CITY OF PIEDMONT
FY 25/26 BUDGET




CITY OF PIEDMONT, CALIFORNIA
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CITY OF PIEDMONT
FY 2025-26 BUDGET

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ADMINISTRATION & COMMUNICATIONS

PUBLIC WORKS

PLANNING & BUILDING

RECREATION

POLICE

FIRE

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CITY OF PIEDMONT
CALIFORNIA

May 15, 2025

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

OVERVIEW

In accordance with the Piedmont City Charter, I am pleased to submit the FY 2025-26 proposed City Budget for your review and consideration. The annual budget is presented in fiscal terms and programmatic format. Major changes in financial policies, expenditures and revenues are identified and important features, such as the City's debt position, are highlighted. The budget contains the funding recommendations for City programs and services, including those that utilize funds from the City's various enterprises and special revenue funds. The capital improvement projects programmed for funding from all City sources are also presented.

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. Inflation and the resulting increase in interest rates have weakened and may continue to have an adverse effect on the real estate market. Since 64% of the City's revenue is property related, this is a major concern. Property taxes, which have been rising over the last twenty years, have weakened. The City's transfer tax is also sensitive to the overall state of the real estate market. These tax receipts declined by 40% during the last economic recession and did not recover for four years. On the expenditure side, there is a concern about the impact of a downturn on the City's pension costs. When financial markets struggle, and CalPERS annual investment performance is lower than its 6.8% discount rate, future pension payments rise.

The FY 2025-26 City Budget estimates General Fund revenues, excluding grants, in the amount of $39.6 million and expenditures in the amount of $40.5 million. The proposed programming and projects are anticipated to produce an Operating Net Income of $1.2 million in the General Fund. After Capital Transfers of $522,000 to the Facilities Capital Fund and $2.5 million to the Equipment Replacement, Facilities Maintenance and Capital Improvements Funds, the General Fund will experience a Net Loss estimated at $1.8 million, which results in a projected ending General Fund Balance of $8.1 million, or 20% of operating expenditures.

KEY FACTORS IN THE FY 2025-26 BUDGET DEVELOPMENT

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

1. **Financial Stability** – Prioritize financial health and stability with efficient staffing, responsible budgeting, and long-range forecasting.

2. **Community Wellness & Inclusion** – Focus on public safety, civic engagement, and program offerings as pathways to community vitality.

3. **City Infrastructure** – Maintain and improve reliable municipal infrastructure and facilities for public use and enjoyment.

4. **Effective Government** – Support policies and structures that provide for the delivery of high-quality city services.

5. **Environmental Stewardship** – Encourage the reduction of the community's carbon footprint and ways to positively influence consumer choice.

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

City accomplishments were discussed, including but not limited to:

- **Improved access to City services:** Building on the successful launch of online planning and building permit applications in FY 2023-24, the City continues expanding digital services. New tools introduced this year allow residents to request public records, apply for and renew business licenses, and receive instant approval for rooftop solar permits – all from the convenience of home.
- **Investments in public spaces:** The City continues to deliver projects that enhance the beauty and character of our parks and public facilities – an essential part of what makes Piedmont so special. In FY2024-25, completed improvements include the replacement of an aging pedestrian bridge over Bushy Dell Creek, restoration of the Exedra and City Hall fountains, and the full resurfacing of Linda Beach Courts.
- **Expanded recreational programming:** Responding to needs identified by a Recreation Commission subcommittee, the City introduced new programs to meet growing interest in adult-focused recreational offerings. The popular *801nce/month* event series has quickly become a community favorite, creating space for connection and fun. The inaugural Adult Recreation Expo brought together a wide array of program opportunities from local organizations, highlighting the many ways adults can stay active, engaged, and connected in Piedmont.

- **Planning for new housing and a resilient future:** The City reached a major milestone in the Moraga Canyon Specific Plan process in April 2025 with the release of the Public Review Draft Specific Plan. This document reflects nearly two years of public engagement and technical analysis to define a community vision for a new neighborhood featuring housing for all income levels, enhanced recreation facilities, multimodal transportation safety improvements, and best practices in wildfire-resilient design. Community review will continue through the summer, with public hearings planned for Fall 2025.

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

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

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

A CLEAR PATH FORWARD

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

In November 2020, voters approved Measure UU allowing the sale of up to $19.5 million in bonds to be used for the construction of a new community pool and related facilities. In December 2021, after obtaining a Standard & Poor's "AAA" rating, the City successfully sold $19.5 million in General Obligation bonds at favorable interest rates. Bond proceeds and interest from Measure UU have provided $25.2 million for the project. At the time, the original all in total estimated budget was $28.9 million and included community donations from Piedmont Recreational Facilities Organization's (PRFO's) fundraising campaign, the Piedmont Beautification Foundation (PBF), a long-term no-interest loan from AVA Community Energy, and State grant funds that support clean energy projects.

Since construction began in 2023, a number of unforeseen challenges were encountered that have required address. These have included utility delays, buried fuel tanks and

remediation, ground water intrusion, an entire site with soil that requires disposal as opposed to allowable reuse, and design challenges, including but not limited to an all-electric pool with emerging technology in a municipal setting. The project budget was augmented in December 2023, July 2024 and December 2024 in the amount of $5 million, $2.8 million of which was from the City's Facilities Capital Fund, for a total project cost of $34.9 million.

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

The Community Pool project is currently 92% complete and in the early phases of the commissioning process. A healthy start to operation of the Piedmont Community Pool is essential as the project approaches its next phase. The City continues to learn from the City of Mountain View's all-electric facility and actively seek ways to best prepare for the start up of a complex, automated building management system. While Mountain View held water in their pools for 12 months before opening to the public, the City recognizes that important ground can be gained from the commissioning experience of another agency with the same design team.

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

Capital Improvement Projects

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

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

Systems Related Costs

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

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

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

One Time & Cyclical Expenses

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

GENERAL FUND REVENUES

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

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

The major sources of revenue in each category are:

Property Related Taxes

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

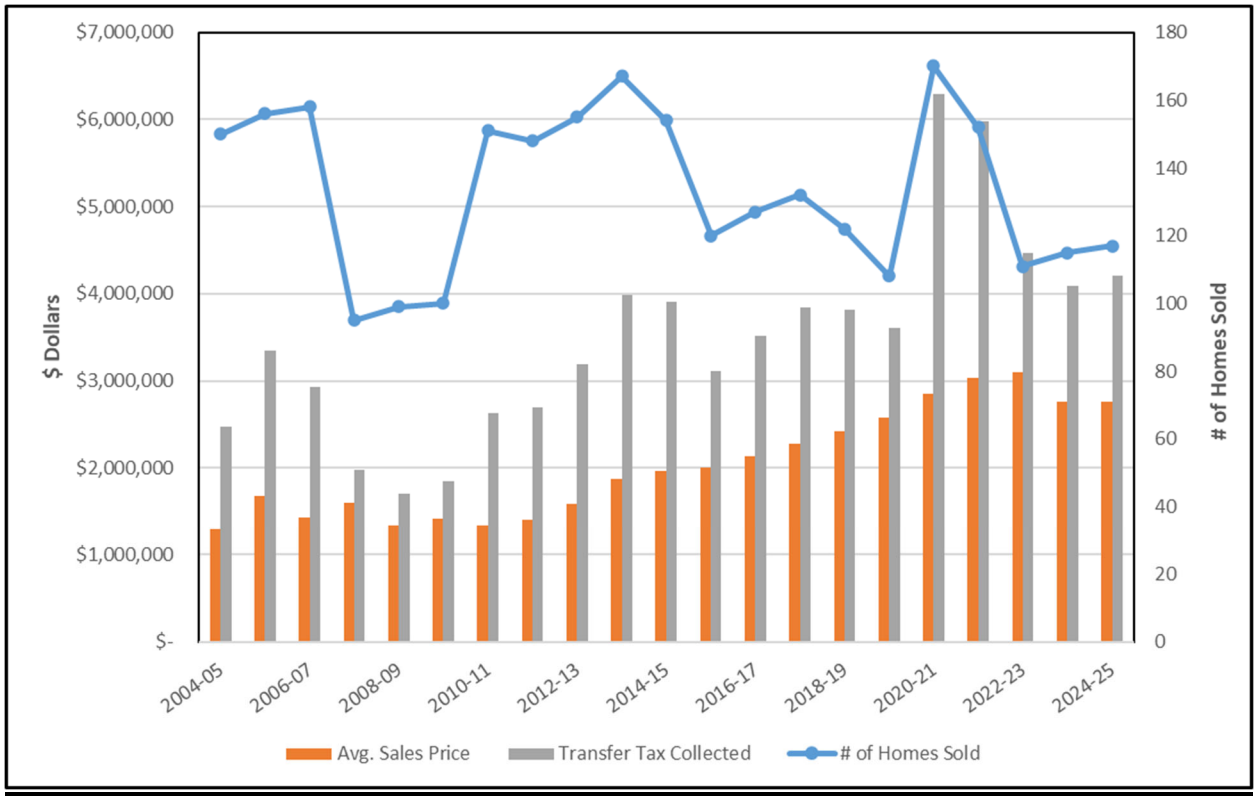
Property-related taxes are the City's primary revenue source and account for $25,731,100 or 63% of General Fund revenues. This amount is an increase of $663,100 over the 2024-25 projected actual revenues received.

The FY 2025-26 Proposed Budget consists of:

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

The below table summarizes the volatility of the housing market over the last several years (FY 2024-25 is estimated).

Annual Statistics Related to Real Property Transfer Tax Revenue



City Service Taxes

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

- Parcel Tax revenue is estimated at $3,228,000, an increase of $538,000 or 20% over the 2024-25 projection.
    - In March 2024, 76% of Piedmont voters approved a 20% increase to the tax and extended the term for 12 years, effective July 1, 2025.
    - Future annual tax increase is limited to the lower of CPI or 4%

- The Paramedic and Water Users Taxes remain unchanged. They are levied at $18.46 and $12.00 per parcel, respectively.

Building Permits and Planning Fees

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

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

Utility User Taxes & Franchise Fees

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

- Utility User Taxes are budgeted at $1,532,500, which is 3% higher than the current year's projection. The increase is due to expected rate hikes by PG&E.

- Franchise Fees are budgeted at $606,700, a 3% increase over the current year projection of $590,000.

Revenues from Other Agencies

Revenues from Other Agencies are budgeted at $1,247,634, a decrease of $593,866 from the FY 2024-25 projection. The decrease is primarily due to the bulk of ARPA funds being expended in FY 24-25.

Other Revenue

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

Staff is budgeting $978,700 for FY 2025-26 compared to a projection of $1,331,200 in the current fiscal year, a decrease of $352,500. The primary reason for the variance is the collection of $300,000 in mutual aid for wildfire assistance in FY 24-25. This item is historically budgeted at $-0- due to its unpredictability.

GENERAL FUND EXPENDITURES

The City is budgeting $40,456,012 in General Fund expenditures, an increase of 7% from last year's projected expenditures. In developing the Proposed Budget, the City continues efforts to control and contain operating costs in all departments.

The following is a summary by cost categories:

Category	2025-26 Proposed Budget	2025-26 % of Budget	2024-25 Projected	2024-25 % of Total	$ Change	%
Personnel Costs	$ 25,682,391	63%	$ 23,907,414	63%	$ 1,774,977	7%
Maintenance & Operations	9,797,286	24%	9,165,142	24%	632,144	7%
Non-Departmental	4,576,335	11%	4,478,073	12%	98,262	2%
Aquatics Subsidy	400,000	1%	200,000	1%	200,000	100%
Total	$ 40,456,012	100%	$ 37,750,629	100%	$ 2,705,383	7%

There is an aquatics subsidy this year for staff.

General Fund Budget by Expenditure Category

Personnel Costs

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

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

Personnel Budget by Department

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

Personnel Budget by Type

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

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

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

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

These increases are partially offset by:

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

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

- Health Insurance – The proposed budget reflects an increase of $300,094 over last year. The increase is primarily due to an assumed 5.0% increase in premium rates and the assumption of full staffing.

- Retirement - Employee retirement costs are projected to increase $689,068 over last year.

    - In FY 2018-19 CalPERS began phasing in the lowering of its discount rate from 7.5% to 7.0%. The full impact of this phase in was completed in FY 2024-25.

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

    - For FY 2025-26, staff is projecting that the Normal Cost, net of employee cost share, will increase by 10%, from $1,598,400 in FY 2024-25 to $1,797,411 in FY 2025-26. The $ increase is primarily due to two new full time positions in Planning and Building and the assumption of full staffing.

        - The Unfunded Liability Payment will jump 16% to $3,537,880, an increase of $490,057.

- Normal Cost is projected to increase slightly below the same rate as payroll expense going forward. As Tier 1 employees retire, the overall rate being paid declines.

- The Cost Share offset will continue to decline as CalPERS Tier One employees retire.

- Unfunded liability payments are projected to increase at an average rate of 9% for the next 7 years, then begin to flatten out.

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

Maintenance and Operations

Maintenance and Operations costs are budgeted at $9,797,286, amounting to 24% of the FY 2025-26 General Fund budget and an increase of $632,144 compared to the FY 2024-25 projection.

This category includes the following major expenses:

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

The following summarizes maintenance and operations costs by department:

Maintenance and Operations Budget by Department

Category	2025-26 Proposed Budget	% of Budget	2024-25 Projected	% of Total	$ Change	%
Administration	$ 2,933,111	30%	$ 2,541,775	28%	$ 391,336	15%
Communications	168,300	2%	150,000	2%	18,300	12%
Public Works	2,348,500	24%	2,169,500	24%	179,000	8%
Planning & Building	617,984	6%	645,650	7%	(27,666)	-4%
Recreation	1,964,500	20%	1,878,655	20%	85,845	5%
Police	1,206,815	12%	1,091,762	12%	115,053	11%
Fire	558,076	6%	687,800	8%	(129,724)	-19%
Total	$ 9,797,286	100%	$ 9,165,142	100%	$ 632,144	7%

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

- Administration – Expenses are projected to be $391,336 (15%) higher year over year. The increase is primarily due to:
  - Records Management Project - $128,000.
  - IT-related expenses – The consolidation of Client First consulting, software, and Computer Courage staffing expenses across departments for improved tracking- $108,000.
  - Legal Expense - $60,000.
  - Election expenses - $58,000.

- Public Works – Staff is budgeting an increase of $179,000. This increase consists of the following:
  - Increased utility costs - $45,000
  - Maintenance and operating expenses increase due to inflationary pressures - $134,000

- Police – Staff is projecting an increase of $115,053 over last year primarily due to the assumption of full staffing.

- Fire – A decrease of $129,724 is budgeted as lower Emergency Preparedness costs are planned.

Non Departmental

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

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

- Insurance costs, which include General Liability and Workers Compensation, comprise $3,115,000 and present a $37,272 decrease from the estimated 2024-25 expense. The decrease is primarily due to:
  - Flat Workers Compensation premiums and the assumption of lower claims. A large amount of claims in the past 18 months have been trending favorably in recent months. Budget is based on the average of the past five years experience.

- Retiree Medical Premiums - Premiums are budgeted at $1,100,000 compared to $975,000 last year. The increase is due to three retirements in 2024-25, a 5% budgeted increase in premium costs, and an estimated four retirements in FY 2025-26.

- Library Services – $360,985 is budgeted as a contribution to the City of Oakland, a three percent increase from the prior year.

GENERAL FUND BALANCE

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

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

After these transfers, the General Fund ending balance will be approximately $8.1 million, or 20% of Operating Expenses. No further transfers are recommended at this time as the City's goal is to maintain a General Fund reserve of +/- 18% of Operating Expenses.

TEN-YEAR PROJECTION

The ten-year forecast of revenues and expenditures assists in identifying long-range issues and informing future planning and decision making through FY 2033-34. The following table is a summary of the forecast:

General Fund Balance 2020-21 through 2033-34

	ACTUAL				PROJECTED									
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33	FY 33-34
General Fund Begin Balance	$ 5,591	$ 6,509	$ 7,403	$ 7,423	$ 8,527	$ 9,845	$ 8,054	$ 7,407	$ 7,409	$ 7,749	$ 6,996	$ 7,003	$ 7,923	$ 9,306
Revenues	33,266	35,559	36,424	38,049	40,171	40,623	40,960	42,447	43,998	45,618	47,309	49,075	50,919	52,846
Growth rate - revenues	16.3%	6.9%	2.4%	4.5%	5.6%	1.1%	0.8%	3.6%	3.7%	3.7%	3.7%	3.7%	3.8%	3.8%
Operating Expenditures	24,678	28,416	29,734	31,943	33,072	35,480	36,144	37,386	38,991	40,837	41,870	42,663	43,746	44,860
Growth rate - expenditures	5.5%	15.1%	4.6%	7.4%	3.5%	7.3%	1.9%	3.4%	4.3%	4.7%	2.5%	1.9%	2.5%	2.5%
Non Department Expenditures	3,872	3,193	3,742	4,039	4,478	4,576	3,304	3,134	3,280	4,350	4,602	4,868	5,150	5,449
Net Operating Transfers	834	905	879	1,009	970	613	803	833	864	896	928	961	996	832
Operating net income	**5,550**	**4,855**	**3,827**	**3,076**	**3,591**	**1,181**	**2,316**	**2,760**	**2,592**	**1,327**	**1,766**	**2,506**	**3,019**	**3,369**
Growth rate - operating income	165.4%	-12.5%	-21.2%	-19.6%	16.7%	-67.1%	96.2%	19.2%	-6.1%	-48.8%	33.1%	41.9%	20.5%	11.6%
Capital Transfers	4,633	3,961	3,807	1,972	2,272	2,972	2,963	2,758	2,252	2,080	1,759	1,586	1,636	1,688
Net income	**918**	**894**	**20**	**1,104**	**1,319**	**-1,791**	**-647**	**2**	**340**	**-753**	**7**	**920**	**1,383**	**1,680**
Ending Balance	$ 6,509	$ 7,403	$ 7,423	$ 8,527	$ 9,845	$ 8,054	$ 7,407	$ 7,409	$ 7,749	$ 6,996	$ 7,003	$ 7,923	$ 9,306	$ 10,986
% operating expenditures	22.8%	23.4%	22.2%	23.7%	26.1%	19.9%	18.7%	18.2%	18.2%	15.4%	15.0%	16.6%	19.0%	21.7%
% expenditures & debt svc	22.8%	23.4%	22.2%	23.7%	26.1%	19.9%	18.7%	18.2%	18.2%	15.4%	15.0%	16.6%	19.0%	21.7%

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

Revenues

Property Tax

- Staff has budgeted a 3.3% increase for FY 2025-26 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 3.1% and 3.3% for FY 2024-25 and FY 2025-26, respectively.
- Real Property Transfer Tax revenue is budgeted at $4.2 million in FY 2025-26 and thereafter.
    - Transfer tax revenue has averaged $4.9 million annually over the past 5 years and $4.2 million over the past 10 years.
- 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 2025-26. Staff has assumed the tax will continue to be approved and has increased it each year by 3% (estimated CPI).

- The growth rate for all other revenue categories averages 3.2%.

- FY 2024-25 and FY 2025-26 include ARPA fund receipts of $1.3 million and $522,000, respectively.

Expenditures:

- Salary and related compensation expenses through FY 2024-25 are based on the four-year labor agreements in force. Beyond 2024-25, salaries are estimated to increase 3.25% in FY 2025-26 and 3.0% per year thereafter.
- Medical and other benefit costs assume a 4%-6% growth rate, which approximates the historical trend.
- Pension costs are based on an actuarial study prepared by Bartel and Associates. The CalPERS Board of Administration approved lowering the CalPERS discount rate assumption, the long term rate of return, from 7.5% to 7.0% over three years beginning in 2018-19. Additionally, in July 2021, the discount rate was lowered to 6.8% as part of CalPERS portfolio risk mitigation strategy. The Bartel study assumes the rate will continue to decline, and eventually settle around 6.0%. Staff is projecting pension costs to rise approximately 44% over the next 5 years and increase approximately 57% by FY 2031-32.
    - In 2018, the City established a Pension Rate Stabilization Trust with PARS to aid in funding future pension expense. $3,750,000 has been contributed to the fund to date and the balance as of March 31, 2025 is $5.0 million. Staff do not recommend additional funding at this time.
    - To maintain a General Fund balance of +/- 18% of expenditures, it is projected the City will need to begin paying a portion of the pension expenses via withdrawals from the PARS fund beginning in FY 2026-27 and ending in FY 2028-2029, 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 is a component of the General Fund, two programs under its purview, Schoolmates and Aquatics, are accounted for in separate funds.

Below is a recap of the proposed 2025-26 budget and actual results from the prior five years:

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

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

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

- Aquatics Supervisor - hired 8 months prior to opening
- Aquatics Coordinator - hired 4 months prior to opening
- Maintenance Technician (Part-Time) - hired 2 months prior to opening
- Lifeguards – Training
- Operating expenses

The residual balance in the Aquatics Fund plus a General Fund subsidy of $400,000 is proposed to cover these startup costs.

OTHER FUNDS

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

Street Infrastructure Maintenance & Replacement

Funding sources for street infrastructure maintenance and replacement, including sidewalk repair, are the Gas Tax, SB1, Measure BB, and Measure F. In addition, the City competes for and obtains funding through the Alameda County Transportation Commission for $500,000. The majority of available funding is dedicated to street resurfacing, with the balance dedicated to important sub-categories such as the implementation of projects prioritized by the approved Pedestrian & Bicycle Master Plan, and those related to the Complete Streets program.

The PCI (Pavement Condition Index) for the streets within the City of Piedmont is currently 61. This is down from the 63 reported last year and 67 reported in 2019. This keeps the City's overall average within the "Good" range.

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.

Summary Street Report									
	Measure BB	Gas Tax	SB 1	Measure F	Measure B	Traffic Congestion	Total Sources	General Fund	Grand Total
ACTUAL 2022-23									
Total Revenues	**1,334,264**	**291,104**	**265,516**	**44,940**	**3,238**	**-**	**1,939,062**		
Streets - Spent YTD	(1,017,988)	-	(670,941)	(104,963)	(215,788)	-	(2,009,680)		(2,009,680)
Streets - To be Spent							-		-
Sidewalks							-	(601,662)	(601,662)
Total Expenditures	(1,017,988)	-	(670,941)	(104,963)	(215,788)	-	(2,009,680)	(601,662)	(2,611,342)
Ending Balance	**$ 739,182**	**$ 292,217**	**$ 57,919**	**$ 56,064**	**$ (0)**	**$ 0**	**$ 1,145,381**		
ACTUAL 2023-24									
Total Revenues	**1,111,598**	**316,185**	**296,837**	**47,793**	**-**	**-**	**1,772,413**		
Streets - Available	(141,423)	(572,281)	(144,190)	-	-	-	(857,893)		(857,893)
Sidewalks							-	(753,080)	(753,080)
Total Expenditures	(141,423)	(572,281)	(144,190)	-	-	-	(857,893)	(753,080)	(1,610,974)
Ending Balance	**$ 1,709,357**	**$ 36,121**	**$ 210,566**	**$ 103,857**	**$ (0)**	**$ 0**	**$ 2,059,901**		
PROJECTED 2024-25									
Total Revenues	**1,185,000**	**300,900**	**294,000**	**43,000**	**-**	**-**	**1,822,900**		
Streets - Available	(340,000)	(15,000)	(200,000)	-		-	(555,000)	(500,000)	(1,055,000)
Sidewalks							-	(700,000)	(700,000)
Total Expenditures	(340,000)	(15,000)	(200,000)	-	-	-	(555,000)	(1,200,000)	(1,755,000)
Ending Balance	**$ 2,554,357**	**$ 322,021**	**$ 304,566**	**$ 146,857**	**$ (0)**	**$ 0**	**$ 3,327,801**		
PROPOSED 2025-26									
Total Revenues	**1,195,000**	**330,000**	**300,000**	**44,500**	**-**	**-**	**1,869,500**		
Streets - Available	(2,482,000)	(544,000)	(593,000)	(100,000)		-	(3,719,000)		(3,719,000)
Sidewalks							-	(650,000)	(650,000)
Total Expenditures	(2,482,000)	(544,000)	(593,000)	(100,000)	-	-	(3,719,000)	(650,000)	(4,369,000)
Ending Balance	**$ 1,267,357**	**$ 108,021**	**$ 11,566**	**$ 91,357**	**$ (0)**	**$ 0**	**$ 1,478,301**		

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

The City currently does not have the tools to adequately track the required maintenance of sidewalks. Staff have included in the Proposed Budget the implementation of an Enterprise Asset Management system to satisfy this and other maintenance related needs.

Facilities Maintenance Fund

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

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

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

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

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

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

	FISCAL YEAR				
	2023-24	2024-25	2025-26	2026-27	FY 2027
	Actual	Forecast	Budget	Forecast	& Beyond
FACILITIES CAPITAL FUND					
Beginning Balance	$ 10,797,969	$ 10,457,363	$ 7,858,013	$ 346,902	$ (684,098)
General Fund Subsidy	$ -	$ -	$ -	$ 419,000	$ 400,000
Schoolmates Subsidy	-	-	-	-	-
ARPA Funding	322,066	1,303,000	522,000	-	-
Contributions \ Other Funding	-	129,000	150,000	150,000	-
Interest	572,179	450,000	140,000	140,000	-
Total Revenue	$ 894,245	$ 1,882,000	$ 812,000	$ 709,000	$ 400,000
Expenditures:					
Facilities	$ (322,066)	$ (1,743,388)	$ (2,720,735)	$ (995,000)	$ (54,760,000)
Parks	(421,667)	(594,069)	(1,414,000)	(465,000)	(27,030,000)
Tennis Courts	(27,741)	(200,000)	-	-	(810,000)
Sustainability	(43,184)	(26,500)	(163,000)	(130,000)	(902,000)
Storm Drains	(8,224)	(150,000)	(400,000)	(100,000)	-
Green Infrastructure	(200,000)	(250,000)	-	(50,000)	(900,000)
Community Pool	(207,204)	(1,487,393)	(3,625,376)	-	-
Miscellaneous	(4,765)	(30,000)	-	-	-
Total Expenditures	$ (1,234,850)	$ (4,481,350)	$ (8,323,111)	$ (1,740,000)	$ (84,402,000)
Ending Balance	**$ 10,457,363**	**$ 7,858,013**	**$ 346,902**	**$ (684,098)**	**$ (84,686,098)**

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

Annual funding is determined based on available funds in the General Fund after consideration of the needs of the equipment replacement fund, facilities maintenance fund, and a General Fund reserve set aside in the range of +/-18%.

The Facilities Capital Fund includes major capital improvements currently being evaluated by the City in the column “FY 2027 & Beyond”. High-level assessments of the Police Department and Fire Department indicate considerable deficiencies in Essential Services Buildings. Beyond the Essential Services Buildings, City staff anticipates future renovation of the City Hall basement and Recreation Center for accessibility and to address safety issues. Major improvements to Linda Beach and Coaches Field are also being evaluated. The total cost of all these projects may be upward of $65 million and are reflected in the column “FY 2027 & Beyond”. Based on ten-year projections for the General Fund, the City does not have adequate funding to complete these projects, nor the recreation related conceptual plans developed in recent years.

Equipment Replacement Fund

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

The following is the proposed Equipment Replacement expenditures for FY 2025-26:

Description	$ Amount
Communications	
Broadcast & Streaming Equip.	485,000
Video Equipment	20,000
Public Works:	
CCTV Van	350,000
Recreation	
Copy Machine	15,000
Police:	
Licences for CAD\CRM	75,000
Fire:	
LUCAS Device (CPR Machine)	50,000
IT:	
Applications & Systems	305,000
IT Infrastructure	347,000
Desktops\Laptops\etc.	45,697
Total Proposed Expenditures	$ 1,692,697

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

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

Sewer Fund

The Sewer Fund is used to account for costs related to the inspection, maintenance, repair, and replacement of the sanitary sewer system in the City. In July 2014, the City and other East Bay jurisdictions entered into a Consent Decree Order (CDO) mandated

by the U.S. Environmental Protection Agency (EPA) which requires the City to complete a rehabilitation of the sewer system and to establish a comprehensive monitoring of system performance. With the CDO finalized, and all of the mandated improvement measures identified, the City has moved forward with definitive plans to achieve full compliance.

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

With the approval of a low-interest loan by the State Water Resources Control Board (SWRCB), construction of Phase V of the sewer rehabilitation project began in 2017-18 and was completed in the first quarter of FY 2018-19. Thereafter, Phase VI design work began in FY 2022-23 with construction anticipated to begin in FY 24-25. All phases of rehabilitation are projected to be completed over the next decade, ahead of the schedule established under the CDO.

Sewer Fund Recap

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

In addition to the construction of rehabilitation projects, the Sewer Fund reimburses the General Fund for sewer related expenses charged to the General Fund. Public Works and Finance have refined expense estimates and captured actual costs related to personnel, supplies and services. Based on the data collected, the proposed transfer for FY 2024-25 is projected at $900,000, an increase of $10,000 over last fiscal year.

Pension Rate Stabilization Fund

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

In May 2018, the City transferred $2.0 million from the General Fund into the Pension Rate Stabilization Fund with an additional transfer of $750,000 in November 2018. In February 2021, the City engaged actuarial firm Bartel & Associates to refresh the City's ten-year pension expense projections. The projections increased approximately $3.0 million as compared to the long-range plan. The increase was due to CalPERS lower than expected investment results in FY 2019-20 and the effect of the changes in its amortization policy. Amortization periods for the Unfunded Accrued Liability have been shortened from 30 years to 20 years, which lowers overall liability, but increases annual payments. Due to this change, an additional $1.0 million was transferred to PARS in October 2021.

The City's long-term plan now indicates that the City may need to draw down on the PARS fund as early as FY 2026-27 to pay annual pension payments and maintain a reasonable General Fund reserve.

CONCLUSION

I would like to thank the residents of Piedmont whose volunteerism and support enable the City to deliver responsive, high quality services for the community. I also want to acknowledge the City Council for their leadership and thoughtfulness when balancing fiscal responsibility, core services and new programming.

Maintaining a balanced budget and a General Fund reserve has not allowed the City to adequately invest in aging infrastructure. Many facilities, streets, and sidewalks need substantial improvement or replacement, due to age, accessibility, and safety considerations. The City is not able to save funds sufficient to address major renovations. Tens of millions of dollars of critical renovations are needed. The City must continue to focus on plans to renovate, replace or close facilities in the coming years.

The City's management team and entire staff are committed to deploying public resources in a manner that aligns with Piedmont's community values. I am especially grateful for the City's Finance team — interim Finance Director Mike Szczech, Accountant Ken Lee, and Human Resources Administrator Stacy Jennings — for their professionalism and care in the preparation of this budget which will guide our next twelve months of work.

