City of Piedmont

Havens MiniMates Art Exhibit Celebrating “Love a Tree” Day

2026-27 Adopted Budget

CITY OF PIEDMONT, CALIFORNIA

FOUNDED 1907

CITY OF PIEDMONT
FY 2026-27 BUDGET

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Kiran Bawa - Finance Director

David Brannigan - Fire Chief

Jeffrey Bond - Interim Planning Director

Frederick Shavies - Chief of Police

Daniel Gonzales - Public Works Director

Chelle Putzer - Recreation Director

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FISCAL YEAR 2026-27

CITY OF PIEDMONT
CALIFORNIA

June 15, 2026

Mayor & City Council Members
City of Piedmont
120 Vista Avenue
Piedmont, CA 94611

In accordance with the City of Piedmont City Charter, I am pleased to present the Adopted Fiscal Year (FY) 2026-27 Budget and Five-Year Capital Improvement Program (CIP) for your review and consideration. This balanced budget supports the delivery of City services, advances the City Council's strategic priorities, and addresses key community needs identified through ongoing policy discussions, and operational planning.

The FY 2026-27 Budget reflects another year of meaningful progress toward the City's long-term strategic priorities, while also recognizing the financial pressures and uncertainties that continue to shape the municipal landscape. Over the past year, the City has advanced several significant capital and operational initiatives that strengthen public infrastructure, improve service delivery, and support community needs.

The last fiscal year was unlike any other. The City delivered the construction phase of a historic volume of projects. Among them were street resurfacing, pedestrian and bicycle safety enhancements along Grand Avenue, a renovated Linda Beach tot lot, access control at City facilities, the City's first green infrastructure, the rehabilitation of truss sewer pipelines, and storm drain improvements at eight locations citywide. Best practices were also observed for maintenance of street trees and sidewalks with annual, programmatic improvement projects. At the same time, design for Phases 6 and 7 Sewer Repair Projects were at various stages of development.

Among the most notable accomplishments in FY 2025-26 is the completion of the City's once-in-a-generation investment in a new all-electric Community Pool facility, a major project that advances recreation, sustainability, and community wellness goals. In FY 2026-27, the City transitions into independently operating the facility, programming uses, increasing to peak staffing levels and optimizing cost recovery potential. From a fiscal point of view, the first 12 months are a critical window for confirming budget estimates and adjusting future baseline assumptions.

In addition to the Community Pool, completion of the new 9-1-1 Dispatch Center modernized critical public safety infrastructure and enhanced the City's emergency response capabilities. This project represents years of planning and coordination, and its completion marks an important milestone for the community. In FY 2026-27, attention will continue to focus on staffing, a challenge faced by dispatch centers across California, acutely in the Bay Area.

In addition to these major initiatives, FY2025-26 saw the completion of several multi-year policy and planning efforts, including:

- Comprehensive updates to Zoning Code regulations for commercial use permitting and signage in both commercial and residential zones
- Adoption of Objective Design Standards for all residential building types
- A comprehensive update to the Planning & Building fee schedule that optimizes cost recovery

Each of these initiatives involved significant community engagement throughout the planning process.

Recreation Department early childhood and extended care programming continues to provide a vital lifeline for Piedmont's working families. Staff have continued to creatively adapt to severe space constraints and were able to provide expanded Schoolmates capacity at all three Piedmont elementary school sites, virtually eliminating waitlists for extended care during the FY25-26 school year while also launching a new after-school program for 4th and 5th graders.

Following the expiration of a 25-year third-party use agreement for the City property at 401 Hampton Road, the Recreation Department will now have access to a much-needed additional programming space. Pre-school programming will begin at 401 Hampton this fall, freeing up critical space in the Civic Center for other recreation needs.

The City also continues to make progress on several long-range initiatives:

1. Implementation of the Moraga Canyon Specific Plan remains a key component of the City's broader commitment to the 6th Cycle Housing Element and expanding housing opportunities. In FY 2026-27, the City will identify and secure its development partner, a key relationship that will shape the future trajectory of Piedmont.

2. Building resilience in the community continues to be a critical topic as the City grapples with the effects of climate change.

    a. The completion of stormwater infrastructure improvements on Sharon Avenue, Oakland Avenue, and Grand Avenue are three locations prioritized due to chronic flooding. The next phase of improvements is proposed for design in FY 2026-27.

    b. In FY 2025-26, the City devoted substantial resources to foundational policy topics, disaster and wildfire preparedness, formally adopting the 2025 Local Hazard Mitigation Plan following review and approval by FEMA and Cal OES, and re-affirming the designation of the entire City as a Wildland Urban Interface.

Building and Fire Codes. City staff look to actively serve as a resource, and education efforts will continue in the next fiscal year

3. The City's investments in technology improvements to address the public's evolving needs are ongoing.

    a. The transition to the HdL business license platform is now fully operational providing for online renewals – a long-awaited convenience and format.

    b. Substantial progress is underway with the public records digitization project, a decades delayed undertaking, which will provide usable space in the future at City Hall.

    c. A new Recreation Department registration and reservation software launched with expanded capabilities, starting with the Community Pool in FY 2025-26. Department wide implementation is planned in FY 2026-27 to fully replace Community Pass.

    d. The City has established a cross-functional AI task force spanning multiple departments to explore incorporating emerging technology into city operations.

    e. The Fire Department successfully transitioned to a new electronic reporting system, realizing cost savings while providing improved data sharing and analytics functionality.

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

The City's revenue horizon in the next several years is difficult to predict due to economic uncertainty. Persistent inflation and elevated interest rates have weakened the real estate market and may continue to adversely affect property-related revenues. Because approximately 64% of the City's revenues are tied to property-based taxes, these trends represent a significant fiscal concern.

While property tax revenues have generally increased over the past two decades, recent growth has moderated. The City's Real Property Transfer Tax is also highly sensitive to conditions in the housing market. During the last major economic recession, transfer tax revenues declined by approximately 40% and did not recover to prior levels for four years.

A statewide initiative recently qualifying for placement on the November 2026 ballot presents a different potential challenge for Piedmont. If it passes, it would invalidate all existing municipal real property transfer taxes in charter cities starting December 31,

2028. Loss of this revenue source, which represents roughly 10% of General Fund revenues, would have profound impact on Piedmont.

On the expenditure side, economic downturns may also increase the City's long-term pension costs. When financial market performance falls below the California Public Employees' Retirement System (CalPERS) assumed discount rate of 6.8%, the City's future employer contribution requirements increase.

The FY 2026-27 City Budget estimates General Fund revenues in the amount of $41.2 million and expenditures in the amount of $41.5 million. After Capital Transfers of $1.0 million to Facilities Maintenance and $750,000 to the Capital Improvements Fund, the General Fund will experience a Net Loss estimated at $1.0 million, which results in a projected General Fund ending balance of $6.8 million, or 17% of operating expenditures.

KEY FACTORS IN FY 2026-27 BUDGET DEVELOPMENT

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:

- **Financial Stability –** Prioritize financial health and stability with efficient staffing, responsible budgeting, and long-range forecasting.
- **Community Wellness & Inclusion –** Focus on public safety, civic engagement, and program offerings as pathways to community vitality.
- **City Infrastructure –** Maintain and improve reliable municipal infrastructure and facilities for public use and enjoyment.
- **Effective Government –** Support policies and structures that provide for the delivery of high-quality city services.
- **Environmental Stewardship –** Encourage the reduction of the community's carbon footprint and ways to positively influence consumer choice.

These priorities, together with the completion of two of the City's most complex capital undertakings, define the character of this budget.

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 currently underway. 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 be joining 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 and Police Support Services Commander, two senior staff positions that are pivotal roles for 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, 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.

GENERAL FUND REVENUES

The FY 2026-27 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 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%
Total Property Taxes	**$18,920,860**	**$19,601,900**	**$20,159,000**	**2.8%**
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%
Total Property-Related Taxes	**$26,126,787**	**$27,329,900**	**$27,683,840**	**1.3%**

Other Taxes & Franchises	3,085,998	3,087,800	3,160,100	2.3%
Licenses & Permits	871,887	865,000	872,000	0.8%
Revenue – 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 GENERAL FUND REVENUE	**$40,986,590**	**$40,650,350**	**$41,198,740**	**1.3%**

Property-Related Taxes

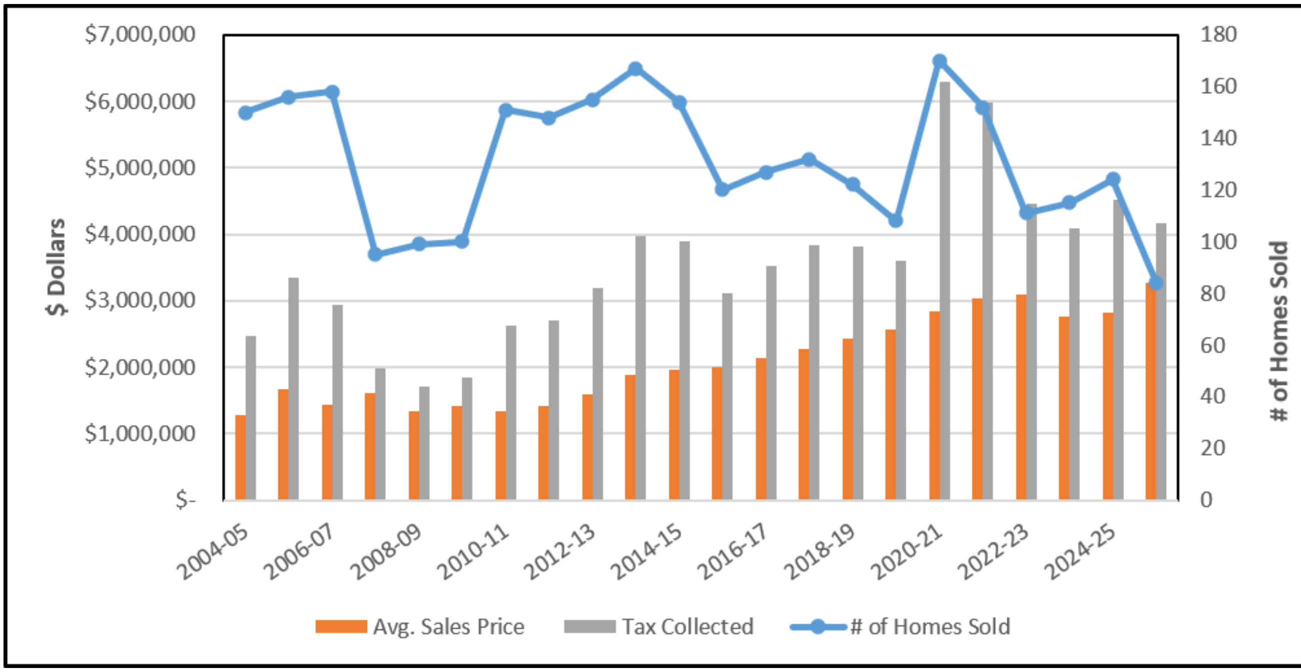
$26.3 million (64% of General Fund revenues). Property-related taxes are by far the City's dominant revenue source — and its greatest fiscal vulnerability. Two out of every three dollars of General Fund revenue depends on the health of Piedmont's real estate market. This concentration is a structural 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
PROPERTY TAXES	$ 19,601,900	$ 20,159,000	$ 557,100	3%
VEHICLE LICENSE FEE	$ 1,919,550	$ 1,971,000	$ 51,450	3%
SUB-TOTAL	$ 21,521,450	$ 22,130,000	$ 608,550	3%
REAL PROPERTY TRANSFER TAX	$ 4,500,000	$ 4,200,000	$ (300,000)	-7%
TOTAL	**$ 26,021,450**	**$ 26,330,000**	**$ 308,550**	**1%**

- Property Tax (secured, unsecured, and supplemental) is budgeted at $20.2 million, a 3% increase consistent with Alameda County estimates.
- Motor Vehicle License Fee (MVLF) / 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%.

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 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

CATEOGRY	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 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.

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 recreational activity providers, legal, consulting, crossing guards
- Other – Public Works services (including street patching, landscaping, and tree pruning)
- Utilities

Department / Category	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 elimination of contractual services for Moraga Canyon Project, along with reduction in 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 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. Budget is based on the average for 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 FY2026 came below budget. Due to declining claims, outstanding liability is significantly lowered, collectively resulting lower projections for FY2026-27.

- 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**
Fund Balance % 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 FY2026-27.

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 FY2033-2034. 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 expense. $3,750,000 has been contributed to the fund to date 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 maintains a healthy reserve of $2.8 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

The opening of the Piedmont Community Pool 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, site-wide soil disposal requirements, and the complexity of commissioning an all-electric aquatics facility with emerging building management technology — among the first of its kind in a California municipal setting. 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 donations from the Piedmont Recreational Facilities Organization (PRFO) and the Piedmont Beautification Foundation (PBF).
- A long-term, no-interest loan from AVA Community Energy.

The facility is now operational and delivering year-round programming to the community. Operations are supported by two full-time staff, a part-time 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 and Linda/Beach turf replacement, continuous pathway repairs, and 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	FY 2028-29	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	$ 342,098	$ 386,288	$ 413,998
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	14,000	18,000	16,000	17,000
Total Revenue	$ 904,881	**$ 1,177,245**	$ 1,151,500	$ 1,119,110	$ 1,192,630	$ 1,158,180	$ 1,308,750	$ 1,136,350	$ 1,171,460
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**	**$ 342,098**	**$ 386,288**	**$ 413,998**	**$ 444,858**

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 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	
	LSR	Bike\Ped	143	121	133	TOTAL
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 FY2026-27, 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
Communications	
Broadcast Ctrl. and Council Chambers A/V	300,000
Video Server	20,000
Public Works:	
Pickup Truck	100,000
Recreation	
Hybrid/EV Van or Truck	73,000
Copy Machine	15,000
Police:	
Automobile - Chief's Vehicle	100,000
Safety Gear	15,000
Fire:	
Cardiac EKG Monitors	120,000
IT:	
Desktop Computer Replacements	40,800
PD: Radio Consolettes	25,000
Facility Door Access	50,000
Duo MFA Devices	7,500
Uninterupted Power Supply	20,000
PD: Server Replacement	125,000
Total Proposed Expenditures	$ 1,011,300

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
Capital Costs:					
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 AND OPEB STEWARDSHIP

Managing the City's long-term pension and retiree healthcare obligations remains a top financial priority. Piedmont has made deliberate, consistent investments in dedicated trust funds to reduce actuarial risk and protect future budgets. As of the end of FY 2026-27, these funds are projected at:

- OPEB (Other Post-Employment Benefits) Trust Fund: ~$17.4 million. Consistent annual contributions to this trust substantially offset the City's retiree healthcare obligations and represent years of proactive financial stewardship.

- Police & Fire Pension Fund (closed plan): ~$21.1 million. This fund continues to make steady progress toward long-term solvency
.
- Pension Rate Stabilization Fund: ~$5.7 million. This reserve provides a buffer against unexpected increases in CalPERS rates and investment performance volatility. The Ten-Year Forecast proposes use of $2 million in FY 2027-28 to pay annual pension payments and maintain a reasonable General Fund reserve.

Together, these trust reserves total approximately $44.2 million — a significant institutional commitment to long-term fiscal health. The City will continue making annual contributions to these funds as a core element of its financial strategy, even during periods of budget constraint.

LONG-TERM FISCAL SUSTAINABILITY

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 in this policy discussion during 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 PARS 115 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.

CONCLUSION

The budget is a reflection of our collective commitment to delivering high quality public services and our continued dedication to making Piedmont a safe, vibrant and welcoming place to live and play. I want to express my sincere appreciation to Department Directors and Accountant Ken Lee for their collaboration in developing this document. I especially wish to extend my gratitude to Finance Director Kiran Bawa for her diligence and hard work.

While the City has maintained balanced budgets and prudent General Fund reserves over many years, significant long-term infrastructure and facility challenges remain. Many public facilities, streets, sidewalks, and other capital assets require substantial rehabilitation, modernization, or replacement due to age, accessibility requirements, safety considerations, and escalating construction costs. Addressing these needs will require continued long-range planning, careful prioritization of resources, and ongoing community discussion regarding sustainable funding strategies.

The coming years will present both opportunities and challenges as the City navigates leadership transitions, economic uncertainty, infrastructure demands, and evolving service expectations. Successfully managing these concurrent pressures will require continued collaboration, pragmatism, and responsible financial stewardship.

I look forward to working with the City Council, City staff, and the community to implement the FY 2026-27 budget and continue delivering services and projects that maintain and enhance the quality of life in Piedmont.

Respectfully,

Rosanna Bayon Moore
City Administrator
City of Piedmont, California

CITY OF PIEDMONT
BUDGET SUMMARY
OPERATING BUDGET

EXPENDITURES:	CURRENT BUDGET 2025-26	PROJECTED EXPENDITURES 2025-26	PROPOSED BUDGET 2026-27	BUDGET % CHANGE	FORECAST BUDGET 2027-28	BUDGET % CHANGE
ADMIN. & COMMUNICATIONS	$ 5,503,531	$ 5,196,180	$ 5,750,519	4.5%	$ 5,840,031	1.6%
PUBLIC WORKS	4,953,391	4,563,655	4,715,492	-4.8%	4,788,602	1.6%
PLANNING & BUILDING	2,521,416	2,426,195	2,504,261	-0.7%	2,567,780	2.5%
RECREATION	4,278,028	4,205,693	4,284,790	0.2%	4,355,273	1.6%
POLICE	9,217,073	8,758,840	9,723,063	5.5%	9,981,260	2.7%
FIRE	9,016,538	9,432,566	9,377,568	4.0%	9,644,088	2.8%
NON-DEPARTMENTAL	4,576,335	4,400,685	4,784,985	4.6%	4,938,440	3.2%
TOTAL GENERAL FUND	40,066,312	38,983,814	41,140,678	2.7%	42,115,474	2.4%
OTHER OPERATING FUNDS						
SCHOOLMATES FUND	1,467,045	1,398,105	1,970,804	34.3%	2,019,833	2.5%
TOTAL OPR. EXPENDITURES	$ 41,533,357	$ 40,381,919	$ 43,111,482	3.8%	$ 44,135,307	2.4%

OTHER FUNDS BUDGET

EXPENDITURES:	CURRENT BUDGET 2025-26	ESTIMATED EXPENDITURES 2025-26	PROPOSED BUDGET 2026-27	BUDGET % CHANGE	FORECAST BUDGET 2027-28	BUDGET % CHANGE
SPECIAL REVENUE FUNDS						
ATHLETIC FACILITY PRESERVATION	$ 42,000	$ 25,000	$ 25,000	-40.5%	$ 25,000	0.0%
COPS	280,000	134,000	75,000	-73.2%	75,000	0.0%
GAS TAX	544,000	317,207	50,000	-90.8%	200,000	300.0%
MEASURE BB	2,482,000	2,058,040	506,680	-79.6%	1,675,000	230.6%
MEASURE D	21,500	6,000	21,500	0.0%	21,500	0.0%
MEASURE F - VRF	100,000	43,000	50,000	-50.0%	100,000	100.0%
SB1 ROAD MAINTENANCE	593,000	347,122	-	-100.0%	200,000	-
TRAFFIC SAFETY	11,200	16,500	16,000	42.9%	41,000	156.3%
TOTAL SPECIAL REVENUE FUNDS	4,073,700	2,966,869	744,180	-81.7%	2,337,500	214.1%

EXPENDITURES:	CURRENT BUDGET 2025-26	ESTIMATED EXPENDITURES 2025-26	PROPOSED BUDGET 2026-27	BUDGET % CHANGE	FORECAST BUDGET 2027-28	BUDGET % CHANGE
CAPITAL PROJECT FUNDS						
CAPITAL IMPROVEMENT	500,000	500,000	750,000	50.0%	-	-100.0%
AQUATICS PROJECT	103,600	5,245,511	3,548,718	3325.4%	-	-100.0%
EQUIPMENT REPLACEMENT	1,064,847	473,500	1,011,300	-5.0%	1,006,616	-0.5%
FACILITY CAPITAL PROJECT	8,323,111	5,559,906	2,355,000	-71.7%	3,257,000	38.3%
FACILITY MAINTENANCE	1,636,330	980,423	1,443,790	-11.8%	1,409,140	-2.4%
TOTAL CAPITAL PROJECT FUNDS	11,627,888	12,759,340	9,108,808	-21.7%	5,672,756	-37.7%
DEBT SERVICE FUND						
AQUATICS BOND	1,276,400	1,276,400	1,274,025	-0.2%	1,275,775	0.1%
TOTAL DEBT SERVICE FUNDS	1,276,400	1,276,400	1,274,025	-0.2%	1,275,775	0.1%
ENTERPRISE FUND						
AQUATICS	1,919,948	730,000	2,457,432	28.0%	2,507,643	2.0%
SEWER	6,889,355	2,931,400	7,711,380	11.9%	6,682,649	-13.3%
TOTAL ENTERPRISE FUNDS	8,809,303	3,661,400	10,168,812	15.4%	9,190,292	-9.6%
TOTAL OTHER FUNDS	$ 25,787,291	$ 20,664,009	$ 21,295,825	-17.4%	$ 18,476,323	-13.2%
GRAND TOTAL	**$ 67,320,649**	**$ 61,045,928**	**$ 64,407,307**	**-4.3%**	**$ 62,611,630**	**-2.8%**

OPERATING BUDGET

GENERAL FUND OPERATING DEPARTMENTS

	CURRENT BUDGET 2025-26	PROJECTED EXPENDITURES 2025-26	PROPOSED BUDGET 2026-27	BUDGET % CHANGE	FORECAST BUDGET 2027-28	BUDGET % CHANGE
SALARIES	$ 17,043,452	$ 17,487,060	$ 17,632,397	3.5%	$ 18,160,880	3.0%
FRINGE BENEFITS	8,638,939	8,298,175	9,427,841	9.1%	9,710,199	3.0%
PERSONNEL EXPENSES	361,905	292,922	342,405	-5.4%	342,405	0.0%
SUPPLIES & SERVICES	9,429,681	8,491,197	8,935,050	-5.2%	8,945,550	0.1%
CAPITAL EXPENDITURES	16,000	13,775	18,000	12.5%	18,000	0.0%
OTHER	4,576,335	4,400,685	4,784,985	4.6%	4,938,440	3.2%
TOTAL - ALL DEPARTMENTS	$ 40,066,312	$ 38,983,814	$ 41,140,678	2.7%	$ 42,115,474	2.4%
EXPENDITURE DETAIL:						
SALARIES						
REGULAR SALARIES	$ 14,238,533	$ 13,498,970	$ 14,892,303	4.6%	$ 15,338,682	3.0%
PART TIME SALARIES	1,492,392	1,566,840	1,377,284	-7.7%	1,418,504	3.0%
OVERTIME SALARIES	1,312,527	2,421,250	1,362,810	3.8%	1,403,694	3.0%
SUBTOTAL	17,043,452	17,487,060	17,632,397	3.5%	18,160,880	3.0%
FRINGE BENEFITS						
HEALTH INSURANCE	2,305,017	2,085,390	2,658,146	15.3%	2,737,824	3.0%
RETIREMENT	5,335,291	5,288,570	5,759,495	8.0%	5,932,246	3.0%
OTHER BENEFITS	998,631	924,215	1,010,200	1.2%	1,040,129	3.0%
SUBTOTAL	8,638,939	8,298,175	9,427,841	9.1%	9,710,199	3.0%
PERSONNEL EXPENSES						
MEMBERSHIPS/CONFERENCES/TRAINING	361,905	292,922	342,405	-5.4%	342,405	0.0%
SUPPLIES & SERVICES						
DEPARTMENT SUPPLIES	387,300	318,600	402,200	3.8%	402,200	0.0%
UTILITIES/TELEPHONE/RADIO	730,300	698,100	755,850	3.5%	755,850	0.0%
EQUIPMENT/MAINTENANCE/GAS/OIL	311,600	301,000	298,090	-4.3%	298,090	0.0%
CONTRACT SERVICES	4,077,845	3,578,497	3,679,540	-9.8%	3,690,040	0.3%
BUILDINGS/GROUNDS MAINTENANCE	470,900	445,200	474,350	0.7%	474,350	0.0%
OTHER EXPENSES	2,085,800	1,883,100	1,895,520	-9.1%	1,895,520	0.0%
INFORMATION SERVICES	1,365,936	1,266,700	1,429,500	4.7%	1,429,500	0.0%
SUBTOTAL	9,429,681	8,491,197	8,935,050	-5.2%	8,945,550	0.1%
CAPITAL EXPENDITURES						
CAPITAL OUTLAY	16,000	13,775	18,000	12.5%	18,000	0.0%
OTHER						
GENERAL FUND NON DEPARTMENTAL	4,576,335	4,400,685	4,784,985	4.6%	4,938,440	3.2%
TOTAL - ALL DEPARTMENTS	**$ 40,066,312**	**$ 38,983,814**	**$ 41,140,678**	**2.7%**	**$ 42,115,474**	**2.4%**

GENERAL FUND BUDGET SUMMARY
EXPENDITUES AND REVENUES

EXPENDITURES	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	VARIANCE %	FORECAST 2027-28
ADMINISTRATION	$ 5,503,531	$ 5,196,180	$ 5,750,519	10.7%	$ 5,840,031
PUBLIC WORKS	4,953,391	4,563,655	4,715,492	3.3%	4,788,602
PLANNING AND BUILDING	2,521,416	2,426,195	2,504,261	3.2%	2,567,780
RECREATION	4,278,028	4,205,693	4,284,790	1.9%	4,355,273
POLICE	9,217,073	8,758,840	9,723,063	11.0%	9,981,260
FIRE	9,016,538	9,432,566	9,377,568	-0.6%	9,644,088
NON-DEPARTMENTAL	4,576,335	4,400,685	4,784,985	8.7%	4,938,440
TOTAL EXPENDITURES	40,066,312	38,983,814	41,140,678	5.5%	42,115,474
TRANSFER OUT:					
AQUATICS FUND	400,000	200,000	400,000	100.0%	400,000
EQUIPMENT REPLACEMENT FUND	850,000	-	-	NA	-
CIP FUND	500,000	500,000	750,000	50.0%	-
FACILITY CAPITAL	522,000	319,714	-	-100.0%	1,000,000
FACILITY MAINTENANCE FUND	1,100,000	1,100,000	1,000,000	-9.1%	1,100,000
TOTAL TRANSFER OUT	3,372,000	2,119,714	2,150,000	1.4%	2,500,000
TOTAL EXPENDITURES/TRANSFER OUT	$ 43,438,312	$ 41,103,528	$ 43,290,678	5.3%	$ 44,615,474

REVENUE	BUDGETED 2025-26	ESTIMATED 2025-26	PROPOSED 2026-27	VARIANCE %	FORECAST 2027-28
PROPERTY TAX	$ 19,641,800	$ 19,601,900	$ 20,159,000	2.8%	$ 20,749,860
PROPERTY TRANSFER TAX & PARCEL TAX	7,428,000	7,728,000	7,524,840	-2.6%	7,750,585
OTHER TAXES AND FRANCHISES	3,131,000	3,087,800	3,160,100	2.3%	3,245,570
LICENSES AND PERMITS	871,500	865,000	872,000	0.8%	895,310
USE OF MONEY AND PROPERTY	967,500	1,207,300	1,044,300	-13.5%	1,059,300
REVENUE FROM OTHER AGENCIES	3,206,434	2,654,050	2,960,500	11.5%	2,209,500
CHARGES FOR CURRENT SERVICES	5,277,500	5,325,300	5,378,000	1.0%	5,383,730
OTHER	100,000	181,000	100,000	-44.8%	100,000
TOTAL REVENUE	40,623,734	40,650,350	41,198,740	1.3%	41,393,855
TRANSFER IN:					
MEASURE D FUND	25,000	25,000	25,000	0.0%	25,000
COPS	39,000	39,000	-	-100.0%	-
SIDEWALK REPAIR FUND	-	-	19,988	NA	2,000,000
TRAFFIC SAFETY FUND	22,000	22,000	25,000	13.6%	25,000
SEWER FUND	927,000	950,690	985,000	3.6%	1,014,000
TOTAL TRANSFER IN	1,013,000	1,036,690	1,054,988	1.8%	3,064,000
TOTAL REVENUE/TRANSFER IN	$ 41,636,734	$ 41,687,040	$ 42,253,728	1.4%	$ 44,457,855
EXCESS: REVENUES OVER EXPENDITURES	(1,801,578)	583,512	(1,036,950)		(157,619)
BEGINNING FUND BALANCE:	9,845,369	7,293,842	7,877,354		6,840,405
ESTIMATED ENDING FUND BALANCE:	$ 8,043,791	$ 7,877,354	$ 6,840,405		$ 6,682,786

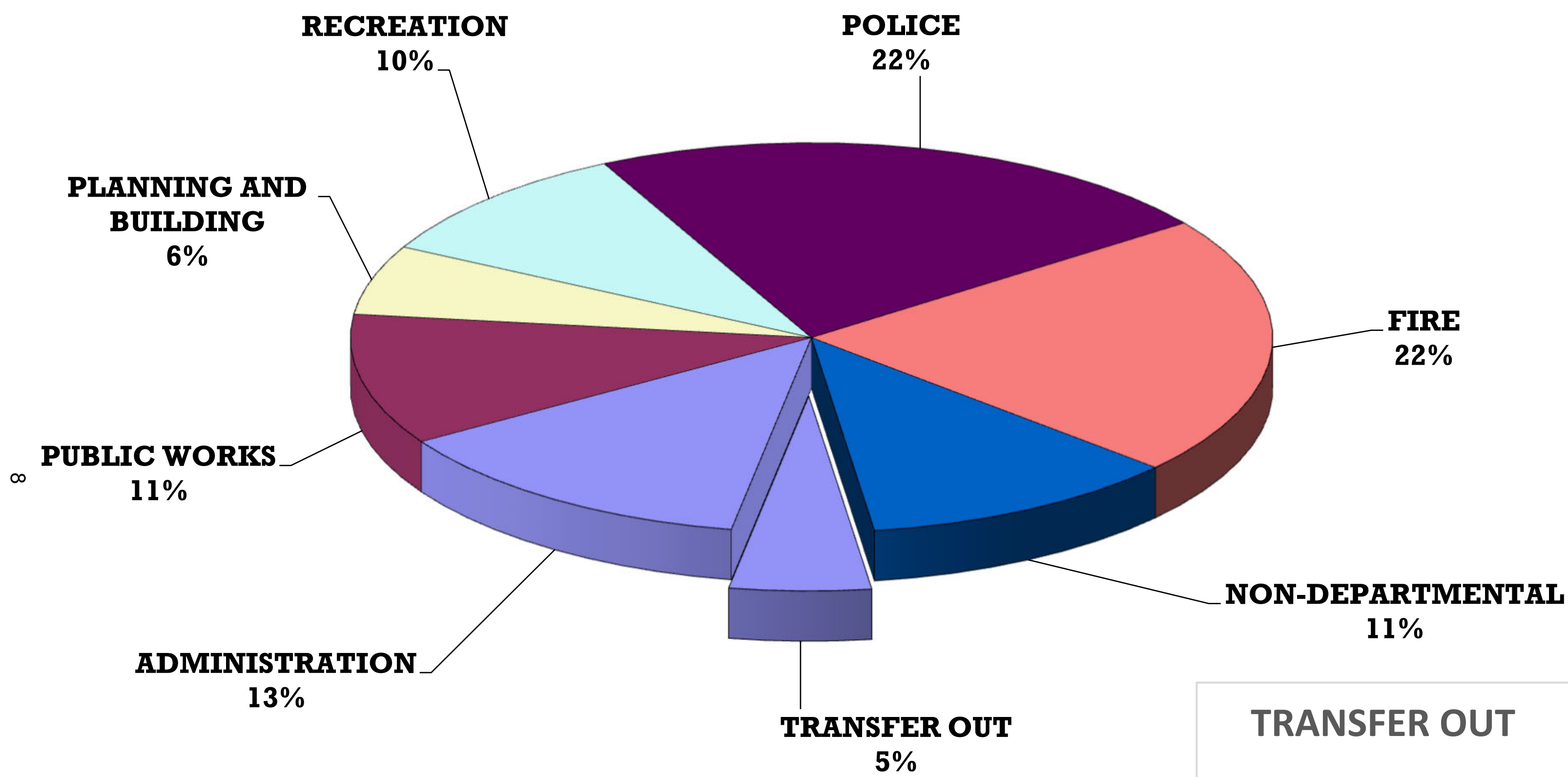
GENERAL FUND 2024-25 to 2027-28	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	FORECAST 2027-28
GENERAL FUND BEGINNING BALANCE	**$ 8,552,830**	**$ 7,293,842**	**$ 7,293,842**	**$ 7,877,354**	**$ 6,840,405**
REVENUES					
PROPERTY TAXES	18,920,860	19,641,800	19,601,900	20,159,000	20,749,860
REAL PROPERTY TRANSFER TAX	4,515,282	4,200,000	4,500,000	4,200,000	4,326,000
PARCEL TAX: MUNI TAX	2,690,645	3,228,000	3,228,000	3,324,840	3,424,585
OTHER TAXES AND FRANCHISES	3,085,998	3,131,000	3,087,800	3,160,100	3,245,570
LICENSE AND PERMITS	871,887	871,500	865,000	872,000	895,310
REVENUE FROM USE OF MONEY OR PROPERTY	1,005,738	967,500	1,207,300	1,044,300	1,059,300
REVENUE FROM OTHER AGENCIES	4,187,687	3,206,434	2,654,050	2,960,500	2,209,500
CHARGES FOR CURRENT SERVICES	5,543,582	5,277,500	5,325,300	5,378,000	5,383,730
OTHER REVENUE	164,911	100,000	181,000	100,000	100,000
	40,986,590	40,623,734	40,650,350	41,198,740	41,393,855
OPERATING TRANSFERS IN					
SEWER FUND REIMBURSEMENT	923,000	927,000	950,690	985,000	1,014,000
TRAFFIC SAFETY FUND REIMBURSEMENT	40,000	22,000	22,000	25,000	25,000
COPS	211,845	39,000	39,000	-	-
SIDEWALK REPAIR FUND	-	-	-	19,988	-
PENSION RATE STABILIZATION FUND	-	-	-	-	2,000,000
MEASURE D REIMBURSEMENT	36,511	25,000	25,000	25,000	25,000
	1,211,356	1,013,000	1,036,690	1,054,988	3,064,000
TOTAL INCOME	**42,197,946**	**41,636,734**	**41,687,040**	**42,253,728**	**44,457,855**
DEPARTMENTAL EXPENDITURES					
ADMINISTRATION	4,897,579	5,503,531	5,196,180	5,750,519	5,840,031
PUBLIC WORKS	4,691,991	4,953,391	4,563,655	4,715,492	4,788,602
PLANNING & BUILDING	2,483,041	2,521,416	2,426,195	2,504,261	2,567,780
RECREATION	4,193,032	4,278,028	4,205,693	4,284,790	4,355,273
POLICE	8,388,904	9,217,073	8,758,840	9,723,063	9,981,260
FIRE	8,916,369	9,016,538	9,432,566	9,377,568	9,644,088
	33,570,915	35,489,977	34,583,129	36,355,693	37,177,034
NON DEPARTMENTAL EXPENDITURES					
LIBRARY	350,471	360,985	360,985	360,985	360,985
UNEMPLOYMENT INSURANCE	17,521	20,000	20,000	20,000	20,000
WORKERS COMPENSATION	1,446,324	1,180,000	1,221,700	1,335,000	1,375,050
LIABILITY INSURANCE	1,862,704	1,915,000	1,698,000	1,814,000	1,868,420
OTHER EXPENSE	4,188	350	-	-	-
OPEB - RETIREE PAYMENTS	944,604	1,100,000	1,100,000	1,255,000	1,313,985
	4,625,812	4,576,335	4,400,685	4,784,985	4,938,440
OPERATING TRANSFERS-OUT					
AQUATICS	200,000	400,000	200,000	400,000	400,000
	200,000	400,000	200,000	400,000	400,000
TOTAL EXPENDITURES AND TRANSFERS-OUT	38,396,727	40,466,312	39,183,814	41,540,678	42,515,474
OPERATING NET INCOME	**3,801,219**	**1,170,422**	**2,503,226**	**713,050**	**1,942,381**

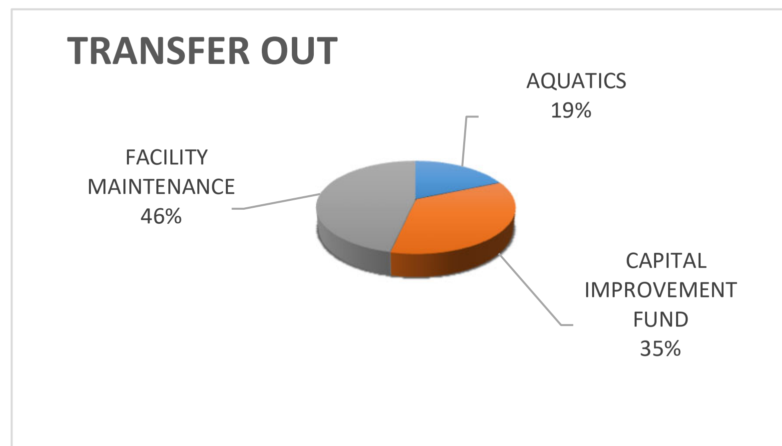
	ACTUAL **2024-25**	BUDGET **2025-26**	PROJECTED **2025-26**	PROPOSED **2026-27**	FORECAST **2027-28**
CAPITAL TRANSFERS-OUT					
CAPITAL IMPROVEMENT FUND	-	500,000	500,000	750,000	-
FACILITY CAPITAL PROJECTS	3,110,207	522,000	319,714	-	1,000,000
FACILITY MAINTENANCE	1,100,000	1,100,000	1,100,000	1,000,000	1,100,000
EQUIPMENT REPLACEMENT FUND	850,000	850,000	-	-	-
TOTAL CAPITAL TRANSFERS	**5,060,207**	**2,972,000**	**1,919,714**	**1,750,000**	**2,100,000**
NET INCOME AFTER CAPITAL TRANSFERS	**(1,258,988)**	**(1,801,578)**	**583,512**	**(1,036,950)**	**(157,619)**
PRIOR YEAR ADJUSTMENT (AUDIT)					
GENERAL FUND ENDING FUND BALANCE	**$ 7,293,842**	**$ 5,492,264**	**$ 7,877,354**	**$ 6,840,405**	**$ 6,682,786**
FUND BALANCE AS % OF OPERATING EXP	**19%**	**14%**	**20%**	**17%**	**16%**
FUND BALANCE AS % OF EXP & DEBT	**19%**	**14%**	**20%**	**16%**	**16%**

