



AGENDA
Town of Atherton
CITY COUNCIL
FEBRUARY 1, 2010

10:00 a.m.

TOWN COUNCIL CHAMBERS

94 Ashfield Road
Atherton, California

Special Meeting Study Session

PLEASE NOTE:

Times listed on the Agenda are an approximation and not a time certain. The Council may take up items out of order. Please arrive well in advance of the time listed for any item in which you are interested.

- 10:00 A.M. 1. ROLL CALL Lewis, Carlson, Marsala, Dobbie, McKeithen**
- 10:02 A.M. 2. PUBLIC COMMENTS (This portion of the meeting is reserved for persons wishing to address the Council on any matter not on the Agenda that is within the subject matter jurisdiction of the City Council. State law prohibits the Council from acting on items not listed on the Agenda except by special action of the City Council under specified circumstances. Speakers' time is limited to three minutes.)**
- 10:15 A.M. 3. COST ALLOCATION MODEL/MASTER FEE SCHEDULE
Informational Presentation by Jeanette Hahn of NBS
Recommendation: Council to give direction to staff on any changes to the Master Fee Schedule for February 17, 2010 City Council meeting**
- 11:30 A.M. 4. DISCUSS FISCAL YEAR 2009/10 MID-YEAR BUDGET ADJUSTMENTS**
- 12:00 P.M. 5. REVENUE OPPORTUNITIES AND COMMUNITY INPUT
(Continued from January 11, 2010 Strategic Workshop)**
- 12:45 P.M. 8. PUBLIC COMMENTS**
- 1:00 P.M. 9. ADJOURN**

PLEASE NOTE THE FOLLOWING INFORMATION:

If you challenge a Town zoning, planning, or any other decision in court, you may be limited to raising only those issues you or someone else raised at the public hearing described in this agenda, or in written correspondence delivered to the City Council at, or prior to, the public hearing. Judicial review of any Town administrative decision may be had only if a petition is filed with the court not later than the 90th day following

the date upon which the decision becomes final. Judicial review of environmental determinations may be subject to a shorter time period.

Copies of all staff reports and documents subject to disclosure that relate to each item of business referred to on the agenda are available for public inspection by 5:00 p.m. the Friday before each regularly scheduled City Council meeting at the Atherton Library, 2 Dinklespiel, Station Lane, and the Town Administrative Offices, 91 Ashfield Road, Atherton, CA 94027. Additionally, agendas and staff reports may be accessed on the town website at: www.ci.atherton.ca.us

In compliance with SB 343, materials related to an item on this Agenda submitted to the City Council after distribution of the agenda packet are available for public inspection in the Town Administrative Offices, 91 Ashfield Road, during normal business hours.

Pursuant to the Americans with Disabilities Act, if you need special assistance in this meeting, please contact the City Clerk's Office at (650) 752-0500. Notification of 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting. (29 CRF 35.104 ADA Title II)



AGENDA
Town of Atherton
CITY COUNCIL/ATHERTON CHANNEL DRAINAGE
DISTRICT
February 1, 2010
1:00 P.M.
Meeting Room
Town Administrative Offices
91 Ashfield Road
Atherton, California
Closed Session

1:00 P.M. ROLL CALL Lewis, Dobbie, Marsala, McKeithen, Carlson

1:02 P.M. PUBLIC COMMENTS

1:10 P.M. CLOSED SESSION

**A. CONFERENCE WITH LEGAL COUNSEL – PENDING
LITIGATION (Subsection (b) of Government Code Section 54956.9):
One (1) potential case:**

*Jonathan B. Buckheit v. Tony Dennis, Dean DeVlugt, The Town of
Atherton, The County of San Mateo, and Does 1-500, inclusive - U.S.
District Court for the Northern District of California, San Francisco
Division, Case No. CV 09-5000*

**B. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED
LITIGATION (Subsection (B) of Government Code Section 54956.9):
One potential case:**

*California Tort Claim by Silvester M. Rabic, as Domestic Trustee on
Behalf of the J.B.B Trust*

RECONVENE TO OPEN SESSION

Report of action taken.