Rosanna Bayon Moore
City Administrator

CITY OF PIEDMONT
BUDGET SUMMARY
OPERATING BUDGET

EXPENDITURES:	CURRENT BUDGET 2024-25	PROJECTED EXPENDITURES 2024-25	PROPOSED BUDGET 2025-26	BUDGET % CHANGE	FORECAST BUDGET 2026-27	BUDGET % CHANGE
ADMIN. & COMMUNICATIONS	$ 5,337,853	$ 4,904,165	$ 5,503,531	3.1%	$ 5,412,365	-1.7%
PUBLIC WORKS	4,963,947	4,561,140	4,953,391	-0.2%	5,019,801	1.3%
PLANNING & BUILDING	2,933,105	2,513,740	2,521,416	-14.0%	2,306,735	-8.5%
RECREATION	4,131,680	3,957,486	4,278,028	3.5%	4,382,063	2.4%
POLICE	8,821,707	8,409,882	9,217,073	4.5%	9,577,804	3.9%
FIRE	8,726,955	8,726,343	9,016,538	3.3%	9,478,125	5.1%
NON-DEPARTMENTAL	4,450,471	4,478,073	4,576,335	2.8%	4,836,815	5.7%
TOTAL GENERAL FUND	39,365,718	37,550,829	40,066,312	1.8%	41,013,708	2.4%
OTHER OPERATING FUNDS						
SCHOOLMATES FUND	1,466,698	1,144,056	1,467,045	0.0%	1,519,035	3.5%
TOTAL OPR. EXPENDITURES	$ 40,832,416	$ 38,694,885	$ 41,533,357	1.7%	$ 42,532,743	2.4%

OTHER FUNDS BUDGET

EXPENDITURES:	CURRENT BUDGET 2024-25	ESTIMATED EXPENDITURES 2024-25	PROPOSED BUDGET 2025-26	BUDGET % CHANGE	FORECAST BUDGET 2026-27	BUDGET % CHANGE
SPECIAL REVENUE FUNDS						
ATHLETIC FACILITY PRESERVATION	$ 42,000	$ 43,000	$ 42,000	$ -	$ 42,000	0.0%
COPS	175,000	120,535	319,000	82.3%	50,000	-84.3%
GAS TAX	300,000	15,000	544,000	81.3%	250,000	-54.0%
MEASURE BB	1,825,000	340,000	2,482,000	36.0%	2,100,000	-15.4%
MEASURE D	36,500	27,000	21,500	-41.1%	21,500	0.0%
MEASURE F - VRF	40,000	-	100,000	150.0%	100,000	0.0%
SB1 ROAD MAINTENANCE	290,000	200,000	593,000	104.5%	200,000	-66.3%
TRAFFIC SAFETY	11,000	11,200	11,200	1.8%	33,200	196.4%
TOTAL SPECIAL REVENUE FUNDS	2,719,500	756,735	4,112,700	51.2%	2,796,700	-32.0%

EXPENDITURES:	CURRENT BUDGET 2024-25	ESTIMATED EXPENDITURES 2024-25	PROPOSED BUDGET 2025-26	BUDGET % CHANGE	FORECAST BUDGET 2026-27	BUDGET % CHANGE
CAPITAL PROJECT FUNDS						
CAPITAL IMPROVEMENT	500,000	-	500,000	0.0%	-	-100.0%
AQUATICS PROJECT	7,621,474	10,870,029	3,999,376	-47.5%	-	-100.0%
EQUIPMENT REPLACEMENT	823,175	1,033,060	1,692,697	105.6%	1,596,186	-5.7%
FACILITY CAPITAL PROJECT	8,181,500	4,481,350	8,323,111	1.7%	1,740,000	-79.1%
FACILITY MAINTENANCE	1,203,500	853,500	1,616,500	34.3%	1,617,343	0.1%
TOTAL CAPITAL PROJECT FUNDS	18,329,649	17,237,939	16,131,684	-12.0%	4,953,529	-69.3%
DEBT SERVICE FUND						
AQUATICS BOND	1,272,900	1,272,900	1,276,400	0.3%	1,274,025	-0.2%
TOTAL DEBT SERVICE FUNDS	1,272,900	1,272,900	1,276,400	0.3%	1,274,025	-0.2%
ENTERPRISE FUND						
AQUATICS	757,229	97,100	1,919,948	153.5%	1,919,948	0.0%
SEWER	3,546,219	1,396,219	6,889,355	94.3%	7,525,738	9.2%
TOTAL ENTERPRISE FUNDS	4,303,448	1,493,319	8,809,303	104.7%	9,445,686	7.2%
TOTAL OTHER FUNDS	$ 26,625,497	$ 20,760,893	$ 30,330,087	13.9%	$ 18,469,940	-39.1%
GRAND TOTAL	**$ 67,457,913**	**$ 59,455,778**	**$ 71,863,444**	**6.5%**	**$ 61,002,683**	**-15.1%**

OPERATING BUDGET

GENERAL FUND OPERATING DEPARTMENTS

	CURRENT BUDGET 2024-25	PROJECTED EXPENDITURES 2024-25	PROPOSED BUDGET 2025-26	BUDGET % CHANGE	FORECAST BUDGET 2026-27	BUDGET % CHANGE
SALARIES	$ 16,697,467	$ 16,390,378	$ 17,043,452	2.1%	$ 17,335,762	1.7%
FRINGE BENEFITS	7,895,353	7,517,236	8,638,939	9.4%	9,256,785	7.2%
PERSONNEL EXPENSES	316,039	277,200	361,905	14.5%	372,283	2.9%
SUPPLIES & SERVICES	9,964,888	8,845,315	9,429,681	-5.4%	9,195,583	-2.5%
CAPITAL EXPENDITURES	41,500	42,627	16,000	-61.4%	16,480	3.0%
OTHER	4,450,471	4,478,073	4,576,335	2.8%	4,836,815	5.7%
TOTAL - ALL DEPARTMENTS	$ 39,365,718	$ 37,550,829	$ 40,066,312	1.8%	$ 41,013,708	2.4%
EXPENDITURE DETAIL:						
SALARIES						
REGULAR SALARIES	$ 13,729,194	$ 12,972,221	$ 14,238,533	3.7%	$ 14,789,284	3.9%
PART TIME SALARIES	1,697,159	1,462,257	1,492,392	-12.1%	1,194,791	-19.9%
OVERTIME SALARIES	1,271,114	1,955,900	1,312,527	3.3%	1,351,687	3.0%
SUBTOTAL	16,697,467	16,390,378	17,043,452	2.1%	17,335,762	1.7%
FRINGE BENEFITS						
HEALTH INSURANCE	2,150,899	2,004,923	2,305,017	7.2%	2,397,629	4.0%
RETIREMENT	4,765,838	4,646,223	5,335,291	11.9%	5,830,271	9.3%
OTHER BENEFITS	978,616	866,090	998,631	2.0%	1,028,885	3.0%
SUBTOTAL	7,895,353	7,517,236	8,638,939	9.4%	9,256,785	7.2%
PERSONNEL EXPENSES						
MEMBERSHIPS/CONFERENCES/TRAINING	316,039	277,200	361,905	14.5%	372,283	2.9%
SUPPLIES & SERVICES						
DEPARTMENT SUPPLIES	451,300	410,200	387,300	-14.2%	398,919	3.0%
UTILITIES/TELEPHONE/RADIO	707,650	667,250	730,300	3.2%	752,209	3.0%
EQUIPMENT/MAINTENANCE/GAS/OIL	306,100	260,100	311,600	1.8%	318,548	2.2%
CONTRACT SERVICES	4,422,503	3,766,390	4,077,845	-7.8%	3,880,921	-4.8%
BUILDINGS/GROUNDS MAINTENANCE	550,000	471,500	470,900	-14.4%	485,027	3.0%
OTHER EXPENSES	2,256,850	2,028,950	2,085,800	-7.6%	1,953,044	-6.4%
INFORMATION SERVICES	1,270,485	1,240,925	1,365,936	7.5%	1,406,915	3.0%
SUBTOTAL	9,964,888	8,845,315	9,429,681	-5.4%	9,195,583	-2.5%
CAPITAL EXPENDITURES						
CAPITAL OUTLAY	41,500	42,627	16,000	-61.4%	16,480	3.0%
OTHER						
GENERAL FUND NON DEPARTMENTAL	4,450,471	4,478,073	4,576,335	2.8%	4,836,815	5.7%
TOTAL - ALL DEPARTMENTS	**$ 39,365,718**	**$ 37,550,829**	**$ 40,066,312**	**1.8%**	**$ 41,013,708**	**2.4%**

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GENERAL FUND BUDGET SUMMARY EXPENDITUES AND REVENUES					
	BUDGETED	PROJECTED	PROPOSED	VARIANCE	FORECAST
EXPENDITURES	2024-25	2024-25	2025-26	%	2026-27
ADMINISTRATION	$ 5,337,853	$ 4,904,165	$ 5,503,531	12.2%	$ 5,412,365
PUBLIC WORKS	4,963,947	4,561,140	4,953,391	8.6%	5,019,801
PLANNING AND BUILDING	2,933,105	2,513,740	2,521,416	0.3%	2,306,735
RECREATION	4,131,680	3,957,486	4,278,028	8.1%	4,382,063
POLICE	8,821,707	8,409,882	9,217,073	9.6%	9,577,804
FIRE	8,726,955	8,726,343	9,016,538	3.3%	9,478,125
NON-DEPARTMENTAL	4,450,471	4,478,073	4,576,335	2.2%	4,836,815
TOTAL EXPENDITURES	39,365,718	37,550,829	40,066,312	6.7%	41,013,708
TRANSFER OUT:					
AQUATICS FUND	400,000	200,000	400,000	100.0%	200,000
EQUIPMENT REPLACEMENT FUND	-	-	850,000	NA	1,013,000
CIP FUND	500,000	-	500,000	NA	-
FACILITY CAPITAL	2,015,800	1,422,000	522,000	-63.3%	400,000
FACILITY MAINTENANCE FUND	850,000	850,000	1,100,000	29.4%	1,550,000
TOTAL TRANSFER OUT	3,765,800	2,472,000	3,372,000	36.4%	3,163,000
TOTAL EXPENDITURES/TRANSFER OUT	$ 43,131,518	$ 40,022,829	$ 43,438,312	8.5%	$ 44,176,708
	BUDGETED	ESTIMATED	PROPOSED	VARIANCE	FORECAST
REVENUE	2024-25	2024-25	2025-26	%	2026-27
PROPERTY TAX	$ 18,994,000	$ 19,023,460	$ 19,641,800	3.3%	$ 20,603,514
PROPERTY TRANSFER TAX & PARCEL TAX	6,490,000	6,890,000	7,428,000	7.8%	7,524,840
OTHER TAXES AND FRANCHISES	3,108,000	3,040,755	3,131,000	3.0%	3,224,930
LICENSES AND PERMITS	845,500	845,400	871,500	3.1%	897,645
USE OF MONEY AND PROPERTY	1,036,253	946,500	967,500	2.2%	971,081
REVENUE FROM OTHER AGENCIES	4,844,005	4,055,340	3,206,434	-20.9%	2,210,284
CHARGES FOR CURRENT SERVICES	4,842,500	5,207,032	5,277,500	1.4%	5,435,804
OTHER	91,000	162,500	100,000	-38.5%	100,000
TOTAL REVENUE	40,251,258	40,170,987	40,623,734	1.1%	40,968,098
TRANSFER IN:					
MEASURE D FUND	20,000	20,000	25,000	25.0%	25,000
COPS	240,000	210,000	39,000	NA	-
PENSION RATE STABILIZATION (PARS)	-	-	-	NA	1,500,000
TRAFFIC SAFETY FUND	40,000	40,000	22,000	-45.0%	22,000
SEWER FUND	900,000	900,000	927,000	3.0%	955,000
TOTAL TRANSFER IN	1,200,000	1,170,000	1,013,000	-13.4%	2,502,000
TOTAL REVENUE/TRANSFER IN	$ 41,451,258	$ 41,340,987	$ 41,636,734	0.7%	$ 43,470,098
EXCESS: REVENUES OVER EXPENDITURES	(1,680,260)	1,318,158	(1,801,578)		(706,610)
BEGINNING FUND BALANCE:	8,527,211	8,527,211	9,845,369		8,043,791
ESTIMATED ENDING FUND BALANCE:	$ 6,846,951	$ 9,845,369	$ 8,043,791		$ 7,337,181

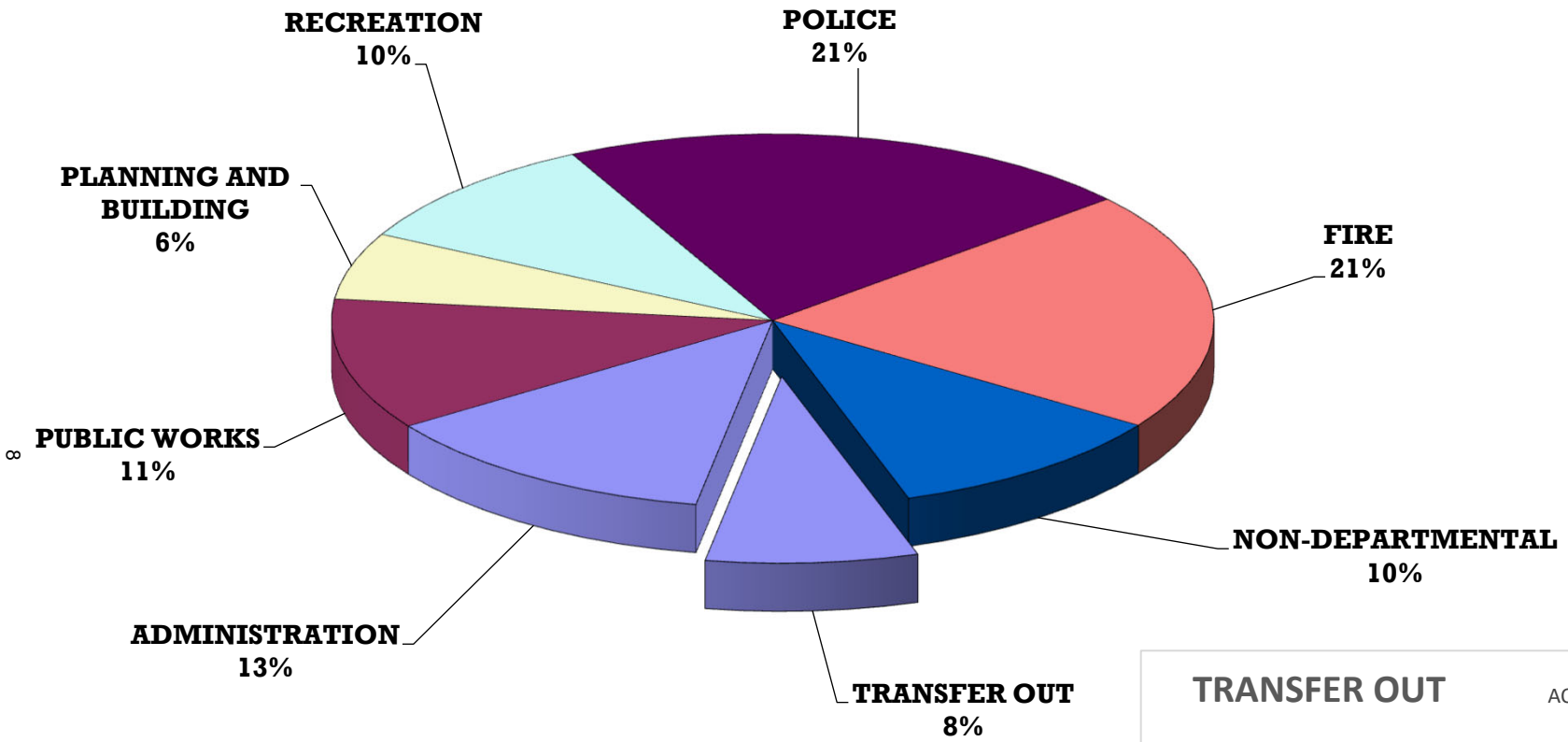
GENERAL FUND					
2023-24 to 2026-27					
	ACTUAL	BUDGET	PROJECTED	PROPOSED	FORECAST
	2023-24	**2024-25**	**2024-25**	**2025-26**	**2026-27**
GENERAL FUND BEGINNING BALANCE	**$ 7,424,195**	**$ 8,527,211**	**$ 8,527,211**	**$ 9,845,369**	**$ 8,043,791**
REVENUES					
PROPERTY TAXES	18,449,197	18,994,000	19,023,460	19,641,800	20,603,514
REAL PROPERTY TRANSFER TAX	4,086,499	3,800,000	4,200,000	4,200,000	4,200,000
PARCEL TAX: MUNI TAX	2,621,746	2,690,000	2,690,000	3,228,000	3,324,840
OTHER TAXES AND FRANCHISES	2,938,690	3,108,000	3,040,755	3,131,000	3,224,930
LICENSE AND PERMITS	808,950	845,500	845,400	871,500	897,645
REVENUE FROM USE OF MONEY OR PROPERTY	1,262,286	1,036,253	946,500	967,500	971,081
REVENUE FROM OTHER AGENCIES	2,778,969	4,844,005	4,055,340	3,206,434	2,210,284
CHARGES FOR CURRENT SERVICES	4,827,513	4,842,500	5,207,032	5,277,500	5,435,804
OTHER REVENUE	274,747	91,000	162,500	100,000	100,000
	38,048,596	40,251,258	40,170,987	40,623,734	40,968,098
OPERATING TRANSFERS IN					
SEWER FUND REIMBURSEMENT	812,875	900,000	900,000	927,000	955,000
TRAFFIC SAFETY FUND REIMBURSEMENT	20,000	40,000	40,000	22,000	22,000
COPS	45,136	240,000	210,000	39,000	-
PENSION RATE STABILIZATION (PARS)	-	-	-	-	1,500,000
PRIVATE CONTRIBUTION FUND	13,976	-	-	-	-
MEASURE D REIMBURSEMENT	25,071	20,000	20,000	25,000	25,000
	917,058	1,200,000	1,170,000	1,013,000	2,502,000
TOTAL INCOME	**38,965,654**	**41,451,258**	**41,340,987**	**41,636,734**	**43,470,098**
DEPARTMENTAL EXPENDITURES					
ADMINISTRATION	4,280,618	5,337,853	4,904,165	5,503,531	5,412,365
PUBLIC WORKS	4,536,563	4,963,947	4,561,140	4,953,391	5,019,801
PLANNING & BUILDING	2,892,239	2,933,105	2,513,740	2,521,416	2,306,735
RECREATION	3,902,196	4,131,680	3,957,486	4,278,028	4,382,063
POLICE	7,961,258	8,821,707	8,409,882	9,217,073	9,577,804
FIRE	8,278,781	8,726,955	8,726,343	9,016,538	9,478,125
	31,851,653	34,915,247	33,072,756	35,489,977	36,176,893
NON DEPARTMENTAL EXPENDITURES					
LIBRARY	350,471	350,471	350,471	360,985	371,815
UNEMPLOYMENT INSURANCE	14,454	20,000	19,272	20,000	20,000
WORKERS COMPENSATION	1,179,677	1,095,000	1,313,000	1,180,000	1,262,600
LIABILITY INSURANCE	1,456,612	1,915,000	1,820,000	1,915,000	2,049,050
OTHER EXPENSE	87,886	-	330	350	350
OPEB - RETIREE PAYMENTS	949,816	1,070,000	975,000	1,100,000	1,133,000
	4,038,916	4,450,471	4,478,073	4,576,335	4,836,815
OPERATING TRANSFERS-OUT					
AQUATICS	-	400,000	200,000	400,000	200,000
	-	400,000	200,000	400,000	200,000
TOTAL EXPENDITURES AND TRANSFERS-OUT	35,890,570	39,765,718	37,750,829	40,466,312	41,213,708
OPERATING NET INCOME	**3,075,085**	**1,685,540**	**3,590,158**	**1,170,422**	**2,256,390**

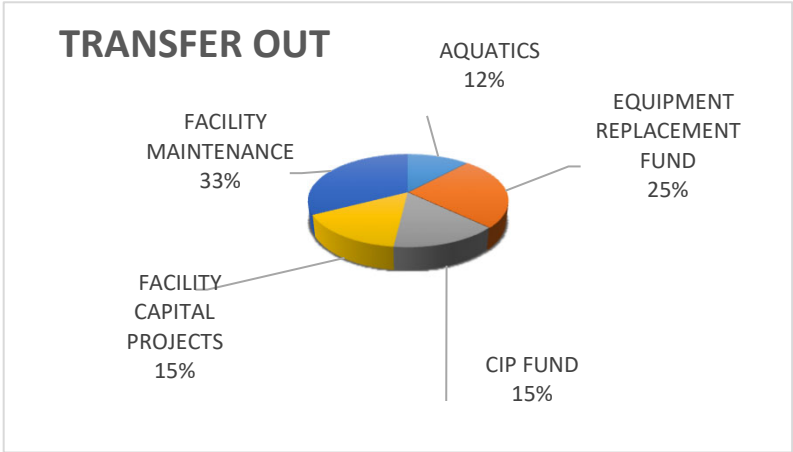
	ACTUAL	BUDGET	PROJECTED	PROPOSED	FORECAST
	2023-24	**2024-25**	**2024-25**	**2025-26**	**2026-27**
CAPITAL TRANSFERS-OUT					
CAPITAL IMPROVEMENT FUND	-	500,000	-	500,000	-
FACILITY CAPITAL PROJECTS	322,066	2,015,800	1,422,000	522,000	400,000
FACILITY MAINTENANCE	850,000	850,000	850,000	1,100,000	1,550,000
EQUIPMENT REPLACEMENT FUND	800,000	-	-	850,000	1,013,000
TOTAL CAPITAL TRANSFERS	**1,972,066**	**3,365,800**	**2,272,000**	**2,972,000**	**2,963,000**
NET INCOME AFTER CAPITAL TRANSFERS	**1,103,018**	**(1,680,260)**	**1,318,158**	**(1,801,578)**	**(706,610)**
PRIOR YEAR ADJUSTMENT (AUDIT)					
GENERAL FUND ENDING FUND BALANCE	**$ 8,527,211**	**$ 6,846,951**	**$ 9,845,369**	**$ 8,043,791**	**$ 7,337,181**
FUND BALANCE AS % OF OPERATING EXP	**24%**	**17%**	**26%**	**20%**	**18%**
FUND BALANCE AS % OF EXP & DEBT	**24%**	**17%**	**26%**	**20%**	**18%**

GENERAL FUND SUMMARY

	PROPOSED BUDGET 2025-26	% of BUDGET	FORECAST BUDGET 2026-27	% of BUDGET
ADMINISTRATION (TOTAL)	$ 5,503,531	12.7%	$ 5,412,365	12.3%
PERSONAL SERVICES	2,391,820	5.5%	2,452,705	5.6%
MAINTENANCE & OPERATIONS	3,111,711	7.2%	2,959,660	6.7%
CAPITAL OUTLAY	-	0.0%	-	0.0%
PUBLIC WORKS (TOTAL)	4,953,391	11.4%	5,019,801	11.4%
PERSONAL SERVICES	2,604,891	6.0%	2,604,026	5.9%
MAINTENANCE & OPERATIONS	2,348,500	5.4%	2,415,775	5.5%
CAPITAL OUTLAY	-	0.0%	-	0.0%
PLANNING & BUILDING (TOTAL)	2,521,416	5.8%	2,306,735	5.2%
PERSONAL SERVICES	1,903,432	4.4%	1,939,097	4.4%
MAINTENANCE & OPERATIONS	617,984	1.4%	367,638	0.8%
CAPITAL OUTLAY	-	0.0%	-	0.0%
RECREATION (TOTAL)	4,278,028	9.8%	4,382,063	9.9%
PERSONAL SERVICES	2,126,481	4.9%	2,164,435	4.9%
MAINTENANCE & OPERATIONS	2,135,547	4.9%	2,201,148	5.0%
CAPITAL OUTLAY	16,000	0.0%	16,480	0.0%
POLICE (TOTAL)	9,217,073	21.2%	9,577,804	21.7%
PERSONAL SERVICES	8,010,258	18.4%	8,334,784	18.9%
MAINTENANCE & OPERATIONS	1,206,815	2.8%	1,243,020	2.8%
CAPITAL OUTLAY	-	0.0%	-	0.0%
FIRE (TOTAL)	9,016,538	20.8%	9,478,125	21.5%
PERSONAL SERVICES	8,458,462	19.5%	8,903,307	20.2%
MAINTENANCE & OPERATIONS	558,076	1.3%	574,818	1.3%
CAPITAL OUTLAY	-	0.0%	-	0.0%
NON-DEPARTMENTAL (TOTAL)	4,576,335	10.5%	4,836,815	10.9%
TRANSFER OUT (TOTAL)	3,372,000	7.8%	3,163,000	7.2%
GENERAL FUND: EXPENDITURES/TRANSFERS OUT	$ 43,438,312	100.0%	$ 44,176,708	100.0%

CITY OF PIEDMONT
GENERAL FUND
PROPOSED EXPENDITURES AND TRANSFERS 2025-26





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CITY OF PIEDMONT

SUMMARY OF FUND TYPES

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

OTHER FUND TYPES

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

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

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

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

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

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

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FUND BALANCE SUMMARY
Fiscal Years 2018-2027

FUND	2017-18 ACTUAL FUND BALANCE	2018-19 ACTUAL FUND BALANCE	2019-20 ACTUAL FUND BALANCE	2020-21 ACTUAL FUND BALANCE	2021-22 ACTUAL FUND BALANCE	2022-23 ACTUAL FUND BALANCE	2023-24 ACTUAL FUND BALANCE	2024-25 PROJECTED FUND BALANCE	2025-26 PROPOSED FUND BALANCE	2026-27 FORECAST FUND BALANCE
GENERAL FUND	$ 5,531,642	$ 6,193,605	$ 5,591,099	$ 6,509,003	$ 7,402,732	$ 7,424,195	$ 8,527,211	$ 9,845,369	$ 8,043,791	$ 7,337,181
SPECIAL REVENUE FUNDS										
ABANDONED VEHICLE	23,514	28,658	34,395	39,420	42,324	46,354	52,115	57,615	62,615	67,615
ATHLETIC FACILITY PRESERVATION	137,095	169,382	222,586	270,400	372,994	438,136	576,310	668,310	749,210	832,420
COPS	436,134	526,291	505,713	531,081	431,492	504,527	421,067	237,532	21,532	117,432
GAS TAX	438,652	633,638	105,725	7,137	1,112	292,217	36,122	322,022	108,022	188,022
SB1 RMRP(RD MNT & REHAB PGM)	-	-	284,878	448,362	463,343	57,919	210,566	304,566	11,566	111,566
MEASURE B SALES TAX	7,478	136,758	1,923	307,371	212,549	-	-	-	-	-
MEASURE BB SALES TAX	2,380	250,966	444	472,684	422,904	739,182	1,709,357	2,554,357	1,267,357	362,357
MEASURE D	69,634	43,961	50,011	3,847	52,703	54,505	61,930	51,630	41,630	31,645
MEASURE F	105	39,255	34,011	73,366	116,086	56,064	103,857	146,857	91,357	35,857
PRIVATE CONTRIBUTION	1,258,755	1,262,382	1,250,900	1,348,746	1,229,213	1,224,169	1,210,293	826,093	826,093	826,093
SCHOOLMATES PROGRAM	301,049	370,083	304,576	185,498	573,707	1,216,361	1,786,350	2,172,294	2,229,649	2,313,310
SIDEWALK REPAIR	69,296	16,373	17,773	19,090	26,355	23,468	19,988	19,988	19,988	19,988
TRAFFIC CONGESTION RELIEF	12,827	25,590	38,429	38,429	-	-	-	-	-	-
TRAFFIC SAFETY	11,077	25,009	34,297	28,259	35,832	39,016	41,745	29,945	32,145	13,407
TOTAL SPECIAL REVENUE FUNDS	2,767,996	3,528,348	2,885,662	3,773,689	3,980,616	4,691,918	6,229,699	7,391,208	5,461,163	4,919,711
CAPITAL PROJECT FUNDS										
CAPITAL IMPROVEMENT	103,897	14,499	63,290	49,587	47,809	11,946	38,161	38,161	38,161	38,161
AQUATICS PROJECT FUND	-	-	-	-	22,243,829	19,156,266	8,282,636	-	-	-
URBAN COUNTY CDBG	17,715	17,715	17,715	17,715	17,715	15,215	15,215	15,215	15,215	15,215
EQUIPMENT REPLACEMENT	3,803,442	3,100,790	2,463,686	3,097,101	4,091,591	3,579,356	3,730,562	2,794,102	2,391,405	1,898,219
FACILITIES CAPITAL PROJECTS	-	-	-	-	9,975,000	10,797,969	10,457,363	7,858,013	346,902	(833,098)
FACILITIES MAINTENANCE	5,654,456	6,410,608	6,528,756	9,339,708	347,583	571,406	377,728	421,228	23,328	44,089
TOTAL CAPITAL PROJECT FUNDS	9,579,509	9,543,612	9,073,447	12,504,111	36,723,526	34,132,158	22,901,664	11,126,718	2,815,010	1,162,585
ENTERPRISE FUNDS										
AQUATICS	199,447	264,446	238,764	107,049	88,787	63,616	74,214	178,814	374,913	404,833
SEWER	(1,464,168)	2,926,379	3,044,134	3,231,633	3,205,897	4,081,448	4,134,659	5,130,440	776,312	619,834
TOTAL ENTERPRISE FUNDS	(1,264,722)	3,190,825	3,282,898	3,338,682	3,294,684	4,145,064	4,208,873	5,309,254	1,151,225	1,024,667
INTERNAL SERVICE FUNDS										
LIABILITY INSURANCE	223,535	261,126	261,126	261,917	261,917	261,917	261,917	356,917	356,917	356,917
WORKERS COMPENSATION	874,568	745,568	745,567	748,668	748,668	748,668	748,668	875,668	895,668	895,668
TOTAL INTERNAL SERVICE FUNDS	1,098,102	1,006,693	1,006,692	1,010,586	1,010,586	1,010,586	1,010,586	1,232,586	1,252,586	1,252,586
TOTAL FUNDS	$ 17,712,529	$ 23,463,082	$ 21,839,798	$ 27,136,070	$ 52,412,143	$ 51,403,921	$ 42,878,033	$ 34,905,135	$ 18,723,775	$ 15,696,730
TRUST FUNDS										
OPEB FUND	$ 8,161,570	$ 8,857,496	$ 9,524,321	$ 12,486,333	$ 10,831,251	$ 12,085,031	$ 14,216,324	$ 15,118,424	$ 15,971,224	$ 16,825,080
POLICE & FIRE PENSION FUND	12,352,060	12,950,030	13,640,469	17,355,862	14,766,141	16,133,211	18,555,718	19,211,718	19,841,718	20,456,718
PENSION RATE STABILIZATION	2,752,527	2,917,104	3,014,478	4,667,217	4,037,966	4,316,293	4,798,032	5,120,032	5,290,032	3,960,032
TOTAL TRUST FUNDS	$ 23,266,157	$ 24,724,630	$ 26,179,269	$ 34,509,412	$ 29,635,358	$ 32,534,534	$ 37,570,075	$ 39,450,175	$ 41,102,975	$ 41,241,831
DEBT SVC FUND: AQUATICS BOND FUND	$ -	$ -	$ -	$ -	$ (24,919,535)	$ (24,119,476)	$ (23,832,823)	(23,805,823)	$ (23,769,223)	$ (23,717,378)

CITY OF PIEDMONT
FUND BALANCE DETAIL
2024 - 2025

	DESCRIPTION	6/30/2024 FUND BALANCE	PROJECTED REVENUE	PROJECTED EXPEND.	PROJECTED TRANSFER IN	PROJECTED TRANSFER OUT	6/30/2025 ESTIMATED FUND BALANCE
GENERAL FUND	GENERAL FUND	$ 8,527,211	$ 40,170,987	$ 37,550,829	$ 1,170,000	$ 2,472,000	$ 9,845,369
INTERNAL SERVICE FUNDS	LIABILITY INSURANCE	261,917	1,915,000	1,820,000	-	-	356,917
	WORKERS COMPENSATION	748,668	1,440,000	1,313,000	-	-	875,668
SPECIAL REVENUE FUNDS	GAS TAX	36,122	300,900	15,000	-	-	322,022
	SB1 RMRP	210,566	294,000	200,000	-	-	304,566
	MEASURE BB	1,709,357	1,185,000	340,000	-	-	2,554,357
	MEASURE F	103,857	43,000	-	-	-	146,857
	SIDEWALK REPAIR	19,988	-	-	-	-	19,988
	ABANDONED VEHICLE	52,115	5,500	-	-	-	57,615
	COPS	421,067	147,000	120,535	-	210,000	237,532
	TRAFFIC SAFETY	41,745	39,400	11,200	-	40,000	29,945
	ATHLETIC FACILITY PRESERVATION	576,310	135,000	43,000	-	-	668,310
	MEASURE D	61,930	36,700	27,000	-	20,000	51,630
	PRIVATE CONTRIBUTION	1,210,293	600,800	-	-	985,000	826,093
	SCHOOLMATES PROGRAM	1,786,350	1,562,000	1,144,056	-	32,000	2,172,294
CAPITAL PROJECT FUNDS	EQUIPMENT REPLACEMENT	3,730,562	96,600	1,033,060	-	-	2,794,102
	AQUATICS PROJECT FUND	8,282,636	125,000	10,870,029	2,462,393	-	-
	FACILITY CAPITAL PROJECT	10,457,363	450,000	2,993,957	1,432,000	1,487,393	7,858,013
	FACILITIES MAINTENANCE	377,728	15,000	853,500	882,000	-	421,228
	CAPITAL IMPROVEMENT	38,161	-	-	-	-	38,161
	URBAN COUNTY CDBG	15,215	-	-	-	-	15,215
ENTERPRISE FUNDS	AQUATICS	74,214	1,700	97,100	200,000	-	178,814
	SEWER	4,134,659	3,292,000	1,396,219	-	900,000	5,130,440
	TOTAL	**$ 42,878,033**	**$ 51,855,587**	**$ 59,828,485**	**$ 6,146,393**	**$ 6,146,393**	**$ 34,905,135**
TRUST FUNDS	OPEB FUND	$ 14,216,324	$ 902,100	$ -	$ -	$ -	$ 15,118,424
	POLICE & FIRE PENSION FUND	18,555,718	911,000	255,000	-	-	19,211,718
	PENSION RATE STABILIZATION	4,798,032	350,000	28,000	-	-	5,120,032
	TOTAL TRUST FUNDS	**$ 37,570,075**	**$ 2,163,100**	**$ 283,000**	**$ -**	**$ -**	**$ 39,450,175**
DEBT SERVICE FUND	AQUATICS BOND	(23,832,823)	1,299,900	1,272,900	-	-	(23,805,823)

CITY OF PIEDMONT
ESTIMATED FUND BALANCE DETAIL
2025 - 2026

	DESCRIPTION	6/30/2025 ESTIMATED FUND BALANCE	PROPOSED REVENUE	PROPOSED EXPEND.	PROPOSED TRANSFER IN	PROPOSED TRANSFER OUT	6/30/2026 ESTIMATED FUND BALANCE
GENERAL FUND	GENERAL FUND	$ 9,845,369	$ 40,623,734	$ 40,066,312	$ 1,013,000	$ 3,372,000	$ 8,043,791
INTERNAL SERVICE FUNDS	LIABILITY INSURANCE	356,917	1,915,000	1,915,000	-	-	356,917
	WORKERS COMPENSATION	875,668	1,200,000	1,180,000	-	-	895,668
SPECIAL REVENUE FUNDS	GAS TAX	322,022	330,000	544,000	-	-	108,022
	SB1 RMRP	304,566	300,000	593,000	-	-	11,566
	MEASURE BB	2,554,357	1,195,000	2,482,000	-	-	1,267,357
	MEASURE F	146,857	44,500	100,000	-	-	91,357
	SIDEWALK REPAIR	19,988	-	-	-	-	19,988
	ABANDONED VEHICLE	57,615	5,000	-	-	-	62,615
	COPS	237,532	142,000	319,000	-	39,000	21,532
	TRAFFIC SAFETY	29,945	35,400	11,200	-	22,000	32,145
	ATHLETIC FACILITY PRESERVATION	668,310	122,900	42,000	-	-	749,210
	MEASURE D	51,630	36,500	21,500	-	25,000	41,630
	PRIVATE CONTRIBUTION	826,093	150,000	-	-	150,000	826,093
	SCHOOLMATES PROGRAM	2,172,294	1,620,000	1,467,045	-	95,600	2,229,649
CAPITAL PROJECT FUNDS	EQUIPMENT REPLACEMENT	2,794,102	90,000	1,692,697	1,200,000	-	2,391,405
	AQUATICS PROJECT FUND	-	374,000	3,999,376	3,625,376	-	-
	FACILITY CAPITAL PROJECT	7,858,013	140,000	4,697,735	672,000	3,625,376	346,902
	FACILITIES MAINTENANCE	421,228	23,000	1,616,500	1,195,600	-	23,328
	CAPITAL IMPROVEMENT	38,161	-	500,000	500,000	-	38,161
	URBAN COUNTY CDBG	15,215	-	-	-	-	15,215
ENTERPRISE FUNDS	AQUATICS	178,814	1,716,047	1,919,948	400,000	-	374,913
	SEWER	5,130,440	3,812,227	6,889,355	-	1,277,000	776,312
	TOTAL	**$ 34,905,135**	**$ 53,875,308**	**$ 70,056,668**	**$ 8,605,976**	**$ 8,605,976**	**$ 18,723,775**
TRUST FUNDS	OPEB FUND	$ 15,118,424	$ 852,800	$ -	$ -	$ -	$ 15,971,224
	POLICE & FIRE PENSION FUND	19,211,718	900,000	270,000	-	-	19,841,718
	PENSION RATE STABILIZATION	5,120,032	200,000	30,000	-	-	5,290,032
	TOTAL TRUST FUNDS	**$ 39,450,175**	**$ 1,952,800**	**$ 300,000**	**$ -**	**$ -**	**$ 41,102,975**
DEBT SERVICE FUND	AQUATICS BOND	(23,805,823)	1,313,000	1,276,400	-	-	(23,769,223)