GENERAL FUND SUMMARY

	PROPESED BUDGET 2026-27	% of BUDGET	FORECAST BUDGET 2027-28	% of BUDGET
ADMINISTRATION (TOTAL)	$ 5,750,519	13.3%	$ 5,840,031	13.1%
PERSONAL SERVICES	2,633,744	6.1%	2,712,756	6.1%
MAINTENANCE & OPERATIONS	3,116,775	7.2%	3,127,275	7.0%
CAPITAL OUTLAY	-	0.0%	-	0.0%
PUBLIC WORKS (TOTAL)	4,715,492	10.9%	4,788,602	10.7%
PERSONAL SERVICES	2,436,992	5.6%	2,510,102	5.6%
MAINTENANCE & OPERATIONS	2,278,500	5.3%	2,278,500	5.1%
CAPITAL OUTLAY	-	0.0%	-	0.0%
PLANNING & BUILDING (TOTAL)	2,504,261	5.8%	2,567,780	5.8%
PERSONAL SERVICES	2,117,286	4.9%	2,180,805	4.9%
MAINTENANCE & OPERATIONS	386,975	0.9%	386,975	0.9%
CAPITAL OUTLAY	-	0.0%	-	0.0%
RECREATION (TOTAL)	4,284,790	9.9%	4,355,273	9.8%
PERSONAL SERVICES	2,226,335	5.1%	2,293,125	5.1%
MAINTENANCE & OPERATIONS	2,040,455	4.7%	2,044,148	4.6%
CAPITAL OUTLAY	18,000	0.0%	18,000	0.0%
POLICE (TOTAL)	9,723,063	22.5%	9,981,260	22.4%
PERSONAL SERVICES	8,611,763	19.9%	8,869,960	19.9%
MAINTENANCE & OPERATIONS	1,111,300	2.6%	1,111,300	2.5%
CAPITAL OUTLAY	-	0.0%	-	0.0%
FIRE (TOTAL)	9,377,568	21.7%	9,644,088	21.6%
PERSONAL SERVICES	8,890,163	20.5%	9,156,683	20.5%
MAINTENANCE & OPERATIONS	487,405	1.1%	487,405	1.1%
CAPITAL OUTLAY	-	0.0%	-	0.0%
NON-DEPARTMENTAL (TOTAL)	4,784,985	11.1%	4,938,440	11.1%
TRANSFER OUT (TOTAL)	2,150,000	5.0%	2,500,000	5.6%
GENERAL FUND: EXPENDITURES/TRANSFERS OUT	$ 43,290,678	100.0%	$ 44,615,474	100.0%

CITY OF PIEDMONT
GENERAL FUND
PROPOSED EXPENDITURES AND TRANSFERS 2026-27





CITY OF PIEDMONT

SUMMARY OF FUND TYPES

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

__OTHER FUND TYPES__

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

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

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

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

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

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

FUND BALANCE SUMMARY
Fiscal Years 2019-2028

FUND	2018-19 ACTUAL FUND BALANCE	2019-20 ACTUAL FUND BALANCE	2020-21 ACTUAL FUND BALANCE	2021-22 ACTUAL FUND BALANCE	2022-23 ACTUAL FUND BALANCE	2023-24 ACTUAL FUND BALANCE	2024-25 ACTUAL FUND BALANCE	2025-26 PROJECTED FUND BALANCE	2026-27 PROPOSED FUND BALANCE	2027-28 FORECAST FUND BALANCE
GENERAL FUND	$ 6,193,605	$ 5,591,099	$ 6,509,003	$ 7,402,732	$ 7,424,195	$ 8,552,830	$ 7,293,843	$ 7,877,355	$ 6,840,405	$ 6,682,786
SPECIAL REVENUE FUNDS										
ABANDONED VEHICLE	28,658	34,395	39,420	42,324	46,354	52,205	57,533	43,455	48,605	53,755
ATHLETIC FACILITY PRESERVATION	169,382	222,586	270,400	372,994	438,136	530,490	647,032	760,032	873,032	986,032
COPS	526,291	505,713	531,081	431,492	504,527	421,067	216,412	254,412	320,412	386,412
GAS TAX	633,638	105,725	7,137	1,112	292,217	36,122	348,059	359,497	644,034	778,571
SB1 RMRP(RD MNT & REHAB PGM)	-	284,878	448,362	463,343	57,919	210,566	52,122	3,216	319,379	441,866
MEASURE B SALES TAX	136,758	1,923	307,371	212,549	-	-	-	-	-	-
MEASURE BB SALES TAX	250,966	444	472,684	422,904	739,182	1,709,357	2,699,210	1,744,790	2,373,330	1,856,204
MEASURE D	43,961	50,011	3,847	52,703	54,505	61,930	52,800	57,300	46,300	35,300
MEASURE F	39,255	34,011	73,366	116,086	56,064	103,857	154,145	153,172	146,422	90,716
PRIVATE CONTRIBUTION	1,262,382	1,250,900	1,348,746	1,229,213	1,224,169	1,210,293	647,593	25,781	25,781	25,781
SCHOOLMATES PROGRAM	370,083	304,576	185,498	573,707	1,216,361	1,786,350	2,556,548	3,124,723	3,185,759	3,183,245
SIDEWALK REPAIR	16,373	17,773	19,090	26,355	23,468	19,988	19,988	19,988	-	-
TRAFFIC CONGESTION RELIEF	25,590	38,429	38,429	-	-	-	-	-	-	-
TRAFFIC SAFETY	25,009	34,297	28,259	35,832	39,016	41,745	42,001	52,001	51,001	25,001
TOTAL SPECIAL REVENUE FUNDS	3,528,348	2,885,662	3,773,689	3,980,616	4,691,918	6,183,970	7,493,443	6,598,367	8,034,055	7,862,883
CAPITAL PROJECT FUNDS										
CAPITAL IMPROVEMENT	14,499	63,290	49,587	47,809	11,946	-	-	-	-	-
AQUATICS PROJECT FUND	-	-	-	22,243,829	19,156,266	8,282,636	5,499,023	3,548,718	-	-
URBAN COUNTY CDBG	17,715	17,715	17,715	17,715	15,215	15,215	15,215	15,215	15,215	55,215
EQUIPMENT REPLACEMENT	3,100,790	2,463,686	3,097,101	4,091,591	3,579,356	3,730,562	3,765,542	3,642,042	2,680,742	2,324,126
FACILITIES CAPITAL PROJECTS	-	-	-	9,975,000	10,797,969	10,457,363	9,849,211	4,909,019	2,724,019	812,019
FACILITIES MAINTENANCE	6,410,608	6,528,756	9,339,708	347,583	571,406	377,728	570,421	741,498	416,818	200,308
TOTAL CAPITAL PROJECT FUNDS	9,543,612	9,073,447	12,504,111	36,723,526	34,132,158	22,863,503	19,699,412	12,856,492	5,836,794	3,391,668
ENTERPRISE FUNDS										
AQUATICS	264,446	238,764	107,049	88,787	63,616	74,214	102,008	1,608	9,476	15,133
SEWER	2,926,379	3,044,134	3,231,633	3,205,897	4,081,448	4,144,627	5,454,957	4,627,867	2,672,644	3,700,875
TOTAL ENTERPRISE FUNDS	3,190,825	3,282,898	3,338,682	3,294,684	4,145,064	4,218,841	5,556,965	4,629,475	2,682,120	3,716,008
INTERNAL SERVICE FUNDS										
LIABILITY INSURANCE	261,126	261,126	261,917	261,917	261,917	261,917	261,917	263,917	263,917	263,917
WORKERS COMPENSATION	745,568	745,567	748,668	748,668	748,668	748,668	748,668	751,268	751,268	751,268
TOTAL INTERNAL SERVICE FUNDS	1,006,693	1,006,692	1,010,586	1,010,586	1,010,586	1,010,586	1,010,586	1,015,186	1,015,186	1,015,186
TOTAL FUNDS	$ 23,463,082	$ 21,839,798	$ 27,136,070	$ 52,412,143	$ 51,403,921	$ 42,829,730	$ 41,054,248	$ 32,976,874	$ 24,408,560	$ 22,668,531
TRUST FUNDS										
OPEB FUND	$ 8,857,496	$ 9,524,321	$ 12,486,333	$ 10,831,251	$ 12,085,031	$ 14,216,324	$ 15,350,315	$ 16,585,315	$ 17,385,315	$ 18,185,315
POLICE & FIRE PENSION FUND	12,950,030	13,640,469	17,355,862	14,766,141	16,133,211	18,555,718	19,771,304	20,448,354	21,123,354	21,798,354
PENSION RATE STABILIZATION	2,917,104	3,014,478	4,667,217	4,037,966	4,316,293	4,798,032	5,218,407	5,563,407	5,733,407	3,803,407
TOTAL TRUST FUNDS	$ 24,724,630	$ 26,179,269	$ 34,509,412	$ 29,635,358	$ 32,534,534	$ 37,570,075	$ 40,340,026	$ 42,597,076	$ 44,242,076	$ 43,787,076
DEBT SVC FUND: AQUATICS BOND FUND	$ -	$ -	$ -	$ (24,919,535)	$ (24,119,476)	$ (23,512,823)	$ (23,225,748)	(23,192,148)	$ (23,156,173)	$ (23,121,948)

CITY OF PIEDMONT
FUND BALANCE DETAIL
2025 - 2026

	DESCRIPTION	6/30/2025 FUND BALANCE	PROJECTED REVENUE	PROJECTED EXPEND.	PROJECTED TRANSFER IN	PROJECTED TRANSFER OUT	6/30/2026 ESTIMATED FUND BALANCE
GENERAL FUND	GENERAL FUND	$ 7,293,843	$ 40,650,350	$ 38,983,814	$ 1,036,690	$ 2,119,714	$ 7,877,355
INTERNAL SERVICE FUNDS	LIABILITY INSURANCE	261,917	1,700,000	1,698,000	-	-	263,917
	WORKERS COMPENSATION	748,668	1,224,300	1,221,700	-	-	751,268
SPECIAL REVENUE FUNDS	GAS TAX	348,059	328,645	317,207	-	-	359,497
	SB1 RMRP	52,122	298,216	347,122	-	-	3,216
	MEASURE BB	2,699,210	1,103,620	2,058,040	-	-	1,744,790
	MEASURE F	154,145	42,027	43,000	-	-	153,172
	SIDEWALK REPAIR	19,988	-	-	-	-	19,988
	ABANDONED VEHICLE	57,533	5,922	20,000	-	-	43,455
	COPS	216,412	211,000	134,000	-	39,000	254,412
	TRAFFIC SAFETY	42,001	48,500	16,500	-	22,000	52,001
	ATHLETIC FACILITY PRESERVATION	647,032	138,000	25,000	-	-	760,032
	MEASURE D	52,800	35,500	6,000	-	25,000	57,300
	PRIVATE CONTRIBUTION	647,593	-	-	-	621,812	25,781
	SCHOOLMATES PROGRAM	2,556,548	1,997,780	1,398,105	-	31,500	3,124,723
CAPITAL PROJECT FUNDS	EQUIPMENT REPLACEMENT	3,765,542	50,000	473,500	300,000	-	3,642,042
	AQUATICS PROJECT FUND	5,499,023	-	5,245,511	3,295,206	-	3,548,718
	FACILITY CAPITAL PROJECT	9,849,211	150,000	2,736,512	469,714	2,823,394	4,909,019
	FACILITIES MAINTENANCE	570,421	20,000	980,423	1,131,500	-	741,498
	CAPITAL IMPROVEMENT	-	-	500,000	500,000	-	-
	URBAN COUNTY CDBG	15,215	-	-	-	-	15,215
ENTERPRISE FUNDS	AQUATICS	102,008	429,600	730,000	200,000	-	1,608
	SEWER	5,454,957	3,355,000	2,931,400	-	1,250,690	4,627,867
	TOTAL	**$ 41,054,248**	**$ 51,788,460**	**$ 59,865,834**	**$ 6,933,110**	**$ 6,933,110**	**$ 32,976,874**

	DESCRIPTION	6/30/2025 FUND BALANCE	PROJECTED REVENUE	PROJECTED EXPEND.	PROJECTED TRANSFER IN	PROJECTED TRANSFER OUT	6/30/2026 ESTIMATED FUND BALANCE
TRUST FUNDS	OPEB FUND	$ 15,350,315	$ 1,235,000	$ -	$ -	$ -	$ 16,585,315
	POLICE & FIRE PENSION FUND	19,771,304	900,000	222,950	-	-	20,448,354
	PENSION RATE STABILIZATION	5,218,407	375,000	30,000	-	-	5,563,407
	TOTAL TRUST FUNDS	**$ 40,340,026**	**$ 2,510,000**	**$ 252,950**	**$ -**	**$ -**	**$ 42,597,076**

	DESCRIPTION	6/30/2025 FUND BALANCE	PROJECTED REVENUE	PROJECTED EXPEND.	PROJECTED TRANSFER IN	PROJECTED TRANSFER OUT	6/30/2026 ESTIMATED FUND BALANCE
DEBT SERVICE FUND	AQUATICS BOND	(23,225,748)	1,310,000	1,276,400	-	-	(23,192,148)

CITY OF PIEDMONT
ESTIMATED FUND BALANCE DETAIL
2026 - 2027

	DESCRIPTION	6/30/2026 ESTIMATED FUND BALANCE	PROPOSED REVENUE	PROPOSED EXPEND.	PROPOSED TRANSFER IN	PROPOSED TRANSFER OUT	6/30/2027 ESTIMATED FUND BALANCE
GENERAL FUND	GENERAL FUND	$ 7,877,355	$ 41,198,740	$ 41,140,678	$ 1,054,988	$ 2,150,000	$ 6,840,405
INTERNAL SERVICE FUNDS	LIABILITY INSURANCE	263,917	1,814,000	1,814,000	-	-	263,917
	WORKERS COMPENSATION	751,268	1,335,000	1,335,000	-	-	751,268
SPECIAL REVENUE FUNDS	GAS TAX	359,497	334,537	50,000	-	-	644,034
	SB1 RMRP	3,216	316,163	-	-	-	319,379
	MEASURE BB	1,744,790	1,135,220	506,680	-	-	2,373,330
	MEASURE F	153,172	43,250	50,000	-	-	146,422
	SIDEWALK REPAIR	19,988	-	-	-	19,988	-
	ABANDONED VEHICLE	43,455	5,150	-	-	-	48,605
	COPS	254,412	141,000	75,000	-	-	320,412
	TRAFFIC SAFETY	52,001	40,000	16,000	-	25,000	51,001
	ATHLETIC FACILITY PRESERVATION	760,032	138,000	25,000	-	-	873,032
	MEASURE D	57,300	35,500	21,500	-	25,000	46,300
	PRIVATE CONTRIBUTION	25,781	45,000	-	-	45,000	25,781
	SCHOOLMATES PROGRAM	3,124,723	2,090,950	1,970,804	-	59,110	3,185,759
CAPITAL PROJECT FUNDS	EQUIPMENT REPLACEMENT	3,642,042	50,000	1,011,300	-	-	2,680,742
	AQUATICS PROJECT FUND	3,548,718	-	3,548,718	-	-	-
	FACILITY CAPITAL PROJECT	4,909,019	125,000	2,355,000	45,000	-	2,724,019
	FACILITIES MAINTENANCE	741,498	20,000	1,443,790	1,099,110	-	416,818
	CAPITAL IMPROVEMENT	-	-	750,000	750,000	-	-
	URBAN COUNTY CDBG	15,215	40,000	-	-	40,000	15,215
ENTERPRISE FUNDS	AQUATICS	1,608	2,065,300	2,457,432	400,000	-	9,476
	SEWER	4,627,867	6,741,157	7,711,380	-	985,000	2,672,644
	TOTAL	**$ 32,976,874**	**$ 57,713,967**	**$ 66,282,282**	**$ 3,349,098**	**$ 3,349,098**	**$ 24,408,560**
TRUST FUNDS	OPEB FUND	$ 16,585,315	$ 800,000	$ -	$ -	$ -	$ 17,385,315
	POLICE & FIRE PENSION FUND	20,448,354	900,000	225,000	-	-	21,123,354
	PENSION RATE STABILIZATION	5,563,407	200,000	30,000	-	-	5,733,407
	TOTAL TRUST FUNDS	**$ 42,597,076**	**$ 1,900,000**	**$ 255,000**	**$ -**	**$ -**	**$ 44,242,076**
DEBT SERVICE FUND	AQUATICS BOND	(23,192,148)	1,310,000	1,274,025	-	-	(23,156,173)

CITY OF PIEDMONT
ESTIMATED FUND BALANCE DETAIL
2027 - 2028

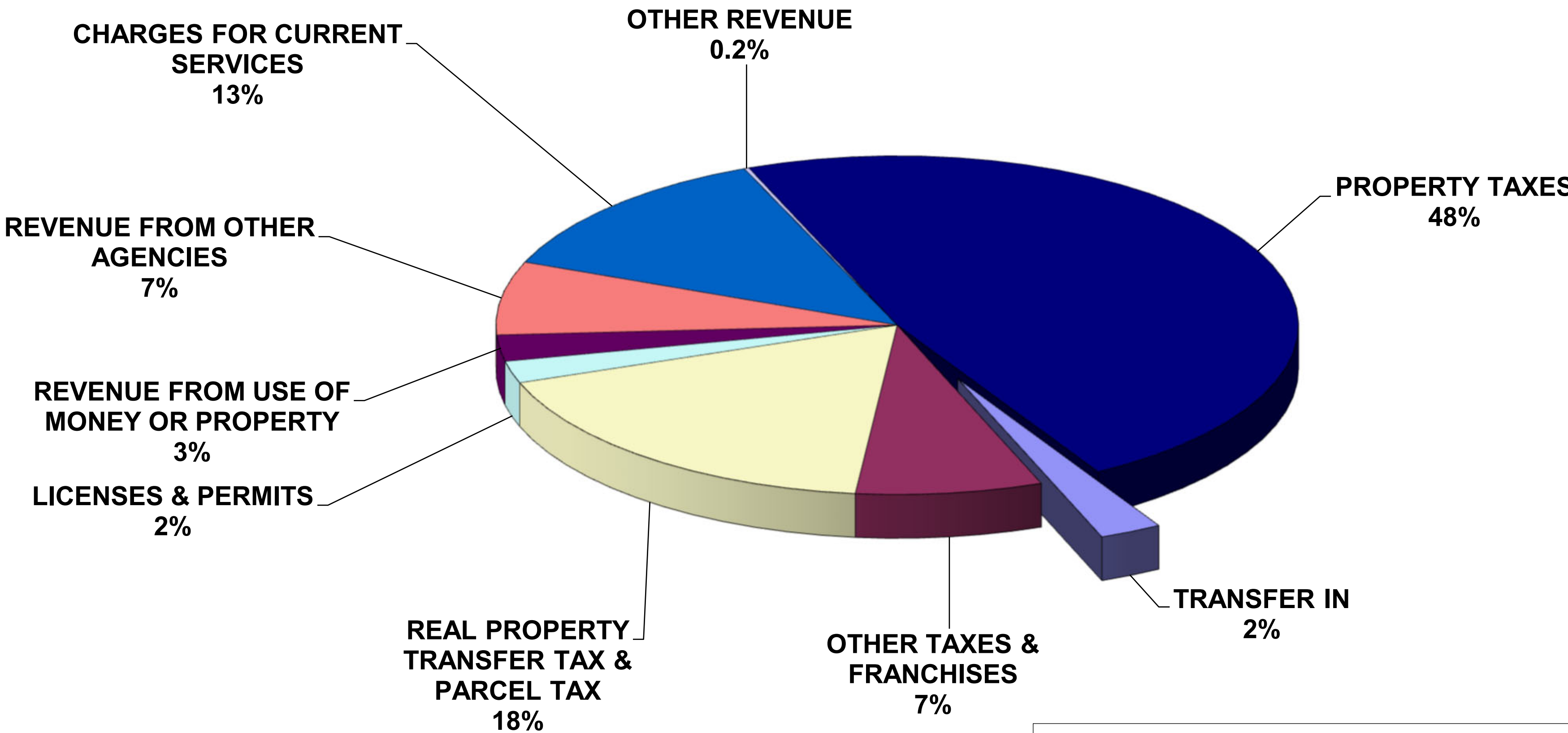
	DESCRIPTION	6/30/2027 ESTIMATED FUND BALANCE	ESTIMATED REVENUE	ESTIMATED EXPEND.	ESTIMATED TRANSFER IN	ESTIMATED TRANSFER OUT	6/30/2028 ESTIMATED FUND BALANCE
GENERAL FUND	GENERAL FUND	$ 6,840,405	$ 41,393,855	$ 42,115,474	$ 3,064,000	$ 2,500,000	$ 6,682,786
INTERNAL SERVICE FUNDS	LIABILITY INSURANCE	263,917	1,868,420	1,868,420	-	-	263,917
	WORKERS COMPENSATION	751,268	1,375,050	1,375,050	-	-	751,268
SPECIAL REVENUE FUNDS	GAS TAX	644,034	334,537	200,000	-	-	778,571
	SB1 RMRP	319,379	322,486	200,000	-	-	441,866
	MEASURE BB	2,373,330	1,157,874	1,675,000	-	-	1,856,204
	MEASURE F	146,422	44,294	100,000	-	-	90,716
	SIDEWALK REPAIR	-	-	-	-	-	-
	ABANDONED VEHICLE	48,605	5,150	-	-	-	53,755
	COPS	320,412	141,000	75,000	-	-	386,412
	TRAFFIC SAFETY	51,001	40,000	41,000	-	25,000	25,001
	ATHLETIC FACILITY PRESERVATION	873,032	138,000	25,000	-	-	986,032
	MEASURE D	46,300	35,500	21,500	-	25,000	35,300
	PRIVATE CONTRIBUTION	25,781	45,000	-	-	45,000	25,781
	SCHOOLMATES PROGRAM	3,185,759	2,090,950	2,019,833	-	73,630	3,183,245
CAPITAL PROJECT FUNDS	EQUIPMENT REPLACEMENT	2,680,742	50,000	1,006,616	600,000	-	2,324,126
	AQUATICS PROJECT FUND	-	-	-	-	-	-
	FACILITY CAPITAL PROJECT	2,724,019	100,000	3,257,000	1,245,000	-	812,019
	FACILITIES MAINTENANCE	416,818	19,000	1,409,140	1,173,630	-	200,308
	CAPITAL IMPROVEMENT	-	-	-	-	-	-
	URBAN COUNTY CDBG	15,215	40,000	-	-	-	55,215
ENTERPRISE FUNDS	AQUATICS	9,476	2,113,300	2,507,643	400,000	-	15,133
	SEWER	2,672,644	9,524,880	6,682,649	-	1,814,000	3,700,875
	TOTAL	**$ 24,408,560**	**$ 60,839,297**	**$ 64,579,325**	**$ 6,482,630**	**$ 4,482,630**	**$ 22,668,531**
TRUST FUNDS	OPEB FUND	$ 17,385,315	$ 800,000	$ -	$ -	$ -	$ 18,185,315
	POLICE & FIRE PENSION FUND	21,123,354	900,000	225,000	-	-	21,798,354
	PENSION RATE STABILIZATION	5,733,407	100,000	30,000	-	2,000,000	3,803,407
	TOTAL TRUST FUNDS	**$ 44,242,076**	**$ 1,800,000**	**$ 255,000**	**$ -**	**$ 2,000,000**	**$ 43,787,076**
DEBT SERVICE FUND	AQUATICS BOND	(23,156,173)	1,310,000	1,275,775	-	-	(23,121,948)

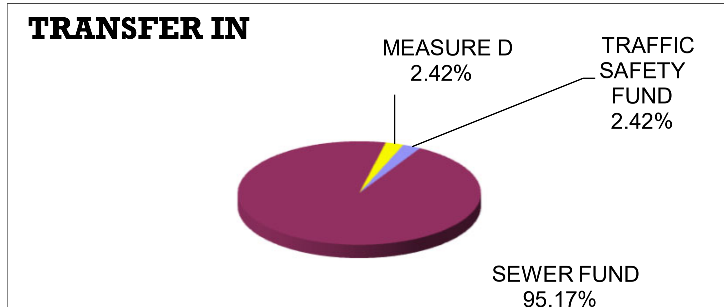
GENERAL FUND REVENUE ANALYSIS

	ACTUAL REVENUE 2024-25	PROJECTED REVENUE 2025-26	PROPOSED REVENUE 2026-27	FORECAST REVENUE 2027-28
PROPERTY TAXES				
PROPERTY TAX - SECURED	$ 17,584,805	$ 18,226,900	$ 18,784,000	$ 19,347,460
PROPERTY TAX - UNSECURED	929,689	970,000	970,000	989,400
SUPPLEMENTAL ASSESSMENT	394,525	400,000	400,000	408,000
DELINQUENT TAXES & PENALTIES	11,840	5,000	5,000	5,000
TOTAL PROPERTY TAXES	18,920,860	19,601,900	20,159,000	20,749,860
PROPERTY TRANSFER TAX & PARCEL TAX				
REAL PROPERTY TRANSFER TAX	4,515,282	4,500,000	4,200,000	4,326,000
PARCEL TAX: MUNI TAX	2,690,645	3,228,000	3,324,840	3,424,585
TOTAL TRANSFER TAX AND PARCEL TAX	7,205,927	7,728,000	7,524,840	7,750,585
OTHER TAXES & FRANCHISES				
OTHER TAXES				
SALES & USE TAX	219,837	208,800	215,000	221,450
REAL ESTATE RENTAL TAX	368,521	370,000	375,000	386,250
BUSINESS LICENSE TAX	349,444	400,000	410,000	422,300
TOTAL OTHER TAXES	937,803	978,800	1,000,000	1,030,000
FRANCHISES				
GAS & ELECTRIC	141,255	150,000	150,000	154,500
WASTE MANAGEMENT	298,795	310,000	320,000	329,600
CABLE TELEVISION	160,863	135,000	136,100	136,100
TOTAL FRANCHISES	600,913	595,000	606,100	620,200
UTILITY USERS TAX				
GAS & ELECTRIC	1,335,963	1,339,000	1,379,000	1,420,370
TELEPHONE	166,117	130,000	130,000	130,000
WATER	45,204	45,000	45,000	45,000
TOTAL UTILITY USERS TAX	1,547,283	1,514,000	1,554,000	1,595,370
TOTAL OTHER TAXES & FRANCHISES	3,085,998	3,087,800	3,160,100	3,245,570
LICENSES & PERMITS				
DOG LICENSE	17,763	13,000	15,000	15,450
BUILDING & OTHER PERMITS	854,124	852,000	857,000	879,860
TOTAL LICENSES & PERMITS	$ 871,887	$ 865,000	$ 872,000	$ 895,310
REVENUE FROM USE OF MONEY OR PROPERTY				
INTEREST EARNINGS,UNREALIZED GAIN/(LOSS)	$ 472,768	$ 570,000	$ 400,000	$ 415,000
COMMUNITY HALL RENTAL	372,461	440,200	450,000	450,000
VETERANS' BUILDING	57,096	62,100	64,800	64,800
801 MAGNOLIA - RENTAL	16,709	15,700	18,000	18,000
CITY HALL RENTAL (TELECOMMUNICATIONS)	100,096	107,300	107,500	107,500
OTHER LEASES	(13,392)	12,000	4,000	4,000
TOTAL REVENUE FROM USE OF MONEY OR PROPERTY	1,005,738	1,207,300	1,044,300	1,059,300

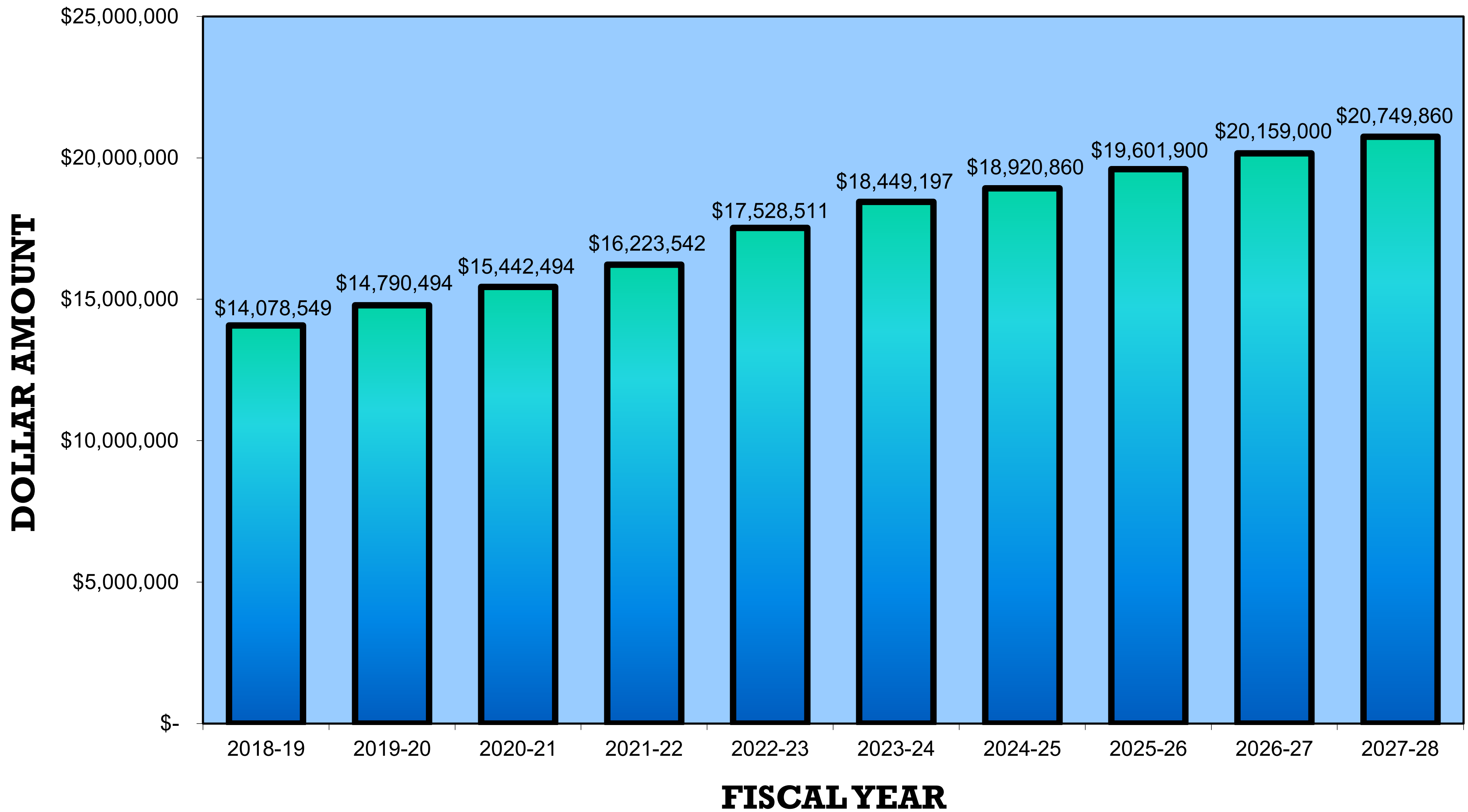
	ACTUAL REVENUE 2024-25	PROJECTED REVENUE 2025-26	PROPOSED REVENUE 2026-27	FORECAST REVENUE 2027-28
REVENUE FROM OTHER AGENCIES				
FEDERAL GRANT: ARPA & ABAG	1,573,168	-	-	-
STATE OF CALIFORNIA				
FORESTRY & FIRE PROTECTION	302,028	-	-	-
HOMEOWNER'S PROPERTY TAX RELIEF	75,344	74,550	74,000	73,000
POST FUND	17,768	40,000	45,000	45,000
MISC. STATE GRANTS	255,932	-	-	-
MOTOR VEHICLE LICENSE FEES	1,771,140	1,845,000	1,897,000	1,897,000
1/2 CENT SALES TAX (PUBLIC SAFETY)	122,769	125,000	125,000	125,000
TOTAL STATE OF CALIFORNIA	2,544,981	2,084,550	2,141,000	2,140,000
COUNTY OF ALAMEDA				
PARAMEDIC TAX	69,538	69,500	69,500	69,500
MISC. COUNTY GRANTS	-	500,000	750,000	-
TOTAL COUNTY OF ALAMEDA	69,538	569,500	819,500	69,500
TOTAL REVENUE FROM OTHER AGENCIES	4,187,687	2,654,050	2,960,500	2,209,500
CHARGES FOR CURRENT SERVICES				
PLANNING FEES	197,956	191,000	191,000	196,730
PLAN CHECK FEES	408,317	357,500	379,500	379,500
GENERAL PLAN MAINTENANCE FEE	777,583	680,000	680,000	680,000
RECORDS MANAGEMENT FEE	32,552	32,000	32,000	32,000
EMERYVILLE ANIMAL CONTROL	-	-	-	-
AMBULANCE SERVICE CHARGES	409,085	338,000	338,000	338,000
RECREATION and PRE-SCHOOL	3,635,980	3,653,800	3,687,500	3,687,500
POLICE & FIRE SERVICES	82,108	73,000	70,000	70,000
TOTAL CHARGES FOR CURRENT SERVICES	5,543,582	5,325,300	5,378,000	5,383,730
OTHER REVENUE				
SALE OF PROPERTY	12,411	1,000	-	-
OTHER REVENUE	152,500	180,000	100,000	100,000
TOTAL OTHER REVENUE	164,911	181,000	100,000	100,000
TOTAL GENERAL FUND REVENUE	**$ 40,986,590**	**$ 40,650,350**	**$ 41,198,740**	**$ 41,393,855**

CITY OF PIEDMONT
GENERAL FUND
PROPOSED REVENUES AND TRANSFERS 2026-27





CITY OF PIEDMONT PROPERTY TAXES

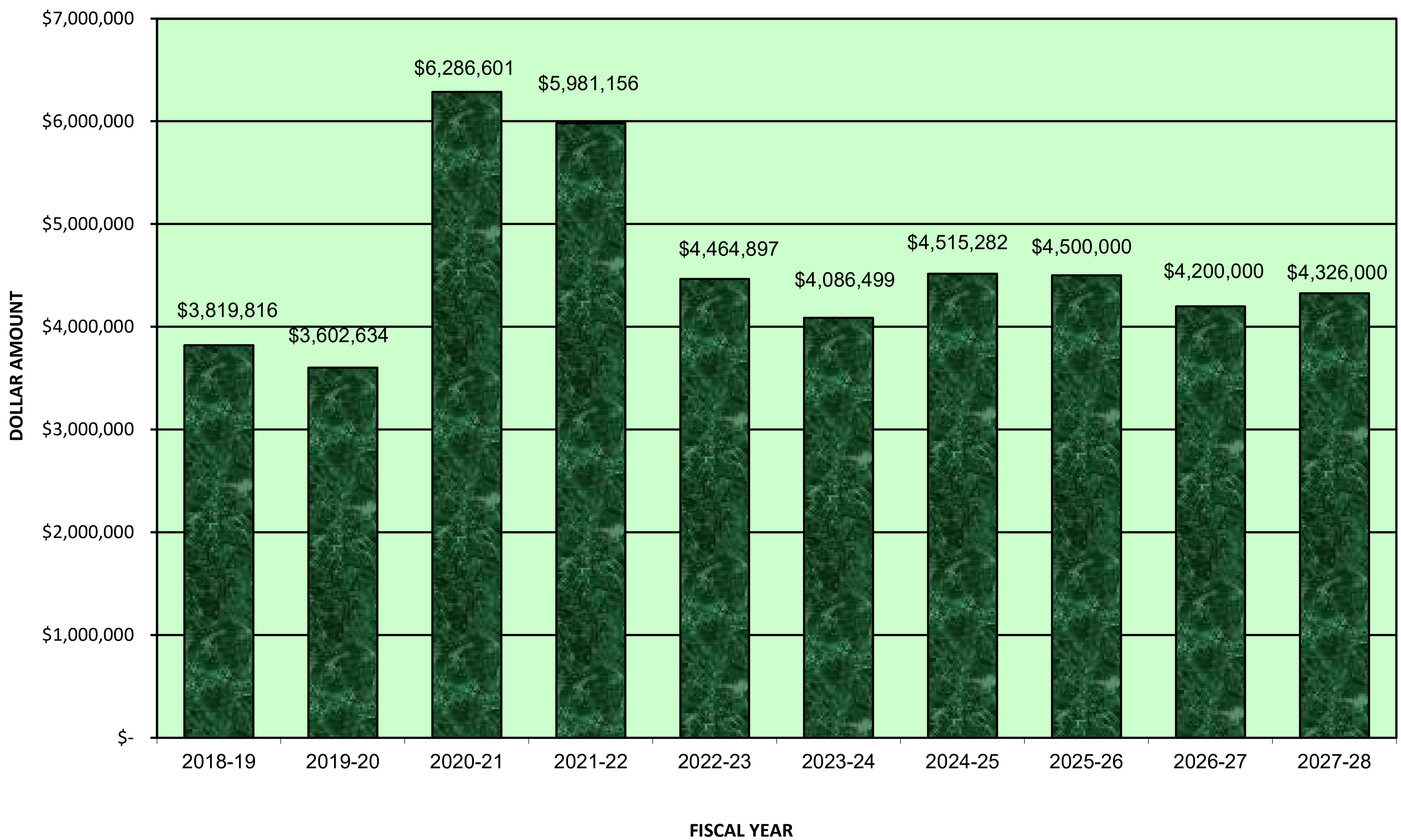


City of Piedmont
Real Property Transfer Tax
Ten Fiscal Years

	2016-17	2017-18	2018-19	2019-20	2020-21
July	350,398	200,598	316,735	311,635	317,781
August	267,712	283,149	219,586	284,289	437,900
September	319,329	207,213	155,043	201,542	607,124
October	228,809	511,624	433,243	361,995	531,255
November	174,900	419,968	192,354	381,647	441,660
December	244,380	310,250	128,076	200,626	608,876
Sub-total	**1,585,528**	**1,932,802**	**1,445,037**	**1,741,734**	**2,944,596**
January	72,959	29,716	154,454	41,698	284,572
February	124,214	128,043	142,862	133,653	186,845
March	339,104	251,723	502,520	508,702	260,226
April	474,029	503,035	547,787	334,147	671,257
May	384,509	396,514	552,603	401,264	881,689
June	541,736	603,365	492,105	441,436	1,057,416
Sub-total	**1,936,551**	**1,912,396**	**2,392,330**	**1,860,900**	**3,342,005**
Total	**3,522,078**	**3,845,198**	**3,837,366**	**3,602,634**	**6,286,601**