2:00 P.M. ADJOURN

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Dept Number	Department Name [a]	Program Name [a]	Complete Name for Overhead Cost Allocation Plan
11	City Council	City Council	11 City Council - City Council
12	Administration	Manager, Clerk, Administration	12 Administration - Manager, Clerk, Administration
16	City Attorney	Legal Services	16 City Attorney - Legal Services
18	Finance	Accounting & Finance	18 Finance - Accounting & Finance
20	Community Development	Planning	20 Community Development - Planning
25	Building	Building	25 Building - Building
30	Non-Department		30 Non-Department
40	Police	Police Services	40 Police - Police Services
50	Public Works	Engineering	50 Public Works - Engineering
53	Public Works	Street Maintenance	53 Public Works - Street Maintenance
57	Public Works	Park Maintenance	57 Public Works - Park Maintenance
58	Public Works	Park Programs	58 Public Works - Park Programs
59	Public Works	Building Maintenance	59 Public Works - Building Maintenance
	Other	Other	Other - Other
	Other	Other	Other - Other

Notes:
 [a] Funds/budget units strictly related to capital expenditures and debt service have been excluded from the organizational structure listed for cost allocation purposes. This implies that capital and debt service funds/budget units neither allocate nor receive overhead costs through this plan.

Budget Items Outside of Overhead Cost Allocation Scope

Dept Number	Department Name	Program Name	Complete Name
401	Public Works	Tennis Fund	Public Works - Tennis Fund
402	Capital Projects	Capital Improvement	401 Capital Projects - Capital Improvement
402	Capital Projects	Storm Drainage	402 Capital Projects - Storm Drainage
403	Capital Projects	Channel Drainage District	403 Capital Projects - Channel Drainage District
406	Capital Projects	Facilities Construction	406 Capital Projects - Facilities Construction

Internal Service Funds

Dept Number	Department Name	Program Name	Complete Name
184	Finance	Fleet Management (Equip. Repair & Replace.)	184 Finance - Fleet Management (Equip. Repair & Replace.)
	Finance	Employee Benefits/Compensated Absences	Finance - Employee Benefits/Compensated Absences
	Finance	GASB 45	Finance - GASB 45

TOWN OF ATHERTON
 OVERHEAD COST ALLOCATION PLAN
 Labor Organization and Identification of Indirect Services

Note: This page is not used to catalog the actual costs that will be allocated. It is used only to identify departments and/or functions that should be allocated as overhead. Refer to Worksheet C for the actual costs to be allocated.

CONFIDENTIAL INFORMATION -- PLEASE USE DISCRETION IF DISTRIBUTING THIS WORKSHEET.

11 City Council - City Council

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	City Council	[Other]	[Other]	[Other]	[Other]
x Mayor		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Vice Mayor		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Council Member		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Council Member		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Council Member		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Total	-	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%

Notes:

12 Administration - Manager, Clerk, Administration

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	Administration	[Other]	[Other]	[Other]	[Other]
x City Manager		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Assistant City Manager		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Executive Assistant/Deputy City Clerk		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Office Specialist		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Total	614,770	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%

Notes:

TOWN OF ATHERTON
 OVERHEAD COST ALLOCATION PLAN
 Labor Organization and Identification of Indirect Services

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16 City Attorney - Legal Services

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	General Counsel	Development Review Counsel	[Other]	[Other]	[Other]
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Total	-	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%

Notes:

18 Finance - Accounting & Finance

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	Finance	[Other]	[Other]	[Other]	[Other]
x Finance Director		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Asst Finance Director		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Accountant		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Finance Assistant (.6)		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Total	373,858	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%

Notes:

TOWN OF ATHERTON
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20 Community Development - Planning

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	[Other]	[Other]	[Other]	[Other]	[Other]
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	-	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Notes:

25 Building - Building

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	[Other]	[Other]	[Other]	[Other]	[Other]
x Building Official		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Senior Bldg Inspector		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Building Inspector		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Building Inspector		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Arborist		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Permit Technician		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Office Specialist		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	870,309	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Notes:

TOWN OF ATHERTON
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30 Non-Department

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	General Indirect Activities	Information Technology	Code Enforcement	[Other]	[Other]
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Total	-	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%

Notes:

TOWN OF ATHERTON
 OVERHEAD COST ALLOCATION PLAN
 Labor Organization and Identification of Indirect Services

