

City of Piedmont
CITY COUNCIL REPORT

Date: February 2, 2009
From: Geoffrey L. Grote, City Administrator
Subject: **Mid-Year Budget**

Although it is unusual for the City Administrator to prepare a message to the City Council and the community at the mid-point of our fiscal year, developments in the economy and in Piedmont's property related revenues require clarification. During the first half of FY 08-09 property related revenue has fallen. Current projections anticipate that by the end of June 2009 revenue from property tax, real property transfer tax, buildings permits and planning fees, and interest income will be approximately \$850,000 less than originally budgeted.

Finance Director Mark Bichsel has prepared a detailed report regarding the city's revenue projections which is attached. I will not attempt to synthesize Mr. Bichsel's report. Instead, I would like to focus on several key concepts.

General Fund Reserve

The city has banked funds in its General Fund Reserve and can handle a revenue downturn this year. In my opinion, the larger question is not whether the downturn will continue but how long will it continue. Obviously, the city cannot continue to lose \$800,000 per year for multiple years and will need to adjust its budget and expenditures to match the prevailing economy.

Capital Improvement Fund

Over the past five years, the City Council has set aside large sums of money for future projects. Out of the current CIP fund balance of \$3.8 million, I am proposing that the city defer (put on hold) approximately \$2 million in planned projects. If the economy improves, the city could proceed with some or all of the projects. If the economy continues to decline, the \$2 million provides a second tier of reserve funds which could be used for operating expenses.

Budget and Service Reductions

Core services provided by cities are dependent on a workforce: the more extensive the workforce, the higher the service levels. Approximately 71% of Piedmont's budget is personnel

related costs. Although expenses for training, travel, supplies and even tools can be reduced, each of these are a small percentage of the total budget. To make real inroads in budget reduction, the city will need to look at reductions in the workforce.

This calculus is even more complex when most of one department is removed from the equation. The Recreation Department has the largest number of employees but is also the only department which funds most of the salaries of its employees through programmatic services. If the city cuts a tennis instructor, it also loses the revenue from the tennis classes. Fire, police, public works and administration would need to absorb the majority of any staff cuts that are needed.

In a city noted for its high services levels to the public, I believe a cautious approach is needed to the idea of layoffs. Certainly, we should examine the services provided in various departments and offsetting revenue before making the hard decisions to reduce our workforce.

Immediate Budget Adjustments

City staff is currently making budget adjustments which will have some impact on the year-end fiscal position, although with only five months remaining in this fiscal year achievements in this area will be constrained. Training, conferences and out of city meetings will be curtailed. All departmental capital expenses will be reviewed and frozen where possible. Each department manager has been asked to provide me with a list of reductions and a description of the effect of such reductions on our service levels.

FY 09-10 Budget

Clearly, the City of Piedmont will adjust to the new fiscal/economic realities of the California economy. This will entail reductions in funding to the Capital Improvement Fund, the Equipment Replacement Fund, and the Facilities Maintenance Fund. Setting aside monies for the future will not be possible in the short term. Additionally, a close review of all expenditures for programs or services outside of the City of Piedmont will need to be undertaken. As noted above, an evaluation of service levels and required staffing will need to take place. If we can provide adequate service levels with reduced staff, we will need to examine that possibility.

More than anything else, we will need to balance the negative effects of the economy against our ability to continue to provide exceptional service to our residents. The community will not respond well to cuts in service levels in order to maintain a hefty balance in our savings accounts. Neither will they respect spending heavily from our reserves when the long-term economic prognosis is uncertain.

Fortunately, we have several months ahead of us before we need to adopt a budget for next year. We can save prudently, monitor the economy, hope for federal assistance, and be ready to take whatever steps are necessary to continue to make the City of Piedmont one of the best places to live.

City of Piedmont
COUNCIL AGENDA REPORT

DATE: February 2, 2009
FROM: Mark Bichsel, Finance Director
SUBJECT: **FY 2008-09 Mid-Year Fiscal Report**

RECOMMENDATION

Accept the 2008-09 mid year fiscal report.

BACKGROUND

A mid-year fiscal report is annually prepared by the Finance Director to examine the financial condition of the city. The following reports have been prepared for your review.

Description	Page
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Real property transfer tax summary	14
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2008-09 All Capital Projects (all capital funds)	30
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Overview (Revenues)

At mid year, FY 2008-09 general fund revenues are projected to be \$859,900 lower than estimates made in June of 2008. The reduction in FY 08-09 estimated revenues, coupled with some proposed adjustments made in outgoing general fund transfers, means that the actual general fund balance at 7/1/08 of \$2,776,471 will be reduced to an estimated \$2,011,887.

Fund balance at 7/1/08	\$2,776,471
Estimated reduction in general fund revenues at mid year	(859,900)
On 1/5/09: City council approved appropriation for police overtime (COPS)	(25,000)
On 12/1/08: City council approved transfer to CIP for Coaches/Blair EIR	(70,000)
Proposed reduction in transfer to equipment replacement fund	90,316
Proposed reduction in PERS medical general fund transfer to PERS medical fund	100,000
Estimated fund balance at 6/30/09	<u>\$2,011,887</u>

The major factors in reducing the general fund revenue estimates include:

- Property tax revenue estimates have been reduced by \$210,000.
- Real property transfer tax revenues have been reduced by \$300,000.
- Building permits and planning fee revenues have been reduced by \$322,500.
- Interest earnings have been reduced by \$200,000.
- All other general fund revenue sources are estimated to increase by \$172,500.

Reduction of property tax revenues: \$210,000

The reduced property tax revenue estimate of \$210,000 is due to the fact that supplemental assessment revenue has been reduced from an estimate of \$510,000 to an estimate of \$300,000. When property is sold, the higher tax base is initially captured through supplemental assessment for a period varying from 8 to 18 months. Supplemental tax revenues is difficult to estimate due to a number of factors including reduced selling prices, reduced volume of sales and the time period that extends to supplemental assessments. After investigating the matter at length with the tax manager of Alameda County, the \$300,000 projected supplemental tax revenue appears to be a more accurate estimate for FY 08-09.

Reduction of real property transfer tax: \$300,000

At mid year, the City of Piedmont has realized \$881,958 in real property transfer tax revenues. Based upon past history, this figure is a good approximation of 50% of the total projected real property transfer tax revenue for FY 08-09. Therefore, our revised estimate for real property transfer tax revenues is \$1,800,000. The original estimate for FY 08-09 was \$2,100,000.

Homes sold in City of Piedmont

	Average Sales Price	Number of homes sold
2001/02	\$1,028,775	167
2002/03	\$1,160,970	171
2003/04	\$1,350,377	172
2004/05	\$1,308,067	150
2005/06	\$1,678,389	156
2006/07	\$1,430,421	158
2007/08	\$1,486,625	95
2008/09: mid year	\$1,227,922	53

Reduction of building permits and planning fees: \$322,500.

Due to decreased activity as well as smaller project fees, building permit and planning fees have been reduced by approximately 33%.

Reduction interest earnings: \$200,000

During the past year, LAIF interest rates have slowly, but continually declined and we expect the decline to continue throughout 2009. On January 1, 2008 LAIF interest rates were 4.96%; on January 1, 2009 LAIF interest rates were 2.54%.

Operating Expenditures

The first six month period shows an operating expenditure rate of 48.48%. Our projections indicate that operating costs will be within budget at the end of the fiscal year.

Capital Expenditures

The capital projects budget shows expenditures of \$2,357,396 at mid year and an overall expenditure rate of 40.22%.

