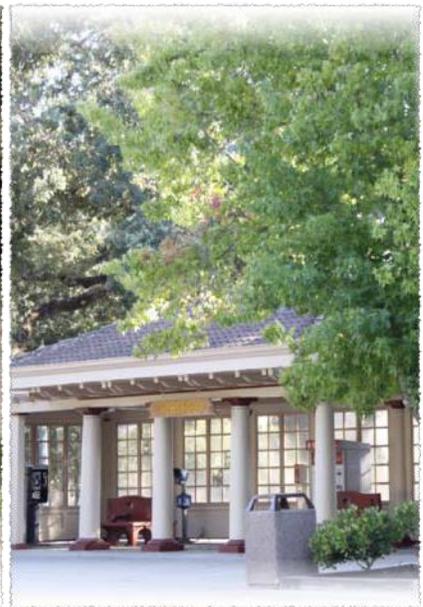


ANNUAL  
BUDGET

2013-2014

TOWN OF  
ATHERTON



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**TOWN OF  
ATHERTON, CALIFORNIA**

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**PROPOSED       ADOPTED**

**BUDGET FISCAL YEAR 2013-2014**

# Mission Statement

The Town of Atherton is committed to providing exceptional public safety and municipal services in a professional and fiscally responsible manner preserving our rural heritage.

## We Believe:

- that the business of government must be conducted with the utmost in transparency, accountability, integrity, and professionalism;
- that providing an environment of open decision-making, together with clear communication, honors the public trust;
- that the Atherton community deserves personalized and professional public service that is built on equitable treatment, openness, respect, and civility;
- that through teamwork, unity, and collaboration we can provide a welcoming approach to democracy;
- that fiscal responsibility, accountability, and stability are important facets of good government;
- and that visionary leadership includes both a well-informed electorate and well-informed town officials working toward a goal of effective and efficient town operation

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Section A

INTRODUCTION

CITY MANAGER'S LETTER



**TO:** Honorable Mayor and Members of the City Council

**FROM:** George J. Rodericks, City Manager

**DATE:** June 19, 2013

**SUBJECT: Recommended Operating Budget for FY 2013-2014**

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It is my pleasure to present the attached balanced Annual Operating Budget for FY 2013-2014 for the Town of Atherton.

The Finance Committee met on May 9, 2013 to review the proposed budget for FY 2013-2014 along with the five-year projections. Following the Finance Committee meeting, the City Council held its Budget Workshop on May 20, 2013 followed by a Goal Setting Workshop on May 28 and 29, 2013.

In broad summary, the Town continues to be self-reliant and we consistently budget revenues and expenditures conservatively. In FY 2013-2014, we will receive General Fund revenues totaling more than \$10.8 million balanced against General Fund Operational expenditures of \$10.4 million. This leaves a projected year-end positive balance in the General Fund of \$8.1 million (before transfers to and from other funds) and a single-year revenue surplus of \$363,507 for the current fiscal year.

In terms of total revenue projected for all Town funds (General, Library, Special Revenue, Capital Improvement, Parcel Tax, and Internal Service), we estimate \$16 million balanced against total expenditures for all funds of \$14.1 million.

The FY 2013-2014 Budget projects a healthy outlook on current and future year finances. However, the Town remains dependent on two primary revenues sources: Property Taxes and the Special Parcel Tax. These two revenue sources represent \$8.7 million in revenue and eighty percent (80%) of the Town's revenue budget. Significant negative changes in either of these two revenue sources would have a significant affect on the Town's ability to provide services to the community and would create an ongoing structural deficit. Additionally, within the \$7.6 million in property tax revenue is \$700,000 in Educational Revenue Augmentation Fund (ERAF) revenue. This revenue is consistently a target of the State year after year as they seek to balance the budget at the State level.

As a result, staff budgets these revenues sources conservatively in the fiscal forecast. While self-reliance is an enviable place to be within local government finance, it also means that the Town must be vigilant and protective of its existing revenue sources and identify new revenue sources as appropriate.

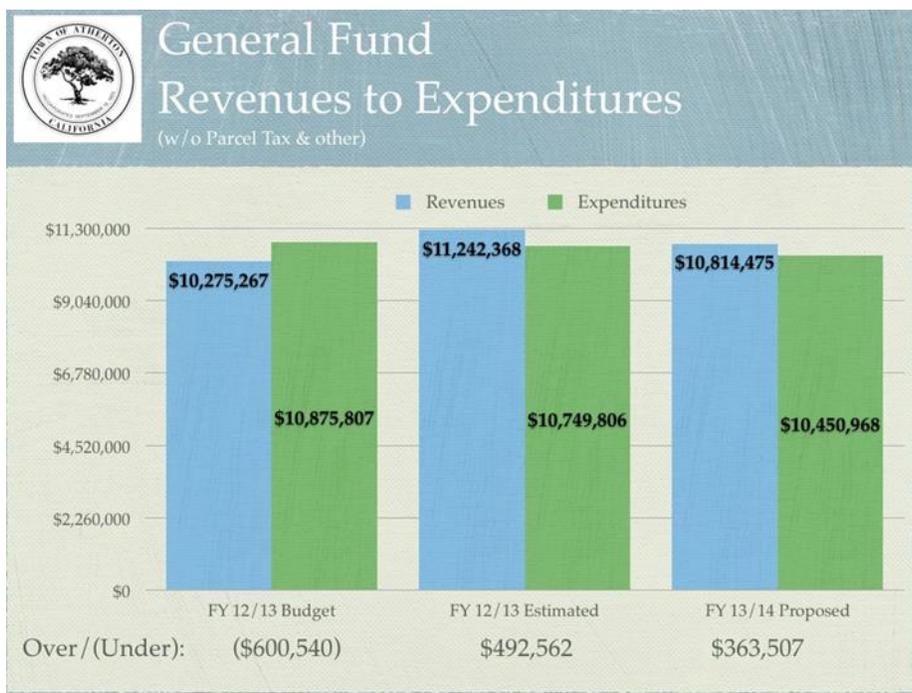
Following is a fund-by-fund revenue and expenditure summary of the proposed budget.

## GENERAL FUND

**REVENUES** – It is anticipated that the General Fund will generate an estimated \$10.8 million in current year revenues. This amount is \$539,208 more than the FY 2012-2013 approved budget and \$427,893 less than the actual revenues received in 2012-2013. This represents a 5% increase in revenues as compared to the FY 2012-2013 Budget.

The decrease in General Fund revenue projections against actual revenues is directly related to the unanticipated revenues from Facebook, legal settlements, and higher than predicted ERAF revenues for the year. We continue to budget forward conservatively.

**EXPENDITURES** – Overall expenditures for the operating departments in the General Fund will decrease \$424,839 over the 2012-2013 Budget. The decrease is primarily related to the transfer of pension costs to the employee. Overall, each budget has minor increases and decreases on numerous line items. This represents a 3.9% decrease in expenditures as compared to the FY 2012-2013 Budget.



## SPECIAL PARCEL TAX FUND

**REVENUES** – In 2009, residents authorized the continued collection of the Special Parcel Tax. Revenue from the Parcel Tax is split 60% to front line law enforcement and 40% to capital infrastructure. Revenue from the Parcel Tax is projected stable at \$1.858 million per year. The revenue provided by the Parcel Tax is split \$1,116,000 to law enforcement services and \$743,200 to capital projects. Without this revenue, the Town would be required to expend this amount from the Town’s unallocated General Fund or Reserves to maintain current service levels in public safety and current funding levels within the Capital Projects budget.

**EXPENDITURES** – The Police Services budget for FY 2013-2014 is \$5,577,474. Revenues from the Parcel Tax represent 20% of the total police budget. In FY 2013-2014, the Town will expend \$2,079,948 to fund various capital projects, to include, but not limited to, traffic safety projects, pavement management projects, bridge inspection program, Marsh Road Retaining Wall Project, Master Plan Improvements, and others.

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## LIBRARY FUND

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**REVENUES** – The Town is a member of the San Mateo County Library System through a JPA Agreement. Each year, revenues are collected through property taxes that are allocated directly to library services. Through the JPA, the cost to provide basic library services in Atherton are extracted from those revenues and the remainder is set aside for the Town's use in support of the Atherton Library. It is these set aside funds that are tracked via the Town's Library Fund.

At the end of FY 2012-2013 it is estimated that the Library Fund will have approximately \$7,108,921. Estimated revenue for FY 2013-2014 is \$933,000. Beginning in FY 2012-2013, the Library JPA has segregated these revenues; but the total available revenue for FY 2013-2014 is estimated at \$7,835,521.

**EXPENDITURES** – Expenditures for FY 2013-2014 from these set aside funds totals \$206,400. Included in this amount is an expansion of hours for the Library beyond the basic level allocation, utilities and maintenance costs, and funding for the Library portion of the Civic Center Master Plan.

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## CAPITAL IMPROVEMENT FUND

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**REVENUES** – The Capital Improvement Fund will generate new revenue of \$1,774,300. Of this amount, \$744,000 is attributable to the Special Parcel Tax. The remaining revenue comes from various funding sources such as Measure M, Measure A, and Gas Tax.

**EXPENDITURES** – Capital Improvement expenditures in FY 2013-2014 total \$2,079,948 million. As mentioned earlier, the Town will fund various capital projects, to include, but not limited to, traffic safety projects, pavement management projects, bridge inspection program, Marsh Road Retaining Wall Project, Master Plan Improvements, and others. Explained in detail within the budget, the following are major project expenditures: Streets and Lights - Street Sealing Program - \$350,000, Pedestrian Traffic Signal - \$135,000 and Street Patching Program - \$100,000, Series Street Light Program - \$150,000; Drainage - Roadside Drainage Improvements - \$100,000, Marsh Road Retaining Wall Repair - \$210,000; and Master Plans - Civic Center Master Plan - \$150,000.

Lastly, 2013-2014 expenditures include miscellaneous projects totaling \$405,000, such as bike/ped master plan, accessibility improvements, bridge inspection and repair, channel monitoring, traffic control devices, and facility repairs.

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## OTHER RESTRICTED FUNDS

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**TENNIS FUND** – This fund accounts for expenditures related to the maintenance and upkeep of the Tennis Program. Revenues total \$8,400 against expenditures of \$22,000. Presently, there is a fund balance of \$25,102 against which the funding deficit will be drawn.

**EQUIPMENT REPLACEMENT FUND** – The FY 2013-2014 Equipment Replacement Fund includes the purchase/replacement of miscellaneous furniture, equipment, computers, software, and vehicles across the various departments. Revenue to this fund comes through depreciated charges to each department for the respective asset. FY 2013-2014 revenue totals \$138,480. Expenditures for FY 2013-2014 totals \$176,980. The primary purchases through this Fund are vehicles, totaling \$70,000, and carryover for the phone system replacement at \$48,000.

**WORKERS' COMPENSATION FUND** – The FY 2013-2014 Workers' Compensation Fund tracks expenditures for Workers' Compensation expenses across the various departments. Each department is charged an allocation of the expense based on personnel within each department. Revenues to the Fund total \$119,469. Expenditures for FY 2013-2014 total \$196,184 and include the final year of surcharge under contract.

**GENERAL LIABILITY FUND** – The FY 2013-2014 General Liability Fund tracks expenditures for General Liability Insurance Coverage for the Town. Expenditures within this fund total \$310,526 and are directed to general liability insurance employment practice insurance, and the Town's self-insured retention.

**EMPLOYEE BENEFITS FUND** – The Employee Benefits Fund tracks expenditures across the various departments for employment benefits, unemployment benefits, retirement benefits, and healthcare benefits. Revenue to the fund comes through charges throughout each departmental budget based on personnel within each department. Revenues to the Fund for FY 2013-2014 total \$687,945. Expenditures for FY 2013-2014 total \$634,288.

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## **MAJOR FISCAL CHANGES**

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Major Fiscal Changes notes areas of the budget where there are significant variances, positive or negative, and highlights those areas where staff will return for potential amendment based on the Budget and Goals Workshop. A Major Fiscal Change is a variance of more than 10% in any line item resulting in a swing of more than \$10,000. By Department, Major Fiscal Changes in the FY 2013-2014 are:

**City Council – Overall Departmental Budget 40% Increase (\$24,068)**

- Relocation of Election Cost from Intergovernmental department | Increase of \$15,000
- Relocate High Speed Rail PR / other government relations from Intergovernmental department | Increase of \$10,000
- Office furniture | Decrease of \$8,400

**Administration – Overall Departmental Budget Reduction of 3.9% (-\$26,179)**

- Salaries – Salaries within the Administration Department were adjusted to reflect the 3.5% share of the pension obligation (new for FY 2013-2014), a full year of the City Manager's salary and changes to the base City Clerk salary – both carry overs from the current fiscal year. | Increase of \$54,382
- PERS Employee Retirement Contribution – elimination of the employer payment of the employee share of the pension obligation. | Decrease of \$22,317
- Elimination of unemployment costs. | Decrease of \$10,388
- Reduction in Labor Relations costs related to employee negotiations. | Decrease of \$15,000
- Reduction in contract human resources costs. | Decrease of \$15,000
- Reduction in contract risk management costs. | Decrease of \$10,000

- Decrease in general other contract services. | Decrease of \$18,137

**City Attorney – No Changes**

- None

**Finance – Overall Departmental Budget Reduction of 10.6% (-\$72,524)**

- Salaries – Adjusted to reflect the 3.5% share of pension obligation (new for FY 2013-2014), Inclusion of full pay for the Finance Technician position. | Increase of \$14,259
- PERS Employee Retirement Contribution – elimination of the employer payment of the employee share of the pension obligation. | Decrease of \$20,080
- Reduction in Health Insurance Costs. | Decrease of \$14,465
- Elimination of contract services (Finance Officer). | Decrease of \$35,000
- Elimination of contract services (Account Temps). | Decrease of \$17,000

**Planning Department – Overall Departmental Budget Increase of 21.4% (+\$40,000)**

- Housing Element Update – rollover of some funding from the 2012-2013 year and addition of participation in the C|CAG Housing Element Update process for RHNA Cycle 5. | Increase of \$40,000

**Building Department – Overall Departmental Budget Reduction of 13.6% (-\$175,072)**

- Reduction in Health Insurance costs. | Decrease of \$40,901
- Reduction in unemployment costs. | Decrease of \$25,627
- Reduction in contract plan review services (pre-2011). | Decrease of \$66,432
- Reduction in contract inspection costs (pre-2011). | Decrease of \$12,000
- Increase in Contract Building & Life Safety Services (based on estimated revenues for FY 2013-2014. | Increase of \$34,262
- Increase in Microfilms (pre-2008 digitization). | Increase of \$11,000
- Increase in Computer Equipment/Software (digitation of hard-copy plans from 2008 forward). | Increase of \$18,363
- Decrease in Facilities Construction Fund Transfer. | Decrease of \$80,000

**Interdepartmental – Overall Departmental Budget Reduction of 27.3% (-\$209,447)**

- Reduction of Other Contract Services (elimination of Master Fee Study costs). | Decrease of \$80,000
- Reduction of Contribution to prior year Solid Waste Franchise. | Decrease of \$84,333
- Decreased due to budget relocated to City Council | Decrease of \$31,407

**Police Department – Overall Departmental Budget Increase of 3% (+\$162,502)**

- Increase in salary costs due to a partial adjustment for the 3.5% share of pension obligation; and the addition of two sworn positions beginning January 1. | Increase of \$239,181
- Reduction in Overtime Budget costs. | Decrease of \$40,000
- Reduction in vacation/compensated time payouts. | Decrease of \$20,000
- Increase in Employer Pension Obligation costs. | Increase of \$55,054
- PERS Employee Retirement Contribution – reduction of the employer payment of the employee share of the pension obligation. | Decrease of \$20,786
- Increase in Health Insurance Costs (Active). | Increase of \$67,353
- Reduction in Health Insurance Cost (Retirees). | Decrease of \$148,763
- Increase in Workers' Compensation Costs (current year impact). | Increase of \$44,584

- Decrease in Vehicle Maintenance Costs. | Decrease of \$25,000
- Decrease in Recruitment Costs. | Decrease of \$20,600
- Increase in the Transfer to the Equipment Replacement Fund (depreciation of vehicle costs). | Increase of \$11,680
- Decrease in Oil and Gas costs. | Decrease of \$10,000
- Decrease in Disaster/Emergency Allocation. | Decrease of \$20,000
- Increase in vehicle/accessories costs. | Increase of \$12,000

**Public Works Department – Overall Departmental Budget Reduction of 3% (-\$43,227)**

- Increase in salary costs due to the adjustment of the 3.5% share of pension obligation. | Increase of \$10,590
- PERS Employee Retirement Contribution – reduction of the employer payment of the employee share of the pension obligation. | Decrease of \$15,314
- Reduction in Health Insurance Cost (Retirees). | Decrease of \$76,487
- Decrease in unemployment costs. | Decrease of \$23,615
- Increase in Contract DPW Maintenance Services. | Increase of \$31,660
- Decrease in Contract Tree Maintenance Services. | Decrease of \$22,500
- Decrease in Building Improvement Costs. | Decrease of \$14,000
- Increase in Equipment Replacement Fund for additional equipment (depreciation of equipment costs). | Increase of \$22,000

Comparatively, total Operating Expenditures were reduced by 3.9% from the initial FY 2012-2013 Budget (-\$428,839) and 2.8% from Revised Mid-Year Budget (-\$298,837).

Should the City Council desire changes to the Proposed Budget, staff will return in July/August 2013 with Staff Report and Budget Amendment to reflect any modifications. Through the budget workshop and follow-up conversations, staff has already been advised of the following requests for consideration and will return with recommendations in July/August:

- **Increase the hours of Code Enforcement** – Staff will return in July/August with a Report on the recommended hours of increase and the cost connected thereto for consideration as a budget amendment.
- **Add an Allocation for Emergency Preparedness Support** – Staff will return in July/August with a Report on the suggested amount for General Emergency Preparedness Support as well as a budget amendment for the Council’s consideration.
- **Increase Maintenance at the Park and for Town Right of Way** – Staff will return in July/August with a Report on the recommendations for increased service level and the cost connected thereto for consideration as a budget amendment.
- **Allocate Funds for the Civic Center Master Plan** – Staff will return in July/August with a Report and Budget amendment based on the pending selection and negotiation with the selected vendor for the Civic Center Master Plan.

Other special requests or desired changes would be handled similarly.

# RESERVE POLICIES AND LONG-TERM LIABILITIES

The Town's Reserve Policy requires a set aside of 15% of the annual General Fund operating expenditures for emergency contingencies. Beyond this 15%, the Council has established a total General Fund unassigned fund balance requirement of 20%. In total, this represents a 35% reserve requirement. In addition to these stated reserves, the Town also has a Building Department Contingency for operation of the Building. The FY 2013-2014 Budget meets these reserve requirements.

## **In dollars, for FY 2013-2014, the Town's Reserves are:**

15% Emergency Reserve - \$1,567,645  
20% Unassigned Reserve - \$2,090,194  
Building Contingency - \$411,802

Beyond these reserves, at the end of FY 2013-2014 Budget also shows an unallocated remaining General Fund balance of \$4,895,238. During the May 9 Finance Meeting and the May 20 Budget Workshop staff presented and discussed the 5-Year Financial Forecast. The forecast projected operational revenues and expenses over a 5-Year window. Assumptions within the 5-Year Forecast showed property tax revenues at a 3% increase, ERAF and parcel tax revenue flat, and expenditures between 2% and 3%.

The result of the forecast was general growth of the Town's unallocated remaining General Fund balance over the course of that 5-Year period. Staff advised the Finance Committee and Council that this balance could be allocated in one or all of three ways:

### 1) Pay Down Pension and Other Post Employment Benefit (OPEB) liabilities

- a. The 5-Year Financial Forecast includes a suggested contribution to internally created side fund to pay down the Town's outstanding OPEB liability in addition to the budgeted amounts for the annual required contribution (ARC). The projected allocation within the forecast is set to a 10-Year funding horizon. In addition, the Forecast includes a contribution toward a reserve to help the Town meet its obligations should CalPERS make significant adjustments in the rate of required contribution and/or its discount rate.
- b. At the Council Workshop on May 20, the Council directed that the Finance Committee evaluate alternatives for this option and provide the Council with a recommendation. It is anticipated that the Finance Committee will discuss this issue at an upcoming agenda and conduct an analysis of alternatives to present to the Council in the coming months.
- c. Allocation of the amounts within the 5-Year Financial Forecast are not mandatory and if not made would result in a higher unallocated remaining General Fund balance at year-end. The allocations do not impact the FY 2013-2014 Recommended Operating Budget.

### 2) Contribute toward Capital Projects

- a. The Council could allocate additional General Fund monies toward Capital Projects to accelerate or identify and complete key projects.

3) Increase the mandatory reserve

- a. The Council could increase the 20% reserve requirement to 35% in order to maintain a minimum 50% operational reserve.

It is recommended that the Finance Committee evaluate all three options or a combination thereof and make a recommendation to the City Council in the coming months. For now, the Budget and Forecast meets and exceeds the minimum mandatory reserve requirements.

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## CONCLUSION

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In summary, recommended General Fund expenditures total \$10.4 million against a General Fund revenue of \$10.8 million. As the budget is currently proposed, it is anticipated that the General Fund balance at the end of FY 2013-2014 will total \$9.2 million, after transfers to and from other funds.

I would like to commend staff's hard work developing this document. Each year, staff develops a budget that balances community priorities, identified revenue sources, and fiscal conservativeness to ensure that the Town's fiscal independence continues. Key staff members consistently provide the input necessary to develop a successful budget. These staff members include: City Clerk Theresa DellaSanta, Police Chief Ed Flint, Public Works Superintendent Steve Tyler, Deputy Planner Lisa Costa Sanders, Community Services Director Mike Kashiwagi, and City Engineer Gordon Siebert.

Special recognition is always due to the Finance Department led by Finance Director Robert Barron. Atherton is fortunate to have such professional and dedicated staff all of whom recognize the uniqueness of the community and feel as strong about preserving Atherton as someone who has lived here all their life.

GJR

**Section A**  
**INTRODUCTION**  
**ORGANIZATIONAL CHART**



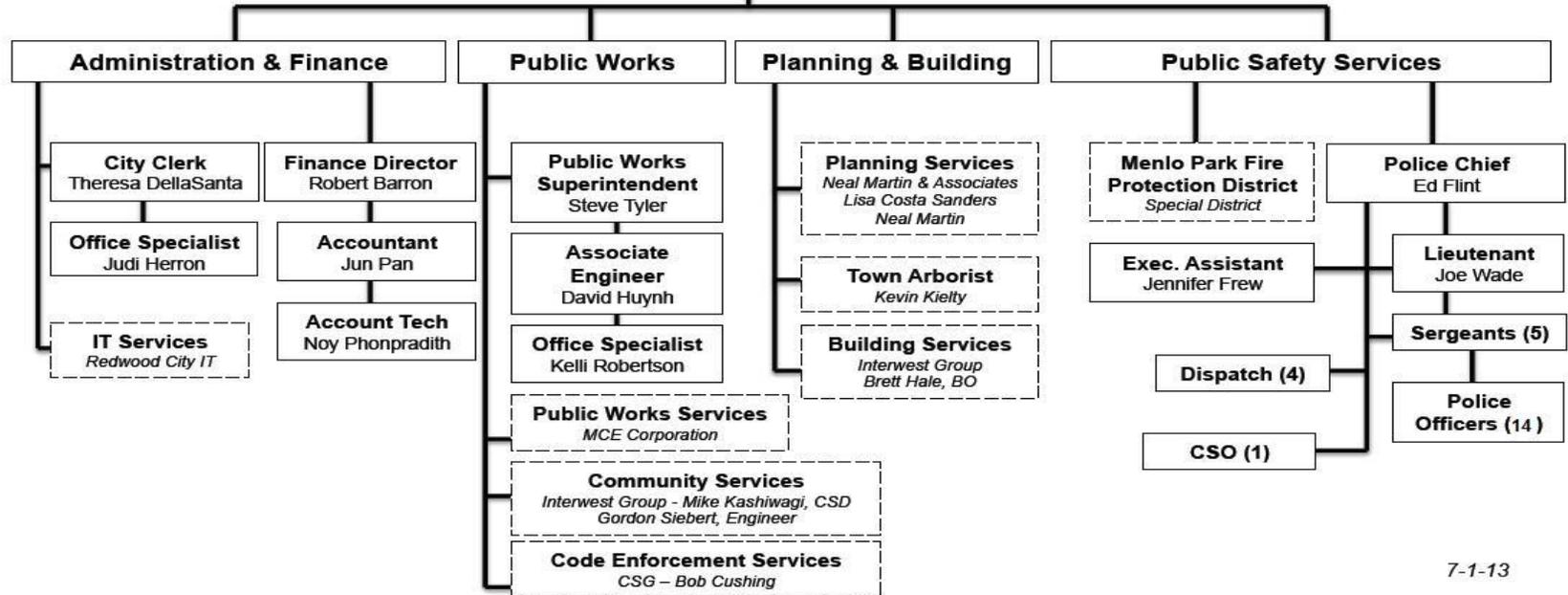
**City Attorney**  
 Bill Conners  
**Deputy City Attorney**  
 Jennifer Larson

**Atherton Residents**

**City Council**  
 Elizabeth Lewis, Mayor  
 Jerry Carlson, Vice Mayor  
 Councilmembers: Jim Dobbie, Bill Widmer, Cary Wiest

**City Manager**  
 George J. Rodericks

**City Positions**  
 City Manager – 1  
 City Clerk - 1  
 Office Specialist – 2  
 Finance Director – 1  
 Accountant – 1  
 Account Tech – 1  
 Police Chief – 1  
 Lieutenant – 1  
 Executive Assistant – 1  
 Sergeant – 5  
 Police Officer – 14  
 CSO – 1  
 Dispatcher – 4  
 Public Works Superintendent – 1  
 Associate Engineer – 1  
 Total Full-Time Positions: 36



7-1-13

Section A

**INTRODUCTION**

**POLICY MAKERS & ADVISORS**

- City Council
- Planning Commission
- Audit/Finance Committee
- Parks & Recreation Commission
- Environmental Programs Committee
- Transportation Committee
- Rail Committee
- Community Center Advisory Committee

Council Appointees:

SFO Community Roundtable	ABAG	C/CAG	Holbrook Palmer Park Foundation	San Mateo County Emergency Services Council
San Mateo County Sub regional Housing Committee	League of California Cities	Library JPA Governing Board	Peninsula Traffic Congestion Relief Alliance	Grand Boulevard Task Force
Menlo Park Fire Protection District	Peninsula Cities Consortium	SBWMA Blue Ribbon Task Force		

**Section A**

**INTRODUCTION**

**STATISTICAL DATA**

**Size:**

Population	7,100
Area	5.049 Sq. Miles
Residential Units	2486
Mileage of the City Streets	53 centerline miles
Full time Employees	36

**Character:**

Assessed Evaluation	6,949,217,818
Form of Government	General Law, City Council/ Manager
Incorporation Date	September 12, 1923

**Education:**

School District	Redwood City School District Las Lomas Elementary School District Menlo Park City School District Sequoia Union High School District
Schools	3 Elementary Schools 2 Dual Elementary & Middle Schools 3 High Schools 1 College

**Recreation:**

Park	Holbrook-Palmer Park
Park Acreage	22-Acre
Library	Town of Atherton Library JPA –San Mateo County

**Public Safety:**

Police Protection	Atherton Police Department
Fire Protection	Menlo Park Fire Protection District

**BUDGET STRUCTURES**

Town Operates on a “Fund” Basis & Basic Fiscal Accounting Entity in Governmental Accounting

A “Fund” is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities. The Town of Atherton, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with financial-related legal requirements. The Town operates under two classifications of funds called governmental funds and proprietary funds.

The Town’s Primary Funds are “governmental funds” consisting of:

- General Fund
- Special Revenue Funds
- Capital Project Funds

General Fund Primary Operating Fund of the Town

- The General Fund is the main operating fund of the Town
- All general tax revenues and other receipts that are not allocated by law or contract to other funds are accounted for here
- Expenditures from the General Fund are most commonly general operating expenses and capital improvement costs that are not paid through other funds Expenditures include planning, building, public works, public safety, and administration

Special Revenues

- Special Revenue Funds are used to account for revenues derived from specific sources. Revenues to these funds are usually required by law or administrative regulation to be accounted for in a separate fund. Examples include the Library Fund, the Special Tax (Parcel Tax Fund), Equipment Replacement Fund, etc.

Capital Project Funds

- Funds used to account for financial resources for the acquisition of construction of major capital projects or facilities.

Proprietary Funds:

The Town of Atherton maintains one type of proprietary fund. Internal service funds are an accounting devise used to accumulate and allocate costs internally among the Town of Atherton various functions. The Town uses internal service funds to account for its fleet of vehicles and equipment, worker’s compensation liability, general and employment liabilities, and employee benefits including compensated absences and other post-employment benefits other than pension

## Section A

### INTRODUCTION

### POLICIES & ASSUMPTIONS

The Town of Atherton has an established fund balance policy.

- **General Fund Committed Fund Balance for Emergency Disaster**  
The Town Council has committed to set aside 15 percent of the actual annual General Fund operating expenditures specifically for emergency contingencies defined as a state of Federal and/or State of Emergency or declaration of a local emergency as defined in Atherton's Municipal Code Section 2.44.010
- **General Fund Unassigned Fund Balance Policy**  
The Town established the General Fund unassigned fund policy such that in no circumstances shall the total General Fund unassigned fund balance drop below 20 percent of the actual operating expenditures.

The Financial assumptions in the development of this budget considered key revenue and expenditure factors.

- Steady increase in property tax revenue projected at about 3 percent.
- Excess ERAF was budgeted flat at \$700,000. There is anticipation that the Governor's budget will reduce excess ERAF to local agencies as anticipated changes in school districts' revenue limits under a possible new school funding formula.
- Building department revenues show slight sign of increase
- Franchise tax revenues remain stable and other charges for services increase slightly about 2 percent.
- New salary and benefit resolution of unrepresented staff effective July 1, 2013. Employee pension member contribution of 7 percent picked up by employee
- New cap in health care contribution for unrepresented staff set to cafeteria plan of \$750, \$1,400 and \$1,600 for employee only, Employee plus one, and Family
- OPEB actuarial study shows a decrease of annual required contribution
- New PERS rate for Safety of 27.877% and Non Safety initial rate of 15.844%. With the payoff of Non-Safety PERS side fund, the PERS rate is 11.104%
- Parcel tax at current rate with 60% supporting public safety operations, estimated at \$1,116,000.

## Section A

## INTRODUCTION

## REVENUE &amp; EXPENDITURES SUMMARY

		Town of Atherton Budget For FY 2013-2014					
		Projected Fund Balance 06/30/13	Budgeted Revenues	Budgeted Expenditures	Budgeted Transfer In	Budgeted Transfer Out	Projected Fund Balance 06/30/14
<b>General Fund</b>							
101	General Fund	\$ 7,737,803	\$ 10,814,475	\$ 10,450,968	\$ 1,116,000	\$ -	\$ 9,217,310
<b>Special Revenue Funds</b>							
105	Tennis Fund	25,102	8,400	22,000	-		\$ 11,502
209	Police (COPS) Grant	8,579	100,000	100,000			8,579
213	Library Fund	7,108,921	933,000	206,400			7,835,521
215	Evan Creative Design	69,880	410	12,415			57,875
	<b>Total Special Revenue</b>	<b>7,212,482</b>	<b>1,041,810</b>	<b>340,815</b>	<b>-</b>	<b>-</b>	<b>7,913,477</b>
<b>Capital Project Funds</b>							
201	Special Tax	1,239,878	1,860,000	1,129,756		1,116,000	854,122
202	Measure A	302,385	250,000	84,845			467,540
203	Gas Tax	152,694	200,000	167,848			184,846
204	Measure M	79,596	75,000	35,000			119,596
210	Road Impact	772,748	3,300	150,000			626,048
401	Capital Improvement	288,124	420,000	502,500	-		205,624
402	Storm Drainage	29,492	-	-			29,492
403	Channel Drainage District	138,611	82,000	10,000			210,611
406	Facilities Construction	2,183,838					2,183,838
	<b>Total Capital Projects</b>	<b>5,187,366</b>	<b>2,890,300</b>	<b>2,079,949</b>	<b>-</b>	<b>1,116,000</b>	<b>4,881,717</b>
<b>Internal Service Funds</b>							
610	Equipment Replacement Fund	672,720	138,480	176,980			634,220
614	Worker's Compensation	(13,092)	119,469	196,184	107,000		17,193
615	General Liability	173,814	312,026	310,526			175,314
616	Employee Benefits	561,134	687,945	634,288			614,791
	<b>Total Internal Service</b>	<b>1,394,576</b>	<b>1,257,920</b>	<b>1,317,978</b>	<b>107,000</b>	<b>-</b>	<b>1,441,518</b>
	<b>Total All Funds</b>	<b>\$ 21,532,227</b>	<b>\$ 16,004,505</b>	<b>\$ 14,189,710</b>	<b>\$ 1,223,000</b>	<b>\$ 1,116,000</b>	<b>\$ 23,454,022</b>

Section A

**INTRODUCTION**

**PROJECTED FUNDS BALANCE SUMMARY**

<b>Town of Atherton</b>									
<b>FY2013-14 Projected Fund Balance Summaries</b>									
<b>All Funds are restricted except the General Fund</b>									
<b>Fund Balance Summaries</b>	General Fund	Library Fund	Special Tax	3	Special Revenue Funds	Capital Projects Fund	4	Internal Service Funds	Totals
Fund Number	<b>101</b>	<b>213</b>	<b>201</b>						
Estimated Fund Balance 7/1/13	7,737,803	7,108,921	1,239,878		103,561	3,947,488		1,394,576	21,532,227
Estimated FY 13/14 Revenue	10,814,475	933,000	1,860,000		108,810	1,030,300		1,257,920	16,004,505
Total Available Revenue	18,552,278	8,041,921	3,099,878		212,371	4,977,788		2,652,496	37,536,732
Less Estimate FY 13/14 Expenditures	10,450,968	206,400	1,129,756		134,415	950,193		1,317,978	14,189,710
Revenues Over Expenditures	8,101,310	7,835,521	1,970,122		77,956	4,027,595		1,334,518	23,347,022
Transfers In	1,116,000		(1,116,000)				1	107,000	107,000
Estimated Ending Funding Balance FY 13/14	9,217,310	7,835,521	5	854,122	77,956	2	4,027,595	1,441,518	23,454,022
1. \$107,000 is Workers Comp Liability that has been accrued and expenditure is reclassified to Liability									
2. The Capital Projects Fund Includes:									
	Facilities Construction		2,183,838						
	Road Impact		626,048						
	Measure M		119,596						
	Measure A		467,540						
	Gas Tax		184,846						
	Capital Improvement		205,624						
	Storm Drainage		29,492						
	Channel District		210,611						
3. Includes: Tennis Fund, COPS Grant, Evan's Design									
4. Includes: Equipment Replacement, Worker's Comp, General Liability, Employment Benefits									
5. Dedicated to Capital Projects: Some Projects in FY 12/13 budgeted not completed & to be carried over in FY 13/14									

<b>Special Revenue Funds</b>	Tennis Fund	Police COPS	Evan Creative Design	Total Special Revenue	<b>Internal Service Funds</b>	Equipment Replacement	Worker's Compensation	General Liability	Employee Benefits	Total Internal Service Funds
Fund Number	105	209	215		Fund Number	610	614	615	616	
Estimated Fund Balance 7/1/13	25,102	8,579	69,880	103,561	Estimated Fund Balance 7/1/13	672,720	(13,092)	173,814	561,134	1,394,576
Estimated FY 13/14 Revenue	8,400	100,000	410	108,810	Estimated FY 13/14 Revenue	138,480	119,469	312,026	687,945	1,257,920
Total Available Revenue	33,502	108,579	70,290	212,371	Total Available Revenue	811,200	106,377	485,840	1,249,079	2,652,496
Less Estimate FY 13/14 Expenditures	22,000	100,000	12,415	134,415	Less Estimate FY 13/14 Expenditures	176,980	196,184	310,526	634,288	1,317,978
Revenues Over Expenditures	11,502	8,579	57,875	77,956	Revenues Over Expenditures	634,220	(89,807)	175,314	614,791	1,334,518
Transfers In					Transfers In		107,000			107,000
Estimated Ending Funding Balance FY	11,502	8,579	57,875	77,956	Estimated Ending Funding Balance FY	634,220	17,193	175,314	614,791	1,441,518
						1				
1. The Equipment Replacement Fund is the Town's Depreciation account and includes both the value of the Asset plus Depreciation. The Cash Balance in this fund is \$453,900										

<b>Capital Projects</b>	Parcel Tax	Measure A	Gas Tax	Measure M	Road Impact	Capital Imprmt	Storm Drainage	Channel Drainage District	Facilities Construction	Capital Projects Total W/O Parcel Tax	All Capital Projects Total
Fund Number	201	202	203	204	210	401	402	403	406		
Estimated Fund Balance 7/1/13	1,239,878	302,385	152,694	79,596	772,748	288,124	29,492	138,611	2,183,838	3,947,488	5,187,366
Estimated FY 13/14 Revenue	1,860,000	250,000	200,000	75,000	3,300	420,000		82,000		1,030,300	2,890,300
Total Available Revenue	3,099,878	552,385	352,694	154,596	776,048	708,124	29,492	220,611	2,183,838	4,977,788	8,077,666
Less Estimate FY 13/14 Expenditures	1,129,755	84,845	167,848	35,000	150,000	502,500		10,000		950,193	2,079,948
Revenues Over Expenditures	1,970,123	467,540	184,846	119,596	626,048	205,624	29,492	210,611	2,183,838	4,027,595	5,997,718
Transfers In	(1,116,000)									-	(1,116,000)
Estimated Ending Funding Balance FY 13/14	854,123	467,540	184,846	119,596	626,048	205,624	29,492	210,611	2,183,838	4,027,595	4,881,718