	2021-22	2022-23	2023-24	2024-25	2025-26
July	553,849	437,491	416,818	232,501	408,367
August	611,104	409,881	231,959	240,389	38,154
September	543,106	458,494	380,758	317,647	367,261
October	705,129	501,527	463,588	523,684	502,033
November	503,662	775,770	400,601	596,825	633,767
December	404,344	109,489	414,177	276,556	502,889
Sub-total	**3,321,193**	**2,692,652**	**2,307,901**	**2,187,602**	**2,452,471**
January	93,670	17,924	57,136	276,592	214,082
February	295,379	190,350	331,503	420,144	425,137
March	395,041	469,173	221,316	530,811	471,988
April	437,601	147,671	420,308	193,502	584,381
May	754,201	511,534	407,490	522,807	-
June	684,071	435,593	340,845	383,824	-
Sub-total	**2,659,963**	**1,772,245**	**1,778,598**	**2,327,680**	**1,695,588**
Total	**5,981,156**	**4,464,897**	**4,086,499**	**4,515,282**	**4,148,059**

CITY OF PIEDMONT
REAL PROPERTY TRANSFER TAX



OTHER FUNDS REVENUE ANALYSIS

	ACTUAL REVENUE 2024-25	PROJECTED REVENUE 2025-26	PROPOSED REVENUE 2026-27	FORECAST REVENUE 2027-28
SPECIAL REVENUE FUNDS				
119-ABANDONED VEHICLE ABATEMENT FUND				
ALAMEDA COUNTY	$ 5,327	$ 5,922	$ 5,150	$ 5,150
TOTAL	5,327	5,922	5,150	5,150
113-ATHLETIC FACILITY PRESERVATION FUND				
FACILITY FEE/CONTRIBUTIONS	153,526	138,000	138,000	138,000
TOTAL	153,526	138,000	138,000	138,000
109-COPS				
COUNTY OF ALAMEDA	134,335	205,000	135,000	135,000
INVESTEMENT INCOME	21,379	6,000	6,000	6,000
TOTAL	155,715	211,000	141,000	141,000
121-GAS TAX FUND				
STATE HIGHWAY USER TAX ALLOCATION	317,397	325,145	331,037	331,037
INVESTEMENT INCOME	8,358	3,500	3,500	3,500
TOTAL	325,755	328,645	334,537	334,537
129-URBAN CDBG				
COUNTY OF ALAMEDA	-	-	40,000	40,000
TOTAL	-	-	40,000	40,000
133-SB1 RMRP(RD MNT & REHAB PGM)				
STATE OF CALIFORNIA	291,197	298,216	316,163	322,486
TOTAL	291,197	298,216	316,163	322,486
136-MEASURE BB SALES TAX FUND				
ACTC/INVESTEMENT INCOME	1,172,426	1,103,620	1,135,220	1,157,874
TOTAL	1,172,426	1,103,620	1,135,220	1,157,874
134-MEASURE D FUND				
MEASURE D ALLOCATION/INVESTEMENT INCOME	33,612	30,500	30,500	30,500
RECYCLING FUNDS	(285)	5,000	5,000	5,000
TOTAL	33,327	35,500	35,500	35,500
143-MEASURE F FUND				
ACTC/INVESTEMENT INCOME	50,063	42,027	43,250	44,294
TOTAL	50,063	42,027	43,250	44,294
103-PRIVATE CONTRIBUTION FUND				
MISCELLANEOUS	277,814	-	45,000	45,000
TOTAL	277,814	-	45,000	45,000

	ACTUAL REVENUE 2024-25	PROJECTED REVENUE 2025-26	PROPOSED REVENUE 2026-27	FORECAST REVENUE 2027-28
114-SCHOOLMATES PROGRAM FUND				
INVESTEMENT INCOME	103,468	35,000	35,000	35,000
SCHOOLMATES FEES	1,772,646	1,962,780	2,055,950	2,055,950
TOTAL	1,876,114	1,997,780	2,090,950	2,090,950
106-TRAFFIC SAFETY FUND				
STATE OF CALIFORNIA	$ 56,786	$ 48,500	$ 40,000	$ 40,000
TOTAL	56,786	48,500	40,000	40,000
CAPITAL PROJECT FUNDS				
116&118-AQUATICS PROJECT FUND				
BOND PROCEEDS/INVESTMENT INCOME	217,571	-	-	-
TOTAL	217,571	-	-	-
110-EQUIPMENT REPLACEMENT FUND				
INVESTEMENT INCOME	153,027	50,000	50,000	50,000
TOTAL	153,027	50,000	50,000	50,000
111-FACILITIES MAINTENANCE FUND				
CONTRIBUTIONS/INVESTEMENT INCOME	18,418	20,000	20,000	19,000
TOTAL	18,418	20,000	20,000	19,000
112-FACILITIES CAPITAL PROJECT FUND				
CONTRIBUTIONS/INVESTEMENT INCOME	493,380	150,000	125,000	100,000
TOTAL	493,380	150,000	125,000	100,000
DEBT SERVICE FUND				
140-AQUATICS BOND FUND				
BOND PROCEEDS/AD VALOREM TAX REVENUE	$ 1,554,641	$ 1,310,000	$ 1,310,000	$ 1,310,000
TOTAL	1,554,641	1,310,000	1,310,000	1,310,000

	ACTUAL REVENUE 2024-25	PROJECTED REVENUE 2025-26	PROPOSED REVENUE 2026-27	FORECAST REVENUE 2027-28
ENTERPRISE FUNDS				
117-AQUATICS				
CHARGE FOR SERVICE/INVESTEMENT INCOME	2,332	429,600	2,065,300	2,113,300
TOTAL	2,332	429,600	2,065,300	2,113,300
124-SEWER FUND				
SEWER SERVICE CHARGES	3,240,796	3,255,000	3,326,000	3,424,880
Phase VI & VII Loan Proceeds	-	-	3,315,157	6,000,000
INVESTMENTS GAN/(LOSS)	234,085	100,000	100,000	100,000
TOTAL	3,474,882	3,355,000	6,741,157	9,524,880
INTERNAL SERVICE FUNDS				
108-LIABILITY INSURANCE				
NON DEPARTMENTAL REVENUE	1,862,704	1,700,000	1,814,000	1,868,420
TOTAL	1,862,704	1,700,000	1,814,000	1,868,420
105-WORKERS COMPENSATION				
NON DEPARTMENTAL REVENUE	1,446,324	1,224,300	1,335,000	1,375,050
TOTAL	1,446,324	1,224,300	1,335,000	1,375,050
TOTAL REVENUE - OTHER FUNDS	13,621,329	12,448,110	17,825,227	20,755,441
TOTAL REVENUE - ALL FUNDS	**$ 54,607,919**	**$ 53,098,460**	**$ 59,023,967**	**$ 62,149,297**
TRUST FUNDS				
150 - POLICE & FIRE PENSION TRUST FUND				
INVESTMENTS GAN/(LOSS)	$ 1,435,100	$ 900,000	$ 900,000	$ 900,000
TOTAL	1,435,100	900,000	900,000	900,000
120 - PENSION RATE STABILIZATION FUND				
INVESTMENTS GAN/(LOSS)	449,669	375,000	200,000	100,000
TOTAL	449,669	375,000	200,000	100,000
156 - OPEB TRUST FUND				
INVESTMENTS GAN/(LOSS)	1,082,341	1,200,000	800,000	800,000
NON DEPARTMENTAL REVENUE	51,650	35,000	-	-
TOTAL	1,133,991	1,235,000	800,000	800,000
TOTAL TRUST FUNDS	**$ 3,018,761**	**$ 2,510,000**	**$ 1,900,000**	**$ 1,800,000**

City of Piedmont
Roster of Authorized
Full-Time Positions

	2025-26	2026-27
ADMINISTRATION		
City Administrator	1	1
City Clerk	1	1
Finance Director	1	1
Accountant	1	1
Administrative Services Technician II	1	1
Communications Officer	1	1
Deputy City Clerk	1	1
Human Resources Manager	1	1
Video Communications Specialist/TV Mgr	1	1
	9	9
POLICE		
Police Chief	1	1
Captain	1	1
Support Services Commander	1	1
Administrative Assistant	1	1
Community Service Officer	2	2
Dispatcher	6	6
Public Safety Dispatch Supervisor	1	1
Juvenile Officer	1	0
Police Officer	13	13
Police Records Specialist	1	1
Sergeant	4	4
	32	31
FIRE		
Fire Chief	1	1
Captain	2	2
Captain/Paramedic	1	1
Lieutenant/Paramedic	3	3
Firefighter	4	4
Firefighter/Paramedic	11	11
Fire Engineer	3	3
	25	25
PLANNING & BUILDING		
Planning & Building Director	1	1
Administrative Assistant	1.5	0.8
Associate Planner	2	1
Assistant Planner	1	1
Building Inspector	1	1
Building Official	0.7	0.9
Permit Technician	1	1
Plans Examiner	0.7	1
Planning Technician	0	1
Senior Planner	1	2
Sustainability Program Manager	0.5	0.5
	10.4	11.2

PUBLIC WORKS	2025-26	2026-27
Public Works Director	1	1
Administrative Assistant	1.5	0.2
Administrative Analyst	0	1
Building Official	0.3	0.1
Facilities Maintenance Worker II	1	1
Maintenance Worker I	2	2
Maintenance Worker II	2	2
Parks & Project Manager	1	1
Plans Examiner	0.3	0
Public Works Supervisor	1	1
Senior Maintenance Worker	2	2
Sustainability Program Manager	0.5	0.5
	12.6	11.8
RECREATION		
Recreation Director	1	1
Administrative Assistant	2	2
Pool Operations & Facility Technician	0	1
Recreation Program Coordinator	5	5
Recreation Supervisor	4	4
	12	13
TOTAL	**101**	**101**

Part-Time Positions with Benefits*

Recreation:	2025-26	2026-27
PT+ Level: Positions receive PEMCHA minimum for healthcare & retirement at the PEPRA level:		
Assistant Pool Operations & Facility Technician	0	1
Assistant Site Leads	8	9
Lead Facility Attendant	1	1
Preschool Directors	4	4
Site Leads Schoolmates/Minimates	4	5
PT+ Benefits Level: Positions receive full benefits:		
Pool Maintenance Technician	1	0
Schoolmates Site Coordinators/Minimates	3	3
	21	**23**

*Employees who work over 1,000 hours, but aren't classified

CITY OF PIEDMONT
MONTHLY SALARIES
as of July 1, 2026

PUBLIC WORKS - LOCAL 1021

MOU expires 6/30/2029 This salary effective as of: 7/1/2026 - 6/30/27	# of EEs	First Step	Last Step	Top Step Annual Salary	Subject to O/T
Senior Maintenance Worker	2	$6,889.61	$8,375.70	$100,508.40	●
Maintenance Worker I	2	$5,691.72	$6,920.03	$83,040.36	●
Facilities Maintenance Worker II (one step)	1		$7,265.66	$87,187.92	●
Maintenance Worker II (one step)	2		$7,265.66	$87,187.92	●
Total Public Works:	**7**				

** Extra certification pay available for all positions. See MOU Section 7.11.*

GENERAL - LOCAL 1021

MOU expires 6/30/2029 This salary effective as of: 7/1/2026 - 6/30/27	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Community Service Officer	2	$6,178.79	$7,510.26	$90,123.12	●
Dispatcher	4	$7,506.73	$9,122.50	$109,470.00	●
Dispatcher with 2% POST + SD	0	$7,963.14	$9,677.15	$116,125.80	●
Dispatcher with 3% POST	0	$7,731.94	$9,396.17	$112,754.04	●
Dispatcher with 4% POST Certificate	1	$7,807.00	$9,487.40	$113,848.80	●
Dispatcher with 4% POST + SD	1	$8,119.28	$9,866.90	$118,402.80	●
Police Records Specialist	1	$6,572.28	$7,983.51	$95,802.12	●
Total General:	**9**				

FIRE

MOU expired 6/30/2026 This salary effective as of: 7/1/2025 - 6/30/26	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Lieutenant	0		$12,625.41	$151,504.92	●
Lieutenant with FOC & Paramedic	3		$14,771.73	$177,260.76	●
Firefighter	2	$9,613.61	$11,041.56	$132,498.72	●
Firefighter with 5% FOC	2	$10,094.29	$11,593.64	$139,123.68	●
Firefighter with 12% Paramedic	8	$10,767.24	$12,366.55	$148,398.60	●
Firefighter with FOC & Paramedic	3	$11,247.92	$12,918.63	$155,023.56	●
Engineer	0	$10,093.72	$11,592.91	$139,114.92	●
Engineer with 5% FOC	3	$10,598.41	$12,172.56	$146,070.72	●
Engineer with 5% FOC & Paramedic	0	$11,304.97	$12,984.06	$155,808.72	●
Total Fire:	**21**				

POLICE

MOU expires 6/30/2029 This salary effective as of: 7/1/2026 - 6/30/27	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Sergeant with POST Advanced	1		$15,641.82	$187,701.84	●
Sergeant with POST Advanced + SD	1		$16,267.50	$195,210.00	●
Sergeant with POST Advanced + Supv Cert	1		$15,934.19	$191,210.28	●
Sergeant with POST Adv, Supv Cert + SD	1		$16,571.56	$198,858.72	●
Police Officer	2	$9,991.28	$12,057.04	$144,684.48	●
Police Officer + Shift Differential	1	$10,390.93	$12,539.32	$150,471.84	●
Police Officer with POST Intermediate	1	$10,490.85	$12,659.89	$151,918.68	●
Police Officer with POST Int + SD	2	$10,910.48	$13,166.29	$157,995.48	●
Police Officer with POST Advanced	1	$10,690.67	$12,901.03	$154,812.36	●
Police Officer with POST Advanced + SD	3	$11,118.30	$13,417.07	$161,004.84	●
Detective with POST Advanced	2	$11,190.23	$13,503.88	$162,046.56	●
Juvenile Officer with POST Advanced	0	$11,190.23	$13,503.88	$162,046.56	●
Traffic Officer with POST Advanced	1	$11,190.23	$13,503.88	$162,046.56	●
Total Police:	**17**				

CONFIDENTIAL

Resolution expires 6/30/2029 This salary effective as of: 7/1/2026 - 6/30/27	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Accountant w/ 2% EDU	1	$8,830.91	$10,741.14	$128,893.68	●
Administrative Assistant	2	$6,658.41	$8,097.30	$97,167.60	●
Administrative Assistant w/ 2% EDU	2	$6,791.58	$8,259.25	$99,111.00	●
Administrative Services Technician II	1	$8,657.75	$10,530.53	$126,366.36	●
Deputy City Clerk w/ 2% EDU	1	$8,111.72	$9,860.33	$118,323.96	●
Video Comm Specialist/TV Mgr. w/2% EDU	1	$8,830.91	$10,741.14	$128,893.68	●
Total Confidential:	**8**				

CHILDCARE

Resolution expires 6/30/2029 This salary effective as of: 7/1/2026 - 6/30/27	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Recreation Program Coordinator	5	$5,944.76	$7,959.13	$95,509.56	●
Total Childcare:	**5**				

PROFESSIONAL/TECHNICAL/SUPERVISORY

Resolution expires 6/30/2029 This salary effective as of: 7/1/2026 - 6/30/27	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Administrative Analyst	1	$8,407.68	$10,217.67	$122,612.04	
Assistant Planner	1	$7,666.59	$9,317.10	$111,805.20	
Associate Planner	1	$8,407.68	$10,217.67	$122,612.04	
Building Inspector	1	$9,009.87	$10,951.56	$131,418.72	●
Communications Officer	1	$11,271.97	$13,648.79	$163,785.48	
Human Resources Manager	1	$10,204.66	$12,407.65	$148,891.80	
Permit Technician	1	$6,239.64	$7,584.32	$91,011.84	●
Planning Technician	1	$6,771.14	$8,229.34	$98,752.08	●
Plans Examiner	1	$9,580.12	$11,644.34	$139,732.08	●
Pool Operations & Facility Technician	1	$7,141.90	$8,681.02	$104,172.24	●
Public Safety Dispatch Supervisor	1	$9,005.41	$10,946.47	$131,357.64	
Public Works Supervisor	1	$9,640.40	$11,720.56	$140,646.72	
Recreation Supervisor	4	$8,165.26	$9,924.27	$119,091.24	
Senior Planner	2	$9,579.78	$11,644.48	$139,733.76	
Sustainability Program Manager	1	$9,177.79	$11,155.86	$133,870.32	
Total Professional/Technical/Supervisory:	**19**				

MID-MANAGEMENT

MOU expires 6/30/2026 This salary effective as of: 7/1/2025 - 6/30/26	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Fire Captain/Chief Officer & Paramedic	1	$13,889.19	$16,876.55	$202,518.60	●
Fire Captain w/5% Fire Officer	1	$12,792.68	$15,544.19	$186,530.28	●
Fire Captain w/ 10% Chief Officer	1	$13,401.85	$16,284.39	$195,412.68	●

Resolution expires 6/30/2029
This salary effective as of: 7/1/2026 - 6/30/27

Building Official	1	$12,032.79	$14,626.29	$175,515.48	
Parks & Projects Manager	1	$12,305.47	$14,949.27	$179,391.24	
Police Captain with 6% POST	1	$17,200.61	$20,900.19	$250,802.28	
Support Services Commander	1	$13,511.45	$16,424.31	$197,091.72	
Total Mid-Management:	**7**				

MANAGEMENT			Last Step	Annual Salary
City Administrator	Effective 7/1/2026	1	$26,874.50	$322,494.03
City Clerk	Effective 7/1/2026	1	$16,237.14	$194,845.68
Finance Director	Effective 7/1/2026	1	$20,178.81	$242,145.72
Fire Chief	Effective 7/1/2026	1	$25,093.00	$301,116.00
Planning & Building Director	Effective 7/1/2026	1	$19,078.37	$228,940.44
Police Chief	Effective 7/1/2026	1	$26,347.59	$316,171.08
Public Works Director	Effective 7/1/2026	1	$19,752.41	$237,028.92
Recreation Director	Effective 7/1/2026	1	$19,783.14	$237,397.68
Total Management:		**8**		

Number of Employees & Open Positions 101

Administration

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City Administration

The Administration Department provides the executive leadership and core administrative services that allow the City to operate effectively and transparently. Through the work of the City Administrator and Finance, City Clerk, and Communications staff, the department is responsible for implementing City Council direction, managing public resources responsibly, supporting transparent government, and keeping the community informed and engaged. Together, these functions work to align day-to-day operations with Council priorities and community needs.

Core Functions

City Administrator

The City Administrator serves as the City's chief executive and is responsible for budget and financial oversight of City operations, as well as carrying out City Council policy across all City departments.

This role provides organizational leadership, coordinates major initiatives that cross department lines, supports long-range planning, and represents Piedmont in regional and intergovernmental partnerships.

The City Administrator oversees the City's diversity, equity, and inclusion efforts, risk management, and information technology services, ensuring that the organization as a whole is equipped to deliver its work efficiently and effectively.

Finance

Finance staff manage the City's financial operations and are responsible for ensuring that public resources are used responsibly and efficiently. Core functions include developing the annual City budget, managing revenues and investments, processing payroll and payments, human resources and benefits administration, and producing reports that allow the Council and the public to see understand the City's financial condition.

Finance also maintains strong internal controls, ensures compliance with applicable laws and reporting requirements, and supports the City's independent annual audit. In addition, Finance provides financial forecasting, capital planning support, and data-driven analysis that support informed decision-making and long-term fiscal sustainability.

City Clerk

The City Clerk's Office provides the legislative and records functions that form the foundation of transparent, accountable government.

Its work includes running City Council meetings, administering municipal elections, maintaining official record archives, maintaining the Municipal Code, and managing public records requests. The office also supports commissions and committees, including appointments and Brown Act training, and administers the Volunteer of the Year program.

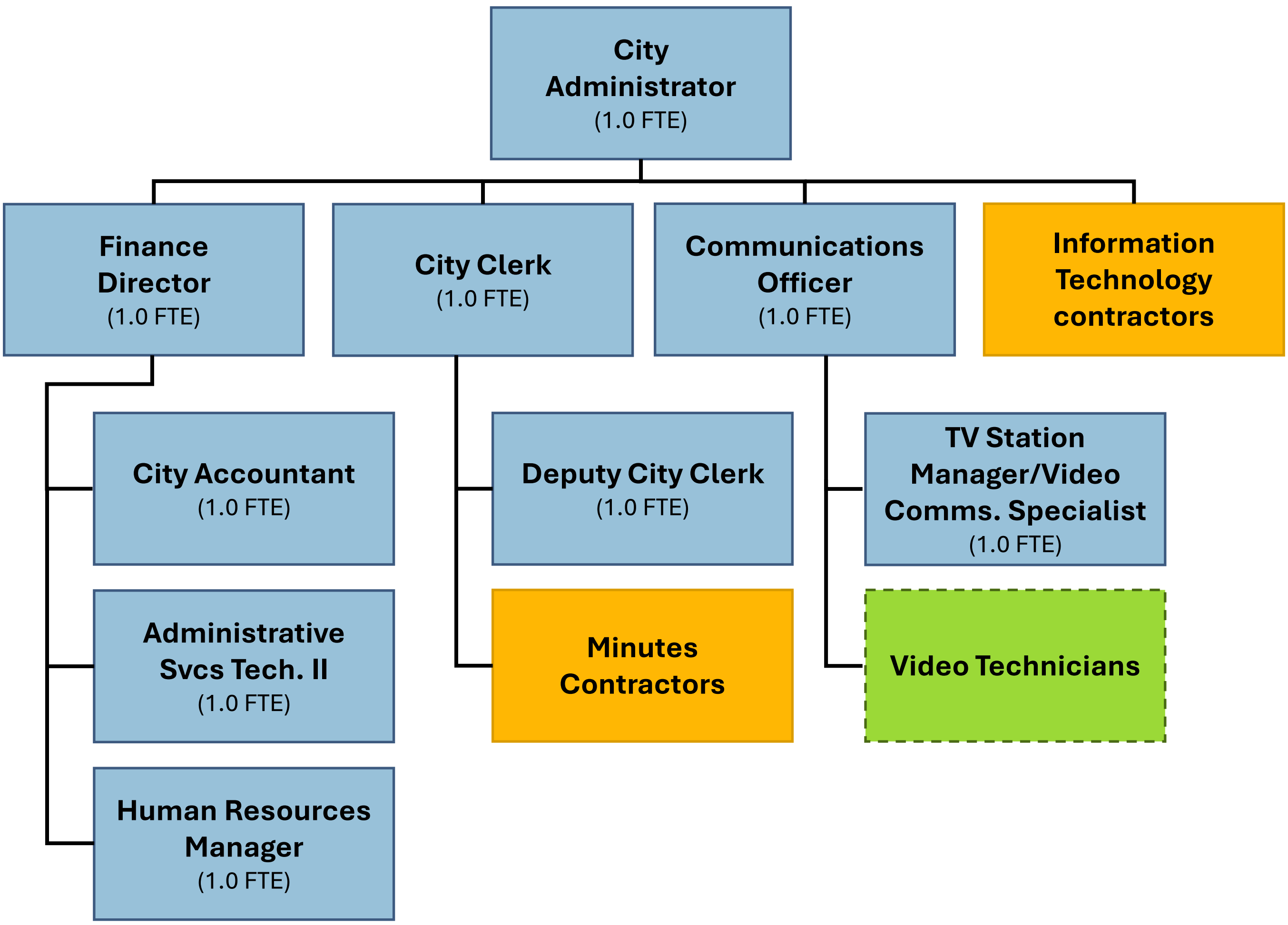
Together, these functions sustain the systems that allow residents to participate in and hold their local government accountable.

Communications

The Communications Division helps community members stay informed about the City's work and Council decision-making and creates meaningful opportunities to engage with local government. Communications staff work with all departments to develop comprehensive outreach and public engagement strategies and manage the City's public-facing communication channels.

The division also handles media relations, emergency communications, and provides broadcast, streaming, and archival access to public meetings, strengthening trust and building two-way connections between Piedmont and the community.

Administration



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ADMINISTRATION & COMMUNICATIONS

2026-27

	Approved Budget 25/26	Estimated Expenditures 25/26	Proposed Budget 26/27	Budget % Change
SALARIES	$ 1,594,970	$ 1,790,570	$ 1,768,881	10.9%
FRINGE BENEFITS	796,850	766,910	864,863	8.5%
PERSONNEL EXPENSES	145,950	128,500	142,450	-2.4%
SUPPLIES & SERVICES	2,965,761	2,510,200	2,974,325	0.3%
TOTAL	$ 5,503,531	$ 5,196,180	$ 5,750,519	4.5%

STAFF

MANAGEMENT	Employees	First Step	Last Step
City Administrator	1	-	26,875
City Clerk	1	-	16,237
Finance Director	1	-	20,179
	3		
CONFIDENTIAL			
Accountant w/ 2% EDU	1	8,831	10,741
Administrative Services Technician II	1	8,658	10,531
Deputy City Clerk w/ 2% EDU	1	8,112	9,860
Video Communications Specialist/TV Mgr	1	8,831	10,741
	4		
PROFESSIONAL/TECHNICAL/ SUP.			
Human Resources Manager	1	10,205	12,408
Communications Officer	1	11,272	13,649
	2		
Total	**9**		

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DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
ADMINISTRATION					
SALARIES					
REGULAR SALARIES	101-0400-010-001	1,209,788	1,307,650	1,287,687	106%
PART TIME SALARIES	101-0400-010-002	45,000	128,700	100,000	222%
OVERTIME SALARIES	101-0400-010-003	5,162	4,400	5,000	97%
VACATION/COMP.-PAYOUT	101-0400-010-050	20,000	21,400	40,000	200%
OBJECT TOTAL	**101-0400-010**	**1,279,950**	**1,462,150**	**1,432,687**	**112%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0400-011-001	139,807	128,000	162,873	116%
DENTAL INSURANCE	101-0400-011-002	11,489	10,000	12,055	105%
VISION PLAN	101-0400-011-003	1,582	1,550	1,582	100%
OBJECT TOTAL	**101-0400-011**	**152,878**	**139,550**	**176,510**	**115%**
RETIREMENT					
PERS: NORMAL COST	101-0400-012-001	147,626	150,600	142,599	97%
PERS: UAL PAYMENT	101-0400-012-003	323,000	323,000	358,400	111%
PERS: COST SHARE	101-0400-012-004	(22,461)	(23,500)	(14,833)	66%
OBJECT TOTAL	**101-0400-012**	**448,165**	**450,100**	**486,166**	**108%**
OTHER BENEFITS					
FICA	101-0400-013-009	79,358	70,000	88,826	112%
LIFE INSURANCE	101-0400-013-001	5,880	4,000	6,536	111%
DISABILITY INSURANCE	101-0400-013-002	3,145	2,500	3,476	111%
MEDICARE INSURANCE	101-0400-013-005	18,560	20,100	20,773	112%
CONCERN EAP PROGRAM	101-0400-013-006	1,580	1,580	1,210	77%
AUTO ALLOWANCE	101-0400-013-007	12,600	12,600	12,600	100%
OBJECT TOTAL	**101-0400-013**	**121,123**	**110,780**	**133,421**	**110%**
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	101-0400-031-001	103,950	95,000	103,950	100%
CITY COUNCIL - TRAV/TRAIN/CONF	101-0400-031-002	17,000	15,000	17,000	100%
REIMBURSEMENTS	101-0400-031-003	2,000	2,000	2,000	100%
EMPLOYEE DEVELOPMENT	101-0400-031-006	12,500	10,000	12,500	100%
OBJECT TOTAL	**101-0400-031**	**135,450**	**122,000**	**135,450**	**100%**
DEPARTMENT SUPPLIES					
OFFICE SUPPLIES	101-0400-051-001	15,000	17,000	15,000	100%
POSTAGE	101-0400-051-002	16,500	13,000	15,000	91%
OBJECT TOTAL	**101-0400-051**	**31,500**	**30,000**	**30,000**	**95%**

DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
ADMINISTRATION					
UTILITIES					
CITY HALL/FIRE UTILITIES	101-0400-052-002	93,500	90,000	93,500	100%
POLICE UTILITIES	101-0400-052-003	24,200	20,000	24,200	100%
OBJECT TOTAL	**101-0400-052**	**117,700**	**110,000**	**117,700**	**100%**
EQUIPMENT MAINTENANCE					
HARDWARE MAINT. CONTRACTS	101-0400-053-001	10,000	8,000	10,000	100%
OBJECT TOTAL	**101-0400-053**	**10,000**	**8,000**	**10,000**	**100%**
CONTRACT SERVICES					
LEGAL SERVICES	101-0400-054-001	338,000	335,000	350,000	104%
AUDIT FEES	101-0400-054-002	66,625	61,000	66,625	100%
LEGAL FEES - OTHER	101-0400-054-003	250,000	200,000	250,000	100%
NEGOTIATOR	101-0400-054-004	60,000	11,000	20,000	33%
MINUTE CLERK	101-0400-054-007	20,000	15,000	20,000	100%
LEGAL HR	101-0400-054-009	150,000	120,000	150,000	100%
CONSULTING	101-0400-054-010	27,500	-	27,500	100%
DIVERSITY\EQUITY\INCLUSION	101-0400-054-011	15,000	15,000	15,000	100%
BUSINESS LICENSE SERVICE FEE	101-0400-054-012	25,000	25,000	25,000	100%
BUS. LIC-HDL-CONTINGENT FEES	101-0400-054-013	-	38,000	35,000	-
CALPERS MED ADMIN FEE	101-0400-054-016	6,500	6,500	6,500	100%
INTERDISTRICT PUSD EXPENSE	101-0400-054-019	145,000	145,000	147,000	101%
RECORDS STORAGE	101-0400-054-022	7,000	7,000	10,000	143%
RECRUITMENT SERVICE	101-0400-054-028	60,000	35,000	60,000	100%
DATA PROCESSING OF CITY TAXES	101-0400-054-030	9,450	9,450	10,000	106%
OBJECT TOTAL	**101-0400-054**	**1,180,075**	**1,022,950**	**1,192,625**	**101%**
OTHER EXPENSES					
CIVIL SERVICE	101-0400-056-001	120,000	100,000	85,000	71%
RECORDS MANAGEMENT	101-0400-056-002	168,000	75,000	-	0%
ELECTION EXPENSE	101-0400-056-003	63,000	-	63,000	100%
MISCELLANEOUS EXPENSES	101-0400-056-006	15,000	5,000	15,000	100%
BANK CHARGES	101-0400-056-008	5,000	5,000	5,000	100%
DISABILITY ACCESS & EDUCATION	101-0400-056-011	500	-	500	100%
OBJECT TOTAL	**101-0400-056**	**371,500**	**185,000**	**168,500**	**45%**
INFORMATION SERVICES					
HARDWARE	101-0400-060-001	15,000	15,000	50,000	333%
SOFTWARE	101-0400-060-002	452,336	400,000	692,100	153%
IT SERVICES	101-0400-060-003	383,750	383,750	390,000	102%
IT CONSULTING	101-0400-060-005	257,500	230,000	272,000	106%
OBJECT TOTAL	**101-0400-060**	**1,108,586**	**1,028,750**	**1,404,100**	**127%**
TOTAL ADMINISTRATION		**4,956,927**	**4,669,280**	**5,287,159**	**107%**

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0400-031-001. MEMBERSHIP/CONF/TRAINING	103,950	95,000	103,950

This account contains the costs of the City's memberships in various state, regional, and local organizations. It also includes the cost of memberships in professional organizations and meeting attendance for the City Administrator, Finance Director, and City Clerk. This account also funds events sponsored by the City Council such as the annual Volunteer Reception, the Alameda County Mayor's Conference dinner, and Employee Appreciation Day. The City's contributions to other miscellaneous organizations, events, and groups are funded out of this account.

Item Description	Total
League of California Cities	8,000
ABAG	4,250
Alameda Co. Transportation Comm	6,500
Economic Development Alliance	1,000
International City Management Assn.	1,500
Govt. Finance Officers Assn.	200
California Society of Finance Directors	150
International Institute of Municipal Clerks	500
California Association of City Clerks	600
Municipal Information Systems Assoc.	300
Municipal Managers Assn. of Northern CA	200
Volunteer Reception	4,000
Employee Appreciation Day	7,500
Mayor's Conference Dinner	7,500
League of California Cities Annual	2,000
City Manager's Annual	2,000
League of California Cities Muni Finance Institute	2,000
League of California Cities New Law & Elections	2,000
Govt. Finance Officers Assn Annual.	2,500
City Clerk's Annual	2,000
CSMFO Annual & Monthly Meetings	2,000
CALPERLA Annual Conference	2,500
Commissioner Training	1,000
Alameda County Local Agency Formation Comm.	2,500
Employee Wellness Initiative	30,000
Continuum of Care	1,500
Miscellaneous Meeting Expenses	2,750
211 Referral Contribution	7,000
Grand Total	**103,950**

101-0400-031-002. CITY COUNCIL - TRAV/TRAIN/CONF	17,000	15,000	17,000
101-0400-031-003. REIMBURSEMENT	2,000	2,000	2,000

Contractual reimbursements for employee tuition, the City Administrator's expense account, and department head reimbursements are handled under this account.

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0400-031-006. EMPLOYEE DEVELOPMENT	12,500	10,000	12,500
This fund reimburses employee for fees paid to attend classes, programs or seminars that will aid in their professional development. This account covers all City employees. Expenditures must be approved in advance by the appropriate Department Head.			
101-0400-051-001. OFFICE SUPPLIES	15,000	17,000	15,000
All office supplies, copier paper and consumables, personal computer supplies, and miscellaneous printing costs are included.			
101-0400-051-002. POSTAGE	16,500	13,000	15,000
The majority of the city's expenses for postage are paid from this account.			
101-0400-052-002. CITY HALL/FIRE UTILITY	93,500	90,000	93,500
101-0400-052-003. POLICE DEPT UTILITY	24,200	20,000	24,200
101-0400-053-001. HARDWARE MAINT. CONTRACTS	10,000	8,000	10,000
Hardware maintenance contracts cover both the Administration and Public Works multifunction devices (Copier/scanner/fax) plus the maintenance contract for the City's only postage meter.			
101-0400-054-001. LEGAL FEES - RETAINER	338,000	335,000	350,000
The City's legal services are provided by the law firm of Burke, Williams, and Sorensen. All of the City's general legal services are paid from this account. Charges for work outside of the definition of basic City Attorney services are not included in the retainer and are paid by the hour. Some of the expenses incurred in this account are a direct result of planning applications and will be reimbursed through fees charged to the applicant.			
101-0400-054-002. AUDIT FEES	66,625	61,000	66,625
Audit fees include the fees charged by auditors to conduct the City's annual financial audit and perform an actuarial valuation on the City's Police and Fire legacy pension plan and its OPEB plan. Full valuation of these plans are performed on a bi-annual basis.			
101-0400-054-003. LEGAL FEES - OTHER	250,000	200,000	250,000
101-0400-054-004. NEGOTIATOR	60,000	11,000	20,000
All collective bagaining agreements expire in June 2025. We plan to begin negotiations with all represented groups in January 2025.			
101-0400-054-007. MINUTE CLERK	20,000	15,000	20,000
The City contracts to produce meeting minutes for its legislative bodies.			
101-0400-054-009. LEGAL FEES - HR	150,000	120,000	150,000
Legal fees related to human resources issues are not covered under the City's retainer with the City Attorney. All legal fees related to human resources issues are paid from this account.			
101-0400-054-010. CONSULTING	27,500	0	27,500
Consulting for an update of the actuarial assumptions used in our Police and Fire Pension plan and OPEB plan for long range financial planning purposes.			

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0400-054-011. DIVERSITY \ EQUITY \ INCLUSION	15,000	15,000	15,000
Consulting fees related to the City's commitment to furthering community awareness regarding diversity, equity, and inclusion, including up to $10,000 for annual Martin Luther King, Jr. event.			
101-0400-054-012. BUS. LIC-HDL-SERVICE FEE	25,000	25,000	25,000
Fees paid to a third-party vendor for administrative processing and compliance support for the city's business license and rental tax program.			
101-0400-054-013. BUS. LIC-HDL-CONTINGENT FEES	0	38,000	35,000
Performance-based fees for delinquency recovery, business discovery, and new revenue identification for the business license and rental tax program.			
101-0400-054-016. CALPERS ADMIN FEE	6,500	6,500	6,500
The City pays PERS an administrative fee based on the total of health premiums for all active employees and retirees. The percentage changes on a yearly basis.			
101-0400-054-019. PUSD EXPENSE	145,000	145,000	147,000
The City reimburses the Piedmont Unified School District for expenses incurred through approved inter-district transfers for children of city employees.			
101-0400-054-022. RECORDS STORAGE	7,000	7,000	10,000
101-0400-054-028. RECRUITMENT SERVICE	60,000	35,000	60,000
101-0400-054-030. DATA PROCESSING:CITY TAXES	9,450	9,450	10,000
This category funds the preparation of tax data for City taxes such as the Municipal Services Special Tax, the Municipal Sewer Tax, the Water Users Tax, and the Paramedic Tax for inclusion on the property tax bills of each parcel in Piedmont.			
101-0400-056-001. CIVIL SERVICE	120,000	100,000	85,000
Recruitment, testing, training, medical evaluation and background checks of new employees. In addition, the cost of disciplinary actions are handled through this account. Next compensation survey related to the expiration of collective bargaining agreements will be budgeted in FY2028-29.			
101-0400-056-002. RECORD MANAGEMENT	168,000	75,000	0
Records management includes the handling and maintenance of planning and building application materials, and other land use and property-based documents. The annual subscription for the Laserfiche Cloud subscription is included in the IT software line item.			
101-0400-056-003. ELECTION EXPENSE	63,000	0	63,000
Election related expenses are paid from this account. The allocation requested for FY 2026-27 is based upon the Registrar of Voters estimated per voter cost for a countywide consolidated election.			