CITY OF PIEDMONT
ESTIMATED FUND BALANCE DETAIL
2026 - 2027

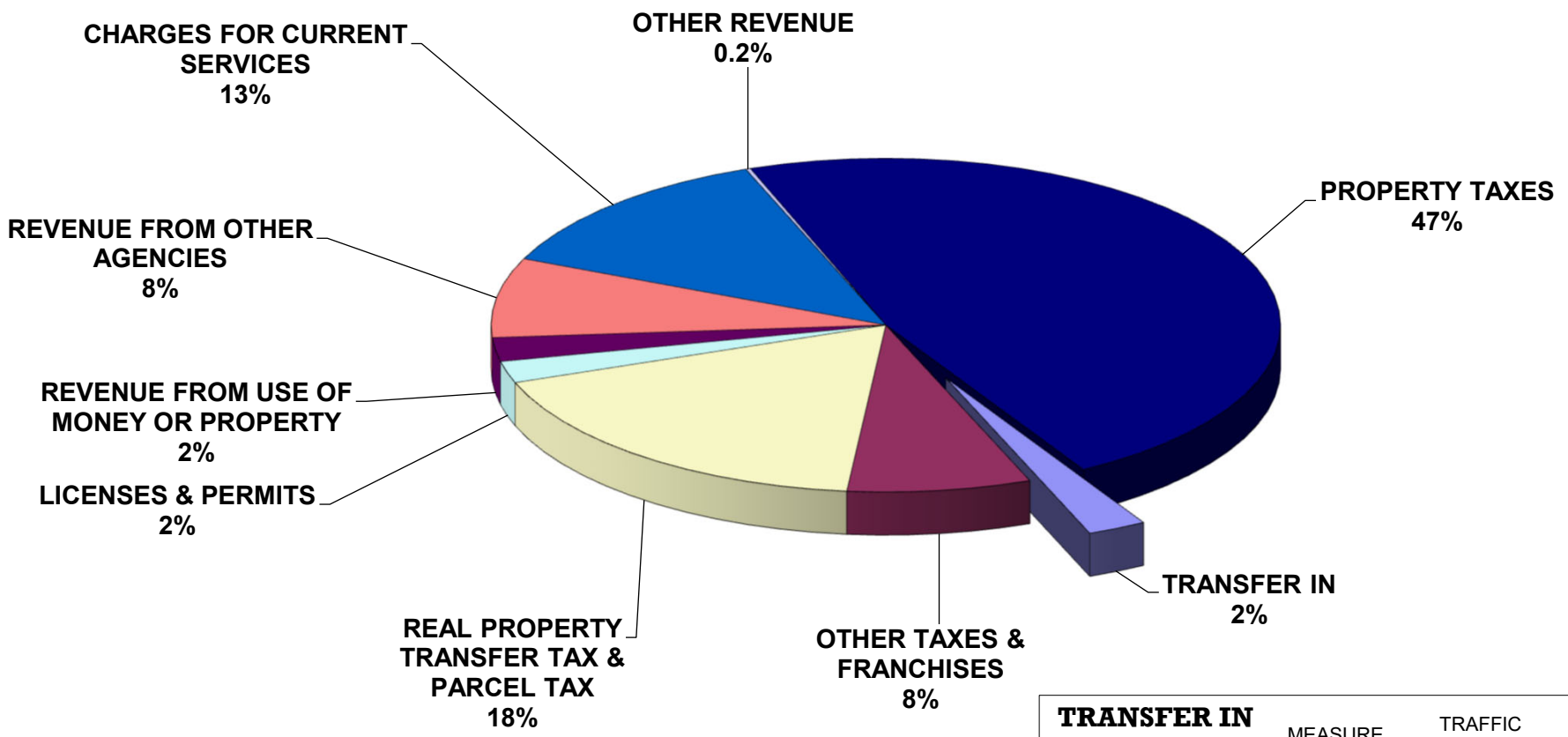
	DESCRIPTION	6/30/2026 ESTIMATED FUND BALANCE	ESTIMATED REVENUE	ESTIMATED EXPEND.	ESTIMATED TRANSFER IN	ESTIMATED TRANSFER OUT	6/30/2027 ESTIMATED FUND BALANCE
GENERAL FUND	GENERAL FUND	$ 8,043,791	$ 40,968,098	$ 41,013,708	$ 2,502,000	$ 3,163,000	$ 7,337,181
INTERNAL SERVICE FUNDS	LIABILITY INSURANCE	356,917	2,049,050	2,049,050	-	-	356,917
	WORKERS COMPENSATION	895,668	1,262,600	1,262,600	-	-	895,668
SPECIAL REVENUE FUNDS	GAS TAX	108,022	330,000	250,000	-	-	188,022
	SB1 RMRP	11,566	300,000	200,000	-	-	111,566
	MEASURE BB	1,267,357	1,195,000	2,100,000	-	-	362,357
	MEASURE F	91,357	44,500	100,000	-	-	35,857
	SIDEWALK REPAIR	19,988	-	-	-	-	19,988
	ABANDONED VEHICLE	62,615	5,000	-	-	-	67,615
	COPS	21,532	145,900	50,000	-	-	117,432
	TRAFFIC SAFETY	32,145	36,462	33,200	-	22,000	13,407
	ATHLETIC FACILITY PRESERVATION	749,210	125,210	42,000	-	-	832,420
	MEASURE D	41,630	36,515	21,500	-	25,000	31,645
	PRIVATE CONTRIBUTION	826,093	150,000	-	-	150,000	826,093
	SCHOOLMATES PROGRAM	2,229,649	1,666,800	1,519,035	-	64,104	2,313,310
CAPITAL PROJECT FUNDS	EQUIPMENT REPLACEMENT	2,391,405	90,000	1,596,186	1,013,000	-	1,898,219
	FACILITY CAPITAL PROJECT	346,902	10,000	1,740,000	550,000	-	(833,098)
	FACILITIES MAINTENANCE	23,328	24,000	1,617,343	1,614,104	-	44,089
	CAPITAL IMPROVEMENT	38,161	-	-	-	-	38,161
	URBAN COUNTY CDBG	15,215	-	-	-	-	15,215
ENTERPRISE FUNDS	AQUATICS	374,913	1,749,868	1,919,948	200,000	-	404,833
	SEWER	776,312	8,324,260	7,525,738	-	955,000	619,834
	TOTAL	**$ 18,723,775**	**$ 58,513,263**	**$ 63,040,308**	**$ 5,879,104**	**$ 4,379,104**	**$ 15,696,730**
TRUST FUNDS	OPEB FUND	$ 15,971,224	$ 853,856	$ -	$ -	$ -	$ 16,825,080
	POLICE & FIRE PENSION FUND	19,841,718	900,000	285,000	-	-	20,456,718
	PENSION RATE STABILIZATION	5,290,032	200,000	30,000	-	1,500,000	3,960,032
	TOTAL TRUST FUNDS	**$ 41,102,975**	**$ 1,953,856**	**$ 315,000**	**$ -**	**$ 1,500,000**	**$ 41,241,831**
DEBT SERVICE FUND	AQUATICS BOND	(23,769,223)	1,325,870	1,274,025	-	-	(23,717,378)

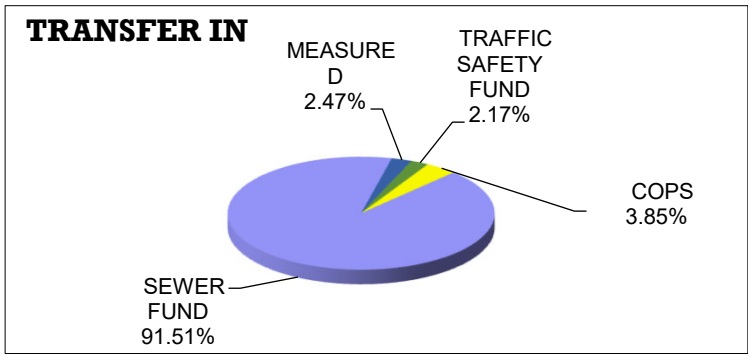
GENERAL FUND REVENUE ANALYSIS

	ACTUAL REVENUE 2023-24	PROJECTED REVENUE 2024-25	PROPOSED REVENUE 2025-26	FORECAST REVENUE 2026-27
PROPERTY TAXES				
PROPERTY TAX - SECURED	$ 17,010,857	$ 17,618,460	$ 18,236,800	$ 19,170,014
PROPERTY TAX - UNSECURED	881,075	950,000	950,000	978,500
SUPPLEMENTAL ASSESSMENT	546,514	450,000	450,000	450,000
DELINQUENT TAXES & PENALTIES	10,751	5,000	5,000	5,000
TOTAL PROPERTY TAXES	18,449,197	19,023,460	19,641,800	20,603,514
PROPERTY TRANSFER TAX & PARCEL TAX				
REAL PROPERTY TRANSFER TAX	4,086,499	4,200,000	4,200,000	4,200,000
PARCEL TAX: MUNI TAX	2,621,746	2,690,000	3,228,000	3,324,840
TOTAL TRANSFER TAX AND PARCEL TAX	6,708,245	6,890,000	7,428,000	7,524,840
OTHER TAXES & FRANCHISES				
OTHER TAXES				
SALES & USE TAX	195,561	202,500	208,800	215,064
REAL ESTATE RENTAL TAX	355,788	360,000	371,000	382,130
BUSINESS LICENSE TAX	339,707	400,000	412,000	424,360
TOTAL OTHER TAXES	891,055	962,500	991,800	1,021,554
FRANCHISES				
GAS & ELECTRIC	145,391	141,255	145,000	149,350
WASTE MANAGEMENT	280,169	301,300	310,500	319,815
CABLE TELEVISION	175,674	146,700	151,200	155,736
TOTAL FRANCHISES	601,234	589,255	606,700	624,901
UTILITY USERS TAX				
GAS & ELECTRIC	1,243,653	1,300,000	1,339,000	1,379,170
TELEPHONE	157,544	144,000	148,500	152,955
WATER	45,204	45,000	45,000	46,350
TOTAL UTILITY USERS TAX	1,446,400	1,489,000	1,532,500	1,578,475
TOTAL OTHER TAXES & FRANCHISES	2,938,690	3,040,755	3,131,000	3,224,930
LICENSES & PERMITS				
DOG LICENSE	16,896	19,800	20,700	21,321
BUILDING & OTHER PERMITS	792,054	825,600	850,800	876,324
TOTAL LICENSES & PERMITS	$ 808,950	$ 845,400	$ 871,500	$ 897,645
REVENUE FROM USE OF MONEY OR PROPERTY				
INTEREST EARNINGS,UNREALIZED GAIN/(LOSS)	$ 597,305	$ 315,000	$ 311,900	$ 312,781
COMMUNITY HALL RENTAL	492,419	450,000	460,000	460,000
VETERANS' BUILDING	58,834	51,800	64,100	64,100
801 MAGNOLIA - RENTAL	20,401	18,600	20,200	20,200
CITY HALL RENTAL (TELECOMMUNICATIONS)	105,584	107,300	107,300	110,000
OTHER LEASES	(12,256)	3,800	4,000	4,000
TOTAL REVENUE FROM USE OF MONEY OR PROPERTY	1,262,286	946,500	967,500	971,081

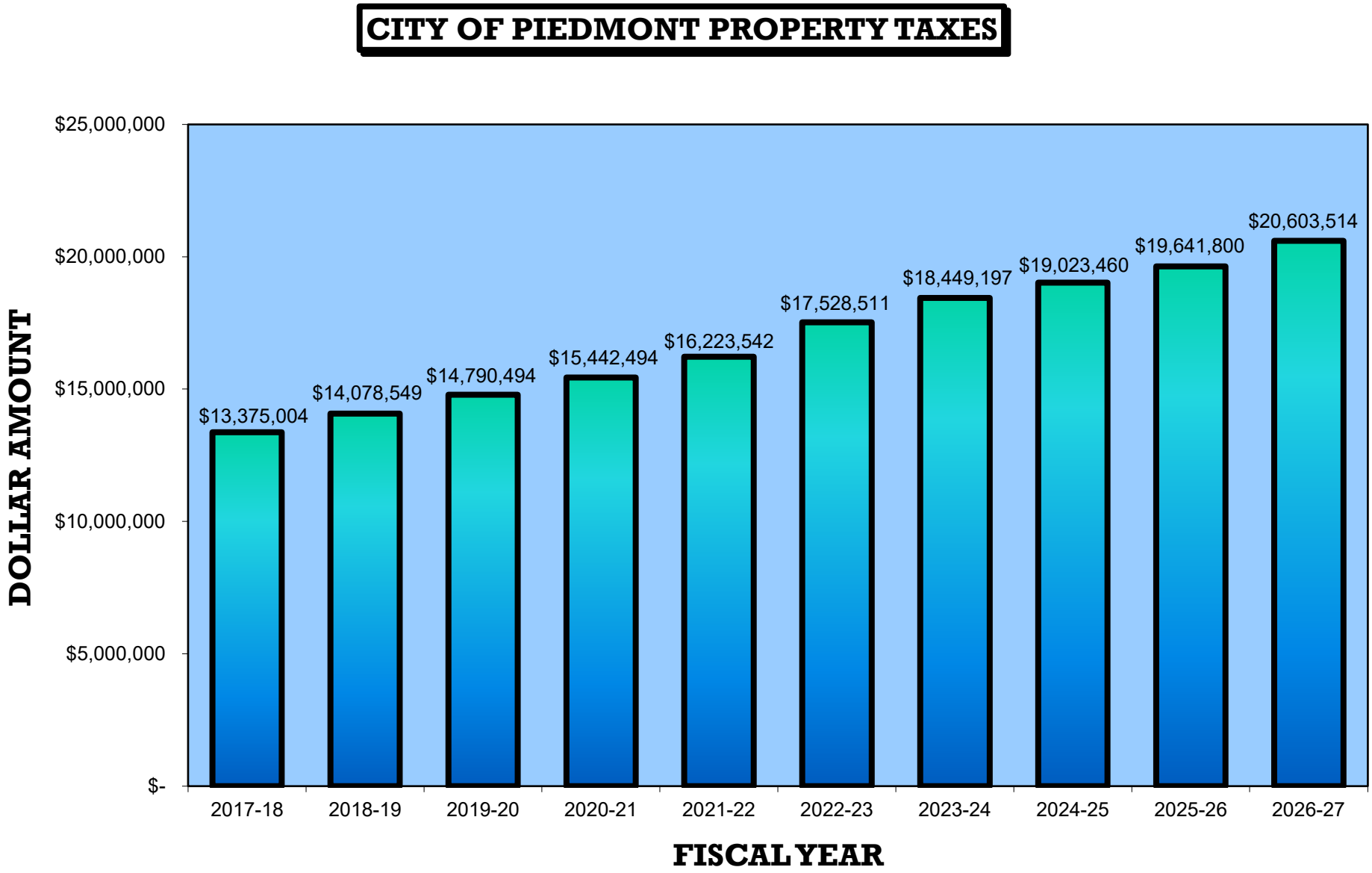
	PROJECTED REVENUE 2023-24	PROPOSED REVENUE 2024-25	FORECAST REVENUE 2025-26	FORECAST REVENUE 2026-27
REVENUE FROM OTHER AGENCIES				
FEDERAL GRANT: ARPA & ABAG	342,066	1,430,000	552,134	-
STATE OF CALIFORNIA				
FORESTRY & FIRE PROTECTION	-	300,000	-	-
HOMEOWNER'S PROPERTY TAX RELIEF	76,496	73,400	75,300	72,288
POST FUND	23,007	24,500	24,500	24,500
MISC. STATE GRANTS	429,039	254,000	34,000	-
MOTOR VEHICLE LICENSE FEES	1,695,478	1,771,140	1,814,000	1,902,886
1/2 CENT SALES TAX (PUBLIC SAFETY)	129,705	133,000	137,000	141,110
TOTAL STATE OF CALIFORNIA	2,353,724	2,556,040	2,084,800	2,140,784
COUNTY OF ALAMEDA				
PARAMEDIC TAX	69,538	69,300	69,500	69,500
MISC. COUNTY GRANTS	13,640	-	500,000	-
TOTAL COUNTY OF ALAMEDA	83,178	69,300	569,500	69,500
TOTAL REVENUE FROM OTHER AGENCIES	2,778,969	4,055,340	3,206,434	2,210,284
CHARGES FOR CURRENT SERVICES				
PLANNING FEES	193,634	185,000	191,000	196,727
PLAN CHECK FEES	337,221	366,400	377,000	388,304
GENERAL PLAN MAINTENANCE FEE	466,396	680,000	680,000	700,397
RECORDS MANAGEMENT FEE	28,870	31,000	32,000	32,957
EMERYVILLE ANIMAL CONTROL	-	-	-	-
AMBULANCE SERVICE CHARGES	313,921	328,200	338,000	348,137
RECREATION and PRE-SCHOOL	3,415,689	3,555,432	3,596,500	3,704,392
POLICE & FIRE SERVICES	71,782	61,000	63,000	64,890
TOTAL CHARGES FOR CURRENT SERVICES	4,827,513	5,207,032	5,277,500	5,435,804
OTHER REVENUE				
SALE OF PROPERTY	38,163	12,500	-	-
OTHER REVENUE	236,584	150,000	100,000	100,000
TOTAL OTHER REVENUE	274,747	162,500	100,000	100,000
TOTAL GENERAL FUND REVENUE	**$ 38,048,596**	**$ 40,170,987**	**$ 40,623,734**	**$ 40,968,098**

CITY OF PIEDMONT
GENERAL FUND
PROPOSED REVENUES AND TRANSFERS 2025-26





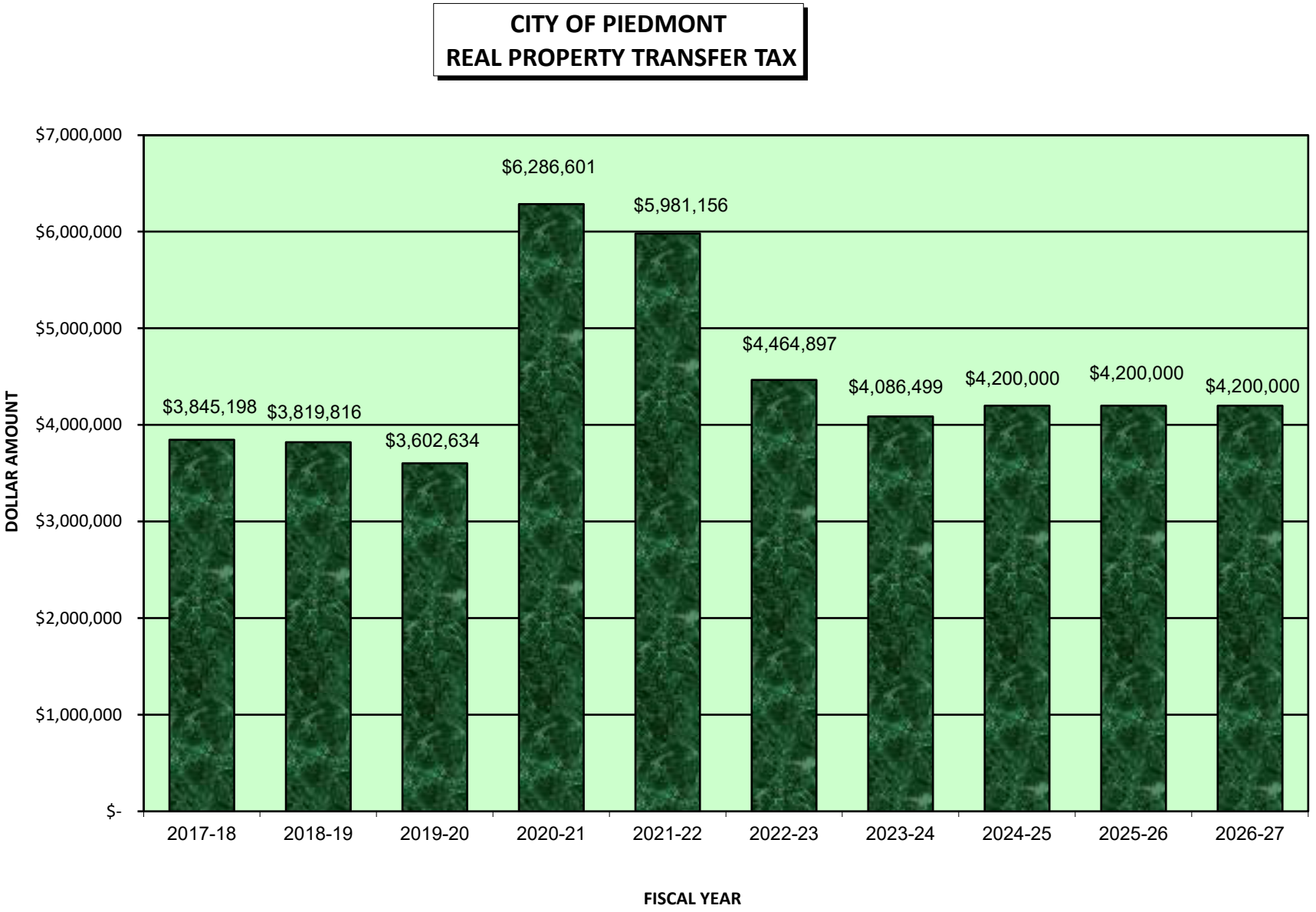
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CITY OF PIEDMONT PROPERTY TAXES
DOLLAR AMOUNT
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
$13,375,004
$14,078,549
$14,790,494
$15,442,494
$16,223,542
$17,528,511
$18,449,197
$19,023,460
$19,641,800
$20,603,514
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25
2025-26
2026-27
FISCAL YEAR

City of Piedmont
Real Property Transfer Tax
Ten Fiscal Years

	2015-16	2016-17	2017-18	2018-19	2019-20
July	282,328	350,398	200,598	316,735	311,635
August	221,679	267,712	283,149	219,586	284,289
September	240,762	319,329	207,213	155,043	201,542
October	427,046	228,809	511,624	433,243	361,995
November	197,250	174,900	419,968	192,354	381,647
December	80,553	244,380	310,250	128,076	200,626
Sub-total	**1,795,460**	**1,585,528**	**1,932,802**	**1,445,037**	**1,741,734**
January	34,158	72,959	29,716	154,454	41,698
February	17,334	124,214	128,043	142,862	133,653
March	280,635	339,104	251,723	502,520	508,702
April	586,053	474,029	503,035	547,787	334,147
May	410,247	384,509	396,514	552,603	401,264
June	339,954	541,736	603,365	492,105	441,436
Sub-total	**2,105,792**	**1,936,551**	**1,912,396**	**2,392,330**	**1,860,900**
Total	**3,901,252**	**3,522,078**	**3,845,198**	**3,837,366**	**3,602,634**

	2020-21	2021-22	2022-23	2023-24	2024-25
July	317,781	553,849	437,491	416,818	232,501
August	437,900	611,104	409,881	231,959	240,389
September	607,124	543,106	458,494	380,758	317,647
October	531,255	705,129	501,527	463,588	523,684
November	441,660	503,662	775,770	400,601	596,825
December	608,876	404,344	109,489	414,177	276,556
Sub-total	**2,944,596**	**3,321,193**	**2,692,652**	**2,307,901**	**2,187,602**
January	284,572	93,670	17,924	57,136	276,592
February	186,845	295,379	190,350	331,503	420,144
March	260,226	395,041	469,173	221,316	530,811
April	671,257	437,601	147,671	420,308	193,502
May	881,689	754,201	511,534	407,490	
June	1,057,416	684,071	435,593	340,845	
Sub-total	**3,342,005**	**2,659,963**	**1,772,245**	**1,778,598**	**1,421,049**
Total	**6,286,601**	**5,981,156**	**4,464,897**	**4,086,499**	**3,608,651**


CITY OF PIEDMONT
REAL PROPERTY TRANSFER TAX
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
DOLLAR AMOUNT
$3,845,198
$3,819,816
$3,602,634
$6,286,601
$5,981,156
$4,464,897
$4,086,499
$4,200,000
$4,200,000
$4,200,000
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25
2025-26
2026-27
FISCAL YEAR

OTHER FUNDS REVENUE ANALYSIS

	ACTUAL REVENUE 2023-24	PROJECTED REVENUE 2024-25	PROPOSED REVENUE 2025-26	FORECAST REVENUE 2026-27
SPECIAL REVENUE FUNDS				
119-ABANDONED VEHICLE ABATEMENT FUND				
ALAMEDA COUNTY	$ 5,761	$ 5,500	$ 5,000	$ 5,000
TOTAL	5,761	5,500	5,000	5,000
113-ATHLETIC FACILITY PRESERVATION FUND				
FACILITY FEE/CONTRIBUTIONS	138,174	135,000	122,900	125,210
TOTAL	138,174	135,000	122,900	125,210
109-COPS				
COUNTY OF ALAMEDA	169,311	135,000	130,000	133,900
INVESTEMENT INCOME	27,751	12,000	12,000	12,000
TOTAL	197,062	147,000	142,000	145,900
121-GAS TAX FUND				
STATE HIGHWAY USER TAX ALLOCATION	302,273	295,900	325,000	325,000
INVESTEMENT INCOME	13,913	5,000	5,000	5,000
TOTAL	316,185	300,900	330,000	330,000
133-SB1 RMRP(RD MNT & REHAB PGM)				
STATE OF CALIFORNIA	296,837	294,000	300,000	300,000
TOTAL	296,837	294,000	300,000	300,000
136-MEASURE BB SALES TAX FUND				
ACTC/INVESTEMENT INCOME	1,111,598	1,185,000	1,195,000	1,195,000
TOTAL	1,111,598	1,185,000	1,195,000	1,195,000
134-MEASURE D FUND				
MEASURE D ALLOCATION/INVESTEMENT INCOME	34,833	31,700	31,500	31,515
RECYCLING FUNDS	5,000	5,000	5,000	5,000
TOTAL	39,833	36,700	36,500	36,515
143-MEASURE F FUND				
ACTC/INVESTEMENT INCOME	47,793	43,000	44,500	44,500
TOTAL	47,793	43,000	44,500	44,500
103-PRIVATE CONTRIBUTION FUND				
MISCELLANEOUS	804,000	600,800	150,000	150,000
TOTAL	804,000	600,800	150,000	150,000

	ACTUAL REVENUE 2023-24	PROJECTED REVENUE 2024-25	PROPOSED REVENUE 2025-26	FORECAST REVENUE 2026-27
114-SCHOOLMATES PROGRAM FUND				
INVESTEMENT INCOME	80,745	65,000	60,000	60,000
SCHOOLMATES FEES	1,546,448	1,497,000	1,560,000	1,606,800
TOTAL	1,627,193	1,562,000	1,620,000	1,666,800
106-TRAFFIC SAFETY FUND				
STATE OF CALIFORNIA	$ 35,319	$ 39,400	$ 35,400	$ 36,462
TOTAL	35,319	39,400	35,400	36,462
CAPITAL PROJECT FUNDS				
127-CAPITAL IMPROVEMENT FUND				
OBAG GRANT/INVESTEMENT INCOME	$ (107)	$ -	$ -	$ -
TOTAL	(107)	-	-	-
116&118-AQUATICS PROJECT FUND				
BOND PROCEEDS/INVESTMENT INCOME	702,346	125,000	374,000	-
TOTAL	702,346	125,000	374,000	-
110-EQUIPMENT REPLACEMENT FUND				
INVESTEMENT INCOME	146,799	96,600	90,000	90,000
TOTAL	146,799	96,600	90,000	90,000
111-FACILITIES MAINTENANCE FUND				
CONTRIBUTIONS/INVESTEMENT INCOME	16,071	15,000	23,000	24,000
TOTAL	16,071	15,000	23,000	24,000
112-FACILITIES CAPITAL PROJECT FUND				
CONTRIBUTIONS/INVESTEMENT INCOME	572,179	450,000	140,000	10,000
TOTAL	572,179	450,000	140,000	10,000
DEBT SERVICE FUND				
140-AQUATICS BOND FUND				
BOND PROCEEDS/AD VALOREM TAX REVENUE	$ 1,555,095	$ 1,299,900	$ 1,313,000	$ 1,325,870
TOTAL	1,555,095	1,299,900	1,313,000	1,325,870

	ACTUAL REVENUE 2023-24	PROJECTED REVENUE 2024-25	PROPOSED REVENUE 2025-26	FORECAST REVENUE 2026-27
ENTERPRISE FUNDS				
117-AQUATICS				
CHARGE FOR SERVICE/INVESTEMENT INCOME	13,790	1,700	1,716,047	1,749,868
TOTAL	13,790	1,700	1,716,047	1,749,868
124-SEWER FUND				
SEWER SERVICE CHARGES	3,096,708	3,167,000	3,242,000	3,339,260
Phase VI & VII Loan Proceeds	-	-	445,227	4,885,000
INVESTMENTS GAN/(LOSS)	226,295	125,000	125,000	100,000
TOTAL	3,323,003	3,292,000	3,812,227	8,324,260
INTERNAL SERVICE FUNDS				
108-LIABILITY INSURANCE				
NON DEPARTMENTAL REVENUE	1,456,612	1,915,000	1,915,000	2,049,050
TOTAL	1,456,612	1,915,000	1,915,000	2,049,050
105-WORKERS COMPENSATION				
NON DEPARTMENTAL REVENUE	1,179,677	1,440,000	1,200,000	1,262,600
TOTAL	1,179,677	1,440,000	1,200,000	1,262,600
TOTAL REVENUE - OTHER FUNDS	13,585,220	12,984,500	14,564,574	18,871,035
TOTAL REVENUE - ALL FUNDS	**$ 51,633,816**	**$ 53,155,487**	**$ 55,188,308**	**$ 59,839,133**
TRUST FUNDS				
150 - POLICE & FIRE PENSION TRUST FUND				
INVESTMENTS GAN/(LOSS)	$ 2,662,544	$ 911,000	$ 900,000	$ 900,000
TOTAL	2,662,544	911,000	900,000	900,000
120 - PENSION RATE STABILIZATION FUND				
INVESTMENTS GAN/(LOSS)	507,732	350,000	200,000	200,000
TOTAL	507,732	350,000	200,000	200,000
156 - OPEB TRUST FUND				
INVESTMENTS GAN/(LOSS)	2,077,093	850,000	800,000	800,000
NON DEPARTMENTAL REVENUE	54,200	52,100	52,800	53,856
TOTAL	2,131,293	902,100	852,800	853,856
TOTAL TRUST FUNDS	**$ 5,301,569**	**$ 2,163,100**	**$ 1,952,800**	**$ 1,953,856**

City of Piedmont
Roster of Authorized
Full-Time Positions

	2024-25	2025-26
ADMINISTRATION		
City Administrator	1	1
City Clerk	1	1
Finance Director	1	1
Accountant	1	1
Administrative Services Technician II	1	1
Communications Program Manager	1	1
Deputy City Clerk	1	1
Human Resources Administrator	1	1
Video Communications Specialist	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
Dispatch Supervisor	1	1
Juvenile Officer	1	1
Police Officer	13	13
Police Records Specialist	1	1
Sergeant	4	4
	32	32
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	1.5
Associate Planner	2	2
Assistant Planner	1	1
Building Inspector	0	1
Building Official	0.7	0.7
Permit Technician	0	1
Plans Examiner	0.7	0.7
Senior Planner	1	1
Sustainability Program Manager	0.5	0.5
	8.4	10.4

City of Piedmont
Roster of Authorized
Full-Time Positions

PUBLIC WORKS	**2024-25**	**2025-26**
Public Works Director	1	1
Administrative Assistant	1.5	1.5
Building Official	0.3	0.3
Facilities Maintenance Worker	1	1
Maintenance Worker I	2	2
Maintenance Worker II	2	2
Parks & Project Manager	1	1
Plans Examiner	0.3	0.3
Public Works Maintenance Supervisor	1	1
Senior Maintenance Worker	2	2
Sustainability Program Manager	0.5	0.5
	12.6	12.6
RECREATION		
Recreation Director	1	1
Administrative Assistant	2	2
Recreation Program Coordinator	5	5
Recreation Supervisor	4	4
	12	12
TOTAL	**99**	**101**

Part-Time Positions with Benefits*

Recreation:	**2024--25**	**2025--26**
Lead Facility Attendant	1	1
Pool Maintenance Technician	1	1
Preschool Directors	4	4
Schoolmates Site Coordinators	3	3
Schoolmates/Minimates Site Leads	4	4
Schoolmates/Minimates Assistant Site Leads	8	8
*Employees who work over 1,000 hours, but aren't classified	**21**	**21**

Schoolmates/Minimates Site Coordinators & Pool Maintenance Technician receive full benefits. All others are offered the PEMCHA minimum for healthcare and receive retirement at the PEPRA level.