**Section B**

**GENERAL FUND**

**General Fund 101 Revenue & Expenditures Summary**

	<b>Town of Atherton</b>		<b>Adopted</b>	<b>Revised</b>	<b>Recommended</b>	<b>Increase /(Decrease)</b>
<b>General Fund</b>	<b>Budget 2013-2014</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Over Prior</b>
<b>Account</b>	<b>Description</b>	<b>2011-2012</b>	<b>2012-13</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Year Budget</b>
	<u>Revenues</u>					
101-00-40001-000	Secured Property Tax	4,908,375	5,038,000	5,194,000	5,349,820	155,820
101-00-40002-000	Unsecured	295,060	278,000	368,000	379,040	11,040
101-00-40004-000	SB813 Redemption (Suppl)	84,960	70,000	70,000	72,100	2,100
101-00-40006-000	Prop Tax in Lieu of VLF (motor vehicle)	684,117	680,000	745,874	768,250	22,376
101-00-40008-000	Excess ERAF	718,479	695,000	892,000	700,000	(192,000)
101-00-40010-000	Unsecured SB813 Redemp/Suppl	3,064			-	-
101-00-42005-000	Property Transfer Tax	337,846	255,000	304,600	313,738	9,138
	<b>Total Property Taxes</b>	<b>7,031,901</b>	<b>7,016,000</b>	<b>7,574,474</b>	<b>7,582,948</b>	<b>8,474</b>
101-00-41001-000	Sales & Use Tax General	171,527	115,500	115,500	117,810	2,310
101-00-41002-040	Prop 172 Sales Tax for Police	69,154	26,500	46,500	47,430	930
101-00-41004-000	In Lieu Sales Tax/Trip Flip	49,120	62,400	73,400	74,868	1,468
	<b>Total Sales Taxes</b>	<b>289,802</b>	<b>204,400</b>	<b>235,400</b>	<b>240,108</b>	<b>4,708</b>
101-00-42001-000	Franchise Taxes-Utilities	223,466	230,000	230,000	234,600	4,600
101-00-42002-000	Franchise Tax-Cal Water	105,418	104,500	104,500	106,590	2,090
101-00-42003-000	Franchise Tax-Garbage	295,246	330,000	306,700	312,834	6,134
101-00-42004-000	Franchise Taxes-Cable	106,975	110,000	114,550	116,841	2,291
	<b>Total Franchise Fees</b>	<b>731,106</b>	<b>774,500</b>	<b>755,750</b>	<b>770,865</b>	<b>15,115</b>
101-00-40005-000	Homeowners Exemption	34,275	34,000	34,000	34,680	680
101-00-40007-000	Motor Veh. Lic Fees (MVLFF)	3,737		3,872	3,949	77
101-00-45008-000	SB 90 (mandated cost) reimb.	1,002			-	-
	<b>Total Intergovernmental</b>	<b>39,015</b>	<b>34,000</b>	<b>37,872</b>	<b>38,629</b>	<b>757</b>
101-00-43001-000	Business Licenses	183,087	160,000	160,000	163,200	3,200
101-00-43002-000	Bus Lic Refund -FY 06/07					-
101-00-43003-000	Bus Lic Refund -FY 07/08					-
101-00-43004-000	Bus Lic Refund -FY 08/09					-
	<b>Total Business License Tax</b>	<b>183,087</b>	<b>160,000</b>	<b>160,000</b>	<b>163,200</b>	<b>3,200</b>
101-00-47001-000	Home Occupation Permit	800	800	800	816	16
101-00-47019-020	Zoning & Planning Fees	163,774	153,000	174,555	178,046	3,491
	<b>Total Planning Revenue</b>	<b>164,574</b>	<b>153,800</b>	<b>175,355</b>	<b>178,862</b>	<b>3,507</b>
101-00-47002-025	Building Permit Fee	952,311	903,900	713,900	749,595	35,695
101-00-47004-025	Grading & Drainage	69,426	60,000	66,600	69,930	3,330
101-00-47009-025	Photocopy Fee	3,294	1,000	1,000	1,050	50
	Landscape Fee				-	-
101-00-47021-025	Plan Check Fee	413,285	374,900	360,900	378,945	18,045
101-00-47030-025	Tree Removal Plan Check	20,128	15,000	25,500	26,775	1,275
101-00-47034-025	Contract Plan Review Services				-	-
101-00-47035-025	Contract Inspection Services				-	-
101-00-48502-025	Miscellaneous Income				-	-
	<b>Total Building Revenue</b>	<b>1,458,444</b>	<b>1,354,800</b>	<b>1,167,900</b>	<b>1,226,295</b>	<b>58,395</b>
101-00-44001-040	Municipal & Vehicle Code Fines	11,292	15,000	15,000	15,300	300
101-00-44002-040	Other Fines & Forfeiture (County)	59,117	40,000	40,000	40,800	800
101-00-45006-040	CA State 911 Grant				-	-
101-00-45007-040	POST Reimb	20,961	7,500	10,500	10,710	210

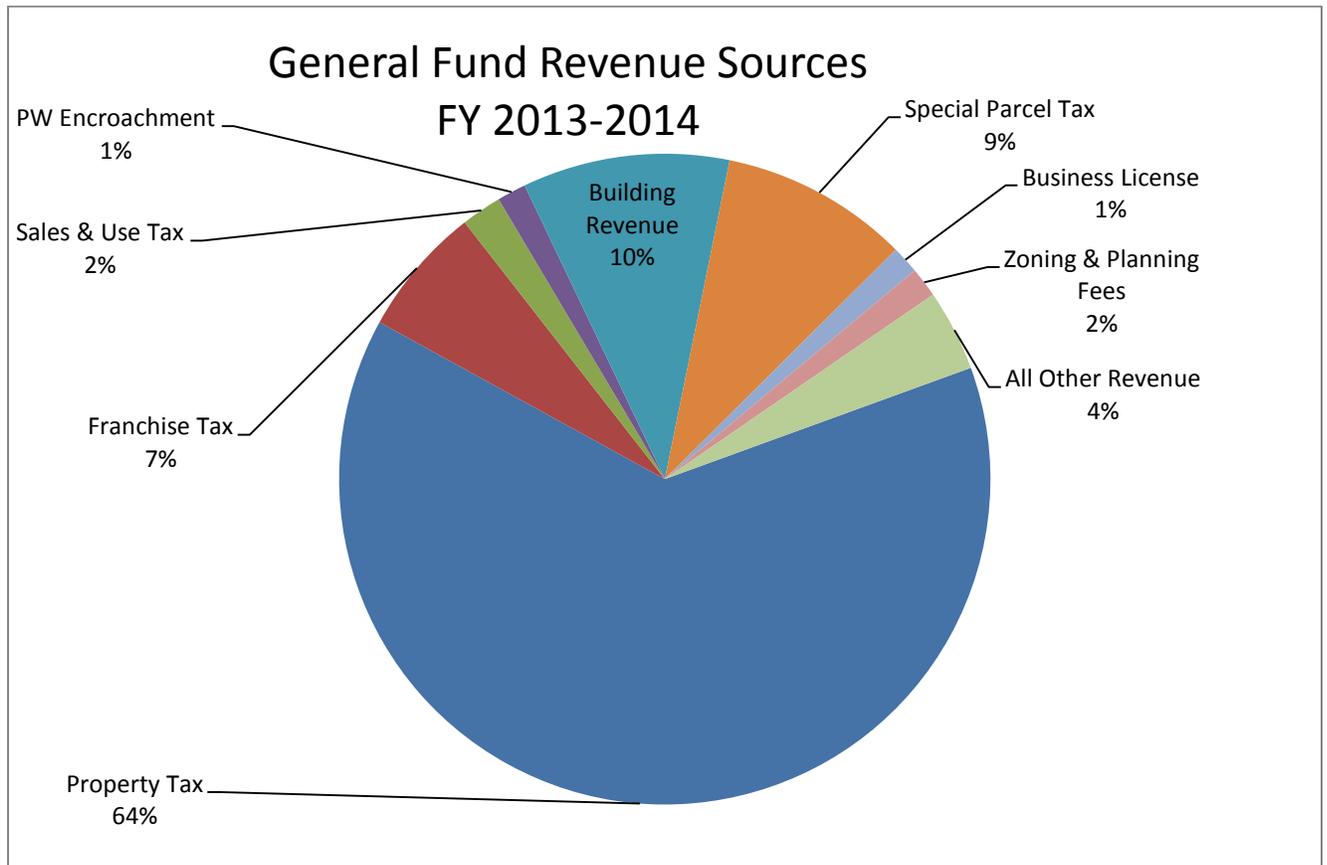
	<b>Town of Atherton</b>		<b>Adopted</b>	<b>Revised</b>	<b>Recommended</b>	<b>Increase /(Decrease)</b>
<b>General Fund</b>	<b>Budget 2013-2014</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Over Prior</b>
<b>Account</b>	<b>Description</b>	<b>2011-2012</b>	<b>2012-13</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Year Budget</b>
101-00-45011-040	DOJ Grant (vests)				-	-
101-00-45012-040	DUI Grant	4,918	6,000	3,000	3,060	60
101-00-45013-040	React Task Force Reimb				-	-
101-00-45017-040	ABAG Grant	25,563	7,000	7,891	8,049	158
101-00-47005-040	Other Licenses & Permit	1,068	400	400	408	8
101-00-47009-040	Photocopy Fee	54			-	-
101-00-47011-040	Alarm Sign Fees	600	600	600	612	12
101-00-47012-040	Vehicle Release	3,326	2,500	5,500	5,610	110
101-00-47013-040	Police Report	137	1,000	100	102	2
101-00-47014-040	Fingerprinting Fee	458	325	175	179	4
101-00-47015-040	Affidavit of Cost	-	300	300	306	6
101-00-47016-040	Special Service Fee	2,763	3,000	3,000	3,060	60
101-00-47017-040	Solicitor's Permit	273	100	100	102	2
101-00-47018-040	Disaster Assistance Reimb				-	-
101-00-48501-040	Donation/Contribution	100			-	-
101-00-48502-040	Miscellaneous Income	313			-	-
	<b>Total Police Revenue</b>	<b>130,943</b>	<b>83,725</b>	<b>86,566</b>	<b>88,297</b>	<b>1,731</b>
101-00-45005-050	C/CAG AB 1546	11,942	12,535	12,535	12,786	251
101-00-45019-050	ABAG Grant	8,740	5,000	17,400	17,748	348
101-00-45021-053	Highway Maint Reimbursement	35,700	35,700	35,700	36,414	714
101-00-47003-050	Encroachment	231,369	168,000	168,000	171,360	3,360
101-00-47009-050	Photocopy Fee				-	-
101-00-47021-050	Plan Check Fee				-	-
101-00-48503-053	Property Damage Reimb	9,051				-
	<b>Total DPW Revenue</b>	<b>296,802</b>	<b>221,235</b>	<b>233,635</b>	<b>238,308</b>	<b>4,673</b>
101-00-47022-058	Social Fees	29,300	35,000	27,000	27,540	540
101-00-47023-058	Meeting Fees	14,650	30,000	26,000	26,520	520
101-00-47024-058	Misc. Use Fee	1,400	1,000	2,400	2,448	48
101-00-47025-058	Class Fees	16,500	10,000	14,000	14,280	280
101-00-47028-058	Weddings	27,750				-
101-00-48501-058	Donation/Contribution					-
	<b>Total Park Program Revenue</b>	<b>89,600</b>	<b>76,000</b>	<b>69,400</b>	<b>70,788</b>	<b>1,388</b>
101-00-44003-000	Heritage Tree Damage Fee				-	-
101-00-40004-000	C & D Deposit Forfeited	(9,675)			-	-
101-00-45008-000	SB 90 Reimbursement			1,083	1,105	22
101-00-45016-025	DOC Grant	5,000			-	-
101-00-45017-000	ABAG Grant				-	-
101-00-45019-000	Grant				-	-
101-00-45020-000	Other Reimbursements			14,045	14,326	281
101-00-47005-000	Other Licenses & Permit	750			-	-
101-00-47007-000	Elections Processing Fee				-	-
101-00-47008-000	Document/Research Fee	28			-	-
101-00-47009-000	Photocopy Fee	70	25	25	26	1
101-00-47036-030	Admin Citation (Code Enforce)	8,946			-	-
101-00-48001-000	Interest Income	42,808	65,000	65,000	66,300	1,300
101-00-48002-000	Cell Antenna Lease	41,682	41,682	41,682	42,516	834
101-00-48003-000	Property Rental - Playschool	78,118	77,600	77,600	79,152	1,552
101-00-48004-000	Sale of Property	3,542			-	-

	<b>Town of Atherton</b>		<b>Adopted</b>	<b>Revised</b>	<b>Recommended</b>	<b>Increase /(Decrease)</b>
<b>General Fund</b>	<b>Budget 2013-2014</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Over Prior</b>
<b>Account</b>	<b>Description</b>	<b>2011-2012</b>	<b>2012-13</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Year Budget</b>
101-00-48005-000	Post Office	7,257	7,500	7,500	7,650	150
101-00-48502-000	Miscellaneous Income	7,761	5,000	5,000	5,100	100
101-00-48501-000	Donations/Contributions				-	-
101-00-48505-000	Escheated Unclaimed Property	3,641			-	-
101-00-48506-000	Mitigation Fees			350,000		(350,000)
101-00-48507-000	Settlement/Claims			184,081		(184,081)
	<b>Total Misc. Revenues</b>	<b>189,929</b>	<b>196,807</b>	<b>746,016</b>	<b>216,174</b>	<b>(529,842)</b>
	<b>Total Operating Revenues</b>	<b>10,605,202</b>	<b>10,275,267</b>	<b>11,242,368</b>	<b>10,814,475</b>	<b>(427,894)</b>
	<b>Expenditures:</b>					
	City Council Department	33,948	59,530	59,530	83,598	24,068
	Administration Department	472,884	772,215	672,185	646,007	(26,179)
	City Attorney Department	150,631	204,100	204,100	204,100	-
	Finance Department	560,481	683,783	682,663	611,261	(71,403)
	Planning Department	187,295	235,600	234,600	275,600	41,000
	Building Department	1,498,518	1,242,717	1,284,230	1,109,158	(175,072)
	Interdepartmental	1,952,540	765,867	766,892	556,421	(210,472)
	Police Department	5,406,744	5,463,061	5,414,972	5,577,419	162,446
	Public Works Department	1,473,263	1,448,933	1,430,633	1,387,406	(43,227)
	<b>Total Operating Expenditures</b>	<b>11,736,304</b>	<b>10,875,807</b>	<b>10,749,806</b>	<b>10,450,968</b>	<b>(298,837)</b>
	Settlement Expenses					
	Excess (Deficiency) of Revenues Over Expenditures	(1,131,102)	(600,540)	492,562	363,506	(129,056)
	<b>Other Financing Sources/(Uses)</b>					
	Special Parcel Tax Fund Support Safety	1,116,000	1,116,000	1,116,000	1,116,000	-
	Trsfr in/(out) Tennis Fund		(4,853)	(4,853)	-	4,853
	Trsfr in/(out) CIP		(70,000)	(70,000)	-	70,000
	Trsfr in/(out) Road Impact Fee Fund					-
	Trsfr in/(out) Park Well Fund					-
	Trsfr in/(out) Admin Service Fund					-
	Trsfr in/(out) Facilities Construction Fd					-
	<b>Total Transfers In/(Out)</b>	<b>1,116,000</b>	<b>1,041,147</b>	<b>1,041,147</b>	<b>1,116,000</b>	<b>74,853</b>
	Incr/(Decr) of Bldg Dept Operating Reserve		(10,472)		-	-
	Incr/(Decr) of General Fund Reserve	(15,102)	451,079	1,533,709	1,479,506	(54,203)
	<b>Net Change in Fund Balance</b>	<b>(15,102)</b>	<b>440,607</b>	<b>1,533,709</b>	<b>1,479,506</b>	<b>(54,203)</b>
	Beginning Fund Balance	6,219,196	6,204,094	6,204,094	7,737,803	
	Ending Fund Balance	6,204,094	6,644,701	7,737,803	9,217,309	
	<b>Fund Balance Schedule</b>					
	Building Reserve	728,911	420,580	420,580	411,802	
	15% Emergency Reserve	1,760,446	1,631,371	1,612,471	1,567,645	
	Reserve to pay off side funds	704,313	1,928,634	704,313		
	20% Reserve	2,347,261	2,175,161	2,149,961	2,090,194	
	Reserved for OPEB				252,430	
	Available Fund Balance	663,163	488,955	2,850,478	4,895,238	
	<b>Total General Fund Balance</b>	<b>6,204,094</b>	<b>6,644,701</b>	<b>7,737,803</b>	<b>9,217,309</b>	

Section B

GENERAL FUND

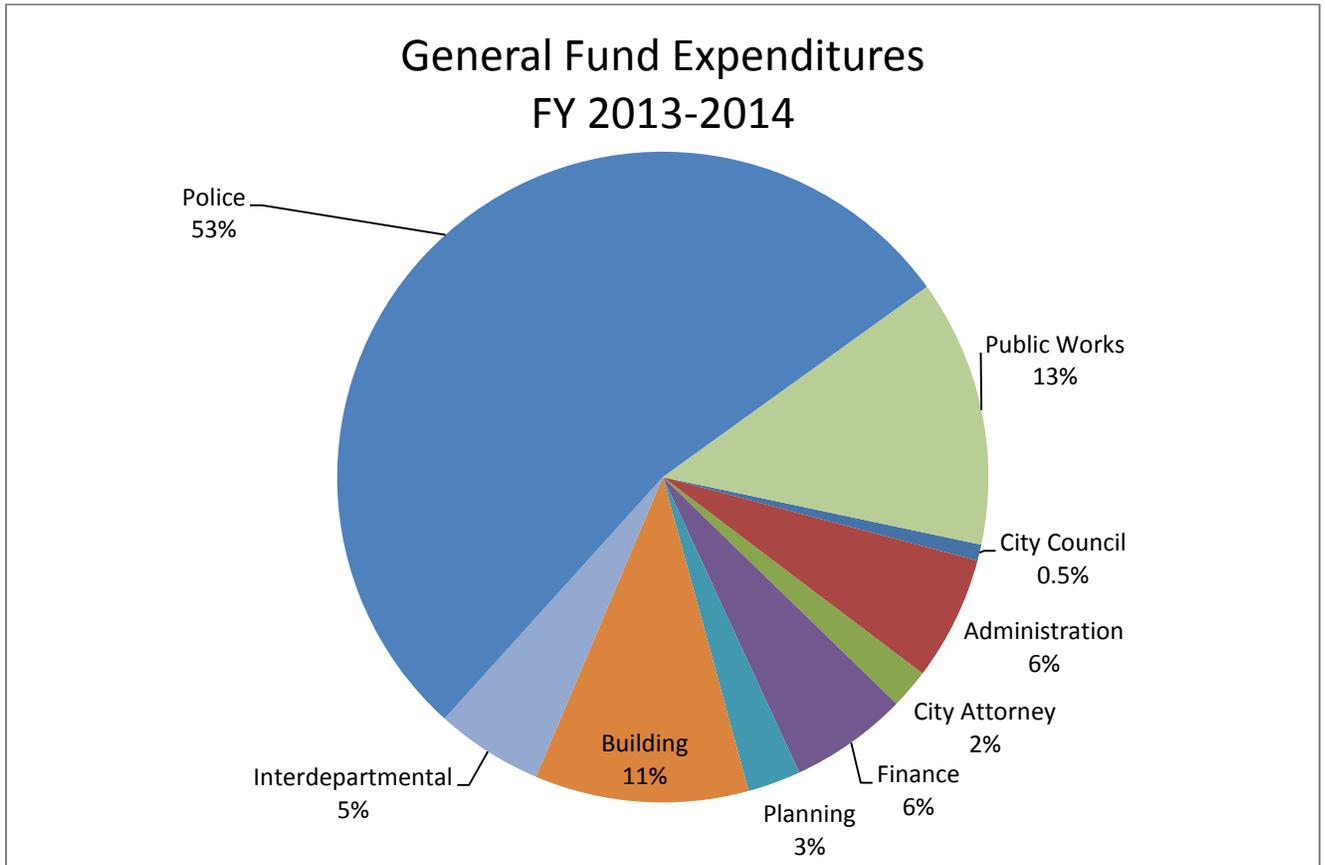
General Fund 101 Revenue Summary Chart



Section B

GENERAL FUND

General Fund 101 Expenditures Summary Chart



# Goals | Mission Budget 2013-2014

- Develop the Risk Management Injury & Illness Prevention Program (IIPP)
- Develop an Indexing System for Stored & Retained Records
- Update the Human Resources Module in Springbrook
- Increase the Use of Technology Tools to Disseminate Public Information
- Update the City Council Policy Manual
- Update the Commission/Committee Rules & Procedures

**Section B**

**GENERAL FUND**

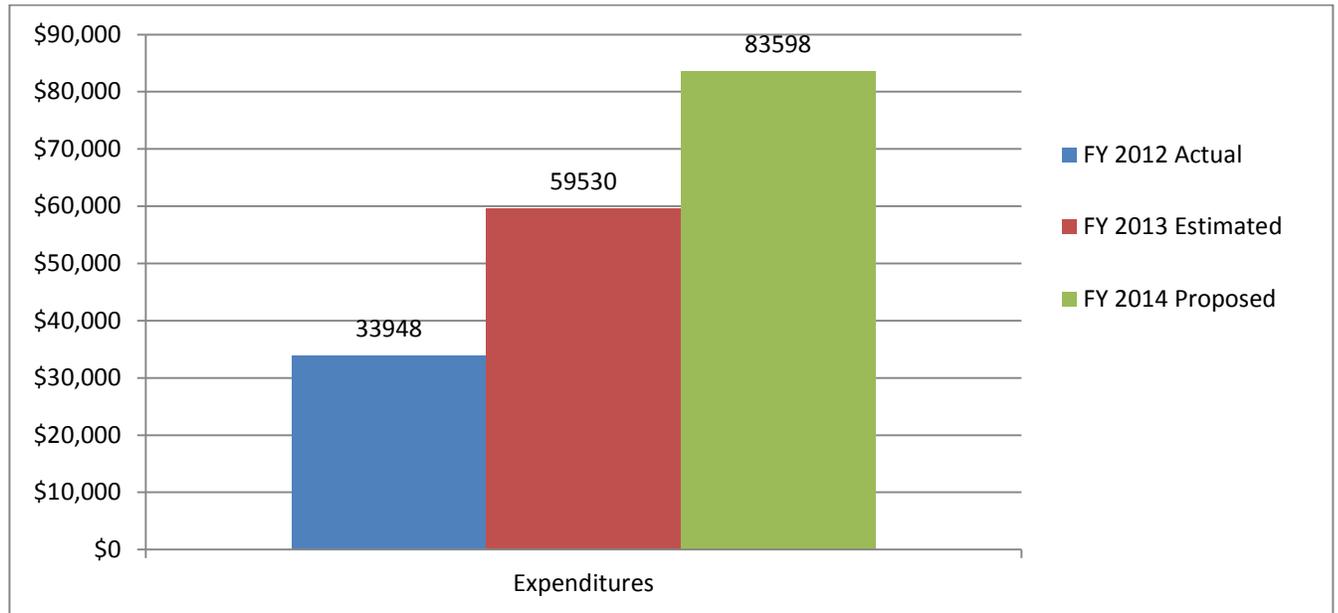
**General Fund 101 City Council (D11)**

Department 11                    The City Council is the legislative and policy-making body for the Town of Atherton. As the Town leadership its sets policy and creates ordinances and laws. As the Town of Atherton’s community elected representative, it sets strategic goals for the community and participates regionally with other organizations. The Council hires the City Manager and City Attorney.

Annual Fiscal Impact        \$83,598

5 elected council members

Three-year Summary



**Section B**

**GENERAL FUND**

**General Fund 101 City Council – Budget Details**

						Increase
			Adopted	Revised	Recommended	(Decrease)
City Council	Budget FY 2013-14	Actual	Budget	Budget	Budget	Over Prior
Account	Description	2011-12	2012-13	2012-13	2013-2014	Year Budget
101-11-53016-011	Utilities - Water	2,814	1,350	1,350	2,516	1,166
101-11-53024-011	Advertising/Publishing	2,443	3,650	3,650	3,000	(650)
101-11-53033-011	Rent - Mach & Equip	570				-
101-11-53501-011	Administrative Services					-
101-11-53502-011	Computer Services Charge					-
101-11-54002-011	Bus Meeting & Meals	194	1,200	1,200	1,200	-
101-11-54003-011	Conferences	300	5,000	5,000	3,500	(1,500)
101-11-54004-011	Training & Workshops		1,000	1,000	1,000	-
101-11-54007-011	Membership/Dues	7,095	7,230	7,230	11,957	4,727
101-11-54008-011	Mileage Reimbursement		500	500	500	-
101-11-54010-011	Other Contract Services	2,500	24,000	24,000	35,200	11,200
101-11-54011-011	Environmental Program Committee		5,000	5,000	5,000	-
101-11-54013-011	Contribution-SSV				250	250
101-11-54014-011	Contribution-HIP				2,275	2,275
101-11-54020-011	Election Expenses				15,000	15,000
101-11-54018-011	Boards & Commissions		1,000	1,000	1,000	-
101-11-54019-011	Special Events & Awards		-		-	-
101-11-55002-011	Office Supplies	639	1,200	1,200	1,200	-
101-11-57006-011	Computer Equipment/Software	2,571	-		-	-
101-11-57007-011	Office Equip & Furniture	14,823	8,400	8,400	-	(8,400)
	Total City Council	33,948	59,530	59,530	83,598	24,068



**Section B**

**GENERAL FUND**

**General Fund 101 Administration (D12)**

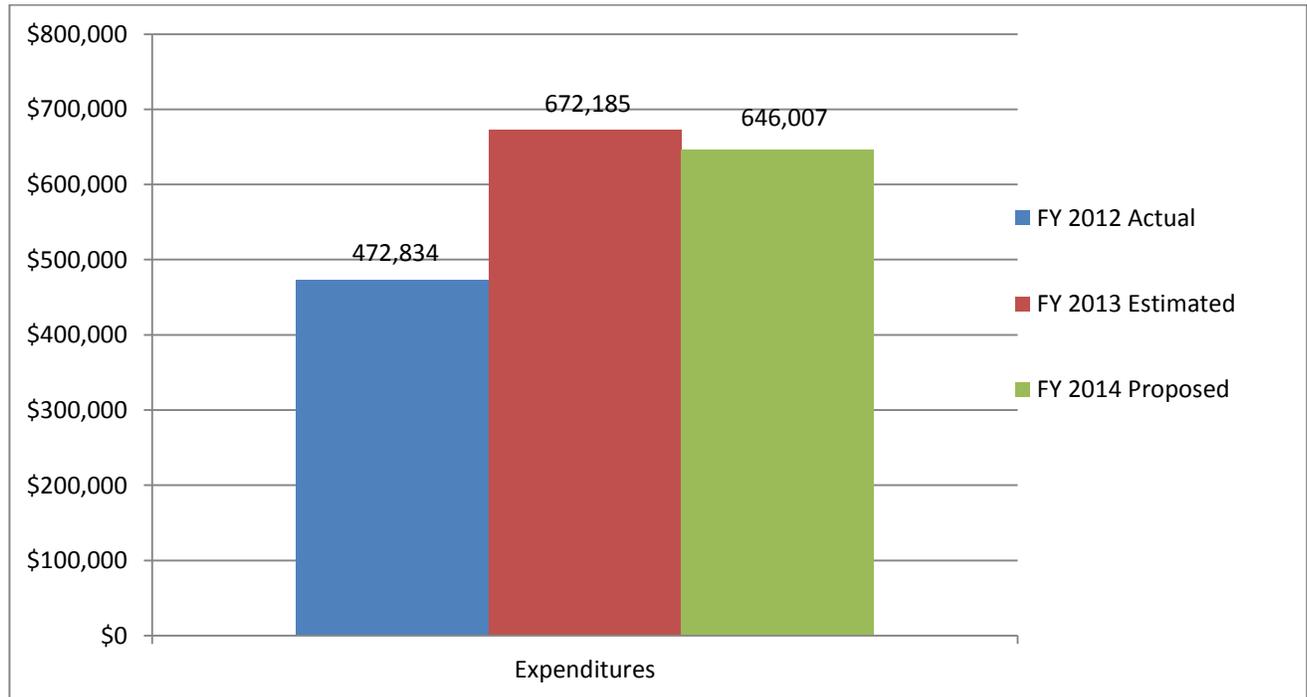
Department 12

Administration is responsible for planning, organizing, directing and providing guidance for all municipal government operations. The City Manager's Office carries out the City Council's policies and directs the activities of the various departments and services. Several specific programs and services fall under the City Manager's Office "umbrella," including Administration, Human Resources, and the City Clerk's Office. The Human Resources Department is responsible for providing administrative direction to and implementation of the Town's employee and labor relations programs, employee benefits administration, and establishing and monitoring personnel practices and policies consistent with mandatory Federal and State regulations. The City Clerk is the Custodian of Records for the Town of Atherton and the City's Election Official responsible for all General Municipal and Special Elections. The City Clerk's primary responsibility is to accurately record the actions and proceedings of City Council meetings, administer the City's Record Management Program, maintain the Atherton Municipal Code, administer regulations relating to the Fair Political Practices Commission, and provide research and information services to the public and Town personnel.

Annual Fiscal Impact \$646,007

Employee 3 Full Time: City Manager, City Clerk, Office Specialist

Three-year Summary



**Section B**

**GENERAL FUND**

**General Fund 101 Administration-Budget Details**

			Adopted	Revised	Recommended	Increase (Decrease)
Administration	Budget FY 2013-14	Actual	Budget	Budget	Budget	Over Prior
Account	Description	2011-12	2012-2013	2012-2013	2013-2014	Year Budget
101-12-50001-012	Regular Salaries	133,064	318,808	316,808	371,190	54,382
101-12-50005-012	Temporary Help					-
101-12-50006-012	Overtime	3,027	2,000	2,000	1,000	(1,000)
101-12-50008-012	Vacation/Comp Time Payout	4,008				-
101-12-50013-012	EE Benefits Earned	1,319	3,188	3,188	3,712	524
101-12-51001-012	Medicare Tax	2,006	4,623	4,623	5,382	760
101-12-51002-012	Social Security Tax	-	-		-	-
101-12-51003-012	PERS Retire Contrib.- ER	18,224	44,397	44,397	41,217	(3,180)
101-12-51004-012	PERS Retire Contrib.- EE	9,234	22,317	22,317	-	(22,317)
101-12-51005-012	Deferred Compensation	-	-		-	-
101-12-51007-012	STD Insurance	328	576	576	576	-
101-12-51008-012	Health Insurance-Active	24,638	43,258	43,258	42,600	(658)
101-12-51009-012	Health Insurance-Retirees	66,444	71,793	71,793	69,043	(2,750)
101-12-51010-012	Dental Insurance	2,893	5,098	5,098	-	(5,098)
101-12-51011-012	Vision Insurance	278	659	659	-	(659)
101-12-51013-012	Workers' Compensation	2,546	6,057	6,057	11,070	5,012
101-12-51014-012	Life & ADD Insurance	185	427	427	529	102
101-12-51015-012	LTD Insurance	1,030	2,343	2,343	2,050	(293)
101-12-51016-012	Unemployment Insurance	12,905	10,388	10,388	-	(10,388)
101-12-51019-012	Auto Allowance	-				-
101-12-51020-012	Educational Reimb.	1,000			8,000	8,000
	Allowance				-	-
	Total Salaries & Benefits	283,128	535,932	533,932	556,369	22,436
101-12-52008-012	Labor Relation Services	39,277	30,000	30,000	15,000	(15,000)
101-12-52022-012	Contract City Manager	87,500	-		-	-
101-12-52023-012	Contract Human Resources	14,186	25,000	25,000	10,000	(15,000)
101-12-52026-012	Contract Risk Management	-	10,000	10,000	-	(10,000)
101-12-53002-012	Other Equip Repair & Maint	2,259	4,500	3,415	6,305	2,890
101-12-53014-012	Utilities - Electricity	7,036	6,500	6,500	6,500	-
101-12-53015-012	Utilities - Gas	285	650	255	650	395
101-12-53016-012	Utilities - Water	427	485	485	485	-
101-12-53018-012	Utilities - Telephone	-	-		-	-
101-12-53024-012	Advertising - Noticing	1,201	4,000	2,450	4,000	1,550
101-12-53025-012	External Printing Services	1,785	2,400	2,400	6,000	3,600
101-12-53026-012	Recruitment Costs	17,295	5,000	5,000	1,000	(4,000)
101-12-53501-012	Administrative Services					-
101-12-53502-012	Computer Services					-
101-12-54002-012	Business Meetings & Meals	44	800	800	600	(200)
101-12-54003-012	Conferences	-	2,208	4,208	3,708	(500)
101-12-54004-012	Training and Workshops	301	4,900	2,900	5,400	2,500
101-12-54005-012	Subscriptions	260	205	205	205	-
101-12-54007-012	Memberships & Dues	8,748	17,185	13,522	17,585	4,063
101-12-54008-012	Mileage Reimbursement	-	250	250	-	(250)
101-12-54010-012	Other Contract Services	1,458	110,000	18,137	-	(18,137)
101-12-54012-012	Disaster Preparedness					-
101-12-54019-012	Special Events & Awards	885	1,000	1,000	1,000	-
101-12-54020-012	Election Expense	-	-		-	-

**Section B**

**GENERAL FUND**

**General Fund 101 Administration-Budget Details**

						<b>Increase</b>
			<b>Adopted</b>	<b>Revised</b>	<b>Recommended</b>	<b>(Decrease)</b>
<b>Administration</b>	<b>Budget FY 2013-14</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Over Prior</b>
<b>Account</b>	<b>Description</b>	<b>2011-12</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Year Budget</b>
101-12-55002-012	Office Supplies	3,333	6,000	6,000	6,000	-
101-12-55017-012	Postage	266	1,200	1,726	1,200	(526)
101-12-57006-012	Computer Equipment/Software	2,995	2,000	2,000	2,000	-
101-12-57007-012	Office Equip & Furniture	162	2,000	2,000	2,000	-
	Total Operations	189,705	236,283	138,253	89,638	(48,615)
	Total Admin Dept.	472,834	772,215	672,185	646,007	(26,179)

**Section B**

**GENERAL FUND**

**General Fund 101 Administration-Budget Details (D12)**

			<b>FY 2014</b>
<b>Account &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>		<b>Recommended</b>
	<b>101-12 Administration</b>		<b>Appropriations</b>
Salaries	Salaries -three full-time (FTE) staff		371,190
Overtime	Office specialist (committee meetings, records retention)		1,000
Medicare Tax	Employees hired after April 1986 pay 1.45% of earnings		5,382
PERS Retire Contrib.- ER	Employer contribution for employee pension		41,217
PERS Retire Contrib.- EE	Employee contribution paid for by the employer		-
Health Insurance	Health plan coverage - Cafeteria Plan		42,600
Retiree Healthcare	Medical coverage for current eligible	11,097	
	GASB 45 annual required contribution	57,946	69,043
Dental Insurance	Delta Dental Plan premium		-
Vision Insurance	Vision Service Plan premium		-
Workers Compensation	Workers Comp charged to Department		11,070
Life & ADD Insurance	Premium to The Cities Group		529
STD Insurance	Short-term disability premium to The Cities Group		576
LTD Insurance	Long-term disability premium to The Cities Group		2,050
Unemployment Insurance	Projected unemployment benefits to 1 laid-off employee		-
EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay		3,712
Education Reimbursement	Education Reimbursement		8,000
Allowance			-
	<b>Total Salaries &amp; Benefits</b>		<b>556,369</b>
Contract Human Resources	HR support, training		10,000
Recruitment Costs	Fingerprints, job posting, oral panel working lunch		1,000
Labor Relations Svs	Labor and employment support-APOA negotiations		15,000
Equip Repair & Maint	Misc. repairs of equipment	6,305	6,305

			<b>FY 2014</b>
<b>Account &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>		<b>Recommended</b>
	<b>101-12 Administration</b>		<b>Appropriations</b>
Advertising - Noticing	City Clerk public noticing, etc.	2,000	
	Legal noticing - ordinances	2,000	4,000
Training & Workshops	City Clerk - Technical Track for Clerks -to receive Certified Municipal Clerk status (CMC)	2,400	
	Human Resources training and meetings	2,000	
	Town-wide policy training 2/year (HR compliance)	1,000	5,400
Office Supplies	Pens, paper, envelopes, binders, paper clips, etc., file materials for records retention and destruction	3,000	
	Record destruction plastic storage containers for permanent docs, file materials	3,000	6,000
Subscriptions	Employment law posters		205
Memberships & Dues	Liebert Cassidy Whitmore employer legal services	4,450	
	SCERS (Bay Area Employee Relations Svs) negotiations related	6,950	
	San Mateo County Employee Relations Consortium (SMCERC) - training and legal counsel	3,770	
	City Clerk - CCAC	135	
	San Mateo County City Manager's Association	250	
	International City/County Management Association (ICMA) - City Manager	1,280	
	CA City Management Foundation - CM membership	400	
	Code Publishing Inc. Web site hosting	350	17,585
Printing - Extl Servs	Electronic Athertonian		6,000
Postage	Resident mailings USPS BRM Permit #26		1,200
Utilities - Electricity	Admin Office PG&E		6,500
Utilities - Gas	Admin Office ABAG gas		650
Utilities - Water	Admin Office Cal Water		485
Conferences	City Manager -Annual Conference	1,500	
	Northern California City Clerks Business Meetings bimonthly - 6 per year, \$40 each	240	
	SMCERC - City Manager	168	
	League of California Cities-City Mgr meeting	1,000	
	City Clerk - New Law & Election conference	800	3,708
Bus Meetings & Meals	Town Strategic Planning Meeting - lunch meeting	300	
	City Manager various meetings	300	600
Special Events & Award	Recognition program		1,000
Computer Equip/Software	Replacement of 1 old computer	2,000	2,000

			<b>FY 2014</b>
<b>Account &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>		<b>Recommended</b>
	<b>101-12 Administration</b>		<b>Appropriations</b>
Office Equip & Furniture	Ergonomic chair, tables etc.		2,000
	Total Operations		89,638
	Total Admin Dept.		646,007

**Salaries for Administration Department**

**FY 2014**

Job Class	Step @ 4/30/13	2013 Salary	2014 Salary	Employer PERS	Employee PERS	Medicare	Medical	Dental	Vision	STD	LTD	Life & ADD	Worker's Comp	Allowance (Housing, phone, etc)	Total
City Manager	N/A	160,000	196,650	21,836	-	2,851	16,800	-	-	192	794	210	5,900		245,233
City Clerk	C/D	95,928	109,459	12,154	-	1,587	16,800	-	-	192	794	210	3,284		144,480
Office Specialist	A	62,880	65,081	7,227	-	944	9,000	-	-	192	462	108	1,886		84,901
<b>Total Admin Dept.</b>		<b>318,808</b>	<b>371,190</b>	<b>41,217</b>	<b>-</b>	<b>5,382</b>	<b>42,600</b>	<b>-</b>	<b>-</b>	<b>576</b>	<b>2,050</b>	<b>529</b>	<b>11,070</b>	<b>-</b>	<b>474,614</b>

Note:

Salary & Benefit based on new resolution for Misc. starting 07/01/2013

Town of Atherton Budget 2013-2014

**Section B**

**GENERAL FUND**

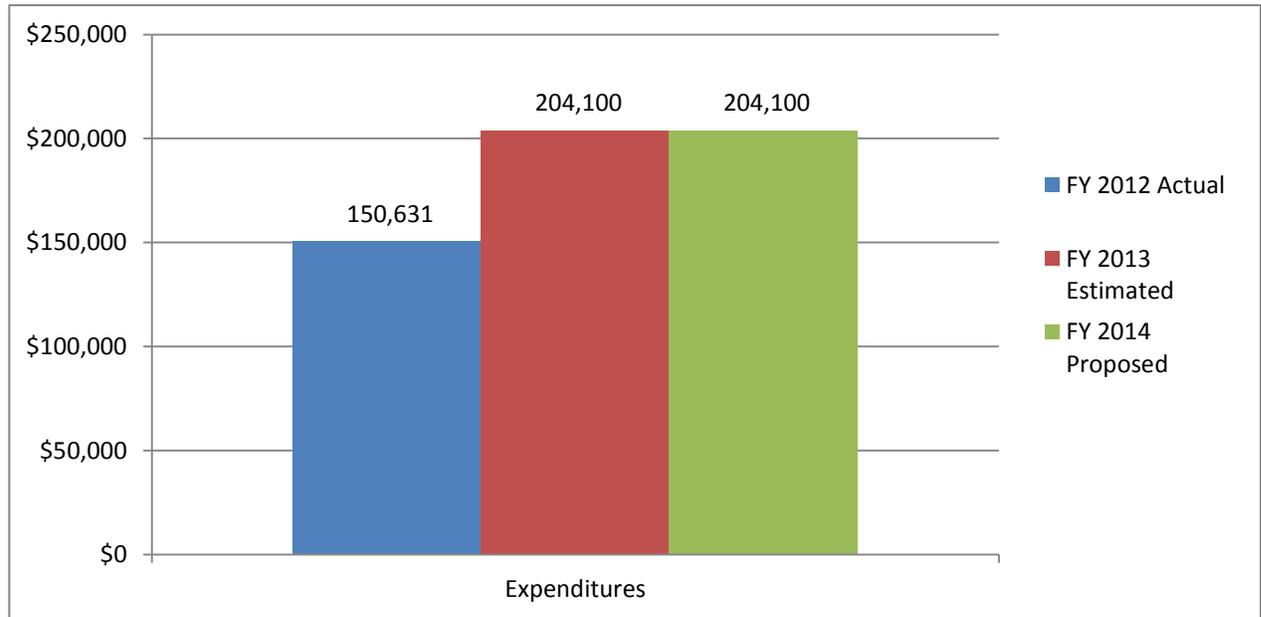
**General Fund 101 City Attorney (D16)**

Department 16 City Attorney Department advises the City Council and all committees, commissions, and employees of legal propriety of proposed actions. Prepares and/or reviews all ordinances, resolutions, contracts, and other documents. Represents the Town in civil litigation and acts as liaison to outside special counsel and prosecutes municipal code violations.