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0400-056-006. MISCELLANEOUS EXPENSES	15,000	5,000	15,000
Unusual and unexpected expenses not covered in any department budget, such as honorary plaques, newspaper subscriptions, employee recognition, city pins, nameplates, etc. are paid from this account.			
101-0400-056-008. BANK CHARGES	5,000	5,000	5,000
The City receives fee credits based on the amount of cash we have on deposit Conservative budget in FY 25-26 as the direction of interest rates are unknown.			
101-0400-056-011. DISABILITY ACCESS & EDUCATIO	500	0	500
101-0400-060-001. HARDWARE	15,000	15,000	50,000
The Administration budget includes two separate types of Information Technology related expenses: costs for departmental and citywide software and maintenance as well as costs for the network. The City's shared infrastructure includes e-mail, internet, GIS, records management and data storage.			
101-0400-060-002. SOFTWARE	452,336	400,000	692,100

Item Description	Total
Fire: Tyler - New World (CAD/RMS)	20,000
Fire: ESO Records Management	13,300
Admin: Financial System (Caselle)	45,000
Admin: HR System (JobMatch)	3,000
Clerk: Laserfiche Cloud Subscription	22,000
Clerk: Next Request (CivicPlus)	10,600
Clerk: DocSign	4,500
Clerk: Financial Disclosure Software	4,000
Comm: Granicus (to be replaced)	48,000
Comm: Website Hosting - New	25,000
Comm: Broadcast Management (one-time)	15,000
Comm: OpenGov	12,000
Comm: Web Hosting / CivicLive (to be replaced)	7,000
Comm: Constant Contract	5,400
Comm: TVEyes	4,200
Comm: Captioning	3,500
IT: Cyber Security (Crowdstrike)	65,000
IT: Microsoft 365	55,000
IT: AI Subscription	18,000
IT: Adobe Acrobat	17,500
IT: Barracuda Cloud Email Archiver	14,000
IT: CIty Hall Backup (OneIT Datto)	13,000
IT: Identity/SSO/Password Manager	11,000
IT: Multi-Factor Authentication	10,800
IT: Meraki Licensing	10,000
IT: City Hall Server (Nutanix)	7,500
IT: KnowBe4	6,400
IT: DNS Filtering	4,000
IT: Patch Manager for PD (CJIS Compliant)	5,000

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
	IT: DNS Made Easy & NameCheap		250
	IT: Network Solutions (Domain Names)		200
	P&B: Land Management (Comm Dev)		35,750
	P&B: ParcelQuest		14,000
	P&B: GIS Licensing		10,000
	P&B: BlueBeam		1,500
	Fire: Kronos (Telestaff)		4,500
	PD: Tyler - New World (CAD/RMS)		85,000
	PD: Nutanix Server		20,000
	PD: Rubrik		17,500
	PD: Telephone System		13,200
	PD: Wasabi Cloud Storage		6,000
	PD: NetMotion/Absolute		3,500
	PD: Red Hat Server (Linux)		1,000
		Grand Total	**$ 692,100**
101-0400-060-003. IT SERVICES	383,750	383,750	390,000

Outsourced end-user support providing day-to-day technical assistance, troubleshooting, and maintenance of the City's technology systems. The current contract is undergoing a competitive Request for Proposals (RFP) process.

101-0400-060-005. IT CONSULTING	257,500	230,000	272,000

Professional services supporting the City's technology infrastructure, including hardware and software management, system implementation, and strategic IT planning.

Item Description	Total
Technology Training - Annual	25,000
Comm Dev - Ongoing Support	40,000
Comm Dev - Fee Schedule Update	4,000
Comm Dev - AWS Migration	10,000
Comm Dev - Geo Interface with County	10,000
Comm Dev - Geo Interface with County (Third Party)	7,500
IT Management Assistance	70,000
GIS Assistance	35,000
Fire Time and Attendance Assistance	8,000
Incident Response and Disaster Recovery TableTop Exerices	7,500
Website Selection RFP	15,000
Data Management Implementation (PII controls for AI)	15,000
Grand Total	**272,000**

END OF ADMINISTRATION BUDGET

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DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
COMMUNICATIONS					
SALARIES					
REGULAR SALARIES	101-0401-010-001	257,358	286,920	284,194	110%
PART TIME SALARIES	101-0401-010-002	47,500	38,000	42,000	88%
OVERTIME	101-0401-010-003	5,162	2,500	5,000	97%
VACATION/COMP.-PAYOUT	101-0401-010-050	5,000	1,000	5,000	100%
OBJECT TOTAL	**101-0401-010**	**315,020**	**328,420**	**336,194**	**107%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0401-011-001	23,696	15,660	13,803	58%
DENTAL INSURANCE	101-0401-011-002	1,420	1,410	1,488	105%
VISION PLAN	101-0401-011-003	452	450	452	100%
OBJECT TOTAL	**101-0401-011**	**25,568**	**17,520**	**15,743**	**62%**
RETIREMENT					
PERS: NORMAL COST	101-0401-012-001	20,486	21,100	22,536	110%
OBJECT TOTAL	**101-0401-012**	**20,486**	**21,100**	**22,536**	**110%**
OTHER BENEFITS					
FICA	101-0401-013-009	19,532	19,200	20,844	107%
LIFE INSURANCE	101-0401-013-001	1,251	1,000	1,442	115%
DISABILITY INSURANCE	101-0401-013-002	669	550	767	115%
MEDICARE INSURANCE	101-0401-013-005	4,568	4,500	4,874	107%
CONCERN EAP PROGRAM	101-0401-013-006	210	210	160	76%
AUTO ALLOWANCE	101-0401-013-007	2,400	2,400	2,400	100%
OBJECT TOTAL	**101-0401-013**	**28,630**	**27,860**	**30,487**	**106%**
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	101-0401-031-001	8,000	4,000	5,000	63%
TRAINING	101-0401-031-002	2,500	2,500	2,000	80%
OBJECT TOTAL	**101-0401-031**	**10,500**	**6,500**	**7,000**	**67%**
OFFICE SUPPLIES	**101-0401-051-001**	**3,500**	**3,500**	**3,000**	**86%**
EQUIPMENT MAINTENANCE	**101-0401-053-001**	**5,000**	**5,000**	**5,000**	**100%**
CONTRACT SERVICES	**101-0401-054-001**	**39,000**	**29,000**	**35,500**	**91%**
INFORMATION SERVICES					
HARDWARE	101-0401-060-001	3,000	3,000	2,500	83%
SOFTWARE	101-0401-060-002	95,900	85,000	5,400	6%
OBJECT TOTAL	**101-0401-060**	**98,900**	**88,000**	**7,900**	**8%**
TOTAL COMMUNICATIONS		**546,604**	**526,900**	**463,360**	**85%**

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BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0401-031-001. MEMBERSHIP AND MEETIN	8,000	4,000	5,000
This account funds professional association membership and conference attendance for Communications staff.			
101-0401-031-002. TRAININ(	2,500	2,500	2,000
This accounts supports ongoing staff training in rapidly evolving technologies related to digital media, video, creative production development, digital accessibility, and a variety of specialized software and hardware. Additionally, the fund supports learning and development in the areas of inclusive and equity based public engagement.			
101-0401-051-001. OFFICE SUPPLII	3,500	3,500	3,000
This account covers Communications office supplies,, including video production tools such as stands, lighting, and props, digital media storage, media for in-house printing, and materials used for displays and activities at community engagement events.			
101-0401-053-001. EQUIPMENT MAINTENAN	5,000	5,000	5,000
This account covers as-needed troubleshooting, maintenance, and repait for the KCOM broadcast system, Council Chambers A/V system, video servers, and production equipment.			
101-0401-054-001. CONTRACT SERVICE	39,000	29,000	35,500
This account funds digital and print advertising, public engagement collateral, and the occasional useof contractors to provide specialty support for KCOM video productions. Website support services include content development, content migration, and training in plain language, digital accessibility, and user-oriented content for City staff.			
101-0401-060-001. HARDWARI	3,000	3,000	2,500
This account covers media production hardware, including SSD drives, card readers, monitors, and microphones.			
101-0401-060-002. SOFTWARI	95,900	85,000	5,400
Software used to support Communications functions includes Granicus livestreaming and archiving of public meetings, KCOM broadcast servers and playback system, email marketing software, OpenGov digital public engagement tools has been moved to IT-Software for centralize citywide software management. . A variety of smaller online tools and asset libraries are reflected in this line item.			
END OF COMMUNICATIONS BUDGET			

Public Works

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Public Works

The Public Works Department is responsible for the stewardship of Piedmont's public infrastructure, parks, and facilities – caring for the shared spaces and systems that serve the community today and for generations to come. This work spans sewers and storm drains, streets and sidewalks, parks and trees, City facilities, solid waste services, and major capital projects. Underlying all this work is a commitment to maintaining Piedmont's public spaces at the high standards expected by the community, protecting public safety, and ensuring the City infrastructure and facilities are safe and accessible for all residents.

Major Service Areas

Sewers & Storm Drains

Public Works maintains Piedmont's sanitary sewer and storm drain systems to protect public health, prevent property damage, and reduce pollution in the waterways that carry stormwater to the Bay. Staff inspect and service the systems, coordinate repairs, respond to backups and emergencies, and support property owners with inspections of private sewer lateral work.

The department also ensures the City meets state, federal, and regional requirements, including obligations under a 2014 EPA Consent Decree and the Alameda County Clean Water Program.

Streets, Sidewalks & Infrastructure

Public Works maintains the streets and sidewalks that community members rely on every day to move safely through Piedmont. This includes coordinating the annual paving program, repairing sidewalks, and partnering with Alameda County on maintenance of street lights and traffic signals.

Together, this work supports safe, reliable travel through Piedmont, whether residents are walking, biking, driving, or using public transportation.

Parks & Trees

Public Works staff care for Piedmont's parks, playgrounds, athletic fields, landscaped medians, and the more than 9,000 trees in parks and public spaces that make up the city's urban forest. This work includes ongoing landscape maintenance, tree care, planting, field maintenance, and an annual street tree pruning program.

Together, these efforts reflect a long-term commitment to maintaining the natural beauty and recreational spaces that residents consistently identify as among the things they love most about Piedmont.

Facilities Maintenance

Public Works maintains City-owned buildings and facilities, ensuring they remain safe and functional. This includes day-to-day repairs and upkeep, janitorial services, and coordination with architects, engineers, and contractors on facility improvements. Ongoing attention to accessibility and ADA compliance is a core part of this work.

This work helps ensure that the public buildings that residents and staff depend on remain welcoming, accessible, and able to support City services.

Solid Waste

Public Works oversees Piedmont's solid waste, recycling, and organics collection services, helping residents dispose of waste safely while reducing what gets sent to landfill. Collection services are delivered under contract by Republic Services, with City staff managing the franchise agreement, monitoring service quality, ensuring compliance with state and local waste diversion requirements, and conducting community outreach.

This work supports cleaner neighborhoods, regulatory compliance, and Piedmont's broader environmental goals.

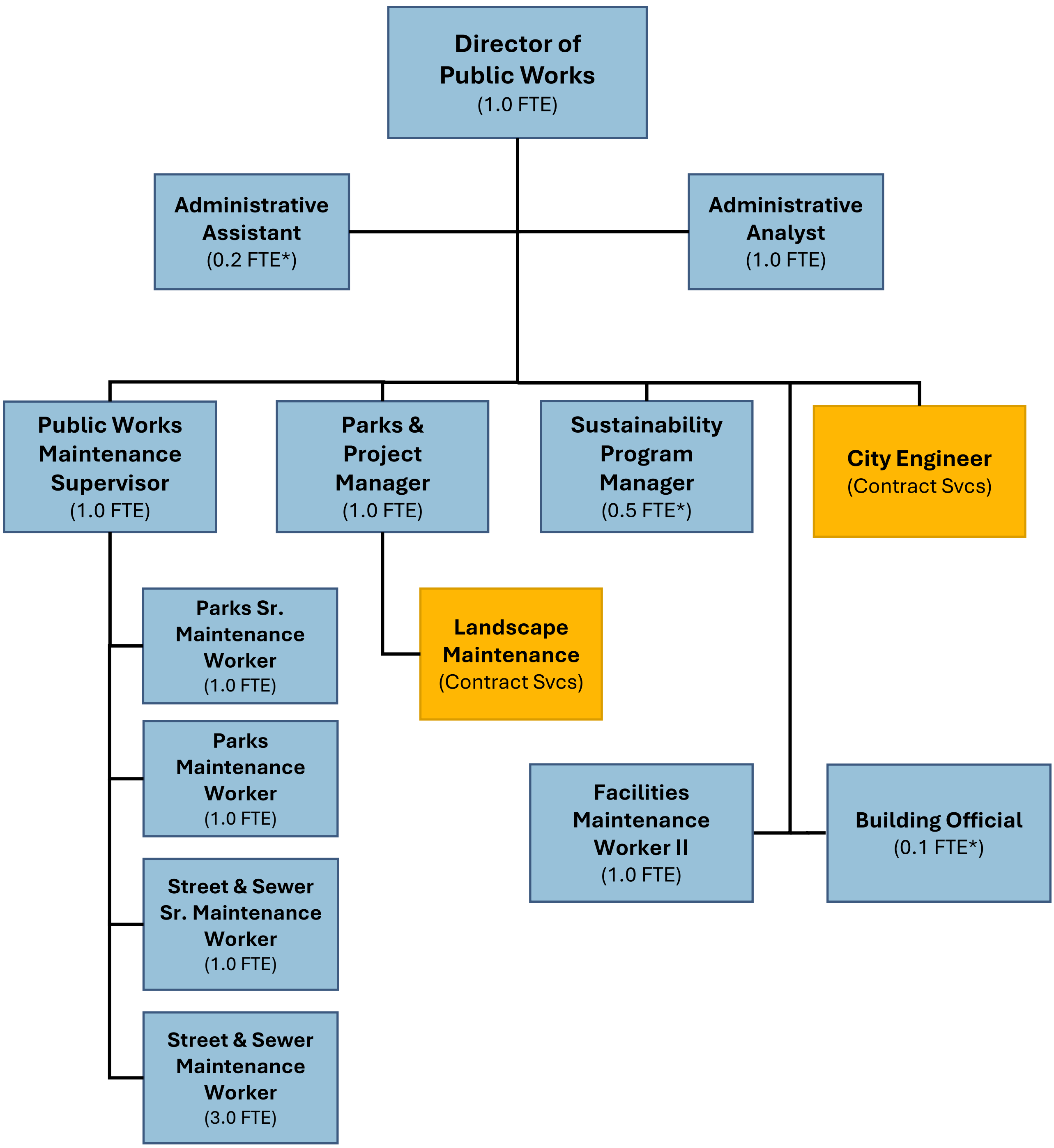
Capital Improvement Program

The Capital Improvement Program covers the planning and execution of major capital projects on Piedmont's facilities and infrastructure.

This includes maintaining a five-year Capital Improvement Plan that identifies and prioritizes major needs and deferred maintenance across the City, as well as managing the design, construction, and delivery of the projects funded each year. With each capital project, the department also works to bring City facilities into ADA compliance, improving accessibility for the community over time.

Through this work, the City makes strategic, long-term investments in the infrastructure and facilities that support daily life in Piedmont.

Department of Public Works



** Position shared with Planning & Building Department*

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PUBLIC WORKS

2026-27

	Approved Budget 25/26	Estimated Expenditures 25/26	Proposed Budget 26/27	Budget % Change
SALARIES	$ 1,747,811	$ 1,728,800	$ 1,551,294	-11.2%
FRINGE BENEFITS	857,080	817,855	885,698	3.3%
PERSONNEL EXPENSES	21,000	17,000	22,000	4.8%
SUPPLIES & SERVICES	2,327,500	2,000,000	2,256,500	-3.1%
TOTAL	$ 4,953,391	$ 4,563,655	$ 4,715,492	-4.8%

STAFF

	Employees	First Step	Last Step
MANAGEMENT			
Public Works Director	**1**	-	19,752
MID-MANAGEMENT			
Parks & Projects Manager	1	13,511	16,424
Building Official	0.1		
	1.1		
PROFESSIONAL/TECHNICAL/ SUP.			
Public Works Supervisor	1	9,640	11,721
Sustainability Program Manager	0.5	9,580	11,644
	1.5		
PUBLIC WORKS - LOCAL 1021			
Administrative Analyst	1	8,408	10,218
Senior Maintenance Worker	2	6,890	8,376
Facilities Maintenance Worker II	1	-	7,266
Maintenance Worker I	2	5,692	6,920
Maintenance Worker II	2	-	7,266
	8		
CONFIDENTIAL			
Administrative Assistant	0.2	6,658	8,097
	0.2		
Total	**11.8**		

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DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
PUBLIC WORKS					
SALARIES					
REGULAR SALARIES	101-0402-010-001	1,562,811	1,520,500	1,426,294	91%
OVERTIME SALARIES	101-0402-010-003	75,000	35,000	75,000	100%
PART-TIME SALARIES	101-0402-010-002	100,000	125,500	40,000	40%
VACATION/COMP.-PAYOUT	101-0402-010-050	10,000	47,800	10,000	100%
OBJECT TOTAL	**101-0402-010**	**1,747,811**	**1,728,800**	**1,551,294**	**89%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0402-011-001	288,856	275,500	319,120	110%
DENTAL INSURANCE	101-0402-011-002	21,611	18,270	20,619	95%
VISION PLAN	101-0402-011-003	2,848	2,570	2,667	94%
OBJECT TOTAL	**101-0402-011**	**313,315**	**296,340**	**342,406**	**109%**
RETIREMENT					
PERS: NORMAL COST	101-0402-012-001	161,668	139,450	138,773	86%
PERS: UAL PAYMENT	101-0402-012-003	249,000	249,000	276,660	111%
PERS: COST SHARE	101-0402-012-004	(27,003)	(19,500)	(16,366)	61%
OBJECT TOTAL	**101-0402-012**	**383,665**	**368,950**	**399,067**	**104%**
OTHER BENEFITS					
FICA	101-0402-013-009	108,364	103,200	96,179	89%
LIFE INSURANCE	101-0402-013-001	7,278	5,300	7,241	99%
DISABILITY INSURANCE	101-0402-013-002	3,896	2,800	3,852	99%
MEDICARE INSURANCE	101-0402-013-005	25,342	25,200	22,493	89%
CONCERN EAP PROGRAM	101-0402-013-006	2,840	2,500	2,200	77%
AUTO ALLOWANCE	101-0402-013-007	12,380	13,565	12,260	99%
OBJECT TOTAL	**101-0402-013**	**160,100**	**152,565**	**144,225**	**90%**
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	101-0402-031-001	16,000	12,000	17,000	106%
UNDERGROUND SERVICE ALERT	101-0402-031-003	5,000	5,000	5,000	100%
OBJECT TOTAL	**101-0402-031**	**21,000**	**17,000**	**22,000**	**105%**
DEPARTMENT SUPPLIES					
OFFICE SUPPLIES	101-0402-051-001	4,500	2,500	4,500	100%
STREET PAINT / SIGNS	101-0402-051-002	20,000	5,000	15,000	75%
MISCELLANEOUS PW SUPPLIES	101-0402-051-003	100,000	50,000	100,000	100%
OBJECT TOTAL	**101-0402-051**	**124,500**	**57,500**	**119,500**	**96%**
UTILITIES					
UTILITIES - PG&E	101-0402-052-001	27,000	25,000	27,000	100%
STREET LIGHTING - (PG&E)	101-0402-052-002	120,000	100,000	120,000	100%
TRAFFIC SIGNALS	101-0402-052-003	10,000	15,000	12,000	120%

DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
PUBLIC WORKS					
UTILITIES					
EBMUD - IRRIGATION	101-0402-052-005	100,000	100,000	110,000	110%
EBMUD - FACILITIES	101-0402-052-006	27,000	23,000	27,000	100%
EBMUD - HYDRANTS	101-0402-052-007	7,500	4,500	7,500	100%
OBJECT TOTAL	**101-0402-052**	**291,500**	**267,500**	**303,500**	**104%**
EQUIPMENT MAIN./GAS/OIL					
EQUIPMENT RENTAL	101-0402-053-001	8,000	7,000	8,000	100%
EQUIPMENT MAINTENANCE	101-0402-053-002	80,000	60,000	80,000	100%
OBJECT TOTAL	**101-0402-053**	**88,000**	**67,000**	**88,000**	**100%**
BUILDINGS/GROUND MAINT.					
YARD MAINTENANCE	101-0402-055-001	8,000	7,000	8,000	100%
JANITORIAL SUPPLIES	101-0402-055-002	60,000	48,000	60,000	100%
JANITORIAL SERVICE	101-0402-055-005	75,000	70,000	75,000	100%
JANITORIAL SERVICE-PARKS	101-0402-055-006	225,000	220,000	225,000	100%
OTHER MAINTENANCE	101-0402-055-007	10,000	10,000	10,000	100%
OBJECT TOTAL	**101-0402-055**	**378,000**	**355,000**	**378,000**	**100%**
OTHER EXPENSES					
STREET PATCHING	101-0402-056-002	20,000	5,000	20,000	100%
MISCELLANEOUS REPAIRS	101-0402-056-004	5,000	4,000	5,000	100%
PLANNING&PARK COMM., CIP COMMITTEE	101-0402-056-008	1,000	1,000	1,000	100%
OBJECT TOTAL	**101-0402-056**	**26,000**	**10,000**	**26,000**	**100%**
CONTRACT SERVICES (LAND)					
PUBLIC LAND BRUSH/FIRE CLEARANCE	101-0402-057-001	40,000	40,000	40,000	100%
SUPPLEMENTAL PARK MAINT.	101-0402-057-002	100,000	62,500	50,000	50%
CONTRACT LANDSCAPE MAINT.	101-0402-057-004	350,000	400,000	425,000	121%
PARK STABILIZATION & STORM RELATED DAMAGE	101-0402-057-005	100,000	35,000	50,000	50%
WEED & PEST ABATEMENT	101-0402-057-006	10,000	1,000	5,000	50%
OBJECT TOTAL	**101-0402-057**	**600,000**	**538,500**	**570,000**	**95%**
CONTRACT SERVICES (TREE SERVICE)					
STREET TREE PRUNING	101-0402-058-001	300,000	200,000	250,000	83%
STREET TREE PLANTING	101-0402-058-003	10,000	15,000	10,000	100%
OBJECT TOTAL	**101-0402-058**	**310,000**	**215,000**	**260,000**	**84%**

DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
PUBLIC WORKS					
CONTRACT SERVICES (ADMINISTRATION)					
CITY ENGINEER SERVICE	101-0402-059-002	450,000	450,000	450,000	100%
SOLID WASTE CONSULTANT SVCS	101-0402-059-004	30,000	15,000	30,000	100%
FUEL TANK MAINTENANCE	101-0402-059-005	12,000	12,000	14,000	117%
CAL/OSHA COMPLIANCE	101-0402-059-010	10,000	5,000	10,000	100%
OBJECT TOTAL	**101-0402-059**	**502,000**	**482,000**	**504,000**	**100%**
INFORMATION SERVICES					
SOFTWARE	101-0402-060-002	7,500	7,500	7,500	100%
OBJECT TOTAL	**101-0402-060**	**7,500**	**7,500**	**7,500**	**100%**
TOTAL PUBLIC WORKS		**4,953,391**	**4,563,655**	**4,715,492**	**95%**

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BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0402-031-001. MEMBERSHIP/CONF/TRAINING	16,000	12,000	17,000

This accounts for the cost of certifications, licenses, training, memberships, conferences and meetings attended by the Director of Public Works, Parks & Project Manager, Supervisor of Public Works, Public Works Assistant, Administrative Assistants and Maintenance Staff.

Item Description	Total
DKF Training	5,000
Employee Certifications	3,800
APWA Annual Conference	1,500
APWA/CWEA Training	2,000
Solid Waste Conference	2,000
APWA Monthly Meeting	500
Architect Membership and License Fees	2,200
Grand Total	**17,000**

101-0402-031-003. UNDERGROUND SERV ALERT	5,000	5,000	5,000

Underground Service Alert Company notifies the City whenever a contractor proposes to excavate underground utilities.

101-0402-051-001. OFFICE SUPPLIES	4,500	2,500	4,500

Office supplies cover the cost of forms, maps, applications, permits, agreements, licenses, Park Commission materials, film, plans, office supplies, office equipment maintenance and repairs, code books, computer software and associated materials.

101-0402-051-002. STREET PAINT / SIGNS	20,000	5,000	15,000

This provides for the cost of materials, and special equipment related to minor paving projects, pavement and curb painting, and street signs and poles. The City continues to perform replacement of street signs, restriping and repainting curbs and streets, on an as needed basis. Additionally, new street signage and pavement markings to increase safety are included in this category.

101-0402-051-003. MISCELLANEOUS P/W SUPPLIES	100,000	50,000	100,000

Cost of new and replacement miscellaneous small tools, supplies, and parts that are typically needed for the maintenance department operations and activities.

101-0402-052-001. UTILITIES - PGE	27,000	25,000	27,000

Cost of electricity to operate the Citys irrigation system for parks and medians

101-0402-052-002. STREET LIGHTING (PG&E + ALACO)	120,000	100,000	120,000

This provides for costs associated with City street lights, including on-going maintenance of existing street lights, as well as installation costs associated with new street light requests. The utility costs related to the automatic license plate readers are included in this category.

101-0402-052-003. TRAFFIC SIGNALS	10,000	15,000	12,000

The City contracts with Alameda County for routine maintenance and emergency repair of traffic signals. This sub-object also includes the associated electricity costs from PG&E for traffic signals.

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0402-052-005. EBMUD - IRRIGATION	100,000	100,000	110,000
Cost of water service for the Citys irrigation system for parks and medians			
101-0402-052-006. EBMUD - FACILITIES	27,000	23,000	27,000
Cost of water for the Citys buildings.			
101-0402-052-007. EBMUD - HYDRANTS	7,500	4,500	7,500
Cost of water service for the Citys fire hydrants			
101-0402-053-001. EQUIPMENT RENTAL	8,000	7,000	8,000
This covers the cost of special rental equipment. Occasionally, the need arises to rent specialized equipment to accomplish specific tasks. This is more cost-effective than purchasing equipment required infrequently. As an example, the lighting of Community Hall Christmas tree requires the rental of a man-lift a minimum of twice per season.			
101-0402-053-002. EQUIPMENT MAINTENANCE	80,000	60,000	80,000
Covers cost of fuel, lubricants, tires and the maintenance and repair of Public Works vehicles and equipment.			
101-0402-055-001. YARD MAINTENANCE	8,000	7,000	8,000
This covers cost of uniforms, Corporation Yard maintenance and supplies.			
101-0402-055-002. JANITORIAL SUPPLIES	60,000	48,000	60,000
This covers the janitorial supplies and equipment required for city facilities.			
101-0402-055-005. JANITORIAL SERVICE	75,000	70,000	75,000
This account provides for costs related to the recurring janitorial services provided by outside contractors for City Hall, Fire Department, Police Department, and the Recreation Center. Expenses related to specific extra work for special events and vacation coverage of Staff is also included in this category.			
101-0402-055-006. JANITORIAL SERVICE-PARKS	225,000	220,000	225,000
This account provides for costs related to the recurring janitorial services provided by outside contractors for facilities within the City’s parks, as well as specific extra work related to special event needs and vacation coverage of Staff.			
101-0402-055-007. OTHER MAINTENANCE	10,000	10,000	10,000
This account provides for costs related to the miscellaneous, recurring expenses for the day-to-day operations of City facilities, This includes services in all City facilities for items such as inspection/maintenance of heating systems, alarm systems, fire extinguishers, pest control devices, window washing, carpet cleaning, and locksmith services, etc. Haz Waste disposal is funded from this account.			
101-0402-056-002. STREET PATCHING	20,000	5,000	20,000
This covers the cost of materials for pothole patching and repairing of City streets which are not a part of the major street repair projects.			

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0402-056-004. MISCELLANEOUS REPAIRS	5,000	4,000	5,000

Funds in this account are utilized for vehicular damage and vandalism to public property including traffic medians, destruction of park benches, concrete trash containers, and removal of graffiti.

101-0402-056-008. PLANNING&PARK COMM.	1,000	1,000	1,000

This covers the cost of general expenses related to the Park Commission. Specifically, it pays for meals, materials, books and registration fees for seminars and expenses related to special events (Arbor Day and Earth Day).

101-0402-057-001. PUBLIC LAND BRUSH/FIRE CLEAR	40,000	40,000	40,000

This account provides for brush clearance in Moraga Canyon including areas adjacent to the Corporation Yard, Maxwelton Road, Blair Park, and Mountain View Cemetery. Given the fire danger, the Fire Department has recommended expanding fire break areas. This account also provides for brush clearance in all City parks and selected easement areas if funding allows.

Item Description	Total
Blair Veg Management (Goats)	20,000
Corp Yard Veg Management (Goats)	20,000
Grand Total	**40,000**

101-0402-057-002. SUPPLEMENTAL PARK MAINT.	100,000	62,500	50,000
101-0402-057-004. CONTRACT LANDSCAPE MAINT.	350,000	400,000	425,000
101-0402-057-005. PARK STABILIZATION&STORM	100,000	35,000	50,000

This is for the removal of hazardous trees, including creeks downed during storm events, creek debris cleaning, brush removal, pruning branches encroching on right-of-ways, and provisions for erosion control by planting and removal of trees, shrubs and groudcover.

Item Description	Total
Emergency Tree Removal	20,000
Storm Drain Maintenance	20,000
Creek Debris Removal	10,000
Grand Total	**50,000**

101-0402-057-006. WEED & PEST ABATEMENT	10,000	1,000	5,000

This is for the eradication of weeds and pests in the City's landscape areas. The City adopted an Integrated Pest Management policy in 2011 and it states that the City will explore, whenever feasible, non-pesticide remedies, such as physical controls (hand weeding, traps and barriers).

Staff has implemented other biological controls, such as the release of beneficial insects (green lacewings, praying mantis) that are natural enemies to some pests.

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0402-058-001. STREET TREE PRUNING	300,000	200,000	250,000

This is to fund the annual Street Tree Pruning Project contract. It is imperative that we maintain our street trees on a seven to ten year pruning cycle to maintain the health, beauty, and safety of our urban forest.

101-0402-058-003. STREET TREE PLANTING	10,000	15,000	10,000

This account ensures the continued health and vigor of the City's mature urban forest. These funds support the ongoing Public Works schedule of replanting trees and makes it possible to respond to citizen requests for additional street trees. Due to the mature nature of the City's urban forest, money is needed to assist in the in-fill replacement of selected dying trees located throughout the City such that the aesthetic impact of this process is gradual.

101-0402-059-002. CITY ENGINEER SERVICE	450,000	450,000	450,000

Coastland Engineering provides a variety of general professional engineering and inspection services for the Department of Public Works. These include investigation of proposed civic improvements to the parks and public spaces, traffic management and pedestrian safety, compliance to the Americans with Disabilities Act (ADA), general infrastructure issues related to underground and above ground utilities, issues related to wirelesss facilities installations, right-of way, and general construction management. Other city departments also rely on City Engineer for various degrees of consultation depending on their project needs.

Item Description	Total
City Engineer	217,500
Encroachment Permit Inspection	140,000
Traffic Studies	15,000
Development Plan Check	50,000
GIS Maintenance	5,000
Arborist Review	7,500
Sidewalk inspection fees	15,000
Grand Total	**450,000**

101-0402-059-004. SOLID WASTE CONSULTANT SVCS	30,000	15,000	30,000

This account includes funds that will be paid for/reimbursed by the City's franchised solid waste service provider, and Republic Services. This includes periodic fee studies and performance reviews.

101-0402-059-005. FUEL TANK MAINTENANCE	12,000	12,000	14,000

This category is for cleaning and maintaining City fuel tanks and nozzles used by Police, Fire, Public Works and Recreation. Routine maintenance cleaning of these tanks is necessary to insure that the City's fuel is not contaminated with water, dirt or other contaminants. Additionally, Alameda County Environmental Health Services and CAL-EPA.

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0402-059-010. CAL/OSHA COMPLIANCE	10,000	5,000	10,000
This represents the cost of specialized consultants to assist the Department with compliance to CAL/OSHA safety requirements. It includes review and revision of Standard Operating Procedures, training, and annual reviews and up-dates as required.			
101-0402-060-002. SOFTWARE	7,500	7,500	7,500
This category is for reoccuring software expenses that are incurred by the Public Works Department			

Item Description	Total
Davey Tree	2,500
Street Saver Fee	5,000
Grand Total	**7,500**

END OF PUBLIC WORKS BUDGET

Planning & Building

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Planning & Building

The Planning & Building Department shapes and safeguards Piedmont's built environment, supporting thoughtful, well-designed development that is safe, consistent with community priorities, and aligned with the City's environmental goals. Through the work of the Planning, Building, and Sustainability divisions, the department supports property owners and professionals navigating construction and development projects, plans for Piedmont's future, and promotes environmental sustainability in the community. A hallmark of the department's work is its commitment to exceptional customer service.

Major Service Areas

Planning Division

The Planning Division guides Piedmont's physical development, balancing the need to support new housing with the preservation of high-quality design. Its work is guided by the City's General Plan, Zoning Ordinance, Design Guidelines, and Objective Design Standards, which establish the rules and expectations for development in Piedmont.

Core functions include processing applications for design review and other land use permits, environmental review under the California Environmental Quality Act, and long-range planning, including maintenance of the City's General Plan and efforts to reduce barriers to housing development.

Through this work, the division helps Piedmont navigate an increasingly complex regulatory landscape while continuing to grow thoughtfully.

Building Division

The Building Division ensures that construction is safe and consistent with adopted building codes. Staff review plans for residential and commercial projects, issue building permits, inspect construction in progress, and respond to reports of potential code violations.

Alongside this core regulatory work, the division is committed to providing responsive, practical service to property owners and professionals, helping projects move forward efficiently while meeting the standards that protect the safety and quality of Piedmont's built environment.

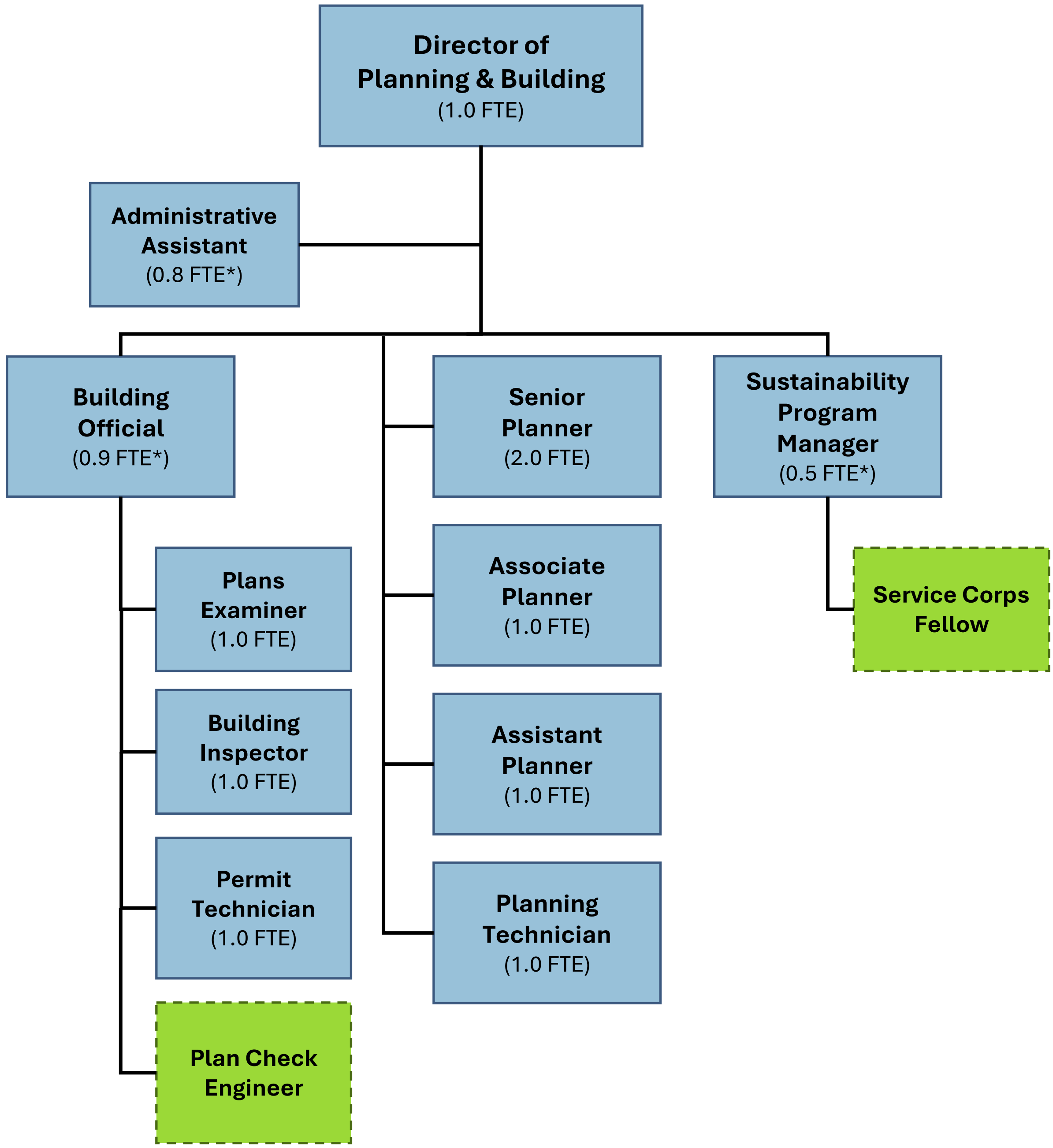
Sustainability Division

The Sustainability Division leads Piedmont's work to reduce local greenhouse gas emissions and support the community in making environmentally sustainable choices. This includes implementing the City's Climate Action Plan and tracking its progress, as well as advancing tools that reduce emissions from the built environment, such as energy-efficiency Reach Codes.