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40 Police - Police Services		Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
Personnel Number and Position Description	Total Salary/Wage & Benefits	Indirect Service or Overhead	Direct Service	[Other]	[Other]	[Other]	[Other]	[Other]
				x Chief of Police		0.0%	100.0%	0.0%
x Lieutenant		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Sergeant (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Sergeant (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Sergeant (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Sergeant (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Sergeant (80 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (80 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (80 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (80 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (84 hrs) - Vacant		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Com Supervisor		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Dispatcher - Vacant		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x CSO/Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Police Lieutenant		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%

TOWN OF ATHERTON
 OVERHEAD COST ALLOCATION PLAN
 Labor Organization and Identification of Indirect Services

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40 Police - Police Services (Continued)

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	[Other]	[Other]	[Other]	[Other]	[Other]
x Part-Time Temp Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Part-Time Temp Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Part-Time Temp Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Part-Time Temp Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Part-Time Temp Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Part-Time Temp Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Part-Time Temp Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Part-Time Temp Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Part-Time Temp Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Reserve Officer		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Reserve Officer		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Reserve Officer		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Reserve Officer		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Administrative Assistant		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	3,920,084	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Notes:

TOWN OF ATHERTON
OVERHEAD COST ALLOCATION PLAN
Labor Organization and Identification of Indirect Services

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50 Public Works - Engineering

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	[Other]	[Other]	[Other]	[Other]	[Other]
x PW Director (.6)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x PW Superintendent (.1)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Assistant Engineer		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x PW Supervisor (.5)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Office Specialist		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	396,552	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Notes:

53 Public Works - Street Maintenance

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	[Other]	[Other]	[Other]	[Other]	[Other]
x PW Director (.1)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x PW Superintendent (.4)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x PW Supervisor (.5)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x PW Maint Worker I (.8)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x PW Maint Worker II (.9)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x PW Maint Worker II (.9)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	405,551	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Notes:

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57 Public Works - Park Maintenance

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	[Other]	[Other]	[Other]	[Other]	[Other]
x PW Director (.1)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x PW Superintendent (.2)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Park Supervisor		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Park/Facil Maint Worker II (.1)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	189,350	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Notes:

58 Public Works - Park Programs

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	[Other]	[Other]	[Other]	[Other]	[Other]
x PW Director (.1)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Park Program Manager (.8)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Park/Facil Maint Worker II (.5)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	168,721	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Notes:

TOWN OF ATHERTON
 OVERHEAD COST ALLOCATION PLAN
 Labor Organization and Identification of Indirect Services

Note: This page is not used to catalog the actual costs that will be allocated. It is used only to identify departments and/or functions that should be allocated as overhead. Refer to Worksheet C for the actual costs to be allocated.

CONFIDENTIAL INFORMATION -- PLEASE USE DISCRETION IF DISTRIBUTING THIS WORKSHEET.

59 Public Works - Building Maintenance

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	Building Maintenance	[Other]	[Other]	[Other]	[Other]
x PW Director (.1)		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x PW Superintendent (.3)		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Park Program Manager (.2)		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x PW Maint Worker I (.2)		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Park/Facil Maint Worker II (.3)		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x PW Maint Worker II (.1)		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x PW Maint Worker II (.1)		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Total	165,797	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%

Notes:

11 City Council - City Council

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		City Council	[Other]	[Other]	[Other]	[Other]
Advertising/Publishing	\$ 2,000	100.0%	0.0%	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Bus Meeting & Meals	1,100	100.0%	0.0%	1,100	1,100	-	-	-	-
Other Contract Services	-	100.0%	0.0%	-	-	-	-	-	-
Office Supplies	1,950	100.0%	0.0%	1,950	1,950	-	-	-	-
Membership/Dues	8,407	100.0%	0.0%	8,407	8,407	-	-	-	-
Utilities - Water	625	100.0%	0.0%	625	625	-	-	-	-
Conferences	5,000	100.0%	0.0%	5,000	5,000	-	-	-	-
Mileage Reimbursement	1,300	100.0%	0.0%	1,300	1,300	-	-	-	-
Boards & Commissions	2,000	100.0%	0.0%	2,000	2,000	-	-	-	-
Special Events & Awards	-	100.0%	0.0%	-	-	-	-	-	-
Office Equip & Furniture	7,000	100.0%	0.0%	7,000	7,000	-	-	-	-
Administrative Services	-	100.0%	0.0%	-	-	-	-	-	-
Computer Services Charge	-	100.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
Total	29,382			29,382	29,382	-	-	-	-

