and State policy uncertainty:** Changes to federal programs and tariff-driven cost increases for construction materials introduce planning challenges. Staff will continue to actively pursue external grant funding and adjust capital project assumptions as conditions evolve.
- **Pressures on the real estate transfer tax beyond local control:** If the statewide ballot initiative passes this November, the loss of 10% of revenues would dramatically impact essential services. Public education and contingency planning are essential.

- **Retiree medical obligations:** Retiree medical premiums are projected to increase to \$1.26 million in FY 2026-27 and will continue to grow as additional employees retire. The OPEB Trust Fund is a direct response to this long-term liability.

The projected ending General Fund balance of approximately \$6.8 million (17% of operating expenditure) approaches the City's target reserve range and provides meaningful protection against economic disruption.

A YEAR OF TRANSITIONS AND CONCURRENT DEMANDS

FY 2026-27 is not a routine budget year. The City of Piedmont has many irons in the fire, and this fiscal year spans a period when numerous transitions, projects, and activities are already underway or will soon be in full swing simultaneously. Meanwhile, the City must navigate the loss of experienced staff across multiple departments, as many long-time employees reach retirement. Managing this level of concurrent demands — while maintaining high-quality day-to-day services — requires exceptional organizational focus and disciplined resource allocation.

Significant leadership focus will be required to successfully navigate major staff transitions. Following the retirement of the City's longtime Planning & Building Director in May 2026, recruitment efforts to fill this key executive role are in progress. The new Planning & Building Director will join a department in transition, as staffing is being restructured in response to a staffing study and operational analysis conducted in 2025. The City will also be hiring a new Human Resources Manager, Public Works Director, and Police Support Services Commander, two senior staff positions that play pivotal roles in the agency's steady and healthy operation. Recruiting, onboarding, and integrating strong leaders into these positions will be a top priority in FY 2026-27, and the transition period will require deliberate attention to ensure continuity of service and momentum on ongoing projects.

At the same time, the City is commencing aquatics operations at the new all-electric Community Pool, pursuing housing in Moraga Canyon, completing the final phases of sewer rehabilitation required by Consent Decree, planning for long-range capital projects, developing financing strategies for the Capital Improvement Program (CIP), and responding to an unpredictable federal and state policy environment. Each of these demands would be significant on its own; together, they represent a uniquely complex environment for operations and service delivery.

This budget reflects a realistic assessment of organizational capacity. It does not overcommit resources or assume that all initiatives can advance at full pace simultaneously. Where priorities must be sequenced, staff will return to the Council with recommendations.

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 101 full-time positions budgeted in Fiscal Year 2025-26. The 101 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 19 filled, and two vacant Firefighter/Paramedic positions, for a vacancy rate of 9.52%. We are currently recruiting to fill the open positions. Second-round interviews are scheduled for June 22.

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 Officers has 17 budgeted sworn positions, consisting of 13 Police Officers and four Police Sergeants. Of the 17 positions, two are currently vacant at the Police Officer level and one at the Sergeant level, resulting in a vacancy rate of 17.65%. The City conducts ongoing recruitments for entry-level, academy graduate, and lateral Police Officer positions. At present, two lateral Police Officer candidates are in the background investigation process, and the City is currently recruiting for Police Sergeant, with an application closing date of June 15, 2026.

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.

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 are three vacancies in the General Unit for Dispatchers, resulting in a total vacancy rate of 18.75%. A lateral Dispatcher candidate has accepted the City's job offer and will begin employment in June. Additionally, one lateral Dispatcher and two new entry levels are in backgrounds. To temporarily address the staffing shortage, the City has recruited lateral Dispatchers to work on a per-diem basis as needed.

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 44 positions. There are currently four vacancies, resulting in a vacancy rate of 9.09%. Two new job classifications were recently approved by City Council at its meeting on April 21, 2026. A start date for one is anticipated in late June. Recruitment for the other vacancy is currently pending. The remaining two vacant positions are temporarily staffed with interim personnel while active recruitments are underway.

Budgeted Filled and Vacant Position Report Summary

Bargaining Unit	FTE	Vacancies	Vacancy Rate
Firefighters	21	2	9.5%
Fire Captains	3	0	0.0%
Police Officers	17	3	17.6%
SEIU	16	2	12.5%
Unrepresented	44	3	6.8%
Totals:	101	10	9.9%

Currently, the City has not identified any necessary changes to policies, procedures, and recruitment activities that are leading to clear obstacles in the recruitment process. However, the City remains committed to evaluating potential improvements, including consideration of recruitment and retention issues during negotiations with represented employee groups as part of broader compensation and workforce discussions.

GENERAL FUND REVENUES

The FY 2026-27 Proposed Budget projects total General Fund revenues of **\$41,198,740**, compared to a projected actual of \$40,650,350 in the current fiscal year, an increase of approximately \$548,390 or 1.3%. The next table provides a detailed analysis by revenue category:

Revenue Category	Actual 2024-25	Projected 2025-26	Proposed 2026-27	Budget % Change
Property Taxes	\$ 18,920,860	\$ 19,601,900	\$ 20,159,000	2.8%
Property Tax – Secured	17,584,805	18,226,900	18,784,000	3.1%
Property Tax – Unsecured	929,689	970,000	970,000	0.0%
Supplemental Assessment	394,525	400,000	400,000	0.0%
Delinquent Taxes & Penalties	11,840	5,000	5,000	0.0%
Real Property Transfer Tax	4,515,282	4,500,000	4,200,000	-6.7%
Parcel Tax (Measure F)	2,690,645	3,228,000	3,324,840	3.0%
Other Taxes & Franchises	3,085,998	3,087,800	3,160,100	2.3%
Licenses & Permits	871,887	865,000	872,000	0.8%
Use of Money/Property	1,005,738	1,207,300	1,044,300	-13.5%
Revenue from Other Agencies	4,187,687	2,654,050	2,960,500	11.5%
Charges for Current Services	5,543,582	5,325,300	5,378,000	1.0%
Other Revenue	164,911	181,000	100,000	-44.8%
TOTAL GF REVENUE	\$ 40,986,590	\$ 40,650,350	\$ 41,198,740	1.3%

Property-Related Taxes

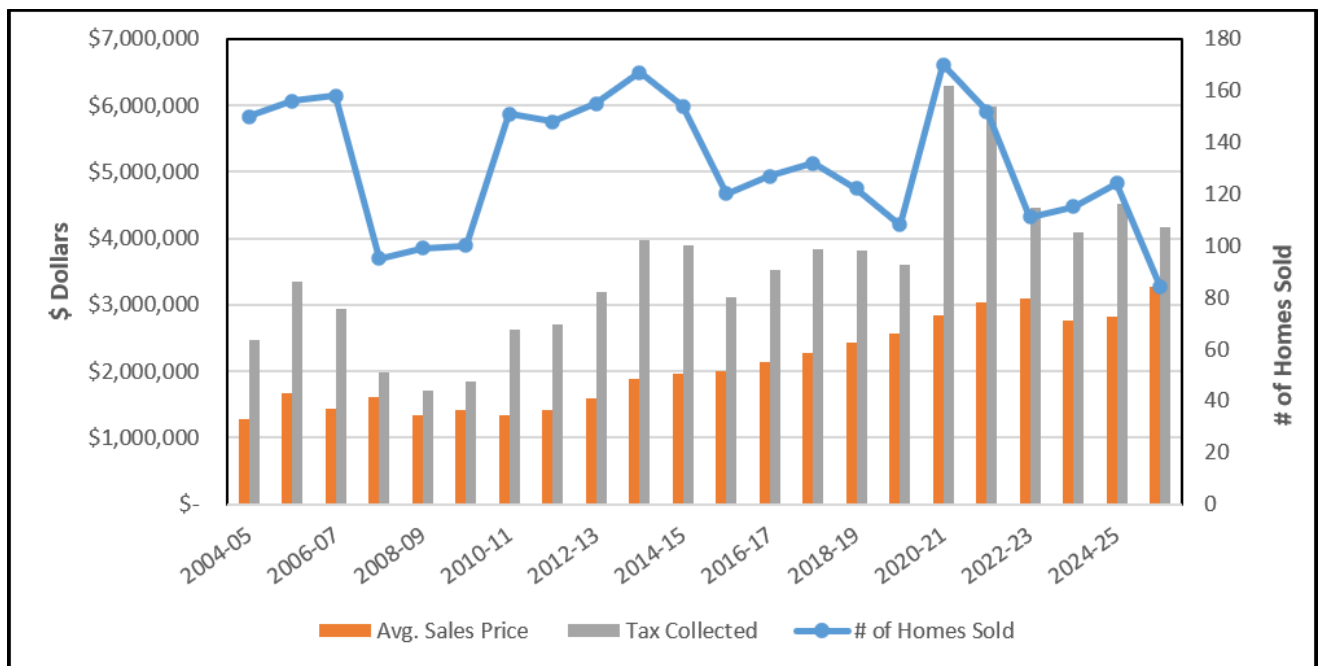
\$26.3 million (64% of General Fund revenues). Property-related taxes are by far the City's dominant revenue source — and its greatest fiscal vulnerability. Two out of every three dollars of General Fund revenue depends on the health of Piedmont's real estate market. This concentration is a structural risk that warrants constant attention, particularly in an environment of elevated interest rates, national economic uncertainty, and the potential for federal policy changes that ripple through local housing markets.