Major expenditures to date include the following:

- \$807,931 has been spent on general sewer projects and sewer debt service costs
- \$617,329 spent on capital improvement projects
- \$449,613 spent on street resurfacing
- \$315,820 spent on equipment replacement
- \$133,297 spent on the signal at Grand, Arroyo and Rose

Overview: Income Statement for past four years

Below is a summary income statement showing revenues, expenditures, operating transfers in/out and capital transfers-out for the general fund over a four year period. More detail is provided on page 5. The purpose of this income statement is to show the effect of capital transfers upon the general fund. As noted below, operating income, which is based upon on-going revenues vs. on-going expenses, shows a deficit of \$129,266 for FY 08-09. The over-all deficit for FY 08-09 is \$764,582 because of capital transfers from the General Fund to the Capital Projects Fund and the Equipment Replacement Fund. By segregating capital transfers in this manner, a more transparent look at our general fund is provided. This may be particularly helpful for upcoming budget discussions.

	Parcel Tax: Measure W			
	FY 05/06	FY 06/07	FY 07/08	<i>Estimated</i> FY 08/09
General Fund Beginning Balance	\$ 3,385,691	\$ 5,053,075	\$ 3,169,794	\$ 2,776,470
Revenues	\$18,173,483	\$18,508,789	\$17,579,604	\$18,933,450
Operating transfers-in	1,144,280	940,749	1,443,774	1,078,469
Total income	\$19,317,763	\$19,449,538	\$19,023,378	\$20,011,919
Expenditures	\$14,860,046	\$15,856,639	\$17,090,178	\$18,781,185
Operating transfers-out	1,141,443	1,216,969	1,214,656	1,360,000
Total expenditures and transfers-out	\$16,001,489	\$17,073,608	\$18,304,834	\$20,141,185
Operating net income	\$3,316,274	\$2,375,930	\$718,544	(\$129,266)
Capital transfers-out	1,648,890	4,259,211	1,111,868	635,316
Net income	\$1,667,384	(\$1,883,281)	(\$393,324)	(\$764,582)
General Fund Ending Fund Balance	\$ 5,053,075	\$ 3,169,794	\$ 2,776,470	\$ 2,011,888

	Parcel Tax: Measure W			
	FY 05/06	FY 06/07	FY 07/08	<i>Estimated</i> FY 08/09
General Fund Beginning Balance	\$ 3,385,691	\$ 5,053,075	\$ 3,169,794	\$ 2,776,470
Revenues				
Property Taxes	\$7,559,803	\$8,218,211	\$8,702,213	\$9,028,650
Real Property Transfer Tax	3,349,732	2,930,086	1,973,888	1,800,000
Parcel Tax	1,014,547	816,594	0	1,540,000
Other Taxes and Franchises	2,005,265	2,095,866	2,327,659	2,305,300
License and Permits	394,087	443,277	446,803	340,000
Revenue from Use of Money or Property	612,843	736,223	624,147	530,000
Revenue from Other Agencies	1,185,704	1,231,630	1,184,233	1,142,500
Charges for Current Services	2,009,514	2,064,285	2,265,718	2,195,000
Other Revenue	41,988	(27,383)	54,943	52,000
Operating Transfers in				
Reimbursement from sewer fund	675,470	795,000	805,000	750,000
Traffic safety ticket revenue	95,000	50,000	60,000	75,000
Reimbursement from schoolmates fund	41,869	43,869	46,160	48,469
Revenues from private contribution fund	20,095	6,880	130,000	25,000
State gas tax supplement for public works	285,000	0	300,000	150,000
Measure D reimbursement	26,846	45,000	102,614	30,000
Total income	\$19,317,763	\$19,449,538	\$19,023,378	\$20,011,919
Expenditures				
Administration	\$1,691,347	\$1,882,919	\$2,212,342	\$2,224,170
Public Works	3,387,181	3,716,199	3,908,118	4,098,140
Recreation	2,225,059	2,312,784	2,447,830	2,410,976
Police	3,729,080	3,952,665	4,319,664	5,146,105
Fire	3,827,379	3,992,072	4,202,224	4,901,794
Operating transfers-out				
Library	303,578	332,169	350,471	375,000
Unemployment insurance	19,021	14,800	14,045	15,000
Workers compensation	349,737	370,000	340,290	405,000
Liability insurance	294,107	325,000	334,850	390,000
Facility maintenance	0	0	0	100,000
Pers medical	175,000	175,000	175,000	75,000
Total expenditures and transfers-out	\$16,001,489	\$17,073,608	\$18,304,834	\$20,141,185
Operating net income	\$3,316,274	\$2,375,930	\$718,544	(\$129,266)
Capital transfer-out				
Capital improvement fund	1,128,433	3,222,080	436,868	585,316
Sewer fund		100,000	0	0
Equipment replacement fund	520,457	937,131	675,000	50,000
Total capital transfers	1,648,890	4,259,211	1,111,868	635,316
Net income after capital transfers	\$1,667,384	(\$1,883,281)	(\$393,324)	(\$764,582)
General Fund Ending Fund Balance	\$ 5,053,075	\$ 3,169,794	\$ 2,776,470	\$ 2,011,888
Fund balance as % of expenditures	34.00%	19.99%	16.25%	10.71%

CAPITAL IMPROVEMENT PROJECTS
FY 08/09 Approved Budget

PROJECTS	Budget		
	2008-09		
	projects	Spend	Defer
Street/Traffic/Public Safety			
1 Fire Hydrant Replacement	\$34,393	\$0	\$34,393
2 Moraga Canyon (Blair Park) Study	185,000	45,000	140,000
3 GEOTECH ET AL (Donation)	165,000	165,000	0
4 Tree Removals	15,000	15,000	0
5 Community Pool	600,000	0	600,000
6 Survey Monuments	17,578	17,578	0
7 Exedra Plaza Phase III	263,144	263,144	0
8 Pedestrian Path Signage	10,000	0	10,000
9 Ronada Ramon intersection	50,000	0	50,000
Sub-Total: Street/Traffic/Public Safety	\$1,340,115	\$505,722	\$834,393
Buildings & Grounds			
10 801 Magnolia Building Repairs	\$331,491	\$0	\$331,491
11 Guilford Tennis Ct Resurfacing	155,989	155,989	0
12 City Hall/ Recreation Center Paint	2,308	2,308	0
13 City Hall Fuel Tank Rehabilitation	15,163	15,163	0
14 Community Hall Painting	16,170	16,170	0
15 Fire Department Kitchen Renovations	152,363	152,363	0
16 City Hall Basement Renovations	307,740	75,000	232,740
17 Crocker Park Garage	25,779	0	25,779
18 Chambers Medallion	6,000	6,000	0
19 Middle School Gym Floor	15,000	15,000	0
Sub-Total: Buildings & Grounds	\$1,028,003	\$437,993	\$590,010
Parks/Landscaped Area/Median			
20 Hampton Renovation Plan	\$353,405	\$0	\$353,405
21 Grand / Rose Median Landscape	14,411	14,411	0
22 Beach Access / Landscape Plan	30,000	0	30,000
23 Coaches Field Improvement	686,671	686,671	0
24 St. James Entry Pillar Renov	7,500	0	7,500
25 Dracena Drainage and Turf Replacement	70,000	0	70,000
26 Coaches/Blair EIR	80,000	80,000	0
27 Havens Athlectic Field	250,000	250,000	0
26 Ricardo/York Stairway	25,000	2,500	22,500
28 Design Rose/Kingston	5,000	0	5,000
Sub-Total: Parks/Landscaped Area/Median	\$1,521,987	\$1,033,582	\$488,405
Grand Total	\$3,890,105	\$1,977,297	\$1,912,808