Annual Fiscal Impact \$204,100

Employee Contract (2): City Attorney, Deputy City Attorney

Three-year Summary



**Section B****GENERAL FUND****General Fund 101 City Attorney-Budget Details**

			<b>Adopted</b>	<b>Recommended</b>	<b>Increase (Decrease)</b>
<b>City Attorney</b>	<b>Budget FY 2013-14</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Over Prior</b>
<b>Account</b>	<b>Description</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>Year Budget</b>
101-16-52002-016	City Attorney - Retainer	132,600	154,000	154,000	-
101-16-52003-020	City Attorney - Planning	-		-	-
101-16-52004-025	City Attorney - Building	-		-	-
101-16-52005-050	City Attorney - DPW Eng	-		-	-
101-16-52006-016	City Attorney - Other Services	17,790	50,000	50,000	-
101-16-52007-016	Attorney - Other Legal	74	100	100	-
101-16-52008-016	Labor Relations Service				-
101-16-53022-016	Liability Claims				-
101-16-53501-016	Administrative Services				-
101-16-53502-016	Computer Service Charge				-
101-16-54010-016	Other Contract Services				-
101-16-55002-016	Office Supplies	166			-
	<b>Total City Attorney Dept.</b>	<b>150,631</b>	<b>204,100</b>	<b>204,100</b>	<b>-</b>



# Goals | Mission Budget 2013-2014

- Implement the Human Resources Module in Springbrook
- Update the 5-Year Financial Planning Forecast
- Develop a Policy for the funding of long-term liabilities
- Maximize revenue to the General Fund
- Develop a Disbursement Policy

**Section B**

**GENERAL FUND**

**General Fund 101 Finance (D18)**

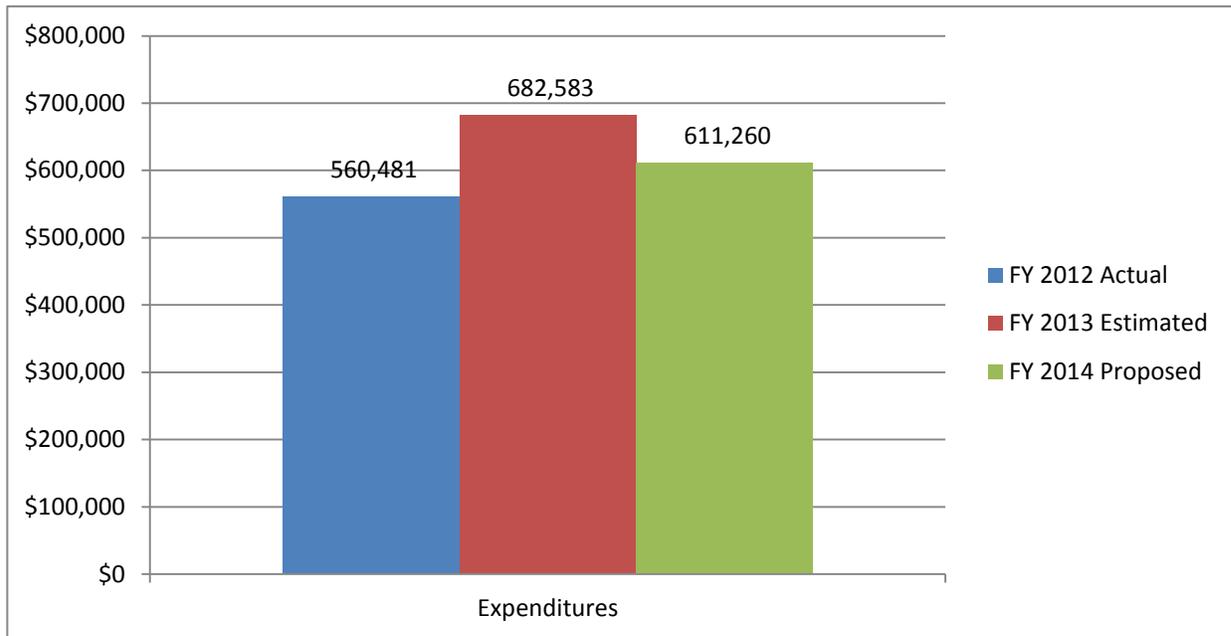
Department 18

The Finance Department monitors and reports on the financial position of the Town. The Finance department oversees the budget process for the Town and works with departments on the Five-Year Capital Improvement Program, as well as accounting for all revenues and expenditures, grants programs, and fiscal support to various Town committees. Responsibilities include cash receipts, payroll administration, accounts payable, all treasury functions, provide for completion of annual independent audit report, and filing of required reports with other government agencies.

Annual Fiscal Impact      \$611,260

Employee                      3 Full Time: Finance Director, Accountant, Accounting Technician

Three-year Summary



**Section B**

**GENERAL FUND**

**General Fund 101 Finance-Budget Detail**

			<b>Adopted</b>	<b>Revised</b>	<b>Recommended</b>	<b>Increase</b>
<b>Finance</b>	<b>Budget FY 2013-14</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
<b>Account</b>	<b>Description</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2012-2013</b>	<b>2013-14</b>	<b>Over Prior</b>
						<b>Year Budget</b>
101-18-50001-018	Regular Salaries	144,465	286,862	286,862	301,121	14,259
101-18-50002-018	Part-Time Permanent Salaries	9,137				-
101-18-50005-018	Temporary Help					-
101-18-50006-018	Overtime	304				-
101-18-50008-018	Vacation/Comp Time Payout	34,231				-
101-18-50013-018	EE Benefits Earned	1,466	2,869	2,869	3,011	143
101-18-51001-018	Medicare	2,728	4,160	4,160	4,366	207
101-18-51002-018	Social Security Tax	-	-		-	-
101-18-51003-018	PERS Retire Contrib- ER	20,250	39,948	39,948	33,436	(6,512)
101-18-51004-018	PERS Retire Contrib- EE	10,261	20,080	20,080	-	(20,080)
101-18-51006-018	Benefits Admin Fees	72				-
101-18-51007-018	STD Insurance	307	544	544	576	32
101-18-51008-018	Health Insurance-Active	31,375	42,651	42,651	42,600	(51)
101-18-51009-018	Health Insurance-Retirees	32,368	62,743	62,743	48,278	(14,465)
101-18-51010-018	Dental Insurance	2,880	4,809	4,809	-	(4,809)
101-18-51011-018	Vision Insurance	287	477	477	-	(477)
101-18-51013-018	Workers' Compensation	3,310	5,007	5,007	9,034	4,027
101-18-51014-018	Life & ADD Insurance	225	392	392	427	35
101-18-51015-018	LTD Insurance	744	1,742	1,742	1,867	125
101-18-51016-018	Unemployment Insurance	1,886	2,869	2,869	3,011	143
	<b>Total Salaries &amp;</b>	<b>296,297</b>	<b>475,153</b>	<b>475,153</b>	<b>447,729</b>	<b>(27,425)</b>
101-18-52001-018	Audit & Financial	40,751	54,921	54,921	61,035	6,114
101-18-52017-018	Technical Services	15,150	17,855	17,855	18,376	521
101-18-52020-018	Financial Services	119,417	35,000	13,048	-	(35,000)
101-18-53002-018	Repair Machinery & Equip	-	1,000	500	1,000	-
101-18-53025-018	External Printing Service	781	1,500	500	1,000	(500)
101-18-53031-018	Banking Services	8,445	13,800	9,300	13,000	(800)
101-18-53501-018	Administrative Services					-
101-18-53503-018	Trsrfr to Equip Replace Fund	10,000	10,000	10,000	10,000	-
101-18-54003-018	Conferences	1,320	1,200	1,200	1,200	-
101-18-54004-018	Training and Workshops	2,025	4,584	4,584	4,300	(284)
101-18-54005-018	Subscriptions	282	750	250	500	(250)
101-18-54007-018	Memberships & Dues	705	920	920	920	-
101-18-54008-018	Mileage Reimbursement	134	600	300	600	-
101-18-54010-018	Other Contract Services	38,815	39,500	67,952	22,500	(17,000)
101-18-54016-018	Business License Processing Fee	21,960	22,000	22,000	24,000	2,000
101-18-55002-018	Office Supplies	1,222	2,500	1,800	2,500	-
101-18-55009-018	Misc. Computer Parts	160	500	300	600	100
101-18-55017-018	Postage	30				-
101-18-57006-018	Computer Equip/Software	2,989	2,000	2,000	2,000	-
101-18-57007-018	Office Machines & Furniture					-
	<b>Sub Total</b>	<b>264,185</b>	<b>208,630</b>	<b>207,430</b>	<b>163,531</b>	<b>(45,099)</b>
101-18-53022-018	Liability Claim Expense					
	<b>Total</b>	<b>264,185</b>	<b>208,630</b>	<b>207,430</b>	<b>163,531</b>	<b>(45,099)</b>
	<b>Total Finance</b>	<b>560,481</b>	<b>683,783</b>	<b>682,583</b>	<b>611,260</b>	<b>(72,524)</b>

**Section B**

**GENERAL FUND**

**General Fund 101 Finance-Budget Detail (D18)**

Account & Title	Quantity, brief description and justification of items requested	FY 2014	
			Recommended Appropriations
	<b>101-18</b>		
Salaries	Salaries - three full-time (FTE) staff		301,121
Medicare Tax	Employees hired after April 1986 pay 1.45% of earnings		4,366
PERS Retire Contrb- ER	Employer contribution for employee pension		33,436
PERS Retire Contrb- EE	Employee contribution paid for by the employer		-
Health Insurance	Health plan coverage - Kaiser, Blue Shield, Blue Cross		42,600
Retiree Healthcare	Medical coverage for retirees	37,181	
	GASB 45 annual required contribution	11,097	48,278
Dental Insurance	Teamster Dental Plan premium		-
Vision Insurance	Vision Service Plan premium		-
Workers Compensation	Workers Comp charged to Department		9,034
Life & ADD Insurance	Premium to The Cities Group		427
STD Insurance	Short-term disability premium to The Cities Group		576
LTD Insurance	Long-term disability premium to The Cities Group		1,867
Unemployment Insuran	Projected unemployment benefits to 1 laid-off employee		3,011
EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay		3,011
	<b>Total Salaries &amp; Benefits</b>		<b>447,729</b>
Audit & Financial			
	FY 2013 Audit (40% of total for final work)	15,352	
	FY 2014 Audit (60% of total for interim work)	38,719	
	FY 2013 State Controller Report - Town	5,786	
	FY 2013 Appropriations Limit	1,178	61,035
Technical Service	Springbrook annual maintenance fee	15,097	
	Springbrook project management module maintenance	1,440	
	Harris (Wintegrate) one license maintenance fee	1,840	18,376
Financial Services	Interim Finance Director and consultants		-
Equip Maint	Misc. repair for office equip and laser printers		1,000
Printing - Extl Services	FY 2013 financial report, form 1099, W-2s		1,000
Training & Workshops	Springbrook Client Conference - Finance Director	1,200	
	Governmental Accounting - Updates and Implementation	600	



**Salaries for Finance Department**

**FY 2014**

Job Class	Step@ 04/30/13	2013 Salary	2014 Salary	Employer PERS	Employee PERS	Medicare	Medical	Dental	Vision	STD	LTD	Life & ADD	Worker's Comp	Total
Finance Director	A/B	139,800	155,051	17,217	-	2,248	16,800	-	-	192	794	210	4,652	197,164
Accountant	D	80,256	83,065	9,224	-	1,204	16,800	-	-	192	611	108	2,492	113,696
Accounting Technician*	A/B	69,887	63,005	6,996	-	914	9,000	-	-	192	463	108	1,890	82,568
<b>Total Finance Dept.</b>		<b>289,943</b>	<b>301,121</b>	<b>33,436</b>	<b>-</b>	<b>4,366</b>	<b>42,600</b>	<b>-</b>	<b>-</b>	<b>576</b>	<b>1,867</b>	<b>427</b>	<b>9,034</b>	<b>393,428</b>

Note:

Salary & Benefit based on new resolution starting 07/01/13

\* Fulfilled 04/08/2013

# Goals | Mission Budget 2013-2014

- Complete the General Plan Update to include the Housing Element
- Work with the Planning Commission to Update/Revise the Town's Heritage Tree Ordinance
- Expand the Use of Technology Tools in Concert with Increased
- Use of the Town's Website
- Coordinate with Developers & Menlo Park Fire for Adoption of the 2013 California Codes & Revise Handouts
- Develop a Policy to Address Timelines for Construction Permits -
- Coordinate the same with the Town's Construction Time Limit Ordinance.
- Expand the Use of Technology Tools, to include an upgrade to the Trakit Permitting Software
- Implement Digitization of Archived Plans & Permit Files
- Address environmental impacts of new construction: parking, noise, dust, street drainage, and neighborhood impact.

**Section B**

**GENERAL FUND**

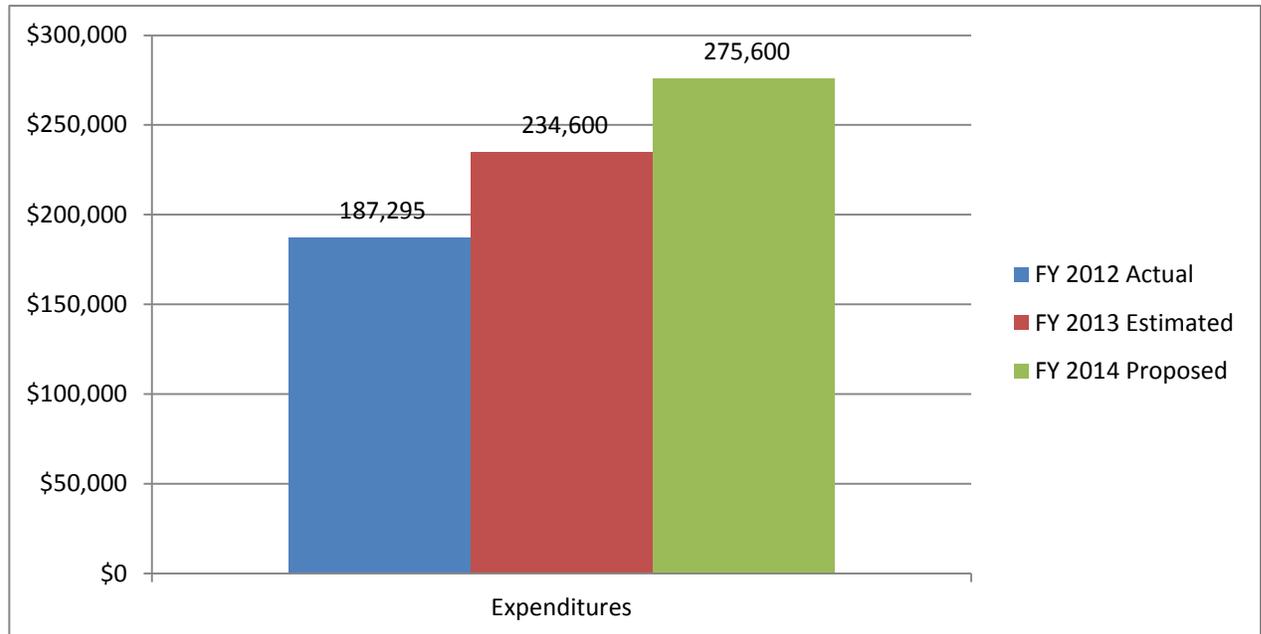
**General Fund 101 Planning (D20)**

Department 20 Planning department oversees Administration of the Zoning Title and Subdivision Ordinance. Preparation of Town-Wide Planning Documents (e.g. the General Plan). Review of Development Proposals to ensure consistency with the General Plan and Zoning Title. Manages the Preparation of Environmental Documents required under CEQA. Prepares Staff Reports regarding land use matters for the Planning Commission and City Council

Annual Fiscal Impact \$275,600

Employee Contract: (2) Planners, Contract Arborist: (1) split with Building

Three-year Summary



**Section B**

**GENERAL FUND**

**General Fund 101 Planning-Budget Details**

						<b>Increase</b>
			<b>Adopted</b>		<b>Recommended</b>	<b>(Decrease)</b>
<b>Planning</b>	<b>Budget FY 2013-14</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>	<b>Over Prior</b>
<b>Account</b>	<b>Description</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2012-2013</b>	<b>2013-14</b>	<b>Year Budget</b>
101-20-52011-020	Contract Planner	159,826	180,000	180,000	180,000	-
101-20-52013-020	Zoning Code Update					-
101-20-52014-020	General Plan Update					-
101-20-52015-020	Housing Element		20,000	20,000	60,000	40,000
101-20-52016-020	Historical Artifacts					-
101-20-52029-020	Contract Arborist Service	25,006	30,000	30,000	30,000	-
101-20-53002-020	Other Equip Repair & Maint.	450	360	360	360	-
101-20-53014-020	Utilities - Electricity	185	220	220	220	-
101-20-53015-020	Utilities - Gas	166	160	160	160	-
101-20-53016-020	Utilities - Water	39	40	40	40	-
101-20-53024-020	Advertising/Noticing	187	2,000	1,000	2,000	-
101-20-53025-020	Printing - External Service					-
101-20-53033-020	Rent - Mach & Equip	614	620	620	620	-
101-20-54010-020	Other Contract Services					-
101-20-55002-020	Office Supplies	823	2,200	2,200	2,200	-
101-20-55017-020	Postage					-
	<b>Total Planning Dept.</b>	<b>187,295</b>	<b>235,600</b>	<b>234,600</b>	<b>275,600</b>	<b>40,000</b>

**Section B**

**GENERAL FUND**

**General Fund 101 Planning-Budget Details (D20)**

		<b>FY 2014</b>
<b>Account &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>	<b>Recommended</b>
	<b>101-20 Planning</b>	<b>Appropriations</b>
Contract Planner Svcs	Neal Martin & Associates services. Town Planner: +/- 16 hours/month; Deputy Town Planner: +/- 56 hours per month; Assistant Planner: +/- 96 hours per month	180,000
Housing Element Update	Participation in C/CAG Housing Element Update for RHNA-5	60,000
Contract Arborist Svcs	Contract arborist services that cannot be passed through	30,000
Advertising - Noticing	Newspaper publication of legal notices, Housing Element, General Plan	2,000
Other Eq Repair & Maint	Planning share of MX-M453 Sharp copier annual maint cost	360
Rent - Mach & Equip	Planning share of MX-M453 Sharp copier annual lease	620
Office Supplies	paper, pens, etc.	2,200
Utilities - Electricity	PG&E	220
Utilities - Gas	ABAG gas	160
Utilities - Water	Cal water	40
	<b>Total Planning Dept.</b>	<b>275,600</b>

**Section B**

**GENERAL FUND**

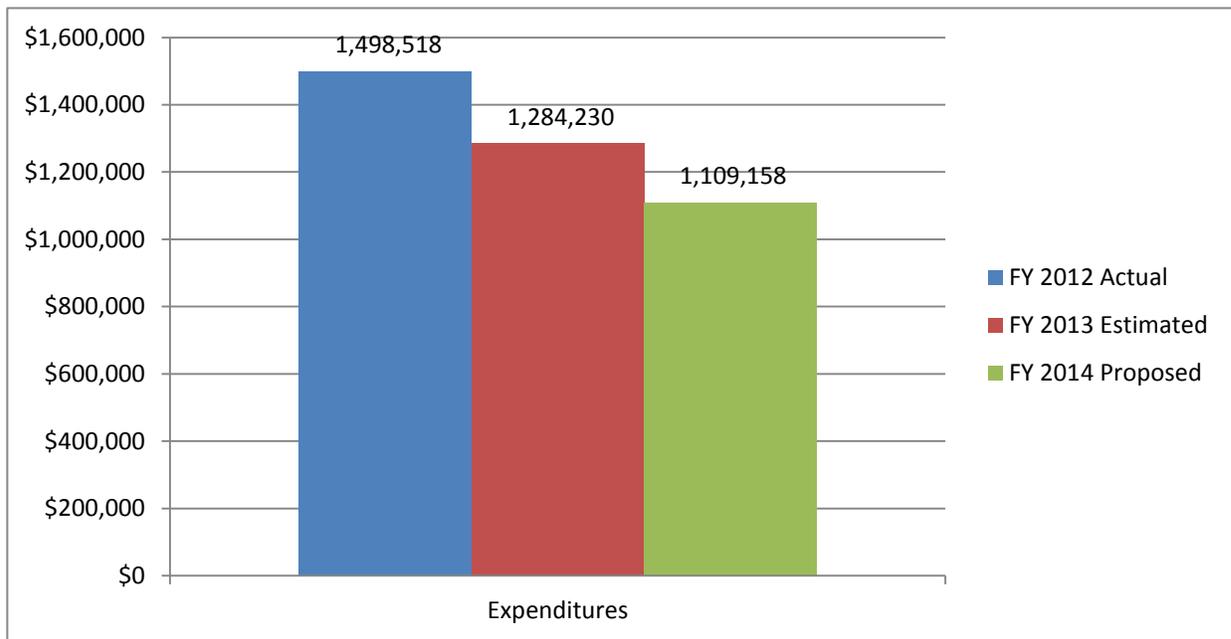
**General Fund 101 Building (D25)**

Department 25 Building Department enforces the provisions of Title 24 of the California Code of Regulations generally referred to as the California Building Code and the Atherton Municipal Code. The Department receives applications, reviews construction documents and issues permits for the erection, and alteration, demolition and moving of buildings and structures. It inspects the premises for which such permits have been issued and enforces compliance with the provisions of the Building Code and regulations adopted by the Town of Atherton.

Annual Fiscal Impact \$1,109,158

Employee 0.5 Full Time Office Specialist, (.4) Associate Engineer, Contract (1) Building Official, Contract Arborist (1) split with planning

Three-year Summary



**Section B**

**GENERAL FUND**

**General Fund 101 Building-Budget Details**

						<b>Increase</b>
			<b>Adopted</b>		<b>Recommended</b>	<b>(Decrease)</b>
<b>Building Dept.</b>	<b>Budget FY 2013-14</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>	<b>Over Prior</b>
<b>Account</b>	<b>Description</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2012-2013</b>	<b>2013-14</b>	<b>Year Budget</b>
101-25-50001-025	Regular Salaries	155,013	31,440	71,440	73,564	2,124
101-25-50006-025	Overtime	557				-
101-25-50008-025	Vacation/Comp Time Payout	8,764				-
101-25-50013-025	EE Benefits Earned	1,352	314	704	736	32
101-25-51001-025	Medicare	2,487	456	1,036	1,067	31
101-25-51003-025	PER Retire Contrb.- ER	18,682	4,378	9,878	8,169	(1,709)
101-25-51004-025	PERS Retire Contrb.- EE	9,466	2,201	5,000	-	(5,000)
101-25-51007-025	STD Insurance	384	192	192	384	192
101-25-51008-025	Health Insurance-Active	29,266	14,469	14,469	16,080	1,611
101-25-51009-025	Health Insurance-Retirees	66,761	72,136	72,136	31,235	(40,901)
101-25-51010-025	Dental Insurance	3,164	1,642	1,642	-	(1,642)
101-25-51011-025	Vision Insurance	344	180	180	-	(180)
101-25-51013-025	Workers' Compensation	2,010	597	1,347	2,207	860
101-25-51014-025	Life & ADD Insurance	217	108	108	118	10
101-25-51015-025	LTD Insurance	1,194	231	231	541	310
101-25-51015-025	Uniforms					-
101-25-51016-025	Unemployment Insurance	35,470	25,627	25,627	-	(25,627)
101-25-51019-025	Auto Allowance	1,892	-		-	-
	<b>Total Salaries &amp; Benefits</b>	<b>337,025</b>	<b>153,971</b>	<b>203,989</b>	<b>134,099</b>	<b>(69,890)</b>
101-25-52012-025	Contract Plan Review Services	49,232	-		-	-
101-25-52017-025	Technical Service	9,250	10,000	84,432	18,000	(66,432)
101-25-52018-025	Code Enforcement	-	76,285	76,285	76,285	-
101-25-52020-025	Contract Building Official	27,248	-		-	-
101-25-52021-025	Contract Inspection Service	103,253	45,000	45,000	33,000	(12,000)
101-25-52029-025	Contract Arborist Service	71,170	100,000	100,000	100,000	-
101-25-52032-025	Contract Permit Technician Svs	3,640	-		-	-
101-25-52033-025	Contract Bldg & Life Safety Svs	726,105	760,300	670,300	704,562	34,262
101-25-53001-025	Vehicle Repair & Maint	-	-		-	-
101-25-53002-025	Other Equip Repair & Maint	613	-	1,362	-	(1,362)
101-25-53008-025	Custodial Services					-
101-25-53014-025	Utilities - Electricity	1,112	1,400	1,400	1,400	-
101-25-53015-025	Utilities - Gas	998	950	950	950	-
101-25-53016-025	Utilities - Water	235	200	200	200	-
101-25-53018-025	Utilities - Telephone	17				-
101-25-53024-025	Advertising/Publishing					-
101-25-53033-025	Rent - Mach & Equip	614	612	612	612	-
101-25-53501-025	Administrative Services					-
101-25-53502-025	Trsfr to Computer Service					-
101-25-53503-025	Trsfr to Equip Replace Fd	10,000	10,000	10,000	24,500	(5,000)
101-25-54003-025	Conferences	-				-
101-25-54004-025	Training & Workshop	65				-
101-25-54005-025	Subscriptions	-	-		1,350	1,350
101-25-54007-025	Memberships & Dues	300				-
101-25-54008-025	Mileage Reimbursement	-				-
101-25-54010-025	Other Contract Services	488		2,200		(2,200)
101-25-54010-025	Building Inspection					-
101-25-54011-025	Environment Programs					

						Increase
			Adopted		Recommended	(Decrease)
Building Dept.	Budget FY 2013-14	Actual	Budget	Estimate	Budget	Over Prior
Account	Description	2011-12	2012-13	2012-2013	2013-14	Year Budget
101-25-55002-025	Office Supplies	2,925	2,500	6,000	3,200	(2,800)
101-25-55003-025	Microfilms-Digital Archiving	-	-		11,000	11,000
101-25-55006-025	Safety Supplies & Matls	-	-		-	-
101-25-55015-025	Oil & Gasoline	50	-		-	-
101-25-57006-025	Computer Equipment/Software	500	1,50	1,137	-	18,363
101-25-57007-025	Office Equip & Furniture	325	-	363	-	(363)
101-25-58003-025	Trsfr to Facil Construct Fd	153,356	80,000	80,000	-	(80,000)
						-
	Total Operations	1,161,493	1,088,747	1,080,241	975,059	(105,182)
	Total Building Dept	1,498,518	1,242,717	1,284,230	1,109,158	(175,072)
					Revenue	1,226,295
					Net Rev and Exp	117,137
					Indirect cost allocation (*)	1,235,074
					Total Net Income(Loss)	(8779)
					Proj. Bldg Oper Resv, 6/30/13	420,580
					Proj. Bldg Oper Resv, 6/30/14 (**)	411,802
	* to be adjusted once a new cost allocation plan is adopted.					
	** estimated FY 2013-14 Building Reserve					

**Section B**

**GENERAL FUND**

**General Fund 101 Building-Budget Details (D25)**

Account & Title	Quantity, brief description and justification of items requested	FY 2014	
		Recommended	Appropriations
	<b>101-25 Building</b>		
Regular Salaries	Salaries - one half (0.5) full-time (FTE) staff		73,564
Medicare Tax	Medicare is paid on all salaries at a rate of 1.45%		1,067
PERS Employer Contr	Employer contribution for employee pension		8,169
PERS Employee Contr	Employee contribution paid for by the employer		-
Health Insurance	Health plan coverage - CAP		16,080
Retiree Healthcare	Medical coverage for current eligible	27,536	
	GASB 45 annual required	3,699	31,235
Dental Insurance	Delta Dental Plan premium		-
Vision Insurance	Vision Service Plan premium		-
Workers Compensation	Workers Comp charged to Department		2,207
Life & ADD Insurance	Premium to The Cities Group		118
STD Insurance	Short-term disability premium to The Cities Group		384
LTD Insurance	Long-term disability premium to The Cities Group		541
Unemployment Insur	Projected unemployment cost		
EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay		736
	Total Salaries & Benefits		134,099
Contract Bldg Inspection	Contract inspection service provided by Interwest after 8/23/2011 for Town issued permits		33,000
Contract Arborist Service	Arborist Service @\$150/hr for 16 hrs/week for 48 wks		100,000
Contract Bldg & Life Safety Svs	Contract costs equal 58% of the first one million dollars in projected building revenues (excluding tree removal plan check), plus 55% of revenue in excess of one million dollars, plus certain previous inspections.		704,562
Technical Service	CRW maintenance fee		18,000
Code Enforcement Services	From 12 to 16 hours per week on-site inspections and phone calls (Previously budgeted in Non-departmental for \$56,985)		76,285
Environmental Prog.	See City Council (Dept. 11)		

			<b>FY 2014</b>
<b>Account &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>		<b>Recommended</b>
	<b>101-25 Building</b>		<b>Appropriations</b>
Office Supplies	Office supplies, permit cards, project envelope, etc.		3,200
Subscription	Misc. Code Books (New Code Cycle)		1,350
Microfilms	Digital Archiving		11,000
Utilities - Electricity	PG&E		1,400
Utilities - Gas	ABAG gas		950
Utilities - Water	Cal water		200
Rent - Mach & Equip	Bldg share of MX-M453 Sharp copier annual lease		612
Computer Equip/Software	See Transfer to Equipment Replace Fd 2 & 3 total \$19,500	-	
Trsfr to Equip Replace Fd	1) For permit tracking system upgrade-future	5,000	
	2) Replacement of 1 old computer for Trakit upgrade-Current	1,500	
	3) Upgrade to Trakit software permit system-Current	18,000	24,500
Trsfr to Facil Construct Fd	For sinking fund for Bldg portion of New Town Center		-
	Total Operations		975,059
	Total Building Dept.		1,109,158

Salaries for Building Department															
FY 2014															
Job Class	Step @ 04/30/13	2013 Salary	2014 Salary	Employer PERS	Employee PERS	Medicare	Medical	Dental	Vision	STD	LTD	Life & ADD	Worker's Comp	Auto Allow	Total
Office Specialist (0.5)	D	31,440	32,541	3,613	-	472	8,400	-	-	192	239	54	976		46,487
Assistant/Associate Engineer (0.4)	D	37,480	41,023	4,555	-	595	7,680	-	-	192	302	64	1,231		55,641
<b>Total Building Dept.</b>		<b>68,920</b>	<b>73,564</b>	<b>8,169</b>	<b>-</b>	<b>1,067</b>	<b>16,080</b>	<b>-</b>	<b>-</b>	<b>384</b>	<b>541</b>	<b>118</b>	<b>2,207</b>	<b>-</b>	<b>102,128</b>
Note:															
Salary & Benefit based on new resolution starting 07/01/2013															
Office Specialist budgeted at 0.5 FTE for Building Department															
Town of Atherton Budget 2013-2014															

**Section B**

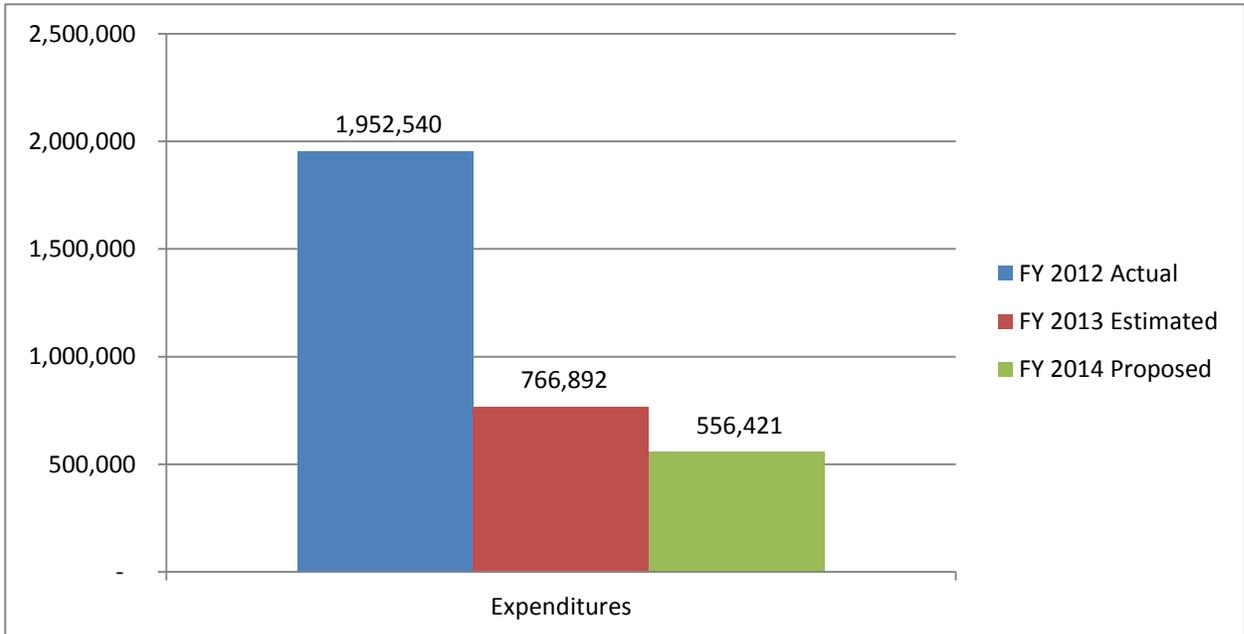
**GENERAL FUND**

**General Fund 101 Interdepartmental (D30)**

Department 30 Intergovernmental department provides for costs that are incurred and support all city departments. Costs include liability insurance, IT support, County Tax administration costs, IT infrastructure costs.

Annual Fiscal Impact \$556,421

Three-year Summary



**Section B**

**GENERAL FUND**

**General Fund 101 Interdepartmental Details**

			Adopted	Revised	Recommended	Increase (Decrease)
Interdepartmental	Budget FY 2013-14	Actual	Budget	Budget	Budget	Over Prior
Account	Description	2011-12	2012-13	2012-2013	2013-2014	Year Budget
101-30-51006-030	Benefits Admin Fees					-
101-30-51003-030	PERS Retirement Contrib-ER	1,224,321				-
101-30-51012-030	Employee Assistance Program	1,635	2,000	2,000	1,800	(200)
101-30-52018-030	Code Enforcement Services(**)	60,410	-		-	-
101-30-52019-030	IT Support	32,515	50,000	50,000	50,000	-
101-30-53018-030	Utilities - Telephone	10,510	15,000	15,000	12,000	(3,000)
101-30-53019-030	Liability Insurance	233,384	265,642	265,642	274,526	8,884
101-30-53020-030	Employment Practice Liability Insurance	36,000	36,000	36,000	36,000	-
101-30-53021-030	Property Insurance	5,378	5,916	5,916	6,153	237
101-30-53022-030	Liability Claim Expense	-	-		-	-
101-30-54007-030	Memberships & Dues	2,999	5,765	5,765	1,958	(3,807)
101-30-54010-030	Other Contract Services (*)	22,406	90,000	90,000	-	(90,000)
101-30-54011-030	Environmental Programs Committee (*)	-	-		-	-
101-30-54013-030	Contribution - SSV	-	250	250	-	(250)
101-30-54014-030	Contribution - HIP	1,250	1,250	2,275	-	(1,250)
101-30-54015-030	Contribution - Sustainable SMC	-	-		-	-
101-30-54017-030	Post Office Expense	5,840	4,320	4,320	4,400	80
101-30-54020-030	Election Cost (*)	53	20,000	20,000	-	(20,000)
101-30-54024-030	Contribution to P/Y Solid Waste	252,996	84,333	84,333	-	(84,333)
101-30-54029-030	County Tax Administration Cost	44,450	52,250	52,250	51,184	(1,066)
101-30-55008-030	Misc Computer Software					-
101-30-55009-030	Misc Computer Parts & Supplies	3,483	14,599	14,599	8,000	(6,599)
101-30-55016-030	Other Supplies & Materials	-	4,000	4,000	3,000	(1,000)
101-30-55017-030	Postage	14,911	16,843	26,843	17,200	357
101-30-57006-030	IT Infrastructure Plan	-	97,700	87,700	90,200	(7,500)
	Total Non-Department	1,952,540	765,867	766,892	556,421	(209,447)
	(*) Items move to City Council					
	(**) Item move to building					

**Section B**

**GENERAL FUND**

**General Fund 101 Intergovernmental Budget Details (D30)**

Account & Title	Quantity, brief description and justification of items requested.	FY 2014	
		Recommended	Appropriations
<b>101-30 Interdepartmental</b>			
Code Enforcement Svcs	for 8 hours/week inspection, 119 hours phone calls/year (Moved to Building Department Budget)		-
Other Contract Services	High Speed Rail (HSR) public relation (Move to City Council D-11)	-	-
Environ Program Commit	Support for Committee work (Move to City Council D-11)		-
IT Support	Contract IT support		50,000
Misc Comp Parts & Sup	6 Off-site security of backup tapes	1,200	
	Symantec Anti-virus	1,500	
	Backup software support	1,300	
	Parts for servers, spare hard drive, UPS battery	4,000	8,000
Other Supplies & Matls	Other unexpected small items		3,000
Memberships and Dues	ABAG	1,958	
	LAFCO (See City Council D-11)	-	
	City/County Assoc of Government-San Mateo (C/CAG) (See City Council D-11)	-	1,958
Liability Insurance	Annual premiums for general insurance pool	85,075	
	Annual premiums for excess liability insurance pool	5,779	
	Public Official bond	837	
	Administrative Premium to ABAG	82,835	
	Self-insured retention (SIR) reserve	100,000	274,526
Property Insurance	Annual premiums for property insurance pool		6,153
Employ Pract Liab Insurance	Premium to employment practice liability		36,000
EAP	Premium for employee assistance program		1,800
Contribution - SSV	Sustainable Silicon to produce environmental and resources conservation Silicon Valley (Move to City Council D-11)		-
Contribution - HIP	Human Investment Project (HIP) grant to find a place to call home for people throughout San Mateo County (Move to City Council D-11)		-
Postage	Feeder rental & maint.	700	
	Meter rental #419	1,500	



# Goals | Mission Budget 2013-2014

- Maintain a 5-minute or less response time to emergency calls
- Support the 3-E's of Traffic Management: Education, Enforcement, & Engineering
- Expand the Police Department's video surveillance program
- Provide community outreach to new residents
- Expand crime prevention and suppression efforts
- Identify, recruit, and train personnel to continue the D.A.R.E. Program
- Fill existing officer vacancies and update the Department's Succession Plan
- Expand the use of technology tools to utilize social media and other methods of connecting with the community