CITY OF PIEDMONT
MONTHLY SALARIES
as of July 1, 2025

PUBLIC WORKS - LOCAL 1021

MOU expired 6/30/25 This salary effective as of: 7/1/2024 - 6/30/25	# of EEs	First Step	Last Step	Top Step Annual Salary	Subject to O/T
Senior Maintenance Worker	2	6,305	7,665	91,980	●
Facilities Maintenance Worker	1	5,352	6,507	78,084	●
Maintenance Worker I	2	5,352	6,507	78,084	●
Maintenance Worker II (one step)	2		6,832	81,984	●
Total Public Works:	**7**				

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

GENERAL - LOCAL 1021

MOU expired 6/30/25 This salary effective as of: 7/1/2024 - 6/30/25	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Community Service Officer	2	5,810	7,062	84,744	●
Dispatcher	2	6,797	8,260	99,120	●
Dispatcher with 2% POST + SD	1	7,210	8,762	105,144	●
Dispatcher with 3% POST	0	7,281	8,848	106,176	●
Dispatcher with 4% POST Certificate	2	7,069	8,590	103,080	●
Dispatcher with 4% POST + SD	1	7,352	8,934	107,208	●
Police Records Specialist	1	6,180	7,507	90,084	●
Total General:	**9**				

FIRE

MOU expired 6/30/2025 This salary effective as of: 7/1/2024 - 6/30/25	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Lieutenant	0		12,228	146,736	●
Lieutenant with FOC & Paramedic	3		14,307	171,684	●
Firefighter	3	9,311	10,694	128,328	●
Firefighter with 5% FOC	1	9,777	11,229	134,748	●
Firefighter with 12% Paramedic	9	10,428	11,977	143,724	●
Firefighter with FOC & Paramedic	2	10,894	12,512	150,144	●
Engineer	0	9,776	11,228	134,736	●
Engineer with 5% FOC	3	10,265	11,789	141,468	●
Engineer with 5% FOC & Paramedic	0	11,438	13,137	157,644	●
Total Fire:	**21**				

POLICE

MOU expired 6/30/2025 This salary effective as of: 7/1/2024 - 6/30/25	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Sergeant with POST Advanced	1		14,708	176,496	●
Sergeant with POST Advanced + SD	1		15,296	183,552	●
Sergeant with POST Advanced + Supv Cert	1		14,983	179,796	●
Sergeant with POST Adv, Supv Cert + SD	1		15,582	186,984	●
Police Officer	2	9,325	11,253	135,036	●
Police Officer + Shift Differential	1	9,698	11,703	140,436	●
Police Officer with POST Intermediate	1	9,791	11,816	141,792	●
Police Officer with POST Int + SD	2	10,183	12,289	147,468	●
Police Officer with POST Advanced	1	9,978	12,041	144,492	●
Police Officer with POST Advanced + SD	3	10,377	12,523	150,276	●
Detective with POST Advanced	2	10,444	12,603	151,236	●
Juvenile Officer with POST Advanced	1	10,444	12,603	151,236	●
Traffic Officer with POST Advanced	1	10,444	12,603	151,236	●
Total Police:	**18**				

CONFIDENTIAL

Resolution expired 6/30/2025 This salary effective as of: 7/1/2024 - 6/30/25	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Accountant w/ 2% EDU	1	8,304	10,100	121,200	●
Administrative Assistant	4	6,261	7,614	91,368	●
Administrative Assistant w/ 2% EDU	2	6,386	7,766	93,192	●
Administrative Services Technician I	0	6,834	8,303	99,636	●
Administrative Services Technician II	1	8,141	9,902	118,824	●
Deputy City Clerk w/ 2% EDU	1	7,628	9,272	111,264	●
Video Comm Specialist/TV Mgr. w/2% EDU	1	8,304	10,100	121,200	●
Total Confidential:	**10**				

CHILDCARE

Resolution expired 6/30/2025 This salary effective as of: 7/1/2024 - 6/30/25	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Recreation Program Coordinator	5	5,017	6,717	80,604	●
Total Childcare:	**5**				

PROFESSIONAL/TECHNICAL/SUPERVISORY

Resolution expired 6/30/2025 This salary effective as of: 7/1/2024 - 6/30/25	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Assistant Planner	1	7,209	8,761	105,132	
Associate Planner	2	7,776	9,450	113,400	
Communications Program Manager	1	9,741	11,795	141,540	
Human Resources Administrator	1	8,917	10,842	130,104	
Permit Technician	1	new position			
Plans Examiner (one step)	1		10,419	125,028	●
Public Safety Dispatch Supervisor	1	8,351	10,151	121,812	
Public Works Maint. Supervisor	1	9,065	11,021	132,252	
Recreation Supervisor	4	7,455	9,061	108,732	
Senior Planner	1	8,630	10,490	125,880	
Sustainability Program Manager	1	8,630	10,490	125,880	
Total Professional/Technical/Supervisory:	**15**				

MID-MANAGEMENT

MOU expired 6/30/2025 This salary effective as of: 7/1/2024 - 6/30/25	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Fire Captain w/10% Fire Officer & Paramedic	1	13,452	16,345	196,140	●
Fire Captain w/5% Fire Officer	1	12,390	15,055	180,660	●
Fire Captain w/ 10% Chief Officer	1	12,980	15,772	189,264	●

Resolution expired 6/30/2025
This salary effective as of: 7/1/2024 - 6/30/25

Police Captain with 6% POST	1	15,081	18,324	219,888
Support Services Commander	1	12,705	15,444	185,328

Resolution expired 6/30/2025
This salary effective as of: 7/1/2024 - 6/30/25

Building Inspector	1	new position		
Building Official (one step)	1		12,503	150,036
Parks & Projects Manager	1	11,571	14,057	168,684

Total Mid-Management: **8**

MANAGEMENT			Last Step	Annual Salary
City Administrator	Effective 7/1/2024	1	24,430	293,166
City Clerk	Effective 7/1/2024	1	15,268	183,216
Finance Director	Effective 7/1/2024	1	17,821	213,852
Fire Chief	Effective 7/1/2024	1	20,734	248,808
Planning & Building Director	Effective 7/1/2024	1	16,961	203,532
Police Chief	Effective 7/1/2024	1	21,766	261,192
Public Works Director	Effective 7/1/2024	1	17,360	208,320
Recreation Director	Effective 7/1/2024	1	17,387	208,644

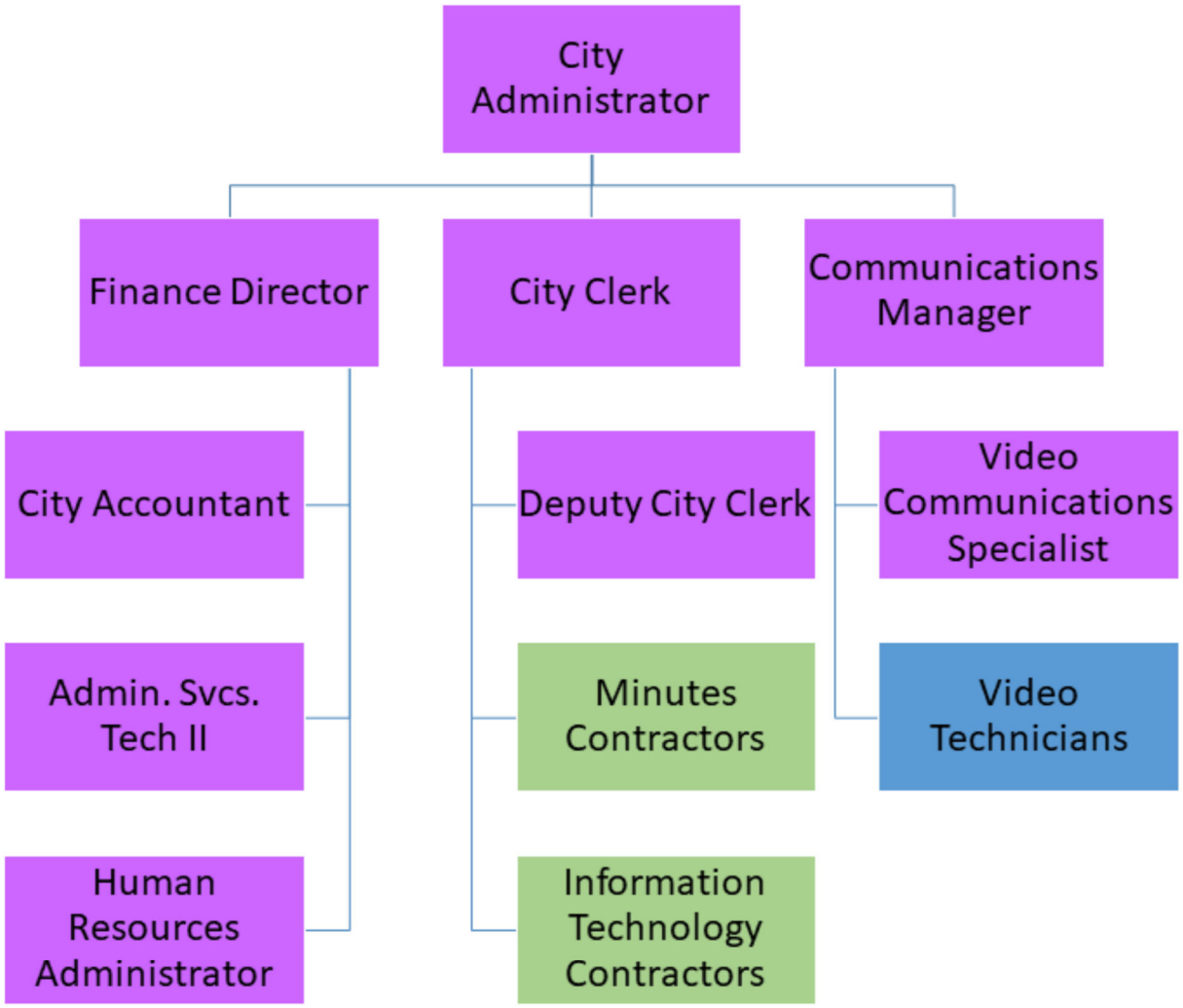
Total Management: **8**

Number of Employees & Open Positions 101

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Administration

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City Administrator
Finance Director
City Clerk
Communications Manager
City Accountant
Deputy City Clerk
Video Communications Specialist
Admin. Svcs. Tech II
Minutes Contractors
Video Technicians
Human Resources Administrator
Information Technology Contractors

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ADMINISTRATION & COMMUNICATIONS

2025-26

	Approved Budget 24/25	Estimated Expenditures 24/25	Proposed Budget 25/26	Budget % Change
SALARIES	$ 1,602,801	$ 1,518,600	$ 1,594,970	-0.5%
FRINGE BENEFITS	748,717	693,790	796,850	6.4%
PERSONNEL EXPENSES	106,700	102,700	145,950	36.8%
SUPPLIES & SERVICES	2,879,635	2,589,075	2,940,761	2.1%
TOTAL	$ 5,337,853	$ 4,904,165	$ 5,478,531	2.6%

STAFF

MANAGEMENT	Employees	First Step	Last Step
City Administrator	1	-	24,430
Assistant City Administrator/City Clerk	1	-	15,268
Finance Director	1	-	17,821
	3		
CONFIDENTIAL			
Accountant w/ 2% EDU	1	8,304	10,100
Administrative Services Technician II	1	8,141	9,902
Deputy City Clerk w/ 2% EDU	1	7,628	9,272
Video Communications Specialist	1	8,304	10,100
	4		
PROFESSIONAL/TECHNICAL/ SUP.			
Human Resources Administrator	1	8,917	10,842
Communications Program Manager	1	9,741	11,795
	2		
Total	**9**		

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		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
ADMINISTRATION					
SALARIES					
REGULAR SALARIES	101-0400-010-001	1,166,514	1,141,700	1,209,788	104%
PART TIME SALARIES	101-0400-010-002	35,000	98,100	45,000	129%
OVERTIME SALARIES	101-0400-010-003	5,162	3,500	5,162	100%
SUCCESSION COSTS	101-0400-010-014	46,000	-	-	0%
VACATION/COMP.-PAYOUT	101-0400-010-050	45,000	56,200	20,000	44%
OBJECT TOTAL	**101-0400-010**	**1,297,676**	**1,299,500**	**1,279,950**	**99%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0400-011-001	151,225	139,900	139,807	92%
DENTAL INSURANCE	101-0400-011-002	12,960	11,800	11,489	89%
VISION PLAN	101-0400-011-003	1,582	1,500	1,582	100%
OBJECT TOTAL	**101-0400-011**	**165,767**	**153,200**	**152,878**	**92%**
RETIREMENT					
PERS: NORMAL COST	101-0400-012-001	137,102	127,500	147,626	108%
PERS: UAL PAYMENT	101-0400-012-003	278,000	278,000	323,000	116%
PERS: COST SHARE	101-0400-012-004	(21,754)	(21,500)	(22,461)	103%
OBJECT TOTAL	**101-0400-012**	**393,348**	**384,000**	**448,165**	**114%**
OTHER BENEFITS					
FICA	101-0400-013-009	77,604	62,000	79,358	102%
LIFE INSURANCE	101-0400-013-001	5,400	4,000	5,880	109%
DISABILITY INSURANCE	101-0400-013-002	2,683	2,600	3,145	117%
MEDICARE INSURANCE	101-0400-013-005	18,149	18,600	18,560	102%
CONCERN EAP PROGRAM	101-0400-013-006	1,580	1,580	1,580	100%
AUTO ALLOWANCE	101-0400-013-007	12,600	12,300	12,600	100%
COMMUTER BENEFITS	101-0400-013-010	-	100	-	NA
OBJECT TOTAL	**101-0400-013**	**118,016**	**101,180**	**121,123**	**103%**
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	101-0400-031-001	64,700	64,700	103,950	161%
CITY COUNCIL - TRAV/TRAIN/CONF	101-0400-031-002	17,000	17,000	17,000	100%
REIMBURSEMENTS	101-0400-031-003	2,000	2,000	2,000	100%
EMPLOYEE DEVELOPMENT	101-0400-031-006	12,500	12,500	12,500	100%
OBJECT TOTAL	**101-0400-031**	**96,200**	**96,200**	**135,450**	**141%**
DEPARTMENT SUPPLIES					
OFFICE SUPPLIES	101-0400-051-001	15,000	15,000	15,000	100%
POSTAGE	101-0400-051-002	16,500	16,500	16,500	100%
OBJECT TOTAL	**101-0400-051**	**31,500**	**31,500**	**31,500**	**100%**

		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
ADMINISTRATION					
UTILITIES					
CITY HALL/FIRE UTILITIES	101-0400-052-002	93,500	93,500	93,500	100%
POLICE UTILITIES	101-0400-052-003	24,200	24,200	24,200	100%
OBJECT TOTAL	**101-0400-052**	**117,700**	**117,700**	**117,700**	**100%**
EQUIPMENT MAINTENANCE					
HARDWARE MAINT. CONTRACTS	101-0400-053-001	10,000	10,000	10,000	100%
OBJECT TOTAL	**101-0400-053**	**10,000**	**10,000**	**10,000**	**100%**
CONTRACT SERVICES					
LEGAL SERVICES	101-0400-054-001	335,000	328,000	338,000	101%
AUDIT FEES	101-0400-054-002	89,600	89,600	66,625	74%
LEGAL FEES - OTHER	101-0400-054-003	125,000	250,000	250,000	200%
NEGOTIATOR	101-0400-054-004	180,000	30,000	60,000	33%
MINUTE CLERK	101-0400-054-007	20,000	20,000	20,000	100%
LEGAL HR	101-0400-054-009	150,000	100,000	150,000	100%
CONSULTING	101-0400-054-010	27,500	-	27,500	100%
DIVERSITY\EQUITY\INCLUSION	101-0400-054-011	10,000	10,000	15,000	150%
BUSINESS LICENSE SERVICE FEE	101-0400-054-012	-	-	25,000	NA
CALPERS MED ADMIN FEE	101-0400-054-016	6,500	6,500	6,500	100%
INTERDISTRICT PUSD EXPENSE	101-0400-054-019	140,000	140,000	145,000	104%
RECORDS STORAGE	101-0400-054-022	7,000	7,000	7,000	100%
RECRUITMENT SERVICE	101-0400-054-028	54,000	80,000	60,000	111%
DATA PROCESSING OF CITY TAXES	101-0400-054-030	9,450	9,450	9,450	100%
OBJECT TOTAL	**101-0400-054**	**1,154,050**	**1,070,550**	**1,180,075**	**102%**
OTHER EXPENSES					
CIVIL SERVICE	101-0400-056-001	145,000	145,000	120,000	83%
RECORDS MANAGEMENT	101-0400-056-002	168,000	40,000	168,000	100%
ELECTION EXPENSE	101-0400-056-003	60,000	5,000	63,000	105%
MISCELLANEOUS EXPENSES	101-0400-056-006	15,000	10,000	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	500	100%
OBJECT TOTAL	**101-0400-056**	**393,500**	**205,500**	**371,500**	**94%**
INFORMATION SERVICES					
HARDWARE	101-0400-060-001	15,000	15,000	15,000	100%
SOFTWARE	101-0400-060-002	413,000	413,000	452,336	110%
IT SERVICES	101-0400-060-003	382,325	382,325	383,750	100%
IT CONSULTING	101-0400-060-005	200,000	200,000	257,500	129%
OBJECT TOTAL	**101-0400-060**	**1,010,325**	**1,010,325**	**1,108,586**	**110%**
TOTAL ADMINISTRATION		**4,788,082**	**4,479,655**	**4,956,927**	**104%**

BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0400-031-001. MEMBERSHIP/CONF/TRAINING	64,700	64,700	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 Assistant City Administrator / City Clerk. This account also funds events sponsored by the City Council such as the annual Volunteer Reception, the Alameda County Mayor's Conference dinner, and Employee Appreciation Day. The City's contributions to other miscellaneous organizations, events, and groups are funded out of this account.

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	350
California Association of City Clerks	500
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	3,000
211 Referral Contribution	7,000
Grand Total	**103,950**

101-0400-031-002. CITY COUNCIL - TRAV/TRAIN/CONF	17,000	17,000	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	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0400-031-006. EMPLOYEE DEVELOPMENT	12,500	12,500	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	15,000	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	16,500	16,500
The majority of the city's expenses for postage are paid from this account.			
101-0400-052-002. CITY HALL/FIRE UTILITY	93,500	93,500	93,500
101-0400-052-003. POLICE DEPT UTILITY	24,200	24,200	24,200
101-0400-053-001. HARDWARE MAINT. CONTRACTS	10,000	10,000	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	335,000	328,000	338,000
The City's legal services are provided by City Attorney Michelle Marchetta Kenyon of the law firm of Burke, Williams, and Sorensen. All of the City's general legal services are paid from this account. Charges for work outside of the definition of basic City Attorney services are not included in the retainer and are paid by the hour. Some of the expenses incurred in this account are a direct result of planning applications and will be reimbursed through fees charged to the applicant.			
101-0400-054-002. AUDIT FEES	89,600	89,600	66,625
Audit fees include the fees charged by Mann, Urrita, and Nelson, CPA to conduct the City's annual financial audit and fees charged by Bartel to perform an actuarial valuation on the City's Police and Fire legacy pension plan and its OPEB plan. Full valuation of these plans are performed on a bi-annual basis.			

Item Description	Total
CPA - Annual Audit	56,625
Foster & Foster	10,000
Grand Total	**66,625**

101-0400-054-003. LEGAL FEES - OTHER	125,000	250,000	250,000
101-0400-054-004. NEGOTIATOR	180,000	30,000	60,000
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	20,000	20,000
The City contracts to produce meeting minutes for its legislative bodies.			
101-0400-054-009. LEGAL FEES - HR	150,000	100,000	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 consists of two items: 1) A professional assessment of the information technology related needs of the City, 2) 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	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0400-054-011. DIVERSITY \ EQUITY \ INCLUSION	10,000	10,000	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.			
101-0400-054-016. 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, but has ranged from as little as 0.20% to as high as 0.45% in the last few years.			
101-0400-054-019. PUSD EXPENSE	140,000	140,000	145,000
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	7,000
101-0400-054-028. RECRUITMENT SERVICE	54,000	80,000	60,000
101-0400-054-030. DATA PROCESSING:CITY TAXES	9,450	9,450	9,450
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	145,000	145,000	120,000
Recruitment, testing, training, medical evaluation and background checks of new employees. In addition, the cost of disciplinary actions are handled through this account. In FY 24-25 the cost of a full compensation analysis related to the expiration of collective bargaining agreements is included.			

Item Description	Total
Recruiting	20,000
Compensation Studies	35,000
Background Checks	25,000
Personnel Investigations	25,000
Promotional Exams	15,000
Grand Total	**120,000**

101-0400-056-002. RECORD MANAGEMENT	168,000	40,000	168,000
Records management includes the handling and maintenance of planning and building application materials, and other land use and property-based documents. This includes documents in both paper and electronic forms, and the conversion from print to digital.			
101-0400-056-003. ELECTION EXPENSE	60,000	5,000	63,000
Election related expenses are paid from this account. The allocation requested for FY 2025-26 is in the event that the City Council chooses to call an Special Municipal Election in June, 2026. The proposed amount is based upon the Registrar of Voters estimated per voter cost for a countywide consolidated election.			

BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0400-056-006. MISCELLANEOUS EXPENSES	15,000	10,000	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	500	500
101-0400-060-001. HARDWARE	15,000	15,000	15,000
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	413,000	413,000	452,336

Item Description	Total
Adobe Acrobat	14,687
GIS Licensing	14,190
Barracuda Cloud Email Archiver	14,116
Telephone System Maintenance	13,173
City Hall Backup Service	13,015
Records Management (TRIM)	12,000
Records Management - Upgrade	12,000
Multi-Factor Authentication	10,800
VMWare ESXi	10,000
Meraki - Licensing renewals	10,000
Next Request	10,000
County APN Data	8,500
Public Safety Scheduling Software	8,000
Website Hosting Service	7,000
KnowBe4	6,353
Financial Disclosure Software	5,000
City Hall Server Maintenance	5,000
Mobile Device Management	5,000
Crowdstrike - Device Control	4,500
HR System	4,000
DNS Filtering	4,000
BlueBeam	1,250
DocSign - SSO interface	3,500
DNS Made Easy & NameCheap	200
Network Solution (Domain Names)	200
Microsoft 365	47,805
Finance System Maint (Caselle)	45,000
CyberSecurity Services (Crowdstrike)	42,867
Land Mgmt (Comm Dev)	32,500

BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
		Website Hosting Service - New	25,000
		ParcelQuest	17,500
		Identity/SSO/Password Manager	15,180
		Patch Manager - PD (CJIS Compliant)	15,000
		SEIM - Log Management	15,000
		Grand Total	**452,336**
101-0400-060-003. IT SERVICES	382,325	382,325	383,750

Item Description		Total
Managed Service Provider - Computer Courage	$	192,000
Managed Servers/Workstations - Computer Courage		60,000
Project Labor - Computer Courage		131,750
Grand Total	**$**	**383,750**

101-0400-060-005. IT CONSULTING	200,000	200,000	257,500

Item Description	Total
Technology Training - Annual	25,000
Comm Dev - Ongoing support - CF Costs	72,000
IT Management Assistance	60,000
GIS Assistance	25,000
GIS Mapping - Fire Department	5,000
Business Licensing Support	5,000
Fire Time and Attendance Assistance	7,500
Council Chambers A/V Assistance	20,000
Incident Response and Disaster Recovery TableTop Exerices	10,000
ComDev Fee Schedule Update	6,000
Solar Permits Assistance	7,000
Dispatch Move Assistance	5,000
IT Support Contract RFP	10,000
Grand Total	**257,500**

END OF ADMINISTRATION BUDGET

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		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
COMMUNICATIONS					
SALARIES					
REGULAR SALARIES	101-0401-010-001	247,463	195,400	257,358	104%
PART TIME SALARIES	101-0401-010-002	47,500	19,900	47,500	100%
OVERTIME	101-0401-010-003	5,162	2,500	5,162	100%
VACATION/COMP.-PAYOUT	101-0401-010-050	5,000	1,300	5,000	100%
OBJECT TOTAL	**101-0401-010**	**305,125**	**219,100**	**315,020**	**103%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0401-011-001	22,572	18,200	23,696	105%
DENTAL INSURANCE	101-0401-011-002	1,420	1,000	1,420	100%
VISION PLAN	101-0401-011-003	452	300	452	100%
OBJECT TOTAL	**101-0401-011**	**24,444**	**19,500**	**25,568**	**105%**
RETIREMENT					
PERS: NORMAL COST	101-0401-012-001	19,475	15,400	20,486	105%
OBJECT TOTAL	**101-0401-012**	**19,475**	**15,400**	**20,486**	**105%**
OTHER BENEFITS					
FICA	101-0401-013-009	18,918	13,600	19,532	103%
LIFE INSURANCE	101-0401-013-001	1,145	700	1,251	109%
DISABILITY INSURANCE	101-0401-013-002	570	400	669	117%
MEDICARE INSURANCE	101-0401-013-005	4,424	3,200	4,568	103%
CONCERN EAP PROGRAM	101-0401-013-006	210	210	210	100%
AUTO ALLOWANCE	101-0401-013-007	2,400	2,400	2,400	100%
OBJECT TOTAL	**101-0401-013**	**27,667**	**20,510**	**28,630**	**103%**
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	101-0401-031-001	8,000	4,000	8,000	100%
TRAINING	101-0401-031-002	2,500	2,500	2,500	100%
OBJECT TOTAL	**101-0401-031**	**10,500**	**6,500**	**10,500**	**100%**
OFFICE SUPPLIES	**101-0401-051-001**	**3,500**	**4,500**	**3,500**	**100%**
EQUIPMENT MAINTENANCE	**101-0401-053-001**	**5,000**	**5,000**	**5,000**	**100%**
CONTRACT SERVICES	**101-0401-054-001**	**73,000**	**50,000**	**39,000**	**53%**
INFORMATION SERVICES					
HARDWARE	101-0401-060-001	3,000	6,000	3,000	100%
SOFTWARE	101-0401-060-002	78,060	78,000	95,900	123%
OBJECT TOTAL	**101-0401-060**	**81,060**	**84,000**	**98,900**	**122%**
TOTAL COMMUNICATIONS		**549,771**	**424,510**	**546,604**	**99%**

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BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0401-031-001. MEMBERSHIP AND MEETINGS	8,000	4,000	8,000
This account funds professional association membership and conference attendance for Communications staff.			
101-0401-031-002. TRAINING	2,500	2,500	2,500
This account 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 opportunities in the areas of inclusive and equity-based public engagement.			
101-0401-051-001. OFFICE SUPPLIES	3,500	4,500	3,500
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 participation at community engagement events			
101-0401-053-001. EQUIPMENT MAINTENANCE	5,000	5,000	5,000
This account covers as-needed troubleshooting, maintenance, and repair for the KCOM broadcast system, Council Chambers A/V system, video servers, and production equipment.			
101-0401-054-001. CONTRACT SERVICES	73,000	50,000	39,000
The account funds digital and print advertising, public engagement collateral, graphic design, and the occasional use of contractors to provide specialty support for KCOM video productions. Website consulting services support the City's transition to an upgraded website, including content development, content migration to a new platform, and training for City staff.			

Item Description		Total
Advertising	$	10,000
Public engagement collateral		10,000
Graphic Design Services		10,000
Website Consulting		6,000
Video production contractors		3,000
Grand Total	**$**	**39,000**

101-0401-060-001. HARDWARE	3,000	6,000	3,000
This account covers media production hardware, including SSD drives, card readers, monitors, and microphones.			

BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0401-060-002. SOFTWARE	78,060	78,000	95,900

Software currently 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, and a variety of smaller online tools and asset libraries.

A planned upgrade of the City's cable playout server will support the addition of captioning services for broadcast public meetings and make KCOM broadcasts available via web streaming and connected TV platforms.

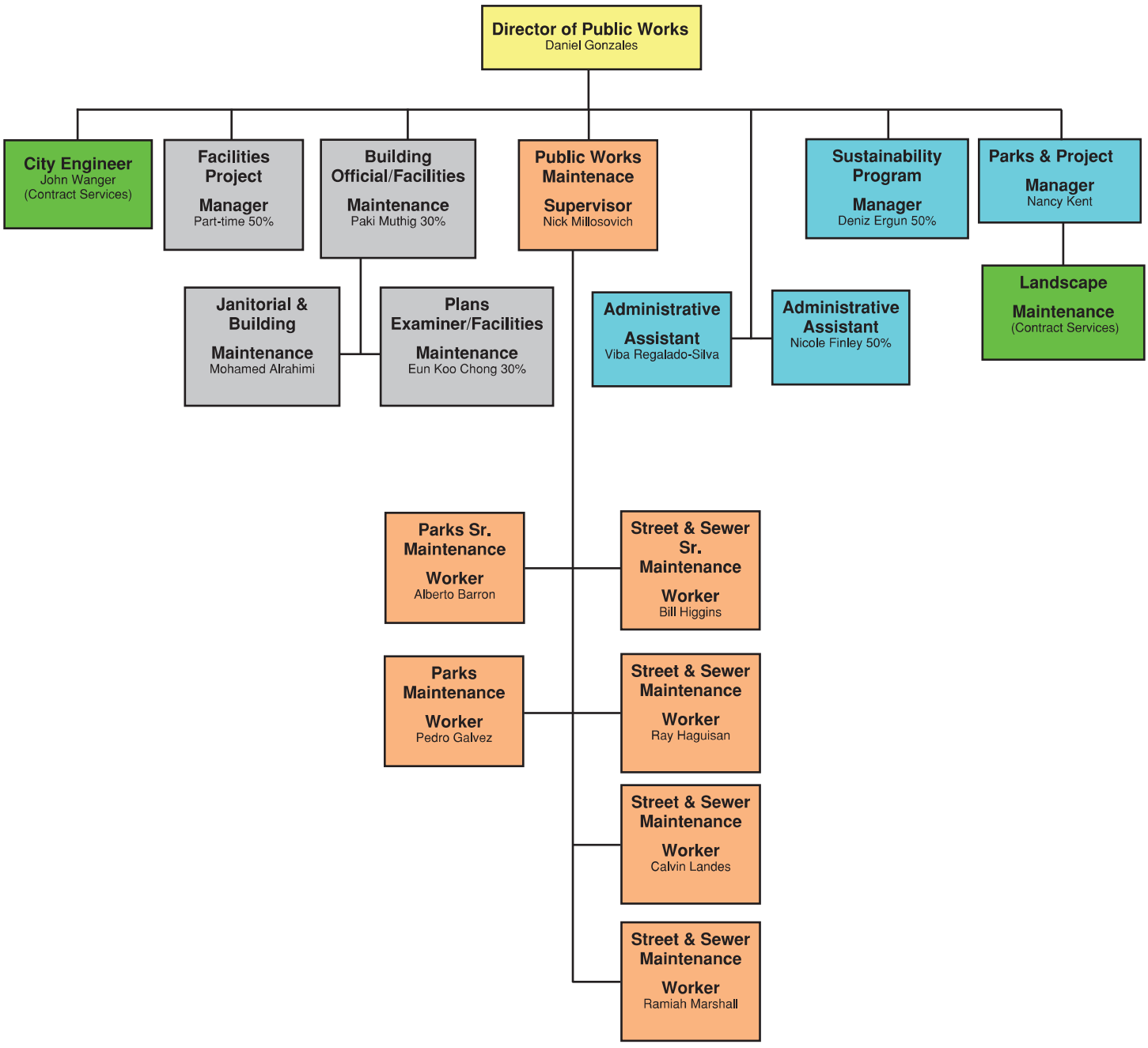
Item Description	Total
Granicus Suite	43,000
Broadcast Management (cable, livestream, VOD, app)	15,000
OpenGov (Online Engagement Tool)	12,000
Email/SMS marketing platform	8,000
Media monitoring	3,600
Broadcast captioning	3,500
Digital asset and tool suites	2,000
Canva for Teams	1,200
Archive Social Software	7,600
Grand Total	**95,900**

END OF COMMUNICATIONS BUDGET

Public Works

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Department of Public Works



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PUBLIC WORKS

2025-26

	Approved Budget 24/25	Estimated Expenditures 24/25	Proposed Budget 25/26	Budget % Change
SALARIES	$ 1,692,268	$ 1,619,500	$ 1,747,811	3.3%
FRINGE BENEFITS	797,699	772,140	857,080	7.4%
PERSONNEL EXPENSES	19,880	19,000	21,000	5.6%
SUPPLIES & SERVICES	2,454,100	2,150,500	2,327,500	-5.2%
TOTAL	$ 4,963,947	$ 4,561,140	$ 4,953,391	-0.2%

STAFF

		First Step	Last Step
MANAGEMENT	Employees		
Public Works Director	**1**	-	17,360
MID-MANAGEMENT			
Parks & Projects Manager	1	11,571	14,057
Building Official	0.3		
	1.3		
PROFESSIONAL/TECHNICAL/ SUP.			
Public Works Maint. Supervisor	1	9,065	11,021
Sustainability Program Manager	0.5	8,630	10,490
Plans Examiner	0.3		
	1.8		
PUBLIC WORKS - LOCAL 1021			
Senior Maintenance Worker	2	6,305	7,665
Facilities Maintenance Worker	1	5,352	6,507
Maintenance Worker I	2	5,352	6,507
Maintenance Worker II	2	-	6,832
	7		
CONFIDENTIAL			
Administrative Assistant	1.5	6,261	7,614
	1.5		
Total	**12.6**		

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		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
PUBLIC WORKS					
SALARIES					
REGULAR SALARIES	101-0402-010-001	1,507,268	1,509,800	1,562,811	104%
OVERTIME SALARIES	101-0402-010-003	75,000	69,400	75,000	100%
PART-TIME SALARIES	101-0402-010-002	100,000	29,000	100,000	100%
VACATION/COMP.-PAYOUT	101-0402-010-050	10,000	11,300	10,000	100%
OBJECT TOTAL	**101-0402-010**	**1,692,268**	**1,619,500**	**1,747,811**	**103%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0402-011-001	275,141	273,000	288,856	105%
DENTAL INSURANCE	101-0402-011-002	21,611	20,500	21,611	100%
VISION PLAN	101-0402-011-003	2,848	2,800	2,848	100%
OBJECT TOTAL	**101-0402-011**	**299,600**	**296,300**	**313,315**	**105%**
RETIREMENT					
PERS: NORMAL COST	101-0402-012-001	154,287	146,000	161,668	105%
PERS: UAL PAYMENT	101-0402-012-003	215,000	215,000	249,000	116%
PERS: COST SHARE	101-0402-012-004	(25,864)	(26,000)	(27,003)	104%
OBJECT TOTAL	**101-0402-012**	**343,423**	**335,000**	**383,665**	**112%**
OTHER BENEFITS					
FICA	101-0402-013-009	104,921	94,100	108,364	103%
LIFE INSURANCE	101-0402-013-001	6,679	5,500	7,278	109%
DISABILITY INSURANCE	101-0402-013-002	3,318	3,000	3,896	117%
MEDICARE INSURANCE	101-0402-013-005	24,538	23,000	25,342	103%
CONCERN EAP PROGRAM	101-0402-013-006	2,840	2,840	2,840	100%
AUTO ALLOWANCE	101-0402-013-007	12,380	12,400	12,380	100%
OBJECT TOTAL	**101-0402-013**	**154,676**	**140,840**	**160,100**	**104%**
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	101-0402-031-001	15,380	15,000	16,000	104%
UNDERGROUND SERVICE ALERT	101-0402-031-003	4,500	4,000	5,000	111%
OBJECT TOTAL	**101-0402-031**	**19,880**	**19,000**	**21,000**	**106%**
DEPARTMENT SUPPLIES					
OFFICE SUPPLIES	101-0402-051-001	8,000	4,000	4,500	56%
STREET PAINT / SIGNS	101-0402-051-002	50,000	45,000	20,000	40%
MISCELLANEOUS PW SUPPLIES	101-0402-051-003	90,000	95,000	100,000	111%
OBJECT TOTAL	**101-0402-051**	**148,000**	**144,000**	**124,500**	**84%**
UTILITIES					
UTILITIES - PG&E	101-0402-052-001	25,000	26,000	27,000	108%
STREET LIGHTING - (PG&E)	101-0402-052-002	120,000	95,000	120,000	100%
TRAFFIC SIGNALS	101-0402-052-003	10,000	6,000	10,000	100%

		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
PUBLIC WORKS					
UTILITIES					
EBMUD - IRRIGATION	101-0402-052-005	100,000	90,000	100,000	100%
EBMUD - FACILITIES	101-0402-052-006	25,000	25,000	27,000	108%
EBMUD - HYDRANTS	101-0402-052-007	7,500	6,000	7,500	100%
OBJECT TOTAL	**101-0402-052**	**287,500**	**248,000**	**291,500**	**101%**
EQUIPMENT MAIN./GAS/OIL					
EQUIPMENT RENTAL	101-0402-053-001	7,500	7,500	8,000	107%
EQUIPMENT MAINTENANCE	101-0402-053-002	70,000	75,000	80,000	114%
OBJECT TOTAL	**101-0402-053**	**77,500**	**82,500**	**88,000**	**114%**
BUILDINGS/GROUND MAINT.					
YARD MAINTENANCE	101-0402-055-001	20,000	6,000	8,000	40%
JANITORIAL SUPPLIES	101-0402-055-002	55,000	57,000	60,000	109%
JANITORIAL SERVICE	101-0402-055-005	75,000	65,000	75,000	100%
JANITORIAL SERVICE-PARKS	101-0402-055-006	250,000	240,000	225,000	90%
OTHER MAINTENANCE	101-0402-055-007	50,000	5,000	10,000	20%
OBJECT TOTAL	**101-0402-055**	**450,000**	**373,000**	**378,000**	**84%**
OTHER EXPENSES					
STREET PATCHING	101-0402-056-002	25,000	20,000	20,000	80%
MISCELLANEOUS REPAIRS	101-0402-056-004	15,000	2,000	5,000	33%
PLANNING&PARK COMM., CIP COMMITTEE	101-0402-056-008	1,000	1,000	1,000	100%
OBJECT TOTAL	**101-0402-056**	**41,000**	**23,000**	**26,000**	**63%**
CONTRACT SERVICES (LAND)					
PUBLIC LAND BRUSH/FIRE CLEARANCE	101-0402-057-001	78,000	50,000	40,000	51%
SUPPLEMENTAL PARK MAINT.	101-0402-057-002	110,000	50,000	100,000	91%
CONTRACT LANDSCAPE MAINT.	101-0402-057-004	340,000	320,000	350,000	103%
PARK STABILIZATION & STORM RELATED DAMAGE	101-0402-057-005	210,000	80,000	100,000	48%
WEED & PEST ABATEMENT	101-0402-057-006	10,000	1,000	10,000	100%
OBJECT TOTAL	**101-0402-057**	**748,000**	**501,000**	**600,000**	**80%**
CONTRACT SERVICES (TREE SERVICE)					
STREET TREE PRUNING	101-0402-058-001	290,000	275,000	300,000	103%
STREET TREE PLANTING	101-0402-058-003	35,000	10,000	10,000	29%
OBJECT TOTAL	**101-0402-058**	**325,000**	**285,000**	**310,000**	**95%**

		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
PUBLIC WORKS					
CONTRACT SERVICES (ADMINISTRATION)					
CITY ENGINEER SERVICE	101-0402-059-002	285,000	455,000	450,000	158%
SOLID WASTE CONSULTANT SVCS	101-0402-059-004	30,000	15,000	30,000	100%
FUEL TANK MAINTENANCE	101-0402-059-005	9,600	9,000	12,000	125%
CAL/OSHA COMPLIANCE	101-0402-059-010	10,000	5,000	10,000	100%
OBJECT TOTAL	**101-0402-059**	**334,600**	**484,000**	**502,000**	**150%**
INFORMATION SERVICES					
SOFTWARE	101-0402-060-002	42,500	10,000	7,500	18%
OBJECT TOTAL	**101-0402-060**	**42,500**	**10,000**	**7,500**	**18%**
TOTAL PUBLIC WORKS		**4,963,947**	**4,561,140**	**4,953,391**	**100%**

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BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0402-031-001. MEMBERSHIP/CONF/TRAINING	15,380	15,000	16,000

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

Item Description	Total
DKF Training	4,200
Employee Certifications	3,620
APWA Annual Conference	1,500
APWA/CWEA Training	2,000
Solid Waste Conference	2,000
APWA Monthly Meeting	480
Architect Membership and License Fees	2,200
Grand Total	**16,000**

101-0402-031-003. UNDERGROUND SERV ALERT	4,500	4,000	5,000

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

101-0402-051-001. OFFICE SUPPLIES	8,000	4,000	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	50,000	45,000	20,000

This provides for the cost of materials, and special equipment related to minor paving projects, pavement and curb painting, and street signs and poles. The City continues to have a comprehensive program of replacing street signs, restriping and repainting curbs and streets. Additionally, new street signage and pavement markings to increase safety are included in this category.