CITY OF PIEDMONT
 Estimated Fund Balance Detail
 Based on Estimated Revenues and Expenditures
 Period Ending June 30, 2009

Fund	07/01/08 Actual Fund Balance	2008-09 Estimated Revenue	2008-09 Estimated Expenditures	Transfer In	Transfer Out	6/30/2009 Estimated Fund Balance
General	2,776,471	18,933,450	19,171,187	1,078,469	1,605,316	2,011,888
Private Contribution	88,098	222,500	0		190,000	120,598
Workers Compensation	734,856	0	405,000	405,000		734,856
Traffic Safety	554	80,000	0		75,000	5,554
Beautification	100	0	0			100
Liability Insurance	310,938	0	390,000	390,000		310,938
Equipment Replacement	2,866,770	70,000	625,265	295,000		2,606,505
Schoolmates Program	477,155	762,000	729,200		48,469	461,486
Abandoned Vehicle	61,638	4,700	0			66,338
Signal @ Grand, Arroyo	0	257,000	276,175	19,175		0
Gas Tax	163,137	213,001	0		370,000	6,138
Sewer	2,221,890	4,070,000	3,000,000		750,000	2,541,890
Capital Improvement	3,084,229	0	3,890,105 *	750,316		(55,560)
TDA Grant	0	29,558	0		29,558	0
Urban County CDBG	0	118,659	129,042	10,383		0
Measure B Sales Tax	186,701	430,500	135,000		25,000	457,201
Traffic Congestion Relief	0	47,813	0			47,813
Measure D	120,250	93,870	75,000		30,000	109,120
Sidewalk Repair	78,977	30,000	30,000			78,977
Facilities Maintenance	264,183	0	364,183	100,000		0
Proposition 1B	400,000	0	400,000			0
PERS Medical	1,498,309	40,000	0	75,000		1,613,309
TOTAL	<u>15,334,255</u>	<u>25,403,051</u>	<u>29,620,156</u>	<u>3,123,343</u>	<u>3,123,343</u>	<u>11,117,151</u>

* The \$ 3,890,105 represents all the approved projects in the CIP fund, many of which are projected for future spending.

CIP Funding Overview	
Actual Fund Balance at 07/01/08	\$3,084,229
FY 08/09 Transfers	<u>750,316</u>
Total Funding	3,834,545
FY 08/09 Appropriations	<u>3,890,105</u>
Shortfall	(\$55,560)

CITY OF PIEDMONT
General Fund Revenue Analysis
Fiscal Year 2008-09

	Actual Revenue 2007-08	Estimated Revenue 2008-09	Actual Revenue 6 Months	Percent Revenue Received	Revised Rev. Est 2008-09
PROPERTY TAXES					
Property Tax - Secured	7,883,839	8,242,500	4,127,593	50.08%	8,242,500
Property Tax - Unsecured	422,822	483,000	402,855	83.41%	483,000
Delinquent Taxes & Penalties	7,811	3,150	0	0.00%	3,150
Supplemental Assessment	387,741	510,000	21,816	4.28%	300,000
TOTAL Property Taxes	8,702,213	9,238,650	4,552,264	49.27%	9,028,650
OTHER TAXES & FRANCHISES					
Other Taxes					
Sales & Use Tax	188,872	185,000	91,508	49.46%	185,000
Real Property Transfer Tax	1,973,888	2,100,000	881,958	42.00%	1,800,000
Business License Tax	360,338	360,000	102,035	28.34%	375,000
Parcel Tax: Measure W	0	1,540,000	764,774	49.66%	1,540,000
TOTAL Other Taxes	2,523,098	4,185,000	1,840,275	43.97%	3,900,000
Franchises					
Pacific Gas & Electric	77,736	80,000		0.00%	80,000
Waste Management/Republic	177,486	70,000	63,951	91.36%	150,000
Cable Television /Comcast	150,348	150,000	39,708	26.47%	150,000
TOTAL Franchises	405,570	300,000	103,658	34.55%	380,000
Utility Users Tax					
Gas & Electric	836,721	840,000	258,201	30.74%	820,000
Telephone	490,872	430,000	182,232	42.38%	500,000
Water	45,286	45,300	22,578	49.84%	45,300
TOTAL Utility Users Tax	1,372,880	1,315,300	463,012	35.20%	1,365,300
TOTAL Other Taxes & Franchises	4,301,547	5,800,300	2,406,945	41.50%	5,645,300
LICENSES & PERMITS					
Dog License	17,593	22,500	8,080	35.91%	15,000
Building Permits	407,591	450,000	149,928	33.32%	300,000
Other Permits	17,124	20,000	9,625	48.12%	20,000
TOTAL Licenses & Permits	442,308	492,500	167,633	34.04%	335,000
FINES & FORFEITURES					
Licenses & Permits/Fines & Penalties	4,495	7,500	1,930	25.73%	5,000
TOTAL Fines & Forfeitures	4,495	7,500	1,930	25.73%	5,000
REVENUE FROM USE OF MONEY OR PROPERTY					
Interest Earnings	305,733	360,000	81,383	22.61%	160,000
Community Hall Rental	171,443	225,000	95,890	42.62%	225,000
Veterans' Building	75,795	80,000	44,448	55.56%	75,000
Other Rentals	71,177	100,000	40,651	40.65%	70,000
TOTAL Revenue from Use of Money or Property	624,147	765,000	262,372	34.30%	530,000

	Actual Revenue 2007-08	Estimated Revenue 2008-09	Actual Revenue 6 Months	Percent Revenue Received	Revised Rev. Est 2008-09
REVENUE FROM OTHER AGENCIES					
State of California					
Motor Vehicle License Fees	842,068	860,000	431,978	50.23%	860,000
Homeowner's Property Tax Relief	80,114	80,000		0.00%	80,000
POST Fund	7,692	3,000	5,312	177.07%	10,000
1/2 Cent Sales Tax (Public Safety)	75,533	70,000	31,411	44.87%	70,000
COPS Grant	111,317	0	25,000		50,000
State Grants/ Mandated Costs	-2,160	20,000	1,022	5.11%	2,500
TOTAL State of California	1,114,568	1,033,400	494,723	47.87%	1,072,500
County of Alameda					
County Paramedic Tax	69,665	70,000	34,733	49.62%	70,000
TOTAL County of Alameda	69,665	70,000	34,733	49.62%	70,000
TOTAL Revenue from Other Agencies	1,184,233	1,103,400	529,456	47.98%	1,142,500
CHARGES FOR CURRENT SERVICES					
Planning Fees	266,884	300,000	102,985	34.33%	200,000
Plan Check Fees	249,365	250,000	90,361	36.14%	185,000
Emeryville Animal Control	50,000	55,000		0.00%	55,000
Ambulance Service Charges	30,529	30,000	17,174	57.25%	30,000
Recreation	1,649,348	1,700,000	576,067	33.89%	1,700,000
Other	19,592	25,000	14,254	57.01%	25,000
TOTAL Charges for Current Services	2,265,718	2,360,000	800,840	33.93%	2,195,000
OTHER REVENUE					
Sale of Property	218	1,000	1,213	121.30%	2,000
Other Revenue	54,725	25,000	42,016	168.06%	50,000
TOTAL Other Revenue	54,943	26,000	43,229	166.26%	52,000
TOTAL GENERAL FUND REVENUE	17,579,605	19,793,350	8,764,668	44.28%	18,933,450