**Section B**

**GENERAL FUND**

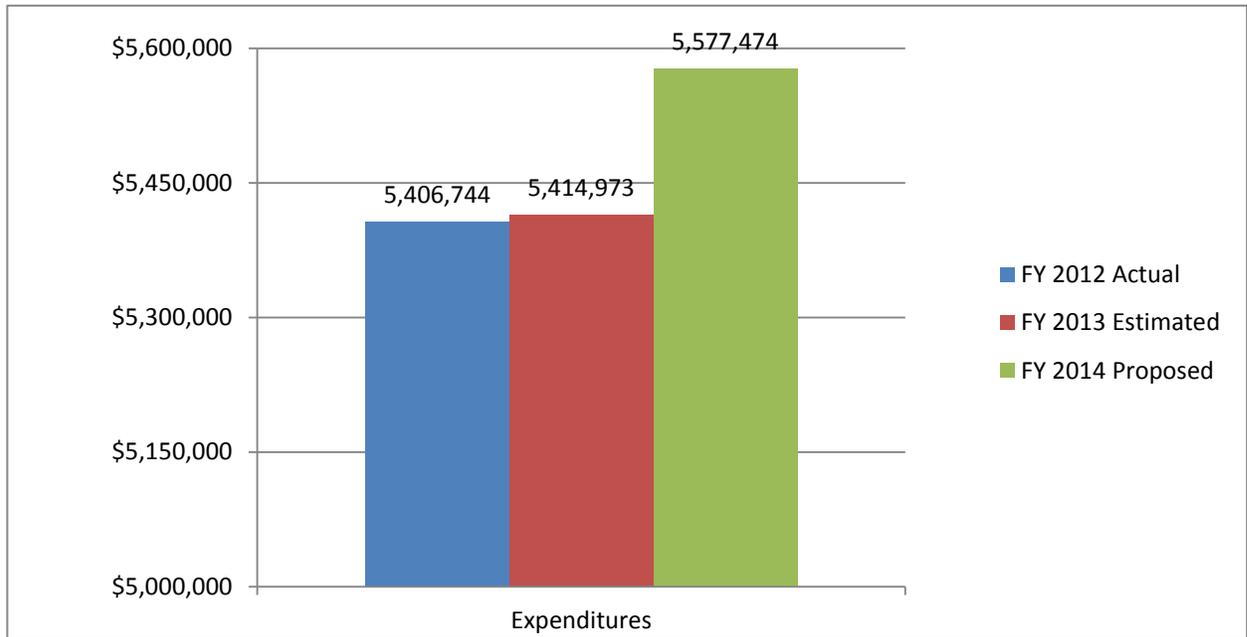
**General Fund 101 Police Dept. (D40)**

Department 40                      Police Department serves with honor, integrity and professionalism. The Department provides a full-range of police services to the residents of Atherton. Provides 24-hour police patrol, traffic enforcement, crime investigation and other law enforcement services to protect and preserve the health, safety and high quality of life for our residents

Annual Fiscal Impact              \$5,577,474

Employee                              Police Chief (1), Lieutenant (1), Sergeant (5), Police Officer (14), CSO (1), Dispatcher (4), part-time reserve officers (5), per diem dispatchers (9)

Three-year Summary



**Section B**

**GENERAL FUND**

**General Fund 101 Police Dept. Budget Details**

			Adopted		Recommended	Increase (Decrease)
Police	Budget FY 2013-14	Actual	Budget	Estimate	Budget	Over Prior
Account	Description	2011-12	2012-13	2012-2013	2013-14	Year Budget
101-40-50001-040	Regular Salaries	1,900,407	2,184,885	2,134,885	2,374,066	239,181
101-40-50002-040	Part-time Permanent	466	-	-	-	-
101-40-50003-040	Dispatcher Salaries	339,224	309,257	309,257	308,031	(1,226)
101-40-50004-040	Reserve Salaries	88,923	30,720	30,720	40,000	9,280
101-40-50005-040	Temporary Help	88,228	31,052	81,052	80,000	(1,052)
101-40-50006-040	Overtime	165,029	140,000	220,000	180,000	(40,000)
101-40-50007-040	Special Event Salaries Reimb	6,386	10,000	10,000	10,000	-
101-40-50008-040	Vacation/Comp Time Payout	61,478		20,000		(20,000)
101-40-50013-040	EE Benefits Earned	42,692	51,595	51,595	55,066	3,471
101-40-51001-040	Medicare Tax	36,753	38,302	38,302	41,663	3,361
101-40-51002-040	Social Security	1,883	381	381	2,480	2,099
101-40-51003-040	PERS Retire Contr - ER	814,831	912,093	642,093	697,148	55,054
101-40-51004-040	PERS Retire Contr - EE	174,045	187,264	187,264	166,478	(20,786)
101-40-51005-040	Deferred Comp-ER Paid	7,109	7,523	7,523	7,498	(25)
101-40-51006-040	Benefits Admin Fees	125	-	-	-	-
101-40-51007-040	STD Insurance	568	576	576	576	-
101-40-51008-040	Health Insurance - Active	321,159	362,601	362,601	429,953	67,353
101-40-51009-040	Health Insurance - Retirees	458,746	495,676	495,676	346,913	(148,763)
101-40-51010-040	Dental Insurance	36,055	39,398	39,398	37,498	(1,901)
101-40-51011-040	Vision Insurance	4,115	4,693	4,693	4,570	(123)
101-40-51013-040	Workers' Compensation	45,217	43,226	43,226	87,810	44,584
101-40-51014-040	Life & ADD Insurance	2,752	3,100	3,100	3,208	108
101-40-51015-040	LTD Insurance	17,252	17,670	17,670	18,361	691
101-40-51016-040	Unemployment Insurance	40,469	26,415	26,415	28,733	2,318
101-40-51018-040	Uniforms	17,731	15,951	15,951	17,301	1,350
101-40-51020-040	Educational Reimbursement	-	6,	6,	6,0	-
	Allowance				-	-
	Total Salaries & Benefits	4,671,646	4,918,378	4,748,378	4,943,353	194,975
101-40-52017-040	Technical Services	68,319	59,026	74,026	77,740	3,714
101-40-52028-040	Contract Police Chief Svs	166,750	-	-	-	-
101-40-53001-040	Equip Maint - Vehicles	64,604	40,000	75,000	50,000	(25,000)
101-40-53002-040	Equip Maint - Other	5,827	5,000	5,000	5,000	-
101-40-53004-040	Facility Repair & Maint	-	-	-	-	-
101-40-53008-040	Custodial Services	-	-	-	-	-
101-40-53014-040	Utilities - Electricity	16,791	18,000	22,300	18,000	(4,300)
101-40-53015-040	Utilities - Gas	485	1,100	1,380	1,100	(280)
101-40-53016-040	Utilities - Water	1,286	800	1,265	800	(465)
101-40-53018-040	Utilities - Telephone	32,992	33,368	34,528	32,024	(2,504)
101-40-53025-040	Printing - External Service	1,762	2,000	2,000	2,000	-
101-40-53026-040	Recruitment Cost	1,880	4,400	29,400	8,800	(20,600)
101-40-53027-040	SMC Booking Fees	-	4,000	4,000	4,000	-
101-40-53028-040	Citation Processing	790	1,800	1,800	3,000	1,200
101-40-53032-040	Rent - Facilities	8,397	8,760	8,760	8,760	-
101-40-53501-040	Administrative Services					-
101-40-53502-040	Computer Svs Charge					-
101-40-53503-040	Trsfr to Equip Replace Fd	54,000	62,800	62,800	74,480	11,680
101-40-54003-040	Conferences	669	1,280	1,280	2,280	1,000
101-40-54004-040	Training & Workshops	456	2,000	2,000	2,000	-
101-40-54005-040	Subscriptions	878	800	800	800	-
101-40-54006-040	POST Training	18,683	22,000	22,985	22,000	(985)
101-40-54007-040	Memberships & Dues	1,320	1,980	1,980	2,000	20
101-40-54008-040	Mileage Reimbursement	740	300	300	300	-
101-40-54010-040	Other Contract Services	87,704	85,089	85,089	88,107	3,018
101-40-54019-040	Special Events & Awards					-

			Adopted		Recommend	Increase (Decrease)
Police	Budget FY 2013-14	Actual	Budget	Estimate	Budget	Over Prior
Account	Description	2011-12	2012-13	2012-2013	2013-14	Year Budget
101-40-54021-040	Animal Control Services	52,175	52,180	46,902	52,180	5,278
101-40-55002-040	Office Supplies	6,453	6,700	6,700	6,700	-
101-40-55004-040	Parking Penalties to County					-
101-40-55006-040	Safety Supplies & Materials	9,500	8,000	8,000	8,000	-
101-40-55007-040	K-9 Expenses	18,248	15,000	15,000	21,000	6,000
101-40-55009-040	Misc. Computer Parts/supplies	79	-	-		-
101-40-55015-040	Oil and Gasoline	51,348	65,000	90,000	80,000	(10,000)
101-40-55016-040	Other Supplies & Mats	28,165	31,300	31,300	38,350	7,050
101-40-55017-040	Postage	-				-
101-40-55018-040	Disaster/Emergency			20,000	-	(20,000)
101-40-57002-040	Building Improvements		8,000	8,000	-	(8,000)
101-40-57004-040	Mach & Equip	12,836			8,700	8,700
101-40-57005-040	Vehicles & Accessories	3,015	4,000	4,000		12,000
101-40-57006-040	Computer Equip/Software*	18,948			16,000	-
101-40-57007-040	Office Equip & Furniture					-
101-40-57010-040	Misc. Capital Outlay					-
		735,099	544,683	666,595	634,121	(32,474)
101-40-53022-040	Liability Claim Expense					-
	Total Operations	735,099	544,683	666,595	634,121	(32,474)
	Total Police Dept.	5,406,744	5,463,061	5,414,973	5,577,474	162,502

**Section B**

**GENERAL FUND**

**General Fund 101 Police Dept. Budget Details (D40)**

			<b>FY 2014</b>
<b>Account &amp; Title</b>	<b>Quantity, brief description and Justification of items</b>		<b>Recommended</b>
	<b>D40 Police Department</b>		<b>Appropriations</b>
Regular Salaries	21 Sworn, 1 Executive Assistant, 1 Community Service Officer	2,474,066	
	COPS Grant funding (assume no cut in funding)	(100,000)	2,374,066
Dispatch Salaries	4 full-time dispatchers		308,031
Reserve Salaries	5 part-time reserve officers		40,000
Temporary Help	9 per diem dispatchers		80,000
Overtime	Overtime worked based upon staffing, court, training, investigation, etc	151,814	
	Overtime built in for Dispatchers and CSO 5PPL/4 Hrs/26Pay Period	28,186	180,000
Special Event Sal Reimb	Overtime Subcategory: POTUS/Special Events		10,000
Medicare Tax	1.45% of salary		41,663
Social Security	6.2% of eligible temp salary		2,480
PERS Retire Contr-ER	Employer contribution for pension		697,148
PERS Retire Contr-EE	Employee contribution paid for by the employer - part time		166,478
Deferred Comp-ER Paid	2% of salary for dispatchers per MOU		7,498
Health Insurance	Health plan coverage - Kaiser, Blue Shield, Blue Cross		429,953
Retiree Healthcare	Medical coverage for current eligbile	254,441	
	GASB 45 annual required contribution	92,472	346,913
Dental Insurance	Delta dental plan premium		37,498
Vision Insurance	Vision Service Plan premium		4,570
Workers' Compensation	Workers Comp charged to Department		87,810
Life & ADD Insurance	Premium to the Cities Group		3,208
STD Insurance	Short-term disability premium to the Cities Group		576
LTD Insurance	Long-term disability premium to The Cities Group		18,361
Unemployment Insurance	Self-funded unemployment based on 1% of salary		28,733
Uniforms	Per MOU		17,301
Educational Reimburse	Per MOU		6,000
EE Benefits Earned	2% contribution for vac, sick, comp, & holiday pay		55,066

Account & Title	Quantity, brief description and Justification of items	FY 2014	
			Recommended Appropriations
	<b>D40 Police Department</b>		
Allowance	Housing (\$14400 included in regular Salaries)		-
	Total Salaries & Benefits		4,943,353
Technical Services	Sunridge RIMS Annual Maintenance (Dispatch-Patrol CAD)	11,085	
	TEA Maint. (Telecommunications Dispatch/Radio Support)	14,712	
	Alarm Software Maint. Fee (Residential Burglar Alarms)	1,316	
	S.M. Co. Medical Legal Exam (Sex Assault Exam)	1,400	
	S. M. Regional Network Access Fee (Telecom Support)	4,620	
	Rapid Notify Maint. Fee (Emergency Resident Notification)	1,650	
	Voice Print Maint. Fee (Comm Center Telephone/Radio Recording)	2,739	
	CLETS/Microwave Maint. (California LE Telecomm Database Access)	12,916	
	Critical Reach (TRAK System, Missing Persons Support System)	265	
	Towing (Crime Scene Evidence & Patrol Cars)	285	
	OJO Licensing Fee - Paid 3 year - due 10-2016	7,953	
	OJO Maintenance Agreement- due 10-2016	2,465	
	RIMS on-line citizen access	3,335	
	MKMS Server - Alarm	3,000	
	S.M. Co. Sheriff's Ofc. FISC Forensic Lab	10,000	-
			77,740
			-
Animal Control Svcs	San Mateo animal control services cost		52,180
			-
Vehicle Repair & Maint	Vehicle maint through City of Redwood City		50,000
Equip Repair & Maint	Maintenance of radar, office equip, & radio equip, narrow banding		5,000
			-
Training & Workshops	Supplies for POST annual dept training and other trainings		2,000
			-
SMC Booking Fees	Booking fees, County of San Mateo		4,000
			-
Citation Processing	Turbo Data for processing of parking citations		3,000
			-
Other Contract Services	S.M. Co. Chaplin Service - Call-outs only	1,000	-
	San Mateo PD Range Rental (\$65 per hour)	2,000	-
	S.M. Co. Coyote Pt. Firearms Range -2nd Wed. use only	3,600	-
	S.M. Co. OES Hazardous Materials Program	28,423	-
	First Chance (DUI Booking Alternative)	5,543	-
	Keller Center (Child Abuse/Sexual Assault Victims Program)	1,200	-

Account & Title	Quantity, brief description and Justification of items	FY 2014	
			Recommended
D40 Police Department		Appropriations	
	Youth Family Service (Youth Counseling Diversion)	4,972	-
	S.M. Co. Community Overcoming Relationship (Domestic Abuse)	3,301	-
	Lexipol (Police General Orders, Case Law Update Training)	5,500	-
	Recall Secure Destruction Services (Sensitive Files)	1,404	-
	TB Screening & Test Medical Record (For exposed employees)	150	-
	San Mateo County Narcotics Task Force	27,264	-
	Conflict Resolution - Mills Peninsula	500	-
	Service Master Clean	2,000	-
	Aflac administration fee \$75x12	900	-
	Forensic Art Services (Suspect Sketches)	350	-
			88,107
			-
Recruitment Costs	Associated costs to include; polygraph, medical, psych, job fairs, seminars, inter panels, B-Pad (Approx. cost to completely process 1 applicant: \$2200)		8,800
			-
External Printing	Forms, secure identification cards, no parking signs, citations		2,000
			-
Office Supplies	Paper, pens, software, film and photo processing		6,700
			-
Subscription	Library books, criminal codes		800
			-
Safety Supplies & Matls	Replacement of individual protective vests (MOU 5-year partially off-set by DOJ grant), motorcycle leather gear, helmet, protective motorcycle gear, eye/ear range safety gear		8,000
			-
			-
POST Training	Advanced Officer Training, S.M. Co. Chief's training sessions (2)	15,000	-
	Post Reimbursement (Add Mandated, Essential Categories)	7,000	-
	Patrol (Mandated, technical and perishable skills training)		22,000
	Communications and Records (mandated and technical training)		-
			-
K-9 Expense	K-9 Maint., Training, Veterinarian, Boarding, Food for 2 dogs		21,000
			-
Oil & Gasoline	Fuel for vehicles		80,000
			-
Other Supplies & Matls	Rain Gear, Helmets,	25,000	-
	California Vehicle Codes	350	-
	Awards and Engraving	200	-
	Business Cards	800	-
	DARE Supplies ( Balls, T-shirts, Awards)	2,000	-
	Ammunition (Perishable Skills Training, Qualification (3x) &	10,000	-
			38,350
Membership & Dues			-
	California Chiefs of Police	500	-
	CPOA, CPCA, APCO, CAPE	900	-
	S.M. Co. Police Chiefs Association, Training Managers, Comm	600	-
			2,000
			-
Utilities - Electricity	PG&E		18,000

Account & Title	Quantity, brief description and Justification of items	FY 2014	
			Recommended Appropriations
	<b>D40 Police Department</b>		
			-
Utilities - Gas	ABAG gas		1,100
			-
Utilities - Water	Cal water		800
			-
Utilities - Telephone	Telephone (Lobby-Front Door)	360	-
	Telephones (Office, Comm Center, Admin, Patrol, Invest.)	24,000	-
	Cell Phones (Admin, Investigations, Patrol Cars)	2,000	-
	Sprint Mobile Data (Patrol Car Mobile CAD/RIMS Support Service). See Non-Dept for general phone exp cost to be allocated	5,664	-
			32,024
			-
Conferences	Calif. Chief's Association	1,000	-
	S.M. Gang Task Force Conference, RIMS	1,280	-
			2,280
			-
Mileage Reimburse	Reimb for use of personal vehicles on Town business		300
			-
Rent Facility	Rent for temporary police facility @ \$729.97 per month		8,760
			-
Mach & Equip	Taser Cartridges/Training Rounds (qualify ABAG reimb)	7,000	-
	Dispatch headsets + Wireless console	1,000	-
	Ergonomic Chair -	700	-
			8,700
			-
Computer Equip/Software	Replacement of old computers		16,000
			-
Office Equip & Furn			-
			-
Trsfr to Equip Replace Fd	Future replacement of vehicle(s), additional Equipments		74,480
	Total Operations		634,121
	Total Police Dept		5,577,474

**Section B****GENERAL FUND****General Fund 101 Police Dept. Budget Details**

<b>Town of Atherton</b>	
<b>Police Department</b>	
<b>Budget 2013-2014</b>	<b>Supplemental</b>
<b>Description</b>	<b>Budget Request</b>
<u>Request #1</u>	
Replace 1 Crown Victoria Patrol Cars	35,000
- Patrol Car 5, E1320804	
<u>Request #2</u>	
Purchase COLT AR 15 LEG920- 14	12,880
<u>Request #3</u>	
Purchase new Tasers - 14	18,000
<u>Request #4</u>	
Narrowbanding radio equipment	3,600
<u>Request #5</u>	
Evidence/Alarm/Security Cameras	5,000
<b>Total Cost to Equipment Replacement Fund</b>	<b>74,480</b>

**Salaries for Police Department**

**FY 2014**

Job Class	Step @04/30/13	Salary @ 2013	2014 Salary	Post Incent	Detect Incent	K-9 Incent	MC Incent	BL Pay	Total Salary	Uniform Allow	PERS Salary	ER PERS	EE PERS	Town Pd-Def.	Medicare	Medical	Dental	Vision	STD	LTD	Life & ADD	Worker's Comp	Housing	Total	
<b>Police</b>																									
Chief of Police	D	174,000	178,969						178,969	675	179,644	50,079	-		2,595	3,600	-	-	192	794	312	5,369	14,400	256,985	
Lieutenant	C/D	135,232	148,384						148,384	675	149,059	41,553	-		2,152	19,200	-	-	192	794	292	4,452		217,693	
Sergeant (84 hrs)	D+5%	121,804	121,804	6,090					127,894	675	128,569	35,841	9,000		1,854	21,911	1,555	305		794	108	3,837		203,776	
Sergeant (84 hrs)	B/C+5%	107,849	113,240	5,662					118,902	675	119,577	33,334	8,370		1,724	22,012	1,555	170		794	108	3,567		191,213	
Sergeant (84 hrs)	D+5%	120,354	121,804	6,090				2,400	130,294	675	130,969	36,510	9,168		1,889	21,911	1,555	305		794	108	3,909		207,120	
Sergeant (80 hrs)	D+5%	116,004	116,004	5,800	5,800	-			127,604	675	128,279	35,760	8,980		1,850	14,942	1,555	170		794	108	3,828		196,267	
Sergeant (84 hrs)	D+2.5%	118,421	121,804	2,961					124,765	676	125,441	34,969	8,781		1,809	16,800	1,555	170		794	108	3,743		194,171	
Officer (84 hrs)	D+5%+5%	101,634	101,634	5,082					106,715	675	107,390	29,937	7,517		1,547	23,134	1,555	305		784	108	3,201		175,481	
Officer (84hrs)	D	101,634	101,634		-				101,634	675	102,309	28,521	7,162		1,474	8,425	1,555	118		747	108	3,049		153,466	
Officer (84 hrs)	D+2.5%	101,634	101,634	2,541					104,174	675	104,849	29,229	7,339		1,511	23,134	1,555	305		766	108	3,125		171,922	
Officer (84 hrs)	C/D+5%	93,721	98,407			4,686			103,093	675	103,768	28,927	7,264		1,495	21,911	1,555	305		758	108	3,093		169,185	
Officer (84 hrs)	C/D	92,953	97,601						97,601	675	98,276	27,396	6,879		1,415	16,859	1,555	170		717	108	2,928		156,304	
Officer (84 hrs)	D+5%	101,634	101,634	5,082			-		106,715	675	107,390	29,937	7,517		1,547	21,911	1,555	170		784	108	3,201		174,123	
Officer (84 hrs)	D+5%+5%	101,634	101,634	5,082		5,082			111,797	675	112,472	31,354	7,873		1,621	12,240	1,555	118		794	108	3,354		171,489	
Officer (84 hrs)	D	101,634	101,634						101,634	675	102,309	28,521	7,162		1,474	16,821	1,555	118		747	108	3,049		161,863	
Officer (84 hrs)	D+5%	101,634	101,634	5,082	-				106,715	675	107,390	29,937	7,517		1,547	21,911	1,555	305		784	108	3,201		174,258	
Officer (84 hrs)	B/C	88,527	92,953						92,953	675	93,628	26,101	6,554		1,348	8,425	1,555	118		683	108	2,789		141,308	
Officer (84 hrs)	C/D +2.5%	96,794	99,214	2,480					101,694	675	102,369	28,537	7,166		1,475	9,414	1,555	118		747	108	3,051		154,540	
Officer (84 hrs)	A/D (FY201	87,795	101,633						101,633	675	102,308	28,521	7,162		1,474	16,821	1,555	118		747	108	3,049		161,863	
Officer (84 hrs)	D	50,817	50,817						50,817	675	51,492	14,354	3,604		737	8,411	778	118		187	54	762		80,496	
Officer (84 hrs)	D	50,817	50,817						50,817	675	51,492	14,354	3,604		737	8,411	778	118		187	54	762		80,496	
TOT Sworn	FTE 19	2,055,889	2,224,884	51,951	5,800	9,768	-	2,400	2,294,803	14,176	2,308,979	643,674	138,619	-	33,275	338,203	27,994	3,624	384	14,991	2,557	67,320	14,400	3,594,020	
<b>Dispatch</b>																									
Dispatcher	D	77,314	77,314						77,314	475	77,789	8,638	5,445	1,546	1,121	23,134	1,555	305			568	108	3,093		123,303
Dispatcher	D	77,314	77,314						77,314	475	77,789	8,638	5,445	1,546	1,121	21,911	1,555	118			568	108	3,093		121,893
Dispatcher	D	77,314	77,314						77,314	475	77,789	8,638	5,445	1,546	1,121	9,438	1,555	118			568	108	3,093		109,420
Dispatcher	C/D	73,633	76,088						76,088	475	76,563	8,502	5,359	1,522	1,103	16,846	1,555	170			559	108	3,044		115,332
TOT Dispatch	FTE 4	309,257	308,031	-	-	-	-	-	308,031	1,900	309,931	34,415	21,695	6,161	4,466	71,329	6,221	711	-	2,264	434	12,321		469,948	
<b>Admin - Civilian</b>																									
CSO/Dispatcher	D	66,877	66,877						66,877	475	67,352	7,479	4,715	1,338	970	16,821	1,555	118			492	108	2,675		103,621
Exec Assistant	D	80,760	83,587						83,587		83,587	9,281			1,212	3,600	1,728	118	192		614	108	3,343		103,784
TOT Admin	FTE 2	147,637	150,463	-	-	-	-	-	150,463	475	150,938	16,760	4,715	1,338	2,182	20,421	3,283	235	192	1,106	217	6,019		207,405	
<b>Less: Salaries Charged to COPS Grant</b>																									
Police Officer						-			(100,000)		(100,000)														(100,000)
Total Police	FTE 25	2,512,783	2,683,379	51,951	5,800	9,768	-	2,400	2,653,298	16,551	2,669,849	694,849	165,029	7,498	39,923	429,953	37,498	4,570	576	18,361	3,208	85,659		4,171,373	
<b>Note:</b>																									
No salary increase budgeted. Management & Credential Salary & Benefit per new resolution 07/01/2013																									
Town of Atherton Budget 2013-2014																									

**Temp Salaries for Police Department**

**FY 2014**

Position	Total Hours	Hourly Rate	Annual Salary	Employer PERS	Employee PERS	Social Security	Medicare	Uniforms	Worker's Comp	Total
Part-Time Temp Dispatcher	144	35.94	5,175				75		98	5,349
Part-Time Temp Dispatcher	144	35.94	5,175	575	362		75		98	6,286
Part-Time Temp Dispatcher	144	35.94	5,175				75		98	5,349
Part-Time Temp Dispatcher	144	35.94	5,175	575	362		75		98	6,286
Part-Time Temp Dispatcher	144	35.94	5,175	575	362	-	75		98	6,286
Part-Time Temp Dispatcher	144	35.94	5,175	575	362	-	75		98	6,286
PT Temp Dispatchers	1,362	35.94	48,948				710		930	50,588
	2,226		80,000	2,299	1,449	-	1,160	-	1,520	86,428
Reserve Officer	192	32.00	6,144			381	89	150	97	6,861
Reserve Officer	192	32.00	6,144			381	89	150	97	6,861
Reserve Officer	192	32.00	6,144			381	89	150	97	6,861
Reserve Officer	337	32.00	10,784			669	156	150	170	11,929
Reserve Officer	337	32.00	10,784			669	156	150	170	11,929
	1,250		40,000	-	-	2,480	580	750	631	44,441
<b>Total Temp Help Salaries</b>			120,000	2,299	1,449	2,480	1,740	750	2,151	130,869
Town of Atherton Budget 2013-2014										

# Goals | Mission Budget 2013-2014

- Refine maintenance budget to reflect Town's needs
- Complete Master Plans for Civic Center, pedestrian/bike facilities, park, drainage and street lighting
- Design repairs to Marsh Road Channel
- Resurface Atherton/Middlefield/Fair Oaks
- Perform annual patching and cape seal
- Purchase replacement Playschool modular unit
- Expand the use of Technology tools
- Street signs and park maintenance

**Section B**

**GENERAL FUND**

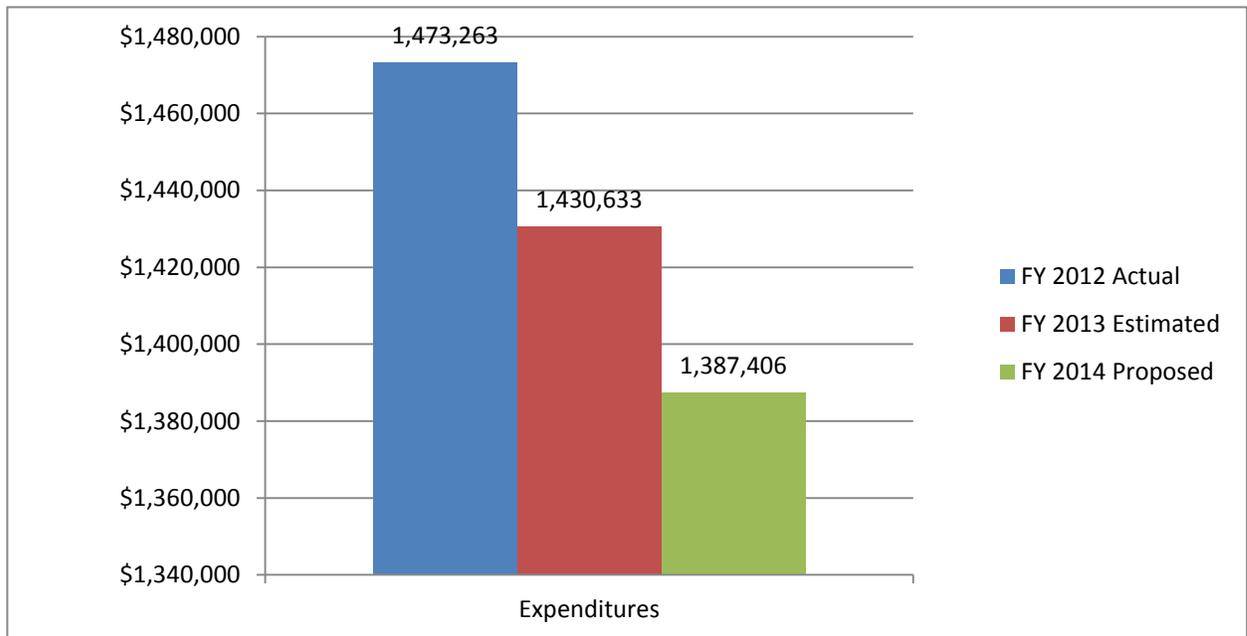
**General Fund 101 Public Work Dept. (D50-59)**

Department 50-59      Public Works Department is responsible for the overall planning, maintenance, operation and improvement of public infrastructure, including streets, storm drainage, parks and all Town owned buildings and facilities. The Department also provides engineering services and project management for a majority of the Town's annual Capital Improvement Program.

Annual Fiscal Impact      \$1,387,406

Employee      Public Works Superintendent (1), Associate Engineer (1), Office Specialist (.5) and Contract: Public Works Director (1), Engineer (1), Code Enforcement Officer (1)

**Three-year Summary**



**Section B**

**GENERAL FUND**

**General Fund 101 Public Work Dept. (D50-59) Budget Summary**

					Increase
Public Work		Adopted	Revised	Recommended	(Decrease)
Budget Summary 50-59	Actual	Budget	Budget	Budget	Over Prior
Description	2011-12	2012-13	2012-13	2013-2014	Year Budget
Regular Salaries	438,530	218,774	218,774	229,363	10,590
Part-Time Permanent	222	-	-	-	-
Temporary Help	16,865	-	-	-	-
Overtime	3,475	-	-	-	-
Standby Pay	3,171	-	-	-	-
Medicare Insurance	5,899	3,172	3,172	3,326	154
Social Security	942	-	-	-	-
PERS Retire Contr - ER	44,861	30,466	30,466	25,469	(4,998)
PERS Retire Contr - EE	22,718	15,314	15,314	-	(15,314)
Health Insurance-Active	53,765	35,671	35,671	39,120	3,449
Health Insurance-Retirees	152,991	165,307	165,307	88,820	(76,487)
Dental Insurance	6,112	3,534	3,534	-	(3,534)
Vision Insurance	782	509	509	-	(509)
Workers Compensation	4,102	4,157	4,157	6,848	2,691
Life & ADD Insurance	508	279	279	309	31
STD Life	717	403	403	403	-
LTD Insurance	2,833	1,417	1,417	1,441	24
Unemployment Insurance	37,825	25,909	25,909	2,294	(23,615)
Uniforms	1,059	200	200	200	-
Auto Allowance	-	-	-	-	-
EE Benefits Earned	3,245	2,188	2,188	2,294	106
Salary Allocated to CIP	(116,580)	(161,678)	(161,678)	(161,678)	-
					-
<b>Total Salaries &amp; Benefits</b>	<b>684,044</b>	<b>345,623</b>	<b>345,623</b>	<b>238,208</b>	<b>(107,414)</b>
Contract Engineering	169,773	204,000	191,705	199,000	7,295
Contract DPW Maint Serv	338,984	450,340	450,340	482,000	31,660
Contract Park Event Svs	37,825	29,600	29,600	35,000	5,400
Vehicle Repair & Maint	2,219	2,200	1,600	2,300	700
Equipment Repair & Maint	775	2,400	1,785	8,400	6,615
Building Security	1,495	5,400	5,400	5,400	-
Facility Repair & Maint	5,771	19,500	14,500	17,000	2,500
Contract Custodial Services	20,478	16,600	16,720	20,528	3,808
HVAC Repair & Maint	-	-	-	-	-
Electrical Repair & Maint	-	5,000	5,000	5,000	-
Roof Repair & Maint	-	-	-	-	-
Contract Tree Maintenance	25,860	110,000	110,000	87,500	(22,500)
Pesticides & Fertilizer	3,090	-	-	-	-
Street Sweeping	11,912	15,000	15,000	15,000	-
Contract Lndscp Maint.	5,178	-	-	-	-
Traffic Signal Repair & Maint	8,982	10,000	10,000	10,000	-
Street Light Repair & Maint	1,179	10,000	18,460	15,000	(3,460)
Advertising/Publishing	5,883	4,800	2,000	3,600	1,600
Training & Workshops	635	2,100	1,800	1,800	-
Contract Inspection & Testing	666	8,500	5,500	8,900	3,400
Other Contract Services	14,336	18,100	18,100	18,700	600
Disaster Preparedness	640	-	-	-	-
Technical Services	3,878	5,000	5,000	10,000	5,000

					Increase
		Adopted	Revised	Recommended	(Decrease)
	Actual	Budget	Budget	Budget	Over Prior
Description	2011-12	2012-13	2012-13	2013-2014	Year Budget
Office Supplies	1,403	1,750	1,750	1,750	-
Safety Supplies & Matls	3,682	1,100	1,100	1,250	150
Misc. Computer Software	2,049	6,950	6,950	6,950	-
Misc. Computer Supplies	-	1,200	1,200	1,200	-
Custodial Supplies	249	500	700	800	100
Landscape Supplies	962	1,500	1,500	2,250	750
Construction Matls	5,107	5,500	5,500	6,750	1,250
Minor Tools & Equip	103	200	200	450	250
Gas & Oil	5,472	2,700	2,700	6,800	4,100
Other Supplies & Matls	217	-	-	-	-
Membership/Dues	7,929	7,000	7,000	9,000	2,000
Postage	-	100	100	400	300
Utilities -Electricity	68,848	66,200	66,200	68,800	2,600
Utilities - Gas	3,319	4,900	4,900	3,700	(1,200)
Utilities - Water	10,533	12,000	12,000	9,900	(2,100)
Utilities - Sewer	4,648	5,150	5,900	6,400	500
Utilities - Telephone	1,756	1,600	1,600	2,400	800
Conferences	-	720	-	220	220
Credit Card Merchant Fees	1,088	-	-	1,050	1,050
Rent - Facilities	4,474	-	-	-	-
Rent - Mach & Equipment	2,438	6,700	4,700	4,500	(200)
Building Improvements	-	45,000	45,000	31,000	(14,000)
Machinery & Equipment	-	6,500	6,500	9,000	2,500
Computer Equip/Software	2,222	2,000	2,000	2,000	-
Office Machines & Furn	162	500	-	500	500
Administrative Services	-	-	-	-	-
Computer Services Chrg	-	-	-	-	-
Equip Replace Charges	3,000	5,000	5,000	27,000	22,000
					-
Total	789,219	1,103,310	1,085,010	1,149,198	64,188
Total DPW	1,473,263	1,448,933	1,430,633	1,387,406	(43,227)

**Section B**

**GENERAL FUND**

**General Fund 101 Public Work (D50) Engineering Budget Details**

			Adopted	Revised	Recommended	Increase (Decrease)
Public Works	Budget 2013-14 Engineering 50	Actual	Budget	Budget	Budget	Over Prior
Account	Description	2011-12	2012-13	2012-13	2013-2014	Year Budget
101-50-50001-050	Regular Salaries	145,576	88,061	88,061	94,075	6,014
101-50-50002-050	Part-Time Permanent					-
101-50-50005-050	Temporary Help					-
101-50-50006-050	Overtime	385	-	-	-	-
101-50-50010-050	Standby Pay					-
101-50-51001-050	Medicare Insurance	1,914	1,277	1,277	1,364	87
101-50-51003-050	PERS Retire Contr - ER	17,623	12,263	12,263	10,446	(1,817)
101-50-51004-050	PERS Retire Contr - EE	8,921	6,164	6,164	-	(6,164)
101-50-51008-050	Health Insurance-Active	24,156	16,231	16,231	19,920	3,689
101-50-51009-050	Health Insurance-Retirees	63,295	68,390	68,390	21,794	(46,596)
101-50-51010-050	Dental Insurance	2,579	1,806	1,806	-	(1,806)
101-50-51011-050	Vision Insurance	274	170	170	-	(170)
101-50-51013-050	Workers Compensation	2,280	1,673	1,673	2,789	1,116
101-50-51014-050	Life & ADD Insurance	226	119	119	150	31
101-50-51007-050	STD Insurance	299	211	211	211	-
101-50-51015-050	LTD Insurance	947	623	623	647	24
101-50-51016-050	Unemployment Insurance	1,466	881	881	941	60
101-50-51018-050	Uniforms					-
101-50-51019-050	Auto Allowance					-
101-50-50013-050	EE Benefits Earned	1,274	881	881	941	60
101-50-50015-050	Salary Allocated to CIP	(116,580)	(50,418)	(50,418)	(50,418)	-
						-
	Total Salaries & Benefits	154,636	148,333	148,333	102,860	(45,472)
101-50-52010-050	Contract Engineering	13,593	30,000	17,705	25,000	7,295
101-50-52025-050	Contract Public Works Director	156,180	174,000	174,000	174,000	-
101-50-53001-050	Vehicle Repair & Maint	404	1,000	1,000	1,800	800
101-50-53002-050	Equipment Repair & Maint	450	1,400	785	1,400	615
101-50-53008-050	Contract Custodial Services	-				-
101-50-53013-050	Street Light Repair & Maint	-				-
101-50-53024-050	Advertising/Publishing	3,944	2,000	2,000	3,600	1,600
101-50-54004-050	Training & Workshops	298	1,200	1,200	1,200	-
101-50-53029-050	Contract Inspection & Testing	-	5,000	2,000	5,000	3,000
101-50-54010-050	Other Contract Services	-	600	600	600	-
101-50-55018-050	Disaster Preparedness	-				-
101-50-52017-050	Technical Services	3,728	5,000	5,000	10,000	5,000
101-50-55002-050	Office Supplies	1,310	1,500	1,500	1,500	-
101-50-55006-050	Safety Supplies & Matls	-	500	500	500	-
101-50-55008-050	Misc. Computer Software	1,715	6,300	6,300	6,300	-
101-50-55009-050	Misc. Computer Supplies	-	1,200	1,200	1,200	-
101-50-55012-050	Construction Matls	-			250	250
101-50-55014-050	Minor Tools & Equip	-	200	200	200	-
101-50-55015-050	Gas & Oil	554	1,200	500	1,600	1,100
101-50-55016-050	Other Supplies & Matls	-				-
101-50-54007-050	Membership/Dues	7,704	6,700	6,700	8,700	2,000
101-50-55017-050	Postage	-	100	100	400	300
101-50-53014-050	Utilities - Electricity	556	700	700	800	100
101-50-53015-050	Utilities - Gas	499	400	400	500	100
101-50-53016-050	Utilities - Water	118	100	100	100	-
101-50-53017-050	Utilities - Sewer		-	-	-	-
101-50-53018-050	Utilities - Telephone	82	800	800	600	(200)
101-50-54003-050	Conferences	-	220	-	220	220
101-50-53033-050	Rent - Facilities	-	-	-	-	-
101-50-53033-050	Rent - Mach & Equipment	614	3,000	3,000	3,000	-
101-50-57002-050	Building Improvements	-			-	-

						<b>Increase</b>
	<b>Budget 2013-14</b>		<b>Adopted</b>	<b>Revised</b>	<b>Recommended</b>	<b>(Decrease)</b>
<b>Public Works</b>	<b>Engineering 50</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Over Prior</b>
<b>Account</b>	<b>Description</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-2014</b>	<b>Year Budget</b>
101-50-57004-050	Machinery & Equipment	-				-
101-50-57006-050	Computer Equip/Software	2,222	2,000	2,000	2,000	-
101-50-57007-050	Office Machines & Furn	162				-
101-50-53501-050	Administrative Services					-
101-50-53502-050	Computer Services Charg					-
	Equip Replace Charges				3,000	3,000
						-
	Total Operations	194,133	245,120	228,290	253,470	25,180
	Total DPW Engineering	348,769	393,453	376,623	356,330	(20,292)