REVENUE CATEGORY	FY 2025-26 PROJECTION	FY 2026-27 PROPOSED	VARIANCE	% Change
PARCEL TAX	\$ 3,228,000	\$ 3,324,840	\$ 96,840	3%
PARAMEDIC TAX	\$ 69,500	\$ 69,500	\$ -	0%
WATER USER TAX	\$ 45,000	\$ 45,000	\$ -	0%
TOTAL	\$ 3,342,500	\$ 3,439,340	\$ 96,840	3%

- Property Tax (secured, unsecured, and supplemental) is budgeted at \$20.2 million, a 3% increase consistent with Alameda County estimates.
- Motor Vehicle License Fee (MVLFF) / Homeowners Tax Relief is budgeted at \$1,971,000, which represents a 3% increase over the prior year.
- Real Property Transfer Tax is conservatively estimated at \$4.2 million, flat to the prior year budget. Transfer tax revenues are projected to exceed \$4.5 million in FY 2025-26 but remains acutely sensitive to transaction volume and financing conditions. During the last major recession, transfer tax receipts fell by 40% and did not recover for four years.

The City continues to budget this source with significant caution, and any sustained softening in the real estate market would put immediate pressure on the General Fund.

The chart below illustrates the volatility of the housing market over the last several years (FY 2025-26 is estimated):



City Services Taxes

REVENUE CATEGORY	FY 2025-26 PROJECTION		FY 2026-27 PROPOSED		VARIANCE	% Change
PARCEL TAX	\$	3,228,000	\$	3,324,840	\$ 96,840	3%
PARAMEDIC TAX	\$	69,500	\$	69,500	\$ -	0%
WATER USER TAX	\$	45,000	\$	45,000	\$ -	0%
TOTAL	\$	3,342,500	\$	3,439,340	\$ 96,840	3%

- Parcel Tax revenue is projected at \$3.3 million, or 3% over prior year. This tax was supported by the March 2024 voter-approved renewal, extending the term by 12 years and increasing the levy by 20%, effective July 1, 2025. Subsequent annual increases are capped at 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.

Other Taxes and Franchises

\$3.2 million. This category includes Sales and Use Tax (\$215,000), Business License Tax (\$410,000, a 17% increase over last year due to outsourcing), Real Estate Rental Tax (\$375,000), Utility User Taxes (\$1.6 million, reflecting anticipated PG&E rate increases), and Franchise Fees (\$606,000, a 2% increase over the current year projection).

Building Permits, Planning Fees, and Charges for Services

\$2.1 million. This category consists of the following construction related activities: Building Permits, Planning Fees, Plan Check Fees, General Plan Maintenance Fee, and Records Management Fees. This represents an increase of 2% primarily due to increase in fees and a modest increase in volume.

Revenue from Other Agencies

\$3.0 million. This category includes Motor Vehicle License Fees (\$1.9 million), State grants (\$0.2 million), and County contributions, including \$750,000 in County grants. ARPA funds, which provided significant one-time revenues in prior years, are no longer a factor in the FY 2026-27 budget.

Interest Earnings and Other Revenue

\$1.1 million. Interest earnings are conservatively budgeted at \$400,000, reflecting an expectation of moderating rates relative to recent levels. Community Hall and facility rentals contribute approximately \$640,000.

GENERAL FUND EXPENDITURES

Total General Fund expenditures are budgeted at **\$41,540,678**, an increase of approximately \$1.1 million or 3% over the FY 2025-26 adopted budget, and 6.2% over the year-end projections. In developing the Proposed Budget, the City continues efforts to control and contain operating costs in all departments.

EXPENDITURE CATEGORY	FY 2025-26 PROJECTION	FY 2026-27 PROPOSED	VARIANCE	% Change
PERSONNEL COSTS	\$ 25,785,105	\$ 27,060,238	\$ 1,275,133	4.9%
MAINTENANCE & OPS	\$ 8,759,894	\$ 9,295,455	\$ 535,561	6.1%
NON- DEPARTMENTAL	\$ 4,405,285	\$ 4,784,985	\$ 379,700	8.6%
AQUATIC SUBSIDY	\$ 200,000	\$ 400,000	\$ 200,000	100.0%
TOTAL	\$ 39,150,284	\$ 41,540,678	\$ 2,390,394	6.1%

* FY2026-27 includes a General Fund subsidy for the Aquatics Fund for a full-year of operations.

Personnel Costs

Personnel costs, the largest expenditure category at approximately 65% of the total, drive the majority of this increase. Personnel-related costs — salaries, benefits, and retirement — are budgeted at approximately \$27.1 million, or 5% over current year projections.

Personnel Budget by Type

CATEGORY	FY 2025-26 PROJECTION	FY 2026-27 PROPOSED	VARIANCE	% Change
WAGES	\$ 17,487,060	\$ 17,632,397	\$ 145,337	0.8%
BENEFITS - RETIREMENT	\$ 5,288,570	\$ 5,759,495	\$ 470,925	8.9%
BENEFITS - HEALTH	\$ 2,085,390	\$ 2,658,146	\$ 572,756	27.5%
BENEFITS - OTHER	\$ 924,215	\$ 1,010,200	\$ 85,985	9.3%
TOTAL	\$ 25,785,235	\$ 27,060,238	\$ 1,275,003	4.9%

Personnel Budget by Department

Department / Category	FY 2025-26 Projection	FY 2026-27 Proposed	Variance	% Change
Administration	\$ 2,162,580	\$ 2,228,784	\$ 66,204	3.1%
Communications	\$ 394,900	\$ 404,960	\$ 10,060	2.5%
Public Works	\$ 2,546,655	\$ 2,436,992	\$ (109,663)	-4.3%
Planning & Building	\$ 1,950,030	\$ 2,117,286	\$ 167,256	8.6%
Recreation	\$ 2,231,725	\$ 2,370,290	\$ 138,565	6.2%
Police	\$ 7,620,025	\$ 8,611,763	\$ 991,738	13.0%
Fire	\$ 8,879,190	\$ 8,890,163	\$ 10,973	0.1%
TOTAL PERSONNEL	\$ 25,785,105	\$ 27,060,238	\$ 1,275,133	4.9%

The salaries for FY 2026-27 are budgeted at \$17,632,397. The increase reflects higher overtime costs in the Fire Department due to employees on long-term leave, in the Fire Academy, and two current vacancies. Part-time costs in the Planning and Building Department have declined due to implementation of the recommendations of the staffing study in FY 2026-27.

FY 2026-27 is the second year of the four-year agreements entered into with all bargaining units, except Piedmont Firefighters. 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 \$572,756 over last year. The increase is primarily due to an assumed 5.0% increase in premium rates and the assumption of full staffing. Vacancies are budgeted at maximum benefits for employee plus family coverage.
- Retirement - Employee retirement costs are projected to increase \$470,925 or 9% over prior year, as shown in the table below.

RETIREMENT COSTS	FY 2026-27		FY 2025-26	
	Projected	% of Total	Projected	% of Total
Normal Cost	\$ 2,196,700	38%	\$ 2,169,500	41%
Cost Share	(362,700)	-6%	(418,900)	-8%
Net Normal Cost	1,834,000	32%	1,750,600	33%
Unfunded Accrued Liability (UAL)	3,925,500	68%	3,537,900	67%
Total	\$ 5,759,500	100%	\$ 5,288,500	100%

- CalPERS Normal Cost increased approximately 1.5% over the prior year, in part due to two new full-time positions in Planning & Building and the assumption of full departmental staffing.
- Unfunded Accrued Liability (UAL) payments increased 11% to approximately \$4 million. UAL payments are projected to increase at an average rate of approximately 9% annually through FY 2032, then begin to flatten as Tier 1 employees retire and structural reforms take hold.
- As Tier 1 CalPERS employees retire and are replaced by employees in lower-benefit Tier 2, the City's blended contribution rate will gradually decline over time — a structural improvement that reflects the benefit reforms negotiated in prior years.

Maintenance and Operations

Maintenance and operations costs are budgeted at \$9,245,455, representing approximately 22% of the budget, and account for major expenses, including:

- Employee-related – Conferences, travel, training, and memberships
- Supplies – Department supplies
- Equipment – Vehicle maintenance and repair, fuel, and rentals
- Contract Services – Third-party recreation activity providers, legal, consulting, crossing guards
- Other – Public Works services (including street patching, landscaping, and tree pruning)
- Utilities

Department	FY 2025-26 Projection	FY 2026-27 Proposed	Variance	% Change
Administration	\$ 2,468,700	\$ 3,058,375	\$ 589,675.0	23.9%
Communication	\$ 132,000	\$ 58,400	\$ (73,600)	-55.8%
Public Works	\$ 2,017,000	\$ 2,278,500	\$ 261,500	13.0%
Planning & Building	\$ 476,165	\$ 386,975	\$ (89,190)	-18.7%
Recreation	\$ 1,973,838	\$ 1,914,500	\$ (59,338)	-3.0%
Police	\$ 1,138,815	\$ 1,111,300	\$ (27,515)	-2.4%
Fire	\$ 553,376	\$ 487,405	\$ (65,971)	-11.9%
TOTAL O&M	\$ 8,759,894	\$ 9,295,455	\$ 535,561	6.1%

There is a 6% increase in the overall maintenance & operations budget compared to the current year projections. The key highlights include:

- This budget consolidates technology software, support, and consulting costs within the Administration budget to improve coordination, oversight, and overall management of the City's technology resources. O&M costs in both Police and Fire are reduced due to shifting their software-related costs to the IT budget.
- Public Works is up by \$261,500 due to anticipated increase in utility costs, janitorial supplies, equipment maintenance, miscellaneous repairs and hardware supplies.
- Planning & Building includes reduction in consulting services associated with 6th Cycle Housing Element related costs, along with the part-time staffing budget.
- Department supplies are up by 3.8% due to inflationary pressures.
- Utilities/telephone costs are up 3.5% to accommodate PG&E rate increases.