CITY OF PIEDMONT
Other Funds Revenue Analysis
Fiscal Year 2008-09

	Actual Revenue 2007-08	Estimated Revenue 2008-09	Actual Revenue 6 Months	Percent Revenue Received	Revised Est. Rev. 2008-09
<u>103 - PRIVATE CONTRIBUTION FUND</u>					
Canine	7,000	7,500	7,500	100.00%	7,500
Miscellaneous	142,347	50,000	78,912	157.82%	215,000
TOTAL	149,347	57,500	86,412	150.28%	222,500
<u>105 - WORKERS' COMPENSATION FUND</u>					
TOTAL	0	0	0		0
<u>106 - TRAFFIC SAFETY FUND</u>					
TOTAL	53,799	75,000	42,586	56.78%	80,000
<u>108 - LIABILITY INSURANCE FUND</u>					
Equity Allocation	0	0	0		0
TOTAL	0	0	0		0
<u>110 - EQUIPMENT REPLACEMENT FUND</u>					
Interest	119,259	140,000	35,960	25.69%	70,000
TOTAL	119,259	140,000	35,960	25.69%	70,000
<u>114 - SCHOOLMATES PROGRAM FUND</u>					
Interest Income	22,639	25,000	6,232	24.93%	12,000
Schoolmates Fees	686,396	750,000	356,044	47.47%	750,000
TOTAL	709,035	775,000	362,276	46.75%	762,000
<u>119- ABANDONED VEHICLE ABATEMENT FUND</u>					
TOTAL	5,639	4,700	0	0.00%	4,700
<u>120- SIGNAL @ GRAND, ARROYO, ROSE FUND</u>					
Congestion Management Agency Grant	0	197,000	0	0.00%	197,000
Transportation for Clean Air Funds (TFCA)	0	60,000	0	0.00%	60,000
TOTAL	0	257,000	0	0.00%	257,000
<u>121 - 2106 GAS TAX FUND</u>					
Allocation	46,386	50,000	21,672	43.34%	50,000
TOTAL	46,386	50,000	21,672	43.34%	50,000
<u>122 - 2107 GAS TAX FUND</u>					
Allocation	88,954	90,000	41,783	46.43%	90,000
Interest	1	1	0	21.00%	1
2107.5 Allocation	3,000	3,000	3,000	100.00%	3,000
State Grant	0	0	0		0
TOTAL	91,954	93,001	44,783	48.15%	93,001

	Actual Revenue 2007-08	Estimated Revenue 2008-09	Actual Revenue 6 Months	Percent Revenue Received	Revised Est. Rev. 2008-09
124 - SEWER FUND					
Sewer Service Charges	1,746,076	2,000,000	903,243	45.16%	2,000,000
Interest	111,676	140,000	30,128	21.52%	70,000
Other: Sewer Loan	0	2,000,000	0	0.00%	2,000,000
TOTAL	1,857,752	4,140,000	933,371	22.55%	4,070,000
127 - CAPITAL IMPROVEMENT FUND					
Piedmont Soccer/Baseball/Softball/Other	0	0	0		0
TOTAL	0	0	0		0
128 - TDA GRANT FUND					
Allocation	0	29,558	0	0.00%	29,558
TOTAL	0	29,558	0	0.00%	29,558
129 - URBAN COUNTY CDBG FUND					
TOTAL	0	118,659	0	0.00%	118,659
131 - MEASURE B SALES TAX FUND					
Allocation	405,271	430,500	134,582	31.26%	430,500
TOTAL	405,271	430,500	134,582	31.26%	430,500
132 - TRAFFIC CONGESTION RELIEF FUND					
Allocation	0	0	27,108		47,813
TOTAL	0	0	27,108		47,813
133 - 2105 GAS TAX FUND					
Allocation	66,355	70,000	30,775	43.96%	70,000
TOTAL	66,355	70,000	30,775	43.96%	70,000
134 - MEASURE D FUND					
Measure D Allocation/Mitigation Fees/Interest	105,314	82,005	12,604	15.37%	82,005
Recycling Funds	11,104	11,865	5,000	42.14%	11,865
TOTAL	116,418	93,870	17,604	18.75%	93,870
135 - SIDEWALK REPAIR FUND					
Allocation	31,556	30,000	2,068	6.89%	30,000
TOTAL	31,556	30,000	2,068	6.89%	30,000
137 - FACILITIES MAINTENANCE FUND					
Allocation	0	0	0		0
TOTAL	0	0	0		0
138 - PROPOSITION 1 B FUND					
Allocation	400,000	0	0		0
TOTAL	400,000	0	0		0
140 - PERS MEDICAL FUND (Interest Earnings)					
Allocation	60,491	90,000	19,890	22.10%	40,000
TOTAL	60,491	90,000	19,890	22.10%	40,000
TOTAL REVENUE - OTHER FUNDS	4,113,262	6,454,789	1,759,091	27.25%	6,469,602
TOTAL REVENUE - ALL FUNDS	21,692,867	26,248,139	10,523,759	40.09%	25,403,052

Real Property Transfer Tax

	2004-05	2005-06	2006-07	2007-08	2008-09
July	380,943	350,754	246,436	184,145	214,942
August	250,088	332,243	219,965	214,569	130,553
September	107,121	337,117	305,677	33,554	267,657
October	250,867	178,518	204,390	373,655	127,836
November	129,614	339,619	123,055	203,380	53,825
December	233,673	254,845	256,447	32,204	87,146
Sub-total	1,352,305	1,793,096	1,355,970	1,041,506	881,958
January	87,387	108,068	93,428	15,014	
February	98,496	144,701	142,414	120,430	
March	232,786	250,486	269,060	154,606	
April	174,234	135,403	226,403	74,049	
May	211,240	223,138	455,832	330,241	
June	311,875	694,840	386,983	238,043	
Sub-total	1,116,016	1,556,636	1,574,119	932,382	0
Total	2,468,321	3,349,732	2,930,089	1,973,888	881,958

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2008-09

ALL OPERATING DEPARTMENTS

	Adopted Budget 2008-09	Actual Expenditures 6 Months	Percent Expended
SALARIES	10,301,202	5,149,630	49.99%
FRINGE BENEFITS	4,980,251	2,371,124	47.61%
PERSONNEL EXPENSES	195,750	73,884	37.74%
SUPPLIES & SERVICES	3,949,940	1,813,834	45.92%
CAPITAL EXPENDITURES	83,243	42,600	51.18%
NON-DEPARTMENTAL	1,185,000	581,116	49.04%
TOTAL - ALL DEPARTMENTS	<u>20,695,386</u>	<u>10,032,189</u>	<u>48.48%</u>

EXPENDITURE DETAIL:

SALARIES

Regular Salaries	8,663,802	4,169,438	48.12%
Part Time Salaries	1,232,000	716,207	58.13%
Overtime Salaries	405,400	263,985	65.12%
Subtotal	<u>10,301,202</u>	<u>5,149,630</u>	<u>49.99%</u>

FRINGE BENEFITS

Health Insurance	1,392,764	654,436	46.99%
Retirement	3,294,491	1,574,761	47.80%
Other Benefits	292,995	141,927	48.44%
Subtotal	<u>4,980,251</u>	<u>2,371,124</u>	<u>47.61%</u>

PERSONNEL EXPENSES

Memberships/Conferences/Training	195,750	73,884	37.74%
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SUPPLIES & SERVICES