**Section B**

**GENERAL FUND**

**General Fund 101 Public Work (D50) Engineering Budget Details**

Account & Title	Quantity, brief description and justification of items requested	FY 2014	
		Recommended	Appropriations
<b>101-50 Engineering</b>			
Regular Salaries	Salaries - two full-time staff 50-60% each or 1.1 FTE		94,075
Temporary Help	Workers to assist with larger projects		-
Overtime	For meetings and construction inspection		-
Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%		1,364
Social Security	6.2% of salary		-
PERS Retire Contrib - ER	Employer contribution for employee pension		10,446
PERS Retire Contrib - EE	Employee contribution paid for by the employer		-
Health Insurance	Health plan coverage - Cafeteria Plan		19,920
Retiree Healthcare	Medical coverage for current eligible	18,095	
	GASB 45 annual required contribution	3,699	21,794
Dental Insurance	Delta Dental Plan premium		-
Vision Insurance	Vision service plan premium		-
Workers Compensation	Worker's Compensation charged to Department		2,789
Life & ADD Insurance	Premium to The Cities Group		150
STD Insurance	Short-term disability premium to The Cities Group		211
LTD Insurance	Long-term disability premium to The Cities Group		647
Unemployment Insurance	Self-funded unemployment based on 1% of salaries		941
EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay		941
Salary Allocated to CIP	Salaries charged to CIP projects or Gas Tax		(50,418)
Salary Savings			
	Total Salaries & Benefits		102,860
Contract Engineering	Contract Professional Services		25,000
Contract Public Works Director	Professional Engineering and Management Services		174,000
Vehicle Repair & Maint	Inspector's Vehicle		1,800
Equipment Repair & Maint	Copier maintenance, drafting and survey equipment		1,400
Advertising/Publishing	Vendor bid advertising		3,600
Training & Workshops	Training seminars and courses for staff: Storm Water Quality (NPDES), SWPPP, GIS/AutoCAD, ITS, Asphalt Institute, Misc Engineering		1,200
Inspection & Testing	Traffic count		5,000
Other Contract Services	San Mateo County Health (NPDES)		600
Technical Services	GIS - consultant maintenance and upgrade		10,000
Office Supplies	General office supplies, paper, pens, staples, paper clips, coffee, etc.		1,500
Safety Supplies & Materials	Vests, hats, glasses, boots, etc.		500
Misc. Computer Software	Annual License for Programs: 1. CADD Licenses (AutoCAD and Microstation) - 2 licenses @\$2,500 2. GIS Licenses (2) (Arcview) - 2 licenses @\$1300		6,300
Misc. Computer Supplies	Plotter and printer ink/cartridges and paper, plus minor supplies (keyboards, mice, flash drives, etc.)		1,200
Custodial Supplies	Moved to building maintenance		
Minor Tools & Equip	Engineering tools costing less than \$100		200
Gas & Oil	Inspector's Vehicle		1,600

			<b>FY 2014</b>
<b>Account &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>		<b>Recommended</b>
	<b>101-50- Engineering</b>		<b>Appropriations</b>
Membership/Dues	Professional memberships: 1. ASCE 1@\$245 2. APWA 1@ \$113 3. State PE License 1@\$125 4. State Water Quality Control Board Municipal Regional Permit (NPDES) Fees (\$5,400)		8,700
Postage	postage		400
Utilities - Electricity	PG&E		800
Utilities - Gas	ABAG gas		500
Utilities - Water	Calwater		100
Communication	Cellular Phones		600
Conferences	CCEA		220
Rent - Tools & Equipment	Copier Lease		3,000
Computer Equip/Software	Replacement of 1 old computer		2,000
Office Machines & Furn	Equipment replacement charge		3,000
	Construction materials		2,500
	Total Operations		253,220
	Total DPW - Engineering		356,080

**Section B**

**GENERAL FUND**

**General Fund 101 Public Work (D53) Street Budget Details**

						Increase
	Budget 2013-14		Adopted	Revised	Recommended	(Decrease)
Public Works	Street 53	Actual	Budget	Budget	Budget	Over Prior
Account	Description	2011-12	2012-13	2012-13	2013-2014	Year Budget
101-53-50001-053	Regular Salaries	131,411	78,428	78,428	67,644	(10,784)
101-53-50005-053	Temporary Help	1,656	-	-	-	-
101-53-50006-053	Overtime	952	-	-	-	-
101-53-50010-053	Standby Pay	1,944	-	-	-	-
101-53-51001-053	Medicare Insurance	1,760	1,137	1,137	981	(156)
101-53-51002-053	Social Security	60	-	-	-	-
101-53-51003-053	PERS Retire Contr - ER	10,970	10,922	10,922	7,511	(3,411)
101-53-51004-053	PERS Retire Contr - EE	5,554	5,490	5,490	-	(5,490)
101-53-51008-053	Health Insurance - Active	13,538	11,664	11,664	9,600	(2,064)
101-53-51009-053	Health Insurance - Retirees	69,221	74,794	74,794	60,605	(14,189)
101-53-51010-053	Dental Insurance	1,523	1,037	1,037	-	(1,037)
101-53-51011-053	Vision Insurance	229	204	204	-	(204)
101-53-51013-053	Workers Compensation	736	1,491	1,491	2,030	539
101-53-51014-053	Life & ADD Insurance	118	96	96	80	(16)
101-53-51007-053	STD Insurance	173	115	115	96	(19)
101-53-51015-053	LTD Insurance	784	476	476	397	(79)
101-53-51016-053	Unemployment Insurance	12,354	7,405	7,405	676	(6,729)
101-53-51018-053	Uniforms	652	200	200	200	-
101-53-51019-053	Auto Allowance					-
101-53-50013-053	EE Benefits Earned	793	784	784	676	(108)
101-53-50015-053	Salary Allocated to CIP/Gas Tax		(111,260)	(111,260)	(111,260)	-
						-
	Total Salaries & Benefits	254,429	82,983	82,983	39,237	(43,746)
101-53-52031-053	Contract DPW Maint Serv	169,166	226,930	226,930	255,000	28,070
	Contract Park Event Svs	-				-
101-53-53001-053	Vehicle Repair & Maint	1,644	1,200	600	500	(100)
101-53-53002-053	Equipment Repair & Maint	325	1,000	1,000	2,000	1,000
101-53-53003-053	Building Security					-
101-53-53004-053	Facility Repair & Maint		3,000	3,000	3,000	-
101-53-53008-053	Contract Custodial Services	45				-
101-53-53005-053	HVAC Repair & Maint					-
101-53-53006-053	Electrical Repair & Maint		5,000	5,000	5,000	-
101-53-53007-053	Roof Repair & Maint					-
101-53-53009-053	Tree Maintenance	18,180	100,000	100,000	75,000	(25,000)
101-53-55001-053	Pesticides & Fertilizer					-
101-53-53010-053	Street Sweeping	11,912	15,000	15,000	15,000	-
101-53-53011-053	Contract Lndscp Maint.	3,978				-
101-53-53012-053	Traffic Signal Repair & Maint	8,982	10,000	10,000	10,000	-
101-53-53013-053	Street Light Repair & Maint	1,179	10,000	18,460	15,000	(3,460)
101-53-53024-053	Advertising/Publishing	1,392	2,800	-	-	-
101-53-54004-053	Training & Workshops	337	900	600	600	-
101-53-53029-053	Contract Inspection & Testing	616	1,000	1,000	1,000	-
101-53-54010-053	Other Contract Services				600	600
101-53-55018-053	Disaster Preparedness					-
101-53-52017-053	Technical Services	150				-
101-53-55002-053	Office Supplies	23	250	250	250	-
101-53-55006-053	Safety Supplies & Matls	3,623	500	500	500	-

						Increase
	Budget 2013-14		Adopted	Revised	Recommended	(Decrease)
Public Works	Street 53	Actual	Budget	Budget	Budget	Over Prior
Account	Description	2011-12	2012-13	2012-13	2013-2014	Year Budget
101-53-55008-053	Misc. Computer Software	240	400	400	400	-
101-53-55009-053	Misc. Computer Supplies					-
101-53-55010-053	Custodial Supplies					-
101-53-55011-053	Landscape Supplies		1,000	1,000	1,000	-
101-53-55012-053	Construction Matls	2,560	3,000	3,000	3,000	-
101-53-55014-053	Minor Tools & Equip				250	250
101-53-55015-053	Gas & Oil	4,643	1,500	2,200	2,200	-
101-53-55016-053	Other Supplies & Matls					-
101-53-54007-053	Membership/Dues	225	300	300	300	-
101-53-55017-053	Postage					-
101-53-53014-053	Utilities - Electricity	54,715	50,000	50,000	55,000	5,000
101-53-53015-053	Utilities - Gas	972	1,200	1,200	800	(400)
101-53-53016-053	Utilities - Water	7,675	9,800	9,800	7,500	(2,300)
101-53-53017-053	Utilities - Sewer					-
101-53-53018-053	Utilities - Telephone	331	-	-	-	-
101-53-54003-053	Conferences		500	-	-	-
101-58-53034-058	Rent - Facilities					-
101-53-53033-053	Rent - Mach & Equipment	1,088	3,000	1,000	1,000	-
101-53-57002-053	Building Improvements				-	-
101-53-57004-053	Machinery & Equipment				1,500	1,500
101-53-57006-053	Computer Equip/Software					-
101-53-57007-053	Office Machines & Furn		500	-	500	500
101-53-53501-053	Administrative Services		-	-	-	-
101-53-53502-053	Computer Services Charg		-	-	-	-
101-53-53503-053	Equip Replace Charges	3,000	3,000	3,000	8,500	5,500
						-
	Total Operations	297,002	451,780	454,240	465,400	11,160
			-	-	-	
	Total DPW Street Maint	551,431	534,763	537,223	504,637	(32,586)

**Section B**

**GENERAL FUND**

**General Fund 101 Public Work (D53) Street Budget Details**

			<b>FY 2014</b>
<b>Account &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>		<b>Recommended</b>
	<b>101-53 Street Maintenance</b>		<b>Appropriations</b>
Regular Salaries	Salaries - one full-time staff 50% or 0.5 FTE		67,644
Temporary Help	Workers to assist with larger projects		-
Overtime	Overtime need		-
Standby Pay	Per MOU		-
Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%		981
Social Security	6.2% of salary		-
PERS Retire Contrib - ER	Employer contribution for employee pension		7,511
PERS Retire Contrib - EE	Employee contribution paid for by the employer		-
Health Insurance	Health plan coverage - Cafeteria Plan		9,600
Retiree Healthcare	Medical coverage for retirees	56,906	
	GASB 45 annual required contribution	3,699	60,605
Dental Insurance	Delta Dental Plan premium		-
Vision Insurance	Vision service plan premium		-
Workers Compensation	Worker's Compensation charged to Department		2,030
Life & ADD Insurance	Premium to The Cities Group		80
STD Insurance	Short-term disability premium to The Cities Group		96
LTD Insurance	Long-term disability premium to The Cities Group		397
Unemployment Insurance	Self-funded unemployment		676
Uniforms	Per MOU		200
EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay		676
Salary Allocated to CIP	Salaries charged to CIP projects or Gas Tax		(111,260)
Salary Savings			
	Total Salaries & Benefits		39,237
Contract DPW Maint Svs	Portion of MCE contract		255,000
Vehicle Repair & Maint	Fleet trucks, dump truck		500
Equipment Repair & Maint	Backhoe and small equip repair		2,000
Facility Repair & Maint	Fencing, guardrail, storm drain slip lining		3,000
Tree Maintenance	R/W and Town Center - tree contract for summer/fall trim, winter storm damage repair, spring trim		75,000
Electrical Repair & Maint	Outdoor electrical issues		5,000
Street Sweeping	Monthly/storm sweeping		15,000
Traffic Signal Repair & Maint	Signals (3) and in-roadway lighted crosswalks (2) monthly maintenance and needed repairs		10,000
Street Light Repair & Maint	R/W and Town Center		15,000
Training & Workshops	Training seminars and courses for staff: NPDES/SWPPP; GIS; MSA, MSC, ITS, Asphalt Institute		600
Contract Inspection & Testing	Storm drain videos		1,000
Other Contract Services	Backflow preventer testing		600
Office Supplies	General office supplies, paper, pens, staples, paper clips, coffee, etc.		250
Safety Supplies & Materials	Vests, hats, glasses, rubber boots, chaps, jackets, etc. Expect additional stock necessary for Sheriffs work program personnel.		500
Misc.Computer Software	Cost of Upgrades to License and Programs: Rainmaster irrigation controller		400
Landscape Supplies	Replacement plant material for R/W and Town Center; fertilizers, mulch, tree stakes, etc.		1,000

			<b>FY 2014</b>
<b>Account &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>		<b>Recommended</b>
	<b>101-53 Street Maintenance</b>		<b>Appropriations</b>
Construction Matls	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.		3,000
Minor Tools & Equip	Replace broken/worn out hand tools costing \$100 or less (shovels, rakes, hammers, brooms, etc.)		250
Gas & Oil	For department fleet vehicles and equipment		2,200
Other Supplies & Matls			-
Membership/Dues	Professional memberships: MSA \$145, APWA \$113		300
Postage			-
Utilities - Electricity	PG&E		55,000
Utilities - Gas	ABAG gas		800
Utilities - Water	Cal water		7,500
Rent - Tools & Equipment	Specialized equipment		1,000
Machinery & Equipment	Purchase & replace chainsaw, weed whacker, blower		1,500
Office Machines & Furn	Replace damaged machines or furniture; upgrade based on ergonomic review, i.e., chairs		500
Equip Replace Charges	Transfer for future replacement of vehicles & equipment backhoe		8,500
		Total Operations	465,400
		Total DPW - Street Maintenance	504,637

**Section B**

**GENERAL FUND**

**General Fund 101 Public Work (D57) Park Maintenance Budget Details**

						FY 2014
	<b>Budget 2013-14</b>		<b>Adopted</b>	<b>Revised</b>	<b>Recommended</b>	<b>Recommend</b>
<b>Public Works</b>	<b>Park Maintenance 57</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Appropriation</b>
<b>Account</b>	<b>Description</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-2014</b>	<b>Year Budget</b>
101-57-50001-057	Regular Salaries	76,026	26,143	26,143	27,058	915
101-57-50005-057	Temporary Help	1,573	-	-	-	-
101-57-50006-057	Overtime	469	-	-	-	-
101-57-50010-057	Standby Pay	742	-	-	-	-
101-57-51001-057	Medicare Insurance	737	379	379	392	13
101-57-51002-057	Social Security		-	-	-	-
101-57-51003-057	PERS Retire Contr - ER	7,761	3,641	3,641	3,004	(636)
101-57-51004-057	PERS Retire Contr - EE	3,932	1,830	1,830	-	(1,830)
101-57-51008-057	Health Insurance - Active	8,563	3,888	3,888	3,840	(48)
101-57-51009-057	Health Insurance - Retirees	4,318	4,666	4,666	3,128	(1,538)
101-57-51010-057	Dental Insurance	1,047	346	346	-	(346)
101-57-51011-057	Vision Insurance	145	68	68	-	(68)
101-57-51013-057	Workers Compensation	474	496	496	811	315
101-57-51014-057	Life & ADD Insurance	78	32	32	32	-
101-57-51007-057	STD Insurance	120	38	38	38	-
101-57-51015-057	LTD Insurance	527	159	159	159	-
101-57-51016-057	Unemployment Insurance	8,437	11,511	11,511	271	(11,241)
101-57-51018-057	Uniforms	192	-	-	-	-
101-57-51019-057	Auto Allowance					-
101-57-50013-057	EE Benefits Earned	562	261	261	271	9
101-57-50015-057	Salary Allocated to CIP					-
						-
	<b>Total Salaries &amp; Benefits</b>	<b>115,704</b>	<b>53,458</b>	<b>53,458</b>	<b>39,003</b>	<b>(14,454)</b>
101-57-52031-057	Contract DPW Maint Serv	136,205	151,800	151,800	167,000	15,200
101-57-53001-057	Vehicle Repair & Maint	170				-
101-57-53002-057	Equipment Repair & Maint					-
101-57-53003-057	Building Security	286	400	400	400	-
101-57-53004-057	Facility Repair & Maint	3,923	7,500	2,500	5,000	2,500
101-57-53008-057	Contract Custodial Services	6,600	6,600	6,720	6,000	(720)
101-57-53006-057	Electrical Repair & Maint					-
101-57-53009-057	Tree Maintenance	7,680	10,000	10,000	12,500	2,500
101-57-53036-057	Pesticides & Fertilizer	2,565	-	-	-	-
101-57-53012-057	Traffic Signal Repair & Maint					-
101-57-53013-057	Street Light Repair & Maint					-
101-57-54004-057	Training & Workshops					-
101-57-53029-057	Contract Inspection & Testing	50			400	400
101-57-54010-057	Other Contract Services	13,408	2,500	2,500	2,500	-
101-57-55002-057	Office Supplies					-
101-57-55006-057	Safety Supplies & Matls					-
101-57-55008-057	Misc. Computer Software	94	25	25	250	-
101-57-55009-057	Misc. Computer Supplies					-
101-57-55010-057	Custodial Supplies					-
101-57-55011-057	Landscape Supplies	962			750	750
101-57-55012-057	Construction Matls	1,697			1,000	1,000
101-57-55014-057	Minor Tools & Equip	78				-
101-57-55015-057	Gas & Oil	274				-

						Increase
	<b>Budget 2013-14</b>		<b>Adopted</b>	<b>Revised</b>	<b>Recommended</b>	<b>(Decrease)</b>
<b>Public Works</b>	<b>Park Maintenance 57</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Over Prior</b>
<b>Account</b>	<b>Description</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-2014</b>	<b>Year Budget</b>
101-57-55016-057	Other Supplies & Matls					-
101-57-53014-057	Utilities - Electricity	4,801	5,000	5,000	5,000	-
101-57-53015-057	Utilities - Gas	391	600	600	500	(100)
101-57-53016-057	Utilities - Water		10	10	100	-
101-57-53017-057	Utilities - Sewer	2,681	3,000	3,750	3,000	(750)
101-57-53018-057	Utilities - Telephone	6				-
101-57-54003-057	Conferences					-
101-57-53033-057	Rent - Mach & Equipment	616	700	700	500	(200)
101-57-57002-057	Building Improvements		35,00	35,00	25,000	(10,000)
101-57-57006-057	Computer Equip/Software					-
101-57-53503-057	Equip Replace Charges		2,000	2,000	3,000	1,000
						-
	Total Operations	182,488	225,450	221,320	232,900	11,580
	Total DPW Park Maintenance	298,193	278,908	274,778	271,903	(2,874.13)

**Section B**

**GENERAL FUND**

**General Fund 101 Public Work (D57) Park Maintenance Budget Details**

Account & Title	Quantity, brief description and justification of items requested	FY 2014	
			Recommended
<b>101-57 Park Maint.</b>			<b>Appropriations</b>
Regular Salaries	Salaries - one full-time staff 20% or 0.2 FTE		27,058
Temporary Help	Workers to assist with larger projects		-
Overtime	Overtime need		-
Standby Pay	PER MOU		-
Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%		392
Social Security	6.2% of salary		
PERS Retire Contrib. - ER	Employer contribution for employee pension		3,004
PERS Retire Contrib. - EE	Employee contribution paid for by the employer		-
Health Insurance	Health plan coverage - Cafeteria Plan		3,840
Retiree Healthcare	Medical coverage for current eligible	3,128	
	GASB 45 annual required contribution	-	3,128
Dental Insurance	Teamster Dental Plan premium		-
Vision Insurance	Vision service plan premium		-
Workers Compensation	Worker's Compensation charged to Department		811
Life & ADD Insurance	Premium to The Cities Group		32
STD Insurance	Short-term disability premium to The Cities Group		38
LTD Insurance	Long-term disability premium to The Cities Group		159
Unemployment Insurance	Self-funded unemployment		271
Uniforms	Per MOU		-
EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay		271
	Total Salaries & Benefits		39,003
Contract DPW Maint Svs	Portion of MCE contract		167,000
Vehicle Repair & Maint.	Fleet truck, utility vehicle		
Building Security	Lock repair and replacement		400
Facility Repair & Maint.	Minor repairs around park grounds		5,000
Contract Custodial Services	Cleaning of restrooms at park		6,000
Tree Maintenance	Contract tree maintenance		12,500
Contract Inspection & Testing	Playground, fire extinguishers, sprinklers, pumps, well water, soil tests, etc.		400
Other Contract Services	Bee removal, plumbing, carpet repair		2,500
Misc. Computer Software	Cost of Upgrades License and Programs; Rainmaster Irrigation controllers		250
Misc. Computer Supplies	Minor supplies (keyboards, mice, flash drives, etc.)		
Landscape Supplies	Replacement plant material for the park; fertilizers, mulch, tree stakes, etc.		750
Construction Mats	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.		1,00
Utilities - Electricity	PG&E		5,000
Utilities - Gas	ABAG gas		500
Utilities - Water	Cal water		100
Utilities - Sewer	County of San Mateo		3,000
Rent - Mach & Equipment	Tempoary restroom		500
	Painting and repairs for Pavillion	25,000	25,000
Equip Replace Charges	For future replacement of vehicles & equipment tractor, gator		3,000
	Total Operations		232,900
	Total DPW- Park Maintenance		271,903

**Section B**

**GENERAL FUND**

**General Fund 101 Public Work (D58) Park Program Budget Details**

						Increase
	Budget 2013-14		Adopted	Revised	Recommended	(Decrease)
Public Works	Park Program 58	Actual	Budget	Budget	Budget	Over Prior
Account	Description	2011-12	2012-13	2012-13	2013-2014	Year Budget
101-58-50001-058	Regular Salaries	21,411	13,071	13,071	27,058	13,986
101-58-50002-058	Part-Time Permanent	222				-
101-58-50005-058	Temporary Help	13,636	-	-	-	-
101-58-50006-058	Overtime	923	-	-	-	-
101-58-51001-058	Medicare Insurance	539	190	190	392	203
101-58-51002-058	Social Security	882	-	-	-	-
101-58-51003-058	PERS Retire Contr - ER	1,770	1,820	1,820	3,004	1,184
101-58-51004-058	PERS Retire Contr - EE	897	915	915	-	(915)
101-58-51008-058	Health Insurance - Active	(1,238)	1,944	1,944	3,840	1,896
101-58-51009-058	Health Insurance - Retiree	16,157	17,457	17,457	3,293	(14,164)
101-58-51010-058	Dental Insurance	157	173	173	-	(173)
101-58-51011-058	Vision Insurance	(24)	34	34	-	(34)
101-58-51013-058	Workers Compensation	377	248	248	812	563
101-58-51014-058	Life & ADD Insurance	20	16	16	32	16
101-58-51007-058	STD Insurance	34	19	19	38	19
101-58-51015-058	LTD Insurance	170	79	79	159	79
101-58-51016-058	Unemployment Insurance	14,910	5,981	5,981	271	(5,710)
101-58-51018-058	Uniforms	215	-	-	-	-
101-58-51019-058	Auto Allowance					-
101-58-50013-058	EE Benefits Earned	128	131	131	271	140
						-
	Total Salaries & Benefits	71,184	42,078	42,078	39,169	(2,909)
101-58-52031-058	Contract DPW Maint Serv	2,914	-	-	-	-
101-50-52030-058	Contract Park Event Svs	37,825	29,600	29,600	35,000	5,400
101-58-53001-058	Vehicle Repair & Maint					-
101-58-53002-058	Equipment Repair & Maint					-
101-58-53004-058	Facility Repair & Maint	280	3,000	3,000	3,000	-
101-58-53008-058	Contract Custodial Services	477				-
101-58-53006-058	Electrical Repair & Maint					-
101-58-53036-058	Pesticides & Fertilizer					-
101-58-53024-058	Advertising/Publishing	547				-
101-58-54010-058	Other Contract Services	490				-
101-58-55002-058	Office Supplies	69				-
101-58-55010-058	Custodial Supplies	249	500	700	800	100
101-58-55011-058	Landscape Supplies		50	50	500	-
101-58-55012-058	Construction Matls	133	500	500	500	-
101-58-55014-058	Minor Tools & Equip					-
101-58-55015-058	Gas & Oil					-
101-58-55016-058	Other Supplies & Matls					-
101-58-53014-058	Utilities - Electricity	8,756	10,000	10,000	7,500	(2,500)
101-58-53015-058	Utilities - Gas	1,465	2,000	2,000	1,200	(800)
101-58-53016-058	Utilities - Water	2,740	2,000	2,000	2,200	200
101-58-53017-058	Utilities - Sewer		-	-	-	-
101-58-53018-058	Utilities - Telephone	1,337	800	800	1,800	1,000
101-58-54003-058	Conferences					-
101-58-53030-058	Credit Card Merchant Fees	1,088			1,050	1,050
101-58-53034-058	Rent - Facilities	4,474				-

						Increase
	Budget 2013-14		Adopted	Revised	Recommended	(Decrease)
Public Works	Park Program 58	Actual	Budget	Budget	Budget	Over Prior
Account	Description	2011-12	2012-13	2012-13	2013-2014	Year Budget
101-58-53033-058	Rent - Mach & Equipment	121				-
101-58-57002-059	Building improvement				-	
101-58-57004-058	Machinery & Equipment		1,500	1,500	2,500	1,000
101-58-57006-058	Computer Equip/Software					-
101-58-57007-058	Office Machines & Furn					-
						-
	Total Operations	62,965	50,400	50,600	56,050	5,450
	Total DPW Park Programs	134,149	92,478	92,678	95,219	2,541

**Section B**

**GENERAL FUND**

**General Fund 101 Public Work (D58) Park Program Budget Details**

			<b>FY 2014</b>
<b>Account &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>		<b>Recommended</b>
	<b>101-58 Park Programs</b>		<b>Appropriations</b>
Regular Salaries	Salaries - one full-time staff 20% or 0.2 FTE		27,058
Temporary Help	Workers to assist with events		
Overtime	Overtime need		
Standby Pay	Per MOU		-
Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%		392
Social Security	6.2% of salary		-
PERS Retire Contrib - ER	Employer contribution for employee pension		3,004
PERS Retire Contrib - EE	Employee contribution paid for by the employer		-
Health Insurance	Health plan coverage - Cafeteria Plan		3,840
Retiree Healthcare	Medical coverage for retirees	3,293	
	GASB 45 annual required contribution	-	3,293
Dental Insurance	Delta Dental Plan premium		-
Vision Insurance	Vision service plan premium		-
Workers Compensation	Worker's Compensation charged to Department		812
Life & ADD Insurance	Premium to The Cities Group		32
STD Insurance	Short-term disability premium to The Cities Group		38
LTD Insurance	Long-term disability premium to The Cities Group		159
Unemployment Insurance	Self-funded unemployment		271
Uniforms	Per MOU		-
EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay		271
Salary Allocated to CIP			
	Total Salaries & Benefits		39,169
Contract Park Event Svs	Portion of MCE Contract		35,000
Facility Repair & Maint	Carpet cleaning, kitchen fan		3,000
Custodial Supplies	Supplies used in the operation or routine maintenance of the park event buildings including: restroom and kitchen		800
Landscape Supplies	Replacement plant material for the park event areas; fertilizers, mulch, tree stakes, etc.		500
Construction Matls	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.		500
Utilities -Electricity	PG&E		7,500
Utilities - Gas	ABAG gas		1,200
Utilities Water	Calwater		2,200
Utilities - Sewer	West Bay		
Communication	Phone & Internet		1,800
Credit Card Svs Fees	For processing of credit card transactions		1,050
Machinery & Equipment	Fan & Vacuum		2,500
	Total Operations		56,050
	Total DPW - Park		95,219

**Section B**

**GENERAL FUND**

**General Fund 101 Public Work (D58) Park Program Profit & Loss**

				Increase
<b>Revenues</b>		Revised	Recommended	(Decrease)
	Actual	Budget	Budget	Over Prior
Description	2011-12	2012-13	2013-2014	Year Budget
Social Fees	29,300	27,000	27,540	540
Meeting Fees	14,650	26,000	26,520	520
Misc. Use Fee	1,400	2,400	2,448	48
Class Fees	16,500	14,000	14,280	280
Weddings	27,750			-
Donation/Contribution				-
Park Program Revenue	89,600	69,400	70,788	1,388
Property Rental - Playschool	78,118	77,600	79,152	1,552
<b>Total Park Program Revenue</b>	<b>167,718</b>	<b>147,000</b>	<b>149,940</b>	<b>2,940</b>
				Increase
<b>Expenditures</b>		Revised	Recommended	(Decrease)
	Actual	Budget	Budget	Over Prior
Description	2011-12	2012-13	2013-2014	Year Budget
Total Salaries & Benefits	71,184	42,078	39,169	(2,909)
Total Operations	62,965	50,600	56,050	5,450
Total DPW Park Programs	134,149.14	92,678	95,219	2,541
Excess (Deficiency) of Revenues Over Expenditures	33,569	54,322	54,721	399

**Section B**

**GENERAL FUND**

**General Fund 101 Public Work (D59) Building Maintenance Budget Details**

			Adopted	Revised	Recommended	Increase (Decrease)
Public Works	Building Maintenance 59	Actual	Budget	Budget	Budget	Over Prior
Account	Description	2011-12	2012-13	2012-2013	2013-2014	Year Budget
101-59-50001-059	Regular Salaries	64,107	13,071	13,071	13,529	458
101-59-50005-059	Temporary Help		-	-	-	-
101-59-50006-059	Overtime	746	-	-	-	-
101-59-50010-059	Standby Pay	485	-	-	-	-
101-59-51001-059	Medicare Insurance	949	190	190	196	7
101-59-51002-059	Social Security		-	-	-	-
101-59-51003-059	PERS Retire Contr - ER	6,738	1,820	1,820	1,502	(318)
101-59-51004-059	PERS Retire Contr - EE	3,414	915	915	-	(915)
101-59-51008-059	Health Insurance - Active	8,746	1,944	1,944	1,920	(24)
101-59-51010-059	Dental Insurance	805	173	173	-	(173)
101-59-51011-059	Vision Insurance	158	34	34	-	(34)
101-59-51013-059	Workers Compensation	235	248	248	406	158
101-59-51014-059	Life & ADD Insurance	66	16	16	16	-
101-59-51007-059	STD Insurance	91	19	19	19	-
101-59-51015-059	LTD Insurance	405	79	79	79	-
101-59-51016-059	Unemployment Insurance	657	131	131	135	5
101-59-51019-059	Auto Allowance		-	-	-	-
101-59-50013-059	EE Benefits Earned	488	131	131	135	5
101-59-50014-059	Salary Savings/Concessions		-	-	-	-
	Labor Cost					-
						-
	Total Salaries & Benefits	88,092	18,771	18,771	17,938	(833)
101-59-52010-059	Contract Engineering	-	-	-	-	-
101-59-52031-059	Contract DPW Maint Serv	30,698	71,610	71,610	60,000	(11,610)
101-59-53002-059	Equipment Repair & Maint				5,000	5,000
101-59-53003-059	Building Security	1,208	5,000	5,000	5,000	-
101-59-53004-059	Facility Repair & Maint	1,568	6,000	6,000	6,000	-
101-59-53008-059	Contract Custodial Services	13,356	10,000	10,000	14,528	4,528
101-59-53005-059	HVAC Repair & Maint		-	-	-	-
101-59-53006-059	Electrical Repair & Maint					-
101-59-53007-059	Roof Repair & Maint					-
101-59-53036-059	Pesticides & Fertilizer	525	-	-	-	-
101-59-53011-059	Contract Landscape Maint.	1,200				-
101-59-53024-059	Advertising/Publishing					-
101-59-53029-059	Contract Inspection & Testing		2,50	2,50	2,500	-
101-59-54010-059	Other Contract Services	438	15,000	15,000	15,000	-
101-59-55018-059	Disaster Preparedness	640				-
101-59-55006-059	Safety Supplies & Matls	59	10	10	250	150
101-59-55010-059	Custodial Supplies					-
101-59-55011-059	Landscape Supplies					-
101-59-55012-059	Construction Matls	717	2,000	2,000	2,000	-
101-59-55014-059	Minor Tools & Equip	25				-
101-59-55015-059	Gas & Oil				3,000	3,000
101-59-55016-059	Other Supplies & Matls	217				-
101-59-53014-059	Utilities - Electricity	20	50	50	500	-
101-59-53015-059	Utilities - Gas	(7)	70	70	700	-
101-59-53017-059	Utilities - Sewer	1,967	2,150	2,150	3,400	1,250

						<b>Increase</b>
			<b>Adopted</b>	<b>Revised</b>	<b>Recommended</b>	<b>(Decrease)</b>
<b>Public Works</b>	<b>Building Maintenance 59</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Over Prior</b>
<b>Account</b>	<b>Description</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Year Budget</b>
101-58-53034-058	Rent - Facilities					-
101-59-53033-059	Rent - Mach & Equipment					-
101-59-57002-059	Building Improvements		10,000	10,000	6,000	(4,000)
101-59-57004-059	Machinery & Equipment		5,000	5,000	5,000	-
101-59-57007-059	Office Machines & Furn					-
101-59-53503-059	Equip Replace Charges	-	-	-	12,500	12,500
						-
	Total Operations	52,631	130,560	130,560	141,378	10,818
	Total DPW Bldg Maint	140,722	149,331	149,331	159,316	9,985

**Section B**

**GENERAL FUND**

**General Fund 101 Public Work (D59) Building Maintenance Budget Details**

			<b>FY 2014</b>
<b>Account &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>		<b>Recommended</b>
	<b>101-59 Building Maintenance</b>		<b>Appropriations</b>
Regular Salaries	Salaries - one full-time staff scheduled 10% or 0.1 FTE		13,529
Overtime			-
Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%		196
Social Security	6.2% of salary		-
PERS Retire Contrib - ER	Employer contribution for employee pension		1,502
PERS Retire Contrib - EE	Employee contribution paid for by the employer		-
Health Insurance	Health plan coverage -Cafeteria Plan		1,920
Dental Insurance	Delta Dental Plan premium		-
Vision Insurance	Vision service plan premium		-
Workers Compensation	Worker's Compensation charged to Department		406
Life & ADD Insurance	Premium to The Cities Group		16
STD Insurance	Short-term disability premium to The Cities Group		19
LTD Insurance	Long-term disability premium to The Cities Group		79
Unemployment Insurance	Self-funded unemployment based on 1% of salaries		135
EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay		135
	<b>Total Salaries and Benefits</b>		17,938
Contract DPW Maint SVS	Portion of MCE contract		60,000
Equipment Repair & Maint	Routine building repairs		5,000
Building Security	Gates, fences, doors, locks, for all bldgs		5,000
Facility Repair & Maint	Elevator, carpet cleaning, carpentry, electrical, plumbing		6,000
Contract Custodial Services	All DPW custodial now covered in building maintenance		14,528
Contract Landscape Maint.	Town Center Landscaping		-
Contract Inspection & Testing	Comprehensive inspections (3); fire extinguishers, elevator		2,500
Other Contract Services	Facility related studies and repairs		15,000
Disaster Preparedness	Generator maintenance		-
Safety Supplies & Materials	First Aid kit replenishment		250
Construction Mats	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.		2,00
Minor Tools & Equip	Hand tools costing \$100 or less (shovels, rakes, hammers, brooms, etc.)		-
Gas & Oil	Generators		3,000
Utilities	Electricity		500
Utilities - Gas	ABAG gas		700
Utilities - Sewer	County of San Mateo		3,400
Rent - Mach & Equip	Steam cleaner		-
Building Improvements			-
	Other building improvements	6,000	
			6,000
Machinery & Equipment	Replacement of broken machinery/equipment		5,000
Computer Equipment			-
Office Machines & Furn			-
Equip Replace Charges	Generators		12,500
	<b>Total Operations</b>		141,378
	<b>Total DPW - Building Maintenance</b>		159,316

**Salaries for Public Works**

**FY 2014**

Job Class	Step@2013	2013 Salary	2014 Salary	Employer PERS	Employee PERS	Medicare	Medical	Dental	Vision	STD	LTD	Life & ADD	Worker's Comp	Uniform	Total
<b>DPW-Engineering50</b>															
0.6 Assistant/Associate Engineer (0.6)	D	56,621	61,535	6,833	-	892	11,520	-	-	115	416	96	1,846	-	83,253
0.5 Office Specialist (0.5)	D	31,440	32,541	3,613	-	472	8,400	-	-	96	231	54	943	-	46,350
FTE	1.1	88,061	94,075	10,446	-	1,364	19,920	-	-	211	647	150	2,789	-	129,603
<b>DPW-StreetMaint 53</b>															
0.5 PW Superintendent (0.6)	D	78,428	67,644	7,511	-	981	9,600	-	-	96	397	80	2,030	200	88,539
FTE	0.5	78,428	67,644	7,511	-	981	9,600	-	-	96	397	80	2,030	200	88,539
<b>DPW-ParksMaint 57</b>															
0.2 PW Superintendent (0.2)	D	26,143	27,058	3,004	-	392	3,840	-	-	38	159	32	811	-	35,334
FTE	0.2	26,143	27,058	3,004	-	392	3,840	-	-	38	159	32	811	-	35,334
<b>DPW-ParkProgram58</b>															
0.2 PW Superintendent (0.1)	D	13,071	27,058	3,004	-	392	3,840	-	-	38	159	32	812	-	35,335
FTE	0.2	13,071	27,058	3,004	-	392	3,840	-	-	38	159	32	812	-	35,335
<b>DPW-BuildingMaint 59</b>															
0.1 PW Superintendent (0.1)	D	13,071	13,529	1,502	-	196	1,920	-	-	19	79	16	406	-	17,668
FTE	0.1	13,071	13,529	1,502	-	196	1,920	-	-	19	79	16	406	-	17,668
<b>BldgDept</b>															
0.4 Assistant/Associate Engineer (0.4)	D	37,747	41,023	4,555	-	595	7,680	-	-	77	277	64	1,231	-	55,502
0.5 Office Specialist (0.5)	D	31,440	32,541	3,613	-	472	8,400	-	-	96	231	54	943	-	46,351
FTE	0.9	69,187	73,564	8,169	-	1,067	16,080	-	-	173	509	118	2,174	-	101,852
3 Total DPW FTE	3	287,961	302,927	33,637	-	4,392	55,200	-	-	576	1,950	427	9,022	200	408,332
<b>Summary</b>															
1 Public Works Superintendent	D	130,713	135,288	15,022	-	1,962	19,200	-	-	192	794	159	4,059	200	176,876
1 Assistant/Associate Engineer	D/C	94,368	102,558	11,388	-	1,487	19,200	-	-	192	694	159	3,077	-	138,754
1 Office Specialist	D	62,880	65,081	7,227	-	944	16,800	-	-	192	462	108	1,886	-	92,701
		287,961	302,927	33,637	-	4,392	55,200	-	-	576	1,950	427	9,022	200	408,331
Note:															
40% of Assistant/Associate Engineer transferred to Gas Tax Fund															
60% of Public Works Superintendent transferred to Gas Tax Fund															
Superintendent allocation change from 6,2,1,1 to 5,2,2,1 (53,57,58,59)															
Town of Atherton Budget 2013-2014															

**Section C**

**SPECIAL REVENUE FUND**

**Special Revenue Fund** – The Special Revenue Funds are used to account for revenues derived from specific sources, which are usually required by law or administrative regulation to be accounted for in a separate fund.