Non-Departmental Costs

Non-Departmental expenditure is budgeted at \$4,784,985, an increase of 8.7% from the prior year projections. The following table shows the primary components are:

CATEGORY	FY 2025-26 PROJECTION	FY 2026-27 PROPOSED	VARIANCE	% Change
Workers Compensation Ins	\$ 1,221,700	\$ 1,335,000	\$ 113,300	9.3%
Liability Insurance	\$ 1,698,000	\$ 1,814,000	\$ 116,000	6.8%
Retiree Medical Premiums	\$ 1,100,000	\$ 1,255,000	\$ 155,000	14.1%
Library	\$ 360,985	\$ 360,985	\$ -	0.0%
Miscellaneous	\$ 20,000	\$ 20,000	\$ -	0.0%
TOTAL	\$ 4,400,685	\$ 4,784,985	\$ 384,300	8.7%

- Workers' Compensation Insurance: \$1.3 million with an increase of \$113,300 over current year projection. A large number of claims in the last 18 months have been trending favorably in recent months. However, budget values are based on the experience of the past five years.
- Liability Insurance: \$1.9 million with an increase of \$116,000 over current year's projection based on flat premiums and assumption of lower claims. The cost in FY 2026 came below budget. Due to declining claims, outstanding liability is significantly lowered, collectively resulting lower projections for FY 2026-27.
- Retiree Medical Premiums: \$1.26 million, reflecting retirements in FY 2025-26, a 5% increase in premium rates, and estimated four retirements in FY 2026-27.
- Library Services: \$361,000, representing the City's annual contribution to the City of Oakland for library access, a 0% change from the prior year.

GENERAL FUND BALANCE SUMMARY

The General Fund is expected to start FY 2026-27 with an estimated beginning balance of \$7,877,354. The following table presents the complete General Fund outlook across three fiscal years. The General Fund is projected to end FY 2026-27 with a balance of \$6,840,405, representing 17% of operating expenditures — aligned with the City's range of approximately 17% to 20%.

General Fund	FY 2025-26 Projected	FY 2026-27 Proposed	FY 2027-28 Proposed
Beginning Fund Balance	\$7,293,843	\$7,877,354	\$6,840,405
Total Revenues	\$40,650,350	\$41,198,740	\$41,393,855
Total Expenditures	\$39,183,814	\$41,540,678	\$42,515,474
Transfers In	\$1,036,690	\$1,054,988	\$3,064,000
Transfers Out (Capital)	\$1,919,714	\$1,750,000	\$2,100,000
Projected Ending Fund Balance	\$7,877,354	\$6,840,405	\$6,682,786
FB % of Expenditures	20%	17%	16%

The General Fund budget includes a transfer of \$1.1 million to the Facilities Maintenance Fund for deferred maintenance and sidewalk repairs in FY 2026-27.

TEN-YEAR FISCAL PROJECTIONS

The ten-year forecast of revenues and expenditure assists in identifying long-range issues and informing future planning and decision making through FY20233-2024. The following table is a summary of the forecast:

	ACTUAL		PROJECTED								
	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33	FY 33-34
General Fund Begin Balance	\$ 7,423	\$ 8,527	\$ 7,294	\$ 7,877	\$ 6,840	\$ 6,682	\$ 7,058	\$ 8,403	\$ 7,671	\$ 8,130	\$ 8,664
Revenues	38,049	41,489	40,650	41,199	41,394	43,998	45,618	47,309	49,075	50,919	52,846
Growth rate - revenues	4.5%	9.0%	-2.0%	1.3%	0.5%	6.3%	3.7%	3.7%	3.7%	3.8%	3.8%
Operating Expenditures	31,943	32,972	34,583	36,356	37,177	39,117	40,895	41,861	42,374	43,461	44,572
Growth rate - expenditures	7.4%	3.2%	4.9%	5.1%	2.3%	5.2%	4.5%	2.4%	1.2%	2.6%	2.6%
Non Department Expenditure	4,039	4,478	4,401	4,785	4,938	5,200	4,055	4,290	4,538	4,801	5,079
Net Operating Transfers	1,009	1,011	837	655	2,664	2,195	2,428	961	995	1,031	1,068
Operating net income	3,076	5,050	2,503	713	1,942	1,876	3,095	2,118	3,159	3,688	4,262
Growth rate - operating income	-19.6%	64.2%	-50.4%	-71.5%	172.5%	-3.4%	65.0%	-31.6%	49.1%	16.8%	15.5%
Capital Transfers	1,972	6,283	1,920	1,750	2,100	1,500	1,750	2,850	2,700	3,155	4,013
Net income	1,104	-1,233	583	-1,037	-158	376	1,345	-732	459	533	249
Ending Balance	\$ 8,527	\$ 7,294	\$ 7,877	\$ 6,840	\$ 6,682	\$ 7,058	\$ 8,403	\$ 7,671	\$ 8,130	\$ 8,664	\$ 8,913
% operating expenditures	24%	19%	20%	17%	16%	16%	19%	17%	17%	18%	18%
% expenditures & debt svc	24%	19%	20%	16%	16%	16%	19%	17%	17%	18%	18%

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

Revenues

- Property Tax: Staff has budgeted a 3% increase for FY 2026-27 based on the preliminary assessed valuation report received from Alameda County. Going forward, the growth rate is projected to be 4.9% annually, which is the average increase over the prior 15 years. This is lower than the average increase over the past ten years of 6.2% as inflationary pressures and the resulting increase in interest rates have weakened the real estate market. Staff is projecting increases of 3% for both FY 2026-27 and FY 2027-28.
- Real Property Transfer Tax revenue is budgeted at \$4.2 million in FY 2026-27 and thereafter. The 5-year average is \$5.1 million, and 10-year average is \$4.3 million.
- Parcel Tax – Measure F was approved by voters on the March 2024 ballot. The initiative increased the tax by 20% and will be subject to voter approval every twelve years. The increased tax will be effective with FY 2026-27. Staff has assumed the tax will continue to be approved and has increased it each year by 3% (estimated CPI).
- The growth rate for all other revenue categories averages 3.2%.
- FY2026-27 includes a grant of \$750,000 from Alameda County for streets resurfacing.

Expenditure:

- FY2025-26 is the first of the four-year labor agreements with all bargaining units except the Piedmont Firefighters with whom the City executed a one-year agreement expiring June 30, 2026. In future years, salaries are estimated to increase 3% annually.

- Medical and other benefit costs assume a 4%-6% growth rate, which approximates the historical trend.
- Pension costs are based on an actuarial study prepared by Bartel and Associates. The CalPERS Board of Administration approved lowering the CalPERS discount rate assumption, the long-term rate of return, from 7.5% to 7.0% over three years beginning in 2018-19. Additionally, in July 2021, the discount rate was lowered to 6.8% as part of CalPERS portfolio risk mitigation strategy. The Bartel study assumes the rate will continue to decline and eventually settle around 6.0%. Staff is projecting pension costs to rise by approximately 28% over the next 5 years.
 - In 2018, the City established a Pension Rate Stabilization Trust with PARS to aid in funding future pension expenses. To date, \$3,750,000 has been contributed to the fund and the balance as of March 31, 2025, is over \$5.0 million. Staff does not recommend additional funding at this time.
 - To maintain a General Fund balance above 17% of expenditures, it is projected the City will need to begin paying a portion of the pension expenses via withdrawals from the PARS fund beginning in FY 2027-28 and ending in FY 2029-2030, at which point the fund would be exhausted.
- Operating expenses, other than personnel costs, are projected to grow at a rate of approximately 3% per year.

RECREATION DEPARTMENT / SCHOOLMATES / AQUATICS

While the Recreation Department operates within the General Fund, two major programs under its purview — Schoolmates and Aquatics — are accounted for in separate enterprise funds. Together, these programs represent significant City investments in recreation, childcare, wellness, and overall community quality of life:

Program / Fund	Actual FY 2024-25	Projected FY 2025-26	Proposed FY 2026-27	Forecast FY 2027-28
RECREATION - GF				
Revenues	\$4,015,317	\$4,097,600	\$4,152,300	\$4,152,300
Expenditures	4,193,032	4,205,563	4,284,790	4,355,273
Net Balance	(177,715)	(107,963)	(132,490)	(202,973)
SCHOOLMATES FUND				
Revenues	\$1,772,646	\$1,997,780	\$2,090,950	\$2,090,950
Total Expenditures	\$1,220,096	1,429,605	2,029,914	2,093,463
Est. Fund Balance (June 30)	\$2,556,548	\$3,124,723	\$3,185,759	\$3,183,245
AQUATICS FUND				
Revenue	-	\$429,600	\$2,065,300	\$2,113,300
Expenditures	-	730,000	2,457,432	2,507,643
General Fund Subsidy	200,000	200,000	400,000	400,000
Est. Fund Balance (June 30)	\$ 102,008	\$ 1,608	\$ 9,476	\$ 15,133

The Recreation Department budget of \$4.3 million (up 1.9%) reflects full programming. Staff targets the Recreation Department to be cost-neutral over time.

The Schoolmates Fund budget is projected to increase by 40% to \$2.0 million, which reflects the expanding demand for programming. The physical environment of each site presents space challenges that the City is working to creatively address on and off premises. The fund is estimated to close FY 2025-26 with a reserve of \$3.1 million.

The Aquatics Enterprise Fund transitions from construction to full operations in FY 2026-27, including a new full-time Pool Operations Technician position; the financial model projects subsidy independence by FY 2028-29.