Notes:

12 Administration - Manager, Clerk, Administration

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		Administration	[Other]	[Other]	[Other]	[Other]
Regular Salaries	\$ 453,964	100.0%	0.0%	\$ 453,964	\$ 453,964	\$ -	\$ -	\$ -	\$ -
Part-Time Permanent	-	100.0%	0.0%	-	-	-	-	-	-
Temporary Help	-	100.0%	0.0%	-	-	-	-	-	-
Overtime	5,000	100.0%	0.0%	5,000	5,000	-	-	-	-
Medicare Tax	6,582	100.0%	0.0%	6,582	6,582	-	-	-	-
Social Security Tax	-	100.0%	0.0%	-	-	-	-	-	-
PERS Retire Contrib- ER	59,483	100.0%	0.0%	59,483	59,483	-	-	-	-
PERS Retire Contrib- EE	31,777	100.0%	0.0%	31,777	31,777	-	-	-	-
Deferred Compensation	-	100.0%	0.0%	-	-	-	-	-	-
Health Insurance	46,442	100.0%	0.0%	46,442	46,442	-	-	-	-
Retiree Healthcare	91,898	100.0%	0.0%	91,898	91,898	-	-	-	-
Dental Insurance	6,778	100.0%	0.0%	6,778	6,778	-	-	-	-
Vision Insurance	636	100.0%	0.0%	636	636	-	-	-	-
Workers' Compensation	754	100.0%	0.0%	754	754	-	-	-	-
Life & ADD Insurance	890	100.0%	0.0%	890	890	-	-	-	-
LTD Insurance	2,663	100.0%	0.0%	2,663	2,663	-	-	-	-
Unemployment Insurance	4,540	100.0%	0.0%	4,540	4,540	-	-	-	-
Auto Allowance	4,800	100.0%	0.0%	4,800	4,800	-	-	-	-
Educational Reimbursement	1,000	100.0%	0.0%	1,000	1,000	-	-	-	-
EE Benefits Earned	4,540	100.0%	0.0%	4,540	4,540	-	-	-	-
Recruitment Costs	1,000	100.0%	0.0%	1,000	1,000	-	-	-	-
Labor Relation Services	14,000	100.0%	0.0%	14,000	14,000	-	-	-	-
Repair Machinery & Equip	4,800	100.0%	0.0%	4,800	4,800	-	-	-	-
Facility Repair	-	100.0%	0.0%	-	-	-	-	-	-
Advertising - Noticing	2,500	100.0%	0.0%	2,500	2,500	-	-	-	-
Training and Workshops	5,668	100.0%	0.0%	5,668	5,668	-	-	-	-
Other Contract Services	-	100.0%	0.0%	-	-	-	-	-	-
Disaster Preparedness	-	100.0%	0.0%	-	-	-	-	-	-
Human Resources Services	-	100.0%	0.0%	-	-	-	-	-	-
Office Supplies	3,000	100.0%	0.0%	3,000	3,000	-	-	-	-
Subscriptions	800	100.0%	0.0%	800	800	-	-	-	-
Memberships & Dues	15,280	100.0%	0.0%	15,280	15,280	-	-	-	-
External Printing Services	12,000	100.0%	0.0%	12,000	12,000	-	-	-	-
Postage	1,000	100.0%	0.0%	1,000	1,000	-	-	-	-