Section C

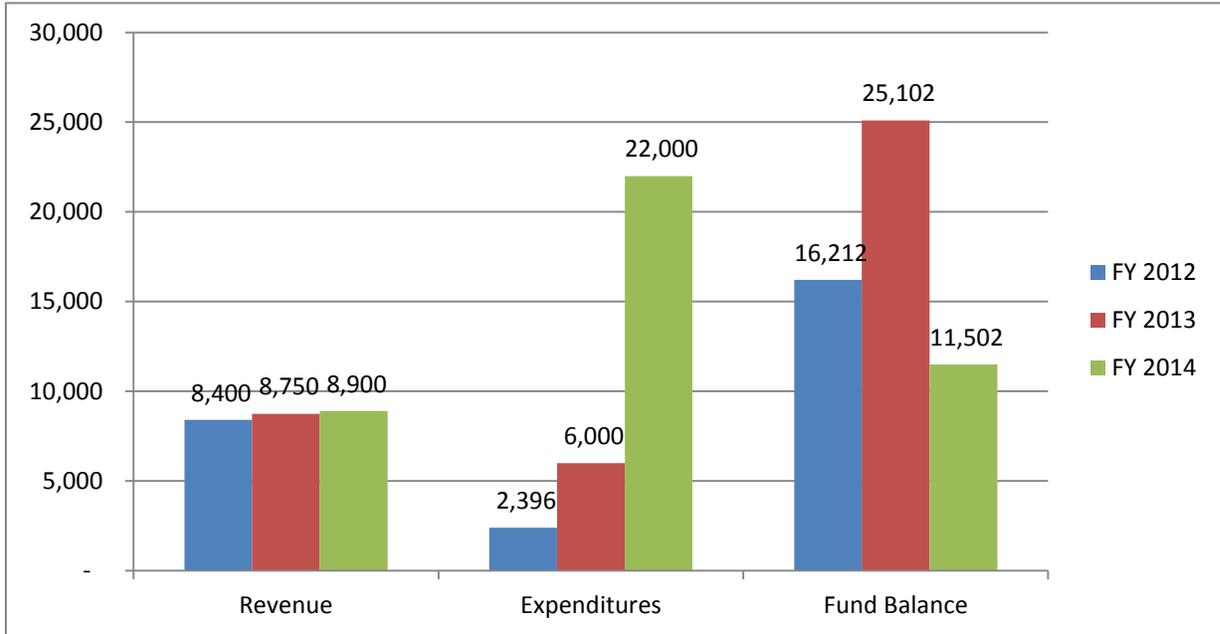
**SPECIAL REVENUE FUND**

**Tennis Fund (Fund#105)**

Fund Summary            **Tennis Fund**

Annual Fiscal Impact    \$22,000

Three-year Summary



**Section C**

**SPECIAL REVENUE FUND**

**Tennis Fund-Budget Details**

			Recommended		Recommended	Increase (Decrease)
Tennis Fund	Budget FY 2013-14	Actual	Budget	Projected	Budget	Over Prior Yr
Account	Description	2011-12	2012-13	2012-2013	2013-14	Projection
105-00-47027-058	Tennis Classes	1,600	1,600	1,600	1,600	-
105-00-47026-058	Tennis Keys	6,900	6,700	7,475	6,700	(775)
105-00-48001-058	Interest Income	101	100	100	100	-
						-
	Total Revenues	8,601	8,400	9,175	8,400	(775)
105-58-50001-000	Regular Salaries	1,241	-		-	-
105-58-50005-000	Temporary Help	2,487				-
105-58-50013-000	EE Benefits Earned	12				-
105-58-51001-000	Medicare Tax	56				-
105-58-51002-000	Social Security	157				-
105-58-51003-000	PERS Retire Contr-ER	164				-
105-58-51004-000	PERS Retire Contr-EE	83				-
105-58-51007-000	STD Insurance	5				-
105-58-51008-000	Health Insurance	502				-
105-58-51010-000	Dental Insurance	41				-
105-58-51011-000	Vision Insurance	8				-
105-58-51013-000	Worker's Comp	34				-
105-58-51014-000	Life & ADD Insurance	3				-
105-58-51015-000	LTD Insurance	10				-
105-58-51016-000	State Unemployment Ins	39				-
	Total Salaries & Benefits	4,841	-		-	-
105-58-52031-000	Contract Maint Services		5,000	2,138	5,000	2,862
105-58-53003-000	Building Security	1,677	500	1,000	500	(500)
105-58-53004-000	Facility Repair & Maint	549	15,000	1,000	1,500	500
105-58-54010-000	Other Contract Services	-	-		-	-
105-58-55012-000	Construction Materials	168	1,500	1,000	15,000	14,000
105-58-55014-000	Minor Tools & Equip					-
105-58-55016-000	Other Supplies & Matls					-
	Total Operations	2,395	22,000	6,000	22,000	16,000
	Total Expenditures	7,235	22,000	6,000	22,000	16,000
	Excess (Deficiency) of Rev Over Exp	1,366	(13,600)	4,037	(13,600)	(14,966)
	Transfer In From General Fund		4,853	4,853	-	-
	Beginning Fund Balance	14,846	16,212	16,212	25,102	
	Ending Fund Balance	16,212	7,465	25,102	11,502	

**Section C****SPECIAL REVENUE FUND****Tennis Fund-Budget Details (Fund#105)**

		<b>FY 2014</b>
<b>Account &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>	<b>Recommended</b>
	<b>105-58 Tennis Fund</b>	<b>Appropriation</b>
Contract Maint Service	Portion of MCE contract for cleaning courts	5,000
Building Security	Re-key tennis court gates	500
Other Contract Services	Miscellaneous	-
Construction Materials	Court patching and painting	15,000
Facility Repair & Maint	Urgent court needs	1,500
	Total Operations	22,000
	Total Tennis Fund	22,000

**Section C**

**SPECIAL REVENUE FUND**

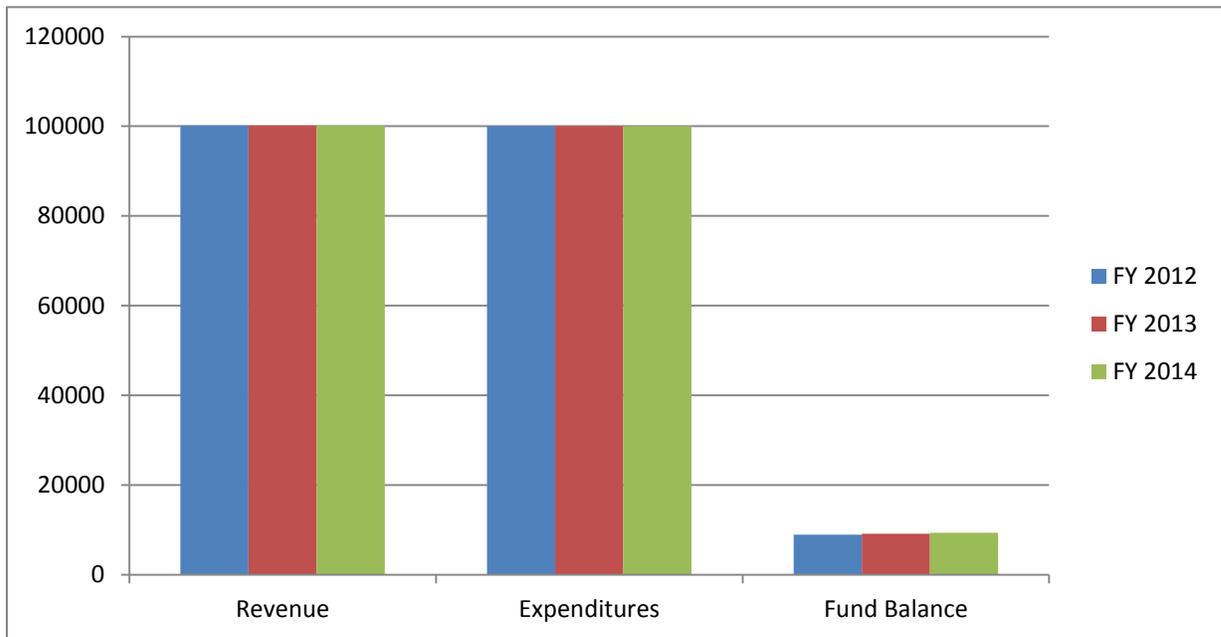
**COPS GRANT (Fund#209)**

**Fund Summary**

From Department of Justice, COPS stands for Community Oriented Policing Services' (the COPS Office). The COPS Office was created as a result of the Violent Crime Control and Law Enforcement Act of 1994. As a component of the Department of Justice, the mission of the COPS Office is to advance community policing in jurisdictions of all sizes across the nation. Community policing focuses on crime and social disorder through the delivery of police services that includes aspects of traditional law enforcement, as well as prevention, problem-solving, community engagement, and partnerships.

**Annual Fiscal Impact**     \$100,000

**Three-year Summary**



**Section C**

**SPECIAL REVENUE FUND**

**COPS GRANT-Budget Details (Fund#209)**

						<b>Increase</b>
					<b>Proposed</b>	<b>(Decrease)</b>
<b>COPS Grant</b>	<b>Budget FY 2013-14</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Over Prior</b>
<b>Account</b>	<b>Description</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>	<b>Year Projection</b>
209-00-45019-040	Grant	100,000	100,000	100,000	100,000	-
209-00-48001-040	Interest Income	200	200	200	-	(200)
209-00-49006-000	Trfrs from SLESF Fund					-
						-
	Total Revenue	100,200	100,200	100,200	100,000	(200)
						-
	Salaries related expenditures	100,000	100,000	100,580	100,000	-
						-
	Total Expenditure	100,000	100,000	100,580	100,000	-
						-
	Excess (Deficiency) of Rev Over Exp	200	200	(380)	-	(200)
	Beginning Fund Balance	8,759	8,959	8,959	8,579	
	Ending Fund Balance	8,959	9,159	8,579	8,579	

**Section C**

**SPECIAL REVENUE FUND**

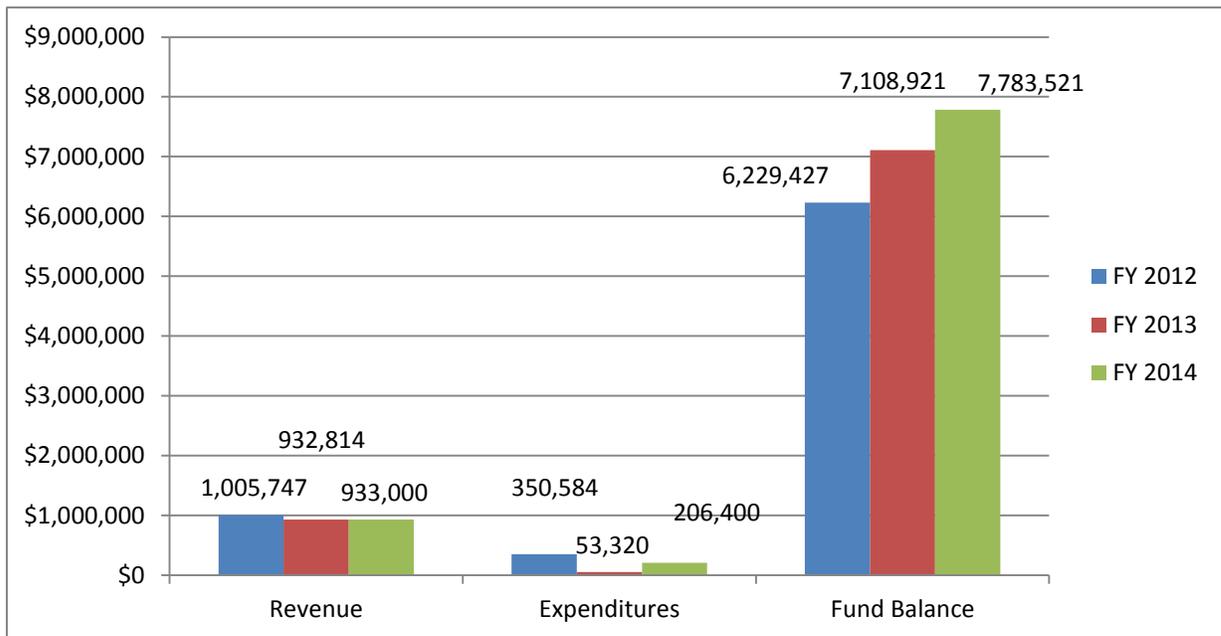
**LIBRARY FUND (Fund#213)**

**Fund Summary**

LIBRARY FUND-In 1999 the San Mateo County Library Joint Powers Authority was formed to assist in governing library funds accumulated through Proposition 13 in 1978, which set aside a portion of assessed property values to fund California Libraries. The Town of Atherton Library is part of a JPA. Under the JPA, jurisdictions would be permitted to retain excess funds generated from the local property taxes as long as the basic library services were met. The Atherton Library fund is an accumulation of excess revenue generated over these years. Funds for the Library operation are provided through property taxes that are appropriated from the JPA to the Atherton Library for operation. The San Mateo County operates the daily operation of the Library. Excess (Donor) Funds that result after Atherton’s Library Operation expenses are paid are remitted for dedication to Town Library purposes. This Fund is the primary funding source for the planning, design, and construction of the new Atherton Library. Estimated Fund balance at the end of fiscal year 12/13 is \$7,108,920. In FY 2012-13 the Library JPA created Trust Fund Accounts for new excess Donor City Funds. The funds will be held separately for the Town and will continue to be used for library activities. Existing excess donor funds will remain with the Town and depleted first before funds in the newly established Trust accounts are accessed.

Annual Fiscal Impact     \$206,400

**Three-year Summary**



## Section C

## SPECIAL REVENUE FUND

## LIBRARY FUND

						Increase
			Adopted	Revised	Proposed	(Decrease)
Library Fund	Budget FY 2013-14	Actual	Budget	Budget	Budget	Over Prior Yr
Account	Description	2011-12	2012-13	2012-2013	2013-2014	Projection
213-00-40001-000	Secured Property Tax	969,986	784,000	900,000	900,000	-
213-00-48001-000	Interest Income	35,761	40,000	32,814	33,000	186
	Total Revenues	1,005,747	824,000	932,814	933,000	186
213-30-50005-000	Temporary Help	-	500		-	-
	Total Salaries & Benefits	-	500	-	-	-
213-30-52007-000	Other Legal Services	-	5,000		5,000	5,000
213-30-52010-000	Contract Engineering	17,820				-
213-30-52011-000	Contract Planner	55,926	17,000	1,402	-	(1,402)
213-30-52024-000	Architectural Services	80,164	750,000	464	-	(464)
213-30-52027-000	Environmental Consulting Svcs	156,875	30,000	4,488	-	(4,488)
213-30-52031-000	Contract Maint Services	5,523	23,658	6,441	20,000	13,559
213-30-53003-000	Building Security	-	500	616	500	(116)
213-30-53004-000	Facility Repair & Maintenance	1,000	1,500	1,000	1,500	500
213-30-53005-000	HVAC Repair & Maint	-	-		-	-
213-30-53006-000	Electrical Repair & Maint	-	-		-	-
213-30-53007-000	Roof Repair & Maint	-	-		-	-
213-30-53008-000	Contract Custodial Services	3,984	7,500	4,104	7,500	3,396
213-30-53011-000	Contract Lndscp Maint.	2,280	-		-	-
213-30-53014-000	Utilities - Electricity	7,593	8,500	6,900	8,500	1,600
213-30-53015-000	Utilities - Gas	560	1,500	463	1,000	537
213-30-53016-000	Utilities Water	3,192	3,000	2,553	3,000	447
213-30-53017-000	Utilities - Sewer	1,941	3,500		3,000	3,000
213-30-53024-000	Advertising & Noticing	8,514	10,000		5,000	5,000
213-30-53036-000	Contract Pesticid & Fertilizer	1,140	1,200	1,140	1,400	260
213-30-54010-000	Other Contract Services	2,263	150,000	23,248	150,000	126,752
213-30-55010-000	Custodial Supplies	-	-		-	-
213-30-55012-000	Construction Materials	-	-		-	-
213-30-55016-000	Other Supplies & Materials	355			-	-
213-30-55017-000	Postage	1,454	2,750	500	-	(500)
	Total Operations	350,584	1,015,608	53,320	206,400	153,080
	Total Expenditures	350,584	1,016,108	53,320	206,400	153,080
	Excess (Deficiency) of Rev Over Exp	655,164	(192,108)	879,495	726,000	(152,895)
	Beginning Fund Balance	5,574,263	6,229,427	6,229,427	7,108,921	
	Ending Fund Balance	6,229,427	6,037,319	7,108,921	7,783,521	

**Section C**

**SPECIAL REVENUE FUND**

**LIBRARY FUND (Fund#213)**

		<b>FY 2014</b>
<b>Account &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>	<b>Proposed</b>
	<b>213-30 Library</b>	<b>Appropriation</b>
Temporary Help Salaries	Workers to assist with misc projects as needed	-
Legal Services	Review necessary legal documents	5,000
Contract Maint Services	MCE contract maint for HVAC, electrical, roof and landscape services, etc.	20,000
Building Security	Misc locks, etc	500
Facility Maint and Repair	Scheduled maint and misc repairs as needed	1,500
Contract Custodial Services	Portion of Town janitorial contract	7,500
Contract Landscape Maint	Service provided by MCE contract maint	-
Utilities - Electricity	Operating electricity	8,500
Utilities - Gas	Operating gas	1,000
Utilities Water	Operating water	3,000
Utilities - Sewer	Operating sewer	3,000
Advertising & Noticing	Public Notices, mass mailings, bid noticing for new library building	5,000
Contract Pesticid & Fertilizer	Vector control	1,400
Other Contract Services	Project management services for new library process and design	150,000
	<b>Total Library</b>	<b>206,400</b>

Section C

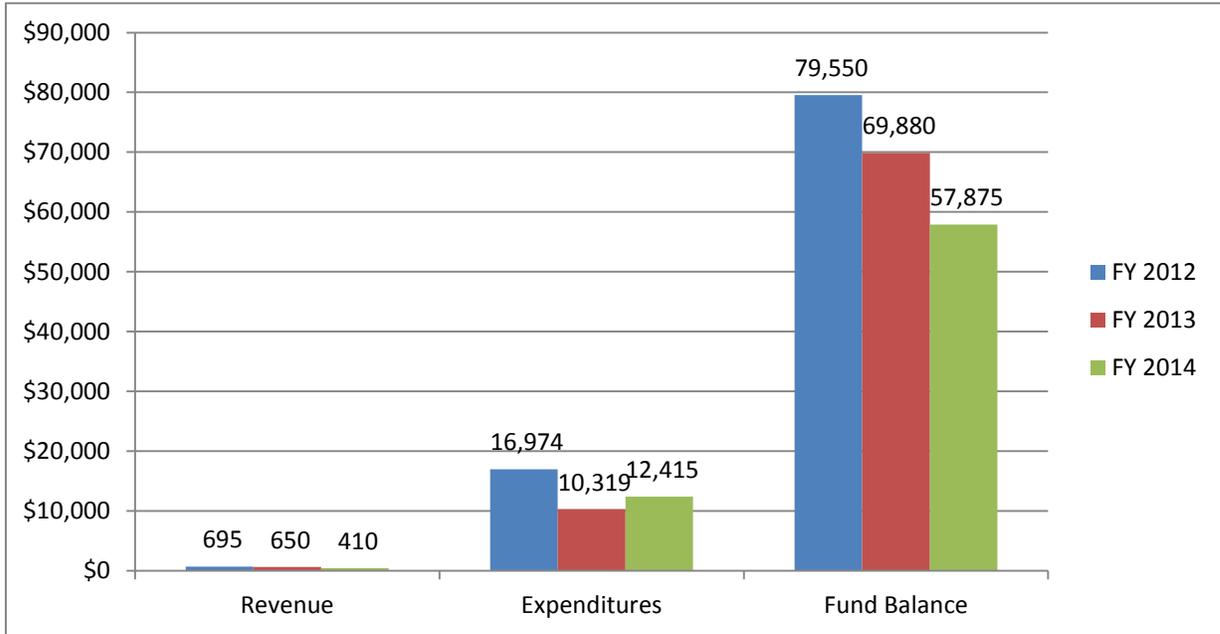
**SPECIAL REVENUE FUND**

**Evan Creative Design (Fund #215)**

Fund Summary            Evan Creative Design

Annual Fiscal Impact    \$12,415

Three-year Summary



**Section C**

**SPECIAL REVENUE FUND**

**Evan Creative Design-Budget Details**

			<b>Adopted</b>	<b>Revised</b>	<b>Proposed</b>	<b>Increase (Decrease)</b>
<b>Evan Creative Design</b>	<b>Budget FY 2013-14</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Over Prior Yr</b>
<b>Account</b>	<b>Description</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Projection</b>
215-00-48001-000	Interest Income	547	600	500	310	(190)
215-00-48501-000	Donations/Contributions	148	200	150	100	(50)
	Total Revenue	695	800	650	410	(240)
						-
215-30-50005-000	Temporary Help	-	500	-		-
215-30-53024-000	Advertising/Noticing	586	150	475	1,000	525
215-30-53033-000	Rent - Mach & Equip	-		-		-
215-30-54007-000	Membership Dues	-	65	-	65	65
215-30-54010-000	Other Contract Services	10,133	11,800	9,104	8,000	(1,104)
215-30-54019-000	Community Educational Prog.				2,000	2,000
215-30-54027-000	Sponsorship/Contribution	5,250	500	-	100	100
215-30-55002-000	Office Supplies	-	1,300	140		(140)
215-30-55016-000	Other Supplies & Materials	957		592	1,000	408
215-30-55017-000	Postage	48	100	9		(9)
215-30-57002-000	Building Improvements			-		-
215-30-57010-000	Misc. Capital Outlay			-	250	250
						-
	Total Expenditures	16,974	14,415	10,319	12,415	2,096
	Excess (Deficiency) of Rev Over Exp	(16,279)	(13,615)	(9,669)	(12,005)	(2,336)
	Beginning Fund Balance	95,829	79,550	79,550	69,880	
	Ending Fund Balance	79,550	65,935	69,880	57,875	

**Section D**

**INTERNAL SERVICE FUND**

**Internal Service Fund** accounts for activities involved in rendering services to departments within the City. Costs of materials and services used are accumulated in these funds and are charged to the user departments as such goods are delivered or services rendered.

Section D

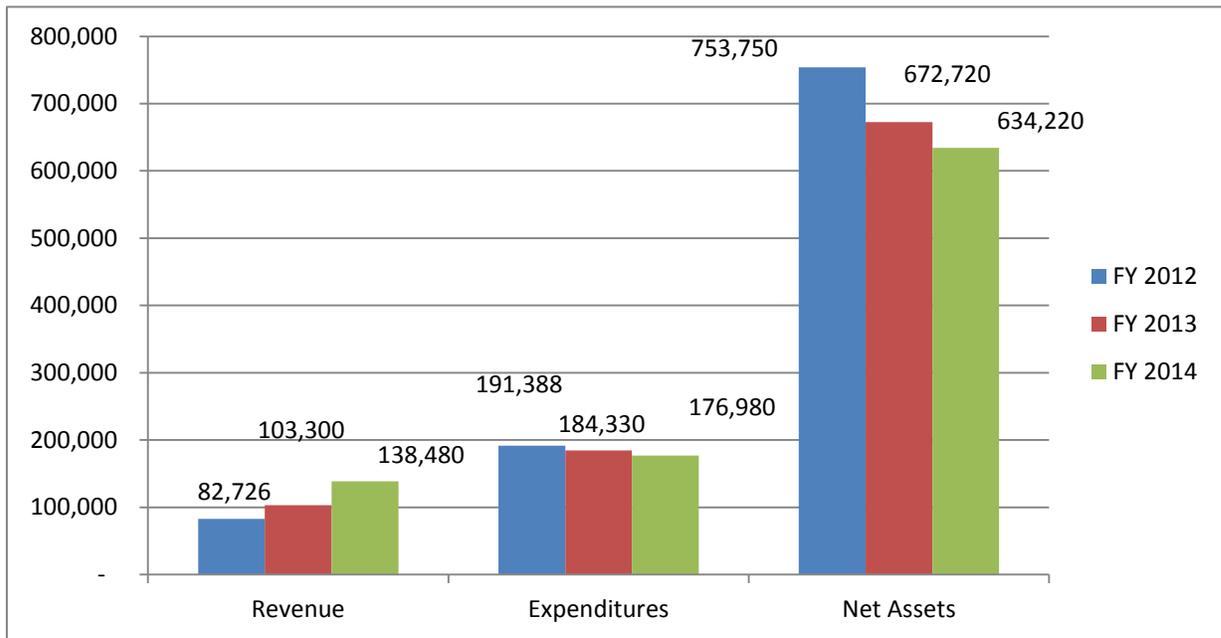
**INTERNAL SERVICE FUND**

**EQUIPMENT REPLACEMENT FUND (Fund#610)**

**Fund Summary**            Equipment Replacement fund is created for the timely replacement of Town vehicles and capital equipment. The annual contribution to this fund is through various Town departments whose use of capital equipment is for daily operations. The allocation of costs based on the estimated life of the equipment and estimated purchase cost. Any sale of surplus equipment is credited to this fund

**Annual Fiscal Impact**    \$157,480

**Three-year Summary**



**Section D**

**INTERNAL SERVICE FUND**

**EQUIPMENT REPLACEMENT Budget Details**

			<b>Recommended</b>	<b>Recommended</b>	<b>Increase</b>
<b>Equip Repl. Fd</b>	<b>Budget FY 2013-14</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
<b>Account</b>	<b>Description</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>Over Prior</b>
					<b>Year Budget</b>
610-00-48001-000	Interest on Investments	2,917	2,500	2,500	-
610-00-47509-018	Equip Replace Charges - Finance	10,000	10,000	10,000	-
610-00-47509-025	Equip Replace Charges - Building	10,000	10,000	24,500	14,500
610-00-47509-040	Equip Replace Charges - Police	54,000	62,800	74,480	11,680
610-00-47509-050	Equip Replace Charges - DPW Engineering			3,000	3,000
610-00-47509-053	Equip Replace Charges - DPW Street Maint	3,000	3,000	8,500	5,500
610-00-47509-057	Equip Replace Charges - DPW Park Maint			3,000	3,000
610-00-47509-059	Equip Replace Charges - Building Maint			12,500	12,500
610-00-48004-000	Sale of Property	2,810	15,000	-	(15,000)
	Property Damage Reimbursement				-
					-
	Total Revenues	82,726	103,300	138,480	35,180
	Depreciation	145,472			
610-18-57006-018	Computer Software	24,960	24,330	-	(24,330)
610-25-57006-025	Computer Software	5,000	-	19,500	19,500
610-12-57007-012	Office Equip		60,000	48,000	(12,000)
610-40-57004-040	Machinery & Equipment			39,480	39,480
610-40-57005-040	Vehicles & Accessories	15,956	100,000	35,000	(65,000)
610-50-57005-050	Vehicles & Accessories			35,000	35,000
	Total Expenditures	191,388	184,330	176,980	(7,350)
	Excess (Deficiency) of Revenues Over	(108,662)	(81,030)	(38,500)	42,530
	Beginning Net Assets (Deficit)	862,412	753,750	672,720	
	Ending Net Assets (Deficit)	753,750	672,720	634,220	

**Section D****INTERNAL SERVICE FUND****EQUIPMENT REPLACEMENT Budget Details (Fund#610)**

		<b>FY 2014</b>
<b>Account &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>	<b>Recommended</b>
	<b>610-XX Equipment Replacement</b>	<b>Appropriation</b>
Vehicle Expense	See Police Department Supplemental Requests	35,000
	Public Works Vehicle Replacement	35,000
Machine & Equip	See Police Department Supplemental Requests	39,480
Office Equip	Replace Phone System (budget carryover from FY 2012)	48,000
Computer Software	Springbrook licensing (5 of 5)	-
	Total	157,480

**Section D****INTERNAL SERVICE FUND****EQUIPMENT REPLACEMENT Budget Details (Fund#610)**

Town of Atherton	
Police Department	
Budget 2013-2014	
<u>Description</u>	Supplemental Budget Request
<u>Request #1</u>	
Replace 1 Crown Victoria Patrol Cars	35,000
- Patrol Car 5, E1320804	
<u>Request #2</u>	
Purchase COLT AR 15 LEG920- 14	12,880
<u>Request #3</u>	
Purchase new Tasers - 14	18,000
<u>Request #4</u>	
Narrowbanding radio equipment	3,600
<u>Request #5</u>	
Evidence/Alarm/Security Cameras	5,000
Total Cost to Equipment Replacement Fund	74,480

**Section D**

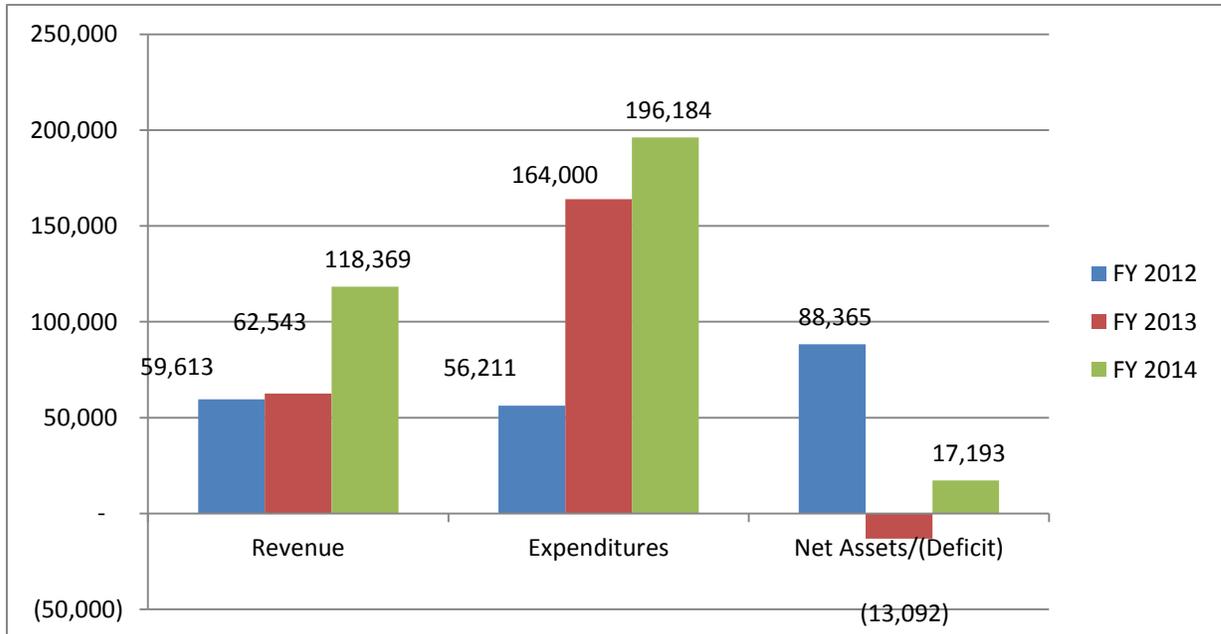
**INTERNAL SERVICE FUND**

**WORKERS' COMPENSATION FUND (Fund#614)**

**Fund Summary**            Workers' compensation fund activity is for the cost and expense of Town claims for Worker's compensation. Risk pool insurer for the Town is Cities Group. Also within this Fund is the Risk management for safety training, educational materials and other accident prevention activities.

**Annual Fiscal Impact**    \$196,184

**Three-year Summary**



## Section D

## INTERNAL SERVICE FUND

## WORKERS' COMPENSATION FUND Budget Details

					Increase
			Recommended	Recommended	(Decrease)
Workers' Compensation	Budget FY 2013-14	Actual	Budget	Budget	Over Prior
Account	Description	2011-12	2012-13	2013-14	Year Budget
614-00-47503-000	Charges for Services				
614-00-47503-012	Charges for Services - Admin Dept	2,546	6,057	11,070	5,013
614-00-47503-018	Charges for Services - Finance Dept	3,310	5,007	9,034	4,027
614-00-47503-025	Charges for Services - Building Dept	2,010	597	2,207	1,610
614-00-47503-040	Charges for Services - Police Dept	45,217	43,226	87,810	44,584
614-00-47503-050	Charges for Services - DPW Engineering	2,280	1,673	2,789	1,116
614-00-47503-053	Charges for Services - DPW Street Maint	736	1,491	2,030	539
614-00-47503-057	Charges for Services - DPW Park Maint	474	496	811	315
614-00-47503-058	Charges for Services - DPW Park Prog & Tennis	410	248	812	564
614-00-47503-059	Charges for Services - DPW Building Maint	235	248	406	158
614-00-48001-000	Interest on Investments	2,394	3,500	2,500	(1,000)
					-
	Total Revenues	59,613	62,543	119,469	56,926
614-30-51013-000	Worker's Comp Expense	46,863	154,000	190,312	36,312
614-30-51017-000	Safety/Compliance Program Assessment	9,348	10,000	5,872	(4,128)
	Other Contract Services				-
	Total Expenditures	56,211	164,000	196,184	32,184
	Excess (Deficiency) of Revenues Over	3,402	(101,457)	(76,715)	24,742
	Transfer-in (Reclassified accrued liability)			107,000	107,000
	Beginning Net Assets (Deficit)	84,963	88,365	(13,092)	
	Ending Net Assets (Deficit)	88,365	(13,092)	17,193	

**Section D****INTERNAL SERVICE FUND****WORKERS' COMPENSATION FUND Budget Details (Fund#614)**

		<b>FY 2014</b>
<b>Account &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>	<b>Requested</b>
	<b>614-xx Workers' Comp</b>	<b>Appropriations</b>
WC Assessment	Assessment by the Cities Group (JPA)	190,312
Safety Program Assess	Assessment by the Cities Group (JPA)	5,872
	Total	196,184

**Section D**

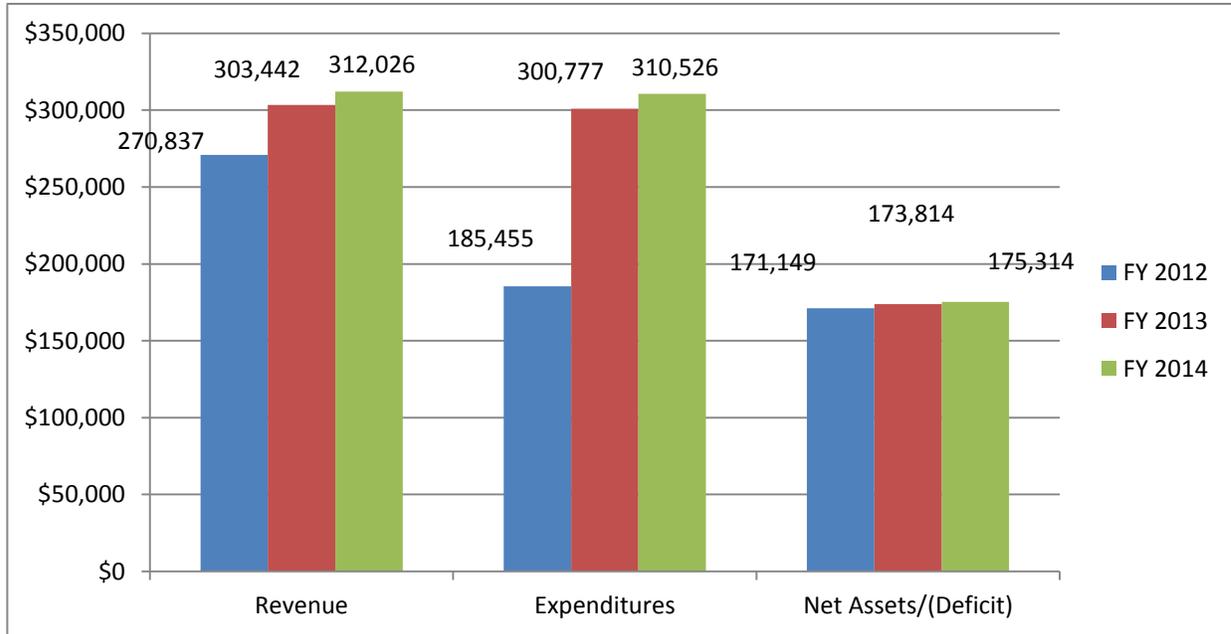
**INTERNAL SERVICE FUND**

**GENERAL LIABILITY FUND (Fund#615)**

**Fund Summary**                      General Liability fund hosts the insurance costs for liability claims and property losses. The Town is part of the insurance pool of ABAG (Association of Bay Area Governments) The activities for this fund provides for costs to general liability insurance, employment practice insurance, and self-insured retention claim expense.

**Annual Fiscal Impact**        \$310,526

**Three-year Summary**



**Section D**

**INTERNAL SERVICE FUND**

**GENERAL LIABILITY FUND Budget Details**

					<b>Increase</b>
			<b>Recommended</b>	<b>Recommended</b>	<b>(Decrease)</b>
<b>General Liability</b>	<b>Budget FY 2013-2014</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Over Prior</b>
<b>Account</b>	<b>Description</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-2014</b>	<b>Year Actual</b>
615-00-47504-000	Liability Insurance Charge	233,384	265,642	274,526	8,884
615-00-47505-000	Employment Practice Liability Charge	36,000	36,000	36,000	-
615-00-48001-000	Interest on Investments	1,453	1,800	1,500	(300)
					-
	Total Revenues	270,837	303,442	312,026	8,584
					-
615-30-53019-000	Liability Insurance Expense	133,143	164,777	174,526	9,749
615-30-53020-000	Employment Practice Liability	30,080	36,000	36,000	-
615-30-53022-000	Liability Claim Expense	22,232	100,000	100,000	-
					-
	Total Expenditures	185,455	300,777	310,526	9,749
					-
	Excess (Deficiency) of Revenue Over Expenditures	85,382	2,665	1,500	(1,165)
	Beginning Unrestricted Net Assets	85,767	171,149	173,814	
	Ending Unrestricted Net Assets	171,149	173,814	175,314	

**Section D****INTERNAL SERVICE FUND****GENERAL LIABILITY FUND Budget Detail (Fund#615)**

<b>Account &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>	<b>FY 2014</b>
		<b>Recommended</b>
	<b>615-xx General Liability</b>	<b>Appropriations</b>
Liability Insurance	Premium to ABAG	174,526
Employment Practice	Premium to Alliant	36,000
Claim Expense	SIR (Self insured retention)	100,000
	Total	310,526

**Section D**

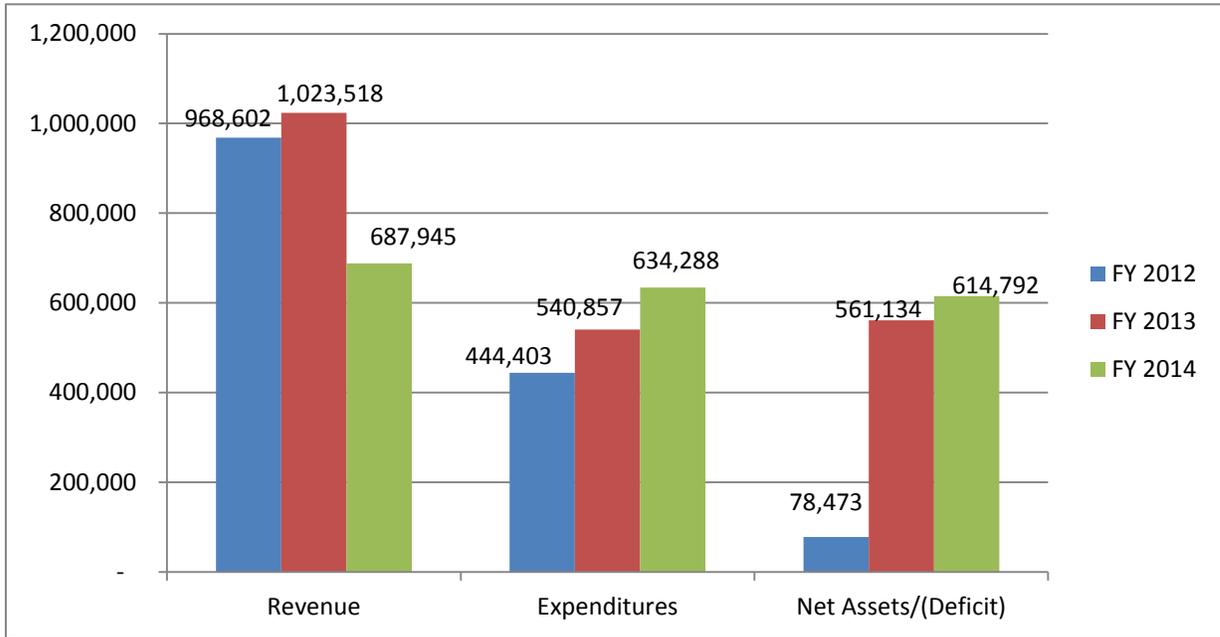
**INTERNAL SERVICE FUND**

**EMPLOYEE BENEFITS FUND (Fund#616)**

Fund Summary Employee Benefits Fund is used for the accounting and accumulation of costs internally among Town various departments for employee benefits including other post-employment benefits other than pension, compensated absences, and potential unemployment charges.