COMMUNITY POOL: A ONCE-IN-A-GENERATION ACHIEVEMENT

Completion of an all-electric aquatics facility in a California municipal setting required a highly complex commissioning process. As such, the opening of the Piedmont Community Pool for public use is a defining accomplishment for the City Council and the broader Piedmont community. In November 2020, voters approved Measure UU, authorizing the sale of up to \$19.5 million in General Obligation bonds for construction of a new community pool. Following the City's award of an S&P "AAA" rating, \$19.5 million in bonds were sold in December 2021 at favorable interest rates; combined with accrued interest, bond proceeds provided \$25.2 million for the project.

Construction began in 2023. The project encountered substantial unforeseen challenges, including buried fuel tank remediation, groundwater intrusion and soil disposal requirements for the entire site. The project budget was augmented three times, bringing the total project cost to \$34.9 million, partially offset by:

- Approximately \$180,000 in estimated Inflation Reduction Act tax credits.
- Up to \$300,000 in reimbursements through the State's Removing or Upgrading Underground Storage Tanks (RUST) Program for fuel tank remediation.
- Private contributions totaling more than \$3 million from the Piedmont Recreational Facilities Organization (PRFO), the Kroeger Estate, and the Piedmont Beautification Foundation (PBF).
- A State of California grant and a long-term, no-interest loan in the amount of \$832,000 from CEDA and AVA Community Energy.
- Measure BB funds for roadway improvements in the amount of \$60,000.

The facility is now operational and focused on the delivery of year-round programming to the community. Operations are supported by two full-time staff, an Operations Technician, and approximately 80–90 part-time aquatics employees and contract instructors.

The FY 2026-27 Budget includes a General Fund aquatics subsidy of \$400,000, consistent with the adopted financial model. The initial year of operations will be a period of learning and adjustment, as the City seeks to balance competing demands for water access while best meeting overall community needs and ensuring long-term operational sustainability. The City's goal remains to reach full cost recovery by FY 2028-29 through disciplined management of programming, staffing levels, and fee structures.

INFRASTRUCTURE INVESTMENT & CAPITAL PROGRAM

Maintaining and improving the City's physical infrastructure — streets, parks, buildings, utilities, and equipment — is essential to sustaining service quality over the long term. The FY 2026-27 budget continues a multi-year commitment to capital investment across all fund types.

Major projects in the five-year program include:

- Recreation Building: Fire and Building Code upgrades, window replacement, and waterproofing improvements
- City Hall: window replacement, electrical upgrades, Code compliance improvements, and lower-level retrofit
- Fire Station: dormitory improvements, seismic upgrades, and Code improvements
- Police Department: upgrades to holding areas, property/storage/evidence/armory areas, and Fire and Building Code compliance improvements
- 801 Magnolia Avenue: ADA upgrades and roof replacement
- Green Infrastructure: Clean Water compliance project
- Parks and Tennis Courts: irrigation upgrades, playground replacement, Hampton & Linda/Beach turf replacement, continuous pathway repairs, & Hampton tennis court resurfacing
- Storm Drainage: ongoing inlet and pipeline repair, Pacific Avenue drainage improvements, and Ramona Avenue drainage improvements

Facility Capital Project Fund

Following the substantial capital investments of recent years — including the Community Pool, Dispatch Center, and a broad portfolio of park and civic facility projects — the Facility Capital Project Fund is projected to start FY 2026-27 with an estimated balance of \$4.9 million. Funding will be primarily from the General and Schoolmates Funds, when available. American Rescue Plan Act (ARPA) funds, previously allocated for use on the Police Dispatch Center project in accordance with City Council direction, are now exhausted.

Annual funding is determined based on available resources 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 17% to 20%.

FACILITIES CAPITAL	ACTUAL		FORECAST					
	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY30-31
Beginning Balance	\$ 10,797,969	\$ 10,457,363	\$ 9,849,211	\$ 4,909,019	\$ 2,724,019	\$ 812,019	\$ (9,811,981)	\$ (20,637,981)
General Fund Subsidy	\$ -	\$ 1,500,000			\$ 1,000,000			
ARPA Funding	322,066	1,497,984	319,714	-	-	-	-	-
Contributions / Other	-	122,223	150,000	45,000	245,000			
Interest	572,179	507,620	150,000	125,000	100,000	10,000	10,000	10,000
Total Revenue	\$ 894,245	\$ 3,627,827	\$ 619,714	\$ 170,000	\$ 1,345,000	\$ 10,000	\$ 10,000	\$ 10,000
Expenditures:								
Facilities	\$ (322,066)	\$ (1,958,225)	\$ (1,258,837)	\$ (1,325,000)	\$ (1,525,000)	\$ (8,250,000)	\$ (8,800,000)	\$ (12,850,000)
Parks	(421,667)	(470,574)	(1,042,995)	(665,000)	(830,000)	(1,950,000)	(950,000)	(1,600,000)
Tennis Courts	(27,741)	(224,970)	(22,663)	-	(20,000)	(250,000)	-	-
Sustainability	(43,184)	(19,087)	-	(190,000)	(382,000)	(34,000)	(36,000)	(38,000)
Storm Drains	(8,224)	(70,285)	(400,000)	(100,000)	(100,000)	(150,000)	(1,000,000)	(150,000)
Green Infrastructure	(200,000)	-	(1,700)	(75,000)	(400,000)	-	(50,000)	(200,000)
Community Pool	(207,204)	(1,487,393)	(2,823,394)	-	-	-	-	-
Miscellaneous	(4,765)	(5,445)	(10,317)	-	-	-	-	-
Total Expenditures	\$ (1,234,851)	\$ (4,235,979)	\$ (5,559,906)	\$ (2,355,000)	\$ (3,257,000)	\$ (10,634,000)	\$ (10,836,000)	\$ (14,838,000)
Ending Balance	\$ 10,457,363	\$ 9,849,211	\$ 4,909,019	\$ 2,724,019	\$ 812,019	\$ (9,811,981)	\$ (20,637,981)	\$ (35,465,981)

Facility Maintenance Fund

The City Council established the Facilities Maintenance Fund in 2013 to support a long-term strategy for maintaining and preserving City-owned facilities. In 2014, responsibility for facilities management was transferred from the Recreation Department to the Public Works Department. Since that time, staff has continued developing and refining a comprehensive facilities program addressing deferred maintenance, ongoing repair needs, and long-term lifecycle replacement planning for City facilities and infrastructure. The program continues to evolve as staff monitors facility conditions, operational needs, and long-term capital priorities.

Beginning in FY 2019-20, janitorial and routine custodial expenses were removed from this fund and are now accounted for within the General Fund. In FY 2022-23, staff further refined the City's accounting structure by separating ongoing maintenance activities from larger long-term capital improvement needs. As a result, the Facilities Maintenance Fund is now primarily responsible for repairs and maintenance, scheduled maintenance activities, and sidewalk repair and replacement projects. Funding is provided annually through transfers from the General Fund and the Schoolmates Fund based on operational and facility needs.

The Facilities Maintenance Fund is projected to begin FY 2026-27 with an estimated fund balance of approximately \$741,498. Revenues include a projected transfer of approximately \$1.1 million from the General Fund and \$59,110 from the Schoolmates Fund. After projected expenditures of approximately \$1.4 million, the fund is anticipated to end FY 2026-27 with an estimated balance of approximately \$416,000.

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 repair and replacement.

FACILITIES MAINTENANCE	ACTUAL		FORECAST						
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32
Beginning Balance	\$ 571,407	\$ 377,729	\$ 570,421	\$ 741,498	\$ 416,818	\$ 220,308	\$ 348,098	\$ 398,288	\$ 431,998
General Fund Subsidy	\$ 850,000	\$ 1,100,000	\$ 1,100,000	\$ 1,000,000	\$ 1,100,000	\$ 1,100,000	\$ 1,250,000	\$ 1,100,000	\$ 1,100,000
Schoolmates Subsidy	29,910	28,313	31,500	59,110	73,630	44,180	40,750	20,350	54,460
Contributions \ Other Funding	8,900	30,514	-	40,000	-	-	-	-	-
Interest	16,071	18,418	20,000	20,000	19,000	20,000	24,000	22,000	23,000
Total Revenue	\$ 904,881	\$ 1,177,245	\$ 1,151,500	\$ 1,119,110	\$ 1,192,630	\$ 1,164,180	\$ 1,314,750	\$ 1,142,350	\$ 1,177,460
Expenditures:									
Sidewalks	\$ (753,080)	\$ (494,916)	\$ (430,000)	\$ (650,000)	\$ (650,000)	\$ (550,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)
Annual Maintenance	(232,657)	(80,184)	(412,690)	(234,790)	(244,140)	(253,890)	(264,060)	(274,640)	(285,600)
Scheduled Maintenance	(112,823)	(409,453)	(137,733)	(559,000)	(495,000)	(232,500)	(500,500)	(334,000)	(355,000)
Total Expenditures	\$(1,098,559)	\$(984,553)	\$(980,423)	\$(1,443,790)	\$(1,389,140)	\$(1,036,390)	\$(1,264,560)	\$(1,108,640)	\$(1,140,600)
Ending Balance	\$ 377,729	\$ 570,421	\$ 741,498	\$ 416,818	\$ 220,308	\$ 348,098	\$ 398,288	\$ 431,998	\$ 468,858

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 competed for and obtained 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 Overall Pavement Condition Index (PCI) for 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.

PCI Range	Description	2024	2023	2022	2019
	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.

Piedmont's sidewalks are increasingly in disrepair. Their address is a priority for reducing 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.