The division also runs community-facing programs – including home electrification rebates, induction cooktop lending, and the annual Sustainable Living Awards – that help residents take meaningful climate action at home.

Together, this work translates Piedmont's environmental commitments into tangible progress at the household, neighborhood, and citywide level.

Department of Planning & Building



** Position shared with Public Works Department*

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PLANNING AND BUILDING

2026-27

	Approved Budget 25/26	Estimated Expenditures 25/26	Proposed Budget 26/27	Budget % Change
SALARIES	$ 1,422,727	$ 1,491,500	$ 1,522,263	7.0%
FRINGE BENEFITS	480,705	458,530	595,023	23.8%
PERSONNEL EXPENSES	15,455	9,905	15,455	0.0%
SUPPLIES & SERVICES	602,529	466,260	371,520	-38.3%
TOTAL	$ 2,521,416	$ 2,426,195	$ 2,504,261	-0.7%

STAFF

	Employees	First Step	Last Step
MANAGEMENT			
Planning & Building Director	**1**	-	19,078
MID-MANAGEMENT			
Building Official	0.9	12,033	14,626
	0.9		
PROFESSIONAL/TECHNICAL/ SUP.			
Plans Examiner	1	9,580	11,644
Building Inspector	1	9,010	10,952
Associate Planner	1	8,408	10,218
Assistant Planner	1	7,667	9,317
Senior Planner	2	9,580	11,644
Sustainability Program Manager	0.5	9,178	11,156
Permit Technician	1	6,240	7,584
Planning Technician	1	6,771	8,229
	8.5		
CONFIDENTIAL			
Administrative Assistant	0.8	6,658	8,097
	0.8		
Total	**11.2**		

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DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
PLANNING & BUILDING					
SALARIES					
REGULAR SALARIES	101-0403-010-001	1,212,727	1,133,000	1,462,263	121%
PART TIME SALARIES	101-0403-010-002	200,000	353,000	50,000	25%
OVERTIME SALARIES	101-0403-010-003	5,000	3,500	5,000	100%
VACATION/COMP.-PAYOUT	101-0403-010-050	5,000	2,000	5,000	100%
OBJECT TOTAL	**101-0403-010**	**1,422,727**	**1,491,500**	**1,522,263**	**107%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0403-011-001	123,456	101,600	197,105	160%
DENTAL INSURANCE	101-0403-011-002	11,891	10,070	17,700	149%
VISION PLAN	101-0403-011-003	2,124	1,900	2,531	119%
OBJECT TOTAL	**101-0403-011**	**137,471**	**113,570**	**217,336**	**158%**
RETIREMENT					
PERS: NORMAL COST	101-0403-012-001	116,351	116,700	115,958	100%
PERS: UAL PAYMENT	101-0403-012-003	99,000	99,000	110,400	112%
PERS: COST SHARE	101-0403-012-004	(12,609)	(12,800)	-	0%
OBJECT TOTAL	**101-0403-012**	**202,742**	**202,900**	**226,358**	**112%**
OTHER BENEFITS					
FICA	101-0403-013-009	88,208	89,200	94,379	107%
LIFE INSURANCE	101-0403-013-001	5,893	4,050	7,421	126%
DISABILITY INSURANCE	101-0403-013-002	3,153	2,150	3,948	125%
MEDICARE INSURANCE	101-0403-013-005	20,628	21,760	22,071	107%
CONCERN EAP PROGRAM	101-0403-013-006	1,790	1,700	1,370	77%
AUTO ALLOWANCE	101-0403-013-007	20,820	23,200	22,140	106%
OBJECT TOTAL	**101-0403-013**	**140,492**	**142,060**	**151,329**	**108%**
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	101-0403-031-001	15,455	9,905	15,455	100%
OBJECT TOTAL	**101-0403-031**	**15,455**	**9,905**	**15,455**	**100%**
DEPARTMENT SUPPLIES					
OFFICE SUPPLIES	101-0403-051-001	5,000	7,000	6,500	130%
OBJECT TOTAL	**101-0403-051**	**5,000**	**7,000**	**6,500**	**130%**
EQUIPMENT/MAIN/GAS/OIL					
EQUIPMENT MAINTENANCE	101-0403-053-003	600	500	600	100%
OBJECT TOTAL	**101-0403-053**	**600**	**500**	**600**	**100%**

DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
PLANNING & BUILDING					
OTHER EXPENSES					
PLANNING COMMISSION	101-0403-056-001	8,500	7,750	8,220	97%
ELECTRIFICATION REBATE PROGRAM	101-0403-056-003	35,000	40,000	45,000	129%
OBJECT TOTAL	**101-0403-056**	**43,500**	**47,750**	**53,220**	**122%**
CONTRACT SERVICES					
CLIMATE ACTION & SUSTAINABILITY SVC.	101-0403-059-001	78,200	40,000	76,200	97%
CITY ENGINEER & SUPP BLDG SVCs	101-0403-059-002	62,000	10,000	62,000	100%
SUPPLEMENTAL PLANNING SERVICES	101-0403-059-003	321,800	289,184	123,000	38%
SPECIFIC \ LAND USE PLANS	101-0403-059-007	29,701	43,766	-	0%
ENVIRONMENTAL CONSULTING	101-0403-059-009	50,000	20,000	50,000	100%
CONSULTING - MISC	101-0403-059-010	11,728	8,060	-	0%
OBJECT TOTAL	**101-0403-059**	**553,429**	**411,010**	**311,200**	**56%**
TOTAL PLANNING & BUILDING		**2,521,416**	**2,426,195**	**2,504,261**	**99%**

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0403-031-001. MEMBERSHIP/CONF/TRAINING	15,455	9,905	15,455

This accounts for the cost of certifications, licenses, training, memberships, conferences and meetings attended by the Director of Planning & Building, Senior Planner, Associate Planner, Assistant Planner, Planning Technician, Building Official, Plans Examiner, Building Inspector, Permit Technician, Sustainability Manager and Administrative Assistants.

Item Description	Total
ICC Tri-Chapter Meeting	150
CALBO Training	2,400
Other Training	900
ICC CA Plans Examiner Certification	490
Project Management Institute	1,290
AICP Preparation & Exam	500
E-Bike Training	900
CALBO	275
APA Dues	2,200
APA Conferences	5,700
Climate Conferences & Trainings	500
ICC Membership	150
Grand Total	**15,455**

101-0403-051-001. OFFICE SUPPLIES	5,000	7,000	6,500

Office supplies cover the cost of forms, maps, applications, permits, agreements, licenses, Planning Commission materials, film, plans, work-related apparel, office supplies, office equipment maintenance and repairs, code books, document reproduction costs, computer software and associated materials.

101-0403-053-003. EQUIPMENT MAINTENANCE	600	500	600

Electric bicycle service and maintenance

101-0403-056-001. PLANNING COMMISSION	8,500	7,750	8,220

This covers the cost of general expenses related to the Planning Commission. Expenses include the cost of meals, materials, books and registration fees for seminars and conferences for the commission, as well as expenses associated with Planning Commission Design and Sustainability Awards.

Item Description	Total
Planning Commissioner Academy	4,200
Meals	1,520
Design Awards	2,500
Grand Total	**8,220**

101-0403-056-003. ELECTRIFICATION REBATE PROGRAM	35,000	40,000	45,000

This is an electrification rebate program launched in early 2023 that incentivizes the replacement of appliances fueled with natural gas with electric appliancs. This is a Climate Action goal to reduce emissions from Piedmont's buildings.

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0403-059-001. CLIMATE ACT & SUSTAINABILITY	78,200	40,000	76,200

This expense account supports the implementation of the 2018 Climate Action Plan 2.0. This includes the services of a climate action fellow the costs of public engagement campaigns and organization memberships. Funds generated by the General Plan Maintenance fee are intended to support the development and implementation of advance planning policies like the CAP.

Item Description	Total
Climate Fellow	32,000
Public Engagement Materials & Services	3,000
ICLEI Membership	1,200
Existing Building Electrification Strategy Consulting Services	40,000
Grand Total	**76,200**

101-0403-059-002. CITY ENGINEER & SUPP BLDG SVCs	62,000	10,000	62,000

Coastland Engineering provides on-call professional engineering and inspection services, which may vary from year to year based on the number and type of projects. The planning and building department requires on-going engineering services and analysis for issues relating to subdivisions, easements, plan review and geotechnical report peer review. Other city departments also rely on City Engineer for various degrees of consultation depending on their project needs. Depending on the scope of the project, specialized professional services are occasionally necessary for the review of building permit applications (e.g., geotechnical engineering, fire suppression systems, acoustical engineering). The Building Division employs the services as needed and the cost of these services is generally borne by the project applicant.

Item Description	Total
Supplemental Building Services	12,000
Coastland Engineering	50,000
Grand Total	**62,000**

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0403-059-003. SUPPLEMENTAL PLANNING SVC	321,800	289,184	123,000

Each year, the Planning Department needs public engagement materials and consulting services for expertise and assistance with ongoing and special projects. Ongoing services include short-term rental monitoring; technical advice and survey services; regional matters such as the annual housing allocation requirements of the Association of Bay Area Governments; the implementation of Housing Element programs; and implementation of the Piedmont Safer Streets Plan. In addition, these on-going projects and expenses, advance planning projects planned for FY 2026/2027 and approximate expenses include, but are not limited to:

• The selection of a housing developer team for Moraga Canyon, including an exclusive negotiating agreement and development agreement
• Monumentation and subdivision services for the Moraga Canyon Specific Plan stud area
• Zoning and other City Code revisions, including those related to the implementation of the 6th Cycle Housing Element.
• Housing programs necessary to implement the 6th Cycle Housing Element, including those for inclusionary zoning, a small lot study and a home matching service.
• Various other planning services, including publication of meeting notices in a newspaper of record.

Staff manages these ongoing and special projects, performing tasks for which the department has the time and expertise. However, professional services are needed to supplement expertise and capacity.

FUNDING
Funds generated by the General Plan Maintenance fee are intended to support the development and implementation of advance planning policies and regulations. In addition, staff pursues grant opportunities when they become available.

Item Description	Total
Public Notices	3,000
Housing Element Programs	20,000
MCSP Development Related Services	50,000
Home Matching Service	30,000
Other Planning Services	20,000
Grand Total	**123,000**

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0403-059-007. SPECIFIC \ LAND USE PLANS	29,701	43,766	0
Funds in this expense account are intended to cover the cost for prefessional services to preparea a Moraga Canyon Specific Plan (MCSP), which is Program 1.L of the 6th Cycle Housing Element. The goals of the MCSP include the development of housing and the maintenance and improvement of City facilities in the study area. The project, with an overall budget of approximately $680,000, concluded with the adoption of the plan in November 2025.			
101-0403-059-009. ENVIRONMENTAL CONSULTING	50,000	20,000	50,000
Funds in this budget account are used to cover the costs of environmental review required by the California Environmental Quality Act (CEQA) and the National Enviornmental Policy Act (NEPA). Normally, these expenses are limited to the filing fees for Notices of Exemption and the occasional Negative Declaration related to development applications. Much of these development-related costs are reimbursed through fees or deposits submitted by a project applicant. This fiscal year request includes the expected cost for the environmental review by an environmental consulting firm for updates to the Enviornmental Hazards and other Elements in coordination with an update to the Local Hazards Mitigation Plan. In addition, this budget expense account anticipates the costs related to the development of housing in Moraga Canyon: a possible EIR addendum required by CEQA, and environmenal review required by NEPA so that the development is eligible for federal funding.			
101-0403-059-010. CONSULTING - MISC	11,728	8,060	0
This expense account covers the cost of professional services for a staffing study and a fee study, final receipt of which by City Council occured in September 2025.			
END OF PLANNING AND BUILDING BUDGET			

Recreation

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Recreation Department

The Recreation Department creates opportunities for Piedmont community members of all ages to learn, play, connect, and belong. From preschool and after-school care to youth sports, summer camps, aquatics, adult classes, and programs for older adults, the department serves residents at every stage of life – and for many Piedmont teens, it also provides a first job. Across all programming, the department is committed to inclusivity, offering something meaningful for every member of the community.

Major Service Areas

Schoolmates & Preschool

Recreation Department extended care and preschool programs provide a vital lifeline for working families in Piedmont, offering safe, enriching care when children are not in school. This includes five preschool programs serving children from 18 months through pre-K, after-school care at all three elementary schools through the Schoolmates program, and half- and full-day camps during summer and school breaks.

Together, these programs give families the support they need to balance work and home life, while providing children with trusted, safe environments to learn, play, and build friendships.

Classes & Camps

The Recreation Department offers hundreds of youth classes and camps annually, spanning a broad range of subjects and interests, from sports and STEM to creative arts and cooking.

Adult offerings include fitness, creative, and social classes, as well as programs targeted to older adults – including the long-running Piedmont Seniors group – that support staying active and connected later in life. Sidekicks adaptive programming offers recreational opportunities specifically designed to support neurodiverse youth.

Together, these programs reflect a commitment to creating opportunities for every Piedmont resident to learn, grow, and connect throughout their lives.

Youth and Adult Sports

Recreation-run youth sports programs, including the popular Rec Basketball league and PMS Sports, provide opportunities to play, build skills, and be part of a team.

Annual events like Play Like a Girl+ and the Try (it) Out Tuesdays series reflect an ongoing commitment to advancing gender equity in youth sports.

The department also coordinates time allocation on City courts and athletic fields among Piedmont's many community sports organizations, ensuring that these shared spaces are used fairly and efficiently to serve as many players as possible.

Aquatics

The Recreation Department operates the Piedmont Community Pool, offering year-round recreation swim, lap swim, water fitness, and swim lessons for all ages and abilities.

Aquatics programming provide opportunities to learn essential water safety skills, stay active, and enjoy one of Piedmont's most valued community amenities.

Special Events

The Recreation Department organizes a variety of community-wide events throughout the year that bring Piedmont residents together to celebrate, play, and connect. These include signature events like the Harvest Festival, Lights Up, New Families Night, and Pop-Up Putt-Putt in the Park. as well as seasonal celebrations designed especially for Piedmont's youngest residents and their families.

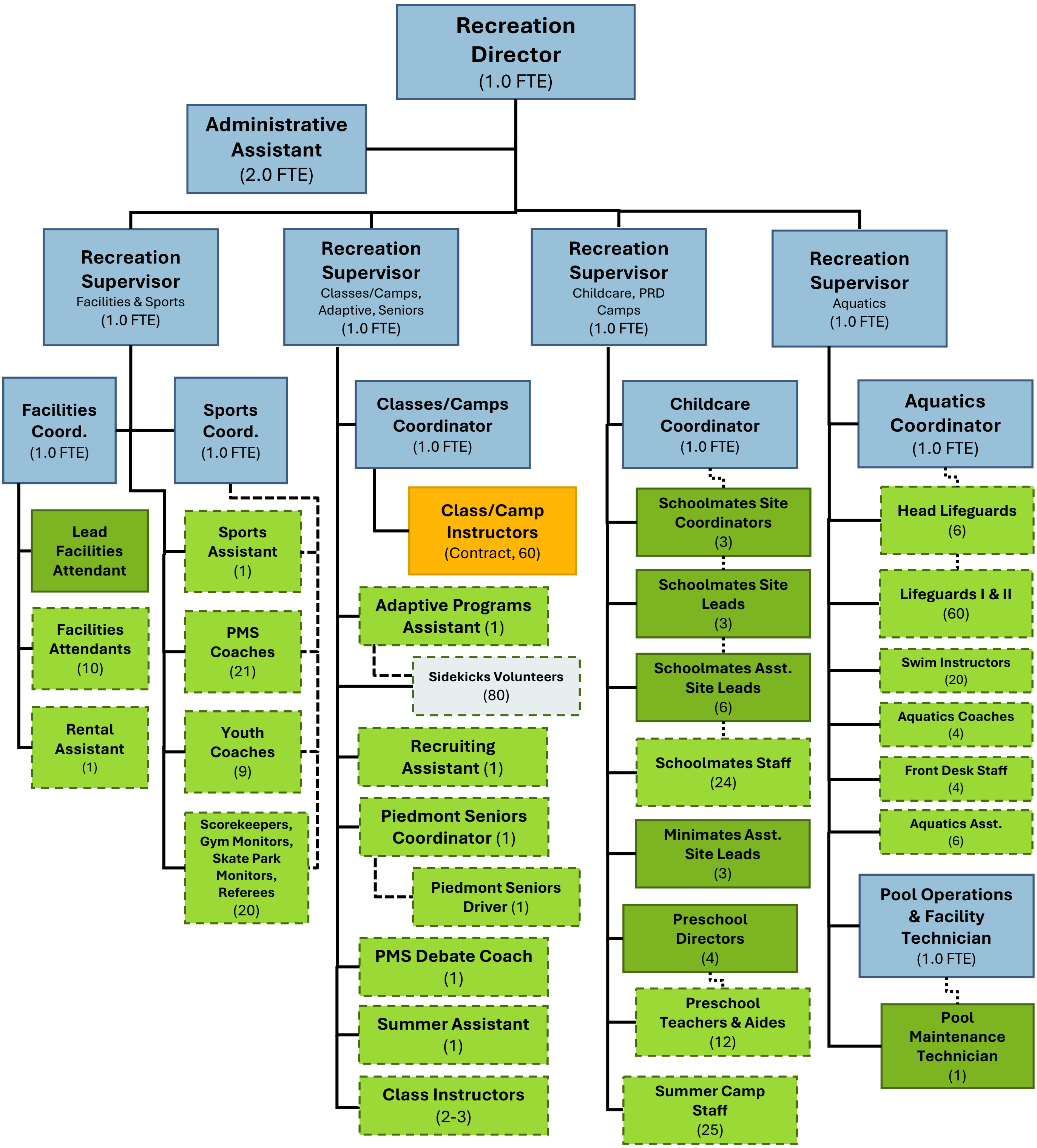
Through these events, the department helps foster the shared traditions and gatherings that make Piedmont feel like home.

Facility Rentals

The Recreation Department manages the rental of City facilities for events, including Community Hall, Veterans Memorial Building, 801 Magnolia, the Recreation Building, and the Piedmont Community Pool's poolside party room and rooftop pavilion.

These facilities provide Piedmont residents with beautiful, convenient, and welcoming spaces to gather for celebrations, meetings, and other events, while also generating revenue that helps support the City's broader recreation programs.

Recreation Department



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RECREATION

2026-27

	Approved Budget 25/26	Estimated Expenditures 25/26	Proposed Budget 26/27	Budget % Change
SALARIES	$ 3,968,611	$ 2,875,860	$ 4,593,068	15.7%
FRINGE BENEFITS	1,037,285	885,250	1,085,237	4.6%
PERSONNEL EXPENSES	24,000	24,517	35,500	47.9%
SUPPLIES & SERVICES	2,611,125	2,526,396	2,973,221	13.9%
CAPITAL EXPENDITURES	24,000	21,775	26,000	8.3%
TOTAL	$ 7,665,021	$ 6,333,798	$ 8,713,026	13.7%

STAFF

	Employees	First Step	Last Step
MANAGEMENT			
Recreation Director	**1**	-	19,783
PROFESSIONAL/TECHNICAL/ SUP.			
Recreation Supervisor	4	8,165	9,924
Pool Operations & Facility Technician	1	7,142	8,681
	5		
CHILDCARE			
Recreation Program Coordinator	5	5,945	7,959
	5		
CONFIDENTIAL			
Administrative Assistant	**2**	6,658	8,097
Total	**13**		

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DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
RECREATION					
SALARIES					
REGULAR SALARIES	101-0404-010-001	705,761	765,300	764,508	108%
PART TIME SALARIES	101-0404-010	445,750	424,940	441,350	99%
OVERTIME SALARIES	101-0404-010-003	7,228	4,470	7,210	100%
VACATION/COMP.-PAYOUT	101-0404-010-050	7,744	10,000	7,725	100%
OBJECT TOTAL	**101-0404-010**	**1,166,483**	**1,204,710**	**1,220,793**	**105%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0404-011-001	154,736	125,000	111,803	72%
DENTAL INSURANCE	101-0404-011-002	11,039	9,711	9,897	90%
VISION PLAN	101-0404-011-003	1,423	1,400	1,401	98%
OBJECT TOTAL	**101-0404-011**	**167,198**	**136,111**	**123,101**	**74%**
RETIREMENT					
PERS: NORMAL COST	101-0404-012-001	75,217	83,100	80,496	107%
PERS: UAL PAYMENT	101-0404-012-003	81,000	81,000	89,600	111%
PERS: COST SHARE	101-0404-012-004	(9,056)	(7,000)	(9,328)	103%
OBJECT TOTAL	**101-0404-012**	**147,161**	**157,100**	**160,768**	**109%**
OTHER BENEFITS					
FICA	101-0404-013-009	72,631	68,750	75,506	104%
LIFE INSURANCE	101-0404-013-001	3,430	2,850	3,866	113%
DISABILITY INSURANCE	101-0404-013-002	1,835	1,400	2,057	112%
MEDICARE INSURANCE	101-0404-013-005	16,986	17,300	17,657	104%
CONCERN EAP PROGRAM	101-0404-013-006	1,370	1,370	1,200	88%
AUTO ALLOWANCE	101-0404-013-007	5,000	5,000	5,000	100%
OBJECT TOTAL	**101-0404-013**	**101,252**	**96,670**	**105,286**	**104%**
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	101-0404-031-001	8,000	8,000	8,000	100%
AUTO EXPENSE	101-0404-031-003	2,500	5,017	5,000	200%
OBJECT TOTAL	**101-0404-031**	**10,500**	**13,017**	**13,000**	**124%**
DEPARTMENT SUPPLIES					
OFFICE SUPPLIES	101-0404-051-001	7,000	7,000	7,000	100%
COMMISSION	101-0404-051-002	1,000	1,000	1,000	100%
OBJECT TOTAL	**101-0404-051**	**8,000**	**8,000**	**8,000**	**100%**
UTILITIES					
UTILITIES - PGE	101-0404-052-001	20,000	18,000	18,000	90%
UTILITIES - EBMUD	101-0404-052-006	14,000	14,000	14,000	100%
OBJECT TOTAL	**101-0404-052**	**34,000**	**32,000**	**32,000**	**94%**

DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
RECREATION					
CONTRACT SERVICES					
RECREATION CONTRACT SERVICES	101-0404-054-001	60,000	60,000	63,000	105%
MERCHANT PROCESSING FEE	101-0404-054-008	125,000	120,000	45,000	36%
BUILDING MAINTENANCE	101-0404-055-003	1,500	1,500	3,000	200%
OBJECT TOTAL	**101-0405-055**	**186,500**	**181,500**	**111,000**	**60%**
OTHER EXPENSES					
CAMP CONTRACTOR PAY	101-0404-056-001	650,000	650,000	660,000	102%
MISCELLANEOUS	101-0404-056-002	25,000	25,000	25,000	100%
4TH OF JULY	101-0404-056-003	25,000	25,000	25,000	100%
PRD CLASSES (IN HOUSE)	101-0404-056-004	1,000	1,000	1,000	100%
CLASS CONTRACTOR PAY	101-0404-056-005	385,000	400,000	400,000	104%
PMS SPORTS	101-0404-056-006	60,000	60,000	55,000	92%
YOUTH SPORTS - EXPENSES	101-0404-056-007	45,000	45,000	50,000	111%
HARVEST FESTIVAL	101-0404-056-008	12,000	13,000	12,000	100%
TENNIS CONTRACTOR PRO	101-0404-056-009	165,000	160,000	150,000	91%
SENIOR PROGRAMS	101-0404-056-010	10,000	12,000	12,000	120%
SKATEBOARD PARK	101-0404-056-011	400	400	400	100%
PICNIC/FIELD RENTAL	101-0404-056-012	-	-	500	-
PHS/PMS PROGRAMS	101-0404-056-014	400	-	400	100%
TRANSPORTATION	101-0404-056-015	6,000	5,000	13,000	217%
PRD CAMPS (IN HOUSE)	101-0404-056-016	40,000	40,000	42,000	105%
MARKETING/PROMOTIONS	101-0404-056-018	20,000	20,000	20,000	100%
TENNIS EXPENSES	101-0404-056-019	1,500	2,650	2,500	167%
ADULT PROGRAMS	101-0404-056-020	6,000	6,000	8,000	133%
SPECIAL EVENTS	101-0404-056-022	32,000	32,000	38,000	119%
FACILITY RENTAL	101-0404-056-023	14,000	14,000	15,000	107%
OBJECT TOTAL	**101-0404-056**	**1,498,300**	**1,511,050**	**1,529,800**	**102%**
CAPITAL OUTLAY					
TABLES AND CHAIRS	101-0404-081-008	1,500	1,500	1,500	100%
SECOND FLOOR FURNITURE	101-0404-081-009	2,000	2,275	3,000	150%
PICKLEBALL EQUIPMENT	101-0404-081-010	2,500	2,000	2,500	100%
CAPITAL OUTLAY OBJECT TOTAL	**101-0404-081**	**6,000**	**5,775**	**7,000**	**117%**
TOTAL RECREATION		**3,325,394**	**3,345,933**	**3,310,748**	**100%**

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0404-031-001. MEMBERSHIP/CONF/TRAINING	8,000	8,000	8,000
Funds professional development which includes memberships, conferences and trainings.			
101-0404-031-003. AUTO EXPENSE	2,500	5,017	5,000
Funds vehicle repair and maintenance for department vehicles. (1 small truck, GEM car and Horse trailer bar).			
101-0404-051-001. OFFICE SUPPLIES	7,000	7,000	7,000
Basic office supplies and materials including stationary, envelopes, labels, binders, pens/markers, workstation supplies, graphic/signage supplies, filing supplies and toner.			
101-0404-051-002. COMMISSION	1,000	1,000	1,000
Betty C. Howard Award plaques and related expense are covered by this account. Expenses related to their term (Commission binders) are also funded by this account.			
101-0404-052-001. UTILITIES - PGE	20,000	18,000	18,000
Electric and gas expense for Recreation building and CRTC tennis courts.			
101-0404-052-006. UTILITIES - EBMUD	14,000	14,000	14,000
Water expense for Recreation building, Hampton Park, Hampton building and CRTC tennis courts.			
101-0404-054-001. RECREATION CONTRACT SERVICES	60,000	60,000	63,000
Account covers contract services including CommunityPass registration software, copier contract, drinking water filtering service, laundry service for door mats, document shredding service and design services for activity guide.			
101-0404-054-008. MERCHANT PROCESSING FEE	125,000	120,000	45,000
Credit card processing fees associated with online payments for recreational programs on CommunityPass. These fees are recouped from the customers when they register.			
101-0404-055-003. BUILDING MAINTENANCE	1,500	1,500	3,000
Cover routine maintenance for the Rec Building.			
101-0404-056-001. CAMP CONTRACTOR PAY	650,000	650,000	660,000
The covers all recreation program expenses for class/camp contractor pay, PMS sports, youth sports, seniors, adaptive, and adult programs, PRD summer camps, and special events.			
101-0404-056-002. MISCELLANEOUS	25,000	25,000	25,000
Covers miscellaneous expenses related to recreation operations.			
101-0404-056-003. 4TH OF JULY	25,000	25,000	25,000
This covers expenses associated with the City's 4th of July parade and party in the park.			
101-0404-056-004. PRD CLASSES (IN HOUSE)	1,000	1,000	1,000
Supplies for in-house classes taught be PRD staff.			
101-0404-056-005. CLASS CONTRACTOR PAY	385,000	400,000	400,000
Class contrator pay for instructing classes.			
101-0404-056-006. PMS SPORTS	60,000	60,000	55,000
Expenses related to the operation of PMS Athletics including officials, uniforms and equipment.			
101-0404-056-007. YOUTH SPORTS - EXPENSES	45,000	45,000	50,000
Expenses related to youth sports program including uniforms, sports equipment.			

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0404-056-008. HARVEST FESTIVAL	12,000	13,000	12,000
This covers expenses related to the Harvest Festival including stage, sound, potties, supplies.			
101-0404-056-009. TENNIS CONTRACTOR PRO	165,000	160,000	150,000
Tennis contractor payment for classes, camps and clinics.			
101-0404-056-010. SENIOR PROGRAMS	10,000	12,000	12,000
Supplies, entry fees and travel packages for Senior Program and local trips.			
101-0404-056-011. SKATEBOARD PARK	400	400	400
Equipment for the Skate Park.			
101-0404-056-012. PICNIC/FIELD RENTAL	0	0	500
Equipment for the Rec Building picnic/BBQ area.			
101-0404-056-014. PHS/PMS PROGRAMS	400	0	400
Entry fes for PMS Debate program.			
101-0404-056-015. TRANSPORTATION	6,000	5,000	13,000
Costs for renting buses for Camp Everything.			
101-0404-056-016. PRD CAMPS (IN HOUSE)	40,000	40,000	42,000
Supplies and materials for PRD run camps.			
101-0404-056-018. MARKETING/PROMOTIONS	20,000	20,000	20,000
Costs for marketing of programs and events, design services and promotional items.			
101-0404-056-019. TENNIS EXPENSES	1,500	2,650	2,500
Replacement of tennis nets and court equipment.			
101-0404-056-020. ADULT PROGRAMS	6,000	6,000	8,000
Costs associated with programs including Adult Softball and 801nce/month.			
101-0404-056-022. SPECIAL EVENTS	32,000	32,000	38,000
Costs associated with community special events including Play Like a Girl, Lights Up, Bunny Blast, etc.			
101-0404-056-023. FACILITY RENTAL	14,000	14,000	15,000
This pays rental fees associated with rentals of outside facilities for classes and camps.			
101-0404-081-008. TABLES AND CHAIRS	1,500	1,500	1,500
Purchase folding tables and folding chairs for classroom rental/class set up			
101-0404-081-009. SECOND FLOOR FURNITURE	2,000	2,275	3,000
This will fund the purchase of Recreation Department 2nd floor/lobby furniture.			
101-0404-081-010. PICKLEBALL EQUIPMENT	2,500	2,000	2,500
This funds equipment related to Pickleball courts including replacement nets and quiet balls.			

DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
COMMUNITY HALL					
SALARIES					
REGULAR SALARIES	101-0405-010-001	64,152	72,050	78,362	122%
PART TIME SALARIES	101-0405-010-002	86,114	61,300	86,937	101%
OVERTIME SALARIES	101-0405-010-003	-	860	-	-
VACATION/COMP - PAYOUT	101-0405-010-050	5,679	-	5,500	97%
OBJECT TOTAL	**101-0405-010**	**155,945**	**134,210**	**170,799**	**110%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0405-011-001	13,258	8,790	13,251	100%
DENTAL INSURANCE	101-0405-011-002	715	700	750	105%
VISION PLAN	101-0405-011-003	181	180	181	100%
OBJECT TOTAL	**101-0405-011**	**14,154**	**9,670**	**14,182**	**100%**
RETIREMENT					
PERS: NORMAL COST	101-0405-012-001	7,584	5,700	15,000	198%
OBJECT TOTAL	**101-0405-012**	**7,584**	**5,700**	**11,013**	**145%**
OTHER BENEFITS					
FICA	101-0405-013-009	9,668	8,300	10,589	110%
LIFE INSURANCE	101-0405-013-001	312	250	397	127%
DISABILITY INSURANCE	101-0405-013-002	167	140	211	126%
MEDICARE INSURANCE	101-0405-013-005	2,261	1,950	2,478	110%
CONCERN EAP PROGRAM	101-0405-013-006	210	-	-	0%
OBJECT TOTAL	**101-0405-013**	**12,618**	**10,640**	**13,675**	**108%**
SUPPLIES	**101-0405-051-001**	**10,000**	**10,000**	**10,000**	**100%**
UTILITIES	**101-0405-052**	**10,600**	**13,600**	**14,600**	**138%**
CONTRACT SERVICES					
RECREATION CONTRACT SERVICES	101-0405-054-001	10,000	10,000	10,000	100%
OBJECT TOTAL	**101-0405-055**	**10,000**	**10,000**	**10,000**	**100%**
BUILDINGS/GROUND MAINT.					
JANITORIAL SERVICE	101-0405-055-005	43,000	43,000	44,000	102%
OTHER MAINTENANCE	101-0405-055-007	5,000	5,000	5,000	100%
OBJECT TOTAL	**101-0405-055**	**48,000**	**48,000**	**49,000**	**102%**
CAPITAL OUTLAY					
TABLES AND CHAIRS	101-0405-081-054	5,000	5,000	5,000	100%
CAPITAL OUTLAY TOTAL	**101-0405-081**	**5,000**	**5,000**	**5,000**	**100%**
TOTAL COMMUNITY HALL		**273,901**	**246,820**	**298,269**	**109%**

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BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0405-051-001. MAINTENANCE & SUPPLIES	10,000	10,000	10,000
Funds all cleaning and maintenance supplies for Community Hall (upper level only) rental facility operation.			
101-0405-052-001. UTILITIES-PGE	10,000	13,000	14,000
Covers gas and electricity and gas for the facility.			
101-0405-052-006. UTILITIES - EBMUD	600	600	600
Covers water service for facility			
101-0405-054-001. CONTRACT SERVICES	10,000	10,000	10,000
This funds the maintenance and cleaning of the Community Hall including deep cleaning of the kitchen, as well as floor maintenance and floor mat service.			
101-0405-055-005. JANITORIAL SERVICE	43,000	43,000	44,000
Recurring janitorial service to keep Community Hall clean provided by an outside service.			
101-0405-055-007. OTHER MAINTENANCE	5,000	5,000	5,000
Funds routine maintenance as needed provided by outside contractors.			
101-0405-081-054. TABLES AND CHAIRS	5,000	5,000	5,000
This funds the purchase of new tables and new chairs and racks which need to be replaced on a regular rotational basis.			

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DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
VETERANS' HALL					
SALARIES					
REGULAR SALARIES	101-0406-010-001	11,341	12,800	13,574	120%
PART TIME SALARIES	101-0406-010-002	14,378	10,000	12,955	90%
OVERTIME SALARIES	101-0406-010-003	500	200	500	100%
VACATION/COMP - PAYOUT	101-0406-010-050	2,000	-	2,000	100%
OBJECT TOTAL	**101-0406-010**	**28,219**	**23,000**	**29,029**	**103%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0406-011-001	3,661	1,900	2,070	57%
DENTAL INSURANCE	101-0406-011-002	106	110	112	106%
VISION PLAN	101-0406-011-003	34	34	34	100%
OBJECT TOTAL	**101-0406-011**	**3,801**	**2,044**	**2,216**	**58%**
RETIREMENT					
PERS: NORMAL COST	101-0406-012-001	1,522	1,020	1,284	84%
OBJECT TOTAL	**101-0406-012**	**1,522**	**1,020**	**1,284**	**84%**
OTHER BENEFITS					
FICA	101-0406-013-009	1,718	1,420	1,841	107%
LIFE INSURANCE	101-0406-013-001	55	45	72	131%
DISABILITY INSURANCE	101-0406-013-002	29	25	38	131%
MEDICARE INSURANCE	101-0406-013-005	402	350	430	107%
CONCERN EAP PROGRAM	101-0406-013-006	50	-	-	0%
OBJECT TOTAL	**101-0406-013**	**2,254**	**1,840**	**2,381**	**106%**
SUPPLIES	**101-0406-051-001**	**5,000**	**5,000**	**4,000**	**80%**
UTILITIES	**101-0406-052**	**6,900**	**6,900**	**7,450**	**108%**
CONTRACT SERVICES	**101-0406-054-001**	**4,000**	**4,000**	**3,500**	**88%**
BUILDINGS/GROUND MAINT.					
JANITORIAL SERVICE	101-0406-055-005	14,000	14,500	15,500	111%
OTHER MAINTENANCE	101-0406-055-007	1,000	1,000	1,000	100%
OBJECT TOTAL	**101-0406-055**	**15,000**	**15,500**	**16,500**	**110%**
CAPITAL OUTLAY					
TABLES AND CHAIRS	101-0406-081-014	3,000	3,000	2,000	67%
CAPITAL OUTLAY TOTAL	**101-0406-081**	**3,000**	**3,000**	**2,000**	**67%**
TOTAL VETERANS' HALL		**69,696**	**62,304**	**68,360**	**98%**

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BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0406-051-001. MAINTENANCE & SUPPLIES	5,000	5,000	4,000
This funds cleaning and maintenance supplies for Veterans Hall operation.			
101-0406-052-001. UTILITIES - PGE	6,000	6,000	6,500
Gas and Electric expense for second floor (rental facility) of Veterans Hall.			
101-0406-052-006. UTILITIES - EBMUD	900	900	950
Water usage expense for second floor (rental facility) of Veterans Hall.			
101-0406-054-001. CONTRACT SERVICES	4,000	4,000	3,500
This fund covers kitchen equipment service and floor mat service.			
101-0406-055-005. JANITORIAL SERVICE	14,000	14,500	15,500
This funds recurring janitorial service to keep Veterans Hall clean provided by an outside service.			
101-0406-055-007. OTHER MAINTENANCE	1,000	1,000	1,000
Routine maintenance as needed provided by outside contractors.			
101-0406-081-014. TABLES AND CHAIRS	3,000	3,000	2,000
This will fund the purchase of new tables and new chairs which need to be replaced on a regular rotational basis.			