Department Supplies	319,392	134,631	42.15%
Utilities/Telephone/Radio	429,712	174,854	40.69%
Equipment/Maintenance/Gas/Oil	259,010	115,302	44.52%
Contract Services	1,732,220	755,580	43.62%
Buildings/Grounds Maintenance	125,700	61,288	48.76%
Other Expenses	900,768	503,091	55.85%
Information Services	183,138	69,087	37.72%
Subtotal	<u>3,949,940</u>	<u>1,813,834</u>	<u>45.92%</u>

CAPITAL EXPENDITURES

Capital Outlay	83,243	42,600	51.18%
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NON-DEPARTMENTAL

General Fund	390,000	323	0.08%
Workers Comp Fund	405,000	283,739	70.06%
Liability Insurance Fund	390,000	297,055	76.17%
Subtotal	<u>1,185,000</u>	<u>581,116</u>	<u>49.04%</u>

TOTAL - ALL DEPARTMENTS	<u>20,695,385</u>	<u>10,032,188</u>	<u>48.48%</u>
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CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2008-09

ADMINISTRATION SUMMARY
(includes KCOM)

	Adopted Budget 2008-09	Actual Budget 6 Months	Percent Expended
SALARIES	955,401	457,130	47.85%
FRINGE BENEFITS	453,109	211,343	46.64%
PERSONNEL EXPENSES	58,660	22,320	38.05%
SUPPLIES & SERVICES	755,000	346,501	45.89%
CAPITAL EXPENDITURES	2,000	1,557	77.83%
TOTAL - ADMINISTRATION	2,224,170	1,038,851	46.71%

EXPENDITURE DETAIL:

SALARIES			
Regular Salaries	951,001	456,977	48.05%
Part Time Salaries	0	0	
Overtime Salaries	4,400	153	3.48%
Subtotal	955,401	457,130	47.85%
FRINGE BENEFITS			
Health Insurance	117,310	58,491	49.86%
Retirement	311,000	141,219	45.41%
Other Benefits	24,799	11,633	46.91%
Subtotal	453,109	211,343	46.64%
PERSONNEL EXPENSES			
Memberships/Conferences/Training	58,660	22,320	38.05%
SUPPLIES & SERVICES			
Department Supplies	76,000	21,130	27.80%
Equipment/Maintenance/Gas/Oil	19,800	5,445	27.50%
Contract Services	449,800	225,850	50.21%
Other Expenses	110,500	42,576	38.53%
Information Services	98,900	51,500	52.07%
Subtotal	755,000	346,501	45.89%
CAPITAL EXPENDITURES			
Capital Outlay	2,000	1,557	77.83%
TOTAL - ADMINISTRATION	2,224,170	1,038,851	46.71%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2008-09

DEPARTMENT 400 - ADMINISTRATION

	Adopted Budget 2008-09	Actual Expenditures 6 Months	Percent Expended
SALARIES	875,400	422,491	48.26%
FRINGE BENEFITS	416,101	195,405	46.96%
PERSONNEL EXPENSES	57,160	22,320	39.05%
SUPPLIES & SERVICES	660,820	315,283	47.71%
CAPITAL EXPENDITURES	<u>2,000</u>	<u>1,557</u>	<u>77.83%</u>
TOTAL - DEPARTMENT 400	<u>2,011,481</u>	<u>957,056</u>	<u>47.58%</u>
EXPENDITURE DETAIL:			
SALARIES			
Regular Salaries	871,000	422,338	48.49%
Part Time Salaries	0	0	
Overtime Salaries	4,400	153	3.48%
Compensated Absences	<u>0</u>	<u>0</u>	
Subtotal	875,400	422,491	48.26%
FRINGE BENEFITS			
Health Insurance	110,400	55,238	50.03%
Retirement	283,000	129,417	45.73%
Other Benefits	<u>22,700</u>	<u>10,750</u>	<u>47.36%</u>
Subtotal	416,101	195,405	46.96%
PERSONNEL EXPENSES			
Memberships/Conferences/Training	57,160	22,320	39.05%
SUPPLIES & SERVICES			
Department Supplies	70,000	20,960	29.94%
Equipment/Maintenance/Gas/Oil	13,300	6,094	45.82%
Contract Services	387,400	198,850	51.33%
Other Expenses	110,500	42,576	38.53%
Information Services	<u>79,620</u>	<u>46,803</u>	<u>58.78%</u>
Subtotal	660,820	315,283	47.71%
CAPITAL EXPENDITURES			
Capital Outlay	2,000	1,557	77.83%
TOTAL - DEPARTMENT 400	<u>2,011,481</u>	<u>957,056</u>	<u>47.58%</u>

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2008-09

DEPARTMENT 401 - ADMINISTRATION CATV

	Adopted Budget 2008-09	Actual Budget 6 Months	Percent Expended
SALARIES	80,000	34,639	43.30%
FRINGE BENEFITS	37,009	15,939	43.07%
PERSONNEL EXPENSES	1,500	0	0.00%
SUPPLIES & SERVICES	94,180	31,218	33.15%
CAPITAL EXPENDITURES	0	0	
TOTAL - DEPARTMENT 401	212,689	81,795	38.46%
EXPENDITURE DETAIL:			
SALARIES			
Regular Salaries	80,000	34,639	43.30%
Part Time Salaries	0	0	
Overtime Salaries	0	0	
Subtotal	80,000	34,639	43.30%
FRINGE BENEFITS			
Health Insurance	6,909	3,253	47.08%
Retirement	28,000	11,802	42.15%
Other Benefits	2,099	884	42.09%
Subtotal	37,009	15,939	43.07%
PERSONNEL EXPENSES			
Memberships/Conferences/Training	1,500	0	0.00%
SUPPLIES & SERVICES			
Department Supplies	6,000	170	2.83%
Equipment/Maintenance/Gas/Oil	6,500	(649)	-9.98%
Contract Services	62,400	27,000	43.27%
Information Services	19,280	4,697	24.36%
Subtotal	94,180	31,218	33.15%
CAPITAL EXPENDITURES			
Capital Outlay	0	0	
TOTAL - DEPARTMENT 401	212,689	81,795	38.46%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2008-09

DEPARTMENT 402 - PUBLIC WORKS

	Adopted Budget 2008-09	Actual Budget 6 Months	Percent Expended
SALARIES	1,601,000	755,616	47.20%
FRINGE BENEFITS	803,601	378,748	47.13%
PERSONNEL EXPENSES	29,200	12,984	44.47%
SUPPLIES & SERVICES	1,664,340	724,426	43.53%
CAPITAL EXPENDITURES	0	0	
TOTAL - DEPARTMENT 402	4,098,142	1,871,774	45.67%
EXPENDITURE DETAIL:			
SALARIES			
Regular Salaries	1,383,000	652,673	47.19%
Part Time Salaries	163,000	75,629	46.40%
Overtime Salaries	55,000	27,313	49.66%
Compensated Absences	0	0	
Subtotal	1,601,000	755,616	47.20%
FRINGE BENEFITS			
Health Insurance	275,200	133,987	48.69%
Retirement	489,451	226,366	46.25%
Other Benefits	38,950	18,395	47.23%
Subtotal	803,601	378,748	47.13%
PERSONNEL EXPENSES			
Memberships/Conferences/Training	29,200	12,984	44.47%
SUPPLIES & SERVICES			
Department Supplies	79,000	51,341	64.99%
Utilities/Telephone/Radio	187,400	75,743	40.42%
Equipment/Maintenance/Gas/Oil	106,000	60,625	57.19%
Buildings/Grounds Maintenance	79,000	31,661	40.08%
Other Expenses	235,000	131,506	55.96%
Contract Services	969,440	373,550	38.53%
Information Services	8,500	0	0.00%
Subtotal	1,664,340	724,426	43.53%
CAPITAL EXPENDITURES			
Capital Outlay	0	0	
TOTAL - DEPARTMENT 402	4,098,142	1,871,774	45.67%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2008-09