101-0402-051-003. MISCELLANEOUS P/W SUPPLIES	90,000	95,000	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	25,000	26,000	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	95,000	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	6,000	10,000

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

BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0402-052-005. EBMUD - IRRIGATION	100,000	90,000	100,000
Cost of water service for the Citys irrigation system for parks and medians			
101-0402-052-006. EBMUD - FACILITIES	25,000	25,000	27,000
Cost of water for the Citys buildings.			
101-0402-052-007. EBMUD - HYDRANTS	7,500	6,000	7,500
Cost of water service for the Citys fire hydrants			
101-0402-053-001. EQUIPMENT RENTAL	7,500	7,500	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	70,000	75,000	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	20,000	6,000	8,000
This covers cost of uniforms, yard maintenance and supplies, and miscellaneous repairs and maintenance at the Corporation Yard.			
101-0402-055-002. JANITORIAL SUPPLIES	55,000	57,000	60,000
This covers the janitorial supplies and equipment required for city facilities.			
101-0402-055-005. JANITORIAL SERVICE	75,000	65,000	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	250,000	240,000	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	50,000	5,000	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.			
101-0402-056-002. STREET PATCHING	25,000	20,000	20,000
This covers the cost of materials for on-going pothole patching and repairing of City streets which are not a part of the major street repair projects.			

BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0402-056-004. MISCELLANEOUS REPAIRS	15,000	2,000	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	78,000	50,000	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.

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.	110,000	50,000	100,000
101-0402-057-004. CONTRACT LANDSCAPE MAINT.	340,000	320,000	350,000
101-0402-057-005. PARK STABILIZATION&STORM	210,000	80,000	100,000

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	40,000
Storm Drain Maintenance	40,000
Creek Debris Removal	20,000
Grand Total	**100,000**

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

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

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

BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0402-058-001. STREET TREE PRUNING	290,000	275,000	300,000
This is to fund the annual Street Tree Pruning Project contract. It is imperative that we maintain our street trees on a three to five year pruning cycle to maintain the health, beauty, and safety of our urban forest.			
101-0402-058-003. STREET TREE PLANTING	35,000	10,000	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	285,000	455,000	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.			
101-0402-059-005. FUEL TANK MAINTENANCE	9,600	9,000	12,000
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	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 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	42,500	10,000	7,500

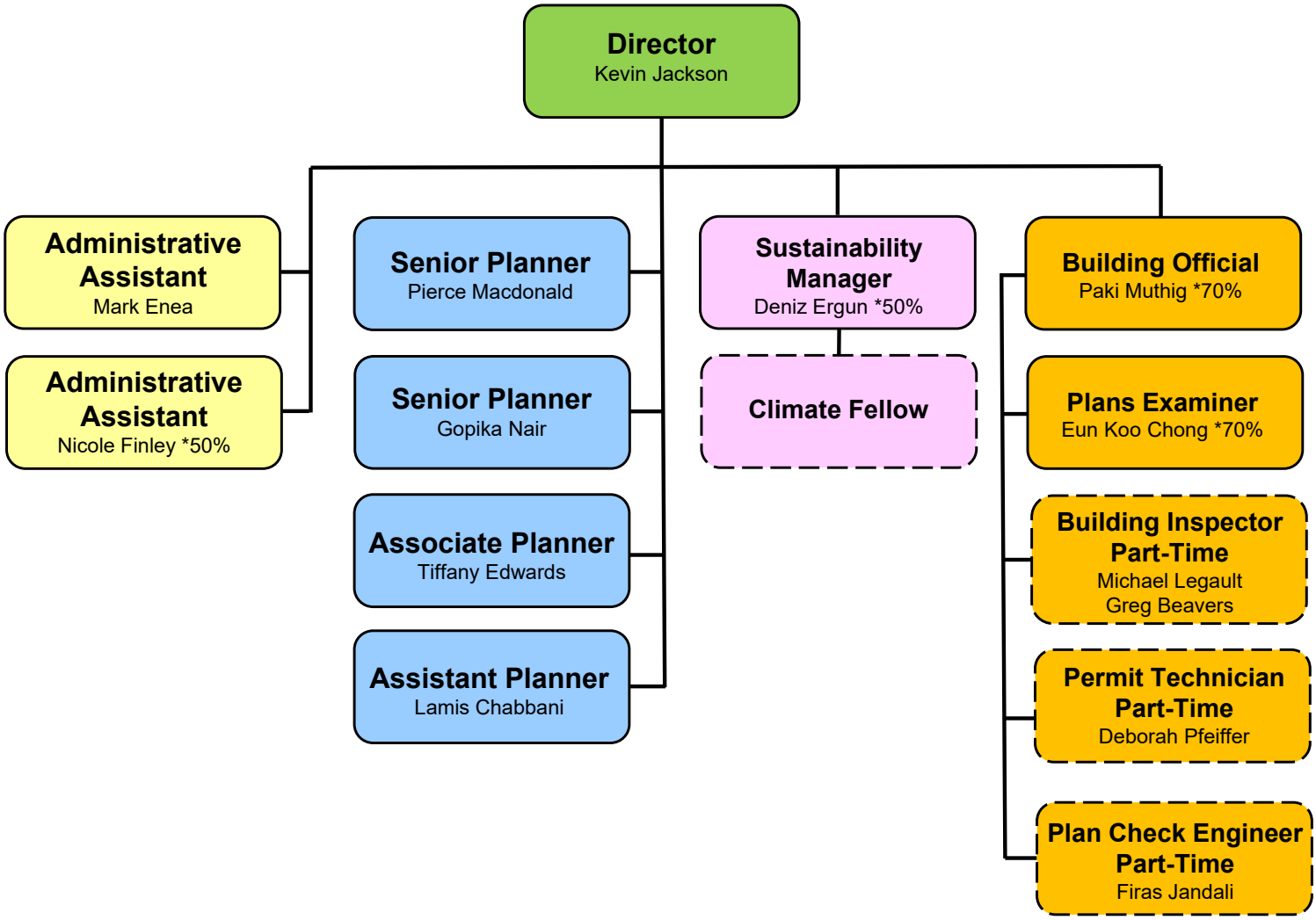
Item Description	Total
Davey Tree	2,500
Street Saver Fee	5,000
Grand Total	**7,500**

END OF PUBLIC WORKS BUDGET

Planning & Building

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Department of Planning and Building



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

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PLANNING AND BUILDING

2025-26

	Approved Budget 24/25	Estimated Expenditures 24/25	Proposed Budget 25/26	Budget % Change
SALARIES	$ 1,483,109	$ 1,455,000	$ 1,422,727	-4.1%
FRINGE BENEFITS	430,841	413,090	480,705	11.6%
PERSONNEL EXPENSES	15,455	15,000	15,455	0.0%
SUPPLIES & SERVICES	1,003,700	630,650	602,529	-40.0%
TOTAL	$ 2,933,105	$ 2,513,740	$ 2,521,416	-14.0%

STAFF

	Employees	First Step	Last Step
MANAGEMENT			
Planning & Building Director	**1**	-	16,961
MID-MANAGEMENT			
Building Official	0.7	-	12,503
	0.7		
PROFESSIONAL/TECHNICAL/ SUP.			
Plans Examiner	0.7	-	10,419
Associate Planner	1	7,776	9,450
Assistant Planner	1	7,209	8,761
Senior Planner	2	8,630	10,490
Sustainability Program Manager	0.5	8,630	10,490
	5.2		
CONFIDENTIAL			
Administrative Assistant	1.5	6,261	7,614
	1.5		
Total	**8.4**		

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DESCRIPTION	Account #	APPROVED 24/25	PROJECTED 24/25	PROPOSED 25/26	Budget % Change
PLANNING & BUILDING					
SALARIES					
REGULAR SALARIES	101-0403-010-001	1,055,509	1,022,100	1,212,727	115%
PART TIME SALARIES	101-0403-010-002	417,600	415,200	200,000	48%
OVERTIME SALARIES	101-0403-010-003	5,000	2,700	5,000	100%
VACATION/COMP.-PAYOUT	101-0403-010-050	5,000	15,000	5,000	100%
OBJECT TOTAL	**101-0403-010**	**1,483,109**	**1,455,000**	**1,422,727**	**96%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0403-011-001	99,540	87,000	123,456	124%
DENTAL INSURANCE	101-0403-011-002	9,711	9,200	11,891	122%
VISION PLAN	101-0403-011-003	1,898	1,800	2,124	112%
OBJECT TOTAL	**101-0403-011**	**111,149**	**98,000**	**137,471**	**124%**
RETIREMENT					
PERS: NORMAL COST	101-0403-012-001	102,323	104,700	116,351	114%
PERS: UAL PAYMENT	101-0403-012-003	85,000	85,000	99,000	116%
PERS: COST SHARE	101-0403-012-004	(12,212)	(12,100)	(12,609)	103%
OBJECT TOTAL	**101-0403-012**	**175,111**	**177,600**	**202,742**	**116%**
OTHER BENEFITS					
FICA	101-0403-013-009	91,953	87,200	88,208	96%
LIFE INSURANCE	101-0403-013-001	4,888	3,900	5,893	121%
DISABILITY INSURANCE	101-0403-013-002	2,427	2,100	3,153	130%
MEDICARE INSURANCE	101-0403-013-005	21,503	21,200	20,628	96%
CONCERN EAP PROGRAM	101-0403-013-006	1,790	1,790	1,790	100%
AUTO ALLOWANCE	101-0403-013-007	22,020	21,300	20,820	95%
OBJECT TOTAL	**101-0403-013**	**144,581**	**137,490**	**140,492**	**97%**
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	101-0403-031-001	15,455	15,000	15,455	100%
OBJECT TOTAL	**101-0403-031**	**15,455**	**15,000**	**15,455**	**100%**
DEPARTMENT SUPPLIES					
OFFICE SUPPLIES	101-0403-051-001	6,500	4,000	5,000	77%
OBJECT TOTAL	**101-0403-051**	**6,500**	**4,000**	**5,000**	**77%**
EQUIPMENT/MAIN/GAS/OIL					
EQUIPMENT MAINTENANCE	101-0403-053-003	600	600	600	100%
OBJECT TOTAL	**101-0403-053**	**600**	**600**	**600**	**100%**

		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
PLANNING & BUILDING					
OTHER EXPENSES					
PLANNING COMMISSION	101-0403-056-001	8,100	5,000	8,500	105%
ELECTRIFICATION REBATE PROGRAM	101-0403-056-003	40,000	32,000	35,000	88%
OBJECT TOTAL	**101-0403-056**	**48,100**	**37,000**	**43,500**	**90%**
CONTRACT SERVICES					
CLIMATE ACTION & SUSTAINABILITY SVC.	101-0403-059-001	80,000	40,000	78,200	98%
CITY ENGINEER & SUPP BLDG SVCs	101-0403-059-002	58,000	52,000	62,000	107%
SUPPLEMENTAL PLANNING SERVICES	101-0403-059-003	467,500	250,000	321,800	69%
SPECIFIC \ LAND USE PLANS	101-0403-059-007	203,000	207,000	29,701	15%
ENVIRONMENTAL CONSULTING	101-0403-059-009	100,000	50	50,000	50%
CONSULTING - MISC	101-0403-059-010	40,000	40,000	11,728	29%
OBJECT TOTAL	**101-0403-059**	**948,500**	**589,050**	**553,429**	**58%**
TOTAL PLANNING & BUILDING		**2,933,105**	**2,513,740**	**2,521,416**	**86%**

BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0403-031-001. MEMBERSHIP/CONF/TRAINING	15,455	15,000	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
AICP preparation & exam	1,500
E-Bike Training	900
CALBO	275
APA Dues	2,190
APA Conferences	6,000
Climate Conferences & Trainings	500
ICC membership	150
Grand Total	**15,455**

101-0403-051-001. OFFICE SUPPLIES	6,500	4,000	5,000

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

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

Electric bicycle service and maintenance

101-0403-056-001. PLANNING COMMISSION	8,100	5,000	8,500

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	1,800
Design Awards	2,500
Grand Total	**8,500**

101-0403-056-003. ELECTRIFICATION REBATE PROGRAM	40,000	32,000	35,000

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	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0403-059-001. CLIMATE ACT & SUSTAINABILITY	80,000	40,000	78,200

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	31,000
Public Engagement Materials & Services	5,000
ICLEI Membership	1,200
Task Force & Graphic Design	1,000
Existing Building Electrification Strategy Consulting Services	40,000
Grand Total	**78,200**

101-0403-059-002. CITY ENGINEER & SUPP BLDG SVCs	58,000	52,000	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.

BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0403-059-003. SUPPLEMENTAL PLANNING SVC	467,500	250,000	321,800

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 2025/2026 and approximate expenses include, but are not limited to:

• Objective design standards for 1-4 unit residential buildings, and improvements to current standards for ADUs, multi-family development, and mixed-use development.
• Design Guideline revisions.
• 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 and a small lot study.
• General Plan amendments, as needed, and in conjunction with the Moraga Canyon Specific Plan and/or Local Hazard Mitigation Plan update.
• 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 (approximately $500,000 annually) are intended to support the development and implementation of advance planning policies and regulations. In addition, staff pursues grant opportunities.

Item Description	Total
Objective Design Standards	100,000
Housing Element Programs	200,000
Other Planning Services	20,000
Public Notices	1,800
Grand Total	**321,800**

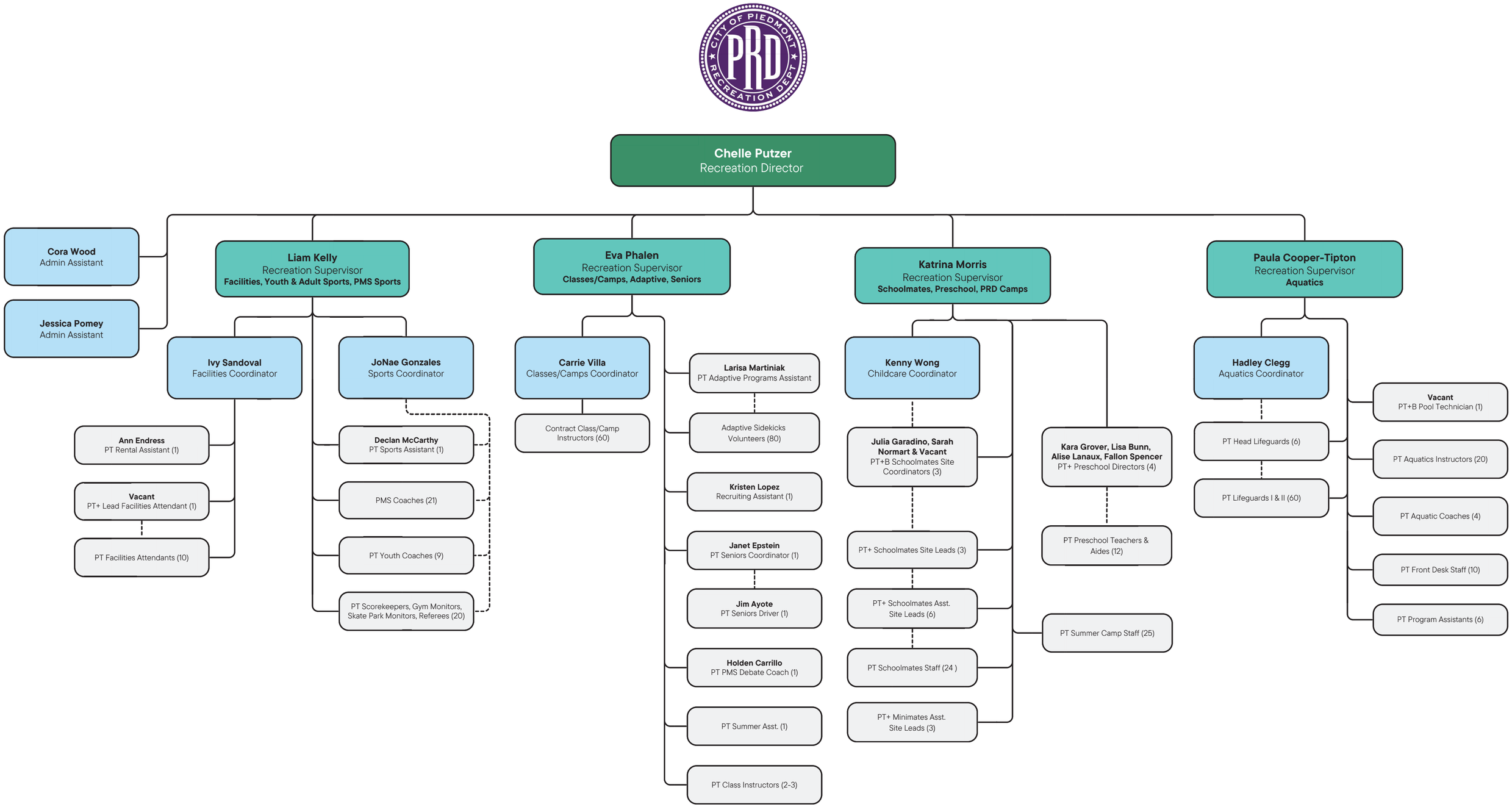
101-0403-059-007. SPECIFIC \ LAND USE PLANS	203,000	207,000	29,701

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 to develop the MCSP is expected to take 16 to 24 months with an overall budget of approximately $680,000, with adoption of the plan expected by December 2025.

BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0403-059-009. ENVIRONMENTAL CONSULTING	100,000	0	50,000
Funds in this budget account are used to cover the costs of environmental review required by the California Environmental Quality Act (CEQA). Normally, these expenses are limited to the filing fees for Notices of Exemption and the occasional Negative Declaration related to development applications. Much of these development-related costs are reimbursed through fees or deposits submitted by 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.			
101-0403-059-010. CONSULTING - MISC	40,000	40,000	11,728
This expense account covers the cost of professional services for a staffing study and a fee study.			
END OF PLANNING AND BUILDING BUDGET			

Recreation

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Chelle Putzer
Recreation Director
Cora Wood
Admin Assistant
Jessica Pomey
Admin Assistant
Liam Kelly
Recreation Supervisor
Facilities, Youth & Adult Sports, PMS Sports
Eva Phalen
Recreation Supervisor
Classes/Camps, Adaptive, Seniors
Katrina Morris
Recreation Supervisor
Schoolmates, Preschool, PRD Camps
Paula Cooper-Tipton
Recreation Supervisor
Aquatics
Ivy Sandoval
Facilities Coordinator
JoNae Gonzales
Sports Coordinator
Carrie Villa
Classes/Camps Coordinator
Larisa Martiniak
PT Adaptive Programs Assistant
Kenny Wong
Childcare Coordinator
Hadley Clegg
Aquatics Coordinator
Vacant
PT+B Pool Technician (1)
Ann Endress
PT Rental Assistant (1)
Vacant
PT+ Lead Facilities Attendant (1)
PT Facilities Attendants (10)
Declan McCarthy
PT Sports Assistant (1)
PMS Coaches (21)
PT Youth Coaches (9)
PT Scorekeepers, Gym Monitors, Skate Park Monitors, Referees (20)
Contract Class/Camp Instructors (60)
Adaptive Sidekicks Volunteers (80)
Kristen Lopez
Recruiting Assistant (1)
Janet Epstein
PT Seniors Coordinator (1)
Jim Ayote
PT Seniors Driver (1)
Holden Carrillo
PT PMS Debate Coach (1)
PT Summer Asst. (1)
PT Class Instructors (2-3)
Julia Garadino, Sarah Normart & Vacant
PT+B Schoolmates Site Coordinators (3)
PT+ Schoolmates Site Leads (3)
PT+ Schoolmates Asst. Site Leads (6)
PT Schoolmates Staff (24)
PT+ Minimates Asst. Site Leads (3)
Kara Grover, Lisa Bunn, Alise Lanaux, Fallon Spencer
PT+ Preschool Directors (4)
PT Preschool Teachers & Aides (12)
PT Summer Camp Staff (25)
PT Head Lifeguards (6)
PT Lifeguards I & II (60)
PT Aquatics Instructors (20)
PT Aquatic Coaches (4)
PT Front Desk Staff (10)
PT Program Assistants (6)

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RECREATION

2025-26

	Approved Budget 24/25	Estimated Expenditures 24/25	Proposed Budget 25/26	Budget % Change
SALARIES	$ 3,095,246	$ 2,430,534	$ 3,968,611	28.2%
FRINGE BENEFITS	932,961	766,953	1,037,285	11.2%
PERSONNEL EXPENSES	24,500	14,000	24,000	-2.0%
SUPPLIES & SERVICES	2,246,400	1,929,528	2,611,125	16.2%
CAPITAL EXPENDITURES	56,500	57,627	24,000	-57.5%
TOTAL	$ 6,355,607	$ 5,198,642	$ 7,665,021	20.6%

STAFF

	Employees	First Step	Last Step
MANAGEMENT			
Recreation Director	**1**	-	17,387
PROFESSIONAL/TECHNICAL/ SUP.			
Recreation Supervisor	4	7,455	9,061
	4		
CHILDCARE			
Recreation Program Coordinator	5	5,017	6,717
	5		
CONFIDENTIAL			
Administrative Assistant	**2**	6,261	7,614
Total	**12**		

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		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
RECREATION					
SALARIES					
REGULAR SALARIES	101-0404-010-001	704,600	680,600	705,761	100%
PART TIME SALARIES	101-0404-010	399,834	404,509	445,750	111%
OVERTIME SALARIES	101-0404-010-003	7,228	3,700	7,228	100%
VACATION/COMP.-PAYOUT	101-0404-010-050	7,744	7,744	7,744	100%
OBJECT TOTAL	**101-0404-010**	**1,119,406**	**1,096,553**	**1,166,483**	**104%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0404-011-001	154,159	136,400	154,736	100%
DENTAL INSURANCE	101-0404-011-002	11,875	10,600	11,039	93%
VISION PLAN	101-0404-011-003	1,423	1,423	1,423	100%
OBJECT TOTAL	**101-0404-011**	**167,457**	**148,423**	**167,198**	**100%**
RETIREMENT					
PERS: NORMAL COST	101-0404-012-001	74,038	78,000	75,217	102%
PERS: UAL PAYMENT	101-0404-012-003	70,000	70,000	81,000	116%
PERS: COST SHARE	101-0404-012-004	(8,771)	(8,500)	(9,056)	103%
OBJECT TOTAL	**101-0404-012**	**135,267**	**139,500**	**147,161**	**109%**
OTHER BENEFITS					
FICA	101-0404-013-009	69,714	65,000	72,631	104%
LIFE INSURANCE	101-0404-013-001	3,262	2,700	3,430	105%
DISABILITY INSURANCE	101-0404-013-002	1,620	1,400	1,835	113%
MEDICARE INSURANCE	101-0404-013-005	16,303	16,100	16,986	104%
CONCERN EAP PROGRAM	101-0404-013-006	1,370	1,370	1,370	100%
AUTO ALLOWANCE	101-0404-013-007	5,000	5,000	5,000	100%
OBJECT TOTAL	**101-0404-013**	**97,269**	**91,570**	**101,252**	**104%**
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	101-0404-031-001	8,000	6,000	8,000	100%
AUTO EXPENSE	101-0404-031-003	1,500	1,500	2,500	167%
OBJECT TOTAL	**101-0404-031**	**9,500**	**7,500**	**10,500**	**111%**
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	20,000	100%
UTILITIES - EBMUD	101-0404-052-006	13,500	13,500	14,000	104%
OBJECT TOTAL	**101-0404-052**	**33,500**	**31,500**	**34,000**	**101%**

		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
RECREATION					
CONTRACT SERVICES					
RECREATION CONTRACT SERVICES	101-0404-054-001	34,000	34,000	60,000	176%
MERCHANT PROCESSING FEE	101-0404-054-008	125,000	125,000	125,000	100%
BUILDING MAINTENANCE	101-0404-055-003	-	-	1,500	NA
OBJECT TOTAL	**101-0405-055**	**159,000**	**159,000**	**186,500**	**117%**
OTHER EXPENSES					
CAMP CONTRACTOR PAY	101-0404-056-001	635,000	635,000	650,000	102%
MISCELLANEOUS	101-0404-056-002	20,000	20,000	25,000	125%
4TH OF JULY	101-0404-056-003	25,000	25,000	25,000	100%
PRD CLASSES (IN HOUSE)	101-0404-056-004	2,000	2,000	1,000	50%
CLASS CONTRACTOR PAY	101-0404-056-005	385,250	385,250	385,000	100%
PMS SPORTS	101-0404-056-006	70,000	70,000	60,000	86%
YOUTH SPORTS - EXPENSES	101-0404-056-007	50,000	50,000	45,000	90%
HARVEST FESTIVAL	101-0404-056-008	12,000	12,000	12,000	100%
TENNIS CONTRACTOR PRO	101-0404-056-009	133,500	133,500	165,000	124%
SENIOR PROGRAMS	101-0404-056-010	10,000	10,000	10,000	100%
SKATEBOARD PARK	101-0404-056-011	400	400	400	100%
PHS/PMS PROGRAMS	101-0404-056-014	600	-	400	67%
TRANSPORTATION	101-0404-056-015	-	-	6,000	NA
PRD CAMPS (IN HOUSE)	101-0404-056-016	35,000	35,000	40,000	114%
MARKETING/PROMOTIONS	101-0404-056-018	30,000	30,000	20,000	67%
TENNIS EXPENSES	101-0404-056-019	1,500	1,500	1,500	100%
ADULT PROGRAMS	101-0404-056-020	11,000	11,000	6,000	55%
SPECIAL EVENTS	101-0404-056-022	30,000	30,000	32,000	107%
FACILITY RENTAL	101-0404-056-023	-	-	14,000	NA
OBJECT TOTAL	**101-0404-056**	**1,451,250**	**1,450,650**	**1,498,300**	**103%**
INFORMATION SERVICES					
HARDWARE	101-0404-060-001	5,000	5,000	-	0%
OBJECT TOTAL	**101-0402-060**	**5,000**	**5,000**	**-**	**0%**
CAPITAL OUTLAY					
TABLES AND CHAIRS	101-0404-081-008	1,500	2,627	1,500	100%
SECOND FLOOR FURNITURE	101-0404-081-009	2,000	2,000	2,000	100%
PICKLEBALL EQUIPMENT	101-0404-081-010	22,000	22,000	2,500	11%
CAPITAL OUTLAY OBJECT TOTAL	**101-0404-081**	**25,500**	**26,627**	**6,000**	**24%**
TOTAL RECREATION		**3,211,149**	**3,164,323**	**3,325,394**	**104%**

BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0404-031-001. MEMBERSHIP/CONF/TRAINING	8,000	6,000	8,000
This account funds professional development which includes memberships, conferences and trainings.			
101-0404-031-003. AUTO EXPENSE	1,500	1,500	2,500
This account 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	20,000
Electric and gas expense for the Recreation building and CRTC tennis courts.			
101-0404-052-006. UTILITIES - EBMUD	13,500	13,500	14,000
Water expense for the Recreation building, Hampton Park, Hampton building and CRTC tennis courts.			
101-0404-054-001. RECREATION CONTRACT SERVICES	34,000	34,000	60,000
Account covers contract services such as 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	125,000	125,000
Credit card processing fees associated with online payments for recreational programs on CommunityPass. These fees are recouped from the customers when they register.			
101-0404-056 CONTRACT PROGRAMS	1,451,250	1,450,650	1,498,300
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.			
101-0404-056-003. 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.			
101-0404-056-008. HARVEST FESTIVAL	12,000	12,000	12,000
This covers expenses related to the Harvest Festival including stage, sound, potties, supplies.			
101-0404-056-009. TENNIS CONTRACTOR PRO	133,500	133,500	165,000
101-0404-060-001. HARDWARE	5,000	5,000	0
101-0404-081-008. TABLES AND CHAIRS	1,500	2,627	1,500
Purchase folding tables and folding chairs for classroom rental/class set up			
101-0404-081-009. SECOND FLOOR FURNITURE	2,000	2,000	2,000
This will fund the purchase of Recreation Department 2nd floor/lobby furniture.			
101-0404-081-010. PICKLEBALL EQUIPMENT	22,000	22,000	2,500
This funds equipment related to Pickleball courts such as replacement nets and quiet balls.			