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DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
PRE-SCHOOL DIVISION					
SALARIES					
REGULAR SALARIES	101-0407-010-001	54,379	55,820	57,353	105%
PART TIME SALARIES	101-0407-010-002	317,000	270,000	320,000	101%
PARTTIME-CUSTODIAL	101-0407-010-004	11,600	10,200	23,250	200%
OVERTIME SALARIES	101-0407-010-003	100	130	100	100%
VACATION/COMP - PAYOUT	101-0407-010-050	5,162	1,100	5,000	97%
OBJECT TOTAL	**101-0407-010**	**388,241**	**337,250**	**405,703**	**104%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0407-011-001	15,402	15,600	15,735	102%
DENTAL INSURANCE	101-0407-011-002	1,090	1,000	990	91%
VISION PLAN	101-0407-011-003	113	110	113	100%
OBJECT TOTAL	**101-0407-011**	**16,605**	**16,710**	**16,838**	**101%**
RETIREMENT					
PERS: NORMAL COST	101-0407-012-001	23,805	23,900	9,945	42%
PERS: UAL PAYMENT	101-0407-012-003	30,000	30,000	34,381	115%
PERS: COST SHARE	101-0407-012-004	(3,263)	(3,300)	(3,441)	105%
OBJECT TOTAL	**101-0407-012**	**50,542**	**50,600**	**40,885**	**81%**
OTHER BENEFITS					
FICA	101-0407-013-009	24,065	20,750	25,153	105%
LIFE INSURANCE	101-0407-013-001	264	205	291	110%
DISABILITY INSURANCE	101-0407-013-002	142	115	157	111%
MEDICARE INSURANCE	101-0407-013-005	5,629	4,850	5,882	104%
OBJECT TOTAL	**101-0407-013**	**30,100**	**25,920**	**31,483**	**105%**
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	101-0407-031-001	2,500	2,500	5,000	200%
OBJECT TOTAL	**101-0407-031**	**2,500**	**2,500**	**5,000**	**200%**
SUPPLIES	**101-0407-051-001**	**28,000**	**28,000**	**30,000**	**107%**
UTILITIES	**101-0407-052**	**4,600**	**5,000**	**5,300**	**115%**
CONTRACT SERVICES	101-0407-054-001	**2,500**	**4,196**	**6,000**	**240%**
FACILITY RENTAL	101-0407-056-001	**25,000**	**25,000**	**-**	**0%**
BUILDINGS/GROUND MAINT.					
JANITORIAL SERVICE	101-0407-055-005	4,000	4,000	4,000	100%
OTHER MAINTENANCE	101-0407-055-007	1,000	1,000	2,500	250%
OBJECT TOTAL	**101-0407-055**	**5,000**	**5,000**	**6,500**	**130%**

		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**25/26**	**25/26**	**26/27**	**% Change**
PRE-SCHOOL DIVISION					
CAPITAL OUTLAY					
TABLES AND CHAIRS	101-0407-081-001	2,000	-	4,000	200%
CAPITAL OUTLAY TOTAL	**101-0407-081**	**2,000**	**-**	**4,000**	**200%**
TOTAL PRE-SCHOOL DIVISION		**555,088**	**500,176**	**551,709**	**99%**

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0407-031-001. MEMBERSHIP/CONF/TRAINING	2,500	2,500	5,000
Funds memberships and trainings for the Pre-School programs.			
101-0407-051-001. PROGRAM SUPPLIES	28,000	28,000	30,000
This funds supplies and snacks for the operation of the Pre-School division.			
101-0407-052-006. UTILITIES - EBMUD	4,600	5,000	5,300
This funds water usage charges at the facility in Hampton.			
101-0407-054-001. CONTRACT SERVICES	2,500	4,196	6,000
This funds non-city staff programs used to supplement class activities and brochures, as well as, pre-school specific marketing brochures and posters.			
101-0407-055-005. JANITORIAL SERVICE	4,000	4,000	4,000
Recurring janitorial service to keep facilities clean provided by an outside service.			
101-0407-055-007. OTHER MAINTENANCE	1,000	1,000	2,500
Routine maintenance as needed provided by outside contractors.			
101-0407-056-001. FACILITY RENTAL	25,000	25,000	0
101-0407-081-001. FURNITURE	2,000	0	4,000
This will fund the purchase of additional and replacement furniture (tables, chairs, cubby storage units) which need to be replaced on a regular rotational basis.			

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DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
801 MAGNOLIA DIVISION					
SALARIES					
REGULAR SALARIES	101-0414-010-001	11,341	12,850	13,006	115%
PART TIME SALARIES	101-0414-010-002	4,400	1,500	3,292	75%
OVER TIME SALARIES	101-0414-010-003	-	190	-	-
OBJECT TOTAL	**101-0414-010**	**15,741**	**14,540**	**16,298**	**104%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0414-011-001	1,777	1,900	2,070	116%
DENTAL INSURANCE	101-0414-011-002	106	105	112	106%
VISION PLAN	101-0414-011-003	34	35	34	100%
OBJECT TOTAL	**101-0414-011**	**1,917**	**2,040**	**2,216**	**116%**
RETIREMENT					
PERS: NORMAL COST	101-0414-012-001	903	1,020	1,134	126%
OBJECT TOTAL	**101-0414-012**	**903**	**1,020**	**1,134**	**126%**
OTHER BENEFITS					
FICA	101-0414-013-009	976	800	887	91%
LIFE INSURANCE	101-0414-013-001	55	45	73	133%
DISABILITY INSURANCE	101-0414-013-002	29	25	39	134%
MEDICARE INSURANCE	101-0414-013-005	228	190	207	91%
OBJECT TOTAL	**101-0414-013**	**1,288**	**1,060**	**1,206**	**94%**
SUPPLIES	**101-0414-051-001**	**200**	**-**	**200**	**100%**
UTILITIES	**101-0414-052**	**14,000**	**12,100**	**13,300**	**95%**
CONTRACT SERVICES	**101-0414-054-001**	**-**	**-**	**2,000**	**-**
BUILDINGS/GROUND MAINT.					
JANITORIAL SERVICE	101-0414-055-005	18,500	18,500	18,750	101%
OTHER MAINTENANCE	101-0414-055-007	1,400	1,200	600	43%
OBJECT TOTAL	**101-0414-055**	**19,900**	**19,700**	**19,350**	**97%**
TOTAL 801 MAGNOLIA DIVISION		**53,949**	**50,460**	**55,704**	**103%**

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BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0414-051-001. SUPPLIES	200	0	200
101-0414-052-001. UTILITIES - PGE	10,000	9,000	10,000
Electric and gas expense for 801 Magnolia			
101-0414-052-006. UTILITIES - EBMUD	4,000	3,100	3,300
Water usage expense for 801 Magnolia			
101-0414-054-001. CONTRACT SERVICES	0	0	2,000
This fund covers floor mat service and carpet cleaning.			
101-0414-055-005. JANITORIAL SERVICE	18,500	18,500	18,750
Recurring janitorial service to keep the building clean provided by an outside service.			
101-0414-055-007. OTHER MAINTENANCE	1,400	1,200	600
Routine maintenance as needed provided by outside contractors.			

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DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
SCHOOLMATES					
SALARIES					
REGULAR SALARIES	114-0415-010-001	193,779	240,000	224,636	116%
PART TIME SALARIES	114-0415-010-002	787,777	615,550	1,089,159	138%
OVERTIME SALARIES	114-0415-010-003	-	3,500	-	-
VACATION/COMP - PAYOUT	114-0415-010-050	15,000	5,000	-	0%
OBJECT TOTAL	**114-0415-010**	**996,556**	**864,050**	**1,313,795**	**132%**
HEALTH INSURANCE					
MEDICAL INSURANCE	114-0415-011-001	51,894	45,400	61,836	119%
DENTAL INSURANCE	114-0415-011-002	4,849	5,450	6,650	137%
VISION PLAN	114-0415-011-003	701	905	1,175	168%
OBJECT TOTAL	**114-0415-011**	**57,444**	**51,755**	**69,661**	**121%**
RETIREMENT					
PERS: NORMAL COST	114-0415-012-001	81,211	65,550	50,685	62%
PERS: UAL PAYMENT	114-0415-012-003	94,000	94,000	103,750	110%
PERS: COST SHARE	114-0415-012-004	(9,820)	(9,050)	(10,669)	109%
OBJECT TOTAL	**114-0415-012**	**165,391**	**150,500**	**143,766**	**87%**
OTHER BENEFITS					
FICA	114-0415-013-009	61,788	53,000	81,457	132%
LIFE INSURANCE	114-0415-013-001	1,573	1,450	2,173	138%
DISABILITY INSURANCE	114-0415-013-002	842	750	3,901	463%
MEDICARE INSURANCE	114-0415-013-005	14,451	12,500	19,051	132%
OBJECT TOTAL	**114-0415-013**	**78,654**	**68,300**	**107,082**	**136%**
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	114-0415-031-001	7,500	7,500	8,000	107%
OBJECT TOTAL	**114-0415-031**	**7,500**	**7,500**	**8,000**	**107%**
DEPARTMENT SUPPLIES					
SUPPLIES	114-0415-051-001	35,000	35,000	40,000	114%
KIDS NIGHT OUT	114-0415-051-004	3,000	3,000	3,000	100%
MINI MATE SUPPLIES	114-0415-051-005	8,000	8,000	10,000	125%
OBJECT TOTAL	**114-0415-051**	**46,000**	**46,000**	**53,000**	**115%**
UTILITIES	**114-0415-052-001**	**6,000**	**8,500**	**9,000**	**150%**
CONTRACT SERVICES	**114-0415-054-001**	**8,000**	**100,000**	**114,000**	**1425%**

DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
SCHOOLMATES					
BUILDINGS/GROUND MAINT.					
JANITORIAL SERVICE	114-0415-055-005	35,000	35,000	36,000	103%
OTHER MAINTENANCE	114-0415-055-007	5,000	5,000	5,000	100%
OBJECT TOTAL	**114-0415-055**	**40,000**	**40,000**	**41,000**	**103%**
FACILITY RENTAL	**114-0415-056-001**	**45,000**	**45,000**	**75,000**	**167%**
INFORMATION SERVICES					
HARDWARE	114-0415-060-001	-	-	20,000	-
SOFTWARE	114-0415-060-002	8,500	8,500	8,500	100%
OBJECT TOTAL	**114-0415-060**	**8,500**	**8,500**	**28,500**	**335%**
CAPITAL OUTLAY					
EQUIPMENT	114-0415-081-031	8,000	8,000	8,000	100%
CAPITAL OUTLAY TOTAL	**114-0415-081**	**8,000**	**8,000**	**8,000**	**100%**
TOTAL SCHOOLMATES		**1,467,045**	**1,398,105**	**1,970,804**	**134%**

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
114-0415-031-001. MEMBERSHIP/CONF/TRAINING	7,500	7,500	8,000
Funds memberships and trainings for Schoolmates staff.			
114-0415-051-001. SUPPLIES	35,000	35,000	40,000
Funds supplies, materials and snacks for all 3 Schoolmates sites and The Hangout.			
114-0415-051-004. KIDS NIGHT OUT	3,000	3,000	3,000
Supplies for Kids Night Out special events..			
114-0415-051-005. MINI MATE SUPPLIES	8,000	8,000	10,000
Havens, Beach and Wildwood Minimates program supplies.			
114-0415-052-001. UTILITIES	6,000	8,500	9,000
114-0415-054-001. CONTRACT SERVICES	8,000	100,000	114,000
This covers contracts for mats, water, carpet cleaning, contract enrichment instructors and registration software annual fees for all 3 sites.			
114-0415-055-005. JANITORIAL SERVICE	35,000	35,000	36,000
Recurring janitorial service to keep facilities clean provided by an outside service.			
114-0415-055-007. OTHER MAINTENANCE	5,000	5,000	5,000
Routine maintenance as needed provided by outside contractors.			
114-0415-056-001. FACILITY RENTAL	45,000	45,000	75,000
Fees associated with renting outside facilities to run Hangout Program			
114-0415-060-001. HARDWARE	0	0	20,000
Connect phone and internet to all 3 sites			
114-0415-060-002. SOFTWARE	8,500	8,500	8,500
This will cover the monthly fee for a new attendance and communication app for all enrolled participants.			
114-0415-081-031. EQUIPMENT	8,000	8,000	8,000
This account typically funds the purchase of additional and replacement furniture (tables, chairs, appliances) which need to be replaced on a regular rotational basis.			

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DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
AQUATICS					
SALARIES					
REGULAR SALARIES	117-0417-010-001	176,878	184,100	304,773	172%
PART TIME SALARIES	117-0417-010-002	1,040,548	112,000	1,131,878	109%
OBJECT TOTAL	**117-0417-010**	**1,217,426**	**298,100**	**1,436,651**	**118%**
HEALTH INSURANCE					
MEDICAL INSURANCE	117-0417-011-001	63,553	48,100	93,042	146%
DENTAL INSURANCE	117-0417-011-002	4,362	3,200	5,417	124%
VISION PLAN	117-0417-011-003	452	550	927	205%
OBJECT TOTAL	**117-0417-011**	**68,367**	**51,850**	**99,386**	**145%**
RETIREMENT					
PERS: NORMAL COST	117-0417-012-001	14,080	16,500	27,899	198%
OBJECT TOTAL	**117-0417-012**	**14,080**	**16,500**	**27,899**	**198%**
OTHER BENEFITS					
FICA	117-0417-013-009	75,480	20,000	86,155	114%
LIFE INSURANCE	117-0417-013-001	859	750	1,787	208%
DISABILITY INSURANCE	117-0417-013-002	459	450	950	207%
MEDICARE INSURANCE	117-0417-013-005	17,652	7,000	20,833	118%
CONCERN EAP PROGRAM	117-0417-013-006	-	-	50	-
OBJECT TOTAL	**117-0417-013**	**94,450**	**28,200**	**109,775**	**116%**
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	117-0417-031-001	3,500	1,500	9,500	271%
OBJECT TOTAL	**117-0417-031**	**3,500**	**1,500**	**9,500**	**271%**
DEPARTMENT SUPPLIES					
POOL CHEMICALS	117-0417-051-001	38,000	12,000	130,000	342%
POOL EQUIPMENT	117-0417-051-002	2,000	-	5,000	250%
MISC. REPAIR SUPPLIES	117-0417-051-003	1,000	5,000	5,000	500%
OFFICE SUPPLIES AND MATERIALS	117-0417-051-004	2,200	200	2,500	114%
OTHER	117-0417-051-007	-	-	1,500	-
CONCESSIONS	117-0417-051-008	12,402	-	10,000	81%
JANITORIAL	117-0417-051-009	8,000	600	7,000	88%
HEALTH AND SAFETY CLASSES	117-0417-051-010	1,300	600	1,500	115%
SWIM LESSONS	117-0417-051-011	1,000	-	1,500	150%
CAMPS	117-0417-051-012	4,200	2,000	4,000	95%
ADULT/MASTERS PROGRAM	117-0417-051-013	500	-	1,000	200%
UNIFORM	117-0417-051-014	2,500	7,000	6,000	240%
INSURANCE	117-0417-051-017	97,721	97,721	97,721	100%

DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
AQUATICS					
DEPARTMENT SUPPLIES-CONTINUED					
SWIM/SPORT PROGRAMS	117-0417-051-018	3,870	-	3,000	78%
FIRST AID/SAFETY	117-0417-051-019	2,000	6,000	4,000	200%
OBJECT TOTAL	**117-0417-051**	**176,693**	**132,621**	**282,221**	**160%**
UTILITIES	**117-0417-052**	**119,851**	**111,851**	**209,000**	**174%**
EQUIPMENT/MAIN/GAS/OIL	**117-0417-053**	**2,000**	**6,000**	**4,000**	**200%**
CONTRACT SERVICES	**117-0417-054**	**212,581**	**80,750**	**269,000**	**127%**
BUILDING & GROUND MAINTENANCE	**117-0417-055**	**11,000**	**100**	**8,500**	**77%**
INFORMATION SERVICES					
HARDWARE	117-0417-060-001	-	2,528	1,500	-
OBJECT TOTAL	**117-0415-060**	**-**	**2,528**	**1,500**	-
TOTAL AQUATICS		**1,919,948**	**730,000**	**2,457,432**	**128%**

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
117-0417-031-001. MEMBERSHIP/CONF/TRAINING	3,500	1,500	9,500
Funds professional memberships, trainings, certifications and conferences.			
117-0417-051-001. POOL CHEMICALS	38,000	12,000	130,000
Purchase of Chemicals for both pool.			
117-0417-051-002. POOL SUPPLIES/ EQUIPMENT	2,000	0	5,000
Includes pool recreation, training, timing, and other pool related equipment repairs as needed.			
117-0417-051-003. MISC. REPAIR SUPPLIES/EQUIPMEN	1,000	5,000	5,000
Miscellaneous facility supplies and equipment.			
117-0417-051-004. OFFICE SUPPLIES	2,200	200	2,500
Funds office supplies for Aquatics operation.			
117-0417-051-008. CONCESSIONS & SALES	12,402	0	10,000
Purchases of food and other items sold at the consession window such as googles, swim diapers, etc.			
117-0417-051-009. JANITORIAL SUPPLIES	8,000	600	7,000
Expenses for consumable janitorial supplies.			
117-0417-051-010. POOL SAFETY PROGRAMS	1,300	600	1,500
Expenses for Lifeguard training, Jr Lifeguard programs.			
117-0417-051-011. LEARN TO SWIM	1,000	0	1,500
Expenses for Learn to Swim programs.			
117-0417-051-012. CAMPS/CLINICS	4,200	2,000	4,000
Expenses for summer, holiday and other youth camps.			
117-0417-051-013. ADULT AQUATIC PROGRAMS	500	0	1,000
Expenses for adult aqua fitness classes.			
117-0417-051-014. UNIFORMS	2,500	7,000	6,000
Replacement uniform items for Lifeguard staff.			
117-0417-051-017. INSURANCE	97,721	97,721	97,721
117-0417-051-018. SWIM/SPORT PROGRAMS	3,870	0	3,000
Expenses for Masters, Kid & Teen Swim Club, PMS and Rec Water Polo.			
117-0417-051-019. FIRST AID/SAFETY	2,000	6,000	4,000
This line item used to replenishable first aid supplies.			
117-0417-052-001. UTILITIES - ELECTRIC (PG&E)	87,107	87,107	150,000
Funds electricity for pools and building			
117-0417-052-002. UTILITIES - EBMUD	24,744	24,744	51,000
Funds water use at facility.			
117-0417-052-006. INTERNET	8,000	0	8,000
Monthly Comcast Internet fees.			
117-0417-054-003. POOL MAINTENANCE	6,000	100	5,000
The covers miscellaneous maintenance of pool related equipment.			
117-0417-054-004. PLUMBING / HVAC	3,000	0	3,000

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
117-0417-054-005. AVA ENERGY LOAN PAYMENT	25,000	25,000	50,000
No debt service in FY 2025 and $25,000 in FY2026. Beginning in FY2027 debt service is $50,000/year. ($4,164/month). Loan is amortized over 15 years			
117-0417-054-006. LANDSCAPE MAINTENANCE	22,000	6,000	22,000
Outside contract services for landscaping and care of grassy area and plants within pool decks.			
117-0417-054-007. JANITORIAL	40,000	9,000	50,000
Contract for outside janitorial services			
117-0417-054-008. STAFF CERTIFICATIONS & LICENSE	9,000	1,200	9,000
117-0417-054-011. MARKETING/PROMOTIONS	2,000	250	1,000
Marketing support for overall facility programs and rentals.			
117-0417-054-014. ALARM MONITORING	1,000	0	0
117-0417-054-015. POOL/WATER TESTING	1,500	0	0
117-0417-054-016. CONTRACT SERVICES	6,000	37,000	112,000
117-0417-054-017. HEAT PUMP MAINT / REPAIR	80,000	0	5,000
This covers outside contractor annual maintenance of the heat pumps.			
117-0417-054-018. CONTRACT INSTRUCTOR PAY	15,581	0	8,000
Pay for contractors who teach Aquatics Fitness classes.			
117-0417-055-003. BUILDING MAINT/REPAIR	10,000	0	7,000
This line covers new facilities, warranties, and best practice routine care and maintenance of the facilities.			
117-0417-055-004. GENERAL MAINT	1,000	100	1,500
117-0417-060-001. HARDWARE	0	2,528	1,500
117-0417-081-018. RECREATIONAL SUPPLIES & EQUIPI	2,000	0	2,000
Purchase of recreation and aquatic equipment, toys, training equipment. etc.			
END OF RECREATION BUDGET			

Police

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Police Department

The Piedmont Police Department is responsible for protecting the community through professional, responsive policing. The department's work is grounded in a commitment to constitutional, equitable, and impartial policing, and in a strong tradition of community engagement – building the relationships between officers and residents that form the foundation of effective public safety. Through ongoing training, strategic use of data and technology, and a visible presence throughout the city, the department works to support a community where everyone is safe – and feels safe – in Piedmont.

Major Service Areas

Patrol & Investigations

Patrol is the core of the department's day-to-day work, with officers assigned to cover Piedmont around the clock. Officers respond to calls for service, investigate incidents, and spend their time out in the community – walking the streets, patrolling neighborhoods, and interacting with residents.

This visible presence is complemented by data-driven deployment of resources, coordination with regional law enforcement partners, and focused attention on repeat offenders, to help prevent crime before it happens. The department's detectives conduct follow-up investigations, helping identify suspects, build cases, and hold offenders accountable.

Dispatch

Dispatchers are the heart of public safety response, fielding over 13,000 calls for service each year and coordinating police, fire, and emergency medical response.

They continuously monitor a broad array of information sources, including Piedmont's public safety cameras, and automated license plate readers, helping responders understand conditions in real time.

Traffic & Parking Enforcement

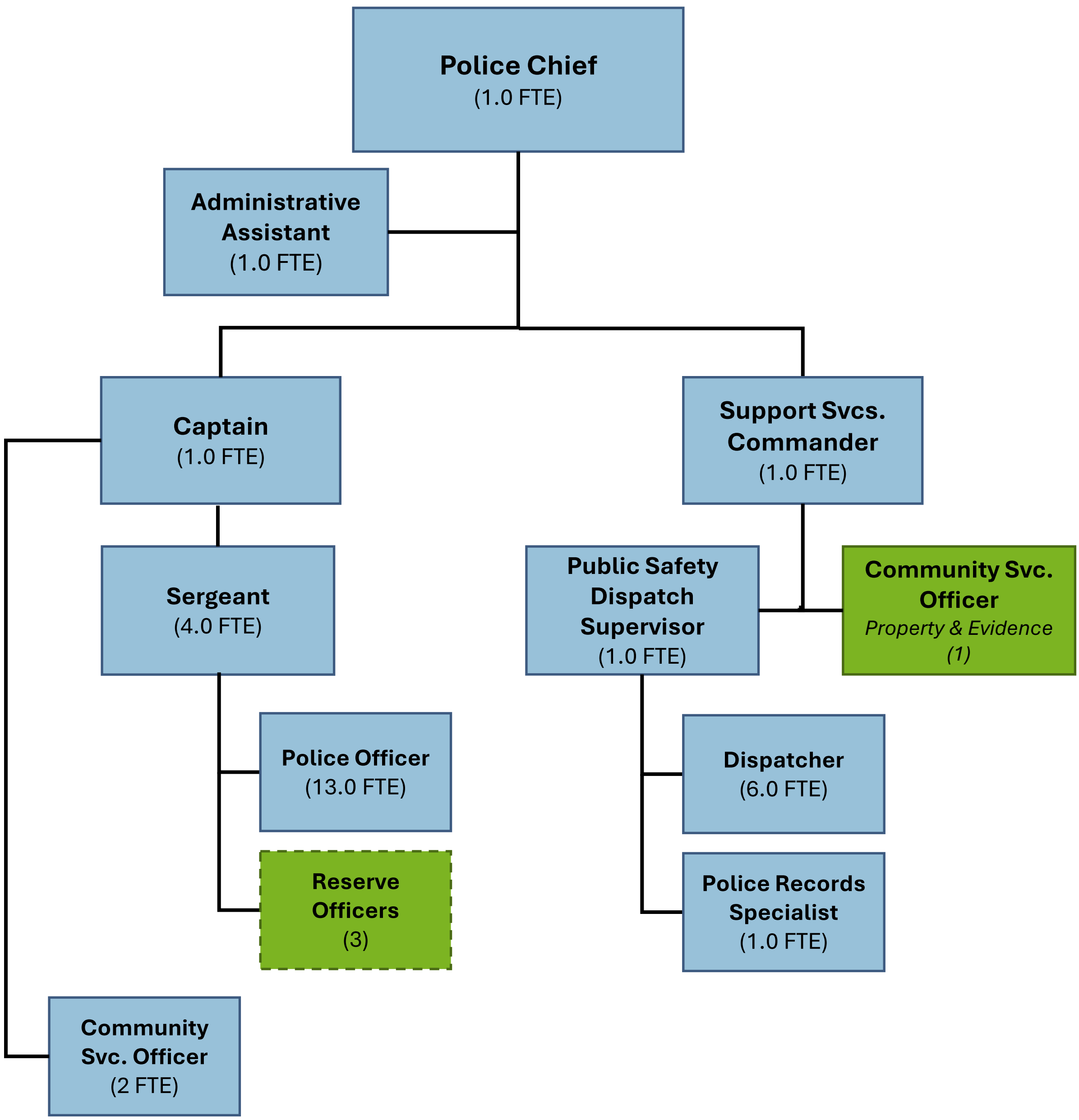
Police staff enforce traffic laws and parking regulations to support safe streets for pedestrians, cyclists, and drivers across Piedmont. This work includes addressing speeding and unsafe driving behaviors, responding to traffic-related concerns from residents, and supporting school zone safety.

Support Services

The Support Services Division provides the administrative, technical, and operational backbone that allows officers to do their work. This includes records management, property and evidence, the department's technology systems, as well as related community services administered by the Police Department, including animal control, crossing guards, and vendor permits.

Together, these functions ensure that the department operates efficiently and in compliance with the standards that the community and law require.

Police Department



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POLICE

2026-27

	Approved Budget 25/26	Estimated Expenditures 25/26	Proposed Budget 26/27	Budget % Change
SALARIES	5,411,166	5,201,100	5,727,330	5.8%
FRINGE BENEFITS	2,599,092	2,418,925	2,884,433	11.0%
PERSONNEL EXPENSES	104,500	70,000	79,500	-23.9%
SUPPLIES & SERVICES	1,102,315	1,068,815	1,031,800	-6.4%
TOTAL	$ 9,217,073	$ 8,758,840	$ 9,723,063	5.5%

STAFF

	Employees	First Step	Last Step
MANAGEMENT			
Police Chief	**1**	-	26,348
MID-MANAGEMENT			
Police Captain with 6% POST	1	17,201	20,900
Support Services Commander	1	13,511	16,424
	2		
POLICE			
Sergeant with POST Advanced	1	-	15,642
Sergeant with POST Advanced + SD	1	-	16,268
Sergeant with POST Advanced + Supv Cert	1	-	15,934
Sergeant with POST Adv, Supv Cert + SD	1	-	16,572
Police Officer	2	9,991	12,057
Police Officer + Shift Differential	1	10,391	12,539
Police Officer with POST Intermediate	1	10,491	12,660
Police Officer with POST Int + SD	2	10,910	13,166
Police Officer with POST Advanced	1	10,691	12,901
Police Officer with POST Advanced + SD	3	11,118	13,417
Detective with POST Advanced	2	11,190	13,504
Juvenile Officer with POST Advanced	0	11,190	13,504
Traffic Officer with POST Advanced	1	11,190	13,504
	17		
GENERAL - LOCAL 790			
Community Services Officer	2	6,179	7,510
Public Safety Dispatch Supervisor	1	9,005	10,946
Dispatcher	4	7,507	9,123
Dispatcher with 2% POST Certificate+ SD	0	7,963	9,677
Dispatcher with 3% POST Certificate	0	7,732	9,396
Dispatcher with 4% POST Certificate	1	7,807	9,487
Dispatcher with 4% POST + SD	1	8,119	9,867
Police Records Specialist	1	6,572	7,984
	10		
CONFIDENTIAL			
Administrative Assistant	**1**	6,658	8,097
Total	**31**		

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DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
POLICE					
SALARIES					
REGULAR SALARIES	101-0408-010-001	4,701,166	4,277,000	4,918,780	105%
PART TIME SALARIES	101-0408-010-002	200,000	140,700	231,750	116%
OVERTIME SALARIES	101-0408-010-003	440,000	660,200	515,000	117%
VACATION/COMP.-PAYOUT	101-0408-010-050	70,000	123,200	61,800	88%
OBJECT TOTAL	**101-0408-010**	**5,411,166**	**5,201,100**	**5,727,330**	**106%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0408-011-001	693,616	628,000	858,533	124%
DENTAL INSURANCE	101-0408-011-002	58,967	46,350	66,512	113%
VISION PLAN	101-0408-011-003	7,458	5,900	7,458	100%
OBJECT TOTAL	**101-0408-011**	**760,041**	**680,250**	**932,503**	**123%**
RETIREMENT					
PERS: NORMAL COST	101-0408-012-001	758,507	712,350	780,964	103%
PERS: UAL PAYMENT	101-0408-012-003	916,000	916,000	1,015,470	111%
PERS: COST SHARE	101-0408-012-004	(102,720)	(113,700)	(105,460)	103%
OBJECT TOTAL	**101-0408-012**	**1,571,787**	**1,514,650**	**1,690,974**	**108%**
OTHER BENEFITS					
FICA	101-0408-013-009	105,416	87,000	98,398	93%
LIFE INSURANCE	101-0408-013-001	22,418	11,725	24,292	108%
DISABILITY INSURANCE	101-0408-013-002	4,750	2,800	3,511	74%
UNIFORM ALLOWANCE	101-0408-013-003	46,500	37,800	46,500	100%
MEDICARE INSURANCE	101-0408-013-005	78,460	76,500	83,055	106%
CONCERN EAP PROGRAM	101-0408-013-006	6,720	5,200	5,200	77%
AUTO ALLOWANCE	101-0408-013-007	3,000	3,000	-	0%
OBJECT TOTAL	**101-0408-013**	**267,264**	**224,025**	**260,956**	**98%**
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	101-0408-031-001	25,000	25,000	25,000	100%
P.O.S.T.	101-0408-031-004	70,000	45,000	45,000	64%
OFFICER WELLNESS (STATE GRANT)	101-0408-031-006	9,500	-	9,500	100%
OBJECT TOTAL	**101-0408-031**	**104,500**	**70,000**	**79,500**	**76%**
DEPARTMENT SUPPLIES					
OFFICE SUPPLIES	101-0408-051-001	22,000	20,000	22,000	100%
OBJECT TOTAL	**101-0408-051**	**22,000**	**20,000**	**22,000**	**100%**
TELEPHONE/INTERNET	**101-0408-052-001**	**251,000**	**251,000**	**262,000**	**104%**

DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
POLICE					
EQUIPMENT/MAIN/GAS/OIL					
AUTO EXPENSE	101-0408-053-001	45,000	30,000	30,000	67%
OIL & GASOLINE	101-0408-053-002	45,000	45,000	50,000	111%
OBJECT TOTAL	**101-0408-053**	**90,000**	**75,000**	**80,000**	**89%**
CONTRACT SERVICES					
JAIL SERVICES/CRIME LAB	101-0408-054-001	40,000	30,000	40,000	100%
ANIMAL SHELTER	101-0408-054-002	73,375	73,375	50,000	68%
CAL-ID PROGRAM	101-0408-054-003	1,500	1,500	1,500	100%
OTHER CONTRACT SERVICES	101-0408-054-005	282,490	282,490	299,800	106%
CROSSING GUARDS	101-0408-054-006	181,500	181,500	200,000	110%
OBJECT TOTAL	**101-0408-054**	**578,865**	**568,865**	**591,300**	**102%**
OTHER EXPENSES					
POLICE RESERVES	101-0408-056-002	3,000	3,000	3,000	100%
CRIME PREVENTION	101-0408-056-003	3,500	3,500	3,500	100%
OPERATING EQUIPMENT	101-0408-056-008	45,000	50,000	50,000	111%
TUITION REIMBURSEMENT	101-0408-056-009	13,500	5,000	10,000	74%
OBJECT TOTAL	**101-0408-056**	**65,000**	**61,500**	**66,500**	**102%**
INFORMATION SERVICES					
HARDWARE	101-0408-060-001	10,000	7,000	10,000	100%
SOFTWARE	101-0408-060-002	85,450	85,450	-	0%
OBJECT TOTAL	**101-0408-060**	**95,450**	**92,450**	**10,000**	**10%**
TOTAL POLICE		**9,217,073**	**8,758,840**	**9,723,063**	**105%**

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0408-031-001. MEMBERSHIP/CONF/TRAINING	25,000	25,000	25,000
Conferences provide the opportunity to attend a variety of workshops on current police practices, new legislation and programs. The police chief attends the California Police Chief, FBI National Academy, and International Association of Chiefs of Police conferences each year. The command officers also attend conferences during each fiscal year to enhance their knowledge and skill-sets. In addition, the Department sends the Property Room Clerk and the Support Services Commander to the annual CAPE (California Association of Property and Evidence) Conference. Attendance at this conference is necessary for maintaining best practices in property and evidence collection and storage and the mitigation of errors that could result in liability to the Department and City. Additionally, Department members maintain memberships in a variety of police and law enforcement associations in the state and county. The associations frequently meet monthly to exchange ideas.			
101-0408-031-004. P.O.S.T.	70,000	45,000	45,000
Peace Officer Standards and Training (P.O.S.T.) representatives annually inspect our training and recruitment records to ensure the police department is in compliance with P.O.S.T. regulations and legislative mandates. P.O.S.T reimburses the City for a limited number training courses and associated costs.			
101-0408-031-006. OFFICER WELLNESS (STATE GRANT)	9,500	0	9,500
Officer Wellness Grant , State of California			
101-0408-051-001. OFFICE SUPPLIES	22,000	20,000	22,000
These funds cover the purchase of all office and departmental supplies. The Department routinely utilizes volume retail outlets when purchasing office supplies to minimize expenditures.			
101-0408-052-001. RADIO & TELEPHONE	251,000	251,000	262,000
Service fees for City-wide internet and mobile communications, Cal-Net, and Alameda County			
101-0408-053-001. AUTO EXPENSE	45,000	30,000	30,000
This category includes replacement and repair of tires, brakes, lights, body damage and routine preventive servicing of police vehicles.			
101-0408-053-002. OIL & GASOLINE	45,000	45,000	50,000
The Department calculated the costs by using the average annual usage (10,000 gallons) and estimated cost of $4.50 per gallon. The estimated per gallon cost includes product cost, taxes and delivery fees, all of which may vary due to market volatility.			
101-0408-054-001. JAIL SERVICES/CRIME LAB	40,000	30,000	40,000
Jail contracts with the Alameda County Sheriff’s Office includes booking fees and the housing of prisoners. This category is also used for the maintenance of the Department’s booking area and related booking materials. Crime and DNA laboratory services are also included in this account.			
101-0408-054-002. ANIMAL REGULATION	73,375	73,375	50,000
This account includes contract services to the City of Berkeley for animal shelter facilities.			

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0408-054-003. CAL-ID PROGRAM	1,500	1,500	1,500

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

	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0408-054-005. OTHER CONTRACT SERVICES	282,490	282,490	299,800

Item Description	Total
First Two	4,500
CCW/Animal Licensing permittium	2,000
Lexipol	10,000
VM Ware	11,400
Alameda County Radio Repair	3,000
Axon (For Tasers)	11,400
Axon (For In-Car Cameras)	15,000
LEFTA	5,700
Net Motion	3,500
Identity Automation	6,600
Aladtec	4,000
Flock	135,200
Capture	3,400
Calico	3,000
Critical Reach	350
Crossroads	1,100
CopWare	750
EBRCSA	45,000
Evidence.com	31,000
Crime Tracer	2,900
Grand Total	**299,800**

	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0408-054-006. CROSSING GUARDS	181,500	181,500	200,000

For crossing guard services which are provided at PUSD schools throughout the City.

Item Description	Total
PUSD	75,000
City	125,000
Grand Total	**200,000**

	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0408-056-002. POLICE RESERVES	3,000	3,000	3,000

Uniforms and safety equipment for the reserve police officers, police chaplain, citizen volunteers, part-time community service officers and volunteer Explorer Scouts are purchased from this account.

	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0408-056-003. CRIME PREVENTION	3,500	3,500	3,500

Crime prevention pamphlets, community outreach materials, and other public information brochures are paid from this account.

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0408-056-008. OPERATING EQUIPMENT	45,000	50,000	50,000
Department equipment, safety equipment for police officers, community service officers, range equipment and ammunition, citations, officer furniture, recruitment supplies and equipment are included in this account.			
101-0408-056-009. TUITION REIMBURSEMENT	13,500	5,000	10,000
Tuition reimbursement is provided as a benefit in the Memorandum of Understanding between the City of Piedmont and employee groups.			
101-0408-060-001. HARDWARE	10,000	7,000	10,000
Department computers and other electronic hardware procurements			
101-0408-060-002. SOFTWARE	85,450	85,450	0
New World Systems provides the servicing and maintenance of the computer software in the Department. The service covers both the Standard and 24/7 Emergency Software Maintenance contracts for the police computer aided dispatch (CAD) system and records management system (RMS). It also pays for various investigative and analytical subscription services. Costs in this budget category are based on contractual agreement.			
END OF POLICE BUDGET			

Fire

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Fire Department

The Piedmont Fire Department protects life, property, and the environment through skilled response to fires, medical emergencies, and other hazards. The department is committed to delivering a high level of service through fast response times, well-trained personnel, and preparation for the full range of situations that may arise. Through response, prevention, and preparedness, the department works to keep Piedmont safe every day – and ready for the days when the unexpected happens.

Major Service Areas

Fire & Emergency Response

Fire and emergency response is the department's core readiness function, ensuring that trained crews are prepared to respond quickly when lives, property, or the environment are at risk.

The Fire Department responds to fires and other emergencies, including vehicle collisions, hazardous materials incidents, flooding, and rescues. Staff are trained and equipped to respond to a wide range of incidents, with protocols in place to ensure firefighter safety and coordinated, effective response on every scene.

Emergency Medical Services

The Fire Department is committed to providing an exceptionally high level of emergency medical care. Firefighter-Paramedics deliver advanced life support on both ambulances and fire apparatus.

Piedmont is one of only four fire departments in Alameda County that provides ambulance transport – meaning patients receive continuous care from the same paramedics at the scene of the emergency all the way to their arrival at the hospital.

Fire Prevention

The Fire Department works to reduce the risk of fire in Piedmont through inspections, fire code enforcement, plan review, and public education. Staff inspect schools, businesses, and other properties for compliance with fire and life safety codes, and teach children about fire safety through outreach programs and school visits.