RECREATION SUMMARY
(Includes Schoolmates)

	Adopted Budget 2008-09	Actual Expenditures 6 Months	Percent Expended
SALARIES	1,755,400	954,752	54.39%
FRINGE BENEFITS	506,966	237,568	46.86%
PERSONNEL EXPENSES	20,000	5,299	26.50%
SUPPLIES & SERVICES	838,810	501,705	59.81%
CAPITAL EXPENDITURES	19,000	6,467	34.04%
TOTAL - RECREATION	3,140,176	1,705,791	54.32%

EXPENDITURE DETAIL:

SALARIES

Regular Salaries	733,400	328,513	44.79%
Part Time Salaries	1,009,000	623,675	61.81%
Overtime Salaries	13,000	2,564	19.73%
Subtotal	1,755,400	954,752	54.39%

FRINGE BENEFITS

Health Insurance	133,434	59,226	44.39%
Retirement	338,660	160,379	47.36%
Other Benefits	34,872	17,963	51.51%
Subtotal	506,966	237,568	46.86%

PERSONNEL EXPENSES

Memberships/Conferences/Training	20,000	5,299	26.50%
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SUPPLIES & SERVICES

Department Supplies	74,250	39,048	52.59%
Utilities/Telephone/Radio	89,060	40,554	45.54%
Contract Services	162,000	97,865	60.41%
Buildings/Grounds Maintenance	30,000	11,934	39.78%
Other Expenses	475,000	310,547	65.38%
Information Services	8,500	1,757	20.67%
Subtotal	838,810	501,705	59.81%

CAPITAL EXPENDITURES

Capital Outlay	19,000	6,467	34.04%
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TOTAL - RECREATION	3,140,176	1,705,791	54.32%
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CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2008-09

DEPARTMENT 404 - RECREATION

	Adopted Budget 2008-09	Actual Expenditures 6 Months	Percent Expended
SALARIES	1,205,000	672,542	55.81%
FRINGE BENEFITS	321,981	144,636	44.92%
PERSONNEL EXPENSES	20,000	5,295	26.48%
SUPPLIES & SERVICES	689,730	425,227	61.65%
CAPITAL EXPENDITURES	0	0	
TOTAL - DEPARTMENT 404	2,236,712	1,247,700	55.78%
EXPENDITURE DETAIL:			
SALARIES			
Regular Salaries	437,000	187,627	42.94%
Part Time Salaries	760,000	483,515	63.62%
Overtime Salaries	8,000	1,400	17.50%
Compensated Absences			
Subtotal	1,205,000	672,542	55.81%
FRINGE BENEFITS			
Health Insurance	78,300	31,819	40.64%
Retirement	220,301	100,652	45.69%
Other Benefits	23,380	12,164	52.03%
Subtotal	321,981	144,636	44.92%
PERSONNEL EXPENSES			
Memberships/Conferences/Training	20,000	5,295	26.48%
SUPPLIES & SERVICES			
Department Supplies	10,750	5,782	53.79%
Utilities/Telephone/Radio	67,480	30,548	45.27%
Contract Services	98,000	64,658	65.98%
Buildings/Grounds Maintenance	30,000	11,934	39.78%
Other Expenses	475,000	310,547	65.38%
Information Services	8,500	1,757	20.67%
Subtotal	689,730	425,227	61.65%
CAPITAL EXPENDITURES			
Capital Outlay	0	0	
TOTAL - DEPARTMENT 404	2,236,712	1,247,700	55.78%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2008-09

DEPARTMENT 405 - RECREATION COMMUNITY HALL

	Adopted Budget 2008-09	Actual Expenditures 6 Months	Percent Expended
SALARIES	47,000	28,821	61.32%
FRINGE BENEFITS	7,895	4,240	53.70%
PERSONNEL EXPENSES	0	0	
SUPPLIES & SERVICES	52,345	26,595	50.81%
CAPITAL EXPENDITURES	2,000	115	5.77%
TOTAL - DEPARTMENT 405	109,240	59,771	54.72%

EXPENDITURE DETAIL:

SALARIES

Regular Salaries	11,000	5,231	47.55%
Part Time Salaries	36,000	23,590	65.53%
Overtime Salaries	0	0	
Compensated Absences	0	0	
Subtotal	47,000	28,821	61.32%

FRINGE BENEFITS

Health Insurance	1,040	488	46.94%
Retirement	6,045	3,273	54.14%
Other Benefits	810	479	59.12%
Subtotal	7,895	4,240	53.70%

PERSONNEL EXPENSES

Memberships/Conferences/Training	0	0	
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SUPPLIES & SERVICES

Department Supplies	7,500	2,329	31.06%
Utilities/Telephone/Radio	11,845	5,171	43.66%
Contract Services	33,000	19,094	57.86%
Subtotal	52,345	26,595	50.81%

CAPITAL EXPENDITURES

Capital Outlay	2,000	115	5.77%
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TOTAL - DEPARTMENT 405	109,240	59,771	54.72%
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CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2008-09

DEPARTMENT 406 - RECREATION VETERANS' HALL

	Adopted Budget 2008-09	Actual Expenditures 6 Months	Percent Expended
SALARIES	27,400	14,499	52.92%
FRINGE BENEFITS	4,989	2,466	49.42%
PERSONNEL EXPENSES	0	2	
SUPPLIES & SERVICES	30,635	9,914	32.36%
CAPITAL EXPENDITURES	2,000	38	1.92%
TOTAL - DEPARTMENT 406	65,024	26,919	41.40%

EXPENDITURE DETAIL:

SALARIES			
Regular Salaries	7,400	3,487	47.13%
Part Time Salaries	20,000	11,012	55.06%
Compensated Absences	0	0	
Subtotal	27,400	14,499	52.92%
FRINGE BENEFITS			
Health Insurance	695	325	46.83%
Retirement	3,813	1,889	49.55%
Other Benefits	481	251	52.17%
Subtotal	4,989	2,466	49.42%
PERSONNEL EXPENSES			
Memberships/Conferences/Training	0	2	
SUPPLIES & SERVICES			
Department Supplies	6,000	412	6.87%
Utilities/Telephone/Radio	4,635	2,172	46.87%
Contract Services	20,000	7,330	36.65%
Subtotal	30,635	9,914	32.36%
CAPITAL EXPENDITURES			
Capital Outlay	2,000	38	1.92%
TOTAL - DEPARTMENT 406	65,024	26,919	41.40%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2008-09

DEPARTMENT 415 - SCHOOLMATES PROGRAM FUND

	Adopted Budget 2008-09	Actual Expenditures 6 Months	Percent Expended
SALARIES	476,000	238,891	50.19%
FRINGE BENEFITS	172,100	86,227	50.10%
PERSONNEL EXPENSES	0	2	
SUPPLIES & SERVICES	66,100	39,968	60.47%
CAPITAL EXPENDITURES	15,000	6,313	42.09%
TOTAL - DEPARTMENT 415	729,200	371,401	50.93%

EXPENDITURE DETAIL:

SALARIES

Regular Salaries	278,000	132,168	47.54%
Part Time Salaries	193,000	105,558	54.69%
Overtime Salaries	5,000	1,165	23.29%
Compensated Absences	0	0	
Subtotal	476,000	238,891	50.19%