12 Administration - Manager, Clerk, Administration (Continued)

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		Administration	[Other]	[Other]	[Other]	[Other]
Utilities - Electricity	\$ 6,000	100.0%	0.0%	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -
Utilities - Gas	650	100.0%	0.0%	650	650	-	-	-	-
Utilities - Water	485	100.0%	0.0%	485	485	-	-	-	-
Utilities - Telephone	600	100.0%	0.0%	600	600	-	-	-	-
Conferences	2,000	100.0%	0.0%	2,000	2,000	-	-	-	-
Business Meetings & Meals	1,230	100.0%	0.0%	1,230	1,230	-	-	-	-
Special Events & Awards	1,800	100.0%	0.0%	1,800	1,800	-	-	-	-
Election Expense	-	100.0%	0.0%	-	-	-	-	-	-
Computer Equipment	3,000	100.0%	0.0%	3,000	3,000	-	-	-	-
Office Equip & Furn	500	100.0%	0.0%	500	500	-	-	-	-
Administrative Services	-	100.0%	0.0%	-	-	-	-	-	-
Computer Services	-	100.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
Total	798,060			798,060	798,060	-	-	-	-

Notes:

16 City Attorney - Legal Services

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		General Counsel	Development Review Counsel	[Other]	[Other]	[Other]
City Attorney - Retainer	\$ 132,000	100.0%	0.0%	\$ 132,000	\$ 132,000	\$ -	\$ -	\$ -	\$ -
City Attorney - Planning	48,000	100.0%	0.0%	48,000	-	48,000	-	-	-
City Attorney - Building	27,500	100.0%	0.0%	27,500	-	27,500	-	-	-
City Attorney - DPW Eng	15,000	100.0%	0.0%	15,000	-	15,000	-	-	-
City Attorney - Other Services	200,500	100.0%	0.0%	200,500	200,500	-	-	-	-
Attorney - Other Legal	-	100.0%	0.0%	-	-	-	-	-	-
Labor Relations Service	-	100.0%	0.0%	-	-	-	-	-	-
Litigation Services	-	100.0%	0.0%	-	-	-	-	-	-
Other Contract Services	-	100.0%	0.0%	-	-	-	-	-	-
Facility Repair	-	100.0%	0.0%	-	-	-	-	-	-
Membership/Dues	-	100.0%	0.0%	-	-	-	-	-	-
Travel & Meetings	-	100.0%	0.0%	-	-	-	-	-	-
Liability Claims	-	100.0%	0.0%	-	-	-	-	-	-
Administrative Services	-	100.0%	0.0%	-	-	-	-	-	-
Computer Service Charge	-	100.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
Total	423,000			423,000	332,500	90,500	-	-	-

Notes:

TOWN OF ATHERTON
OVERHEAD COST ALLOCATION PLAN
Master Expenditure Detail for Source Fiscal Year 2009/2010

Worksheet Series C

18 Finance - Accounting & Finance

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		Finance	[Other]	[Other]	[Other]	[Other]
Regular Salaries	\$ 261,601	100.0%	0.0%	\$ 261,601	\$ 261,601	\$ -	\$ -	\$ -	\$ -
Part-Time Permanent Salaries	-	100.0%	0.0%	-	-	-	-	-	-
Temporary Help	-	100.0%	0.0%	-	-	-	-	-	-
Overtime	-	100.0%	0.0%	-	-	-	-	-	-
Medicare	3,793	100.0%	0.0%	3,793	3,793	-	-	-	-
Social Security Tax	-	100.0%	0.0%	-	-	-	-	-	-
PERS Retire Contrib- ER	34,278	100.0%	0.0%	34,278	34,278	-	-	-	-
PERS Retire Contrib- EE	18,312	100.0%	0.0%	18,312	18,312	-	-	-	-
Health Insurance	48,279	100.0%	0.0%	48,279	48,279	-	-	-	-
Retiree Health	34,434	100.0%	0.0%	34,434	34,434	-	-	-	-
Dental Insurance	4,462	100.0%	0.0%	4,462	4,462	-	-	-	-
Vision Insurance	674	100.0%	0.0%	674	674	-	-	-	-
Workers' Compensation	434	100.0%	0.0%	434	434	-	-	-	-
Life & ADD Insurance	406	100.0%	0.0%	406	406	-	-	-	-
LTD Insurance	1,621	100.0%	0.0%	1,621	1,621	-	-	-	-
Unemployment Insurance	2,616	100.0%	0.0%	2,616	2,616	-	-	-	-
EE Benefits Earned	2,616	100.0%	0.0%	2,616	2,616	-	-	-	-
Audit & Financial	42,057	100.0%	0.0%	42,057	42,057	-	-	-	-
Technical Services	24,584	100.0%	0.0%	24,584	24,584	-	-	-	-
Repair Machinery & Equip	1,000	100.0%	0.0%	1,000	1,000	-	-	-	-
External Printing Service	3,000	100.0%	0.0%	3,000	3,000	-	-	-	-
Training and Workshops	5,084	100.0%	0.0%	5,084	5,084	-	-	-	-
Other Contract Services	-	100.0%	0.0%	-	-	-	-	-	-
Office Supplies	3,000	100.0%	0.0%	3,000	3,000	-	-	-	-
Subscriptions	750	100.0%	0.0%	750	750	-	-	-	-
Misc. Computer Parts	500	100.0%	0.0%	500	500	-	-	-	-
Memberships & Dues	1,205	100.0%	0.0%	1,205	1,205	-	-	-	-
Postage	-	100.0%	0.0%	-	-	-	-	-	-
Utilities - Telephone	-	100.0%	0.0%	-	-	-	-	-	-
Conferences	1,300	100.0%	0.0%	1,300	1,300	-	-	-	-
Mileage Reimbursement	600	100.0%	0.0%	600	600	-	-	-	-
Computer Equipment	3,000	100.0%	0.0%	3,000	3,000	-	-	-	-
Office Machines & Furniture	-	100.0%	0.0%	-	-	-	-	-	-
Administrative Services	-	100.0%	0.0%	-	-	-	-	-	-