When fires do occur, the department conducts investigations to determine cause and origin, supporting both accountability and future prevention.

Training

Piedmont firefighters train every day to be ready for whatever call comes next. This includes continuing education for paramedic and firefighter certifications, hands-on skills practice, scenario-based drills, and ongoing study of best practices.

Without a dedicated training facility, firefighters can often be seen honing their skills in the community – practicing in real-world environments that mirror the conditions they encounter on emergency calls. This daily investment in training allows the department to respond with confidence and competence to any emergency.

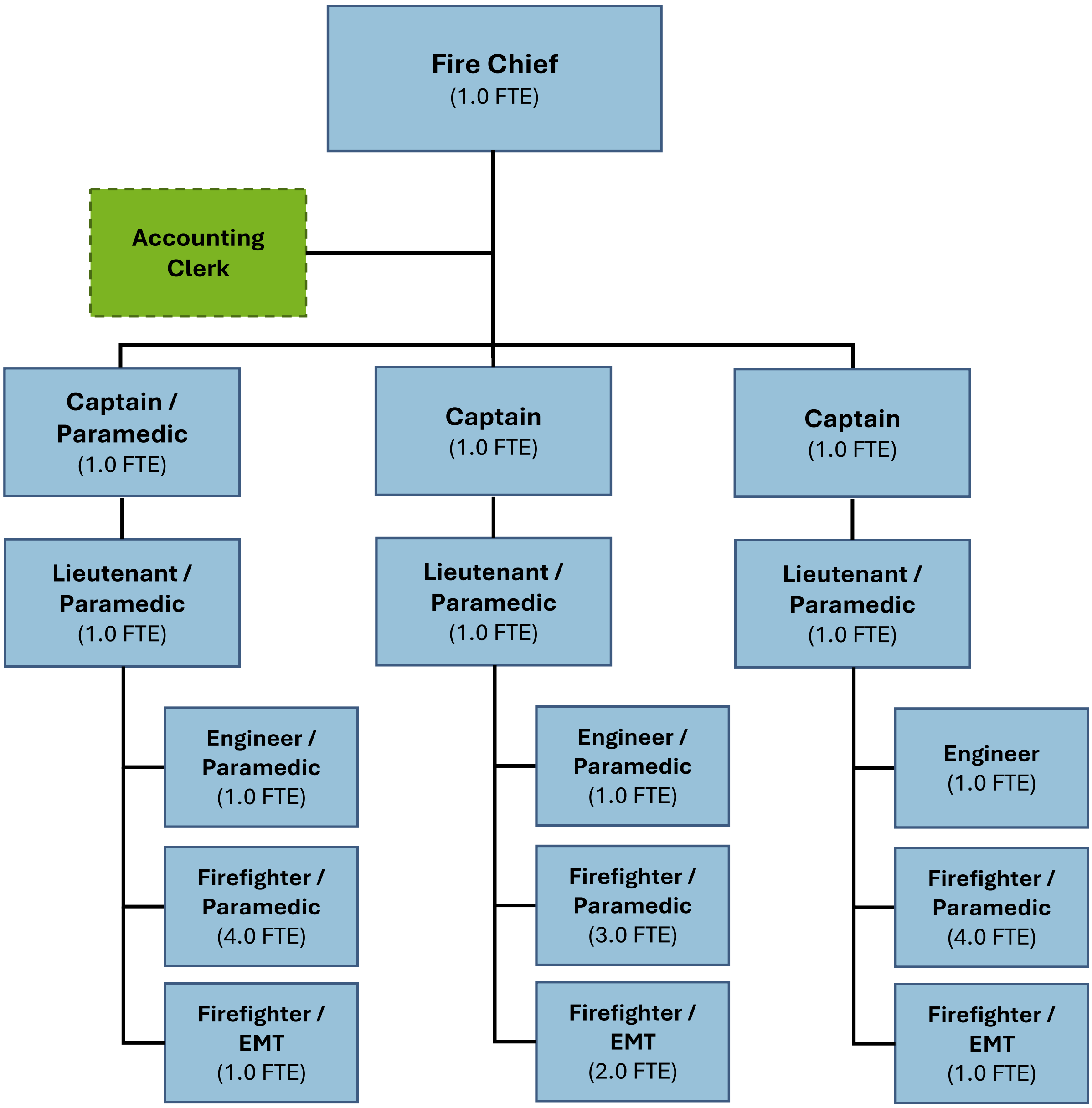
Disaster Readiness

The Fire Department leads Piedmont's work to reduce the community's vulnerability to large-scale emergencies, and to prepare residents and City staff to respond effectively when they occur.

Community-facing work focuses on the most significant risks facing Piedmont and encourages residents to take meaningful steps to protect their homes and families. This includes home hardening, fire-conscious landscaping, and household emergency planning.

The department also maintains the City's Emergency Operations Plan and conducts training and exercises so that staff are prepared for a major incident response.

Fire Department



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FIRE & PARAMEDIC

2026-27

		Approved Budget 25/26		Estimated Expenditures 25/26		Proposed Budget 26/27	Budget % Change
SALARIES	$	5,112,149	$	5,561,380	$	5,220,007	2.1%
FRINGE BENEFITS	$	3,346,313	$	3,317,810	$	3,670,156	9.7%
PERSONNEL EXPENSES	$	62,000	$	52,000	$	65,000	4.8%
SUPPLIES & SERVICES	$	496,076	$	501,376	$	422,405	-14.9%
TOTAL	$	9,016,538	$	9,432,566	$	9,377,568	4.0%

STAFF

	Employees	First Step	Last Step
MANAGEMENT			
Fire Chief	**1**	-	25,093
MID-MANAGEMENT			
Fire Captain/Chief Officer & Paramedic	1	13,889	16,877
Fire Captain w/5% Fire Officer	1	12,793	15,544
Fire Captain w/ 10% Chief Officer	1	13,402	16,284
	3		
FIRE FIGHTERS			
Lieutenant with FOC & Paramedic	3	-	14,772
Firefighter	3	9,614	11,042
Firefighter with 5% FOC	1	10,094	11,594
Firefighter with 12% Paramedic	8	10,767	12,367
Firefighter with FOC & Paramedic	3	11,248	12,919
Engineer with 5% FOC	3	10,598	12,173
	21		
Total	**25**		

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DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
FIRE					
SALARIES					
REGULAR SALARIES	101-0411-010-001	3,987,622	3,597,500	4,110,285	103%
PART TIME SALARIES	101-0411-010-002	20,650	3,000	25,750	125%
OVERTIME SALARIES: GENERAL	101-0411-010-003	681,450	1,608,600	660,000	97%
VACATION/COMP.-PAYOUT	101-0411-010-050	22,000	11,800	22,000	100%
OBJECT TOTAL	**101-0411-010**	**4,711,722**	**5,220,900**	**4,818,035**	**102%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0411-011-001	614,388	585,000	708,472	115%
DENTAL INSURANCE	101-0411-011-002	42,199	39,000	44,281	105%
VISION PLAN	101-0411-011-003	5,263	4,800	5,263	100%
OBJECT TOTAL	**101-0411-011**	**661,850**	**628,800**	**758,016**	**115%**
RETIREMENT					
PERS: NORMAL COST	101-0411-012-001	824,792	858,000	832,978	101%
PERS: UAL PAYMENT	101-0411-012-003	1,716,880	1,716,880	1,903,850	111%
PERS: COST SHARE	101-0411-012-004	(207,125)	(224,350)	(197,716)	95%
OBJECT TOTAL	**101-0411-012**	**2,334,547**	**2,350,530**	**2,539,112**	**109%**
OTHER BENEFITS					
FICA	101-0411-013-009	1,280	190	1,596	125%
LIFE INSURANCE	101-0411-013-001	18,033	11,700	19,368	107%
DISABILITY INSURANCE	101-0411-013-002	668	980	813	122%
UNIFORM ALLOWANCE	101-0411-013-003	30,450	26,400	30,450	100%
MEDICARE INSURANCE	101-0411-013-005	68,319	78,700	69,860	102%
CONCERN EAP PROGRAM	101-0411-013-006	5,000	4,500	3,900	78%
OBJECT TOTAL	**101-0411-013**	**123,750**	**122,470**	**125,987**	**102%**
PERSONNEL EXPENSES					
MEMBERSHIP/CONF/TRAINING	101-0411-031-001	37,000	37,000	40,000	108%
TUITION REIMBURSEMENT	101-0411-031-002	5,000	5,000	5,000	100%
OBJECT TOTAL	**101-0411-031**	**42,000**	**42,000**	**45,000**	**107%**
DEPARTMENT SUPPLIES					
OFFICE SUPPLIES	101-0411-051-001	5,000	5,000	5,000	100%
FIRE EQUIPMENT AND SUPPLIES	101-0411-051-002	25,000	25,000	30,000	120%
CLOTHING/BOOTS	101-0411-051-003	49,600	49,600	64,000	129%
OBJECT TOTAL	**101-0411-051**	**79,600**	**79,600**	**99,000**	**124%**
RADIO & TELEPHONE	**101-0411-052-003**	**-**	**-**	**-**	**-**

DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
FIRE					
EQUIPMENT MAIN/GAS/OIL					
VEHICLE MAINTENANCE	101-0411-053-001	50,000	80,000	50,000	100%
OIL & GASOLINE	101-0411-053-002	33,000	25,000	33,990	103%
ELECTRIC VEHICLE CHARGING	101-0411-053-003	1,000	500	500	50%
OBJECT TOTAL	**101-0411-053**	**84,000**	**105,500**	**84,490**	**101%**
CONTRACT SERVICES					
CONTRACT SERVICES	101-0411-054-001	49,976	49,976	32,415	65%
OBJECT TOTAL	**101-0411-054**	**49,976**	**49,976**	**32,415**	**65%**
BUILDING MAINTENANCE	**101-0411-055-001**	**5,000**	**2,000**	**5,000**	**100%**
OTHER EXPENSE					
EMERGENCY PREPAREDNESS	101-0411-056-003	50,000	35,000	45,000	90%
FIRE PREVENTION	101-0411-056-004	5,000	7,800	5,000	100%
PUBLIC SAFETY COMMITTEE	101-0411-056-005	1,500	-	1,500	100%
OBJECT TOTAL	**101-0411-056**	**56,500**	**42,800**	**51,500**	**91%**
INFORMATION SERVICES					
SOFTWARE	101-0411-060-002	55,500	50,000	-	0%
OBJECT TOTAL	**101-0411-060**	**55,500**	**50,000**	**-**	**0%**
TOTAL: FIRE		**8,204,445**	**8,694,576**	**8,558,555**	**104%**

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0411-031-001. MEMBERSHIP/CONF/TRAINING	37,000	37,000	40,000

Professional meetings, association memberships, training conferences, periodical subscriptions, training certification fees along with federal, state and local mandated training are funded through this account. Examples are: California State Fire Marshal, Occupational Safety and Health Administration, Environmental Protection Agency, Federal Department of Transportation, California Department of Motor Vehicles, and the Insurance Services Office. Also, health and wellness training plus specific topics provided by outside contractors.

Item Description	Total
Academy	30,000
Fire Training & Memberships	10,000
Grand Total	**40,000**

101-0411-031-002. TUITION REIMBURSEMENT	5,000	5,000	5,000
101-0411-051-001. OFFICE SUPPLIES	5,000	5,000	5,000

This account funds all office supplies, including consumable computer related items.

101-0411-051-002. FIRE EQUIPMENT \ SUPPLIES	25,000	25,000	30,000

Firefighting equipment and supplies such as: hand tools, power tools, fire hose, fittings and nozzles, batteries as well as other emergency response equipment are purchased and maintained through this non-capital account.

101-0411-051-003. CLOTHING/BOOTS	49,600	49,600	64,000

Personal Protective Equipment (turnouts, wildland coats & pants and safety boots) is scheduled for replacement based on a ten year life expectancy. This standard has been set by the Occupational Safety and Health Administration, the National Fire Protection Association, and the personal protective equipment manufactures. The goal is also to provide two sets of PPE (primary and back up, essentially five years apart so as not be purchasing too many sets in any one year).

Item Description	Total
Recruit Turnouts	30,000
Annual Clothing purchase	10,000
Regular turnout replacement	24,000
Grand Total	**64,000**

101-0411-053-001. VEHICLE MAINTENANCE	50,000	80,000	50,000

Annual maintenance and semi-annual services are performed on the Department's two fire engines, ladder truck, brush patrol, utility vehicle, fire chief's vehicle, and reserve staff vehicle.

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0411-053-002. OIL/GASOLINE	33,000	25,000	33,990
Diesel, DEF, gasoline and lubrication products for the Department's vehicles (ambulances not included) and the City Hall generator. Increase due to anticipated increase in fuel costs.			
101-0411-053-003. ELECTRIC VEHICLE CHARGING	1,000	500	500
101-0411-054-001. CONTRACT SERVICES	49,976	49,976	32,415
This account funds our laundry services, overhead door maintenance, injury/illness prevention and physicals, fitness training, servicing exercise equipment, servicing and certifying fire extinguishers, fire hose testing, maintaining the fire station fire protection system, Fire/EMS Dispatch Services, and the annual ladder testing & certification.			

Item Description	Total
Hose Testing	5,000
Ladder Testing	2,500
SCBA Maintenance	4,000
Policy Maintenance	8,315
Compressor Maintenance	4,000
Extingisher Maint	3,000
Gym Maint	900
Fire Station Water cooler	700
Gym Water Cooler	1,000
R&S Door	3,000
Grand Total	**32,415**

101-0411-055-001. BUILDING MAINTENANCE	5,000	2,000	5,000
The Fire Department oversees a major portion of this facility's ongoing and required maintenance. This account funds the maintenance and repair of the Department's living quarters, business offices, apparatus floor, gym, and storage areas.			
101-0411-056-003. EMERGENCY PREPAREDNESS	50,000	35,000	45,000
This account funds emergency preparedness training and exercises, supplies, equipment, repairs and maintenance of the City's disaster containers, and the Emergency Operations Center. In addition this fund supports the Emergency Operations Plan.			

Item Description	Total
Wildfire Preparedness	10,000
EM Consulting Services	35,000
Grand Total	**45,000**

BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0411-056-004. FIRE PREVENTION	5,000	7,800	5,000
This account funds fire prevention publications, annual fire inspection forms and supplies, annual subscriptions to the California Fire Code, National Fire Protection Association and the Uniform Building Code. Other expenditures include equipment for community risk reduction related programs such as helmets, protective equipment and youth safety training.			
101-0411-056-005. PUBLIC SAFETY COMMITTEE	1,500	0	1,500
This account funds the Piedmont's Public Safety Committee cost related to public safety announcements, brochures, and mailings in support of the Committee's charge.			
101-0411-060-002. SOFTWARE	55,500	50,000	0
This account funds and maintains software used to file reports, track staffing and payroll, maintain the medical records data base, and New World maintenance and updates.			

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DESCRIPTION	Account #	APPROVED 25/26	PROJECTED 25/26	PROPOSED 26/27	Budget % Change
FIRE: PARAMEDICS					
SALARIES					
REGULAR SALARIES	101-0412-010-001	304,405	238,900	308,972	102%
OVERTIME SALARIES: GENERAL	101-0412-010-003	92,925	101,200	90,000	97%
VACATION/COMP.-PAYOUT	101-0412-010-050	3,097	380	3,000	97%
OBJECT TOTAL	**101-0412-010**	**400,427**	**340,480**	**401,972**	**100%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0412-011-001	46,734	39,700	53,440	114%
DENTAL INSURANCE	101-0412-011-002	3,098	2,750	3,252	105%
VISION PLAN	101-0412-011-003	387	335	387	100%
OBJECT TOTAL	**101-0412-011**	**50,219**	**42,785**	**57,079**	**114%**
RETIREMENT					
PERS: NORMAL COST	101-0412-012-001	56,567	56,600	54,967	97%
PERS: UAL PAYMENT	101-0412-012-003	123,000	123,000	136,760	111%
PERS: COST SHARE	101-0412-012-004	(13,380)	(14,700)	(11,529)	86%
OBJECT TOTAL	**101-0412-012**	**166,187**	**164,900**	**180,198**	**108%**
OTHER BENEFITS					
LIFE INSURANCE	101-0412-013-001	1,285	760	1,362	106%
UNIFORM ALLOWANCE	101-0412-013-003	2,250	1,850	2,250	100%
MEDICARE INSURANCE	101-0412-013-005	5,805	5,300	5,832	100%
CONCERN EAP PROGRAM	101-0412-013-006	420	400	320	76%
OBJECT TOTAL	**101-0412-013**	**9,760**	**8,325**	**9,764**	**100%**
PERSONNEL EXPENSES	**101-0412-031-002**	**20,000**	**10,000**	**20,000**	**100%**
DEPARTMENT SUPPLIES					
MEDICAL SUPPLIES	101-0412-051-001	70,000	70,000	70,000	100%
OBJECT TOTAL	**101-0412-051**	**70,000**	**70,000**	**70,000**	**100%**
EQUIPMENT MAIN/GAS/OIL					
AMBULANCE MAINTENANCE	101-0412-053-001	10,000	25,000	10,000	100%
OIL & GASOLINE	101-0412-053-002	24,000	15,000	20,000	83%
OBJECT TOTAL	**101-0412-053**	**34,000**	**40,000**	**30,000**	**88%**
CONTRACT SERVICES	**101-0412-054-001**	**61,500**	**61,500**	**50,000**	**81%**
TOTAL: PARAMEDICS		**812,093**	**737,990**	**819,013**	**101%**
TOTAL: FIRE/PARAMEDICS		**9,016,538**	**9,432,566**	**9,377,568**	**104%**

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BUDGET NARRATIVES	2026 ANNUAL BUDGET	2026 ANNUAL ESTIMATED	2027 BUDGET REQUEST
101-0412-031-002. MEDICAL TRAINING	20,000	10,000	20,000
This account funds continuing education and re-certification for the Department's Emergency Medical Technicians and Paramedics. This account also funds State and County EMS mandated, specialized training in the following areas: cardiac emergencies, trauma, communicable diseases, plus pediatric and geriatric medical emergencies.			
101-0412-051-001. MEDICAL SUPPLIES	70,000	70,000	70,000
This account funds disposable items used in patient treatment. Items funded include: bandages, pharmaceuticals, oxygen administration supplies, medical related personal protective equipment, and cardiac monitor parts and supplies.			
101-0412-053-001. AMBULANCE MAINTENANCE	10,000	25,000	10,000
Annual maintenance and periodic repairs for the Department's two ambulances.			
101-0412-053-002. OIL/GASOLINE	24,000	15,000	20,000
The Department's two ambulances are funded through this account. Increase for next year is based on probability of increased city-wide fuel usage and fuel costs.			
101-0412-054-001. MEDICAL CONTRACT SERVICES	61,500	61,500	50,000
This account funds services provided by outside contractors serving the Emergency Medical Services Division of Piedmont Fire Department. Among these are the Medical Director, medical waste removal service, oxygen supply, LUCAS Device service, cardiac monitor calibration and service, and gurney repair and service. Also included is the state IGT program fees for participation in Med-Cal reimbursement pool program.			

Item Description	Total
Medical Director	14,700
Medical Waste	4,000
EMS Billing	17,000
IGT Program	14,300
Grand Total	**50,000**

END OF FIRE BUDGET

Other Funds

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OTHER FUND TYPES

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

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

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

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

ABANDONED VEHICLE FUND

2026-27 PROPOSED BUDGET	2026-27 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2026	$ 43,455
PROPOSED REVENUE 2026-27	
VEHICLE REGISTRATION FEE	5,150
PROPOSED EXPENDITURES 2026-27 (A)	0
PROPOSED TRANSFERS 2026-27	
TRANSFER-OUT	0
ESTIMATED FUND BALANCE, JUNE 30, 2027	$ 48,605

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

In 1993, the Alameda County Abandoned Vehicle Abatement Authority was formed and imposed a $1 annual registration fee on vehicles registered to owners with addresses in the County. The fees are collected by the DMV and distributed to the Authority. Fees are then allocated to participating agencies based on a percentage of vehicles abated, population, and land area of each agency. The program must be renewed every 10 years and is set to expire May 31, 2033.

ATHLETIC FACILITY PRESERVATION FUND

2026-27 PROPOSED BUDGET	2026-27 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2026	$ 760,032
PROPOSED REVENUE 2026-27	
PARTICIPANT FEES	138,000
PROPOSED EXPENDITURES 2026-27	(25,000)
ESTIMATED FUND BALANCE, JUNE 30, 2027	$ 873,032
PROPOSED EXPENDITURES 2026-27 DETAIL	
PUSD PAYMENT	$ 25,000

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

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

COPS FUND

2026-27 PROPOSED BUDGET		2026-27 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2026	$	254,412
PROPOSED REVENUE 2026-27		141,000
PROPOSED EXPENDITURES 2026-27		(75,000)
ESTIMATED FUND BALANCE, JUNE 30, 2027	$	320,412

PROPOSED EXPENDITURES 2026-27 DETAIL		
FACILITY UPDATES		50,000
TECHNOLOGY/SOFTWARE		25,000
TOTAL PROPOSED EXPENDITURES	$	75,000

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

GAS TAX FUND

2026-27 PROPOSED BUDGET	2026-27 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2026	$ 359,497
PROPOSED REVENUE 2026-27	334,537
PROPOSED EXPENDITURES 2026-27	(50,000)
ESTIMATED FUND BALANCE, JUNE 30, 2027	$ 644,034

PROPOSED EXPENDITURES 2026-27 DETAIL	
MORAGA AVENUE PEDESTRIAN SAFETY PFA	$ 50,000
TOTAL PROPOSED EXPENDITURES	$ 50,000

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

MEASURE BB FUND

2026-27 PROPOSED BUDGET		2026-27 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2026	$	1,744,790
PROPOSED REVENUE 2026-27		1,135,220
PROPOSED EXPENDITURES 2026-27		(506,680)
ESTIMATED FUND BALANCE, JUNE 30, 2027	$	2,373,330

PROPOSED EXPENDITURES 2026-27 DETAIL		
MORAGA AVENUE PEDESTRIAN SAFETY PFA		300,000
2027 STREET RESURFACING - DESIGN		150,000
PARK / ST JAMES PEDESTRIAN SAFETY - DESIGN		25,000
PIEDMONT SAFER STREETS REPORT - UPDATE		31,680
	$	506,680

Measure BB is a tax that was approved by the voters of Alameda County in November 2014, which implemented a 30 year Transportation Expenditure Plan. The measure extended Measure B which was the original 0.5 percent transportation sales tax approved in 2000 from ending April 1, 2022 to April 1, 2045 and increased the tax by 0.5 percent. This result in a 1 percent total sales tax in the County dedicated to transportation expenses. The City receives a portion of the proceeds to be used for transportation-related expenditures. The Measure BB Fund accounts for the direct funding from the measure for local street projects and bicycle and pedestrian projects based on population and road mileage provided by the additional 0.5 percent.

MEASURE D FUND

2026-27 PROPOSED BUDGET		2026-27 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2026	$	57,300
PROPOSED REVENUE 2026-27		35,500
PROPOSED TRANSFERS 2026-27		
TRANSFER-OUT: GENERAL FUND		(25,000)
PROPOSED EXPENDITURES 2026-27		(21,500)
ESTIMATED FUND BALANCE, JUNE 30, 2027	$	46,300
PROPOSED EXPENDITURES 2026-27 DETAIL		
MEASURE D PROGRAM	$	15,000
IMPORT MITIGATION PROGRAMS		5,000
SB 1383 LOCAL ASSISTANCE		1,500
TOTAL PROPOSED EXPENDITURES	$	21,500

The Alameda County Waste Reduction and Recycling Initiative (Measure D) levies a surcharge on solid waste landfilled in Alameda County. Specified percentages of surcharge funds are disbursed to cities and sanitary districts that meet certain criteria contained in the law. Measure D funds must be used for the continuation and expansion of municipal waste reduction programs.

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

MEASURE F FUND

2026-27 PROPOSED BUDGET	2026-27 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2026	$ 153,172
PROPOSED REVENUE 2026-27	43,250
PROPOSED EXPENDITURES 2026-27	(50,000)
ESTIMATED FUND BALANCE, JUNE 30, 2027	$ 146,422

PROPOSED EXPENDITURES 2026-27 DETAIL	
OAKLAND AVE BRIDGE REPAIR STUDY	$ 50,000
TOTAL PROPOSED EXPENDITURES	50,000

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

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

URBAN COUNTY CDBG FUND

2026-27 PROPOSED BUDGET	2026-27 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2026	$ 15,215
PROPOSED REVENUE 2026-27	40,000
PROPOSED EXPENDITURES 2026-27	0
PROPOSED TRANSFERS 2026-27	(40,000)
ESTIMATED FUND BALANCE, JUNE 30, 2027	$ 15,215

The U.S. Department of Housing and Urban Development (HUD) awards Community Development Block Grant (CDBG) funds annually to cities and counties. Funds may be used for projects including housing rehabilitation, new construction and housing utilization, economic development, handicap-accessible, public improvements, and fair housing. Funds are received by the Alameda County Board of Supervisors for the Urban County entitlement jurisdictions that include the cities of Piedmont, Albany, Dublin, Emeryville, and Newark.

CDBG funds are made available effective July 1 each year and are disbursed to jurisdictions after approved projects are completed. The City has used these funds in the past for the removal of architectural barriers to make public facilities handicap accessible.

TRAFFIC SAFETY FUND

2026-27 PROPOSED BUDGET	2026-27 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2026	$ 52,001
PROPOSED REVENUE 2026-27	
FEES & FINES	40,000
PROPOSED EXPENDITURES 2026-27	16,000
PROPOSED TRANSFERS 2026-27	
TRANSFER-OUT: GENERAL FUND	(25,000)
ESTIMATED FUND BALANCE, JUNE 30, 2027	$ 51,001
PROPOSED EXPENDITURES 2026-27 DETAIL	
PARKING CITATION CODES/FEES	$ 16,000

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

PRIVATE CONTRIBUTION FUND

2026-27 PROPOSED BUDGET	2026-27 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2026	$ 25,781
PROPOSED REVENUE 2026-27	45,000
PROPOSED TRANSFERS 2026-27	
TRANSFER-OUT	(45,000)
ESTIMATED FUND BALANCE, JUNE 30, 2027	$ 25,781

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

Road Maintenance and Rehabilitation - SB 1

2026-27 PROPOSED BUDGET	2026-27 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2026	$ 3,216
PROPOSED REVENUE 2026-27	316,163
PROPOSED EXPENDITURES 2026-27	0
ESTIMATED FUND BALANCE, JUNE 30, 2027	$ 319,379

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

CAPITAL IMPROVEMENTS PROJECTS

2026-27 PROPOSED BUDGET		2026-27 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2026	$	-
PROPOSED REVENUE 2026-27		750,000
PROPOSED EXPENDITURES 2026-27		(750,000)
ESTIMATED FUND BALANCE, JUNE 30, 2027	$	-
PROPOSED EXPENDITURES 2026-27 DETAIL		
STREET PROJECTS	$	750,000

EQUIPMENT REPLACEMENT FUND

2026-27 PROPOSED BUDGET		2026-27 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2026	$	3,642,042
PROPOSED REVENUE 2026-27		
INTEREST		50,000
PROPOSED REVENUE 2026-27		0
PROPOSED EXPENDITURES 2026-27		(1,011,300)
ESTIMATED FUND BALANCE, JUNE 30, 2027	$	2,680,742

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

	EQUIPMENT REPLACEMENT FUND ACTIVITY				
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**

		Acquired	Life	Replace	24/25	25/26	26/27	27/28
	Administration							
1	Copy Machine (Finance)	2025	10	2035	12,040			
2	Copy Machine (Administration)	2023	10	2033				
	Total Administration				**12,040**	**0**	**0**	**0**
	COMMUNICATIONS							
1	Video Equipment Upgrade	2025	11	2036	45,504			
2	Video Server	2024	5	2026			20,000	
3	Broadcast Control and Council Chambers A/V	2009	10	2019			300,000	
	Total COMMUNICATIONS				**45,504**	**0**	**320,000**	**0**
	Public Works							
x	Pickup Truck - Dodge 1500 (#20)	2017	10	2027			100,000	
x	Pickup Truck - RAM 2500 (#21)	2019	10	2029				
x	Pickup Truck - RAM 2500 (#23)	2018	12	2030				
x	Flatbed Pickup - GMC Sierra 3500 (#24)	2018	15	2033				
x	Pickup Truck - FORD F-350 (#25)	2015	12	2027				
x	Pickup Truck - FORD F-450 (#26)	2013	10	2023				150,000
x	2010 CCTV Van (#28)	2026	15	2041		350,000		
x	Street Sweeper - Freightliner Tymco (#33)	2021	20	-				
	CASE 1840 SKID Steer (#41)	1999	20	2019				150,000
x	Copy Machine (Public Works)	2023	10	2033				
	QZ3 Portable Inspection System Storm Drain Ca	2025	10	2035	32,052			
	CCTV OZIII Camera & Assembly (Sewer Fund)	2022	10	2032				
	Total Public Works				**32,052**	**350,000**	**100,000**	**300,000**

		Acquired	Life	Replace	28/29	29/30	30/31	31/32	32/33	33/34	34/35	Total
	Administration											
1	Copy Machine (Finance)	2025	10	2035								12,040
2	Copy Machine (Administration)	2023	10	2033					20,000			31,630
	Total Administration				**0**	**0**	**0**	**0**	**20,000**	**0**	**0**	**43,670**
	COMMUNICATIONS											
1	Video Equipment Upgrade	2025	11	2036								85,491
2	Video Server	2024	5	2026				20,000				51,167
3	Broadcast Control and Council Chambers A/V	2009	10	2019								303,610
	Total COMMUNICATIONS				**0**	**0**	**0**	**20,000**	**0**	**0**	**0**	**440,268**
	Public Works											
x	Pickup Truck - Dodge 1500 (#20)	2017	10	2027								100,000
x	Pickup Truck - RAM 2500 (#21)	2019	10	2029				100,000				157,661
x	Pickup Truck - RAM 2500 (#23)	2018	12	2030		75,000						75,000
x	Flatbed Pickup - GMC Sierra 3500 (#24)	2018	15	2033			125,000					125,000
x	Pickup Truck - FORD F-350 (#25)	2015	12	2027	125,000							125,000
x	Pickup Truck - FORD F-450 (#26)	2013	10	2023					50,000			200,000
x	2010 CCTV Van (#28)	2026	15	2041								350,000
x	Street Sweeper - Freightliner Tymco (#33)	2021	20	-								0
	CASE 1840 SKID Steer (#41)	1999	20	2019								150,000
x	Copy Machine (Public Works)	2023	10	2033					20,000			20,000
	QZ3 Portable Inspection System Storm Drain Ca	2025	10	2035		30,000						62,052
	CCTV OZIII Camera & Assembly (Sewer Fund)	2022	10	2032								0
	Total Public Works				**125,000**	**105,000**	**125,000**	**100,000**	**70,000**	**0**	**0**	**1,364,713**

		Acquired	Life	Replace	24/25	25/26	26/27	27/28
	Recreation							
1	Hybrid or Electric Van/Truck	2007	15	2022			73,000	
	Electric Golf Cart	2024	10	2034	36,556			
2	Copy Machine	2019	6	2025			15,000	
	Total Recreation				**36,556**	**0**	**88,000**	**0**
	Police							
	Automobile - Patrol Unit (Ford)	2025	5	2030	103,644			
	Automobile - Patrol Unit (Ford)	2025	5	2030	91,747			
	Automobile - Patrol Unit (Ford Explorer)	2020	5	2025				100,000
	Automobile - Patrol Unit (Ford)	2018	5	2023	101,144			
	Automobile - Patrol Unit (Ford)	2018	5	2023	101,144			
	Automobile - Detective's Unit (Ford)	2022	7	2029			-	
	Automobile - Captain's Unit (Ford)	2023	8	2031				
	Automobile - Chief's Unit (Ford)	2021	7	2028			100,000	
	Vehicle - Motorcycle	2019	8	2027				40,000
	Vehicle - Animal Control Truck	2023	8	2031				
	Vehicle - Parking Enforcement Unit	2020	7	2027				
	Police Bicycles	2025	10	2035				6,000
	Radio Equipment (PORTABLE)	2023	7	2030				
	Safety Gear	2016	10	2026		-	15,000	
	Hand Guns	2009	10	2019				
	Speed Signs	2016	N/A					50,000
	Electronic Traffic Citation Devices (5)	2025	5	2030				
	Parking/Admin Electronic Ticket Devices (4)	2021	5	2026		18,500		
	Licences for CAD\CRM	2023	?					
	Audio Logger	2022	5	2027				30,000
	Copy Machine - PD	2019	10	2029				
	Copy Machine - Dispatch	2023	6	2029				
	Total Police				**397,679**	**18,500**	**115,000**	**226,000**

		Acquired	Life	Replace	28/29	29/30	30/31	31/32	32/33	33/34	34/35	Total
	Recreation											
1	Hybrid or Electric Van/Truck	2007	15	2022								73,000
	Electric Golf Cart	2024	10	2034								36,556
2	Copy Machine	2019	6	2025					18,000			33,000
	Total Recreation				**0**	**0**	**0**	**0**	**18,000**	**0**	**0**	**142,556**
	Police											
	Automobile - Patrol Unit (Ford)	2025	5	2030		100,000						203,644
	Automobile - Patrol Unit (Ford)	2025	5	2030		100,000						191,747
	Automobile - Patrol Unit (Ford Explorer)	2020	5	2025				100,000				200,000
	Automobile - Patrol Unit (Ford)	2018	5	2023			100,000					201,144
	Automobile - Patrol Unit (Ford)	2018	5	2023			100,000					201,144
	Automobile - Detective's Unit (Ford)	2022	7	2029	100,000							100,000
	Automobile - Captain's Unit (Ford)	2023	8	2031		100,000						100,000
	Automobile - Chief's Unit (Ford)	2021	7	2028	-					100,000		100,000
	Vehicle - Motorcycle	2019	8	2027								40,000
	Vehicle - Animal Control Truck	2023	8	2031		115,000						115,000
	Vehicle - Parking Enforcement Unit	2020	7	2027		57,000						57,000
	Police Bicycles	2025	10	2035								6,000
	Radio Equipment (PORTABLE)	2023	7	2030		205,000						205,000
	Safety Gear	2016	10	2026								15,000
	Hand Guns	2009	10	2019	30,000							30,000
	Speed Signs	2016	N/A									50,000
	Electronic Traffic Citation Devices (5)	2025	5	2030		19,000						19,000
	Parking/Admin Electronic Ticket Devices (4)	2021	5	2026				20,000				38,500
	Licences for CAD\CRM	2023	?		100,000							100,000
	Audio Logger	2022	5	2027								30,000
	Copy Machine - PD	2019	10	2029			14,000					14,000
	Copy Machine - Dispatch	2023	6	2029	7,500							7,500
	Total Police				**237,500**	**696,000**	**214,000**	**120,000**	**0**	**100,000**	**0**	**2,024,679**

	Acquired	Life	Replace	24/25	25/26	26/27	27/28
Fire							
2012 Fire Engine - Pumper	2012	20	2032				
2018 Ambulance (Reserve)	2018	10	2028				
2025 Ambulance	2025	10	2035	392,976			
Chief's Vehicle (Lightning)	2023	10	2033			-	
City Pool Vehicle (Tahoe)	2017	10	2028	566			100,000
Automated External Defibrillators	Various	10	Various				
Cardiac EKG Monitors	2018	10	2028			120,000	
LUCAS Device (CPR Machine)	Various	10	Various		50,000		
Emergency Generator	2008	20	2028				100,000
SCBA (Self contained Breathing App) (19)	2014	10	2024				239,000
Radios (Wildland - Mobile)	2024	6	2030				
Total Fire				**393,542**	**50,000**	**120,000**	**439,000**

	Acquired	Life	Replace	28/29	29/30	30/31	31/32	32/33	33/34	34/35	Total
Fire											
2012 Fire Engine - Pumper	2012	20	2032		900,000						900,000
2018 Ambulance (Reserve)	2018	10	2028	500,000							500,000
2025 Ambulance	2025	10	2035								392,976
Chief's Vehicle (Lightning)	2023	10	2033					100,000			100,000
City Pool Vehicle (Tahoe)	2017	10	2028				-				100,566
Automated External Defibrillators	Various	10	Various	10,000	10,000						20,000
Cardiac EKG Monitors	2018	10	2028	90,000							210,000
LUCAS Device (CPR Machine)	Various	10	Various			50,000					100,000
Emergency Generator	2008	20	2028								100,000
SCBA (Self contained Breathing App) (19)	2014	10	2024	75,000							314,000
Radios (Wildland - Mobile)	2024	6	2030			100,000					100,000
											0
Total Fire				**675,000**	**910,000**	**150,000**	**0**	**100,000**	**0**	**0**	**2,837,542**
											0

	Acquired	Life	Replace	24/25	25/26	26/27	27/28
IT Related							
Desktop Computer Replacement	2014	5	Vary	41,677	24,725	40,800	41,616
Printer Replacement		5	Vary				
iPads		3	Vary				
Scanners - support Laserfiche implementation		2	Vary				
Dispatch Center Printer (Police)	2018	7	2025	13,407			
Police Backup Appliance							
Police UPS					20,000		
Police Radio Consolettes	2017	10	2027			25,000	
New World Upgrade (Fire) / replaced with ESO	2016	10	2026				
Records Mgmt Software Upgrade	2019	10	2029				
Door Access Parks & Rec, City Hall, Pub Works					100,000	50,000	
IT Infrastructure:		N/A	Vary				
CH Backup Appliance							
Servers - City Hall (Nutanix)					69,643		
Firewalls							
Network Equipment	2026	7	2033		37,500		
Duo MFA Devices						7,500	
UPS						20,000	
UPS KCOM							2,500
PD - Video Replacement					2,000		
PD - Nutanix Replacement	2020	7	2027			125,000	
Telecommunications	2017	10	2027				80,000
Total IT				**55,084**	**253,868**	**268,300**	**124,116**
Unallocated							
Total - All Departments				**972,458**	**672,368**	**1,011,300**	**1,089,116**