FRINGE BENEFITS

Health Insurance	53,400	26,593	49.80%
Retirement	108,500	54,566	50.29%
Other Benefits	10,200	5,068	49.69%
Subtotal	172,100	86,227	50.10%

PERSONNEL EXPENSES

Memberships/Conferences/Training	0	2	
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SUPPLIES & SERVICES

Department Supplies	50,000	30,523	61.05%
Utilities/Telephone/Radio	5,100	2,662	52.19%
Contract Services	11,000	6,783	61.66%
Subtotal	66,100	39,968	60.47%

CAPITAL EXPENDITURES

Capital Outlay	15,000	6,313	42.09%
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TOTAL - DEPARTMENT 415	729,200	371,401	50.93%
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CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2008-09

DEPARTMENT 408 - POLICE

	Adopted Budget 2008-09	Actual Expenditures 6 Months	Percent Expended
SALARIES	2,980,001	1,449,536	48.64%
FRINGE BENEFITS	1,650,043	797,058	48.31%
PERSONNEL EXPENSES	53,310	24,820	46.56%
SUPPLIES & SERVICES	462,751	168,863	36.49%
CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	
TOTAL - DEPARTMENT 408	<u>5,146,105</u>	<u>2,440,277</u>	<u>47.42%</u>
EXPENDITURE DETAIL:			
SALARIES			
Regular Salaries	2,800,000	1,358,055	48.50%
Part Time Salaries	60,000	16,903	28.17%
Overtime Salaries	120,000	74,577	62.15%
Compensated Absences	<u>0</u>	<u>0</u>	
Subtotal	2,980,001	1,449,536	48.64%
FRINGE BENEFITS			
Health Insurance	481,000	219,538	45.64%
Retirement	1,062,679	527,562	49.64%
Other Benefits	<u>106,364</u>	<u>49,959</u>	<u>46.97%</u>
Subtotal	1,650,043	797,058	48.31%
PERSONNEL EXPENSES			
Memberships/Conferences/Training	53,310	24,820	46.56%
SUPPLIES & SERVICES			
Department Supplies	21,045	7,792	37.03%
Utilities/Telephone/Radio	146,752	58,558	39.90%
Equipment/Maintenance/Gas/Oil	80,000	39,195	48.99%
Contract Services	109,558	37,283	34.03%
Buildings/Grounds Maintenance	0	0	
Other Expenses	53,218	16,175	30.39%
Information Services	<u>52,178</u>	<u>9,860</u>	<u>18.90%</u>
Subtotal	462,751	168,863	36.49%
CAPITAL EXPENDITURES			
Capital Outlay	0	0	
TOTAL - DEPARTMENT 408	<u>5,146,105</u>	<u>2,440,277</u>	<u>47.42%</u>

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2008-09

FIRE SUMMARY

	Adopted Budget 2008-09	Actual Expenditures 6 Months	Percent Expended
SALARIES	3,009,401	1,532,597	50.93%
FRINGE BENEFITS	1,566,531	746,406	47.65%
PERSONNEL EXPENSES	34,580	8,460	24.47%
SUPPLIES & SERVICES	229,039	72,339	31.58%
CAPITAL EXPENDITURES	62,243	34,576	55.55%
TOTAL - FIRE DEPARTMENT	4,901,794	2,394,378	48.85%
EXPENDITURE DETAIL:			
SALARIES			
Regular Salaries	2,796,401	1,373,219	49.11%
Overtime Salaries	213,000	159,378	74.83%
Compensated Absences	0	0	
Subtotal	3,009,401	1,532,597	50.93%
FRINGE BENEFITS			
Health Insurance	385,821	183,194	47.48%
Retirement	1,092,700	519,235	47.52%
Other Benefits	88,010	43,977	49.97%
Subtotal	1,566,531	746,406	47.65%
PERSONNEL EXPENSES			
Memberships/Conferences/Training	34,580	8,460	24.47%
SUPPLIES & SERVICES			
Department Supplies	69,097	15,320	22.17%
Utilities/Telephone/Radio	6,500	0	0.00%
Equipment/Maintenance/Gas/Oil	53,210	10,037	18.86%
Contract Services	41,422	21,032	50.77%
Buildings/Grounds Maintenance	16,700	17,692	105.94%
Other Expenses	27,050	2,288	8.46%
Information Services	15,060	5,970	39.64%
Subtotal	229,039	72,339	31.58%
CAPITAL EXPENDITURES			
Capital Outlay	62,243	34,576	55.55%
TOTAL - FIRE DEPARTMENT	4,901,794	2,394,378	48.85%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2008-09

DEPARTMENT 411 - FIRE

	Adopted Budget 2008-09	Actual Budget 6 Months	Percent Expended
SALARIES	2,801,000	1,429,752	51.04%
FRINGE BENEFITS	1,460,101	697,176	47.75%
PERSONNEL EXPENSES	22,580	7,190	31.84%
SUPPLIES & SERVICES	169,714	54,686	32.22%
CAPITAL EXPENDITURES	36,553	14,262	39.02%
TOTAL - DEPARTMENT 411	4,489,949	2,203,067	49.07%
EXPENDITURE DETAIL:			
SALARIES			
Regular Salaries	2,606,000	1,282,533	49.21%
Part Time Salaries	0	0	
Overtime Salaries	195,000	147,219	75.50%
Compensated Absences			
Subtotal	2,801,000	1,429,752	51.04%
FRINGE BENEFITS			
Health Insurance	360,301	171,216	47.52%
Retirement	1,017,701	484,968	47.65%
Other Benefits	82,100	40,992	49.93%
Subtotal	1,460,101	697,176	47.75%
PERSONNEL EXPENSES			
Memberships/Conferences/Training	22,580	7,190	31.84%
SUPPLIES & SERVICES			
Department Supplies	46,082	6,728	14.60%
Utilities/Telephone/Radio	6,500	0	0.00%
Equipment/Maintenance/Gas/Oil	43,000	9,583	22.29%
Contract Services	20,172	13,837	68.59%
Buildings/Grounds Maintenance	16,700	17,692	105.94%
Other Expenses	22,200	875	3.94%
Information Services	15,060	5,970	39.64%
Subtotal	169,714	54,686	32.22%
CAPITAL EXPENDITURES			
Capital Outlay	36,553	14,262	39.02%
TOTAL - DEPARTMENT 411	4,489,949	2,203,067	49.07%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2008-09

DEPARTMENT 412 - FIRE PARAMEDIC

	Adopted Budget 2008-09	Actual Expenditures 6 Months	Percent Expended
SALARIES	208,400	102,845	49.35%
FRINGE BENEFITS	106,430	49,229	46.26%
PERSONNEL EXPENSES	12,000	1,270	10.58%
SUPPLIES & SERVICES	59,325	17,653	29.76%
CAPITAL EXPENDITURES	25,690	20,314	79.07%
TOTAL - DEPARTMENT 412	411,845	191,312	46.45%
EXPENDITURE DETAIL:			
SALARIES			
Regular Salaries	190,400	90,686	47.63%
Part Time Salaries	0	0	
Overtime Salaries	18,000	12,159	67.55%
Compensated Absences	0	0	
Subtotal	208,400	102,845	49.35%
FRINGE BENEFITS			
Health Insurance	25,520	11,978	46.93%
Retirement	75,000	34,267	45.69%
Other Benefits	5,910	2,985	50.51%
Subtotal	106,430	49,229	46.26%
PERSONNEL EXPENSES			
Memberships/Conferences/Training	12,000	1,270	10.58%
SUPPLIES & SERVICES			
Department Supplies	23,015	8,592	37.33%
Equipment/Maintenance/Gas/Oil	10,210	453	4.44%
Contract Services	21,250	7,195	33.86%
Other Expenses	4,850	1,413	29.13%
Subtotal	59,325	17,653	29.76%
CAPITAL EXPENDITURES			
Capital Outlay	25,690	20,314	79.07%
TOTAL - DEPARTMENT 412	411,845	191,312	46.45%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2008-09