Annual Fiscal Impact \$634,288

Three-year Summary



## Section D

## INTERNAL SERVICE FUND

## EMPLOYEE BENEFITS FUND Budget Details

				Recommended	Increase (Decrease)
Employee Benefits Fund 616	Budget 2013-2014	Actual	Budget	Budget	Over Prior
Account	Description	2011-12	012-13	2013-2014	Year Budget
616-00-47506-012	GASB 45 ARC - Admin	66,444	71,793	69,043	(2,750)
616-00-47506-018	GASB 45 ARC - Finance	32,368	62,743	48,278	(14,465)
616-00-47506-025	GASB 45 ARC - Building	66,761	72,135	31,235	(40,900)
616-00-47506-040	GASB 45 ARC - Police	458,746	495,676	346,913	(148,763)
616-00-47506-050	GASB 45 ARC - DPW Engineering	63,295	68,391	21,794	(46,597)
616-00-47506-053	GASB 45 ARC - DPW Street Maint	69,221	74,794	60,605	(14,189)
616-00-47506-057	GASB 45 ARC - DPW Park Maint	4,318	4,666	3,128	(1,538)
616-00-47506-058	GASB 45 ARC - DPW Park Program	16,157	17,458	3,293	(14,165)
616-00-47507-012	EE Benefits Earned - Admin	1,319	3,188	3,712	524
616-00-47507-018	EE Benefits Earned - Finance	1,466	2,869	3,011	142
616-00-47507-025	EE Benefits Earned - Building	1,352	314	736	422
616-00-47507-040	EE Benefits Earned - Police	42,692	51,595	55,066	3,471
616-00-47507-050	EE Benefits Earned - DPW Engineering	1,274	881	941	60
616-00-47507-053	EE Benefits Earned - DPW Street Maint	793	784	676	(108)
616-00-47507-057	EE Benefits Earned - DPW Park Maint	562	261	271	10
616-00-47507-058	EE Benefits Earned - DPW Park Program	140	131	271	140
616-00-47507-059	EE Benefits Earned - DPW Bldg Maint	488	131	135	4
616-00-47508-012	Unemploy Benefits - Admin	12,905	10,388		(10,388)
616-00-47508-018	Unemploy Benefits - Finance	1,886	2,869	3,011	142
616-00-47508-025	Unemploy Benefits - Building	35,470	25,627		(25,627)
616-00-47508-040	Unemploy Benefits - Police	40,469	26,415	28,733	2,318
616-00-47508-050	Unemploy Benefits - DPW Engineering	1,466	881	941	60
616-00-47508-053	Unemploy Benefits - DPW Street Maint	12,354	7,405	676	(6,729)
616-00-47508-057	Unemploy Benefits - DPW Park Maint	8,437	11,511	271	(11,240)
616-00-47508-058	Unemploy Benefits - DPW Park Program	14,949	5,981	271	(5,710)
616-00-47508-059	Unemploy Benefits - DPW Building Maint	657	131	135	4
616-00-48001-000	Interest on Investments	12,611	4,500	4,800	300
					-
	Total Revenues	968,602	1,023,518	687,945	(335,573)
616-xx-51009-xxx	Retiree Health-Care OPEB	28,337		125,762	125,762
616-12-51009-012	Retiree Health-Care (Admin)	45,267	49,675	57,946	8,271
616-18-51009-018	Retiree Health-Care (Finance)	17,136	27,769	37,181	9,412
616-25-51009-025	Retiree Health-Care (Building)	26,784	33,520	27,536	(5,984)
616-40-51009-040	Retiree Health-Care (Police)	172,939	234,885	254,441	19,556
616-50-51009-050	Retiree Health-Care (Engineering)	16,647	18,623	18,095	(528)
616-53-51009-053	Retiree Health-Care (Street Maint)	40,965	53,080	56,906	3,826
616-57-51009-057	Retiree Health-Care (Park Maint)	4,384	4,046	3,128	(918)
616-58-51009-058	Retiree Health-Care (Park Program)	3,967	4,259	3,293	(966)
616-xx-51016-xxx	Unemployment Insurance		115,000	50,000	(65,000)
616-12-51016-012	Unemployment Insurance (Admin)	11,503			-
616-18-51016-018	Unemployment Insurance (Finance)	52			-
616-25-51016-025	Unemployment Insurance (Building)	33,750			-
616-40-51016-040	Unemployment Insurance (Police)	9,294			-
616-53-51016-053	Unemployment Insurance (Street Maint)	10,993			-
616-57-51016-057	Unemployment Insurance (Park Maint)	7,650			-
616-58-51016-058	Unemployment Insurance (Park Program)	14,734			-
					-
	Total Expenditures	444,403	540,857	634,288	93,431
	Excess (Deficiency) of Revenues Over	524,199	482,661	53,657	(429,004)
	Beginning Net Assets (Deficit)	(445,726)	78,473	561,134	
	Ending Net Assets (Deficit)	78,473	561,134	614,792	

**Section D**

**INTERNAL SERVICE FUND**

**EMPLOYEE BENEFITS FUND Budget Details (Fund#616)**

		<b>FY 2014</b>
<b>Account &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>	<b>Recommended</b>
	<b>616-xx Employee Benefits</b>	<b>Appropriations</b>
Retiree Health Care -OPEB	OPEB Contribution	125,762
Retiree Health-Care	Premium to CalPERS (pay-as-you-go)	
Retiree Health-Care (Admin)	Premium to CalPERS (pay-as-you-go)	57,946
Retiree Health-Care (Finance)	Premium to CalPERS (pay-as-you-go)	37,181
Retiree Health-Care (Building)	Premium to CalPERS (pay-as-you-go)	27,536
Retiree Health-Care (Police)	Premium to CalPERS (pay-as-you-go)	254,441
Retiree Health-Care (Engineering)	Premium to CalPERS (pay-as-you-go)	18,095
Retiree Health-Care (Street Maint)	Premium to CalPERS (pay-as-you-go)	56,906
Retiree Health-Care (Park Maint)	Premium to CalPERS (pay-as-you-go)	3,128
Retiree Health-Care (Park Program)	Premium to CalPERS (pay-as-you-go)	3,293
	Sub total	584,288
Unemp Insurance Insurance	Self insured unemployment insurance exp. (EDD)	50,000
	Total	634,288

**Section E**

**CAPITAL IMPROVEMENT FUND**

**Budget Summaries FY 2013-2014**

The 5-Year Capital Improvement Plan’s purpose is to identify anticipated capital improvements and funding sources. The CIP does not appropriate funds, rather functions as a budgeting and planning tool. The plan helps identify highest priority capital needs.

Funding Sources for Capital Improvement plan are as follows:

- General Fund
- Parcel Tax
- Measure A
- Measure M
- Surface Transportation Program
- ABAG Grants
- Gas Tax Funds
- Road Impact Fee
- Library Fund
- Atherton Channel Fund

Capital Improvement Plan Annual Projects include:

Traffic Safety Projects	Street Sign & Street Light Program	Atherton Avenue STP Project
ADA Improvements	Bridge Inspection Program	Civic Center Master Plan
Channel Monitoring	Drainage Improvement Program	Hybrid Beacon
Pavement Management Projects;	Marsh Road Retaining Wall Project	ADA Plan
• Street Sealing	Series Street Light Replacement	Park Trash Enclosure
• Street Patching	Bicycle/Pedestrian Master Plan	
• Pavement Marking	Park Master Plan Components	

TOWN OF ATHERTON										
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM										
FISCAL YEARS ENDING JUNE 30, 2013 TO 2018										
Account	Fund Name	Actual 2012	Adopted Budget 2013	Projected Actual 2013	Recommended Budget 2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	Five Year Total
<b>SPECIAL PARCEL TAX - FUND 201</b>										
	BEGINNING FUND BALANCE	\$ 1,492,631	\$ 875,110	\$ 875,110	\$ 1,239,877	\$ 854,122	\$ 748,367	\$ 737,612	\$ 918,461	
Revenue										
201-00-40003-000	Special Tax	1,869,685	1,860,000	1,860,000	1,860,000	1,860,000	1,860,000	1,860,000	1,860,000	9,300,000
201-00-48001-000	Interest Income	5,810	5,000	5,000						-
201-00-48003-000	Property Damage Reimbursement	23,933								-
201-50-58001-000	Transfer to General Fund for Public Safety (PD)	(1,116,000)	(1,116,000)	(1,116,000)	(1,116,000)	(1,116,000)	(1,116,000)	(1,116,000)	(1,116,000)	(5,580,000)
	TOTAL REVENUE - FUND 201	\$ 783,428	\$749,000	\$ 749,000	\$ 744,000	\$744,000	\$744,000	\$744,000	\$744,000	\$3,720,000
Expenditures										
201-50-53024-000	Advertising/Noticing									-
201-50-54010-000	Parcel Tax Roll Preparation Fee/Other Contract	1,700	1,500	1,746	1,500	1,500	1,500	1,500	1,500	6,000
201-50-54029-000	County Tax Admin Cost	3,486		3,487						-
201-50-56001-000	Traffic Studies - Speed surveys, Fair Oaks	-								-
201-50	Traffic Safety		50,000			-	-	-		-
201-50-56002-000	Pavement Management Program	3,254	3,255		3,255	3,255	3,255	3,255		13,020
201-50-56003-000	Street Seal		125,000	125,000	350,000	-	200,000	193,396	350,000	1,093,396
	Street Patching		100,000	100,000	100,000	-	100,000	100,000	100,000	400,000
201-50-56005-000	Marsh Wall Retaining Wall Project	-	850,000	84,000	210,000	1,210,000	210,000			1,630,000
201-50-56006-000	Street Reconstruction 7 - Park/Polhemus	710								-
201-50-56007-000	Atherton Avenue STP Project	2,100								-
201-50-56011-000	Hoover Crosswalk	27								-
201-50-56013-000	Energy Efficient Street Lights									-
201-50-56028-000	Park Sewer Project									-
201-50-56029-000	Street Sign Replacement	(262)	20,000	10,000	30,000	-	-	-		30,000
201-50-56033-000	Drainage Construction-Fletcher-Ridgeview	537,184								-
201-50-56036-000	Drainage Construction-Polhemus (E3)									-
201-50-56045-000	Replace Tennis Court Fence Fab									-
201-50-56049-000	2011 Cape Slurry									-
201-50	Bike Lane Thermoplastic		30,000	10,000	40,000	30,000	30,000	30,000	40,000	170,000
201-50	Accessibility Improvements		10,000		10,000	10,000	10,000	10,000	10,000	50,000
201-50-57002-000	Building Improvements									-
201-50-56054-000	Pedestrian Traffic Signal				135,000					135,000
	TOTAL EXPENDITURES - FUND 201	\$ 1,400,949	\$ 1,389,755	\$ 384,233	\$ 1,129,755	\$ 1,329,755	\$ 754,755	\$ 563,151	\$ 550,000	\$4327,416
<b>SPECIAL PARCEL TAX - FUND 201</b>										
	ENDING FUND BALANCE	\$ 875,110	\$ 234,355	\$ 1,239,877	\$ 854,122	\$ 268,367	\$ 257,612	\$ 438,461	\$ 632,461	

TOWN OF ATHERTON										
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM										
FISCAL YEARS ENDING JUNE 30, 2013 TO 2018										
Account	Fund Name	Actual 2012	Adopted Budget 2013	Projected Actual 2013	Recommended Budget 2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	Five Year Total
<b>MEASURE A - FUND 202</b>										
	BEGINNING FUND BALANCE	\$ 367	\$ 88,630	\$ 88,630	\$ 302,385	\$ 467,540	\$ 32,695	\$ (17,150)	\$ 93,005	
<b>Revenue</b>										
202-00-41003-050	Transportation Co Measure A Sales Tax	287,712	250,000	250,000	250,000	250,000	250,000	250,000	250,000	1,250,000
202-00-48001-050	Interest Income	1,101								-
	<b>TOTAL REVENUE - FUND 202</b>	<b>\$ 288,813</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 1,250,000</b>
<b>Expenditures</b>										
202-50-52001-000	Annual Financial Audit (Measure A)	1,915	1,400	1,400		-	-	-		-
202-50-54025-000	Congestion Relief (C/CAG) Fee	24,845	24,845	24,845	24,845	24,845	24,845	24,845	24,845	124,225
202-50-56003-000	Street Seal	173,790					50,000	50,000	50,000	50,000
202-50-56060-000	Traffic Safety				50,000	50,000	50,000	50,000	50,000	250,000
202-50-56005-000	Marsh Road Retaining Wall Project					450,000				450,000
202-50-56015-000	Street Light Replacement					95,000	150,000			245,000
	Traffic Control Devices Replacement					15,000	15,000	15,000	15,000	60,000
202-50	Bridge Inspection Program		10,000	10,000	10,000	50,000	10,000	50,000	10,000	130,000
	<b>TOTAL EXPENDITURES - FUND 202</b>	<b>\$ 200,550</b>	<b>\$ 36,245</b>	<b>\$ 36,245</b>	<b>\$ 84,845</b>	<b>\$ 684,845</b>	<b>\$ 299,845</b>	<b>\$ 139,845</b>	<b>\$ 99,845</b>	<b>\$ 1,309,225</b>
<b>MEASURE A - FUND 202</b>										
	ENDING FUND BALANCE	\$ 88,630	\$ 302,385	\$ 302,385	\$ 467,540	\$ 32,695	\$ (17,150)	\$ 93,005	\$ 243,160	

TOWN OF ATHERTON										
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM										
FISCAL YEARS ENDING JUNE 30, 2013 TO 2018										
Account	Fund Name	Actual 2012	Adopted Budget 2013	Projected Actual 2013	Recommended Budget 2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	Five Year Total
<b>GAS TAX - FUND 203</b>										
	<b>BEGINNING FUND BALANCE</b>	\$ 140,547	\$ 120,541	\$ 120,541	\$ 152,693	\$ 184,845	\$ 213,764	\$ 241,033	\$ 266,637	
Revenue										
203-00-45001-050	Gas Tax - 2105	34,729	200,000	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000
203-00-45002-050	Gas Tax - 2106	31,544								-
203-00-45003-050	Gas Tax - 2107	51,284								-
203-00-45004-050	Gas Tax - 2107.5	2,000								-
203-00-45024-050	Gas Tax - 2103	100,641								-
203-00-45020-050	Other Reimbursements									-
203-00-48001-050	Interest Income	1,495								-
203-00-48003-000	Property Damage Reimbursement									-
	<b>TOTAL REVENUE - FUND 203</b>	\$ 221,692	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$1,000,000
Expenditures										
203-50-52001-000	State Controller Street Report Preparation Fee	1,537	2,250	2,250	2,250	2,250	2,250	2,250	2,250	13,500
203-50-54026-000	C/CAG Gas Tax Fee	3,920	3,920	3,920	3,920	3,920	3,920	3,920	3,920	23,520
203-50-56003-000	Street Patch Seal & Overlay	139,760								-
203-50-56011-000	Hoover Crosswalk	33,034								-
203-50-56047-000	Street Patch	1,392								-
203-50-56049-000	2011 Cape Slurry	62,055								-
203-50-56999-000	Engineering/Staff Costs (estimate)		161,678	161,678	161,678	164,912	166,561	168,226	169,909	984,733
	<b>TOTAL EXPENDITURES - FUND 203</b>	\$ 241,698	\$ 167,848	\$ 167,848	\$ 167,848	\$ 171,082	\$ 172,731	\$ 174,396	\$ 176,079	\$1,021,753
<b>GAS TAX - FUND 203</b>										
	<b>ENDING FUND BALANCE</b>	\$ 120,541	\$ 152,693	\$ 152,693	\$ 184,845	\$ 213,764	\$ 241,033	\$ 266,637	\$ 290,558	

TOWN OF ATHERTON										
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM										
FISCAL YEARS ENDING JUNE 30, 2013 TO 2018										
Account	Fund Name	Actual 2012	Adopted Budget 2013	Projected Actual 2013	Recommended Budget 2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	Five Year Total
<b>COUNTY MEASURE M- FUND 204</b>										
	BEGINNING FUND BALANCE	\$ -	\$ -		\$ 79,596	\$ 119,596	\$ 64,596	\$ 64,596	\$ 139,596	
Revenue										
204-00-45025-050	SMC Vehicle Registration Fee	-	75,000	82,207	75,000	75,000	75,000	75,000	75,000	375,000
204-00-48001-050	Interest Income			321						321
	TOTAL REVENUE - FUND 204	\$ -	\$ 75,000	\$ 82,527	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,321
204-50-56003-000	Street Seal	-								-
204-50	Bike/Pedestrian Master Plan		40,000	2,931	35,000					77,931
204-50-56029-000	Street Sign Replacement					130,000	75,000			205,000
	TOTAL EXPENDITURES - FUND 204	\$ -	\$ 40,000	\$ 2,931	\$ 35,000	\$ 130,000	\$ 75,000	\$ -	\$ -	\$ 282,931
<b>COUNTY MEASURE M- FUND 204</b>										
	ENDING FUND BALANCE	\$ -	\$ 35,000	\$ 79,596	\$ 119,596	\$ 64,596	\$ 64,596	\$ 139,596	\$ 214,596	
<b>ROAD CONSTRUCTION IMPACT FEE- FUND 210</b>										
	BEGINNING FUND BALANCE	\$ 1,100,945	\$ 804,415	\$ 804,415	\$ 772,748	\$ 626,048	\$ (19,652)	\$ (16,352)	\$ (13,052)	
Revenue										
210-00-47006-050	Road Impact Fee									-
210-00-47031-050	Road Impact Fee Refund	(62,348)								-
210-00-48001-050	Interest Income	7,000	3,600	3,300	3,300	3,300	3,300	3,300	3,300	16,500
	TOTAL REVENUE - FUND 210	\$ (55,348)	\$ 3,600	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 16,500
Expenditures										
210-50-56003-000	Street Seal	241,182	225,000	34,967						-
210-50-56004-000	Atherton Ave Econ Stimulus									-
210-50-56005-000	Marsh Road Retaining Wall Project					524,000				524,000
210-50-56010-000	Street Light Replacement					125,000				
210-50-56007-102	Atherton Ave STP Project				150,000					150,000
	TOTAL EXPENDITURES - FUND 210	\$ 241,182	\$ 225,000	\$ 34,967	\$ 150,000	\$ 649,000	\$ -	\$ -	\$ -	\$ 674,000
<b>ROAD CONSTRUCTION IMPACT FEE- FUND 210</b>										
	ENDING FUND BALANCE	\$ 804,415	\$ 583,015	\$ 772,748	\$ 626,048	\$ (19,652)	\$ (16,352)	\$ (13,052)	\$ (9,752)	

TOWN OF ATHERTON										
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM										
FISCAL YEARS ENDING JUNE 30, 2013 TO 2018										
Account	Fund Name	Actual 2012	Adopted Budget 2013	Projected Actual 2013	Recommended Budget 2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	Five Year Total
<b>CAPITAL IMPROVEMENT PROJECTS - FUND 401</b>										
	BEGINNING FUND BALANCE	\$ 220,904	\$ 226,088	\$ 226,088	\$ 288,124	\$ 205,624	\$ 247,624	\$ 289,624	\$ 351,624	
<b>Revenue</b>										
401-00-45020-050	Other Reimbursements									-
401-00-45023-050	Grants									-
401-50-46002-304	P-TAP Grant (MTC) Other Local	1,100								-
401-50-46011-202	Highway Safety Improv Program (HSIP)	30,600								-
401-50	Fed STP transportation funding				350,000					350,000
401-00-48001-050	Interest Income	1,462		1,011						-
401-00-	Transfer In from General Fund		70,000	70,000	70,000	70,000	70,000	70,000	70,000	350,000
	<b>TOTAL REVENUE - FUND 401</b>	<b>\$ 33,162</b>	<b>\$ 70,000</b>	<b>\$ 71,011</b>	<b>\$ 420,000</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$700,000</b>
<b>Expenditures</b>										
401-50-56002-304	Pavement Management System	-								-
401-50-56007-102	Atherton Ave STP Project				350,000					350,000
401-50-56011-202	Hoover Crosswalk	27,978								-
401-50	Town Center Facilities Plan and Repairs		70,000	8,975	70,000	20,000	20,000			110,000
401-50-	Accessibility Improvements				7,500	8,000	8,000	8,000	8,000	39,500
401-50	Park Master Plan				75,000					75,000
401-50-56999-000	Engineering Costs (estimate)									-
	<b>TOTAL EXPENDITURES - FUND 401</b>	<b>\$ 27,978</b>	<b>\$ 70,000</b>	<b>\$ 8,975</b>	<b>\$ 502,500</b>	<b>\$ 28,000</b>	<b>\$ 28,000</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$574,500</b>
<b>CAPITAL IMPROVEMENT PROJECTS - FUND 401</b>										
	ENDING FUND BALANCE	\$ 226,088	\$ 226,088	\$ 288,124	\$ 205,624	\$ 247,624	\$ 289,624	\$ 351,624	\$ 413,624	

TOWN OF ATHERTON										
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM										
FISCAL YEARS ENDING JUNE 30, 2013 TO 2018										
Account	Fund Name	Actual 2012	Adopted Budget 2013	Projected Actual 2013	Recommended Budget 2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	Five Year Total
<b>ATHERTON CHANNEL- FUND 403</b>										
	BEGINNING FUND BALANCE	\$ 133,630	\$ 75,900	\$ 75,900	\$ 138,611	\$ 210,611	\$ 140,111	\$ 209,611	\$ 279,111	
<b>Revenue</b>										
403-00-40001-050	Secured Property Tax	69,154	82,000	79,859	82,000	82,000	82,000	82,000	82,000	410,000
403-00-40002-050	Unsecured Property Tax	4,154								-
403-00-40004-050	SB 813 Redemption-supplemental	1,101								-
403-00-40005-050	Home Owners Exemption	482								-
403-00-40008-050	ERAF Subvention	5,341								-
403-00-48001-050	Interest Income	502								-
	<b>TOTAL REVENUE - FUND 403</b>	<b>\$ 80,735</b>	<b>\$ 82,000</b>	<b>\$ 79,859</b>	<b>\$ 82,000</b>	<b>\$ 82,000</b>	<b>\$ 82,000</b>	<b>\$ 82,000</b>	<b>\$ 82,000</b>	<b>\$410,000</b>
<b>Expenditures</b>										
403-50-52001-000	State Controller Drainage District Report Prep. F	2,310	2,500	2,365		2,500	2,500	2,500		7,500
403-50-54029-000	County Tax Admin Cost	551		663						-
403-50-56005-000	Marsh Road Retaining Wall Project					140,000				140,000
403-50-56037-000	Upper Channel Repair Monitoring Phase 1 (Yea	135,603								-
403-50-56037-000	Upper Channel Phase 2		10,000	14,120	10,000	10,000	10,000	10,000	10,000	50,000
403-50-56999-000	Engineering Costs (estimate)									-
	<b>TOTAL EXPENDITURES - FUND 403</b>	<b>\$ 138,464</b>	<b>\$ 12,500</b>	<b>\$ 17,148</b>	<b>\$ 10,000</b>	<b>\$ 152,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 10,000</b>	<b>\$197,500</b>
<b>ATHERTON CHANNEL- FUND 403</b>										
	ENDING FUND BALANCE	\$ 75,900	\$ 145,400	\$ 138,611	\$ 210,611	\$ 140,111	\$ 209,611	\$ 279,111	\$ 351,111	

**Section E**

**CAPITAL IMPROVEMENT PROJECT**

**Programs in Details**

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- Capital Improvement Programs Follow

# Town of Atherton

## Capital Improvement Program

FY 2013/14 -2017/18



*Road Rehabilitation*

*Traffic Safety*

*Street Lights Replacement*

*Bike/Pedestrian Improvements*

*Road Drainage Improvements*

*Parks Masterplan*

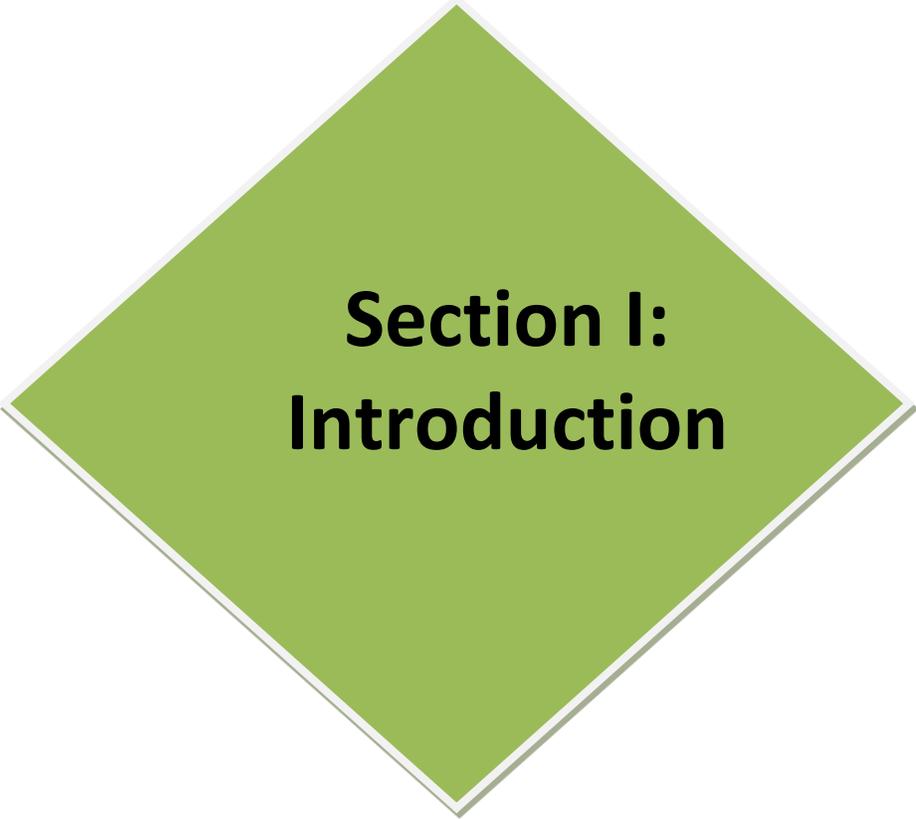
*Drainage Masterplan*

*Accessibility Improvements*

*Facilities Enhancements*

**Town of Atherton**  
**Public Works Department**  
91 Ashfield Road  
Atherton, CA 94027  
[www.ci.atherton.ca.us](http://www.ci.atherton.ca.us)





**Section I:  
Introduction**

## **I. INTRODUCTION**

The Town of Atherton's Five-Year Capital Improvement Program (CIP or Program) summarizes anticipated resources and their estimated uses for major infrastructure and other capital construction, improvement, and maintenance projects.

The CIP is a five-year planning tool that identifies anticipated capital improvements and their funding sources from fiscal years 2013/2014 through 2017/2018. The CIP does not appropriate funds, but rather, it functions as a budgeting and planning tool which supports actual appropriations that are made through adoption of the budget. The CIP is updated annually to reflect the latest community priorities, updated project cost estimates and available revenue sources.

The purpose of the CIP is to fund capital projects and capital acquisitions that will be of long-term benefit to the citizens of Atherton. As such, the programs and projects enclosed in this CIP are dedicated to enhancing accessibility, safety and the built environment throughout the Town by targeting various transportation, drainage and facilities improvements.

The CIP projects were selected on the following factors:

- Implementation of the Town's General Plan Guidelines
- Town Council and Community direction
- Implementation of Facilities' planning and priorities
- Ability to improve transportation deficiencies and congestion
- Maintenance needs and safety of roadways
- Drainage facilities enhancement needs
- Availability of funding

The five-year CIP identifies the highest priority capital needs that can be addressed within the available and forecasted revenue. These capital needs are matched with the previous year's carry-over funds and five-year revenue projections identified by the Finance department. Additionally, capital needs are delineated to eligible funding sources and programs available to the Town's improvements.

## Document Organization

The CIP is organized to serve two primary purposes. First, it provides a description of the planned transportation, drainage and facility capital improvements developed through an examination of the Town's capital needs. Next, it sets forth a funding strategy for their implementation.

As such this CIP is organized into three parts.

- I. **Introduction:** This provides an overview of the purposes of the Capital Improvement Program.
- II. **Detail of Funding Sources and Revenues:** This section describes the anticipated funding and revenue sources supporting the projects and programs contained in this CIP.
- III. **CIP Project List and Budgeting Schedule:** This section provides a detailed overview of the projects and budgeting of project expenditures in relation to available forecasted funding over the next five years.



**Section II:  
Funding Sources**

## II. FUNDING SOURCES AND REVENUES

The Town of Atherton's Capital Projects contained in this CIP are financed through a variety of funding and revenue sources. These funding sources include:

- General Fund
- Measure S - Special Parcel Tax
- Measure A
- Measure M
- Surface Transportation Program
- Federal Surface Transportation Program
- ABAG Risk Mitigation
- Local Gas Tax
- Road Construction Impact Fee
- Atherton Library
- Atherton Channel Fund
- Building Department Capital

### General Fund

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The General Fund provides funding for the Town's general programs and day-to-day operations. This include Town management, administration, parks and recreation operations, public works operations, law enforcement, trash hauling, special operational programs, planning, and general Town services.

The General Fund includes the money raised by the local property tax for a given year. When a project is funded with General Fund revenues, its entire cost is paid off within the year. The intent is to budget annually a certain amount from the General Fund to address Town priorities.

If the Town has the financial capacity to pay for a project in a given year, the cost to the taxpayer will generally be less than if bonded because there are no interest payments to be made.

## **Measure S (Special Parcel Tax)**

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Approved by a 2/3rds vote of Atherton residents in November 2009, the Measure S (Special Parcel Tax) is an ordinance that continues the existing Town of Atherton Special Parcel Tax for four years. The current parcel tax expires in FY 2013/14.

The Special Parcel Tax provides funding to maintain police emergency response services, street repair and maintenance, drainage facility repair and maintenance, and other capital improvements. As established by the Town Council policy, the Special Parcel Tax is allocated 60% to Police services, and 40% for Street and Drainage improvements.

The Special Parcel Tax generates approximately \$1.86 million annually. Therefore, approximately \$740,000 is available per year for capital improvements.

## **Measure A**

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Measure A is a voter approved half-cent sales tax for countywide transportation projects and programs. The original Measure A expired Dec. 31, 2008. However, in 2009, county voters overwhelmingly approved a reauthorization of Measure A through 2033.

The purpose of these funds are to maintain local streets and roads, repair potholes and sidewalks, develop alternative transportation options such as bicycling and pedestrian programs, and to develop and implement traffic operations and safety projects.

Measure A dollars are distributed on a formula allocation based on population and the number of road-miles. Atherton receives approximately \$250,000 annually through Measure A.

## **Measure M**

---

Approved by voters in November 2010, the Congestion Management Agency for San Mateo County levies a \$10 registration fee on vehicles registered in San Mateo County. This Measure is set to expire in 2035 (25 years).

These funds help to maintain neighborhood streets, fix potholes, provide transportation options, improve traffic circulation, reduce congestion, reduce water pollution from oil and gas runoff, and provide safe routes to schools.

Approximately 50% of Measure M revenues fund Countywide Transportation Programs, and the other 50% is formula-allocated to local agencies. The Town of Atherton receives approximately \$75,000 per year from Measure M.

## Surface Transportation Program (STP)

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The STP is a Federal transportation funding program financing various transportation rehabilitation and capital improvements. Before STP funds become available to local agencies, these Federal dollars undergo a process of allocation from the State to local level.

First, the Federal dollars are allocated to the State of California, which then funnels these funds to regional governments such as the Metropolitan Transportation Commission (MTC). In turn, MTC is in charge of distributing these STP funds to the county jurisdictions. In Atherton's case, the City/County Association of Governments (C/CAG) is charged with administering STP funding.

The Town receives a formula-based STP allocation from C/CAG. In FY 2013/14 this amount is \$350,000.

## **Gas Tax**

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The Town receives revenue generated from a tax imposed on the sale of gasoline. The State Board of Equalization administers this tax and the State Controller distributes funding to cities and counties.

Gas Tax funds are the most flexible transportation related funding source. Gas Tax funds are used for various transportation purposes including street related projects, construction or maintenance.

Atherton receives a formula allocation of funds based upon population and lane-miles. Approximately \$200,000 is expected to be distributed to Atherton per year.

## **Road Construction Impact Fee**

---

This revenue source is no longer collected by the Town of Atherton. Money programmed in this CIP represents the fund balance that remains in this account.

The beginning fund balance is approximately \$600,000, and proposed in this CIP to be expended over the next two years.

## **Building Capital**

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The Building Department charges fees for plan review and inspections services. Fees are established by City Council policy to fully recover direct costs such as personnel as well as indirect costs such as administration, technology upgrades and facilities replacement. The Building Department occupies a temporary modular unit which is planned to be replaced by constructing space within a new Town Administration building. The Town has accumulated approximately \$2.1 million, which is expected to be sufficient to pay for the Building Department's proportional share of the new facility.

## **Atherton Library Fund**

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In 1999 the San Mateo County Library Joint Powers Authority (JPA) was formed to assist in governing library funds accumulated through Proposition 13 in 1978, which sets aside a proportion of assessed property values to fund California libraries. Under the JPA, jurisdictions would be permitted to retain excess funds generated from the jurisdiction's property taxes as long as the basic library services were met. The Atherton Library fund is an accumulation of revenue in excess of annual operating cost generated over these years.

This funding surplus is restricted to include expenditures such as facility maintenance, facility remodeling or expansion, increased service hours, and expanding library collections.

Currently, since the revenue generated in the Town of Atherton exceeds the cost of library services provided by San Mateo County, the excess revenue is therefore returned annually to Atherton. These funds, held by the Town of Atherton in an account termed "Donor Funds" are dedicated for library purposes. This account is the primary funding source for the planning, design, and construction of the new Atherton Library

The beginning fund balance in the Library fund is estimated to be approximately \$6.2 million.

## **Atherton Channel Fund**

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Fees collected by the Town to finance drainage and related improvements/ repairs for those portions of the Channel for which the Town is responsible.

## **Association of Bay Area Governments (ABAG)**

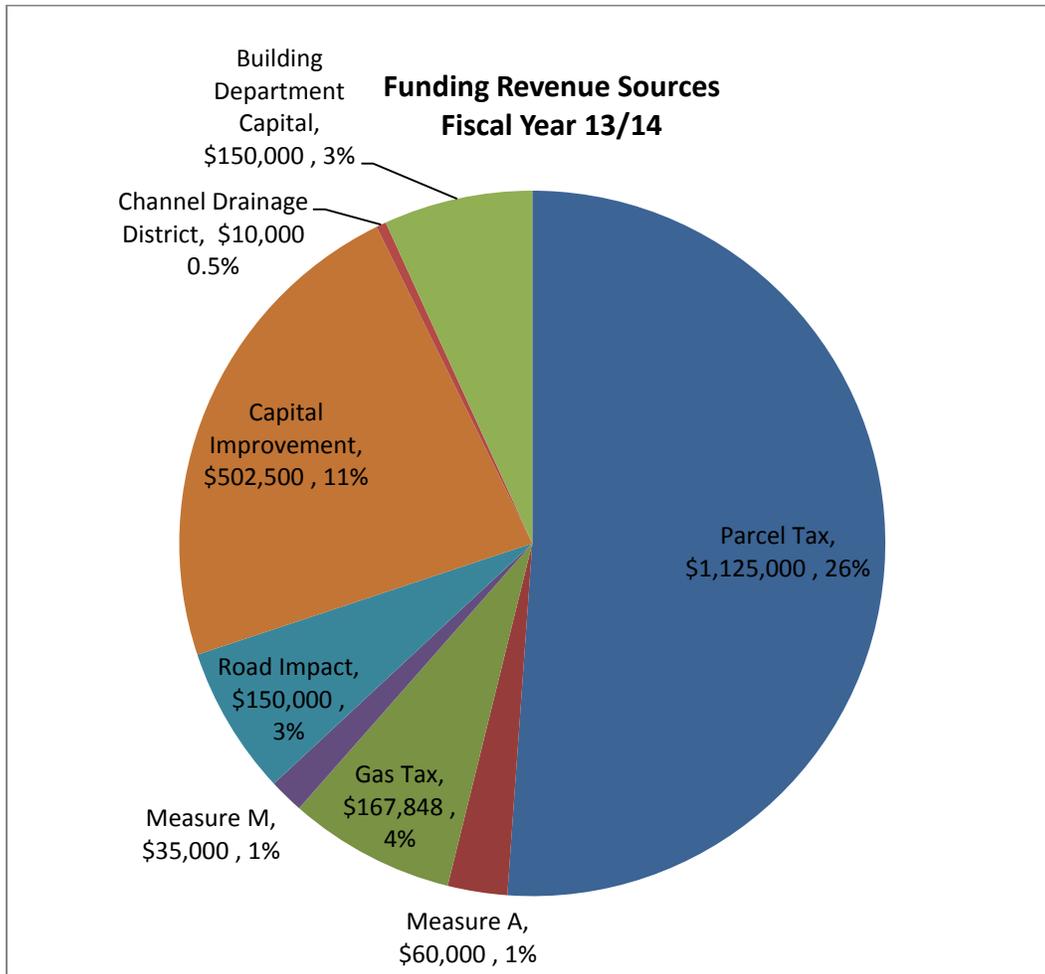
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ABAG is Atherton's risk liability insurance carrier. As such, the Town receives approximately \$7,500 annual to reduce risk exposures related to transportation infrastructure. The Town uses ABAG funds to inspect, identify, and repair sidewalks to reduce trip and fall hazards.

Revenue Sources in FY 13/14

The revenue sources used to fund the FY 13/14 capital improvements total approximately \$2.1 million. The majority of these funds are derived from the Special Parcel Tax, Federal STP funds, Road Construction Impact Fees, Building Capitol and General Fund. The expenditures are described in detail in the next section of this CIP.