STREET FUNDS	Measure BB (136)		Measure F	Gas Tax	SB 1	TOTAL
	LSR	Bike\Ped	143	121	133	
Fund Balance - 7/1/2025	\$ 2,429,289	\$ 269,921	\$ 154,145	\$ 348,059	\$ 52,122	\$ 3,253,536
Revenue - BUDGET						
STATE \ COUNTY FUNDS	1,075,000	80,000	43,000	325,000	295,000	1,818,000
						-
Actual Expenses						
STREET RESURFACING	-		43,000	315,000	347,122	705,122
DESIGN STREET RESURFACING	893,310					893,310
BIKE & PEDESTRIAN	1,084,730	80,000	-	2,207	-	1,166,938
SIDEWALKS & CURBS		-	-	-	-	-
Total Expenditures	1,978,040	80,000	43,000	317,207	347,122	2,765,369
Fund Balance - 7/1/2026	\$ 1,526,249	\$ 269,921	\$ 154,145	\$ 355,851	\$ 0	\$ 2,306,166
FY2026-27 - PROJ REVENUES	1,020,219	75,300	41,743	331,037	316,163	688,943
TOTAL AVAILABLE	2,546,468	345,221	195,888	686,888	316,163	1,198,940
Moraga Ave Pedestrian Safety Project (\$1.1M)	300,000			50,000		50,000
2027 Street Resurfacing - Design (\$150k)	150,000					-
Oakland Ave Bridge Repair Study (\$50k)			50,000			50,000
Park/St James Pedestrian Safety Design (\$25k)		25,000				-
Piedmont Safer Streets Update		31,680				-
FUND BALANCE - 7/1/2027	\$ 2,096,468	\$ 288,541	\$ 145,888	\$ 636,888	\$ 316,163	\$ 3,483,948
2027 Street Resurfacing - Construction (\$2M)	1,400,000	100,000	100,000	200,000	200,000	2,000,000
Park/St James Ped Safety Construction (\$175k)		175,000				175,000
						-
PROJECTED BALANCE 6/30/2028	696,468	13,541	45,888	436,888	116,163	1,308,948

A total of \$750,000 in Measure BB and Vehicle Registration Fee (VRF) funding will be dedicated to street resurfacing and right-of-way improvements for the Moraga Avenue Pedestrian Safety Project. These are in addition to the Direct Local Distribution funds received from the County. The City anticipates receiving SB 1 and Gas Tax revenues for streets in future years; current-year allocations are drawn from accumulated fund balances.

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.

In FY 2026-27, the Equipment Replacement Fund is projected to expend \$996,300 for systematic, life-cycle replacement of City vehicles and equipment. Please refer to the table on the next page for details.

Description	FY2026-27 Amount
<u>Communications</u>	
Broadcast Ctrl. and Council Chambers A/V	300,000
Video Server	20,000
<u>Public Works:</u>	
Pickup Truck	100,000
<u>Recreation</u>	
Hybrid/EV Van or Truck	73,000
Copy Machine	15,000
<u>Police:</u>	
Automobile - Chief's Vehicle	100,000
Safety Gear	15,000
<u>Fire:</u>	
Cardiac EKG Monitors	120,000
<u>IT:</u>	
Desktop Computer Replacements	40,800
PD: Radio Consolettes	25,000
Facility Door Access	50,000
Duo MFA Devices	7,500
Uninterrupted Power Supply	20,000
PD: Server Replacement	125,000
Total Proposed Expenditures	<u>\$ 1,011,300</u>

The fund currently has an estimated balance of approximately \$2.7 million. In addition, the Sewer Fund is scheduled to repay its loan of \$600,000 to the Equipment Replacement Fund in FY 2027-28. By doing so, the General Fund will be relieved of its contribution to this fund for at least two years, as presented in the Equipment Funding Plan.

Fiscal Year	Begin Balance	Planned Funding	Interest	Expenditures	End Balance
17/18	\$ 3,937,414	\$ 517,193		\$ (651,165)	\$ 3,803,442
18/19	3,803,442	433,000	81,148	(1,216,799)	3,100,791
19/20	3,100,791	523,862	76,067	(333,196)	3,367,524
20/21	3,367,524	270,586	13,195	(391,501)	3,259,804
21/22	3,259,804	1,410,121	(28,188)	(179,226)	4,462,511
22/23	4,462,511	227,248	58,713	(1,050,258)	3,698,214
23/24	3,698,214	800,000	146,799	(566,779)	4,078,235
24/25	4,078,235	850,000	135,000	(972,458)	4,090,777
25/26	4,090,777	500,000	50,000	(672,368)	3,968,409
26/27	3,968,409	0	75,000	(1,011,300)	3,032,109
27/28	3,032,109	600,000	90,963	(1,089,116)	2,633,956
28/29	2,633,956	500,000	79,019	(1,254,948)	1,958,026
29/30	1,958,026	500,000	58,741	(1,766,797)	749,970
30/31	749,970	750,000	22,499	(611,163)	911,306
31/32	911,306	500,000	27,339	(445,046)	993,598
32/33	993,598	500,000	29,808	(366,447)	1,156,959
33/34	1,156,959	300,000	34,709	(271,000)	1,220,668
34/35	1,220,668	300,000	36,620	(146,000)	1,411,288
Total	\$ 3,937,414	\$ 9,482,011	\$ 987,431	\$(12,995,568)	\$ 1,411,288

* Planned Funding of \$600,000 in FY2027-28 is from Sewer loan repayment.

Sewer Enterprise Fund

The Sewer Fund is budgeted for approximately \$7.7 million in expenditures in FY 2026-27, reflecting continued investment in sewer system rehabilitation and critical underground infrastructure improvements (along with \$1.5 million in operating costs). The fund is projected to begin the fiscal year with an estimated balance of approximately \$4.6 million and end the year with an estimated balance of approximately \$2.7 million following substantial capital project expenditures.

The Sewer Fund accounts for costs associated with the inspection, maintenance, repair, rehabilitation, and replacement of the City's sanitary sewer system. In July 2014, the City and several East Bay jurisdictions entered into a Consent Decree Order (CDO) with the United States Environmental Protection Agency requiring participating agencies to complete extensive sewer system rehabilitation and implement comprehensive monitoring and reporting programs to improve system performance and reduce sanitary sewer overflows.

Since adoption of the CDO, the City has undertaken a multi-phase sewer rehabilitation program to achieve long-term compliance with federal regulatory requirements and modernize aging infrastructure. To support these efforts, the City Council previously approved interfund loans totaling \$800,000 from the Equipment Replacement Fund and the Facilities Maintenance Fund to the Sewer Fund. These loans provided initial funding capacity for rehabilitation efforts and reduced the immediate need for increases to the Sewer Tax or Transfer Tax.

Following approval of a low-interest loan through the State Water Resources Control Board, construction of Phase V of the sewer rehabilitation program began in FY 2017-18 and was completed during FY 2018-19. Design for Phase VI was completed in FY 2024-25, and construction is anticipated to begin during FY 2026-27. The City continues to advance sewer rehabilitation efforts with the goal of completing all required phases ahead of the schedule established under the Consent Decree.

SEWER FUND	ACTUAL	PROJECTED	PROPOSED		
	2024-25	2025-26	2026-27	2027-28	2028-29
Beginning Balance	\$ 4,144,626	\$ 5,454,957	\$ 4,627,867	\$ 2,672,643	\$ 3,700,874
Sewer Service Charges \ Interest	3,474,882	3,355,000	3,426,000	3,524,880	3,620,148
Loan Proceeds	0	0	3,315,157	6,000,000	3,000,000
Total Revenue	3,474,882	3,355,000	6,741,157	9,524,880	6,620,148
Operating Costs	1,480,013	1,452,840	1,509,075	1,564,279	1,621,793
<u>Capital Costs:</u>					
General Sewer Replacement	35,549	362,500	275,600	289,500	200,000
Capital Equipment	55,841	300,000	0	0	0
Phase VI	69,930	50,000	6,000,000	0	0
Phase VII	0	300,000	550,000	5,000,000	3,000,000
Other	0	1,355,045	0	0	0
Debt Service	523,218	361,705	361,705	1,642,870	1,372,955
Total Expenditures	2,164,551	4,182,090	8,696,380	8,496,649	6,194,748
Ending Balance	\$ 5,454,957	\$ 4,627,867	\$ 2,672,643	\$ 3,700,874	\$ 4,126,274

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 2027-28 to pay annual pension payments and maintain a reasonable General Fund reserve.