NON-DEPARTMENTAL

	Adopted Budget 2008-09	Actual Expenditures 6 Months	Percent Expended
GENERAL FUND	390,000	323	0.08%
WORKERS' COMPENSATION FUND	405,000	283,739	70.06%
LIABILITY INSURANCE FUND	390,000	297,055	76.17%
TOTAL	<u>1,185,000</u>	<u>581,116</u>	<u>49.04%</u>
EXPENDITURE DETAIL:			
GENERAL FUND			
Library	375,000	0	0.00%
Unemployment	15,000	323	2.15%
Subtotal	<u>390,000</u>	<u>323</u>	<u>0.08%</u>
WORKERS' COMPENSATION FUND			
Workers Comp Admin Fee	60,000	43,953	73.26%
Workers Comp Ins Premium	215,000	189,156	87.98%
Workers Comp Injury/Salary Pay	70,000	50,629	72.33%
Claims Payable	60,000	0	0.00%
Subtotal	<u>405,000</u>	<u>283,739</u>	<u>70.06%</u>
LIABILITY INSURANCE FUND			
Premium and Liability	390,000	297,055	76.17%
Subtotal	<u>390,000</u>	<u>297,055</u>	<u>76.17%</u>
TOTAL	<u>1,185,000</u>	<u>581,116</u>	<u>49.04%</u>

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2008-09

CAPITAL IMPROVEMENT PROJECTS

	Adopted Budget 2008-09	Actual Expenditures 6 Months	Percent Expended
EQUIPMENT REPLACEMENT FUND	625,265	315,820	50.51%
SIGNAL @ GRAND, ARROYO, ROSE FUND	276,175	133,297	48.27%
SEWER FUND	3,000,000	807,931	26.93%
CAPITAL IMPROVEMENT FUND	3,890,105	617,329	15.87%
URBAN COUNTY CDBG FUND	129,042	0	0.00%
MEASURE B SALES TAX FUND	135,000	49,613	36.75%
MEASURE D FUND	75,000	15,280	20.37%
SIDEWALK REPAIR FUND	30,000	0	0.00%
Facility Maintenance Fund	364,183	18,125	4.98%
Proposition 1 B	400,000	400,000	100.00%
TOTAL - ALL FUNDS	8,924,770	2,357,396	26.41%

EXPENDITURE DETAIL:

EQUIPMENT REPLACEMENT FUND	625,265	315,820	50.51%
SIGNAL @ GRAND, ARROYO, ROSE FUND	276,175	133,297	48.27%
SEWER FUND			
Sewer Rehabilitation Project	2,227,400	15,355	0.69%
State Sewer Loan Payments	447,635	286,122	63.92%
Sewer Equipment	0	178,491	
General Sewer Projects	295,400	314,027	106.31%
Sewer Equipment Maintenance	29,565	13,936	47.14%
Subtotal	3,000,000	807,931	26.93%
CAPITAL IMPROVEMENT FUND			
Streets/Traffic/Public Safety	1,340,115	305,564	22.80%
Buildings and Grounds	1,028,003	285,205	27.74%
Parks, Landscaped Areas, Beautification	1,521,987	26,560	1.75%
Subtotal	3,890,105	617,329	15.87%
URBAN COUNTY CDBG FUND	129,042	0	0.00%
MEASURE B SALES TAX FUND			
Street Resurfacing	128,250	49,504	38.60%
Design Street Resurfacing Project	6,750	109	1.62%
Subtotal	135,000	49,613	36.75%
MEASURE D FUND	75,000	15,280	20.37%
SIDEWALK REPAIR FUND	30,000	0	0.00%
Facility Maintenance Fund	364,183	18,125	4.98%
Proposition 1 B	400,000	400,000	100.00%
TOTAL - ALL FUNDS	8,924,770	2,357,396	26.41%

City of Piedmont				
FY 2007-08 Appropriation Increases				
Through June 30, 2009				
		2008-09	2008-09	Appropriation
		Adopted Budget	Revised Budget	Increase
	101			
Administration	400	2,011,480	2,011,480	-
KCOM	401	212,690	212,690	-
		2,224,170	2,224,170	-
Public Works	402	4,098,141	4,098,141	-
Recreation	404	2,236,710	2,236,710	-
Community Hall	405	109,240	109,240	-
Veterans' Hall	406	65,025	65,025	-
Recreation Total		2,410,975	2,410,975	-
Police	408	5,121,104	5,146,104	25,000
Firefighters	411	4,500,266	4,489,950	(10,316)
Paramedics	412	411,845	411,845	-
Fire Total		4,912,111	4,901,795	(10,316)
Non-Departmental	419	390,000	390,000	-
General Fund Total		19,156,501	19,171,185	14,684
Workers' Compensation	105	405,000	405,000	-
Liability Insurance	108	390,000	390,000	-
Equipment Replacement	110	140,316	140,316	-
Equip. Replac. Prior Yrs. Carryover	110	484,949	484,949	-
Equipment Replacement Total	110	625,265	625,265	-
Schoolmates	114	729,200	729,200	-
Signal @ Grand, Arroyo, Rose	120	276,175	276,175	-
Sewer	124	3,000,000	3,000,000	-
Capital Improvement	127	505,000	671,541	245,316
CIP Prior Yrs. Carryover	127	3,218,564	3,218,564	(78,775)
CIP Total	127	3,723,564	3,890,105	166,541
TDA	128	-	-	-
CDBG	129	129,042	129,042	-
Measure B Sales Tax	131	135,000	135,000	-
Measure D	134	75,000	75,000	-
Sidewalk Repair	135	30,000	30,000	-
Facilities Maintenance	137	100,000	100,000	-
Facilities Maintenance Prior Yrs. C	137	264,183	264,183	-
Facilities Maintenance	137	364,183	364,183	-
Proposition 1B	138	400,000	400,000	-
				-
Total Other Funds		10,282,429	10,448,970	166,541
Grand Total		29,438,930	29,620,155	181,225

Appropriation Increases by City Council Resolution				
FY 2008-09				
			Appropriation	
Department	Resolution #	Account #	Increase	
Police: 408				
Overtime Salaries		101-0408-010-003	25,000	COPS Grant
Total Police			\$25,000	
Fire: 411 and 412				
Contract Services	77-08	101-0411-054-001	(\$10,316)	
Total			(\$10,316)	
Total Fire			(\$10,316)	
Fund 127				
Corp Yard Above-Ground Fuel Tank		127-0432-016-000	(\$6,197)	
Police Department Restroom Renovations		127-0433-012-000	(\$8,077)	
KCOM Upgrade		127-0433-025-000	(\$50,000)	
Beach Childrens Play Area		127-0433-038-000	(\$14,501)	
BLAIR PARK STUDY	4-09	127-0432-004-000	(\$10,000)	
Coaches/Blair EIR	4-09	127-0434-034-000	\$10,000	
Fire Department Kitchen Renovation	77-08	127-0433-021-000	\$10,316	
GEOTECH ET AL	3-09	127-0432-004-001	\$165,000	
Coaches/Blair EIR	95-08	127-0434-034-000	\$70,000	General Fund
Total Fund 127			\$166,541	
Total FY 2008-09 Appropriation Increases			\$181,225	