18 Finance - Accounting & Finance (Continued)

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		Finance	[Other]	[Other]	[Other]	[Other]
Trsfr to Computer Services Fd	\$ -	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trsfr to Equip Replace Fund	10,000	100.0%	0.0%	10,000	10,000	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
Total	509,604			509,604	509,604	-	-	-	-

Notes:

20 Community Development - Planning

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Contract Planner	\$ 177,077	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Zoning Code Update	-	0.0%	0.0%	-	-	-	-	-	-
General Plan Update	4,900	0.0%	0.0%	-	-	-	-	-	-
Housing Element	7,350	0.0%	0.0%	-	-	-	-	-	-
Historical Artifacts	-	0.0%	0.0%	-	-	-	-	-	-
Advertising/Noticing	2,000	0.0%	0.0%	-	-	-	-	-	-
Plan Review	-	0.0%	0.0%	-	-	-	-	-	-
Other Contract Services	-	0.0%	0.0%	-	-	-	-	-	-
Printing - External Service	2,500	0.0%	0.0%	-	-	-	-	-	-
Office Supplies	2,000	0.0%	0.0%	-	-	-	-	-	-
Postage	-	0.0%	0.0%	-	-	-	-	-	-
Utilities - Electricity	230	0.0%	0.0%	-	-	-	-	-	-
Utilities - Gas	150	0.0%	0.0%	-	-	-	-	-	-
Utilities - Water	50	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
Total	196,257			-	-	-	-	-	-

Notes:

25 Building - Building

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Regular Salaries	\$ 597,738	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Temporary Help	-	0.0%	0.0%	-	-	-	-	-	-
Overtime	-	0.0%	0.0%	-	-	-	-	-	-
Medicare	8,667	0.0%	0.0%	-	-	-	-	-	-
Social Security Tax	-	0.0%	0.0%	-	-	-	-	-	-
PER Retire Contrb- ER	78,322	0.0%	0.0%	-	-	-	-	-	-
PERS Retire Contrb- EE	41,842	0.0%	0.0%	-	-	-	-	-	-
Health Insurance	83,686	0.0%	0.0%	-	-	-	-	-	-
Retiree Healthcare	74,878	0.0%	0.0%	-	-	-	-	-	-
Dental Insurance	11,497	0.0%	0.0%	-	-	-	-	-	-
Vision Insurance	1,413	0.0%	0.0%	-	-	-	-	-	-
Workers' Compensation	25,454	0.0%	0.0%	-	-	-	-	-	-
Life & ADD Insurance	909	0.0%	0.0%	-	-	-	-	-	-
LTD Insurance	4,282	0.0%	0.0%	-	-	-	-	-	-
Unemployment Insurance	5,977	0.0%	0.0%	-	-	-	-	-	-
Uniforms	600	0.0%	0.0%	-	-	-	-	-	-
Auto Allowance	15,900	0.0%	0.0%	-	-	-	-	-	-
EE Benefits Earned	5,977	0.0%	0.0%	-	-	-	-	-	-
Technical Service	8,000	0.0%	0.0%	-	-	-	-	-	-
City Attorney Retainer	-	0.0%	0.0%	-	-	-	-	-	-
Contract Planner	-	0.0%	0.0%	-	-	-	-	-	-
Plan Reviewer	-	0.0%	0.0%	-	-	-	-	-	-
Vehicle Repair & Maint	600	0.0%	0.0%	-	-	-	-	-	-
Equip Repair & Maint	2,000	0.0%	0.0%	-	-	-	-	-	-
Custodial Services	-	0.0%	0.0%	-	-	-	-	-	-
Advertising/Publishing	-	0.0%	0.0%	-	-	-	-	-	-
Plan Review	-	0.0%	0.0%	-	-	-	-	-	-
Code Enforcement	-	0.0%	0.0%	-	-	-	-	-	-
Other Contract Services	-	0.0%	0.0%	-	-	-	-	-	-
Environment Programs	-	0.0%	0.0%	-	-	-	-	-	-
Building Inspection	-	0.0%	0.0%	-	-	-	-	-	-
Environ Report Service	-	0.0%	0.0%	-	-	-	-	-	-
Office Supplies	6,000	0.0%	0.0%	-	-	-	-	-	-
Subscriptions	905	0.0%	0.0%	-	-	-	-	-	-
Microfilms	7,500	0.0%	0.0%	-	-	-	-	-	-
Safety Supplies & Matls	5,785	0.0%	0.0%	-	-	-	-	-	-
Computer Software	-	0.0%	0.0%	-	-	-	-	-	-

25 Building - Building (Continued)

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Oil & Gasoline	\$ 600	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recycling	-	0.0%	0.0%	-	-	-	-	-	-
Memberships & Dues	2,145	0.0%	0.0%	-	-	-	-	-	-
Utilities - Electricity	1,380	0.0%	0.0%	-	-	-	-	-	-
Utilities - Gas	900	0.0%	0.0%	-	-	-	-	-	-
Utilities - Water	300	0.0%	0.0%	-	-	-	-	-	-
Communication	1,650	0.0%	0.0%	-	-	-	-	-	-
Conferences	7,640	0.0%	0.0%	-	-	-	-	-	-
Computer Equipment	2,500	0.0%	0.0%	-	-	-	-	-	-
Office Equip & Furniture	2,000	0.0%	0.0%	-	-	-	-	-	-
Administrative Services	-	0.0%	0.0%	-	-	-	-	-	-
Trsfr to Computer Service	-	0.0%	0.0%	-	-	-	-	-	-
Trsfr to Equip Replace Fd	10,000	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
Total	1,017,047			-	-	-	-	-	-

Notes:

TOWN OF ATHERTON
OVERHEAD COST ALLOCATION PLAN
Master Expenditure Detail for Source Fiscal Year 2009/2010

Worksheet Series C

30 Non-Department

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		General Indirect Activities	Information Technology	Code Enforcement	[Other]	[Other]
Retiree Health	\$ -	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit & Financial	-	100.0%	0.0%	-	-	-	-	-	-
Code Enforcement Services	56,985	100.0%	0.0%	56,985	-	-	56,985	-	-
Other Contract Services	14,480	100.0%	0.0%	14,480	14,480	-	-	-	-
Environmental Programs Committee	29,900	0.0%	0.0%	-	-	-	-	-	-
IT Support	32,324	100.0%	0.0%	32,324	-	32,324	-	-	-
Misc Computer Parts & Supplies	7,300	100.0%	0.0%	7,300	-	7,300	-	-	-
Other Supplies & Materials	4,000	100.0%	0.0%	4,000	4,000	-	-	-	-
Memberships & Dues	5,719	100.0%	0.0%	5,719	5,719	-	-	-	-
Banking Services	10,500	100.0%	0.0%	10,500	10,500	-	-	-	-
Liability Insurance	190,937	100.0%	0.0%	190,937	190,937	-	-	-	-
Property Insurance	5,139	100.0%	0.0%	5,139	5,139	-	-	-	-
Employment Practice Liability Insurance	36,000	100.0%	0.0%	36,000	36,000	-	-	-	-
Employee Assistance Program	3,510	100.0%	0.0%	3,510	3,510	-	-	-	-
Contribution - SSV	500	0.0%	0.0%	-	-	-	-	-	-
Contribution - HIP	2,500	0.0%	0.0%	-	-	-	-	-	-
Contribution - Sustainable San Mateo Cty	1,500	0.0%	0.0%	-	-	-	-	-	-
Postage	16,843	100.0%	0.0%	16,843	16,843	-	-	-	-
Utilities - Telephone	23,500	100.0%	0.0%	23,500	23,500	-	-	-	-
Election Cost	13,000	100.0%	0.0%	13,000	13,000	-	-	-	-
Post Office Expense	3,820	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
Total	458,457			420,237	323,628	39,624	56,985	-	-