Table 1 – City of Piedmont FY 2026-27 Budget Summary

OPERATING BUDGET				
EXPENDITURES	CURRENT BUDGET 2025-26	PROJECTED EXPENDITURES 2025-26	PROPOSED BUDGET 2026-27	BUDGET % CHANGE
ADMIN. & COMMUNICATIONS	\$ 5,503,531	\$ 5,196,180	\$ 5,750,519	4.5%
PUBLIC WORKS	4,953,391	4,563,655	4,715,492	-4.8%
PLANNING & BUILDING	2,521,416	2,426,195	2,504,261	-0.7%
RECREATION	4,278,028	4,205,693	4,284,790	0.2%
POLICE	9,217,073	8,758,840	9,723,063	5.5%
FIRE	9,016,538	9,432,566	9,377,568	4.0%
NON-DEPARTMENTAL	4,576,335	4,400,685	4,784,985	4.6%
TOTAL GENERAL FUND	40,066,312	38,983,814	41,140,678	2.7%
OTHER OPERATING FUNDS				
SCHOOLMATES FUND	1,467,045	1,398,105	1,970,804	34.3%
TOTAL OPERATING EXPENDITURES	\$41,533,357	\$ 40,381,919	\$43,111,482	3.8%
OTHER FUNDS BUDGET				
EXPENDITURES	CURRENT BUDGET 2025-26	PROJECTED EXPENDITURES 2025-26	PROPOSED BUDGET 2026-27	BUDGET % CHANGE
ATHLETIC FACILITY PRESERVATION	\$ 42,000	\$ 25,000	\$ 25,000	-40.5%
COPS	280,000	134,000	75,000	-73.2%
GAS TAX	544,000	317,207	50,000	-90.8%
MEASURE BB	2,482,000	2,058,040	506,680	-79.6%
MEASURE D	21,500	6,000	21,500	0.0%
MEASURE F - VRF	100,000	43,000	50,000	-50.0%
SB1 ROAD MAINTENANCE	593,000	347,122	-	-100.0%
TRAFFIC SAFETY	11,200	16,500	16,000	42.9%
TOTAL SPECIAL REVENUE FUNDS	4,073,700	2,966,869	744,180	-81.7%
CAPITAL IMPROVEMENT	500,000	500,000	750,000	50.0%
AQUATICS PROJECT	103,600	5,245,511	3,548,718	3325.4%
EQUIPMENT REPLACEMENT	1,064,847	473,500	1,011,300	-5.0%
FACILITY CAPITAL PROJECT	8,323,111	5,559,906	2,355,000	-71.7%
FACILITY MAINTENANCE	1,636,330	980,423	1,443,790	-11.8%
TOTAL CAPITAL PROJECT FUNDS	11,627,888	12,759,340	9,108,808	-21.7%
AQUATICS BOND	1,276,400	1,276,400	1,274,025	-0.2%
TOTAL DEBT SERVICE FUNDS	1,276,400	1,276,400	1,274,025	-0.2%
AQUATICS	1,919,948	730,000	2,457,432	28.0%
SEWER	6,889,355	2,931,400	7,711,380	11.9%
TOTAL ENTERPRISE FUNDS	8,809,303	3,661,400	10,168,812	15.4%
TOTAL OTHER FUNDS	\$25,787,291	\$ 20,664,009	\$21,295,825	-17.4%
GRAND TOTAL	\$67,320,649	\$ 61,045,928	\$64,407,307	-4.3%

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 2026-27 is attached. This computation includes the calculations necessary to determine the City's appropriation limitation for 2026-27. The carryforward 2025-26 Appropriation Limit, adjusted by the Cost-of-Living factor of 1.0495% and the population factor of .999% (from the Department of Finance) establishes the 2026-27 Appropriation Limit at \$36,613,146. The City's appropriations subject to limit totals \$34,118,490, which is \$2,494,656 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 ensure that they are adequate and to relate them to their associated program cost.

By: Kiran Bawa, Finance Director

Attachments

A: Schedule of Fees and Charges

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

C: Department of Finance Price & Population Information

Fee Schedule



**City of Piedmont
2026-27 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	\$178	
Encroachment Permits (Work in Right-of-Way)	\$599	Depending on project site and scope, and deposit might be required
Encroachment Permits with Engineering Review	\$971	
Revocable Encroachment Permit (for semi-permanent improvements in the Right-of-Way or within easements)	\$989	
Sidewalk Inspection	\$282	
Sewer	\$289	
Solid Waste Self Haul Permit	287	
Exemption from Curbside Placement of Solid Waste Carts	No Fee	Requires annual renewal

III. PLANNING AND BUILDING		
Fee Name	Unit	Proposed Fee
Building Permit & Inspection Fees (Based On Valuation)		
\$1 to \$500	Base	\$153
\$501 to \$2,000	Base	\$153
\$501 to \$2,000	Each Additional \$100	\$10.59
\$2,001 to \$25,000	Base	\$311
\$2,001 to \$25,000	Each Additional \$1000	\$22.72
\$25,001 to \$50,000	Base	\$832
\$25,001 to \$50,000	Each Additional \$1000	\$33.96
\$50,001 to \$100,000	Base	\$1,681
\$50,001 to \$100,000	Each Additional \$1000	\$23.56
\$100,001 to \$500,000	Base	\$2,858
\$100,001 to \$500,000	Each Additional \$1000	\$10.06
\$500,001 to \$1,000,000	Base	\$6,873
\$500,001 to \$1,000,000	Each Additional \$1000	\$17.37
\$1,000,000 to \$10,000,000	Base	\$15,544
\$1,000,000 to \$10,000,000	Each Additional \$1000	\$5.47
\$10,000,000 to \$25,000,000	Base	\$64,542
\$10,000,000 to \$25,000,000	Each Additional \$1000	\$4.25
Over \$25,000,000	Base	\$127,938
Over \$25,000,000	Each Additional \$1000	\$2.14
Plan Check Fee (Based On Valuation)		
\$1 to \$500	Base	\$76
\$501 to \$2,000	Base	\$76
\$501 to \$2,000	Each Additional \$100	\$9.48
\$2,001 to \$25,000	Base	\$217
\$2,001 to \$25,000	Each Additional \$1000	\$5.08
\$25,001 to \$50,000	Base	\$376

III. PLANNING AND BUILDING		
Plan Check Fee (Based On Valuation)		
\$25,001 to \$50,000	Each Additional \$1000	\$15.70
\$50,001 to \$100,000	Base	\$768
\$50,001 to \$100,000	Each Additional \$1000	\$7.48
\$100,001 to \$500,000	Base	\$1,141
\$100,001 to \$500,000	Each Additional \$1000	\$1.17
\$500,001 to \$1,000,000	Base	\$1,599
\$500,001 to \$1,000,000	Each Additional \$1000	\$1.86
\$1,000,000 to \$10,000,000	Base	\$2,514
\$1,000,000 to \$10,000,000	Each Additional \$1000	\$0.16
\$10,000,000 to \$25,000,000	Base	\$3,733
\$10,000,000 to \$25,000,000	Each Additional \$1000	\$0.14
Over \$25,000,000	Base	\$5,478
Over \$25,000,000	Each Additional \$1000	\$0.09
Permit Renewal		
Length of Permit Expiration:		
Less than 180 days	Flat	\$0
181 to 365 days	% of Original Permit & Inspection Fee	50%
More than 365 days	% of Original Permit & Inspection Fee	100%
General Plan Maintenance Fee	% of Valuation	1.50%
Records Management Fee		
For Permits and Inspections	% of Permit and Inspection Fee	6%
For Permit Renewals	% of Permit Renewal Fee	6%
Strong Motion Instrumentation & Seismic Hazard Mapping Program (SMIP) Determined by State		
Valuation:		
\$1 to \$3,850	Base	\$0.50
Over \$3,850		
Base	Base	\$0.50
For Additional Valuation over \$3,850	Additional	[Job Value - \$3,850] / \$1*\$0.0001

III. PLANNING AND BUILDING		
Calif SB 1473 Fee (Determined by State Effective 1/1/2009)		
<u>Valuation:</u>		
\$1 to \$25,000	Base	\$1
\$25,001 to \$50,000	Base	\$2
\$50,001 to \$75,000	Base	\$3
\$75,001 to \$100,000	Base	\$4
<u>Over \$100,000</u>		
Base	Base	\$4
For Additional Valuation Over \$100,000	Additional	[Job Value - \$100,001] / \$25,000*\$1.00
Other Fees & Permits		
Change to Approved Building Permit (CAP)	Flat	\$535
<u>Solar Energy Related Permits</u>		
Residential	Flat	\$573
Commercial	Flat	\$1,112
SolarAPP+	Flat	\$352
Change to Approved Solar Energy Related Permit (CASP)	Flat	\$180
Change of Address Fee	Flat	\$280
Drop Box	Flat	\$187
Garage Sale Permit	Per Sale	\$93
<u>Hourly Rates:</u>		
Building Official	Per Hour	\$218
Planning & Building Director	Per Hour	\$263
Plans Examiner	Per Hour	\$191
Senior Planner	Per Hour	\$192
Associate Planner	Per Hour	\$176
Housing Records Search	Flat	\$187
Permit to Legalize Unpermitted ADU or JADU	Each	\$1,670
New Sewer Connection	Flat	\$304
Penalty Fee - Starting Construction without Permit	% of Permit / Inspection Fee	150%
Planning Commission Mailing List	Flat	\$0
Residential Rental Safety Inspection	Per Inspection	\$410
Title 24 Plan Check		
Prescriptive Compliance	Flat	\$116
No increase in conditioned floor area	Flat	\$116
Addition area only	Flat	\$174
Addition plus existing area combined	Flat	\$349
New home or structure	Flat	\$581

III. PLANNING AND BUILDING		
Stand Alone / Over the Counter Permits		
Re-Roof	Flat	\$447
Stand Alone Trade (i.e., Water Heater,	Each	\$447
Design Review Permit – Expedited Review		
General Applications	Per Review	\$494
Windows & Doors	Per Review	\$494
Changes to Previously Approved	Per Review	\$566
Design Review Permit - Director Review		
Construction Up to \$51,250	Per Review	\$711
Construction 51,251 - \$205,000	Per Review	\$929
Design Review Permit - Planning Commission Review		
Construction \$205,001 or more	Per Review	\$2,023
New House	Per Review	\$2,541
Sequential DRP-DRs referred to PC	Surcharge	\$1,152
Variance		
One Variance with Design Review	Per Variance	\$335
One Variance without Design Review	Per Variance	\$1,878
Each Additional Variance	Per Variance	\$197
Conditional Use Permit		
Conditional Use Permit	Per Permit	\$4,628
Emergency Shelters	Per Permit	\$975
Other Review		
Additional Bedroom Permit	Per Permit	\$494
Administrative Extension	Per Extension	\$71
Appeal	Per Appeal	\$6,013
Accessory Dwelling Unit Permit (with or without Exception)	Per Permit	\$929
AB 1332 Pre-Approved ADU Plans	Per Permit	\$2,032
Modification to Approved ADU Permit	Per Change	\$566
Fence, Retaining Wall or Site Feature	Per Permit	\$1,601
Design Review Permit		\$20,500
SB 684 Housing Subdivision	Deposit	\$10,035
SB9 Housing Development	Per Permit	\$7,693
Modification to Approved SB 9 Permit	Per Permit	\$1,543
Sign Design Review Permit	Per Permit	\$349
Short-Term Rental Permit	Per Permit	\$217
AB 939 Information Report	Per Report	\$5,424
Jurisdictional Determination	Per application	