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		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
COMMUNITY HALL					
SALARIES					
REGULAR SALARIES	101-0405-010-001	61,077	61,077	64,152	105%
PART TIME SALARIES	101-0405-010-002	86,794	75,000	86,114	99%
OVERTIME SALARIES	101-0405-010-003	-	2,200	-	NA
VACATION/COMP - PAYOUT	101-0405-010-050	5,679	-	5,679	100%
OBJECT TOTAL	**101-0405-010**	**153,550**	**138,277**	**155,945**	**102%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0405-011-001	12,341	10,700	13,258	107%
DENTAL INSURANCE	101-0405-011-002	715	700	715	100%
VISION PLAN	101-0405-011-003	181	200	181	100%
OBJECT TOTAL	**101-0405-011**	**13,237**	**11,600**	**14,154**	**107%**
RETIREMENT					
PERS: NORMAL COST	101-0405-012-001	7,506	4,400	7,584	101%
OBJECT TOTAL	**101-0405-012**	**7,506**	**4,400**	**7,584**	**101%**
OTHER BENEFITS					
FICA	101-0405-013-009	9,520	6,300	9,668	102%
LIFE INSURANCE	101-0405-013-001	282	200	312	111%
DISABILITY INSURANCE	101-0405-013-002	141	100	167	118%
MEDICARE INSURANCE	101-0405-013-005	2,226	1,500	2,261	102%
CONCERN EAP PROGRAM	101-0405-013-006	210	210	210	100%
OBJECT TOTAL	**101-0405-013**	**12,379**	**8,310**	**12,618**	**102%**
SUPPLIES	**101-0405-051-001**	**6,000**	**6,000**	**10,000**	**167%**
UTILITIES	**101-0405-052**	**10,600**	**10,600**	**10,600**	**100%**
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	40,000	40,000	43,000	108%
OTHER MAINTENANCE	101-0405-055-007	5,000	5,000	5,000	100%
OBJECT TOTAL	**101-0405-055**	**45,000**	**45,000**	**48,000**	**107%**
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		**263,272**	**239,187**	**273,901**	**104%**

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BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0405-051-001. MAINTENANCE & SUPPLIES	6,000	6,000	10,000
Funds all cleaning and maintenance supplies for Community Hall (upper level only) rental facility operation.			
101-0405-052 UTILITIES	10,600	10,600	10,600
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	40,000	40,000	43,000
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 24/25	PROJECTED 24/25	PROPOSED 25/26	Budget % Change
VETERANS' HALL					
SALARIES					
REGULAR SALARIES	101-0406-010-001	10,711	9,800	11,341	106%
PART TIME SALARIES	101-0406-010-002	25,374	2,900	14,378	57%
OVERTIME SALARIES	101-0406-010-003	-	500	500	NA
VACATION/COMP - PAYOUT	101-0406-010-050	2,000	-	2,000	100%
OBJECT TOTAL	**101-0406-010**	**38,085**	**13,200**	**28,219**	**74%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0406-011-001	2,070	1,700	3,661	177%
DENTAL INSURANCE	101-0406-011-002	106	100	106	100%
VISION PLAN	101-0406-011-003	34	-	34	100%
OBJECT TOTAL	**101-0406-011**	**2,210**	**1,800**	**3,801**	**172%**
RETIREMENT					
PERS: NORMAL COST	101-0406-012-001	1,518	800	1,522	100%
OBJECT TOTAL	**101-0406-012**	**1,518**	**800**	**1,522**	**100%**
OTHER BENEFITS					
FICA	101-0406-013-009	2,362	800	1,718	73%
LIFE INSURANCE	101-0406-013-001	50	-	55	110%
DISABILITY INSURANCE	101-0406-013-002	25	-	29	116%
MEDICARE INSURANCE	101-0406-013-005	552	200	402	73%
CONCERN EAP PROGRAM	101-0406-013-006	50	50	50	100%
OBJECT TOTAL	**101-0406-013**	**3,039**	**1,050**	**2,254**	**74%**
SUPPLIES	**101-0406-051-001**	**3,000**	**3,000**	**5,000**	**167%**
UTILITIES	**101-0406-052**	**6,850**	**6,850**	**6,900**	**101%**
CONTRACT SERVICES	**101-0406-054-001**	**4,000**	**4,000**	**4,000**	**100%**
BUILDINGS/GROUND MAINT.					
JANITORIAL SERVICE	101-0406-055-005	14,000	14,000	14,000	100%
OTHER MAINTENANCE	101-0406-055-007	1,000	1,000	1,000	100%
OBJECT TOTAL	**101-0406-055**	**15,000**	**15,000**	**15,000**	**100%**
CAPITAL OUTLAY					
TABLES AND CHAIRS	101-0406-081-014	10,000	10,000	3,000	30%
CAPITAL OUTLAY TOTAL	**101-0406-081**	**10,000**	**10,000**	**3,000**	**30%**
TOTAL VETERANS' HALL		**83,702**	**55,700**	**69,696**	**83%**

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BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0406-051-001. MAINTENANCE & SUPPLIES	3,000	3,000	5,000
This funds cleaning and maintenance supplies for Veterans Hall operation.			
101-0406-052-001. UTILITIES - PGE	6,000	6,000	6,000
Gas and Electric expense for second floor (rental facility) of Veterans Hall.			
101-0406-052-006. UTILITIES - EBMUD & EBMUD	850	850	900
Water usage expense for second floor (rental facility) of Veterans Hall.			
101-0406-054-001. CONTRACT SERVICES	4,000	4,000	4,000
This fund covers kitchen equipment service and floor mat service.			
101-0406-055-005. JANITORIAL SERVICE	14,000	14,000	14,000
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	10,000	10,000	3,000
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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		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
PRE-SCHOOL DIVISION					
SALARIES					
REGULAR SALARIES	101-0407-010-001	53,509	47,500	54,379	102%
PART TIME SALARIES	101-0407-010-002	310,000	262,500	317,000	102%
PARTTIME-CUSTODIAL	101-0407-010-004	11,148	11,148	11,600	104%
OVERTIME SALARIES	101-0407-010-003	-	200	100	NA
VACATION/COMP - PAYOUT	101-0407-010-050	5,162	2,900	5,162	100%
OBJECT TOTAL	**101-0407-010**	**379,819**	**324,248**	**388,241**	**102%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0407-011-001	14,671	14,500	15,402	105%
DENTAL INSURANCE	101-0407-011-002	1,090	1,100	1,090	100%
VISION PLAN	101-0407-011-003	113	100	113	100%
OBJECT TOTAL	**101-0407-011**	**15,874**	**15,700**	**16,605**	**105%**
RETIREMENT					
PERS: NORMAL COST	101-0407-012-001	22,835	19,300	23,805	104%
PERS: UAL PAYMENT	101-0407-012-003	26,000	26,000	30,000	115%
PERS: COST SHARE	101-0407-012-004	(3,210)	(2,800)	(3,263)	102%
OBJECT TOTAL	**101-0407-012**	**45,625**	**42,500**	**50,542**	**111%**
OTHER BENEFITS					
FICA	101-0407-013-009	23,548	19,900	24,065	102%
LIFE INSURANCE	101-0407-013-001	247	200	264	107%
DISABILITY INSURANCE	101-0407-013-002	123	100	142	115%
MEDICARE INSURANCE	101-0407-013-005	5,508	4,600	5,629	102%
OBJECT TOTAL	**101-0407-013**	**29,426**	**24,800**	**30,100**	**102%**
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	101-0407-031-001	2,500	1,500	2,500	100%
OBJECT TOTAL	**101-0407-031**	**2,500**	**1,500**	**2,500**	**100%**
SUPPLIES	**101-0407-051-001**	**35,000**	**28,000**	**28,000**	**80%**
UTILITIES	**101-0407-052**	**4,600**	**4,600**	**4,600**	**100%**
CONTRACT SERVICES	101-0407-054-001	**2,500**	**2,500**	**2,500**	**100%**
FACILITY RENTAL	101-0407-056-001	**-**	**-**	**25,000**	**NA**
BUILDINGS/GROUND MAINT.					
JANITORIAL SERVICE	101-0407-055-005	5,000	5,000	4,000	80%
OTHER MAINTENANCE	101-0407-055-007	1,000	-	1,000	100%
OBJECT TOTAL	**101-0407-055**	**6,000**	**5,000**	**5,000**	**83%**

		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
PRE-SCHOOL DIVISION					
CAPITAL OUTLAY					
TABLES AND CHAIRS	101-0407-081-001	1,000	1,000	2,000	200%
CAPITAL OUTLAY TOTAL	**101-0407-081**	**1,000**	**1,000**	**2,000**	**200%**
TOTAL PRE-SCHOOL DIVISION		**522,344**	**449,848**	**555,088**	**106%**

BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0407-031-001. MEMBERSHIP/CONF/TRAINING	2,500	1,500	2,500
This account funds memberships and trainings for the Pre-School programs.			
101-0407-051-001. PROGRAM SUPPLIES	35,000	28,000	28,000
This funds supplies and snacks for the operation of the Pre-School division.			
101-0407-052-006. UTILITIES - EBMUD	4,600	4,600	4,600
This funds water usage charges at the facility in Hampton.			
101-0407-054-001. CONTRACT SERVICES	2,500	2,500	2,500
This funds non-city staff programs used to supplement class activities and brochures, as well as, pre-school specific marketing brochures and posters			
101-0407-055-005. JANITORIAL SERVICE	5,000	5,000	4,000
Recurring janitorial service to keep facilities clean provided by an outside service.			
101-0407-055-007. OTHER MAINTENANCE	1,000	0	1,000
Routine maintenance as needed provided by outside contractors.			
101-0407-081-001. FURNITURE	1,000	1,000	2,000
This will fund the purchase of additional and replacement furniture (tables, chairs, cubby storage units) which need to be replaced on a regular rotational basis.			

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		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
801 MAGNOLIA DIVISION					
SALARIES					
REGULAR SALARIES	101-0414-010-001	10,711	9,800	11,341	106%
PART TIME SALARIES	101-0414-010-002	6,300	2,500	4,400	70%
OVER TIME SALARIES	101-0414-010-003	-	500	-	NA
OBJECT TOTAL	**101-0414-010**	**17,011**	**12,800**	**15,741**	**93%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0414-011-001	1,693	1,700	1,777	105%
DENTAL INSURANCE	101-0414-011-002	106	100	106	100%
VISION PLAN	101-0414-011-003	34	-	34	100%
OBJECT TOTAL	**101-0414-011**	**1,833**	**1,800**	**1,917**	**105%**
RETIREMENT					
PERS: NORMAL COST	101-0414-012-001	843	800	903	107%
OBJECT TOTAL	**101-0414-012**	**843**	**800**	**903**	**107%**
OTHER BENEFITS					
FICA	101-0414-013-009	1,055	600	976	93%
LIFE INSURANCE	101-0414-013-001	50	-	55	110%
DISABILITY INSURANCE	101-0414-013-002	25	-	29	116%
MEDICARE INSURANCE	101-0414-013-005	246	100	228	93%
CONCERN EAP PROGRAM	101-0414-013-006	50	-	-	0%
OBJECT TOTAL	**101-0414-013**	**1,426**	**700**	**1,288**	**90%**
SUPPLIES	**101-0414-051-001**	**200**	**200**	**200**	**100%**
UTILITIES	**101-0414-052**	**9,900**	**13,000**	**14,000**	**141%**
CONTRACT SERVICES	**101-0414-054-001**	**1,000**	**628**	**-**	**0%**
BUILDINGS/GROUND MAINT.					
JANITORIAL SERVICE	101-0414-055-005	18,500	18,500	18,500	100%
OTHER MAINTENANCE	101-0414-055-007	500	-	1,400	280%
OBJECT TOTAL	**101-0414-055**	**19,000**	**18,500**	**19,900**	**105%**
TOTAL 801 MAGNOLIA DIVISION		**51,213**	**48,428**	**53,949**	**105%**

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BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0414-051-001. SUPPLIES	200	200	200
101-0414-052-001. UTILITIES - PGE	7,000	9,000	10,000
Electric and gas expense for 801 Magnolia			
101-0414-052-006. UTILITIES - EBMUD	2,900	4,000	4,000
Water usage expense for 801 Magnolia			
101-0414-054-001. CONTRACT SERVICES	1,000	628	0
This fund covers floor mat service and carpet cleaning.			
101-0414-055-005. JANITORIAL SERVICE	18,500	18,500	18,500
Recurring janitorial service to keep the building clean provided by an outside service.			
101-0414-055-007. OTHER MAINTENANCE	500	0	1,400
Routine maintenance as needed provided by outside contractors.			

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		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
SCHOOLMATES					
SALARIES					
REGULAR SALARIES	114-0415-010-001	185,827	199,000	193,779	104%
PART TIME SALARIES	114-0415-010-002	806,328	571,456	787,777	98%
OVERTIME SALARIES	114-0415-010-003	-	1,400	-	NA
VACATION/COMP - PAYOUT	114-0415-010-050	15,000	6,900	15,000	100%
OBJECT TOTAL	**114-0415-010**	**1,007,155**	**778,756**	**996,556**	**99%**
HEALTH INSURANCE					
MEDICAL INSURANCE	114-0415-011-001	49,431	59,300	51,894	105%
DENTAL INSURANCE	114-0415-011-002	4,849	5,300	4,849	100%
VISION PLAN	114-0415-011-003	701	900	701	100%
OBJECT TOTAL	**114-0415-011**	**54,981**	**65,500**	**57,444**	**104%**
RETIREMENT					
PERS: NORMAL COST	114-0415-012-001	81,364	52,400	81,211	100%
PERS: UAL PAYMENT	114-0415-012-003	81,000	81,000	94,000	116%
PERS: COST SHARE	114-0415-012-004	(9,767)	(8,400)	(9,820)	101%
OBJECT TOTAL	**114-0415-012**	**152,597**	**125,000**	**165,391**	**108%**
OTHER BENEFITS					
FICA	114-0415-013-009	62,444	40,800	61,788	99%
LIFE INSURANCE	114-0415-013-001	1,180	1,300	1,573	133%
DISABILITY INSURANCE	114-0415-013-002	585	700	842	144%
MEDICARE INSURANCE	114-0415-013-005	14,606	9,500	14,451	99%
CONCERN EAP PROGRAM	114-0415-013-006	650	-	-	0%
OBJECT TOTAL	**114-0415-013**	**79,465**	**52,300**	**78,654**	**99%**
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	114-0415-031-001	7,500	5,000	7,500	100%
OBJECT TOTAL	**114-0415-031**	**7,500**	**5,000**	**7,500**	**100%**
DEPARTMENT SUPPLIES					
SUPPLIES	114-0415-051-001	50,000	30,000	35,000	70%
KIDS NIGHT OUT	114-0415-051-004	3,000	3,000	3,000	100%
MINI MATE SUPPLIES	114-0415-051-005	12,000	6,000	8,000	67%
OBJECT TOTAL	**114-0415-051**	**65,000**	**39,000**	**46,000**	**71%**
UTILITIES	**114-0415-052-001**	**6,000**	**6,000**	**6,000**	**100%**
CONTRACT SERVICES	**114-0415-054-001**	**7,000**	**7,000**	**8,000**	**114%**

		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
SCHOOLMATES					
BUILDINGS/GROUND MAINT.					
JANITORIAL SERVICE	114-0415-055-005	50,000	32,000	35,000	70%
OTHER MAINTENANCE	114-0415-055-007	5,000	5,000	5,000	100%
OBJECT TOTAL	**114-0415-055**	**55,000**	**37,000**	**40,000**	**73%**
FACILITY RENTAL	**114-0415-056-001**	**-**	**-**	**45,000**	**NA**
INFORMATION SERVICES					
HARDWARE	114-0415-060-001	5,000	5,000	-	0%
SOFTWARE	114-0415-060-002	12,000	8,500	8,500	71%
OBJECT TOTAL	**114-0415-060**	**17,000**	**13,500**	**8,500**	**50%**
CAPITAL OUTLAY					
EQUIPMENT	114-0415-081-031	15,000	15,000	8,000	53%
CAPITAL OUTLAY TOTAL	**114-0415-081**	**15,000**	**15,000**	**8,000**	**53%**
TOTAL SCHOOLMATES		**1,466,698**	**1,144,056**	**1,467,045**	**100%**

BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
114-0415-031-001. MEMBERSHIP/CONF/TRAINING	7,500	5,000	7,500
This account funds memberships and trainings for Schoolmates staff.			
114-0415-051-001. SUPPLIES	50,000	30,000	35,000
This account funds supplies, materials and snacks for all 3 Schoolmates sites			
114-0415-051-004. KIDS NIGHT OUT	3,000	3,000	3,000
Supplies for Kids Night Out special event in spring.			
114-0415-051-005. MINI MATE SUPPLIES	12,000	6,000	8,000
This is for Havens and Beach Minimates program supplies.			
114-0415-052-001. UTILITIES	6,000	6,000	6,000
114-0415-054-001. CONTRACT SERVICES	7,000	7,000	8,000
This covers contracts for mats, water, carpet cleaning at all 3 sites.			
114-0415-055-005. JANITORIAL SERVICE	50,000	32,000	35,000
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.			
114-0415-060-001. HARDWARE	5,000	5,000	0
114-0415-060-002. SOFTWARE	12,000	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	15,000	15,000	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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		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
AQUATICS					
SALARIES					
REGULAR SALARIES	117-0417-010-001	151,220	66,700	176,878	117%
PART TIME SALARIES	117-0417-010-002	229,000	-	1,040,548	454%
OBJECT TOTAL	**117-0417-010**	**380,220**	**66,700**	**1,217,426**	**320%**
HEALTH INSURANCE					
MEDICAL INSURANCE	117-0417-011-001	60,568	18,200	63,553	105%
DENTAL INSURANCE	117-0417-011-002	4,362	1,600	4,362	100%
VISION PLAN	117-0417-011-003	452	200	452	100%
OBJECT TOTAL	**117-0417-011**	**65,382**	**20,000**	**68,367**	**105%**
RETIREMENT					
PERS: NORMAL COST	117-0417-012-001	15,443	5,200	14,080	91%
OBJECT TOTAL	**117-0417-012**	**15,443**	**5,200**	**14,080**	**91%**
OTHER BENEFITS					
FICA	117-0417-013-009	23,573	3,900	75,480	320%
LIFE INSURANCE	117-0417-013-001	700	300	859	123%
DISABILITY INSURANCE	117-0417-013-002	348	100	459	132%
MEDICARE INSURANCE	117-0417-013-005	5,513	900	17,652	320%
CONCERN EAP PROGRAM	117-0417-013-006	50	-	-	0%
OBJECT TOTAL	**117-0417-013**	**30,184**	**5,200**	**94,450**	**313%**
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	117-0417-031-001	5,000	-	3,500	70%
OBJECT TOTAL	**117-0417-031**	**5,000**	**-**	**3,500**	**70%**
DEPARTMENT SUPPLIES					
POOL CHEMICALS	117-0417-051-001	22,000	-	38,000	173%
POOL EQUIPMENT	117-0417-051-002	12,000	-	2,000	17%
MISC. REPAIR SUPPLIES	117-0417-051-003	2,500	-	1,000	40%
OFFICE SUPPLIES AND MATERIALS	117-0417-051-004	3,500	-	2,200	63%
PRINTING/GRAPHICS	117-0417-051-005	3,500	-	-	0%
POSTAGE	117-0417-051-006	1,000	-	-	0%
OTHER	117-0417-051-007	5,000	-	-	0%
CONCESSIONS	117-0417-051-008	2,500	-	12,402	496%
JANITORIAL	117-0417-051-009	4,000	-	8,000	200%
HEALTH AND SAFETY CLASSES	117-0417-051-010	2,500	-	1,300	52%
SWIM LESSONS	117-0417-051-011	4,000	-	1,000	25%
CAMPS	117-0417-051-012	2,500	-	4,200	168%
ADULT/MASTERS PROGRAM	117-0417-051-013	5,000	-	500	10%
UNIFORM	117-0417-051-014	10,000	-	2,500	25%
SITE FURNISHINGS	117-0417-051-016	40,000	-	-	0%
INSURANCE	117-0417-051-017	-	-	97,721	NA

		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
AQUATICS					
DEPARTMENT SUPPLIES-CONTINUED					
SWIM/SPORT PROGRAMS	117-0417-051-018	-	-	3,870	NA
FIRST AID/SAFETY	117-0417-051-019	-	-	2,000	NA
OBJECT TOTAL	**117-0417-051**	**120,000**	**-**	**176,693**	**147%**
UTILITIES	**117-0417-052**	**62,000**	**-**	**119,851**	**193%**
EQUIPMENT/MAIN/GAS/OIL	**117-0417-053**	**-**	**-**	**2,000**	**NA**
CONTRACT SERVICES	**117-0417-054**	**62,000**	**-**	**212,581**	**343%**
BUILDING & GROUND MAINTENANCE	**117-0417-055**	**5,000**	**-**	**11,000**	**220%**
INFORMATION SERVICES					
HARDWARE	117-0417-060-001	12,000	-	-	0%
OBJECT TOTAL	**117-0415-060**	**12,000**	**-**	**-**	**0%**
TOTAL AQUATICS		**757,229**	**97,100**	**1,919,948**	**254%**

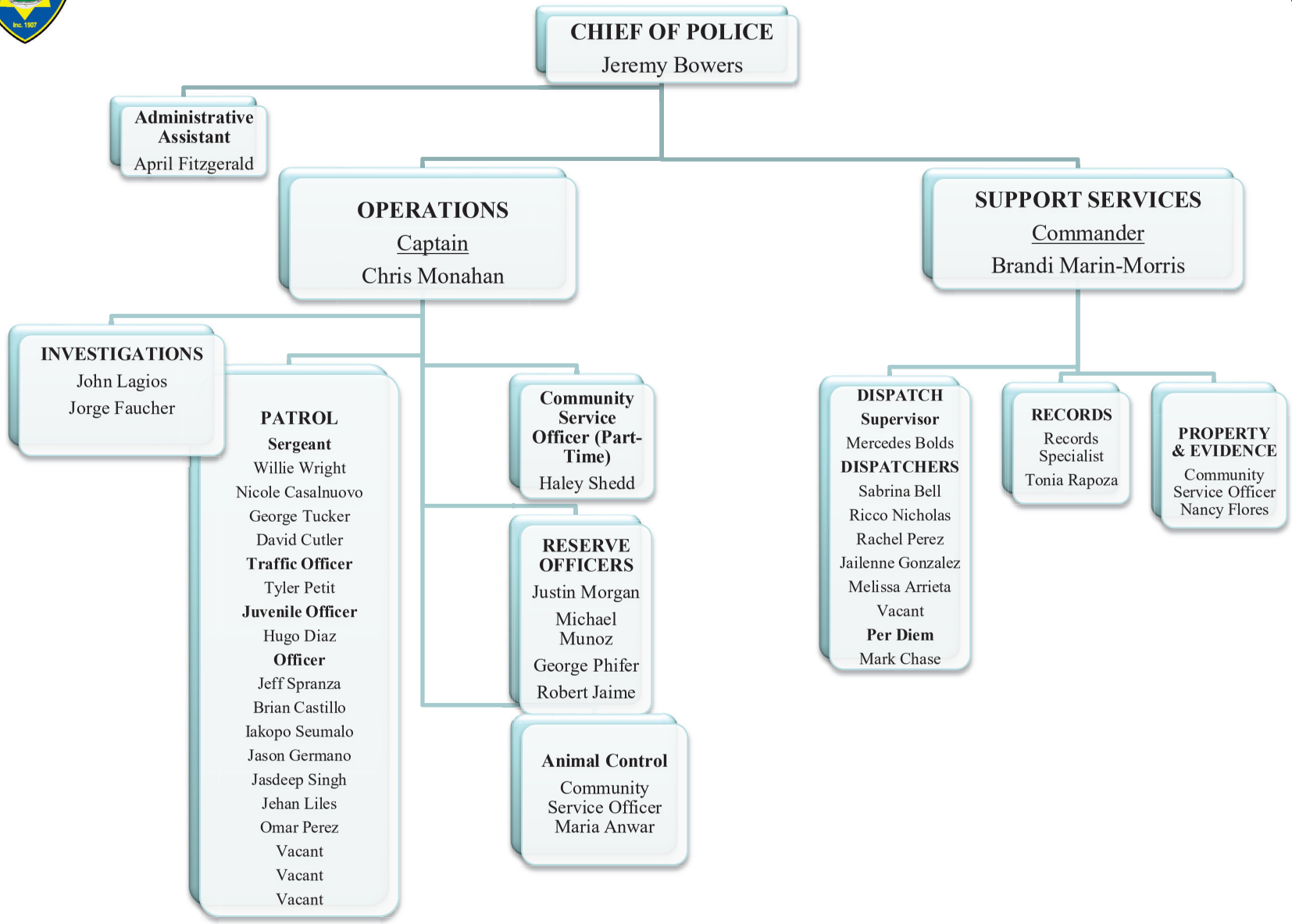
BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
117-0417-031-001. MEMBERSHIP/CONF/TRAINING	5,000	0	3,500
Funds professional memberships, trainings, certifications and conferences.			
117-0417-051-001. POOL CHEMICALS	22,000	0	38,000
Purchase of Chemicals for both pool.			
117-0417-051-002. POOL EQUIPMENT	12,000	0	2,000
Includes pool recreation, training, timing, and other pool related equipment repairs as needed.			
117-0417-051-003. MISC. REPAIR SUPPLIES/EQUIPMEN	2,500	0	1,000
Miscellaneous facility supplies and equipment.			
117-0417-051-004. OFFICE SUPPLIES	3,500	0	2,200
Funds office supplies for Aquatics operation.			
117-0417-051-008. CONCESSIONS & SALES	2,500	0	12,402
Purchases of food and other items sold at the consession window such as googles, swim diapers, etc.			
117-0417-051-009. JANITORIAL SUPPLIES	4,000	0	8,000
Expenses for consumable janitorial supplies.			
117-0417-051-010. POOL SAFETY PROGRAMS	2,500	0	1,300
Expenses for Lifeguard training, Jr Lifeguard programs.			
117-0417-051-011. LEARN TO SWIM	4,000	0	1,000
Expenses for Learn to Swim programs.			
117-0417-051-012. CAMPS/CLINICS	2,500	0	4,200
Expenses for summer, holiday and other youth camps.			
117-0417-051-013. ADULT AQUATIC PROGRAMS	5,000	0	500
Expenses for adult aqua fitness classes.			
117-0417-051-014. UNIFORMS	10,000	0	2,500
Replacement uniform items for Lifeguard staff.			
117-0417-051-016. SITE FURNISHINGS	40,000	0	0
117-0417-051-017. INSURANCE	0	0	97,721
117-0417-051-018. SWIM/SPORT PROGRAMS	0	0	3,870
Expenses for Masters, Kid & Teen Swim Club, PMS and Rec Water Polo.			
117-0417-051-019. FIRST AID/SAFETY	0	0	2,000
This line item used to replenishable first aid supplies.			
117-0417-052-001. UTILITIES - ELECTRIC (PG&E)	46,000	0	87,107
Funds electricity for pools and building			
117-0417-052-002. UTILITIES - EBMUD	16,000	0	24,744
Funds water use at facility.			
117-0417-052-006. PHONE/MEDIA SERVICE	0	0	8,000
Monthly Comcast Internet fees.			
117-0417-054-003. POOL MAINTENANCE	0	0	6,000
The covers miscellaneous maintenance of pool related equipment.			
117-0417-054-004. PLUMBING	0	0	3,000

BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
117-0417-054-005. AVA ENERGY LOAN PAYMENT	25,000	0	25,000
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. PT LIFEGUARD STAFF	0	0	22,000
Outside contract services for landscaping and care of grassy area and plants within pool decks.			
117-0417-054-007. JANITORIAL	10,000	0	40,000
Contract for outside janitorial services			
117-0417-054-008. STAFF CERTIFICATIONS & LICENSE	0	0	9,000
117-0417-054-011. MARKETING/PROMOTIONS	2,500	0	2,000
Marketing support for overall facility programs and rentals.			
117-0417-054-012. INSPECTIONS	1,500	0	1,500
117-0417-054-014. ALARM MONITORING	0	0	1,000
117-0417-054-015. POOL/WATER TESTING	0	0	1,500
117-0417-054-016. GENERAL CONTRACT SERVICES	0	0	6,000
117-0417-054-017. POOL MECHANICAL/HEAT PUMP MA	0	0	80,000
This covers outside contractor annual maintenance of the heat pumps.			
117-0417-054-018. CONTRACT INSTRUCTOR PAY	0	0	15,581
Pay for contractors who teach Aquatics Fitness classes.			
117-0417-055-003. BUILDING MAINT/REPAIR	2,500	0	10,000
This line covers new facilities, warranties, and best practice routine care and maintenance of the facilities.			
117-0417-055-004. GENERAL MAINT	2,500	0	1,000
117-0417-081-018. RECREATIONAL SUPPLIES & EQUIPM	0	0	2,000
Purchase of recreation and aquatic equipment, toys, training equipment. etc.			
END OF RECREATION BUDGET			

Police

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Piedmont Police Department



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FUNCTIONAL DESCRIPTION

Under the city charter, the police department is charged to preserve the peace, protect life and property, and enforce the local, state and federal statutes. The Piedmont Police Department is a full-service, community law enforcement agency. To accomplish all tasks assigned to the police department, the organization is divided into three functional areas, Administration, Operations (Patrol), and Support Services, which includes full-time/part-time personnel and volunteers.

- **Administration** – Office of the Chief of Police

All management, supervisors and employees (sworn and non-sworn) within the department are under the authority and direction of the chief of police. Specifically, administration functions include personnel; appointment and retention of employees; employee grievances; citizen clearance letters; council reports; citizen complaints; employee discipline; traffic surveys; personnel files; development and enforcement of department policies; supervision of volunteers; monthly Department of Justice statistical reports; and staff reports. The chief also issues concealed weapons permits; attends council meetings; and consults with department heads, city engineers, and legal counsel to make recommendations to ensure that all city ordinances, and state and federal laws are observed and enforced. In addition, the chief serves as the department representative to citizen groups, press relations, and professional organizations; and interacts with department union representatives and legal counsel.

- **Operations** - Captain

Responsible for operations of officers, includes the management of patrol and traffic; criminal investigations; juvenile investigations; recruitment and background investigations; Neighborhood Watch and community outreach; response to all calls for service; report writing; police reserves; animal control; dog licenses; parking enforcement; training; administrative reviews; internal affairs; range; scheduling; payroll; peddlers/solicitors; fleet maintenance; contract services; crossing guards; press releases/public information officer duties ; Department Policies; equipment purchase and upkeep; and review and preparation of POST/DOJ audits.

- **Support Services** - Commander

Coordinates dispatch center; CAD/RMS systems; EBRCSA systems; ALPR systems; Public Safety Camera systems; records; social media; parking and traffic citations; volunteer programs; contract services; balance and oversee the collection of report fees; parking citation hearings; budget; purchasing; accounts payable; city telephones; court liaison; crime analysis, statistics and mapping; property/ evidence; computers; equipment purchase and upkeep; Live Scan fingerprinting; and review and preparation of DOJ audits.

	2021	2022	2023	2024
Total calls for service	10,636	11,075	13,043	14,274
Investigations generated	1000	1104	1000	891
UCR Part 1 Incidents				
Homicide	0	0	0	0
Rape	0	5	4	4
Robbery	7	5	10	3
Assault	9	15	46	27
Burglary	25	38	47	76
Theft	280	318	337	206
Auto Theft	61	42	74	75
Arson	0	1	1	5
Total	382	424	519	396
Auto Collisions				
Fatal	0	0	0	1
Injury	11	9	6	12
Non-Injury	32	30	31	48
Hit & Run	36	35	35	29
Total	79	74	72	90
Arrests & Citations Issued				
Arrests	153	174	200	406
Criminal/ Vehicle	177	164	122	143
Vehicle Warnings	107	73	81	127
Parking Citations	611	506	579	823

FY 2024-25 New Employees

Support Services Commander Brandi Marin-Morris
Police Officer Omar Perez
Dispatcher Melissa Arrieta

FY 2024-25 Promotions

Dispatch Supervisor Mercedes Bolds

FY 2024-25 Retirements

Support Services Commander Lisa Douglas

POLICE

2025-26

	Approved Budget 24/25	Estimated Expenditures 24/25	Proposed Budget 25/26	Budget % Change
SALARIES	5,312,137	5,113,000	5,411,166	1.9%
FRINGE BENEFITS	2,390,308	2,205,120	2,599,092	8.7%
PERSONNEL EXPENSES	79,500	73,000	104,500	31.4%
SUPPLIES & SERVICES	1,039,762	1,018,762	1,102,315	6.0%
TOTAL	$ 8,821,707	$ 8,409,882	$ 9,217,073	4.5%

STAFF

MANAGEMENT	Employees	First Step	Last Step
Police Chief	**1**	-	21,766
MID-MANAGEMENT			
Police Captain with 6% POST	1	15,081	18,324
Support Services Commander	1	12,705	15,444
	2		
POLICE			
Sergeant with POST Advanced	1	-	14,708
Sergeant with POST Advanced + SD	1	-	15,296
Sergeant with POST Advanced + Supv Cert	1	-	14,983
Sergeant with POST Adv, Supv Cert + SD	1	-	15,582
Police Officer	2	9,325	11,253
Police Officer + Shift Differential	1	9,698	11,703
Police Officer with POST Intermediate	1	9,791	11,816
Police Officer with POST Int + SD	2	10,183	12,289
Police Officer with POST Advanced	1	9,978	12,041
Police Officer with POST Advanced + SD	3	10,377	12,523
Detective with POST Advanced	2	10,444	12,603
Juvenile Officer with POST Advanced	1	10,444	12,603
Traffic Officer with POST Advanced	1	10,444	12,603
	18		
GENERAL - LOCAL 790			
Community Services Officer	2	5,810	7,062
Dispatch Supervisor	1	8,351	10,151
Dispatcher	2	6,797	8,260
Dispatcher with 2% POST Certificate+ SD	1	7,210	8,762
Dispatcher with 3% POST Certificate	0	7,281	8,848
Dispatcher with 4% POST Certificate	2	7,069	8,590
Dispatcher with 4% POST + SD	1	7,352	8,934
Police Records Specialist	1	6,180	7,507
	10		
CONFIDENTIAL			
Administrative Assistant	**1**	6,261	7,614
Total	**32**		

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		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
POLICE					
SALARIES					
REGULAR SALARIES	101-0408-010-001	4,540,178	4,253,000	4,701,166	104%
PART TIME SALARIES	101-0408-010-002	236,959	135,000	200,000	84%
OVERTIME SALARIES	101-0408-010-003	425,000	571,500	440,000	104%
SUCCESSION COSTS	101-0408-010-014	60,000	60,000	-	NA
VACATION/COMP.-PAYOUT	101-0408-010-050	50,000	93,500	70,000	140%
OBJECT TOTAL	**101-0408-010**	**5,312,137**	**5,113,000**	**5,411,166**	**102%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0408-011-001	637,170	560,700	693,616	109%
DENTAL INSURANCE	101-0408-011-002	58,766	54,600	58,967	100%
VISION PLAN	101-0408-011-003	7,458	6,700	7,458	100%
OBJECT TOTAL	**101-0408-011**	**703,394**	**622,000**	**760,041**	**108%**
RETIREMENT					
PERS: NORMAL COST	101-0408-012-001	741,614	681,800	758,507	102%
PERS: UAL PAYMENT	101-0408-012-003	789,000	789,000	916,000	116%
PERS: COST SHARE	101-0408-012-004	(105,123)	(105,300)	(102,720)	98%
OBJECT TOTAL	**101-0408-012**	**1,425,491**	**1,365,500**	**1,571,787**	**110%**
OTHER BENEFITS					
FICA	101-0408-013-009	104,219	80,400	105,416	101%
LIFE INSURANCE	101-0408-013-001	20,696	12,900	22,418	108%
DISABILITY INSURANCE	101-0408-013-002	4,134	3,100	4,750	115%
UNIFORM ALLOWANCE	101-0408-013-003	46,500	39,100	46,500	100%
MEDICARE INSURANCE	101-0408-013-005	76,154	72,200	78,460	103%
CONCERN EAP PROGRAM	101-0408-013-006	6,720	6,720	6,720	100%
AUTO ALLOWANCE	101-0408-013-007	3,000	3,200	3,000	100%
OBJECT TOTAL	**101-0408-013**	**261,423**	**217,620**	**267,264**	**102%**
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	101-0408-031-001	25,000	25,000	25,000	100%
P.O.S.T.	101-0408-031-004	45,000	48,000	70,000	156%
OFFICER WELLNESS (STATE GRANT)	101-0408-031-006	9,500	-	9,500	100%
OBJECT TOTAL	**101-0408-031**	**79,500**	**73,000**	**104,500**	**131%**
DEPARTMENT SUPPLIES					
OFFICE SUPPLIES	101-0408-051-001	18,000	18,000	22,000	122%
OBJECT TOTAL	**101-0408-051**	**18,000**	**18,000**	**22,000**	**122%**
TELEPHONE/INTERNET	**101-0408-052-001**	**235,000**	**235,000**	**251,000**	**107%**

		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
POLICE					
EQUIPMENT/MAIN/GAS/OIL					
AUTO EXPENSE	101-0408-053-001	50,000	25,000	45,000	90%
OIL & GASOLINE	101-0408-053-002	45,000	45,000	45,000	100%
OBJECT TOTAL	**101-0408-053**	**95,000**	**70,000**	**90,000**	**95%**
CONTRACT SERVICES					
JAIL SERVICES/CRIME LAB	101-0408-054-001	40,000	40,000	40,000	100%
ANIMAL SHELTER	101-0408-054-002	65,222	65,222	73,375	113%
CAL-ID PROGRAM	101-0408-054-003	1,500	3,000	1,500	100%
OTHER CONTRACT SERVICES	101-0408-054-005	274,440	274,440	282,490	103%
CROSSING GUARDS	101-0408-054-006	160,000	160,000	181,500	113%
OBJECT TOTAL	**101-0408-054**	**541,162**	**542,662**	**578,865**	**107%**
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	41,500	44,000	45,000	108%
TUITION REIMBURSEMENT	101-0408-056-009	16,500	16,500	13,500	82%
OBJECT TOTAL	**101-0408-056**	**64,500**	**67,000**	**65,000**	**101%**
INFORMATION SERVICES					
HARDWARE	101-0408-060-001	5,000	5,000	10,000	200%
SOFTWARE	101-0408-060-002	81,100	81,100	85,450	105%
OBJECT TOTAL	**101-0408-060**	**86,100**	**86,100**	**95,450**	**111%**
TOTAL POLICE		**8,821,707**	**8,409,882**	**9,217,073**	**104%**

BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 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 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 Bay Area. The associations frequently meet on a monthly basis to exchange ideas.			
101-0408-031-004. P.O.S.T.	45,000	48,000	70,000
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	18,000	18,000	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	235,000	235,000	251,000
Service fees for City-wide internet and mobile communications, Cal-Net, and Alameda County			
101-0408-053-001. AUTO EXPENSE	50,000	25,000	45,000
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	45,000
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	40,000	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.			

BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0408-054-002. ANIMAL REGULATION	65,222	65,222	73,375
This account includes contract services to the City of Berkeley for animal shelter facilities.			
101-0408-054-003. CAL-ID PROGRAM	1,500	3,000	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.			
101-0408-054-005. OTHER CONTRACT SERVICES	274,440	274,440	282,490

Item Description	Total
Identity Automation	6,200
Aladtec	3,700
Flock	135,150
Capture	3,100
Calico	3,000
Critical Reach	350
Crossroads	1,000
CopWare	750
EBRCSA	36,540
Evidence.com	29,000
Forensic Logic	2,500
First Two	3,900
Leads Online	2,500
Lexipol	8,900
VM Ware	1,500
Alameda County Radio Repair	2,500
Axon (For Tasers)	11,400
Axon (For In-Car Cameras)	15,000
LEFTA	5,000
AVI/SPL	4,500
Wasabi Cloud Storage	6,000
Grand Total	**282,490**

101-0408-054-006. CROSSING GUARDS	160,000	160,000	181,500
For crossing guard services which are provided at PUSD schools throughout the City.			

Item Description	Total
PUSD	67,000
City	127,000
Allocate to Pool	-12,500
Grand Total	**181,500**

BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 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.			
101-0408-056-003. CRIME PREVENTION	3,500	3,500	3,500
Crime prevention pamphlets, community outreach materials, and other public information brochures are paid from this account.			
101-0408-056-008. OPERATING EQUIPMENT	41,500	44,000	45,000
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	16,500	16,500	13,500
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	5,000	5,000	10,000
Department computers and other electronic hardware procurements			
101-0408-060-002. SOFTWARE	81,100	81,100	85,450
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 & PARAMEDIC

2025-26

	Approved Budget 24/25	Estimated Expenditures 24/25	Proposed Budget 25/26	Budget % Change
SALARIES	$ 4,899,281	$ 5,099,200	$ 5,112,149	4.3%
FRINGE BENEFITS	$ 2,992,879	$ 2,939,343	$ 3,346,313	11.8%
PERSONNEL EXPENSES	$ 82,504	$ 58,500	$ 62,000	-24.9%
SUPPLIES & SERVICES	$ 752,291	$ 629,300	$ 496,076	-34.1%
TOTAL	$ 8,726,955	$ 8,726,343	$ 9,016,538	3.3%

STAFF

MANAGEMENT	Employees	First Step	Last Step
Fire Chief	**1**	-	20,734
MID-MANAGEMENT			
Fire Captain w/10% Fire Officer & Paramedic	1	13,452	16,345
Fire Captain w/5% Fire Officer	1	12,390	15,055
Fire Captain w/ 10% Chief Officer	1	12,980	15,772
	3		
FIRE FIGHTERS			
Lieutenant with FOC & Paramedic	3	-	14,307
Firefighter	3	9,311	10,694
Firefighter with 5% FOC	1	9,777	11,229
Firefighter with 12% Paramedic	9	10,428	11,977
Firefighter with FOC & Paramedic	2	10,894	12,512
Engineer with 5% FOC	3	10,265	11,789
	21		
Total	**25**		

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		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
FIRE					
SALARIES					
REGULAR SALARIES	101-0411-010-001	3,810,640	3,548,700	3,987,622	105%
PART TIME SALARIES	101-0411-010-002	20,650	6,500	20,650	100%
OVERTIME SALARIES: GENERAL	101-0411-010-003	658,735	971,800	681,450	103%
VACATION/COMP.-PAYOUT	101-0411-010-050	22,000	6,500	22,000	100%
OBJECT TOTAL	**101-0411-010**	**4,512,025**	**4,795,500**	**4,711,722**	**104%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0411-011-001	556,599	552,000	614,388	110%
DENTAL INSURANCE	101-0411-011-002	39,334	39,300	42,199	107%
VISION PLAN	101-0411-011-003	5,263	5,000	5,263	100%
OBJECT TOTAL	**101-0411-011**	**601,196**	**596,300**	**661,850**	**110%**
RETIREMENT					
PERS: NORMAL COST	101-0411-012-001	787,643	759,700	824,792	105%
PERS: UAL PAYMENT	101-0411-012-003	1,478,823	1,478,823	1,716,880	116%
PERS: COST SHARE	101-0411-012-004	(195,931)	(199,900)	(207,125)	106%
OBJECT TOTAL	**101-0411-012**	**2,070,535**	**2,038,623**	**2,334,547**	**113%**
OTHER BENEFITS					
FICA	101-0411-013-009	1,280	400	1,280	100%
LIFE INSURANCE	101-0411-013-001	16,428	11,900	18,033	110%
DISABILITY INSURANCE	101-0411-013-002	572	1,000	668	117%
UNIFORM ALLOWANCE	101-0411-013-003	30,450	27,500	30,450	100%
MEDICARE INSURANCE	101-0411-013-005	65,427	68,900	68,319	104%
CONCERN EAP PROGRAM	101-0411-013-006	5,090	5,000	5,000	98%
OBJECT TOTAL	**101-0411-013**	**119,247**	**114,700**	**123,750**	**104%**
PERSONNEL EXPENSES					
MEMBERSHIP/CONF/TRAINING	101-0411-031-001	57,504	45,000	37,000	64%
TUITION REIMBURSEMENT	101-0411-031-002	5,000	5,000	5,000	100%
OBJECT TOTAL	**101-0411-031**	**62,504**	**50,000**	**42,000**	**67%**
DEPARTMENT SUPPLIES					
OFFICE SUPPLIES	101-0411-051-001	5,000	5,000	5,000	100%
FIRE EQUIPMENT AND SUPPLIES	101-0411-051-002	50,000	50,000	25,000	50%
CLOTHING/BOOTS	101-0411-051-003	66,600	66,000	49,600	74%
OBJECT TOTAL	**101-0411-051**	**121,600**	**121,000**	**79,600**	**65%**
RADIO & TELEPHONE	**101-0411-052-003**	**2,000**	**-**	**-**	**0%**

		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
FIRE					
EQUIPMENT MAIN/GAS/OIL					
VEHICLE MAINTENANCE	101-0411-053-001	50,000	45,000	50,000	100%
OIL & GASOLINE	101-0411-053-002	33,000	33,000	33,000	100%
ELECTRIC VEHICLE CHARGING	101-0411-053-003	1,000	1,000	1,000	100%
OBJECT TOTAL	**101-0411-053**	**84,000**	**79,000**	**84,000**	**100%**
CONTRACT SERVICES					
CONTRACT SERVICES	101-0411-054-001	62,491	42,000	49,976	80%
OBJECT TOTAL	**101-0411-054**	**62,491**	**42,000**	**49,976**	**80%**
BUILDING MAINTENANCE	**101-0411-055-001**	**15,000**	**15,000**	**5,000**	**33%**
OTHER EXPENSE					
EMERGENCY PREPAREDNESS	101-0411-056-003	235,000	235,000	50,000	21%
FIRE PREVENTION	101-0411-056-004	10,000	10,000	5,000	50%
PUBLIC SAFETY COMMITTEE	101-0411-056-005	1,500	-	1,500	100%
OBJECT TOTAL	**101-0411-056**	**246,500**	**245,000**	**56,500**	**23%**
INFORMATION SERVICES					
SOFTWARE	101-0411-060-002	45,500	45,500	55,500	122%
OBJECT TOTAL	**101-0411-060**	**45,500**	**45,500**	**55,500**	**122%**
TOTAL: FIRE		**7,942,598**	**8,142,623**	**8,204,445**	**103%**

BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0411-031-001. MEMBERSHIP/CONF/TRAINING	57,504	45,000	37,000

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
Fire Prevention Classes	4,800
Fire Instructor Classes	7,200
Misc Memberships	5,000
Entry Level Academy	20,000
Grand Total	**37,000**

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	50,000	50,000	25,000

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	66,600	66,000	49,600

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
Contractual clothing purchase	9,600
Turnouts and gear for New Hires	15,000
Replacement Turnouts	25,000
Grand Total	**49,600**

101-0411-052-003. RADIO	2,000	0	0

This account funds maintenance, repairs, annual re-programming, and access fees for department owned radio equipment.

101-0411-053-001. VEHICLE MAINTENANCE	50,000	45,000	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	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0411-053-002. OIL/GASOLINE	33,000	33,000	33,000
Diesel, DEF, gasoline and lubrication products for the Department's vehicles (ambulances not included) and the City Hall generator. Increase due to anticipated increase in fuel costs.			
101-0411-053-003. ELECTRIC VEHICLE CHARGING	1,000	1,000	1,000
101-0411-054-001. CONTRACT SERVICES	62,491	42,000	49,976
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	9,000
Towel Service	7,662
Ladder Testing	2,345
SCBA Maintenance	4,148
Policy Maintenance	7,542
Compressor Maintenance	2,949
Extinguisher Maintenance	2,781
Gym Equipment Maintenance	875
Water Cooler Fire/City Hall	5,677
Plan Check and Review	1,125
Training Software	3,000
Gym Water Cooler/Emgc Water	872
Misc	2,000
Grand Total	**49,976**

101-0411-055-001. BUILDING MAINTENANCE	15,000	15,000	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	235,000	235,000	50,000
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
EM Consulting	45,000
Other expenses	5,000
Grand Total	**50,000**

BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0411-056-004. FIRE PREVENTION	10,000	10,000	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	45,500	45,500	55,500
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.			

Item Description	Total
Tyler Tech	45,000
Misc Small software services	3,000
Kronos	7,500
Grand Total	**55,500**

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		APPROVED	PROJECTED	PROPOSED	Budget
DESCRIPTION	**Account #**	**24/25**	**24/25**	**25/26**	**% Change**
FIRE: PARAMEDICS					
SALARIES					
REGULAR SALARIES	101-0412-010-001	294,332	237,400	304,405	103%
OVERTIME SALARIES: GENERAL	101-0412-010-003	89,827	65,400	92,925	103%
VACATION/COMP.-PAYOUT	101-0412-010-050	3,097	900	3,097	100%
OBJECT TOTAL	**101-0412-010**	**387,256**	**303,700**	**400,427**	**103%**
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0412-011-001	41,531	37,400	46,734	113%
DENTAL INSURANCE	101-0412-011-002	2,820	2,600	3,098	110%
VISION PLAN	101-0412-011-003	387	300	387	100%
OBJECT TOTAL	**101-0412-011**	**44,738**	**40,300**	**50,219**	**112%**
RETIREMENT					
PERS: NORMAL COST	101-0412-012-001	54,559	49,200	56,567	104%
PERS: UAL PAYMENT	101-0412-012-003	106,000	106,000	123,000	116%
PERS: COST SHARE	101-0412-012-004	(12,863)	(13,100)	(13,380)	104%
OBJECT TOTAL	**101-0412-012**	**147,696**	**142,100**	**166,187**	**113%**
OTHER BENEFITS					
LIFE INSURANCE	101-0412-013-001	1,182	700	1,285	109%
UNIFORM ALLOWANCE	101-0412-013-003	2,250	1,800	2,250	100%
MEDICARE INSURANCE	101-0412-013-005	5,615	4,400	5,805	103%
CONCERN EAP PROGRAM	101-0412-013-006	420	420	420	100%
OBJECT TOTAL	**101-0412-013**	**9,467**	**7,320**	**9,760**	**103%**
PERSONNEL EXPENSES	**101-0412-031-002**	**20,000**	**8,500**	**20,000**	**100%**
DEPARTMENT SUPPLIES					
MEDICAL SUPPLIES	101-0412-051-001	70,000	42,000	70,000	100%
OBJECT TOTAL	**101-0412-051**	**70,000**	**42,000**	**70,000**	**100%**
EQUIPMENT MAIN/GAS/OIL					
AMBULANCE MAINTENANCE	101-0412-053-001	10,000	-	10,000	100%
OIL & GASOLINE	101-0412-053-002	24,000	13,000	24,000	100%
OBJECT TOTAL	**101-0412-053**	**34,000**	**13,000**	**34,000**	**100%**
CONTRACT SERVICES	**101-0412-054-001**	**59,200**	**26,000**	**61,500**	**104%**
OTHER EXPENSE					
SPECIAL EQUIPMENT	101-0412-056-001	12,000	800	-	0%
OBJECT TOTAL	**101-0412-056**	**12,000**	**800**	**-**	**0%**
TOTAL: PARAMEDICS		**784,357**	**583,720**	**812,093**	**104%**

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BUDGET NARRATIVES	2025 ANNUAL BUDGET	2025 ANNUAL ESTIMATED	2026 BUDGET REQUEST
101-0412-031-002. MEDICAL TRAINING	20,000	8,500	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	42,000	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	0	10,000
Annual maintenance and periodic repairs for the Department's two ambulances .			
101-0412-053-002. OIL/GASOLINE	24,000	13,000	24,000
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	59,200	26,000	61,500
This account funds services provided by outside contractors serving the Emergency Medical Services Division of Piedmont Fire Department. Among these are the Quality Assurance Nurse, medical waste removal service, oxygen supply, LUCAS Device service, cardiac monitor calibration and service. Additional funds are requested to purchase 3 year service contracts power-lift gurneys. Recent legislation imposed a fee of approximately $27 per medical transport. Our projected volume is 300 transports per year, resulting in approximately $8,000 Fire will owe the state. However, this program is also slated to possibly sunset in January 2022 which means the cost will be somewhere between $4,000 and $8,000 for this budget.			

Item Description	Total
Medical Director	8,500
QA/CQI	7,500
O2 Delivery	9,000
Medical Waste	4,500
Gurney Service/Repair	5,000
EMS Billing	17,000
IGT	10,000
Grand Total	**61,500**

101-0412-056-001. SPECIAL EQUIPMENT	12,000	800	0
This account funds specialized medical equipment. The Department's equipment is evaluated regularly to determine if replacement is required.			

END OF FIRE BUDGET

Other Funds

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OTHER FUND TYPES

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

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

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

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ABANDONED VEHICLE FUND

2025-26 PROPOSED BUDGET	2025-26 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2025	$ 57,615
PROPOSED REVENUE 2025-26	
VEHICLE REGISTRATION FEE	5,000
PROPOSED EXPENDITURES 2025-26 (A)	0
PROPOSED TRANSFERS 2025-26	
TRANSFER-OUT	0
ESTIMATED FUND BALANCE, JUNE 30, 2026	$ 62,615

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

2025-26 PROPOSED BUDGET		2025-26 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2025	$	668,310
PROPOSED REVENUE 2025-26		
PARTICIPANT FEES		122,900
PROPOSED EXPENDITURES 2025-26 (A)		(42,000)
ESTIMATED FUND BALANCE, JUNE 30, 2026	$	749,210
(A) PROPOSED EXPENDITURES 2025-26 DETAIL		
PUSD PAYMENT	$	42,000

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

2025-26 PROPOSED BUDGET		2025-26 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2025	$	237,532
PROPOSED REVENUE 2025-26		142,000
PROPOSED EXPENDITURES 2025-26 (A)		(319,000)
PROPOSED TRANSFERS 2025-26		(39,000)
ESTIMATED FUND BALANCE, JUNE 30, 2026	$	21,532

(A) PROPOSED EXPENDITURES 2025-26 DETAIL	
POLICE SAFETY GEAR	50,000
FACILITY UPDATES	150,000
TECHNOLOGY/SOFTWARE	80,000
TOTAL PROPOSED EXPENDITURES	$ 319,000

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

2025-26 PROPOSED BUDGET		2025-26 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2025	$	322,022
PROPOSED REVENUE 2025-26		330,000
PROPOSED EXPENDITURES 2025-26 (A)		(544,000)
ESTIMATED FUND BALANCE, JUNE 30, 2026	$	108,022
(A) PROPOSED EXPENDITURES 2025-26 DETAIL		
STREET RESURFACING	$	544,000
TOTAL PROPOSED EXPENDITURES	$	544,000

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

2025-26 PROPOSED BUDGET	2025-26 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2025	$ 2,554,357
PROPOSED REVENUE 2025-26	1,195,000
PROPOSED TRANSFERS 2025-26	(2,482,000)
ESTIMATED FUND BALANCE, JUNE 30, 2026	$ 1,267,357

(A) PROPOSED EXPENDITURES 2025-26 DETAIL	
STREET RESURFACING/BIKE/PEDESTRIAN PROJECTS	$ 2,482,000

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

2025-26 PROPOSED BUDGET		2025-26 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2025	$	51,630
PROPOSED REVENUE 2025-26		36,500
PROPOSED TRANSFERS 2025-26		
TRANSFER-OUT: GENERAL FUND		(25,000)
PROPOSED EXPENDITURES 2025-26 (A)		(21,500)
ESTIMATED FUND BALANCE, JUNE 30, 2026	$	41,630

(A) PROPOSED EXPENDITURES 2025-26 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

2025-26 PROPOSED BUDGET	2025-26 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2025	$ 146,857
PROPOSED REVENUE 2025-26	44,500
PROPOSED EXPENDITURES 2025-26 (A)	(100,000)
ESTIMATED FUND BALANCE, JUNE 30, 2026	$ 91,357

(A) PROPOSED EXPENDITURES 2025-26 DETAIL	
STREET RESURFACING	$ 100,000
TOTAL PROPOSED EXPENDITURES	100,000

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.

SIDEWALK REPAIR FUND

2025-26 PROPOSED BUDGET	2025-26 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2025	$ 19,988
PROPOSED REVENUE 2025-26 SIDEWALK REIMBURSEMENT PROGRAM	-
PROPOSED EXPENDITURES 2025-26 (A)	-
PROPOSED TRANSFERS 2025-26	-
ESTIMATED FUND BALANCE, JUNE 30, 2026	$ 19,988

Under City Code, homeowners are required to repair/replace City sidewalks when the following conditions apply: when the real property is developed for any use; in conjunction with the issuance of any permit or aggregate of permits in the amount of $5,000 or more on the real property; in conjunction with the sale of the real property.

The owner has two options:

1. Submit a buidling permit application for the sidewalk or driveway repair or have a C-8 licensed concrete contractor apply for a permit for the sidewalk work.

2. In lieu of a permit application, the City will retain a contractor and perform the required sidewalk or driveway repair at a competitive square foot rate.

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

URBAN COUNTY CDBG FUND

2025-26 PROPOSED BUDGET	2025-26 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2025	$ 15,215
PROPOSED REVENUE 2025-26	0
PROPOSED EXPENDITURES 2025-26 (A)	0
ESTIMATED FUND BALANCE, JUNE 30, 2026	$ 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

2025-26 PROPOSED BUDGET		2025-26 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2025	$	29,945
PROPOSED REVENUE 2025-26		
FEES & FINES		35,400
PROPOSED EXPENDITURES 2025-26 (A)		11,200
PROPOSED TRANSFERS 2025-26		
TRANSFER-OUT: GENERAL FUND		(22,000)
ESTIMATED FUND BALANCE, JUNE 30, 2026	$	32,145

(A) PROPOSED EXPENDITURES 2025-26 DETAIL		
PARKING CITATION CODES/FEES	$	11,200

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

2025-26 PROPOSED BUDGET		2025-26 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2025	$	826,093
PROPOSED REVENUE 2025-26		150,000
PROPOSED TRANSFERS 2025-26		
TRANSFER-OUT (A)		(150,000)
ESTIMATED FUND BALANCE, JUNE 30, 2026	$	826,093
(A) TRANSFER-OUT DETAIL		
OAKLAND AVE. BLUBOUTS		50,000
LINDA BEACH PLAYGROUND		100,000
TOTAL PROPOSED TRANSFER-OUT	$	150,000

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

2025-26 PROPOSED BUDGET	2025-26 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2025	$ 304,566
PROPOSED REVENUE 2025-26	300,000
PROPOSED EXPENDITURES 2025-26 (A)	(593,000)
ESTIMATED FUND BALANCE, JUNE 30, 2026	$ 11,566

(A) PROPOSED EXPENDITURES 2025-26 DETAIL	
Street Resurfacing	$ 593,000

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

CAPITAL IMPROVEMENTS PROJECTS

2025-26 PROPOSED BUDGET	2025-26 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2025	$ 38,161
PROPOSED REVENUE 2025-26	500,000
PROPOSED EXPENDITURES 2025-26 (A)	(500,000)
ESTIMATED FUND BALANCE, JUNE 30, 2026	$ 38,161

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EQUIPMENT REPLACEMENT FUND

2025-26 PROPOSED BUDGET	2025-26 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2025	$ 2,794,102
PROPOSED REVENUE 2025-26	
INTEREST	90,000
PROPOSED REVENUE 2025-26	1,200,000
PROPOSED EXPENDITURES 2025-26 (A)	(1,692,697)
ESTIMATED FUND BALANCE, JUNE 30, 2026	$ 2,391,405

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

	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	400,000	76,067	(513,171)	3,063,687
20/21	3,063,687	610,500	13,195	(590,280)	3,097,101
21/22	3,097,101	1,361,391	(28,188)	(338,713)	4,091,591
22/23	4,091,591	690,000	58,713	(1,260,947)	3,579,357
23/24	3,579,357	800,000	146,799	(800,594)	3,725,562
24/25	3,725,562	0	135,000	(1,052,563)	2,807,999
25/26	2,807,999	850,000	90,000	(1,692,697)	2,055,302
26/27	2,055,302	1,013,003	61,659	(1,596,186)	1,533,778
27/28	1,533,778	1,107,963	46,013	(985,962)	1,701,793
28/29	1,701,793	851,705	51,054	(838,371)	1,766,180
29/30	1,766,180	829,632	52,985	(1,882,299)	766,498
30/31	766,498	658,578	22,995	(218,245)	1,229,827
31/32	1,229,827	585,876	36,895	(571,210)	1,281,388
32/33	1,281,388	658,528	38,442	(789,194)	1,189,164
Total	$ 3,937,414	$ 11,367,369	$ 882,776	$ (14,998,395)	$ 1,189,164

		Acquired	Life	Replace	23/24	24/25	25/26	26/27	27/28
	Administration								
1	Copy Machine (Finance)	2015	10	2025		12,040			
2	Copy Machine (Administration)	2013	10	2023					
	Total Administration				**0**	**12,040**	**0**	**0**	**0**
	COMMUNICATIONS								
1	Video Equipment Upgrade	2006	11	2017		50,000			
2	Video Server	2018	6	2024	11,167		20,000		
3	Broadcast Control and Council Chambers A/V	2009	10	2019		15,000	635,000		
	Total COMMUNICATIONS				**11,167**	**65,000**	**655,000**	**0**	**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)	2003	15	2018					
x	Pickup Truck - FORD F-350 (#25)	2015	12	2027				125,000	
x	Pickup Truck - FORD F-450 (#26)	2013	10	2023					150,000
x	2010 CCTV Van (#28)	2010	15	-			350,000		
x	Street Sweeper - Freightliner Tymco (#33)	1999	20	-					
x	Backhoe 580K Case (#35)	1999	20	2019					
	CASE 1840 SKID Steer (#41)	1999	20					150,000	
x	Radios - (EBRCSA - Mobile)	2023	6	2029	0	40,000			
x	Copy Machine (Public Works)	2013	10	2023	0				
	Total Public Works				**0**	**40,000**	**350,000**	**275,000**	**250,000**

		Acquired	Life	Replace	28/29	29/30	30/31	31/32	32/33	Total
	Administration									
1	Copy Machine (Finance)	2015	10	2025						12,040
2	Copy Machine (Administration)	2013	10	2023					20,000	20,000
	Total Administration				**0**	**0**	**0**	**0**	**20,000**	**32,040**
	COMMUNICATIONS									
1	Video Equipment Upgrade	2006	11	2017			50,000			100,000
2	Video Server	2018	6	2024		25,000				56,167
3	Broadcast Control and Council Chambers A/V	2009	10	2019					300,000	950,000
	Total COMMUNICATIONS				**0**	**25,000**	**50,000**	**0**	**300,000**	**1,106,167**
	Public Works									
x	Pickup Truck - Dodge 1500 (#20)	2017	10	2027						100,000
x	Pickup Truck - RAM 2500 (#21)	2019	10	2029				100,000		100,000
x	Pickup Truck - RAM 2500 (#23)	2018	12	2030		75,000				75,000
x	Flatbed Pickup - GMC Sierra 3500 (#24)	2003	15	2018	125,000					125,000
x	Pickup Truck - FORD F-350 (#25)	2015	12	2027						125,000
x	Pickup Truck - FORD F-450 (#26)	2013	10	2023					50,000	200,000
x	2010 CCTV Van (#28)	2010	15	-						350,000
x	Street Sweeper - Freightliner Tymco (#33)	1999	20	-						0
x	Backhoe 580K Case (#35)	1999	20	2019						0
	CASE 1840 SKID Steer (#41)	1999	20							150,000
x	Radios - (EBRCSA - Mobile)	2023	6	2029		30,000				70,000
x	Copy Machine (Public Works)	2013	10	2023					20,000	20,000
	Total Public Works				**125,000**	**105,000**	**0**	**100,000**	**70,000**	**1,215,000**

		Acquired	Life	Replace	23/24	24/25	25/26	26/27	27/28
	Planning and Building								
1	Electric Bicycles	2023	7	2030	4,587				
	Total Planning and Building				**4,587**	**0**	**0**	**0**	**0**
	Recreation								
	Hybrid or Electric Van\Truck	2004	15	2019				73,000	
	Electric Golf Cart	2024	10	2034		26,285			
	Horse Trailer	2024	5	2029	5,000	10,500			
	Copy Machine	2013	6	2019			15,000		
	Total Recreation				**5,000**	**36,785**	**15,000**	**73,000**	**0**
	Police								
	Automobile - Patrol Unit (Ford)	2019	5	2024		96,000			
	Automobile - Patrol Unit (Ford)	2019	5	2024	11,897	84,103			
	Automobile - Patrol Unit (Ford Explorer)	2015	5	2020	17,154			97,500	
	Automobile - Patrol Unit (Ford)	2018	5	2023		93,500			98,000
	Automobile - Patrol Unit (Ford)	2018	5	2023		93,500			98,000
	Automobile - Detective's Unit (Ford)	2015	7	2022				65,000	
	Automobile - Captain's Unit (Ford)	2013	8	2021	9,248				
	Automobile - Chief's Unit (Ford)	2021	7	2028					
	Vehicle - Motorcycle	2019	8	2027					40,000
	Vehicle - Animal Control Truck	2013	8	2021	31,837				
	Vehicle - Parking Enforcement Unit	2013	7	2020					
	Police Bicycles	2025	10	2035					6,000
	Radio Equipment (PORTABLE)	2016	7	2023					
	Safety Gear	2016	10	2026				15,000	
	Hand Guns	2009	10	2019					
	Taser Guns (DELETE - transition to contract)	2017	5	2022					
	Speed Signs	2016	N/A					50,000	
	ALPR: 39 cameras / 15 intersections (DELETE)	2014	N/A						
	Electronic Traffic Citation Devices (5)	2020	5	2025					
	Parking/Admin Electronic Ticket Devices (4)	2021	5	2026				18,500	
	Licences for CAD\CRM	2023	?				75,000		100,000
	Audio Logger	2022	5	2027				30,000	
	Copy Machine - PD	2013	6	2019					
	Copy Machine - Dispatch	2013	6	2019					7,500
	Total Police				**70,136**	**367,103**	**75,000**	**276,000**	**349,500**

		Acquired	Life	Replace	28/29	29/30	30/31	31/32	32/33	Total
	Planning and Building									
1	Electric Bicycles	2023	7	2030						4,587
	Total Planning and Building				**0**	**0**	**0**	**0**	**0**	**4,587**
	Recreation									
	Hybrid or Electric Van\Truck	2004	15	2019						73,000
	Electric Golf Cart	2024	10	2034						26,285
	Horse Trailer	2024	5	2029						15,500
	Copy Machine	2013	6	2019					18,000	33,000
	Total Recreation				**0**	**0**	**0**	**0**	**18,000**	**147,785**
	Police									
	Automobile - Patrol Unit (Ford)	2019	5	2024		99,000				195,000
	Automobile - Patrol Unit (Ford)	2019	5	2024		99,000				195,000
	Automobile - Patrol Unit (Ford Explorer)	2015	5	2020				100,000		214,654
	Automobile - Patrol Unit (Ford)	2018	5	2023					99,500	291,000
	Automobile - Patrol Unit (Ford)	2018	5	2023					99,500	291,000
	Automobile - Detective's Unit (Ford)	2015	7	2022			70,000			135,000
	Automobile - Captain's Unit (Ford)	2013	8	2021		57,000				66,248
	Automobile - Chief's Unit (Ford)	2021	7	2028	45,000					45,000
	Vehicle - Motorcycle	2019	8	2027						40,000
	Vehicle - Animal Control Truck	2013	8	2021		115,000				146,837
	Vehicle - Parking Enforcement Unit	2013	7	2020		57,000				57,000
	Police Bicycles	2025	10	2035						6,000
	Radio Equipment (PORTABLE)	2016	7	2023		205,000				205,000
	Safety Gear	2016	10	2026						15,000
	Hand Guns	2009	10	2019	30,000					30,000
	Taser Guns (DELETE - transition to contract)	2017	5	2022						0
										0
	Speed Signs	2016	N/A							50,000
	ALPR: 39 cameras / 15 intersections (DELETE)	2014	N/A							0
	Electronic Traffic Citation Devices (5)	2020	5	2025		19,000				19,000
	Parking/Admin Electronic Ticket Devices (4)	2021	5	2026				20,000		38,500
	Licences for CAD\CRM	2023	?							175,000
	Audio Logger	2022	5	2027						30,000
	Copy Machine - PD	2013	6	2019			14,000			14,000
	Copy Machine - Dispatch	2013	6	2019						7,500
	Total Police				**75,000**	**651,000**	**84,000**	**120,000**	**199,000**	**2,266,739**

	Acquired	Life	Replace	23/24	24/25	25/26	26/27	27/28
Fire								
Fire Engine - Pumper (#2843)	2019	20	2039					
Utility Pick-Up (2896)	2005	15	2021	21,796				
Ambulance (#2891)	2018	10	2028					
Ambulance (#2890)	2025	10	2035		379,335			
Chief's Vehicle	2017	10	2027				101,296	
City Pool Vehicle (Tahoe)	2009	14	2023	12,915				
Automated External Defibrillators	Various	10	Various					
Cardiac EKG Monitors	2018	9	2027				135,000	90,000
LUCAS Device (CPR Machine)	Various	10	Various	-		50,000		
Emergency Generator	2008	20	2028					100,000
SCBA (Self contained Breathing App) (19)	2014	13	2027				314,319	
Radios/Batt/Chargers - EBRCSA - Portable)	2016	6	2022	188,235				
Radios - (EBRCSA - Mobile)	2016	6	2022	49,684				
Radios (Wildland - Mobile)	2016	6	2022					100,000
Radios/Batt/Chargers (Wildland - Portable)	2016	6	2022	45,000	45,000			
Hazmat 5 Gas Detectors (3)	Various	10	2023	15,000	15,000			
Thermal Imaging Cameras (2 of 3)	Various	10	2023	10,014				
				71,903				
Total Fire				**414,548**	**439,335**	**50,000**	**550,615**	**290,000**

	Acquired	Life	Replace	28/29	29/30	30/31	31/32	32/33	Total
Fire									
Fire Engine - Pumper (#2843)	2019	20	2039		900,000				900,000
Utility Pick-Up (2896)	2005	15	2021						21,796
Ambulance (#2891)	2018	10	2028	500,000					500,000
Ambulance (#2890)	2025	10	2035						379,335
Chief's Vehicle	2017	10	2027						101,296
City Pool Vehicle (Tahoe)	2009	14	2023				130,000		142,915
Automated External Defibrillators	Various	10	Various	10,000	10,000				20,000
Cardiac EKG Monitors	2018	9	2027						225,000
LUCAS Device (CPR Machine)	Various	10	Various		45,000				95,000
Emergency Generator	2008	20	2028						100,000
SCBA (Self contained Breathing App) (19)	2014	13	2027						314,319
Radios/Batt/Chargers - EBRCSA - Portable)	2016	6	2022						188,235
Radios - (EBRCSA - Mobile)	2016	6	2022						49,684
Radios (Wildland - Mobile)	2016	6	2022						100,000
Radios/Batt/Chargers (Wildland - Portable)	2016	6	2022						90,000
Hazmat 5 Gas Detectors (3)	Various	10	2023						30,000
Thermal Imaging Cameras (2 of 3)	Various	10	2023						10,014
									71,903
									0
Total Fire				**510,000**	**955,000**	**0**	**130,000**	**0**	**3,339,498**

	Acquired	Life	Replace	23/24	24/25	25/26	26/27	27/28
IT Related								
Desktop Computer Replacement	2014	5	Vary		40,800	41,616	42,448	43,297
Printer Replacement		5	Vary		6,000	2,081	2,122	2,165
iPads		3	Vary		3,000	2,000	2,000	2,000
Network Equipment		2	Vary					
Server 1 - Shared Application Server	2019	10	2029					
Server 2 - Shared Application Server	2019	10	2029					
Server 3 - Shared Application Server	2019	10	2029					
Computer System/Software (Rec)	1999	N/A	-					
Computer Dispatch/Records(Police)	2002	N/A						
Computer System Update (Police)	2015	10	2025					
Dispatch Center Printer (Police)	2018	7	2025		10,000			
Police Backup Appliance							75,000	
Police UPS						20,000		
New World Upgrade (Fire)	2016	10	2026				30,000	
Records Mgmt Software Upgrade	2019	10	2029					12,000
Parks & Rec, City Hall, Pub Works						150,000		
Applications & Departmental Systems		N/A	Vary	246,730		135,000	250,000	
Gov 2.0		N/A	Vary					
IT Infrastructure:		N/A	Vary	38,432				
CH Backup Appliance								
Servers - City Hall (Nutanix)						80,000		
Firewalls					30,000			
Network Equipment						37,500		7,000
Duo MFA Devices						4,500		
UPS							20,000	
UPS KCOM					2,500			
PD - Video Storage Expansion						60,000		
PD - Nutanix Encryption Module						15,000		
IT Operations		N/A	Vary					
IT Security		N/A	Vary	4,994				
Telecommunications	2017	10	2027					130,000
Total IT				**290,156**	**92,300**	**547,697**	**421,571**	**196,462**
Unallocated								
Total - All Departments				**795,594**	**1,052,563**	**1,692,697**	**1,596,186**	**1,085,962**