	Acquired	Life	Replace	28/29	29/30	30/31	31/32	32/33	33/34	34/35	Total
IT Related											0
Desktop Computer Replacement	2014	5	Vary	42,448	43,297	44,163	45,046	45,947	46,000	46,000	395,319
Printer Replacement		5	Vary								0
iPads		3	Vary								0
Scanners - support Laserfiche implementation		2	Vary								0
Dispatch Center Printer (Police)	2018	7	2025				10,000				10,000
Police Backup Appliance				75,000							75,000
Police UPS						20,000					20,000
Police Radio Consolettes	2017	10	2027								
New World Upgrade (Fire) / replaced with ESO	2016	10	2026								0
Records Mgmt Software Upgrade	2019	10	2029								0
Door Access Parks & Rec, City Hall, Pub Works											50,000
IT Infrastructure:		N/A	Vary								0
CH Backup Appliance				50,000						50,000	100,000
Servers - City Hall (Nutanix)							100,000				100,000
Firewalls							50,000				50,000
Network Equipment	2026	7	2033					35,000			35,000
Duo MFA Devices					7,500			7,500			22,500
UPS					5,000			20,000			45,000
UPS KCOM						2,500					5,000
PD - Video Replacement				50,000		50,000		50,000		50,000	200,000
PD - Nutanix Replacement	2020	7	2027						125,000		250,000
Telecommunications	2017	10	2027								80,000
Total IT				**217,448**	**55,797**	**116,663**	**205,046**	**158,447**	**171,000**	**146,000**	**1,437,819**
Unallocated											
Total - All Departments				**1,254,948**	**1,766,797**	**611,163**	**445,046**	**366,447**	**271,000**	**146,000**	**8,296,747**

FACILITY CAPITAL PROJECT FUND

2026-27 PROPOSED BUDGET	2026-27 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2026	$ 4,909,019
PROPOSED REVENUE 2026-27	125,000
#REF!	45,000
PROPOSED EXPENDITURES 2026-27	(2,355,000)
ESTIMATED FUND BALANCE, JUNE 30, 2027	$ 2,724,019

(A) PROPOSED EXPENDITURES 2026-27 DETAIL	
COMMUNITY HALL	$ 100,000
RECREATION BUILDING	100,000
CITY HALL/FIRE STATION	350,000
POLICE STATION	250,000
801 MAGNOLIA	150,000
CORPORATION YARD	300,000
HAMPTON PRESCHOOL	75,000
HIGHLAND AVE	75,000
PARK IRRIGATION	100,000
PARK PATHWAY REPAIRS	115,000
HAMPTON PARK	200,000
TRIANGLE PARK	250,000
STORM DRAIN - CAP PROJECTS	100,000
SUSTAINABILITY	190,000
TOTAL PROPOSED EXPENDITURES	$ 2,355,000

City of Piedmont
Five Year Capital Improvement Program

FACILITIES CAPITAL	ACTUAL	FORECAST				
	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY 2028-29	FY2029-30
Beginning Balance	**$ 10,457,363**	**$ 9,849,211**	**$ 4,909,019**	**$ 2,724,019**	**$ 812,019**	**$ (9,811,981)**
General Fund Subsidy	$ 1,500,000			$ 1,000,000		
ARPA Funding	1,497,984	319,714	-	-	-	-
Contributions / Other	122,223	150,000	45,000	245,000		
Interest	507,620	150,000	125,000	100,000	10,000	10,000
Total Revenue	$ 3,627,827	$ 619,714	$ 170,000	$ 1,345,000	$ 10,000	$ 10,000
Expenditures:						
Facilities	$ (1,958,225)	$ (1,258,837)	$ (1,325,000)	$ (1,525,000)	$ (8,250,000)	$ (8,800,000)
Parks	(470,574)	(1,042,995)	(665,000)	(830,000)	(1,950,000)	(950,000)
Tennis Courts	(224,970)	(22,663)	-	(20,000)	(250,000)	-
Sustainability	(19,087)	-	(190,000)	(382,000)	(34,000)	(36,000)
Storm Drains	(70,285)	(400,000)	(100,000)	(100,000)	(150,000)	(1,000,000)
Green Infrastructure	-	(1,700)	(75,000)	(400,000)	-	(50,000)
Community Pool	(1,487,393)	(2,823,394)	-	-	-	-
Miscellaneous	(5,445)	(10,317)	-	-	-	-
Total Expenditures	$ (4,235,979)	$ (5,559,906)	$ (2,355,000)	$ (3,257,000)	$ (10,634,000)	$ (10,836,000)
Ending Balance	**$ 9,849,211**	**$ 4,909,019**	**$ 2,724,019**	**$ 812,019**	**$ (9,811,981)**	**$ (20,637,981)**

City of Piedmont
Five Year Capital Improvement Program

Project Name	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31
Aquatic Center								
Aquatic Center Project	$ 207,204	$ 1,487,393	$ 2,823,394	$ -	$ -	$ -	$ -	$ -
Total Aquatic Center	**$ 207,204**	**$ 1,487,393**	**$ 2,823,394**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Facilities								
Community Hall	$ -	$ -	$ -	$ 100,000	$ 100,000	$ -	$ -	$ 150,000
Recreation Building	$ -	$ -	$ -	$ 100,000	$ 400,000	$ 850,000	$ 100,000	$ 100,000
City Hall/Fire Station	$ -	$ 198,146	$ 318,837	$ 350,000	$ 50,000	$ 5,300,000	$ 7,550,000	$ 7,600,000
Police/Veterans Hall	$ 322,066	$ 1,732,734	$ 940,000	$ 250,000	$ 600,000	$ 1,600,000	$ 1,000,000	$ 5,000,000
Corporation Yard	$ -	$ 27,345	$ -	$ 300,000	$ -	$ 500,000	$ -	$ -
801 Magnolia	$ -	$ -	$ -	$ 150,000	$ 300,000	$ -	$ 150,000	$ -
Carriage House Evaluation	$ -	$ -	$ -	$ -	$ -			
Havens)	$ -	$ -	$ -	$ -	$ 75,000	$ -	$ -	$ -
Hampton Preschool	$ -	$ -	$ -	$ 75,000	$ -	$ -	$ -	$ -
Total Facilities	**$ 322,066**	**$ 1,958,225**	**$ 1,258,837**	**$ 1,325,000**	**$ 1,525,000**	**$ 8,250,000**	**$ 8,800,000**	**$ 12,850,000**
Green Infrastructure								
Fairway/Grand	$ -	$ -	$ 1,700	$ -	$ -	$ -	$ -	$ -
Lower Grand/Grand	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000	$ 200,000
Highland Ave	$ -	$ -	$ -	$ 75,000	$ 400,000	$ -	$ -	$ -
Total Green Infrastructure	**$ 200,000**	**$ -**	**$ 1,700**	**$ 75,000**	**$ 400,000**	**$ -**	**$ 50,000**	**$ 200,000**
Islands & Medians								
Inverleigh Median	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 40,000
St. James Island	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 40,000
Hampton and Huntleigh Triangle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000
Hampton and Lexford Triangle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000
Caperton Lawn	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Moraga Ave. Cemetery Wall	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 300,000
Island	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 215,000
Fairview Ave. Median	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
San Carlos Ave. Median	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 70,000
Highland Ave. Strip	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Heritage Tree Signage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Islands & Medians	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 705,000**
Parks								
Park Irrigation	$ -	$ -	$ -	$ 100,000	$ 250,000	$ 350,000	$ 150,000	$ -
Park Pathway Repairs	$ 1,374	$ 35,700	$ 110,000	$ 115,000	$ 125,000	$ 100,000	$ 100,000	$ 100,000
Hampton Park	$ -	$ -	$ -	$ 200,000	$ 100,000	$ -	$ 500,000	$ -
Crocker Park	$ 157,890	$ 35,465	$ 25,000	$ -	$ 50,000	$ -	$ -	$ -
Piedmont Park Improvements	$ 105,861	$ 294,507	$ 325,000	$ -	$ 130,000	$ 1,000,000	$ -	$ -
Dracena Park Improvements	$ 131,306	$ 7,568	$ 25,000	$ -	$ 75,000	$ -	$ -	$ -
Linda Beach Park Improvements	$ -	$ 11,519	$ 425,000	$ -	$ 100,000	$ 500,000	$ 200,000	$ 1,500,000
Triangle Park	$ 30,000	$ 25,051	$ 120,000	$ 250,000	$ -	$ -	$ -	$ -
Coaches Field Improvements	$ -	$ 60,764	$ 12,995	$ -	$ -	$ -	$ -	$ -
Total Parks	**$ 426,431**	**$ 470,574**	**$ 1,042,995**	**$ 665,000**	**$ 830,000**	**$ 1,950,000**	**$ 950,000**	**$ 1,600,000**
Storm Drain								
Misc. Storm Drain Systems	$ 8,224	$ 70,285	$ 50,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Sharon Ave Drainage Imp.	$ -	$ -	$ 350,000	$ -	$ -	$ -	$ -	$ -
Pacific Ave Drainage Imp.	$ -	$ -	$ -	$ -	$ -	$ 50,000	$ 900,000	$ -
Ramona Drainage Imp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000
Total Storm Drain	**$ 8,224**	**$ 70,285**	**$ 400,000**	**$ 100,000**	**$ 100,000**	**$ 150,000**	**$ 1,000,000**	**$ 150,000**
Sustainability								
Install EV Charging Infrastructure	$ -	$ -	$ -	$ 100,000	$ 250,000	$ -	$ -	$ -
EV Charging Infrastructure	$ 18,240	$ -	$ -	$ 60,000	$ -	$ -	$ -	$ -
Upgrade Park Lights to LED	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ -	$ -
Trash Can Replacement	$ 24,944	$ 19,087	$ -	$ 30,000	$ 32,000	$ 34,000	$ 36,000	$ 38,000
Total Sustainability	**$ 43,184**	**$ 19,087**	**$ -**	**$ 190,000**	**$ 382,000**	**$ 34,000**	**$ 36,000**	**$ 38,000**
Tennis Courts								
Linda Beach Park Courts	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Linda Beach Park Courts	$ 27,741	$ 224,970	$ 22,663	$ -	$ -	$ -	$ -	$ -
Hampton Park Tennis Courts	$ -	$ -	$ -	$ -	$ 20,000	$ 250,000	$ -	$ -
Total Tennis Courts	**$ 27,741**	**$ 224,970**	**$ 22,663**	**$ -**	**$ 20,000**	**$ 250,000**	**$ -**	**$ -**
Miscellaneous								
Street Light Replacement	$ -	$ 30,000	$ 10,317	$ -	$ -	$ -	$ -	$ -
ADA Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous	**$ -**	**$ 30,000**	**$ 10,317**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL	**$ 1,234,850**	**$ 4,260,534**	**$ 5,559,906**	**$ 2,355,000**	**$ 3,257,000**	**$ 10,634,000**	**$ 10,836,000**	**$ 14,838,000**

FACILITY MAINTENANCE FUND

2026-27 PROPOSED BUDGET	2026-27 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2026	$ 741,498
PROPOSED REVENUE 2026-27	20,000
PROPOSED TRANSFERS 2026-27	1,099,110
PROPOSED EXPENDITURES 2026-27	(1,443,790)
ESTIMATED FUND BALANCE, JUNE 30, 2027	$ 416,818

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

	ACTUAL		PROJECTED						
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
BEGINNING BALANCE	$ 571,407	$ 377,729	$ 570,421	$ 741,498	$ 416,818	$ 220,308	$ 348,098	$ 398,288	$ 431,998
REVENUE									
General Fund	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	29,910	28,313	31,500	59,110	73,630	44,180	40,750	20,350	54,460
Contributions	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									
City Hall	23,098	46,913	57,195	125,120	76,120	27,160	120,750	29,380	55,560
Fire Station	30,593	46,137	20,007	26,200	57,770	15,360	140,970	16,610	77,270
Police Department	13,900	39,418	44,039	14,200	14,770	40,360	15,970	16,610	17,270
Veterans Hall	3,742	6,198	18,175	24,370	54,540	4,720	19,910	5,110	5,310
Recreation Building	3,919	22,070	47,000	42,470	23,170	26,400	29,660	155,450	21,270
Community Hall / Tea House	14,027	23,753	33,500	35,140	17,940	38,260	43,590	33,930	68,290
801 Magnolia	26,059	60,790	50,157	38,740	39,090	39,450	34,830	10,220	45,630
Hampton Play School	8,157	29,278	12,000	52,330	35,220	30,630	11,060	61,500	11,960
SchoolMates	29,910	28,313	31,500	59,110	73,630	44,180	40,750	20,350	54,460
Tennis Courts	3,411	2,501	15,100	7,640	7,930	8,260	8,600	8,950	9,300
Parks	154,954	177,519	188,250	298,990	260,290	159,720	235,320	176,050	218,430
Walkways & Stairs	3,048	3,048	7,500	2,180	2,270	2,360	2,450	2,550	2,650
Corporation Yard	21,115	39,496	22,000	34,200	42,770	15,360	25,970	36,610	17,270
Public Restrooms	375	375	4,000	2,180	2,270	2,360	2,450	2,550	2,650
Medians & Triangles	9,170	9,170	-	8,740	9,090	9,450	9,830	10,220	10,630
City Wide - Misc.	-	-	-	22,180	22,270	22,360	22,450	22,550	22,650
Sidewalk Repair	753,080	449,574	430,000	650,000	650,000	550,000	500,000	500,000	500,000
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

SEWER FUND

2026-27 PROPOSED BUDGET			2026-27 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2026		$	4,627,867
PROPOSED REVENUE 2026-27			
Sewer Service Fees	3,326,000		
Phase VI & VII Loan Proceeds	3,315,157		
Interest	100,000		6,741,157
PROPOSED TRANSFERS 2026-27			(985,000)
PROPOSED EXPENDITURES 2026-27			(7,711,380)
ESTIMATED FUND BALANCE, JUNE 30, 2027		$	2,672,644

(a) Expenditure Detail		
General Sewer Maintenance & Operating Expense	$	200,000
Sewer Equipment Maintenance		33,075
County of Alameda Clean Water Program		89,200
Professional Services		201,800
Sewer Replacement		275,600
Sewer Phase VI		6,000,000
Sewer Phase VII		550,000
Sewer Debt Service		361,705
Total Estimated Expenditures	$	7,711,380

SEWER FUND	ACTUAL			PROJECTED					
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Fund Balance	**$3,205,897**	**$4,081,447**	**$4,144,626**	**$5,454,957**	**$4,627,867**	**$2,672,643**	**$3,700,874**	**$4,126,274**	**$7,608,249**
Revenues									
Investment Earnings	69,021	236,262	298,086	100,000	100,000	100,000	92,522	103,157	190,206
General Fund Transfer									
Sewer Service Charge	2,957,417	3,096,708	3,176,796	3,255,000	3,326,000	3,424,880	3,527,626	3,633,455	3,742,459
Total Current Revenues	**3,026,438**	**3,332,970**	**3,474,882**	**3,355,000**	**3,426,000**	**3,524,880**	**3,620,148**	**3,736,612**	**3,932,665**
Loan Proceeds									
Phase VI loan proceeds (TBD)					2,465,157	4,000,000			
Phase VII loan proceeds (TBD)					850,000	2,000,000	3,000,000	3,000,000	
Total Loan Proceeds	**0**	**0**	**0**	**0**	**3,315,157**	**6,000,000**	**3,000,000**	**3,000,000**	**0**
Total Revenue	**3,026,438**	**3,332,970**	**3,474,882**	**3,355,000**	**6,741,157**	**9,524,880**	**6,620,148**	**6,736,612**	**3,932,665**
Expenditures									
Operating Costs									
General Fund	816,478	905,000	923,000	950,690	985,000	1,014,000	1,044,000	1,075,000	1,107,000
General Sewer Projects	142,620	103,776	163,821	200,000	200,000	210,000	220,500	231,525	243,101
Sewer Equipment Parts & Maint.	21,334	34,008	13,566	25,000	33,075	34,729	36,465	38,288	40,203
County Clean Water Program	94,331	177,701	71,761	85,000	89,200	93,700	98,385	103,304	108,469
Professional Services	75,924	137,532	307,865	192,150	201,800	211,850	222,443	233,565	245,243
Total Operating Costs	1,150,687	1,358,016	1,480,013	1,452,840	1,509,075	1,564,279	1,621,793	1,681,682	1,744,016
Capital Costs									
Major Equipment Purchases	31,365	399,436	55,841	300,000					
General Sewer Replacement	126,775	538,113	35,549	362,500	275,600	289,500	200,000	200,000	200,000
Major Sewer Replacement:									
Phase VI Sewer Rehabilitation	32,720	309,229	69,930	50,000	6,000,000				
Phase VII Sewer Rehabilitation				300,000	550,000	5,000,000	3,000,000		
Truss Pipe Project				1,355,045					
Total Capital Costs	190,860	1,246,778	161,320	2,367,545	6,825,600	5,289,500	3,200,000	200,000	200,000
Debt Service									
Phase I Loan	144,342								
Phase II Loan	141,780	141,780							
Phase III Loan	161,513	161,513	161,513						
Phase IV Loan (Paid off FY2031-32)	106,328	106,328	106,328	106,328	106,328	106,328	106,328	106,328	106,328
Phase V Loan (c)	247,377	247,377	247,377	247,377	247,377	247,377	247,377	247,377	247,377
Phase VI Loan (c)						430,267	430,267	430,267	430,267
Phase VII Loan (c)						58,898	588,983	588,983	588,983
Loan Interest Accrued (b)	8,000	8,000	8,000	8,000	8,000	800,000			
Total Debt Service	809,340	664,998	523,218	361,705	361,705	1,642,870	1,372,955	1,372,955	1,372,955
Total Expenditure	**2,150,887**	**3,269,792**	**2,164,551**	**4,182,090**	**8,696,380**	**8,496,649**	**6,194,748**	**3,254,637**	**3,316,971**
Excess of Revenues over Expenditures	875,551	63,178	1,310,331	(827,090)	(1,955,223)	1,028,231	425,400	3,481,975	615,694
Ending Fund Balance	**$4,081,447**	**$4,144,626**	**$5,454,957**	**$4,627,867**	**$2,672,643**	**$3,700,874**	**$4,126,274**	**$7,608,249**	**$8,223,943**

LIABILITY INSURANCE

2026-27 PROPOSED BUDGET	2026-27 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2026	$ 263,917
PROPOSED CONTRIBUTIONS 2026-27 FROM GENERAL FUND	1,884,000
PROPOSED EXPENDITURES 2026-27 PREMIUM AND LIABILITY	(1,884,000)
ESTIMATED FUND BALANCE, JUNE 30, 2027	$ 263,917

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

WORKERS' COMPENSATION

2026-27 PROPOSED BUDGET	2026-27 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2026	$ 751,268
PROPOSED CONTRIBUTIONS 2026-27	
FROM GENERAL FUND	1,335,000
PROPOSED EXPENDITURES 2026-27	
WORKERS' COMP. INSURANCE PREMIUM, ADMIN. FEE/INJURY/SALARY	(1,335,000)
ESTIMATED FUND BALANCE, JUNE 30, 2027	$ 751,268

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)		
Valuation:		
$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
Over $100,000		
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
Solar Energy Related Permits		
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
Hourly Rates:		
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 Design Review Permit	Per Permit	$1,601
SB 684 Housing Subdivision	Deposit	$20,500
SB9 Housing Development	Per Permit	$10,035
Modification to Approved SB 9 Permit	Per Permit	$7,693
Sign Design Review Permit	Per Permit	$1,543
Short-Term Rental Permit	Per Permit	$349
AB 939 Information Report	Per Report	$217
Jurisdictional Determination	Per application	$5,424

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
Exedra 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 PoolResident 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 Lifegurd 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	
Late Fees as stated in section 4.26 of Piedmont City Ordinance			
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	
Adminstrative 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 Reqd	$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

10 Year Projections

City of Piedmont
10 Year Projection
Revenue Assumptions

	Historical Growth Rate Averages		
	15 Year	10 Year	5 Year
Property Taxes	4.9%	6.2%	5.6%
Real Property Transfer Tax	8.4%	2.9%	6.0%
Parcel Tax	3.8%	5.2%	3.0%
Other Taxes and Franchises	1.8%	2.3%	3.6%
License and Permits & Fines Forfeitures	6.2%	6.1%	10.3%
Revenue from Use of Money or Property	14.9%	23.5%	31.5%
Revenue from Other Agencies	6.2%	8.8%	8.2%
Charges for Current Services	6.4%	7.6%	11.7%
Other Revenue	65.0%	86.3%	21.1%
Total General Fund Revenues	**4.8%**	**5.2%**	**5.4%**

	Actual				PROJECTED GROWTH RATES								
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33	FY 33-34
Property Taxes	5.1%	8.0%	5.3%	2.6%	3.8%	**4.9%**	**4.9%**	**4.9%**	**4.9%**	**4.9%**	**4.9%**	**4.9%**	**4.9%**
Real Property Transfer Tax	-4.9%	-25.4%	-8.5%	10.5%	-7.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parcel Tax	0.6%	3.9%	4.0%	2.6%	20.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Other Taxes and Franchises	2.1%	13.8%	-5.1%	5.0%	1.5%	2.8%	2.8%	2.8%	2.8%	2.9%	2.9%	2.9%	2.9%
License and Permits & Fines Forfeitures	7.9%	-9.3%	16.5%	7.9%	-0.1%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Revenue from Use of Money or Property	143.1%	62.6%	52.7%	14.9%	-33.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue from Other Agencies	7.3%	-13.2%	22.5%	46.3%	-21.1%	-7.7%	-22.2%	4.3%	4.3%	4.3%	4.4%	4.4%	4.4%
Charges for Current Services	40.4%	10.8%	4.3%	14.8%	-4.8%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Other Revenue	9.8%	180.0%	-30.2%	25.7%	-71.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Total General Fund Revenues	**6.9%**	**2.4%**	**4.5%**	**9.0%**	**-2.1%**	**2.7%**	**1.8%**	**3.7%**	**3.7%**	**3.7%**	**3.7%**	**3.8%**	**3.8%**

	Actual				PROJECTED GROWTH RATES								
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33	FY 33-34
Property Taxes	$ 16,224	$ 17,529	$ 18,449	$ 18,921	$ 19,642	$ 20,604	$ 21,614	$ 22,673	$ 23,784	$ 24,949	$ 26,172	$ 27,454	$ 28,799
Real Property Transfer Tax	5,981	4,465	4,086	4,515	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200
Parcel Tax	2,425	2,520	2,622	2,691	3,228	3,325	3,425	3,528	3,634	3,743	3,855	3,971	4,090
Other Taxes and Franchises	2,721	3,097	2,939	3,086	3,131	3,219	3,310	3,404	3,500	3,600	3,703	3,809	3,919
License and Permits & Fines Forfeitures	766	695	809	873	872	898	925	953	982	1,011	1,041	1,072	1,104
Revenue from Use of Money or Property	508	827	1,262	1,451	968	968	968	968	968	968	968	968	968
Revenue from Other Agencies	2,615	2,269	2,779	4,064	3,206	2,960	2,304	2,403	2,506	2,615	2,729	2,848	2,974
Charges for Current Services	4,179	4,630	4,828	5,544	5,277	5,435	5,598	5,766	5,939	6,117	6,301	6,490	6,685
Other Revenue	141	394	275	345	100	101	102	103	104	105	106	107	108
Total General Fund Revenues	**$ 35,559**	**$ 36,424**	**$ 38,049**	**$ 41,489**	**$ 40,623**	**$ 41,710**	**$ 42,447**	**$ 43,998**	**$ 45,618**	**$ 47,309**	**$ 49,075**	**$ 50,919**	**$ 52,846**

City of Piedmont
10 Year Projection
Expense Assumptions

Growth Rates

	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
Salaries										
Misc	6.7%	7.1%	6.4%	4.2%	4.3%	3.5%	2.6%	1.9%	2.7%	2.6%
Safety	1.9%	5.3%	3.6%	2.5%	1.8%	2.0%	3.3%	4.0%	3.7%	3.1%
Other	-4.2%	0.7%	-14.3%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Benefits										
Medical	5.0%	5.0%	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Dental	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Vision	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Life Insurance	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Disability	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
FICA	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Medicare	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Auto & Uniform	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
PERS - % of Payroll										
Misc - Tier 1	61.7%	74.7%	79.6%	78.3%	83.4%	87.7%	100.68%	121.91%	133.45%	129.44%
Misc - Tier 2	10.6%	10.8%	10.9%	10.9%	11.0%	11.0%	10.99%	11.12%	11.11%	11.11%
Misc - Tier 3	8.1%	8.5%	8.5%	8.6%	8.7%	8.7%	8.80%	8.87%	8.86%	8.86%
Safety - Tier 1	111.1%	126.5%	170.3%	181.6%	192.7%	208.0%	226.54%	224.56%	215.94%	321.44%
Safety - Tier 2	21.0%	21.6%	21.5%	21.6%	21.8%	22.0%	22.25%	22.68%	22.67%	22.65%
Safety - Tier 3	15.1%	15.6%	15.6%	15.7%	15.7%	15.9%	16.03%	16.11%	16.11%	16.04%
Other expenses rate increase										
All Departments	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

City of Piedmont												
10 Year Projection				CURRENT YR	YR 1	YR 2						
General Fund Detail (000's)												
		ACTUAL					PROJECTED					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33	FY 33-34
General Fund Beginning Balance	$ 7,403	$ 7,423	$ 8,527	$ 7,294	$ 7,877	$ 6,840	$ 6,682	$ 7,058	$ 8,403	$ 7,671	$ 8,130	$ 8,664
Revenues												
Property Taxes	17,529	18,449	18,921	19,602	20,159	20,750	22,673	23,784	24,949	26,172	27,454	28,799
Real Property Transfer Tax	4,465	4,086	4,515	4,500	4,200	4,326	4,200	4,200	4,200	4,200	4,200	4,200
Parcel Tax	2,520	2,622	2,691	3,228	3,325	3,425	3,528	3,634	3,743	3,855	3,971	4,090
Other Taxes and Franchises	3,097	2,939	3,086	3,088	3,160	3,246	3,404	3,500	3,600	3,703	3,809	3,919
License and Permits	695	809	873	865	872	895	953	982	1,011	1,041	1,072	1,104
Revenue from Use of Money/ Property	827	1,262	1,451	1,207	1,044	1,059	968	968	968	968	968	968
Revenue from Other Agencies	2,269	2,779	4,064	2,654	2,961	2,210	2,403	2,506	2,615	2,729	2,848	2,974
Charges for Current Services	4,630	4,828	5,544	5,325	5,378	5,384	5,766	5,939	6,117	6,301	6,490	6,685
Other Revenue	394	275	345	181	100	100	103	104	105	106	107	108
Total Revenue	**36,424**	**38,049**	**41,489**	**40,650**	**41,199**	**41,394**	**43,998**	**45,618**	**47,309**	**49,075**	**50,919**	**52,846**
Growth Rate	***2.4%***	***4.5%***	***9.0%***	***-2.0%***	***1.3%***	***0.5%***	***6.3%***	***3.7%***	***3.7%***	***3.7%***	***3.8%***	***3.8%***
Operating Transfers in												
Reimbursement from sewer fund	831	905	923	951	985	1,014	1,044	1,075	1,107	1,140	1,174	1,209
Traffic safety ticket revenue	20	20	40	22	25	25	26	28	29	30	32	34
Measure D reimbursement	23	25	37	25	25	25	25	25	25	25	25	25
Pension Rate Stabilization Fund						**2,000**	**1,500**	**1,500**				
Other	5	59	211	39	20	0	0	0	0	0	0	0
Total Transfers In	**879**	**1,009**	**1,211**	**1,037**	**1,055**	**3,064**	**2,595**	**2,628**	**1,161**	**1,195**	**1,231**	**1,268**
Growth Rate	***-2.9%***	***14.8%***	***20.0%***	***-14.4%***	***1.8%***	***190.4%***	***-15.3%***	***1.2%***	***-55.8%***	***3.0%***	***3.0%***	***3.0%***
Grand Total Revenue	**37,303**	**39,058**	**42,700**	**41,687**	**42,254**	**44,458**	**46,593**	**48,246**	**48,470**	**50,270**	**52,150**	**54,113**
Growth Rate	***2.3%***	***4.7%***	***9.3%***	***-2.4%***	***1.4%***	***5.2%***	***4.8%***	***3.5%***	***0.5%***	***3.7%***	***3.7%***	***3.8%***
Expenditures												
Salaries:												
Miscellaneous	5,466	5,796	6,184	6,621	7,044	7,286	7,651	7,918	8,125	8,275	8,502	8,725
Safety	6,365	6,821	6,952	7,322	7,588	7,780	7,921	8,083	8,354	8,688	9,008	9,284
Other	3,406	3,395	3,253	3,277	2,807	2,842	2,978	3,068	3,160	3,254	3,352	3,453
Total Salaries	15,237	16,012	16,390	17,221	17,439	17,908	18,550	19,069	19,638	20,218	20,862	21,462
Growth Rate	***4.4%***	***5.1%***	***2.4%***	***5.1%***	***1.3%***	***2.7%***	***3.6%***	***2.8%***	***3.0%***	***3.0%***	***3.2%***	***2.9%***
Benefits and Payroll Taxes	2,586	2,718	2,871	3,045	3,676	3,784	3,895	4,010	4,128	4,249	4,375	4,504
Growth Rate	***2.0%***	***5.1%***	***5.6%***	***6.0%***	***20.7%***	***2.9%***	***2.9%***	***2.9%***	***2.9%***	***2.9%***	***2.9%***	***2.9%***
CalPERS Retirement - Pension	3,912	4,080	4,646	5,365	5,819	6,032	6,676	6,772	6,867	7,041	7,053	7,044
Growth Rate	***9.6%***	***4.3%***	***13.9%***	***15.5%***	***8.5%***	***3.7%***	***10.7%***	***1.4%***	***1.4%***	***2.5%***	***0.2%***	***-0.1%***
Administration \ KCOM	1,752	2,222	2,592	2,639	3,117	3,127	2,937	3,060	3,076	3,172	3,262	3,429
Public Works	2,382	2,390	2,170	2,017	2,279	2,279	2,566	2,643	2,723	2,804	2,888	2,975
Planning & Building	519	970	646	476	387	387	453	1,159	1,144	474	474	474
Recreation	1,776	1,864	1,879	2,129	2,041	2,062	2,124	2,188	2,253	2,321	2,391	2,462
Police	991	1,078	1,092	1,139	1,111	1,111	1,308	1,367	1,387	1,429	1,472	1,516
Fire	579	607	688	553	487	487	609	627	646	665	685	706
Total Other	7,999	9,132	9,065	8,953	9,422	9,454	9,996	11,044	11,228	10,865	11,172	11,562
Growth Rate	***3.6%***	***14.2%***	***-0.7%***	***-1.2%***	***5.2%***	***0.3%***	***5.7%***	***10.5%***	***1.7%***	***-3.2%***	***2.8%***	***3.5%***
Grand Total Expenditures	**29,734**	**31,943**	**32,972**	**34,583**	**36,356**	**37,177**	**39,117**	**40,895**	**41,861**	**42,374**	**43,461**	**44,572**
Growth Rate	***4.6%***	***7.4%***	***3.2%***	***4.9%***	***5.1%***	***2.3%***	***5.2%***	***4.5%***	***2.4%***	***1.2%***	***2.6%***	***2.6%***
Non Departmental Expenditures												
Insurance (WC\Liab\Unemployment)	2,508	2,651	3,153	2,940	3,169	3,263	3,462	3,672	3,895	4,131	4,382	4,648
Library	350	350	350	361	361	361	372	383	394	406	418	431
Retiree Medical Premium Payments	**883**	**950**	**975**	**1,100**	**1,255**	**1,314**	**1,367**	**0**	**0**	**0**	**0**	**0**
OPEB Contributions\ Other	1	88	0	0	0	0	0	0	0	0	0	0
Total Non-Departmental Expenditures	**3,742**	**4,039**	**4,478**	**4,401**	**4,785**	**4,938**	**5,200**	**4,055**	**4,290**	**4,538**	**4,801**	**5,079**
Growth Rate	***17.2%***	***7.9%***	***10.9%***	***-1.7%***	***8.7%***	***3.2%***	***5.3%***	***-22.0%***	***5.8%***	***5.8%***	***5.8%***	***5.8%***
Operating transfers-out												
Aquatics	0	0	200	200	400	400	400	200	200	200	200	200
Juvenile Officer Fund	0	0	0	0	0	0	0	0	0	0	0	0
Total Transfers Out	**0**	**0**	**200**	**200**	**400**	**400**	**400**	**200**	**200**	**200**	**200**	**200**
Growth Rate	***-***	***-***	***-***	***0.0%***	***100.0%***	***0.0%***	***0.0%***	***-50.0%***	***0.0%***	***0.0%***	***0.0%***	***0.0%***
Total expenditures & transfers-out	**33,477**	**35,982**	**37,650**	**39,184**	**41,541**	**42,515**	**44,717**	**45,151**	**46,351**	**47,112**	**48,462**	**49,851**
Growth Rate	***5.9%***	***7.5%***	***4.6%***	***4.1%***	***6.0%***	***2.3%***	***5.2%***	***1.0%***	***2.7%***	***1.6%***	***2.9%***	***2.9%***
Operating net income	**3,827**	**3,076**	**5,050**	**2,503**	**713**	**1,942**	**1,876**	**3,095**	**2,118**	**3,159**	**3,688**	**4,262**
Capital transfer-out												
Equipment Replacement Fund	690	800	0	0	0	0	500	500	750	500	500	300
Facilities Maintenance / Sidewalk	1,300	850	950	1,100	1,000	1,100	1,000	1,250	1,100	1,100	1,155	1,213
Facility Capital Fund / CIP	1,817	322	5,333	820	750	1,000			1,000	1,100	1,500	2,500
Total Capital Transfers	**3,807**	**1,972**	**6,283**	**1,920**	**1,750**	**2,100**	**1,500**	**1,750**	**2,850**	**2,700**	**3,155**	**4,013**
Net income after capital transfers	**20**	**1,104**	**-1,233**	**583**	**-1,037**	**-158**	**376**	**1,345**	**-732**	**459**	**533**	**249**
General Fund Ending Balance	$ 7,423	$ 8,527	$ 7,294	$ 7,877	$ 6,840	$ 6,682	$ 7,058	$ 8,403	$ 7,671	$ 8,130	$ 8,664	$ 8,913
% of Operating Expenditures	22.2%	23.7%	19.4%	20%	17%	16%	16%	19%	17%	17%	18%	18%

NOTES:
Growth in revenue is lagging compared to the increase in expenditures
Assumes use of PARS investment funds over three years starting in FY 2027-28
Thre is no General Fund subsidy for Facilities Capital Fund till FY2027-28
Assumes use of OPEB funds for for retiree medical premium costs starting in FY2029-30

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

	ACTUAL			PROJECTED EXPENSES								
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33	FY 33-34
Salaries												
Misc	$ 5,466	$ 5,796	$ 6,184	$ 6,621	$ 7,044	$ 7,336	$ 7,651	$ 7,918	$ 8,125	$ 8,275	$ 8,502	$ 8,725
Safety	6,365	6,821	6,952	7,322	7,588	7,780	7,921	8,083	8,354	8,688	9,008	9,284
Other	3,406	3,395	3,253	3,277	2,807	2,892	2,978	3,068	3,160	3,254	3,352	3,453
Total Salaries	15,237	16,012	16,390	17,221	17,439	18,008	18,550	19,069	19,638	20,218	20,862	21,462
Benefits												
Medical	1,630	1,716	1,837	1,927	2,458	2,532	2,608	2,686	2,767	2,850	2,935	3,023
Dental	136	143	147	139	178	183	189	195	200	206	213	219
Vision	19	20	20	22	22	22	23	23	23	23	23	24
Life Insurance	39	40	45	66	67	67	68	69	70	70	71	72
Disability	12	13	16	18	19	19	19	19	19	20	20	20
FICA	389	428	437	459	515	530	546	563	580	597	615	633
Medicare	221	234	239	257	256	263	271	280	288	297	305	315
EAP	23	19	20	21	22	22	23	24	24	25	26	27
Auto & Uniform	117	107	110	135	139	144	148	152	157	162	167	172
Total Benefits & Taxes	2,586	2,718	2,871	3,045	3,676	3,784	3,895	4,010	4,128	4,249	4,375	4,504
Retiree Medical	883	975	975	1,100	1,255	1,314	1,380	0	0	0	0	0
PERS Employer Contribution												
Misc - Tier 1	910	851	1,052	1,188	1,304	1,323	1,451	1,450	1,432	1,432	1,401	1,386
Misc - Tier 2	69	97	115	160	166	172	178	178	183	181	186	192
Misc - Tier 3	222	243	281	307	337	355	379	413	451	493	519	533
Total Misc	1,200	1,191	1,448	1,656	1,807	1,850	2,008	2,041	2,065	2,106	2,107	2,111
Safety - Tier 1	2,075	2,107	2,402	2,832	3,021	3,318	3,628	3,629	3,620	3,695	3,660	3,507
Safety - Tier 2	261	376	233	265	272	274	285	297	309	317	327	336
Safety - Tier 3	376	406	563	612	721	744	754	804	873	922	959	1,090
Total Safety	2,712	2,889	3,198	3,710	4,014	4,337	4,668	4,731	4,802	4,935	4,946	4,934
Total PERS	3,912	4,080	4,646	5,365	5,821	6,187	6,676	6,772	6,867	7,041	7,053	7,044
GRAND TOTAL PERSONNEL	**$ 21,735**	**$ 22,810**	**$ 23,907**	**$ 25,631**	**$ 26,936**	**$ 27,978**	**$ 29,121**	**$ 29,851**	**$ 30,633**	**$ 31,508**	**$ 32,289**	**$ 33,010**
YOY $ Change	**$ 1,043**	**$ 1,075**	**$ 1,096**	**$ 1,724**	**$ 1,306**	**$ 1,041**	**$ 1,143**	**$ 730**	**$ 782**	**$ 875**	**$ 781**	**$ 721**
% Change	**5.0%**	**4.9%**	**4.8%**	**7.2%**	**5.1%**	**3.9%**	**4.1%**	**2.5%**	**2.6%**	**2.9%**	**2.5%**	**2.2%**