III. PLANNING AND BUILDING		
SB 330 Pre-Application	Per Application	\$494
Pre-Application Project Review	Per Permit	\$494 + staff hourly rate in excess of 2 hours
Zoning Code Amendment	Per Amendment	\$10,592
Subdivision/Map Act		
Parcel Merger deposit/cost to process	Deposit	\$2,050
Lot Line Adjustment	Deposit	\$2,050
Parcel Map	Deposit	\$4,100
Tentative Map	Deposit	\$4,100
SB 684 Subdivision	Per Parcel	\$9,459
SB 9 Urban Lot Split	Per Permit	\$6,690
California Environmental Quality Act (CEQA)		
Initial Study/Negative Declaration	Deposit	\$56,400
Environmental Impact Report (EIR)	Deposit	\$112,750
CA Dept. of Fish & Wildlife Fee	Per Permit	\$146
Filming Permit		
Still Photography	Per Permit	\$290
Commercial Video	Per Permit	\$290
Motion Picture Video	Per Permit	\$290
Wireless Communication Facility		
WCF Permit for small cell facilities	Per Site	\$9,924
WCF Permit for all facilities other than small cell in City right-of-way	Deposit	\$7,175
WCF Independent Technical Review for all facilities other than small cell in City right-of-way	Deposit	\$1,025
WCF Macro Facilities in non ROW, Review by Planning Commission	Deposit	\$10,250
WCF Facilities in ROW/non ROW Review by Director	Deposit	\$6,150
WCF Facilities in non ROW	Deposit	\$8,200
Other Fees		
Reasonable Accommodation	Each	\$0
Zoning Compliance Letter	Per Letter	\$290
Development Agreement		
Processing Fee	Deposit	\$6,868
Administrative Fee	% of Deposit	30%
Applications and Reviews not listed above	Deposit	\$3,793

IV. RECREATION			
DESCRIPTION	Current Fee	Proposed FY 2026-27	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	\$5.00/reg	\$5.00/reg	7/1/2025
City Recreation Facilities - Fields and Picnic Area			
Piedmont Resident (3 hrs)	\$180.00	\$180.00	7/1/2026
Piedmont Non-Profit (3 hrs)	\$150.00	\$150.00	7/1/2026
Piedmont Resident - Business Use (3 hrs)	\$350.00	\$350.00	7/1/2026
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

IV. RECREATION			
DESCRIPTION	Current Fee	Proposed FY 2026-27	Last Adjustment
Tea House			
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	\$1,000.00	\$1,000.00	7/1/2024
With Community Hall Rental (Monday-Thursday) 3-hour minimum	\$150/hr	\$150/hr	7/1/2024
Mobile Bar Deposit	\$500	\$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 2026-27	Last Adjustment
Recreation Building Classroom			
Piedmont Community Based Organization	\$30.00/hr	\$30.00/hr	7/1/2026
Community Based Organization	\$50.00/hr	\$50.00/hr	7/1/2026
Private Rental Resident	\$80.00/hr	\$80.00/hr	7/1/2026
Private Rental Non-Resident	\$125.00/hr	\$125.00/hr	7/1/2026
Recreation Building Deposit	\$250.00	\$250.00	7/1/2026
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	19.25/hr	\$19.75/hr	7/1/2026
Additional Non Resident Fee	\$40.00/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)	\$891	\$980	9/1/2026
Adult Non-Resident (19-64 yrs)	\$1,247	\$1,372	9/1/2026
Senior (65 yrs+)	\$668	\$735	9/1/2026
Senior Non-Resident (65 yrs+)	\$935	\$1,029	9/1/2026
Youth (14-18 yrs)	\$668	\$735	9/1/2026
Youth Non-Resident (14-18 yrs)	\$935	\$1,029	9/1/2026
Family (4 named individuals in same household; at least 1 Adult with max of 2 Adults; plus 1 unnamed Guest	\$1,337	\$1,471	9/1/2026
Family Non-Resident (4 named individuals in same household; at least 1 Adult with max of 2 Adults; plus 1 unnamed Guest	\$1,872	\$2,059	9/1/2026
Annual Pass Add-Ons (Add-on to Base Pass except Youth Pass)			
Adult (19-64 yrs)	\$180	\$198	9/1/2026
Adult Non-Resident (19-64 yrs)	\$252	\$277	9/1/2026
Senior (65 yrs+)	\$160	\$176	9/1/2026
Senior Non-Resident (65 yrs+)	\$224	\$246	9/1/2026
Child/Youth (0-18 yrs)	\$120	\$132	9/1/2026
Child/Youth Non-Resident (0-18 yrs)	\$168	\$185	9/1/2026
Guest (Unnamed)	\$240	\$264	9/1/2026
Guest (Unnamed) Non-Resident	\$336	\$370	9/1/2026

IV. RECREATION			
DESCRIPTION	Current Fee	Proposed FY 2026-27	Last Adjustment
Seasonal Base Passes (Memorial Day to September 30)			
Adult (19-64 yrs)	\$371	\$408	9/1/2026
Adult Non-Resident (19-64 yrs)	\$519	\$571	9/1/2026
Senior (65 yrs+)	\$278	\$306	9/1/2026
Senior Non-Resident (65 yrs+)	\$389	\$428	9/1/2026
Youth (14-18 yrs)	\$278	\$306	9/1/2026
Youth Non-Resident (14-18 yrs)	\$389	\$428	9/1/2026
Family (4 named individuals in same household; at least 1 Adult with max of 2 Adults; plus 1 unnamed Guest)	\$557	\$613	9/1/2026
Family Non-Resident (4 named individuals in same household; at least 1 Adult with max of 2 Adults; plus 1 unnamed Guest)	\$780	\$858	9/1/2026
Seasonal Pass Add-Ons (Add-on to Base Pass except Youth Pass)			
Adult (19-64 yrs)	\$120	\$132	9/1/2026
Adult Non-Resident (19-64 yrs)	\$168	\$185	9/1/2026
Senior (65 yrs+)	\$108	\$119	9/1/2026
Senior Non-Resident (65 yrs+)	\$151	\$166	9/1/2026
Child/Youth (0-18 yrs)	\$72	\$79	9/1/2026
Child/Youth Non-Resident (0-18 yrs)	\$101	\$111	9/1/2026
Guest (Unnamed)	\$132	\$145	9/1/2026
Guest (Unnamed) Non-Resident	\$185	\$204	9/1/2026
Drop-in Fees			
Adult (19-64 yrs)	\$18	\$18	7/1/2025
Adult Non-Resident (19-64 yrs)	\$22	\$22	7/1/2025
Senior (65 yrs+)	\$16	\$16	7/1/2025
Senior Non-Resident (65 yrs+)	\$18	\$18	7/1/2025
Child/Youth (0-18 yrs)	\$12	\$12	7/1/2025
Child/Youth Non-Resident (0-18 yrs)	\$14	\$14	7/1/2025
Observer	\$8	\$8	7/1/2025
Summer Drop-in Fees (Memorial Day to September 30)			
Adult (19-64 yrs)	\$20	\$20	7/1/2025
Adult Non-Resident (19-64 yrs)	\$24	\$24	7/1/2025
Senior (65 yrs+)	\$18	\$18	7/1/2025
Senior Non-Resident (65 yrs+)	\$20	\$20	7/1/2025
Child/Youth (0-18 yrs)	\$12	\$12	7/1/2025
Child/Youth Non-Resident (0-18 yrs)	\$15	\$15	7/1/2025
Observer	\$8	\$8	7/1/2025

IV. RECREATION			
DESCRIPTION	Current Fee	Proposed FY 2026-27	Last Adjustment
Pavilion			
Weekday (Monday-Thursday and Friday before 3:00 pm) 2-hour minimum; No Weddings			
Base Rental Rate	\$301.00/hr	\$301.00/hr	7/1/2025
Resident Discount Rate	\$215.00/hr	\$215.00/hr	7/1/2025
Piedmont Non-Profit Rate	\$75.00/hr	\$125.00/hr	7/1/2026
Weekend (Friday-Sunday) 4-hour min			
Base Rental Rate	\$329.00/hr	\$329.00/hr	7/1/2025
Resident Discount Rate	\$235.00/hr	\$235.00/hr	7/1/2025
Piedmont Non-Profit Rate	\$95.00/hr	\$150.00/hr	7/1/2026
Pavilion Deposit	\$750.00	\$750.00	7/1/2025
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	\$630	\$630	7/1/2025
Resident Discount Rate	\$450	\$450	7/1/2025
Poolside Room Rental			
Base Rental Rate	\$84.00/hr	\$84.00/hr	7/1/2025
Resident Discount Rate	\$60.00/hr	\$60.00/hr	7/1/2025
Piedmont Non-Profit Rate	\$50.00/hr	\$50.00/hr	7/1/2025
Poolside Room Deposit	\$500.00	\$500.00	7/1/2025
Pool Rentals			
Groups and Teams; Not for lap swim; Does not include pool entry			
Main Pool Cost Per Lane	\$35.00/hr	\$35.00/hr	7/1/2025
Main Pool Resident Discount Rate	\$25.00/hr	\$25.00/hr	7/1/2025
Activity Pool Cost Per lane	\$35.00/hr	\$35.00/hr	7/1/2025
Activity Pool Resident Discount Rate	\$25.00/hr	\$25.00/hr	7/1/2025
Piedmont Youth Team Multi Lane Rental Discount (Majority are Piedmont residents)	20%	20%	7/1/2025
Additional Lifeguard or Event Staff Rate	\$25.00/hr	\$26.00/hr	7/1/2026