	Acquired	Life	Replace	28/29	29/30	30/31	31/32	32/33	Total
IT Related									
Desktop Computer Replacement	2014	5	Vary	44,163	45,046	45,947	46,866	47,804	397,989
Printer Replacement		5	Vary	2,208	2,252	2,297	2,343	2,390	23,859
iPads		3	Vary	2,000	2,000	2,000	2,000	2,000	19,000
Network Equipment		2	Vary						0
Server 1 - Shared Application Server	2019	10	2029		20,000				20,000
Server 2 - Shared Application Server	2019	10	2029		20,000				20,000
Server 3 - Shared Application Server	2019	10	2029		20,000				20,000
Computer System/Software (Rec)	1999	N/A	-	30,000					30,000
Computer Dispatch/Records(Police)	2002	N/A							0
Computer System Update (Police)	2015	10	2025						0
Dispatch Center Printer (Police)	2018	7	2025						10,000
Police Backup Appliance									75,000
Police UPS						20,000			40,000
New World Upgrade (Fire)	2016	10	2026		30,000			30,000	90,000
Records Mgmt Software Upgrade	2019	10	2029			14,000			26,000
Parks & Rec, City Hall, Pub Works									150,000
Applications & Departmental Systems		N/A	Vary						631,730
Gov 2.0		N/A	Vary						0
IT Infrastructure:		N/A	Vary						38,432
CH Backup Appliance				50,000					50,000
Servers - City Hall (Nutanix)							100,000		180,000
Firewalls							50,000		80,000
Network Equipment					7,000			100,000	151,500
Duo MFA Devices									4,500
UPS							20,000		40,000
UPS KCOM									2,500
PD - Video Storage Expansion									60,000
PD - Nutanix Encryption Module									15,000
IT Operations		N/A	Vary						0
IT Security		N/A	Vary						4,994
Telecommunications	2017	10	2027						130,000
Total IT				**128,371**	**146,299**	**84,245**	**221,210**	**182,194**	**2,310,504**
Unallocated									
Total - All Departments				**838,371**	**1,882,299**	**218,245**	**571,210**	**789,194**	**10,422,320**

FACILITY CAPITAL PROJECT FUND

2025-26 PROPOSED BUDGET		2025-26 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2025	$	7,858,013
PROPOSED REVENUE 2025-26		140,000
PROPOSED TRANSFERS 2025-26		672,000
PROPOSED EXPENDITURES 2025-26 (A)		(8,323,111)
ESTIMATED FUND BALANCE, JUNE 30, 2026	$	346,902

(A) PROPOSED EXPENDITURES 2025-26 DETAIL		
AQUATICS CENTER PROJECT	$	3,625,376
CITY HALL		550,000
CITY HALL-MASTER PLAN		350,000
POLICE STATION		1,530,735
RECREATION BUILDING		125,000
801 MAGNOLIA		50,000
CORPORATION YARD		100,000
SCHOOLMATES - BEACH		15,000
PIEDMONT PARK		325,000
PMONT PARK- PED BRIDGE		100,000
PMONT PARK-PATH REPAIR-ALL		110,000
CROCKER PARK-PATHWAYS		395,000
DRACENA PARK		59,000
LINDA BEACH FIELD & PARK		425,000
SUSTAINABILITY		163,000
STORM DRAIN - CAP PROJECTS		400,000
TOTAL PROPOSED EXPENDITURES	$	8,323,111

City of Piedmont
Five Year Capital Improvement Program

	FISCAL YEAR				
	2023-24	2024-25	2025-26	2026-27	FY 2027
	Actual	Forecast	Budget	Forecast	& Beyond
FACILITIES CAPITAL FUND					
Beginning Balance	$ 10,797,969	$ 10,457,363	$ 7,858,013	$ 346,902	$ (684,098)
General Fund Subsidy	$ -	$ -	$ -	$ 419,000	$ 400,000
Schoolmates Subsidy	-	-	-	-	-
ARPA Funding	322,066	1,303,000	522,000	-	-
Contributions \ Other Funding	-	129,000	150,000	150,000	-
Interest	572,179	450,000	140,000	140,000	-
Total Revenue	$ 894,245	$ 1,882,000	$ 812,000	$ 709,000	$ 400,000
Expenditures:					
Facilities	$ (322,066)	$ (1,743,388)	$ (2,720,735)	$ (995,000)	$ (54,760,000)
Parks	(421,667)	(594,069)	(1,414,000)	(465,000)	(27,030,000)
Tennis Courts	(27,741)	(200,000)	-	-	(810,000)
Sustainability	(43,184)	(26,500)	(163,000)	(130,000)	(902,000)
Storm Drains	(8,224)	(150,000)	(400,000)	(100,000)	-
Green Infrastructure	(200,000)	(250,000)	-	(50,000)	(900,000)
Community Pool	(207,204)	(1,487,393)	(3,625,376)	-	-
Miscellaneous	(4,765)	(30,000)	-	-	-
Total Expenditures	$ (1,234,850)	$ (4,481,350)	$ (8,323,111)	$ (1,740,000)	$ (84,402,000)
Ending Balance	**$ 10,457,363**	**$ 7,858,013**	**$ 346,902**	**$ (684,098)**	**$ (84,686,098)**

City of Piedmont
Five Year Capital Improvement Program

Project Number	Project Name	COST BY FISCAL YEAR 2022-23	2023-24	2024-25	2025-26	2026-27	FY 2027 & Beyond
Aquatic Center							
AQ001	Aquatic Center Project	$ 72,562	$ 207,204	$ 1,487,393	$ 3,625,376	$ -	$ 3,625,376
	Total Aquatic Center	**$ 72,562**	**$ 207,204**	**$ 1,487,393**	**$ 3,625,376**	**$ -**	**$ 3,625,376**
Facilities							
FAC001	Community Hall	$ -	$ -	$ 100,000	$ -	$ 220,000	$ 800,000
FAC002	Recreation Building	$ 222,215	$ -	$ -	$ 125,000	$ 400,000	$ 7,250,000
FAC003	City Hall/Fire Station	$ -	$ -	$ 116,983	$ 900,000	$ -	$ 21,250,000
FAC004	Police/Veterans Hall	$ 397,497	$ 314,497	$ 1,503,000	$ 1,530,735	$ 100,000	$ 25,100,000
FAC005	Corporation Yard	$ -	$ -	$ 23,405	$ 100,000	$ 50,000	$ -
FAC006	801 Magnolia	$ -	$ -	$ -	$ 50,000	$ 150,000	$ 300,000
FAC008	Schoolmates (Beach, Wildwood, Havens)	$ -	$ -	$ -	$ 15,000	$ -	$ 60,000
FAC009	Hampton Preschool	$ -	$ -	$ -	$ -	$ 75,000	$ -
	Total Facilities	**$ 619,712**	**$ 314,497**	**$ 1,743,388**	**$ 2,720,735**	**$ 995,000**	**$ 54,760,000**
Green Infrastructure							
GI001	Fairway/Grand	$ -	$ -	$ 250,000	$ -	$ -	$ -
GI002	Lower Grand/Grand	$ -	$ -	$ -	$ -	$ 50,000	$ 200,000
GI003	Highland Ave	$ -	$ -	$ -	$ -	$ -	$ 575,000
GI004	Nova/Magnolia	$ -	$ 200,000	$ -	$ -	$ -	$ -
GI005	Permeable Paving in Parking Areas	$ -	$ -	$ -	$ -	$ -	$ 125,000
	Total Green Infrastructure	**$ -**	**$ 200,000**	**$ 250,000**	**$ -**	**$ 50,000**	**$ 900,000**
Parks							
PK001	Park Irrigation	$ -	$ -	$ -	$ 100,000	$ 250,000	$ 250,000
PP001	Park Pathway Repairs	$ 22,977	$ 1,374	$ 105,000	$ 110,000	$ 115,000	$ 125,000
PK004	Hampton Park	$ -	$ -	$ -	$ -	$ -	$ 100,000
PK005	Crocker Park	$ 22,816	$ 157,890	$ -	$ 25,000	$ -	$ 50,000
PK006	Piedmont Park Improvements	$ 319,712	$ 105,861	$ 279,069	$ 325,000	$ -	$ 730,000
PK007	Dracena Park Improvements	$ 46,461	$ 131,306	$ -	$ 59,000	$ -	$ 75,000
PK008	Linda Beach Park Improvements	$ -	$ -	$ 120,000	$ 425,000	$ 100,000	$ 21,500,000
PK010	Triangle Park	$ -	$ 30,000	$ 30,000	$ 370,000	$ -	$ -
PK011	Coaches Field Improvements	$ -	$ -	$ 60,000	$ -	$ -	$ 4,200,000
	Total Parks	**$ 411,965**	**$ 426,431**	**$ 594,069**	**$ 1,414,000**	**$ 465,000**	**$ 27,030,000**
Storm Drain							
SD001	Miscellaneous Storm Drain Systems	$ 4,473	$ 8,224	$ 100,000	$ 100,000	$ 100,000	$ 500,000
SD002	Sharon Ave Drainage Improvements	$ -	$ -	$ 50,000	$ 300,000	$ -	$ -
SD003	Pacific Ave Drainage Improvements	$ -	$ -	$ -	$ -	$ -	$ 950,000
SD004	Ramona Drainage Improvements	$ -	$ -	$ -	$ -	$ -	$ 600,000
	Total Storm Drain	**$ 4,473**	**$ 8,224**	**$ 150,000**	**$ 400,000**	**$ 100,000**	**$ 2,050,000**
Sustainability							
SUS003	Install EV Charging Infrastructure	$ -	$ -	$ -	$ -	$ 100,000	$ 500,000
SUS004	EV Charging Infrastructure	$ -	$ 18,240	$ -	$ 135,000	$ -	$ -
SUS011	Trash Can Replacement	$ -	$ 24,944	$ 26,500	$ 28,000	$ 30,000	$ 32,000
	Total Sustainability	**$ -**	**$ 43,184**	**$ 26,500**	**$ 163,000**	**$ 130,000**	**$ 632,000**
Tennis Courts							
TC001	Guilford Ave. Tennis Courts	$ -	$ -	$ -	$ -	$ -	$ 270,000
TC002	Recreation Center Tennis Courts (CRTC)	$ 70,925	$ -	$ -	$ -	$ -	$ 270,000
TC003	Linda Beach Park Courts	$ 9,313	$ 27,741	$ 200,000	$ -	$ -	$ -
	Total Tennis Courts	**$ 80,238**	**$ 27,741**	**$ 200,000**	**$ -**	**$ -**	**$ 810,000**
Miscellaneous							
	Street Light Replacement	$ -	$ -	$ 30,000	$ -	$ -	$ -
	ADA Improvements	$ 86,920	$ -	$ -	$ -	$ -	$ -
	Total Miscellaneous	**$ 86,920**	**$ -**	**$ 30,000**	**$ -**	**$ -**	**$ -**
	GRAND TOTAL	**$ 1,275,870**	**$ 1,227,281**	**$ 4,481,350**	**$ 8,323,111**	**$ 1,740,000**	**$ 89,807,376**

FACILITY MAINTENANCE FUND

2025-26 PROPOSED BUDGET	2025-26 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2025	$ 421,228
PROPOSED REVENUE 2025-26	23,000
PROPOSED TRANSFERS 2025-26	1,195,600
PROPOSED EXPENDITURES 2025-26 (A)	(1,616,500)
ESTIMATED FUND BALANCE, JUNE 30, 2026	$ 23,328

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

	ACTUAL	ACTUAL	PROJECTED							
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
BEGINNING BALANCE	$ 347,583	$ 571,407	$ 377,729	$ 421,229	$ 23,329	$ 44,090	$ 37,607	$ 29,954	$ 42,192	$ 36,360
REVENUE										
General Fund	1,300,000	850,000	850,000	1,100,000	1,550,000	1,250,000	1,000,000	1,250,000	1,100,000	1,000,000
Schoolmates	70,075	29,910	32,000	95,600	64,104	81,628	24,173	40,740	20,330	54,443
Contributions	50,615	8,900								
Interest	17,483	16,071	15,000	23,000	24,000	19,000	16,000	19,000	17,000	16,000
TOTAL REVENUE	1,438,174	904,881	897,000	1,218,600	1,638,104	1,350,628	1,040,173	1,309,740	1,137,330	1,070,443
EXPENDITURES										
City Hall	51,125	23,098	23,000	49,150	175,116	101,121	27,165	120,752	29,382	30,557
Fire Station	12,819	30,593	13,000	23,650	26,196	77,764	15,354	140,969	16,607	77,272
Police Department	22,304	13,900	21,000	73,650	14,196	14,764	40,354	15,969	16,607	17,272
Veterans Hall	2,732	3,742	59,000	59,200	139,368	4,543	4,724	19,913	5,110	5,314
Recreation Building	14,206	3,919	41,000	51,800	42,472	23,171	26,398	29,654	155,440	21,257
Community Hall \ Tea House	11,915	14,027	7,000	182,350	35,144	17,950	38,268	43,598	33,942	68,300
801 Magnolia	36,967	26,059	23,000	61,400	58,736	49,085	39,449	34,827	10,220	45,629
Hampton Play School	4,807	8,157	9,000	69,450	37,328	10,221	30,630	11,055	61,497	11,957
SchoolMates	70,075	29,910	32,000	95,600	64,104	81,628	24,173	40,740	20,330	54,443
Tennis Courts	5,168	3,411	7,000	7,350	7,644	7,950	8,268	8,598	8,942	9,300
Parks	298,456	154,954	191,500	218,300	269,992	261,312	160,764	236,355	177,089	219,472
Walkways & Stairs	-	3,048	2,000	2,100	2,184	2,271	2,362	2,457	2,555	2,657
Corporation Yard	53,714	21,115	68,000	13,650	34,196	42,764	15,354	25,969	36,607	17,272
Public Restrooms	3,600	375	2,000	2,100	2,184	2,271	2,362	2,457	2,555	2,657
Medians & Triangles	24,800	9,170	8,000	8,400	8,736	9,085	9,449	9,827	10,220	10,629
City Wide - Misc.	-	-	47,000	48,350	49,747	51,212	52,750	54,364	56,057	57,835
Sidewalk Repair	601,662	753,080	300,000	650,000	650,000	600,000	550,000	500,000	500,000	500,000
TOTAL EXPENDITURES	1,214,350	1,098,559	853,500	1,616,500	1,617,343	1,357,112	1,047,826	1,297,503	1,143,162	1,151,823
Transfer - Facilities Capital										
ENDING BALANCE	$ 571,407	$ 377,729	$ 421,229	$ 23,329	$ 44,090	$ 37,607	$ 29,954	$ 42,192	$ 36,360	$ (45,020)

SEWER FUND

2025-26 PROPOSED BUDGET		Budget 2025-26 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2025		$ 5,130,440
PROPOSED REVENUE 2025-26		
Sewer Service Fees	3,242,000	
Phase VI & VII Loan Proceeds	445,227	
Interest	125,000	3,812,227
PROPOSED TRANSFERS 2025-26		(1,277,000)
PROPOSED EXPENDITURES 2025-26 (A)		(6,889,355)
ESTIMATED FUND BALANCE, JUNE 30, 2026		$ 776,312

(a) Expenditure Detail	
General Sewer Maintenance & Operating Expense	$ 157,500
Sewer Equipment Maintenance	31,500
County of Alameda Clean Water Program	84,000
Professional Services	192,150
Sewer Replacement	262,500
Sewer Phase VI	4,000,000
Sewer Phase VII	850,000
Sewer Debt Service	361,705
TRUSS PIPE REHAB	950,000
Total Estimated Expenditures	$ 6,889,355

	ACTUAL			PROJECTED					
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Fund Balance	**$3,231,632**	**$3,205,897**	**$4,081,447**	**$4,134,659**	**$5,130,441**	**$776,312**	**$619,835**	**$328,898**	**$5,900,775**
Revenues									
Investment Earnings	(44,816)	69,021	226,295	125,000	125,000	100,000	15,496	8,222	147,519
General Fund Transfer									
Sewer Service Charge	2,801,437	2,957,417	3,096,708	3,167,000	3,242,000	3,339,260	3,439,438	3,542,621	3,648,900
Total Current Revenues	**2,756,621**	**3,026,438**	**3,323,003**	**3,292,000**	**3,367,000**	**3,439,260**	**3,454,934**	**3,550,843**	**3,796,419**
Loan Proceeds									
Phase VI loan proceeds (TBD)					445,227	4,000,000			
Phase VII loan proceeds (TBD)						885,000	1,770,000	6,195,000	
Total Loan Proceeds	**0**	**0**	**0**	**0**	**445,227**	**4,885,000**	**1,770,000**	**6,195,000**	**0**
Total Revenue	**2,756,621**	**3,026,438**	**3,323,003**	**3,292,000**	**3,812,227**	**8,324,260**	**5,224,934**	**9,745,843**	**3,796,419**
Expenditures									
Operating Costs									
General Fund	844,834	816,478	905,000	900,000	927,000	955,000	960,000	989,000	1,019,000
General Sewer Projects	80,168	142,620	103,776	150,000	157,500	165,375	173,644	182,326	191,442
Sewer Equipment Parts & Maint.	42,621	21,334	34,008	30,000	381,500	33,075	34,729	36,465	38,288
County Clean Water Program	57,890	94,331	177,701	80,000	84,000	88,200	92,610	97,241	102,103
Professional Services	220,668	75,924	137,532	183,000	192,150	201,758	211,845	222,438	233,560
Total Operating Costs	1,246,181	1,150,687	1,358,016	1,343,000	1,742,150	1,443,408	1,472,828	1,527,469	1,584,393
Capital Costs									
Major Equipment Purchases	666,346	31,365	399,436	80,000					
General Sewer Replacement	62,132	126,775	538,113	250,000	262,500	275,625	289,406	303,877	319,070
Major Sewer Replacement:									
Phase VI Sewer Rehabilitation	3,278	32,720	309,229	100,000	4,000,000	2,400,000			
Phase VII Sewer Rehabilitation					850,000	4,000,000	3,000,000	1,000,000	
Truss Pipe Project					950,000				
Total Capital Costs	731,756	190,860	1,246,778	430,000	6,062,500	6,675,625	3,289,406	1,303,877	319,070
Debt Service									
Phase I Loan	144,342	144,342							
Phase II Loan	141,780	141,780	141,780						
Phase III Loan	161,513	161,513	161,513	161,513					
Phase IV Loan (Paid off FY2031-32)	106,328	106,328	106,328	106,328	106,328	106,328	106,328	106,328	106,328
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)							295,837	295,837	295,837
Phase VII Loan (c)								588,983	588,983
Loan Interest Accrued (b)	3,080	8,000	8,000	8,000	8,000	8,000	104,095	104,095	104,095
Total Debt Service	804,420	809,340	664,998	523,218	361,705	361,705	753,637	1,342,620	1,342,620
Total Expenditure	**2,782,357**	**2,150,887**	**3,269,792**	**2,296,218**	**8,166,355**	**8,480,738**	**5,515,871**	**4,173,966**	**3,246,083**
Excess of Revenues over Expenditures	(25,736)	875,551	53,211	995,782	(4,354,128)	(156,478)	(290,937)	5,571,878	550,336
Ending Fund Balance	**$3,205,897**	**$4,081,447**	**$4,134,659**	**$5,130,441**	**$776,312**	**$619,835**	**$328,898**	**$5,900,775**	**$6,451,111**

LIABILITY INSURANCE

2025-26 PROPOSED BUDGET	2025-26 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2025	$ 356,917
PROPOSED CONTRIBUTIONS 2025-26 FROM GENERAL FUND	1,915,000
PROPOSED EXPENDITURES 2025-26 PREMIUM AND LIABILITY	(1,915,000)
ESTIMATED FUND BALANCE, JUNE 30, 2026	$ 356,917

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

2025-26 PROPOSED BUDGET	2025-26 PROPOSED
ESTIMATED FUND BALANCE, JULY 1, 2025	$ 875,668
PROPOSED CONTRIBUTIONS 2025-26 FROM GENERAL FUND	1,200,000
PROPOSED EXPENDITURES 2025-26 WORKERS' COMP. INSURANCE PREMIUM, ADMIN. FEE/INJURY/SALARY	(1,180,000)
ESTIMATED FUND BALANCE, JUNE 30, 2026	$ 895,668

Fee Schedule

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

SCHEDULE OF FEES AND CHARGES		
II. PUBLIC WORKS		
DESCRIPTION	**FEE**	**COMMENTS**
Banner Hanging Fee	$105	Piedmont Groups
Banner Hanging Fee	$300	Outside Piedmont Groups
Sign Hanging Fee	$174	
Encroachment Permits (Work in Right-of-Way)	$584	Depending on project site and scope, and deposit might be required
Encroachment Permits with Engineering Review	$944	
Revocable Encroachment Permit (for semi-permanent improvements in the Right-of-Way or within easements	$961	
Sidewalk Inspection	$274	
Sewer	$281	
Solid Waste Self Haul Permit	281	
Exemption from Curbside Placement of Solid Waste Carts	No Fee	Requires annual renewal

III. PLANNING AND BUILDING		
Building Division Fees		
DESCRIPTION	**FEE**	**COMMENTS**
Building Permit & Inspection Fees		
Job Value of work being done:		Fee based on value of work
$1 to $500	Base Fee of **$76**	
$501 to $2,000	Base Fee of **$82** + (**$4.35** for every $100)	
$2,001 to $25,000	Base Fee of **$148** + (**$21.11** for every $1,000)	
$25,001 to $50,000	Base Fee of **$663** + (**$15.12** for every $1,000)	
$50,001 to $100,000	Base Fee of **$1,062** + (**$10.42** for every $1,000)	
$100,001 to $500,000	Base Fee of **$1,619** + (**$8.38** for every $1,000)	
$500,001 to $1,000,000	Base Fee of **$4,872** + (**$7.09** for every $1,000)	
Over $1,000,000	Base Fee of **$8,964** + (**$4.53** for every $1,000)	
Plan Check Fee		
Job Value of work being done:		Fee based on value of work
$1 to $500	Base Fee of **$25**	
$501 to $2,000	Base Fee of **$30** + (**$3.17** for every $100)	
$2,001 to $25,000	Base Fee of **$71** + (**$13.66** for every $1,000)	
$25,001 to $50,000	Base Fee of **$404** + (**$10.25** for every $1,000)	
$50,001 to $100,000	Base Fee of **$668** + (**$6.80** for every $1,000)	
$100,001 to $500,000	Base Fee of **$1,026** + (**$5.46** for every $1,000)	
$500,001 to $1,000,000	Base Fee of **$3,148** + (**$4.58** for every $1,000)	
Over $1,000,000	Base Fee of **$5,803** + (**$3.05** for every $1,000)	
Permit Renewal		
Length of Permit Expiration:		
less than 180 days	No Fee	
181 to 365 days	50% of Original Permit & Inspection Fee	
more than 365 days	100% of Original Permit & Inspection Fee	
General Plan Maintenance Fee	Job value x **$0.02**	Fee based on value of work. Solar PV projects exempt.

Building Division Fees		
Records Management Fee	5% of Permit & Inspection Fee 5% of Permit Renewal Fee	Sewer and Solar PV projects exempt
DESCRIPTION	**FEE**	**COMMENTS**
Strong Motion Instrumentation & Seismic Hazard Mapping Program (SMIP)		
Job Value of work being done:		Fee based on value of work
$1 to $3,850	Base Fee of $0.50	
Over $3,850	Base Fee of $0.50 + ([Job Value - $3,850] / $1*$0.0001)	
Calif SB 1473 Fee (Determined by State Effective 1/1/2009)		
Job Value of work being done:		Fee based on value of work
$1 to $25,000	Base Fee of $1.00	
$25,001 to $50,000	Base Fee of $2.00	
$50,001 to $75,000	Base Fee of $3.00	
$75,001 to $100,000	Base Fee of $4.00	
Over $100,000	Base Fee of $4.00 + ([Job Value - $100,001] / $25,000*$1.00)	
Other Fees & Permits		
Change in Approved Building Permit (CAP)	**$90**[1]	
Solar Energy Related Permits	**$396**[1]	
Change of Address Fee	**$110**[1]	
Drop Box	**$72**[1]	
Garage Sale Permit	**$35**	
Hourly Rates:		
Building Official	**$113 hr.**	
Planning & Building Director	**$170 hr.**	
Plans Examiner	**$99 hr.**	
Senior Planner	**$96 hr.**	
Associate Planner	**$81 hr.**	
Housing Records Search	**$101**[1]	
Permit to Legalize Unpermitted ADU or JADU	**$1,081**[1]	
New Sewer Connection	**$1,433**[1]	
Penalty Fee - Starting Construction without Permit	50%	Permit/Inspection Fee **Cost** + 50% **of Cost**
Planning Commission Mailing List	No Fee	
Residential Rental Safety Inspection	**$244**	

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

Building Division Fees		
Other Review	**FEE**	**COMMENTS**
Additional Bedroom Permit	**$280[4]**	
Administrative Extension	**$410[4]**	
Appeal	**$856[4]**	
Accessory Dwelling Unit Permit (with or without Exception)	**$1,015[4]**	
Modification to Approved ADU Permit	**$393[4]**	
Fence, Retaining Wall or Site Feature Design Review Permit	**$660[4]**	
SB 9 Housing Development	**$2,181[4]**	
Modification to Approved SB 9 Permit	**$393[4]**	
Sign Design Review Permit	**$1,096[4]**	
Other Review	**FEE**	**COMMENTS**
AB 1332 Preapproved ADU Request	**$1,015[3]**	
Jurisdictional Determination	**$2,000[3]**	
Short-Term Rental Permit	**$399[4]**	
AB 939 Information Report	**$153[4]**	
Zoning Amendment	**$3,213[3]**	
Subdivision/Map Act	**FEE**	**COMMENTS**
Parcel Merger deposit/cost to process	**$1,867[3]**	Deposit for cost to process[1]
Lot Line Adjustment	**$2,220[3]**	Deposit for cost to process[1]
Parcel Map	**$4,526[3]**	Deposit for cost to process[1]
Tentative Map	**$8,058[3]**	Deposit for cost to process[1]
SB 684 Subdivision	**$20,000[3]**	Deposit for cost to process1
SB 9 Urban Lot Split	**$2,220[3]**	
SB 1123 / SB 684	**$20,000[3]**	Deposit for cost to process[1]
California Environmental Quality Act (CEQA)	**FEE**	**COMMENTS**
Initial Study/Negative Declaration	**$53,865[3]**	Deposit for cost to process[1]
Environmental Impact Report (EIR)	**$107,730[3]**	Deposit for cost to process[1]
CA Dept. of Fish & Wildlife Fee	**Fee per CA DFW[2] + $505 City processing fee[3]**	
Filming Permit	**FEE**	**COMMENTS**
Still Photography	**$1,778[4]**	
Commercial Video	**$2,165[4]**	
Motion Picture Video	**$2,692[4]**	

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

[1] An initial deposit is required at application submittal. If the deposit declines to less than $1,000, an additional deposit is required. Applicant may apply for return of unused funds at completion of project.

[2] DFW is the California Department of Fish and Wildlife, which requires a separate, additional fee.

[3] Includes **$58** Records Management Fee

[4] Includes **$29** Records Management Fee. No planning fees for applications filed per Section 17.38.075, Pre-approved Plans.

IV. RECREATION

DESCRIPTION	Current Fee	Proposed FY 2025-26	Last Adjustment
Tennis Fees			
Adult Tennis Decal	$50.00	$50.00	6/3/2019
Youth Tennis Decal	$28.00	$28.00	6/3/2019
Weekday Tennis Court	$6.25/hr	$6.25/hr	7/1/2018
Weekend Tennis Court	$8.25/hr	$8.25/hr	7/1/2018
Weekend Tennis Court - Youth	$6.00/hr	$6.00/hr	7/1/2017
Weekday Tennis Court - Youth	$0.00/hr	$0.00/hr	7/1/1994
Community Non-Profit	$7.00/hr	$7.00/hr	N/A
Annual Tennis Team Fee	$195.00	$195.00	6/3/2019
City Recreation Programs			
Community Use Fee	N/A	$5.00/reg	N/A
City Recreation Facilities - Fields and Picnic Area			
Piedmont Resident (4 hrs)	$180.00	$180.00	7/1/2018
Piedmont Non-Profit (4 hrs)	$150.00	$150.00	7/1/2018
Piedmont Resident - Business Use (4 hrs)	$350.00	$350.00	7/1/2018
Piedmont Community Hall			
Weekday (Monday-Thursday and Friday before 3:00 pm) 2-hour minimum; No Weddings			
Base Rental Rate	$226.00/hr	$226.00/hr	7/1/2024
Resident Discount Rate	$176.00/hr	$176.00/hr	7/1/2024
Non-Profit Rate	$111.00/hr	$111.00/hr	7/1/2024
Friday Evenings and Sundays (8 hours)			
Base Rental Rate	$4,867.00	$4,867.00	7/1/2024
Additional time	$226.00/hr	$226.00/hr	7/1/2024
Resident Discount Rate	$3,260.00	$3,260.00	7/1/2024
Additional time	$176.00/hr	$176.00/hr	7/1/2024
Additional time requested within 7 days of rental	$271.00/hr	$271.00/hr	7/1/2024
Saturdays (8 hours)			
Base Rental Rate	$5,408.00	$5,408.00	7/1/2024
Additional time	$271.00/hr	$271.00/hr	7/1/2024
Resident Discount Rate	$3,623.00	$3,623.00	7/1/2024
Additional time	$221.00/hr	$221.00/hr	7/1/2024
Additional time requested within 7 days of rental	$321.00/hr	$321.00/hr	7/1/2024
Community Hall Rental Deposit	$1,000.00	$1,000.00	7/1/2016
Tea House			

IV. RECREATION			
DESCRIPTION	**Current Fee**	**Proposed FY 2025-26**	**Last Adjustment**
With Community Hall Rental (Friday-Sunday)	$490.00	$490.00	7/1/2024
Without Community Hall Rental (Monday-Thursday only) 3 hours	$690.00	$690.00	7/1/2024
Amphitheater			
With Community Hall Rental (Friday-Sunday)	$387.00	$387.00	7/1/2024
Without Community Hall Rental (Monday-Thursday) Wedding Ceremonies Only	$490.00	$490.00	7/1/2024
Excedra Plaza			
With Hall Rental (Community or Veterans) 4 hrs	$525.00	$525.00	7/1/2022
Without Hall Rental 4 hrs	$625.00	$625.00	7/1/2022
Mobile Bar Trailer (Trailer Rental Only)			
With Community Hall Rental (Friday-Sunday) 8 hours	$1,200.00	$1,000.00	7/1/2024
With Community Hall Rental (Monday-Thursday) 3-hour minimum	$200/hr	$150/hr	7/1/2024
Mobile Bar Deposit	$750	$500	7/1/2024
Piedmont Veterans Memorial Hall			
Weekday (Monday-Thursday and Friday before 3:00 pm) 2-hour minimum			
Base Rental Rate	$185.00/hr	$185.00/hr	7/1/2022
Resident Discount Rate	$135.00/hr	$135.00/hr	7/1/2022
Non-Profit Rate	$95.00/hr	$95.00/hr	7/1/2022
Friday 3:00 pm-Sunday (8 hours)			
Base Rental Rate	$2,625.00	$2,625.00	7/1/2022
Additional time	$210.00/hr	$210.00/hr	7/1/2022
Resident Discount Rate	$1,705.00	$1,705.00	7/1/2022
Additional time	$160.00/hr	$160.00/hr	7/1/2022
Additional time requested within 7 days of rental	$265.00/hr	$265.00/hr	7/1/2022
Non-Profit Rate (4 hours)	$540	$540.00	7/1/2024
Additional time	$120.00/hr	$120.00/hr	7/1/2024
Veterans Memorial Hall Rental Deposit	$750.00	$750.00	7/1/2016
801 Magnolia Main Hall			
Piedmont Community Based Organization	$30.00/hr	$30.00/hr	7/1/2022
Community Based Organization	$50.00/hr	$50.00/hr	7/1/2022
Private Rental Resident	$80.00/hr	$80.00/hr	7/1/2022
Private Rental Non-Resident	$125.00/hr	$125.00/hr	7/1/2022
801 Magnolia Rental Deposit	$500.00	$500.00	7/1/2022

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

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

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

V. POLICE			
DESCRIPTION	**Current Fee**	**Proposed 2025/26**	**Comments**
Animal Control Services			
Animal Releases	$46	$46	
Dog License Fees			
Spayed/Neutered:			
1 year	$17	$17	
2 year	$28	$28	
3 year	$38	$38	
Senior (55 years or older)/Disabled	$5	$5	
Non-spayed/Non-neutered:			
1 year	$33	$33	
2 year	$55	$55	
3 year	$77	$77	
Senior (55 years or older)/Disabled	$10	$10	
Lost Dog License Replacement	$10	$10	
Lost Dog License Replacement (55 years or older)/Disabled	$3	$3	
Late Fees as stated in section 4.26 of Piedmont City Ordinance			
Off Leash Area License Fees			
Spayed/Neutered:			
1 year	$18	$18	
2 year	$28	$28	
3 year	$38	$38	
Non-spayed/Non-neutered:			
1 year	$43	$43	
2 year	$65	$65	
3 year	$87	$87	
Lost License Replacement	$10	$10	
Out of Jurisdiction – Off Leash Area:			
Annually Non-spayed	$70	$70	
Annually Spayed	$38	$38	
Off Leash Fines	1ST P/A	2ND P/A	2ND P/A
Violation of off Leash Provisions Resolution 67-8	$100	$100	$100
Civil Court Subpoenas			
Police Employees	$275	$275	Deposit and actual cost after appearance

V. POLICE			
DESCRIPTION	**Current Fee**	**Proposed 2025/26**	**Comments**
False Alarm Responses			
1-3 in any 12-month period	$0	$0	
4 in any 12-month period	$50	$50	
5 in any 12-month period	$150	$150	
6 in any 12-month period	$300	$300	
7 or more in any 12-month period ($100 increase for each subsequent false alarm)			
LiveScan Fingerprinting			We are not providing fingerprinting to the public. Please delete the LiveScan Fingerprinting area.
Resident	$31	$31	
Non-Resident	$56	$56	
Additional Non-Piedmont PD Fee:			
Department of Justice	$33	$33	
Federal Bureau of Investigation	$20	$20	
Firearms	$29	$29	
Child Abuse	$15	$15	
Non-listed Agency fees upon request			
Police Clearances			
Alien/U.S. Immigration	$30	$30	No increase has been made for several years. Increase calculated at .5 hourly rate.
Naturalization Service	$30	$30	No increase has been made for several years. Increase calculated at .5 hourly rate.
U.S. Citizenship/Travel Abroad	$30	$30	No increase has been made for several years. Increase calculated at .5 hourly rate.
Alcoholic Beverage Control	$30	$30	No increase has been made for several years. Increase calculated at .5 hourly rate.

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

V. POLICE			
DESCRIPTION	**Current Fee**	**Proposed 2025/26**	**Comments**
Vehicle Release			
Vehicle	$125	$150	Increase due to fee survey by staff. Vehicle release fees range from $125 - $250
Concealed Weapon Permit			
Standard/2Yr		$400	New Fees based on DOJ costs and staff time for backgrounds
Judicial/3Yr		$422	New Fees based on DOJ costs and staff time for backgrounds
Non-Retiree Reserve/4Yr		$446	New Fees based on DOJ costs and staff time for backgrounds
Repossession Release			
Vehicle	$15	$15	
(Government Code 41612)			
Solicitors/Sidewalk Vendor Permit (requires City Business License)	$56	$56	(Direct cost for LiveScan)
Party Responses			
Multiple Responses	Hourly Rate - $1,000 limit	Hourly Rate - $1,000 limit	
Driving Under the Influence Emergency Response Cost Recovery			
Per Accident caused by DUI	Officer(s) Rate + Expenses -	Officer(s) Rate + Expenses -	
Charged to arrestee	$12,000 limit	$12,000 limit	
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.

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

END OF FEE SCHEDULE