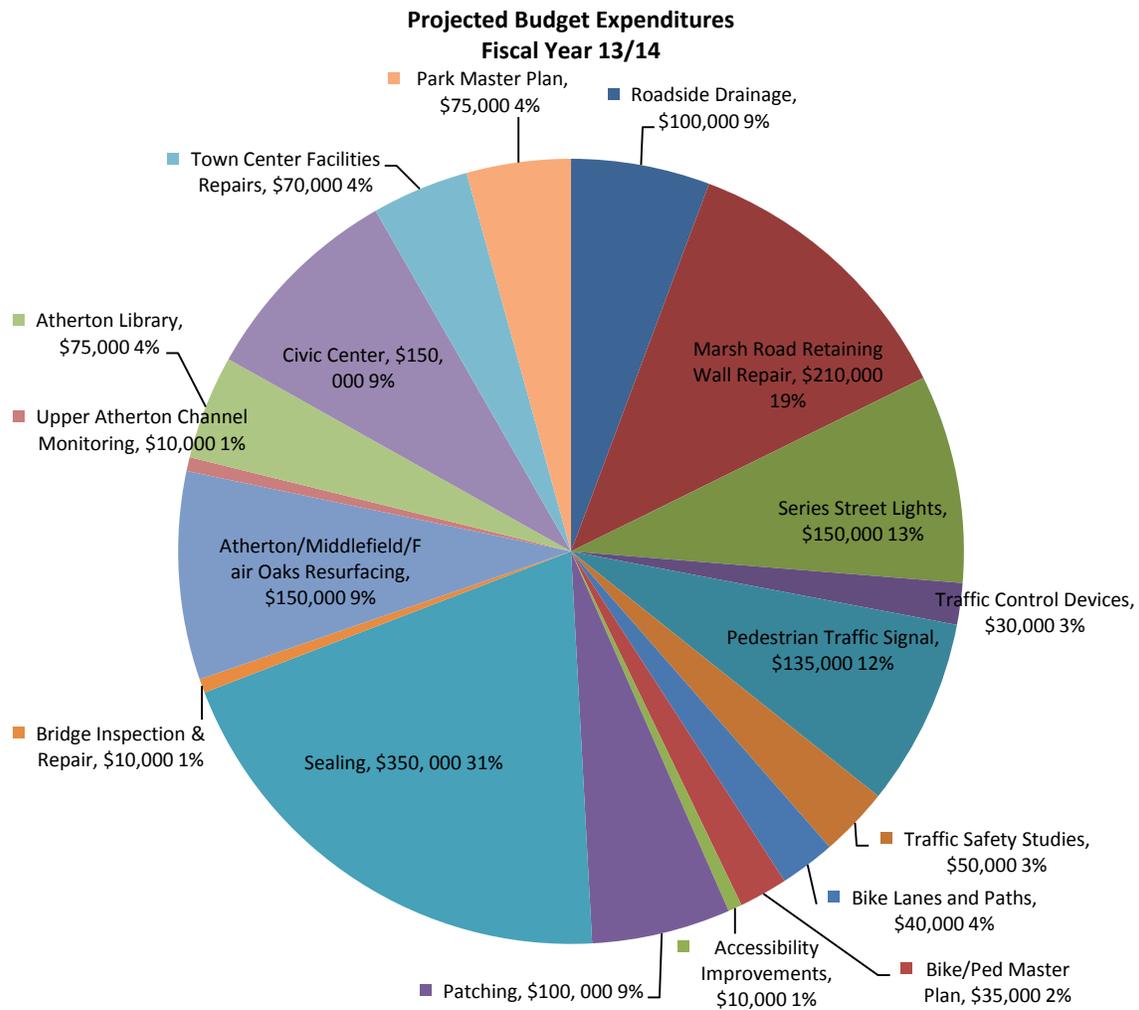
The chart below depicts this fiscal year’s funding revenue sources for the Town’s capital improvements.

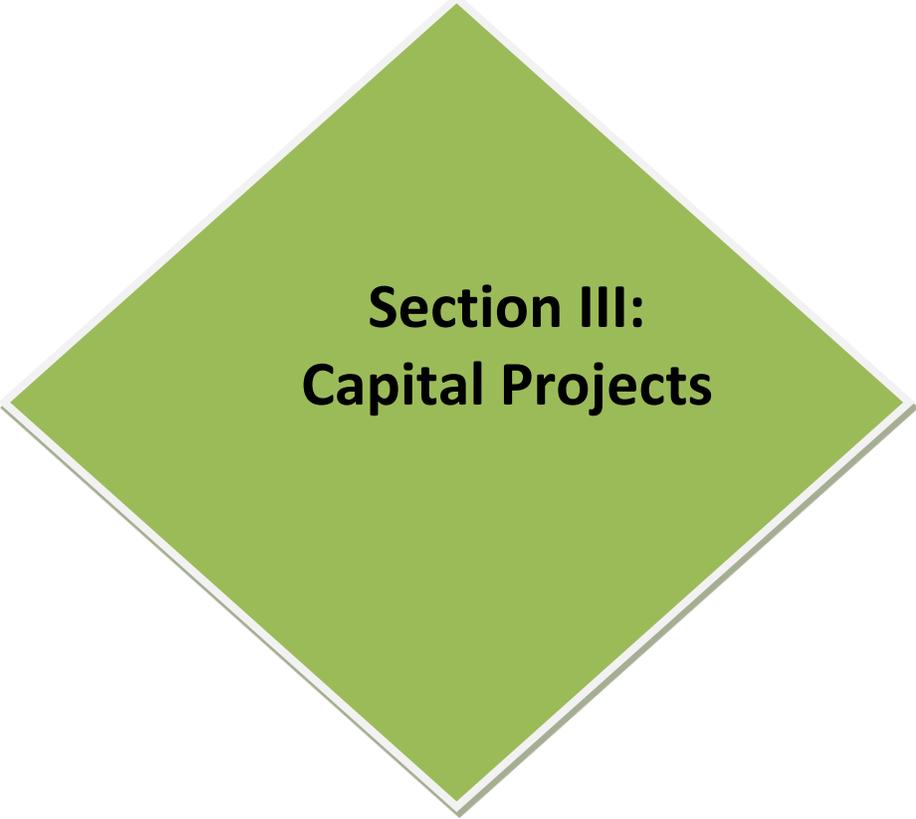


## Capital Program Expenditures for FY 13/14

For FY 2013/14, the CIP anticipates uses of approximately \$2.1 million.

The majority of the anticipated program expenditures related to the development and construction of the Civic Center, Marsh Road Retaining Wall, and maintaining the Town streets and roadways. These project expenditures, in addition to other capital projects are identified in the chart below.





**Section III:  
Capital Projects**

**Project Name:** Roadside Drainage Master Plan & Improvements

**Project Description:** Town of Atherton streets have a number of areas where drainage structures are in need of repair and replacement. There are also areas which experience localized ponding / flooding after rain events due to a lack of underground drainage facilities. This program will provide funding to update the Drainage Master Plan, which was last done in 2001. The Master Plan will analyze needs for improvements necessary to alleviate localized ponding / flooding.



**Funding Plan and Project Costs**

Funding Source	13/14	14/15	15/16	16/17	17/18	Totals
Special Parcel Tax	\$ 100,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 50,000	\$ 375,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 100,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 50,000</b>	<b>\$ 375,000</b>

**Project Name:** Marsh Road Retaining Wall Repair Project

**Project Description:** The retaining wall supporting Marsh Road which forms one of the walls of the Atherton Channel is in need of major repairs. In 2006, a portion of the retaining wall was repaired on an emergency basis. This project is to study and identify all deficiencies along Marsh Road and make repairs necessary to preserve the structural integrity of Marsh Road and Atherton Channel. In addition, the project is analyzing the feasibility, benefits and cost of covering or enclosing the Channel in order to allow for possible improvements such as a bikeway.



**Funding Plan and Project Costs**

Funding Source	13/14	14/15	15/16	16/17	17/18	Totals
Special Parcel Tax	\$210,000	\$ 1,210,000	\$ 210,000		-	<b>\$1,630,000</b>
Road Construction Impact Fee	-	\$ 524,000			-	<b>\$ 524,000</b>
Measure A	-	\$ 450,000			-	<b>\$ 450,000</b>
Atherton Channel	-	\$ 140,000	\$ 20,000		-	<b>\$ 160,000</b>
<b>Totals</b>	<b>\$210,000</b>	<b>\$ 2,324,000</b>	<b>\$ 230,000</b>	-	-	<b>\$2,764,000</b>

**Project Name:** Series Street Light Replacement

**Project Description:** The Town has several isolated areas that are using an antiquated street lighting system with lights energized in series. Staff proposes to have a plan engineered to identify these locations, and fund a replacement program to upgrade these systems to provide a safe, modern, and energy efficient system.



**Funding Plan and Project Costs**

<b>Funding Source</b>	<b>13/14</b>	<b>14/15</b>	<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>Totals</b>
Special Parcel Tax	\$150,000	-	\$ 125,000	\$ 150,000	-	\$ <b>425,000</b>
Measure A	-	\$ 95,000	\$ 150,000	-	-	\$ <b>245,000</b>
Measure M	-	\$ 130,000	\$ 75,000	-	-	\$ <b>205,000</b>
Road Construction Impact Fee	-	\$ 125,000	-	-	-	\$ <b>125,000</b>
<b>Totals</b>	<b>\$150,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 150,000</b>	<b>-</b>	<b>\$ 1,000,000</b>

**Project Name:** Traffic Control Devices Replacement

**Project Description:** This program provides funding for the repair and replacement of regulatory street signage, striping and marking necessary to maintain safe and efficient roadways within the Town of Atherton. This program will also provide funding to install additional regulatory and safety signage identified by the Transportation Committee and approved by the City Council.



**Funding Plan and Project Costs**

Funding Source	13/14	14/15	15/16	16/17	17/18	Totals
Special Parcel Tax		-	-	-	-	-
Measure A	\$ 30,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 90,000
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 30,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 90,000</b>

**Project Name:** Pedestrian Traffic Signal

**Project Description:** This project provides funding to install a recently approved hybrid pedestrian traffic signal at one location within the Town in order to improve safety and test the signal's ability to provide safe pedestrian crossing while allowing reasonable traffic flow. Locations which may benefit from this project would be on arterial streets such as Alameda de las Pulgas or Middlefield Road. Also, a signal may be installed on El Camino Real in cooperation with Caltrans, which controls this State highway.

**Funding Plan and Project Costs**

<b>Funding Source</b>	<b>13/14</b>	<b>14/15</b>	<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>Totals</b>
Special Parcel Tax	\$ 135,000	-	-	-	-	\$ 135,000
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 135,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 135,000</b>

**Project Name:** Traffic Safety

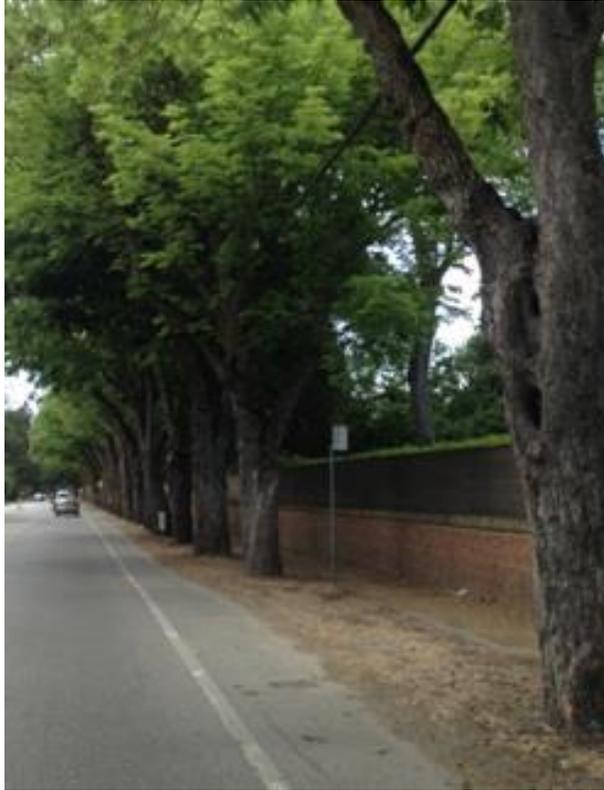
**Project Description:** This program provides funding to install necessary traffic control measures to improve vehicular, pedestrian, and bicycle safety. This program will also provide funding for data collection and studies such as traffic counts, speed surveys, and traffic signal warrant studies.

**Funding Plan and Project Costs**

<b>Funding Source</b>	<b>13/14</b>	<b>14/15</b>	<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>Totals</b>
Measure A	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 50,000</b>	<b>\$ 250,000</b>				

**Project Name:** Bike Lanes and Paths

**Project Description:** This program provides funding for improving the delineation and visibility of Class II bike lanes throughout the Town. This program will allow the timely replacement of faded painted bikeways with high visibility and reflective materials which will improve safety for bicycles. Following the completion of the Pedestrian/Bicycle Master Plan, funds are budgeted to plan implementation of proposed paths, in conjunction with adjacent property owners.



**Funding Plan and Project Costs**

Funding Source	13/14	14/15	15/16	16/17	17/18	Totals
Special Parcel Tax	\$ 50,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 170,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 50,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 170,000</b>

**Project Name:** Bike/Ped Master Plan

**Project Description:** This program provides funding for improving the delineation and visibility of Class II bike lanes throughout the Town. This program will allow the timely replacement of faded painted bikeways with high visibility and reflective materials which will improve safety for bicycles. Following the completion of the Pedestrian/Bicycle Master Plan, funds are budgeted to plan implementation of proposed paths, in conjunction with adjacent property owners.



**Funding Plan and Project Costs**

Funding Source	13/14	14/15	15/16	16/17	17/18	Totals
Measure M	\$ 35,000					\$ 35,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 35,000</b>

**Project Name:** Accessibility Improvements

**Project Description:** This program provides funding to address ADA accessibility through various types of repairs to curbs, gutters, and sidewalks as well as required improvements to Town owned facilities. Priority will be given to safety-related issues and citizen requested improvements.



**Funding Plan and Project Costs**

<b>Funding Source</b>	<b>13/14</b>	<b>14/15</b>	<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>Totals</b>
Special Parcel Tax	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Capitol Improvement	\$ 7,500	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 39,500
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 17,500</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 89,500</b>

**Project Name:** Street Patching

**Project Description:** This is an annual program to patch locations of isolated pavement failures by digging out, re-compacting, and patching failed street sections prior to the annual Street Sealing program that preserves the lifecycle of our street.



**Funding Plan and Project Costs**

Funding Source	13/14	14/15	15/16	16/17	17/18	Totals
Special Parcel Tax	\$100,000		\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Totals</b>	<b>\$100,000</b>	<b>-</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 400,000</b>

**Project Name:** Street Seal

**Project Description:** This is an annual program to provide a surface treatment that preserves the life cycle of our streets. This project will include crack sealing, sealing the roadway with either a slurry or cape seal (chips sealed by a slurry seal), and installing pavement markings. In FY 2014-15, the annual cycle is deferred by one year due to lack of available funds; with the following year being proposed to catch up.



**Funding Plan and Project Costs**

Funding Source	13/14	14/15	15/16	16/17	17/18	Totals
Road Construction Impact Fee			-	-	-	-
Special Parcel Tax	\$ 350,000		\$ 200,000	\$ 193,396	\$ 350,000	\$1,093,396
Measure A	-	-	\$ 50,000	-	-	\$ 50,000
Measure M	-	-		-	-	-
<b>Totals</b>	<b>\$ 350,000</b>	<b>-</b>	<b>\$ 250,000</b>	<b>\$ 193,396</b>	<b>\$ 350,000</b>	<b>\$1,143,396</b>

**Project Name:** Bridge Inspection and Repair Program

**Project Description:** This program provides funding to perform annual inspections and necessary maintenance and repairs of Town owned bridges. Inspections will be performed by Caltrans structures inspections specialists through an agreement with the Town of Atherton. Following inspections, funds are budgeted to construct recommended improvements.



**Funding Plan and Project Costs**

Funding Source	13/14	14/15	15/16	16/17	17/18	Totals
Measure A	\$ 10,000	\$ 50,000	\$ 10,000	\$ 50,000	\$ 10,000	\$ 130,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 10,000</b>	<b>\$ 50,000</b>	<b>\$ 10,000</b>	<b>\$ 50,000</b>	<b>\$ 10,000</b>	<b>\$ 130,000</b>

**Project Name:** Atherton Ave / Middlefield Road / Fair Oaks Lane Resurfacing

**Project Description:** Atherton Ave / Middlefield Road / Fair Oaks Lane will be included in the upcoming federal Surface Transportation Program (STP) funding cycle. This project will provide pavement resurfacing that will extend the life cycle of our major streets. This project will include patching failed pavement sections by digging out, re-compacting, and patching isolated pavement failures, crack sealing, sealing the roadway with either a slurry or cape seal (chips sealed by a slurry seal), and installing pavement markings and thermoplastic striping.

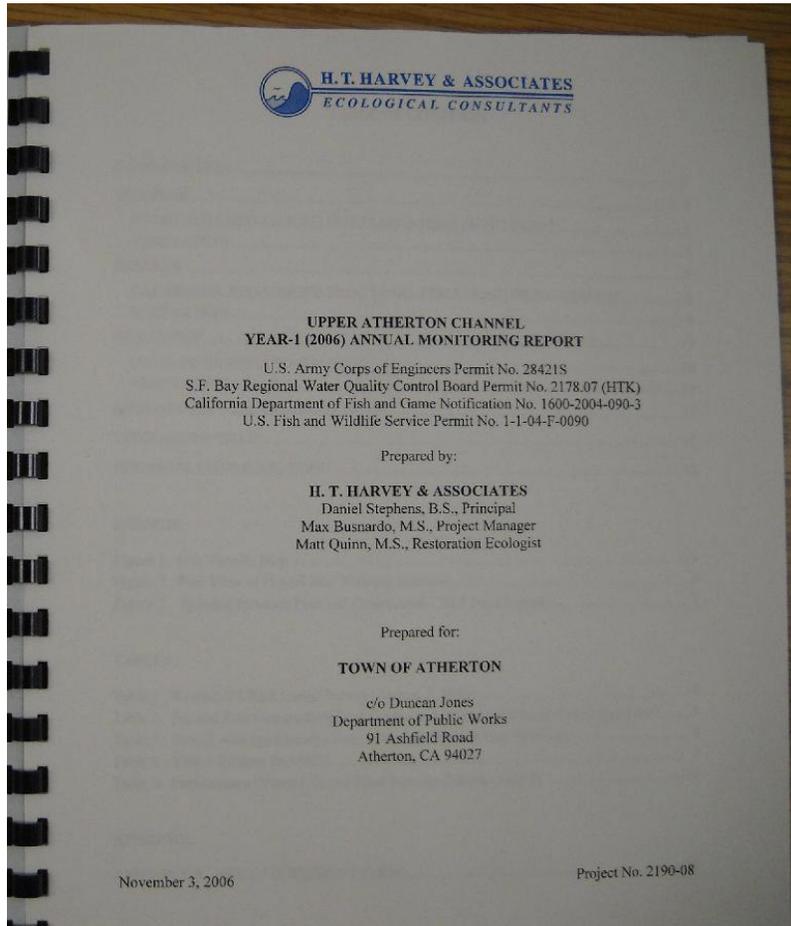


**Funding Plan and Project Costs**

Funding Source	13/14	14/15	15/16	16/17	17/18	Totals
Special Parcel Tax	\$150,000		-	-	-	\$ 150,000
Capitol Improvement	\$350,000		-	-	-	\$ 350,000
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Totals</b>	<b>\$500,000</b>	-	-	-	-	<b>\$ 500,000</b>

**Project Name:** Upper Atherton Channel Phase 2

**Project Description:** The Upper Atherton Channel Phase 2 project was completed in December 2011. As part of the permit requirements, a 10-year monitoring period for the red-legged frog population and plants installed to provide an adequate frog habitat.



**Funding Plan and Project Costs**

Funding Source	13/14	14/15	15/16	16/17	17/18	Totals
Atherton Channel	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 10,000</b>	<b>\$ 50,000</b>				

**Project Name:** Atherton Library

**Project Description:** This project includes the planning, design, and construction of a new library. It is anticipated that final programming and design will be completed in FY 2014/15 with construction to follow in FY 2014/15, with completion in 2015/16.



**Funding Plan and Project Costs**

Funding Source	12/13	13/14	14/15	15/16	16/17	Totals
Atherton Library	\$ 75,000	\$ 500,000	\$ 5,400,000	\$ 100,000	-	\$ 6,075,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 75,000</b>	<b>\$ 500,000</b>	<b>\$ 5,400,000</b>	<b>\$ 100,000</b>	<b>-</b>	<b>\$ 6,075,000</b>

**Project Name:** Civic Center

**Project Description:** The Town proposes to build new Civic Center buildings to house Town departments, including police, administration, finance, city attorney, public works engineering, building and planning, the Town library and community facilities. As the first step, a Master Plan for the Town-owned site will be developed.



**Funding Plan and Project Costs**

<b>Funding Source</b>	<b>13/14</b>	<b>14/15</b>	<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>Totals</b>
Building Department Capital	150,000	\$ 1,000,000	-	-	-	<b>\$ 1,150,000</b>
Donations	-	-	\$ 10,800,000	\$ 200,000	-	<b>\$ 11,000,000</b>
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Totals</b>	<b>\$150,000</b>	<b>\$ 1,000,000</b>	<b>\$ 10,800,000</b>	<b>\$ 200,000</b>	<b>-</b>	<b>\$ 12,150,000</b>

**Project Name:** Town Center Facilities Plan and Repairs

**Project Description:** This project will provide necessary funding to review existing conditions of Town administration offices. Funding will be used to perform condition assessments, identify and provide recommendations for repair and replacement of existing facilities. Funding will also be used to repair and replace facilities as directed by City Council.

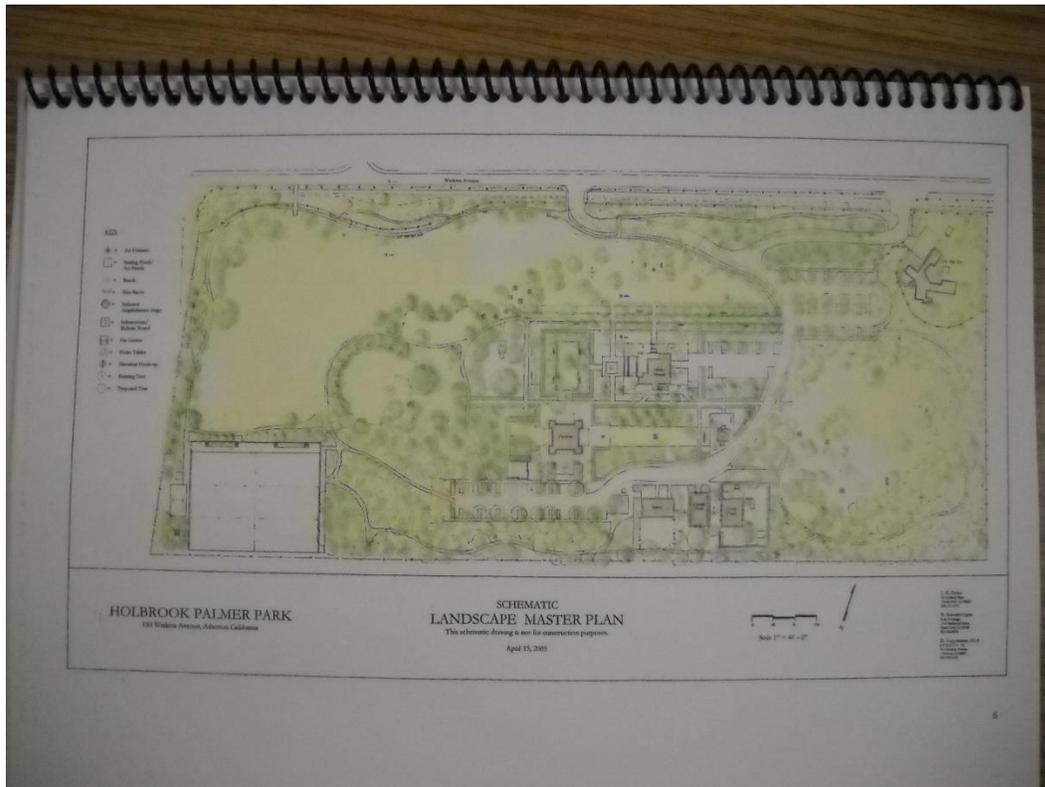


**Funding Plan and Project Costs**

Funding Source	13/14	14/15	15/16	16/17	17/18	Totals
Capitol Improvement	\$ 70,000	\$20,000	\$20,000	-	-	<b>110,000</b>
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 70,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	-	-	<b>\$ 110,000</b>

**Project Name:** Park Masterplan

**Project Description:** This project will provide an update and expansion to the current Park Landscape Masterplan. Items to be addressed could include a short and long term look at current uses and facilities, utilization of land/spaces, primary customers and activities the park should serve, policy recommendations regarding programs, uses, and fees, and business strategies to create sustainable funding for maintenance and repairs.



**Funding Plan and Project Costs**

Funding Source	13/14	14/15	15/16	16/17	17/18	Totals
Capitol Improvement	\$ 75,000	-	-	-	-	\$ 75,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 75,000</b>

**Section E**

**APPENDIX**

EMPLOYEE COUNT HISTORY

<b>Staffing Change Over Time 2005-2014</b>										
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Admin	4	4	4	4	4.75	4	4	2.5	3	3
Finance	3	3	3	3	2.6	2.6	2.6	3	3	3
Building	6	6	6	8	7	7	7	1	0.5	0.5
Police	28.5	28.5	28.5	28.5	27.75	25.75	23	25	25	27
Public Works	11	11	11	11	11	11	11	3.5	2.5	2.5
<b>Total</b>	<b>52.5</b>	<b>52.5</b>	<b>52.5</b>	<b>54.5</b>	<b>53.1</b>	<b>50.35</b>	<b>47.6</b>	<b>35</b>	<b>34</b>	<b>36</b>

**Section E**  
**APPENDIX**

**SALARY SCHEDULE**

TOWN OF ATHERTON  
MONTHLY SALARY COMPENSATION

<u>JOBDESCRIPTION</u>	FY 2013-2014 BUDGET	POSITIONS AUTHORIZED			
		<u>STEP A</u>	<u>STEP B</u>	<u>STEP C</u>	<u>STEP D</u>
CITY MANAGER	1	effective date	7/1/2013	ANNUAL	\$196,650
CITY ATTORNEY	contract				
<u>DEPARTMENTHEADS</u>		effective date	7/1/2013		
ASSISTANT CITY MANAGER	0	12,612.12	13,242.72	13,904.86	14,600.10
FINANCE DIRECTOR	1	12,504.15	13,129.36	13,785.83	14,475.12
CHIEF OF POLICE	1	12,883.32	13,527.49	14,203.86	14,914.06
PUBLIC WORKS DIRECTOR/CITY ENGINEER	contract	12,578.38	13,207.30	13,867.67	14,561.05
PLANNING ADMINISTRATOR/BUILDING OFFICIAL	contract	11,591.28	12,170.84	12,779.38	13,418.35
CITY CLERK*	1	8,273.53	8,687.20	9,121.56	9,577.64
<u>MID-MANAGEMENT</u>		effective date	7/1/2013		
POLICE LIEUTENANT	1	10,681.61	11,215.69	11,776.48	12,365.30
ASSOCIATE CIVIL ENGINEER*	1	7,382.76	7,751.89	8,139.49	8,546.46
PARK PROGRAM MANAGER	0	6,693.62	7,028.30	7,379.72	7,748.71
PUBLIC WORKS SUPERINTENDENT	1	9,738.92	10,225.87	10,737.16	11,274.02
<u>CONFIDENTIAL</u>		effective date	7/1/2013		
ACCOUNTANT	1	5,979.55	6,278.53	6,592.46	6,922.08
EXECUTIVE ASSISTANT/DEPUTY CITY CLERK	0	6,017.10	6,317.96	6,633.86	6,965.55
EXECUTIVE ASSISTANT TO POLICE CHIEF	1	6,017.10	6,317.96	6,633.86	6,965.55
<u>GENERALGOVERNMENTEMPLOYEES</u>		effective date	7/1/2013		
ASSISTANT ENGINEER	0	6,629.46	6,960.93	7,308.98	7,674.43
BUILDING INSPECTOR/PLAN CHECKER	contract	6,395.56	6,715.34	7,051.11	7,403.66
SENIOR BUILDING INSPECTOR/PLAN CHECKER	0	6,884.45	7,228.67	7,590.11	7,969.61
PERMIT TECH	contract	5,074.26	5,327.98	5,594.38	5,874.10
OFFICE SPECIALIST	2	4,684.97	4,919.22	5,165.18	5,423.44
TOWN ARBORIST/PUBLIC WORKS SPECIALIST	contract	6,395.56	6,715.34	7,051.11	7,403.66
FINANCE ASSISTANT	1	5,207.01	5,467.36	5,740.72	6,027.76
PARKS/FACILITIES/PW MAINTENANCE WORKER I	contract	4,054.19	4,256.90	4,469.74	4,693.23
PARKS/FACILITIES/PW MAINTENANCE WORKER II	contract	4,607.40	4,837.77	5,079.66	5,333.64
PARKS SUPERVISOR	0	6,627.35	6,958.72	7,306.65	7,671.99
PUBLIC WORKS SUPERVISOR	contract	6,627.35	6,958.72	7,306.65	7,671.99
Total Authorized Positions-Non-APOA	12				
<u>AthertonPoliceOfficersAssociation (APOA)</u>		<u>STEP A</u>	<u>STEP B</u>	<u>STEP C</u>	<u>STEP D</u>
<u>POLICE-CIVILIAN</u>		effective date	10/2/2011		
COMMUNITY SERVICE OFFICER	1	4,814.23	5,054.94	5,307.69	5,573.07
DISPATCHER/RECORDS ASSISTANT	4	5,565.58	5,843.86	6,136.06	6,442.86
POLICE TRAINEE					4,143.00
<u>POLICE-SWORN(84HRS.)</u>		effective date	10/2/2011		
POLICE OFFICER	13	7,316.24	7,682.05	8,066.15	8,469.46
POLICE SERGEANT	4	8,768.25	9,206.66	9,666.99	10,150.34
<u>POLICE-SWORN(80HRS.)</u>		effective date	10/2/2011		
POLICE OFFICER	1	6,967.85	7,316.24	7,682.05	8,066.15
POLICE SERGEANT	1	8,350.71	8,768.25	9,206.66	9,666.99
Total Authorized Positions-APOA	24				
Total Authorized Positions-Town wide	36				

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE TOWN OF
ATHERTON ESTABLISHING THE APPROPRIATIONS LIMIT
FOR FISCAL YEAR 2013-2014 PURSUANT TO ARTICLE X111 B OF
THE CALIFORNIA CONSTITUTION

WHEREAS, Article XIII B of the Constitution of the State of California provides that the total annual appropriations limitation of each government entity, including this Town, shall not exceed the appropriations limit of such entity of government for the prior year adjusted for certain changes mandated by Proposition 4 passed in November, 1979 and Proposition 111 passed in June, 1990, except as otherwise provided for in said Article XIII B and implementing State statutes; and

WHEREAS, pursuant to Article X111 B, and Section 7900 et seq of the California Government Code, the Town is required to set its appropriations limit for each fiscal year; and

WHEREAS, the Finance Director of the Town of Atherton has conducted the necessary analysis and calculations to determine the appropriations limit for Fiscal Year 2013-14, relying on the permanent Fiscal Year 1993-94 limit approved by the voters on November 3, 1994, and the following two adjustment factors: change in population for the County of San Mateo or Atherton, whichever is higher, and change in cost of living as provided by the State of California, Department of Finance; and

WHEREAS, based on such calculations, the Finance Director has determined the said appropriations limit, and pursuant to Section 7910 of the Government Code, has made available to the public the documentation used in the determination of the limit.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the Town of Atherton that the new appropriations limit for the Fiscal Year 2013-14 shall be and is hereby set in the amount of \$11,255,965 and its calculations as set forth in Attachment 1, copy of which is attached hereto.

\* \* \* \* \*

I hereby certify that the foregoing Resolution was duly and regularly passed and adopted by the City Council of the Town of Atherton at a regular meeting thereof held on the 20th day of June, 2012, by the following vote:

AYES: Council Members:
NOES: Council Members:
ABSENT: Council Members:
ABSTAIN: Council Members:

Elizabeth Lewis, MAYOR
Town of Atherton

ATTEST:

\_\_\_\_\_  
Theresa N. DellaSanta, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
William Conners, City Attorney

<b>Town of Atherton</b>				
<b>APPROPRIATIONS SPENDING LIMIT</b>				
Prop 4 - Gann Limit FY 2013-14				
<u>Schedule 1: Calculation of Spending Limit</u>				
Last Year's Limit (FY 2012-13)			10,764,282	
Prior Year Parcel Tax Adjustment			(2,797,500)	
Adjusted Last Year's Limit (FY 2013-14)			7,966,782	
Adjustment Factors:				
A. Population (County)			1.0109	
C. Inflation			1.0512	
A times C			1.0627	
Total Adjustment (Percent)			6.27%	
Total Adjustment (Dollars)			499,183	
Other Adjustments:				
Parcel Tax Adjustment (+)			2,790,000	
New Appropriation Limit for Fiscal Year 2013-14			11,255,965	
<u>Schedule 2: Appropriations Compared to Limit</u>				
Proceeds from Taxes		(FM Schedule 3)	10,139,468	
Appropriations Subject to Limit FY 2013-14			10,139,468	
Appropriations Limit for FY 2013-14			11,255,965	
Amount under Appropriations Limit			1,116,496	
<u>Schedule 3: Determination of Proceeds of Taxes</u>				
Per Budget for FY 2013-14				
		Proceeds of Taxes	Non- Proceeds	Total
<b>Revenues</b>				
	Property Tax	7,582,948		7,582,948
	Sales Tax	192,678		192,678
	Public Safety Sales Tax		47,430	47,430
	Parcel Tax	1,860,000		1,860,000
	County Measure A	250,000		250,000
	Business License	163,200		163,200
	Motor Vehicle License Fee	-		-
	Homeowners Exemption	38,629		38,629
	Franchise Fees		770,865	770,865
	Development Fees/Permits		1,643,465	1,643,465
	Fines & Forfeiture		56,100	56,100
	Fees for Services		70,788	70,788
	Rentals		129,318	129,318
	Miscellaneous		52,753	52,753
		10,087,455	2,770,719	12,858,174
	Interest Income	52,013	14,287	66,300
	<b>Total</b>	<b>10,139,468</b>	<b>2,785,006</b>	<b>12,924,474</b>

**RESOLUTION NO.**

**A RESOLUTION OF THE CITY COUNCIL OF THE TOWN OF ATHERTON ADOPTING  
THE FISCAL YEAR 2013-2014 OPERATING AND  
CAPITAL IMPROVEMENT PROGRAM BUDGET**

**WHEREAS**, the City Council of the Town of Atherton set June 19, 2013, at the Town of Atherton City Council Chambers, 94 Ashfield Road, Atherton, California, as the time and place for the public hearing on the introduction of the Fiscal Year 2013-2014 Operating and Capital Improvement Program Budget; and

**WHEREAS**, notice of said hearing was duly given by posting the time and place of said hearing at designated places in accordance with Chapter 2.08 of the Municipal Code of the Town of Atherton; and

**WHEREAS**, it appears to be in the best interest of the citizens of the Town of Atherton that the Fiscal Year 2013-2014 Operating and Capital Improvement Program Budget be adopted in the format set forth in Exhibit A, attached hereto, and by reference incorporated herein; and

**WHEREAS**, the budget was made available for public view at the Town Hall, 91 Ashfield Road, Atherton, California, and the Town Library, 2 Dinkelspiel Station Lane, Atherton, California.

**NOW THEREFORE, BE IT RESOLVED**, that the Fiscal Year 2013-2014, Operating and Capital Improvement Program Budget projected appropriations/expenditures totaling \$14,189,710 which includes the General Fund Operating Budget of \$10,450,968, Other Funds Operating Budgets of \$3,738,986, and the Capital Projects Budget of \$2,079,949, as set forth in Exhibit A, attached hereto and by reference incorporated herein, be adopted for Fiscal Year 2013-2014.

**BE IT FURTHER RESOLVED**, that the City Clerk of the Town of Atherton is hereby directed to forward a copy of said approved and adopted budget to the County Controller of San Mateo County for filing pursuant to Government Code Section 53901.

\* \* \* \* \*

I hereby certify that the foregoing resolution was duly and regularly passed and adopted by the City Council of the Town of Atherton at a regular meeting thereof held on the 20th day of June, 2012, by the following vote:

AYES: Council Members:  
NOES: Council Members:  
ABSENT: Council Members:  
ABSTAIN: Council Members:

\_\_\_\_\_  
Elizabeth Lewis, MAYOR  
Town of Atherton

ATTEST:

---

Theresa N. DellaSanta, City Clerk

APPROVED AS TO FORM

---

William B. Conners, City Attorney

## EXHIBIT "A"

THE CITY COUNCIL OF THE TOWN OF ATHERTON DOES HEREBY RESOLVE AS FOLLOWS:

Section 1: That an Appropriation-Expenditure Budgeting System entitled Expenditure Control Budget (ECB) is hereby adopted. The system consists of:

- Present Personnel Policies, Procedures, and Memorandum of Understanding, including salary schedules and benefits, except as hereinafter changed by resolution or ordinance of the City Council.
- The Expenditure Control Budget will show overall General Fund and other funds and/or departments.
- This system will apply to Operating and Capital Budget Expenditures as intended for use in Fiscal Year 2013-2014.
- All CIP encumbered expenditures from the Fiscal Year 2012-2013 Adopted/Revised Budget shall be carried forward and re-appropriated in Fiscal Year 2013-2014. Said encumbered expenditures to be re-appropriated in Fiscal Year 2013-2014 must be initiated by the Public Works Director, recommended by the Finance Director, and approved by the City Manager.
- Capital Project Commitments: Capital projects for which funds are appropriated in the budget year shall have those funds restricted for use for that project. Such appropriations will continue to be valid in subsequent fiscal years until the project is completed or the Council takes subsequent action to de-appropriate all or part of the funds originally restricted. If a capital project requires an additional appropriation, then City Council approval shall be required.
- General Fund Fund Balance: The balance shall be established in accordance with the Fund Balance Policy for the General Fund as adopted by the City Council.
- The City Manager is authorized to make budget transfers within the same department. Any transfers between departments or funds shall require the approval of City Council.
- Expenditures are budgeted at, and may not legally exceed, the department level for the general fund and the fund level for Special Revenue and Capital Projects Funds. Budgeted amounts shown are as originally adopted, or as amended by the Town Council during the year.
- This budget system assumes existing service levels; Council approval will be required for any significant changes involving increased or decreased service levels.
- 
- The Finance Department shall be responsible for constant monitoring of the budget and shall establish and implement appropriate control mechanisms necessary for said purpose after consultation with city staff and approval by the City Manager.
- A monthly financial report shall be made available by the Finance Director for each department and/or program and/or capital project.

**Section 2:** FY 2013-14 all Funds Operating and Capital Budgets are hereby adopted, establishing the following revenue estimates and expenditure budgets:

		Town of Atherton Budget For FY 2013-2014					
		Projected Fund Balance 06/30/13	Budgeted Revenues	Budgeted Expenditures	Budgeted Transfer In	Budgeted Transfer Out	Projected Fund Balance 06/30/14
<b>General Fund</b>							
101	General Fund	\$ 7,737,803	\$ 10,814,475	\$ 10,450,968	\$ 1,116,000	\$ -	\$ 9,217,310
<b>Special Revenue Funds</b>							
105	Tennis Fund	25,102	8,400	22,000	-		\$ 11,502
209	Police (COPS) Grant	8,579	100,000	100,000			8,579
213	Library Fund	7,108,921	933,000	206,400			7,835,521
215	Evan Creative Design	69,880	410	12,415			57,875
	<b>Total Special Revenue</b>	<b>7,212,482</b>	<b>1,041,810</b>	<b>340,815</b>	<b>-</b>	<b>-</b>	<b>7,913,477</b>
<b>Capital Project Funds</b>							
201	Special Tax	1,239,878	1,860,000	1,129,756		1,116,000	854,122
202	Measure A	302,385	250,000	84,845			467,540
203	Gas Tax	152,694	200,000	167,848			184,846
204	Measure M	79,596	75,000	35,000			119,596
210	Road Impact	772,748	3,300	150,000			626,048
401	Capital Improvement	288,124	420,000	502,500	-		205,624
402	Storm Drainage	29,492	-	-			29,492
403	Channel Drainage District	138,611	82,000	10,000			210,611
406	Facilities Construction	2,183,838					2,183,838
	<b>Total Capital Projects</b>	<b>5,187,366</b>	<b>2,890,300</b>	<b>2,079,949</b>	<b>-</b>	<b>1,116,000</b>	<b>4,881,717</b>
<b>Internal Service Funds</b>							
610	Equipment Replacement Fun	672,720	138,480	176,980			634,220
614	Worker's Compensation	(13,092)	119,469	196,184	107,000		17,193
615	General Liability	173,814	312,026	310,526			175,314
616	Employee Benefits	561,134	687,945	634,288			614,791
	<b>Total Internal Service</b>	<b>1,394,576</b>	<b>1,257,920</b>	<b>1,317,978</b>	<b>107,000</b>	<b>-</b>	<b>1,441,518</b>
	<b>Total All Funds</b>	<b>\$ 21,532,227</b>	<b>\$ 16,004,505</b>	<b>\$ 14,189,710</b>	<b>\$ 1,223,000</b>	<b>\$ 1,116,000</b>	<b>\$ 23,454,022</b>