V. POLICE			
DESCRIPTION	Current Fee	Proposed 2026/27	Comments
Animal Control Services			
Animal Releases	\$46	\$50	
Dog License Fees			
Spayed/Neutered:			
1 year	\$17	\$20	
2 year	\$28	\$30	
3 year	\$38	\$40	
Senior (55 years or older)/Disabled	\$5	\$5/\$10/\$15	
Non-spayed/Non-neutered:			
1 year	\$33	\$35	
2 year	\$55	\$60	
3 year	\$77	\$80	
Senior (55 years or older)/Disabled	\$10	\$10/\$20/\$30	
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	\$20	
2 year	\$28	\$30	
3 year	\$38	\$40	
Non-spayed/Non-neutered:			
1 year	\$43	\$50	
2 year	\$65	\$70	
3 year	\$87	\$90	
Lost License Replacement	\$10	\$10	

V. POLICE			
DESCRIPTION	Current Fee	Proposed 2026/27	Comments
Out of Jurisdiction – Off Leash Area:			
Annually Non-spayed	\$70	\$75	
Annually Spayed	\$38	\$45	
Off Leash Fines			
Violation of off Leash Provisions Resolution 67-8 1ST P/A	\$100	\$100	
Violation of off Leash Provisions Resolution 67-8 2ND P/A	\$100	\$200	Within 24 months
Violation of off Leash Provisions Resolution 67-8 3RD P/A	\$100	\$500	Within 24 months
Civil Court Subpoenas			
Police Employees	\$275	\$275	Deposit and actual cost after appearance
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)			
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.
Police Reports			
Traffic Accident Reports	\$0.10/page	\$10	Increase due to fee survey by staff.
Public Records	\$0.10/page	\$0.10/page	
Subpoena Duces Tecum		\$15	Legislatively Set

V. POLICE			
DESCRIPTION	Current Fee	Proposed 2026/27	Comments
Police Photographs			
Photographs	\$5.00 each	\$5.00 each	
Digital Images	\$5.00 each	\$5.00 each	
Video/Audio Duplication	\$15	\$15	
Safekeeping			
(Family Codes 6218, 6304 & 6389 and Penal Code 12021.3)			
Vehicle Release			
Vehicle	\$125	\$150	Increase due to fee survey by staff. Vehicle release fees range from \$125 - \$250
Concealed Weapon Permit			
Initial Standard/2Yr		\$400	New Fees based on DOJ costs and staff time for backgrounds
Standard Renewal/2Yr	n/a	\$152	
Judicial/3Yr		\$422	New Fees based on DOJ costs and staff time for backgrounds
Judicial Renewal/3Yr		\$174	
Non-Retiree Reserve/4Yr		\$446	New Fees based on DOJ costs and staff time for backgrounds
Non-Retiree Reserve Renewal/4Yr		\$196	
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	\$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.				

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

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

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

VI. FIRE			
DESCRIPTION	Current Fee	Effective 2026/2027	Comments
Ambulance Fees			
Base Rate	\$4,529.89	\$5,001.45	Fees effective as of 04/09/2026, set by Alameda County Board of Supervisors
Mileage	\$102.21	\$112.85	
Oxygen	\$338.42	\$373.65	
Treatment/Non-Transport	\$908.49	\$1,003.06	

END OF FEE SCHEDULE

SCHEDULE 1

CITY OF PIEDMONT
Calculation of Appropriation Subject to Limit
Proposed Budget
Fiscal Year Ended June 30, 2027

2026-27 Appropriation Limit**36,613,146**

schedule 2

Total Appropriation 2026-27

Operation

ADMINISTRATION & COMMUNICATIONS	5,750,519	
PUBLIC WORKS	4,715,492	
PLANNING & BUILDING	2,504,261	
RECREATION	4,284,790	
POLICE	9,723,063	
FIRE	9,377,568	
NON-DEPARTMENTAL	<u>6,755,789</u>	43,111,482

Other & Capital Projects

Athletic Facility Preservation	25,000	
COPS & Juvenile Officer Grant Func	75,000	
Community Development Projects	16,000	
Equipment Replacement	1,011,300	
CIP and Facility Maintenance Fund	4,548,790	
Gas Tax	50,000	
Measure D	21,500	
Sewer Projects	7,711,380	
Aquatics Project and Bond	7,280,175	
Streets Projects	556,680	<u>21,295,825</u>
		64,407,307

Less:

Non-Proceeds of Taxes	18,441,320	
Appropriated Reserves	<u>11,847,497</u>	<u>30,288,817</u>

2026-27 Appropriations Subject to Limit**34,118,490**

schedule 3

2026-27 Amount below Appropriation Ceiling**2,494,656**

CITY OF PIEDMONT
Computation of Appropriation Limitation
Cumulative Growth Rate For 2026-27
Information Provided by State Department of Finance

2026-27						
Per Capita - State	$\frac{4.95+100}{100}$	=				1.0495
Population - County	$\frac{-0.10 + 100}{100}$	=				0.999
Calculation of factor for 2026-27			1.04950	x	0.9990	1.0485
2025-26 Appropriation Limit						
2025-26 Limit	34,976,504				\$	31,748,504
Muni Tax Voter Approved						<u>3,228,000</u>
						34,976,504
2026-27 Appropriation Limit						
2026-27 Limit	31,748,504	x	1.0485	=	\$	33,288,306
Muni Tax Voter Proposed						<u>3,324,840</u>
Total 2024-25 Appropriation Limit						36,613,146

SCHEDULE 3

CITY OF PIEDMONT
Summary of Estimated Revenue by Category
Appropriation Limitation
Fiscal Year Ended June 30, 2027

	Proceeds From Taxes	Non-Proceeds From Taxes Users Fee	Federal & State	Other
TAXES				
Property Taxes	20,159,000			
Sales & Use Taxes	215,000			
Franchises:				
Pacific Gas & Electric		150,000		
Waste Management		320,000		
Cable TV		136,100		
Property Transfer Tax	4,200,000			
Muni Tax	3,324,840			
Ad Valorem Tax for Pool	1,310,000			
Business License & Rental Tax	785,000			
Utility Users Tax:				
Gas & Electric	1,379,000			
Telephone	130,000			
Water	45,000			
Sub-Total	31,547,840	606,100	0	0
LICENSES & PERMITS				
Dog License		15,000		
Building and Other Permits		857,000		
Sub-Total	0	872,000	0	0
FINES & FORFEITURES				
Vehicle Code Fines				40,000
Sub-Total	0	0	0	40,000
REVENUE FROM USE OF MONEY OR PROPERTY				
General Fund				
Interest Earnings	400,000			
Community Hall Rental		450,000		
Veterans Hall Rental		64,800		
Other Rentals		129,500		
Equipment Replacement -Int. Earnings		50,000		
Gas Tax & SB1 RMRP Fund		3,500		
Facilities Maintenance Fund		145,000		
Schoolmates-Interest Earnings		35,000		
Sewer Fund - Interest Earnings		100,000		
Sub-Total	400,000	977,800		

SCHEDULE 3 (Continued)				
	Proceeds From Taxes	Non-Proceeds From Taxes Users Fee	Federal & State	Other
REVENUE FROM OTHER AGENCIES				
State of California				
Motor Vehicle License Fee	1,897,000			
1/2 Cent Sales Tax (Public Safety)	125,000			
Gasoline Taxes and SB1 RMRP			687,200	
Homeowners Property Tax Relief	74,000			
P.O.S.T.			45,000	
State Grants: COPS			141,000	
Miscellaneous Federal, State and County Grants			750,000	
Alameda County				
County Paramedic Tax	69,500			
Abandoned Vehicle Abatement	5,150			
ACTC Sales Tax (Measure BB)				1,135,220
Measure D		35,500		
Measure F				43,250
Sub-Total	2,170,650	35,500	1,623,200	1,178,470
CHARGES FOR CURRENT SERVICES				
Variance/Design Review		191,000		
Plan Check Fees		379,500		
General Plan Maintenance Fee		680,000		
Record Management Fee		32,000		
Sewer Service Charges		3,326,000		
Ambulance Service Charges		338,000		
Recreation (Incl. Athlethi, Schoolmate, Aquatics)		7,946,750		
Other: Police Service, Variance Appeal		70,000		
Sub-Total	0	12,963,250	0	0
OTHER REVENUE				
Sale of Property				0
Other Revenue				100,000
Other - Private Donations				45,000
General Liability & Workers Comp. Contribution				0
Sub-Total				145,000
Proceeds From Taxes	34,118,490	15,454,650	1,623,200	1,363,470
Non-Proceeds From Taxes	18,441,320			
TOTAL REVENUE	52,559,810			

Gavin Newsom ■ Governor

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

May 1, 2026

Dear Fiscal Officer:

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, 2026, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2026–27. Attachment A provides the change in California's per capita personal income and an example for utilizing the factors to calculate the 2026–27 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides 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. 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, 2026.** 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.

/s Erika Li
Attachment

- 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 2026–27 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2026-27	4.95

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2026–27 appropriation limit.

2026–27:

Per Capita Cost of Living Change = 4.95 percent
Population Change = -0.14 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.95 + 100}{100} = 1.0495$

Population converted to a ratio: $\frac{-0.14 + 100}{100} = 0.9986$

Calculation of factor for FY 2026–27: $1.0495 \times 0.9986 = 1.0480$