Notes:

TOWN OF ATHERTON
OVERHEAD COST ALLOCATION PLAN
Master Expenditure Detail for Source Fiscal Year 2009/2010

Worksheet Series C

40 Police - Police Services

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Regular Salaries	\$ 2,026,451	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time Permanent	-	0.0%	0.0%	-	-	-	-	-	-
Dispatcher Salaries	319,280	0.0%	0.0%	-	-	-	-	-	-
Reserve Salaries	39,872	0.0%	0.0%	-	-	-	-	-	-
Temporary Help	82,673	0.0%	0.0%	-	-	-	-	-	-
Overtime	161,000	0.0%	0.0%	-	-	-	-	-	-
Reimbursed Salaries	-	0.0%	0.0%	-	-	-	-	-	-
Medicare Tax	37,240	0.0%	0.0%	-	-	-	-	-	-
Social Security	1,490	0.0%	0.0%	-	-	-	-	-	-
PERS Retire Contr - ER	718,922	0.0%	0.0%	-	-	-	-	-	-
PERS Retire Contr - EE	182,971	0.0%	0.0%	-	-	-	-	-	-
Deferred Comp-ER Paid	6,386	0.0%	0.0%	-	-	-	-	-	-
Health Insurance	328,296	0.0%	0.0%	-	-	-	-	-	-
Retiree Healthcare	359,631	0.0%	0.0%	-	-	-	-	-	-
Dental Insurance	38,953	0.0%	0.0%	-	-	-	-	-	-
Vision Insurance	6,072	0.0%	0.0%	-	-	-	-	-	-
Workers' Compensation	94,506	0.0%	0.0%	-	-	-	-	-	-
Life & ADD Insurance	3,251	0.0%	0.0%	-	-	-	-	-	-
LTD Insurance	17,572	0.0%	0.0%	-	-	-	-	-	-
Unemployment Insurance	25,683	0.0%	0.0%	-	-	-	-	-	-
Uniforms	16,150	0.0%	0.0%	-	-	-	-	-	-
Educational Reimbursement	2,000	0.0%	0.0%	-	-	-	-	-	-
EE Benefits Earned	48,915	0.0%	0.0%	-	-	-	-	-	-
Technical Services	57,905	0.0%	0.0%	-	-	-	-	-	-
Animal Control Services	50,951	0.0%	0.0%	-	-	-	-	-	-
Equip Maint - Vehicles	35,000	0.0%	0.0%	-	-	-	-	-	-
Equip Maint - Other	4,000	0.0%	0.0%	-	-	-	-	-	-
Facility Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Custodial Services	-	0.0%	0.0%	-	-	-	-	-	-
Training & Workshops	6,300	0.0%	0.0%	-	-	-	-	-	-
SMC Booking Fees	4,139	0.0%	0.0%	-	-	-	-	-	-
Citation Processing	541	0.0%	0.0%	-	-	-	-	-	-
Other Contract Services	57,197	0.0%	0.0%	-	-	-	-	-	-
Recruitment Cost	5,000	0.0%	0.0%	-	-	-	-	-	-
Printing - External Service	2,000	0.0%	0.0%	-	-	-	-	-	-
Office Supplies	5,850	0.0%	0.0%	-	-	-	-	-	-
Subscriptions	746	0.0%	0.0%	-	-	-	-	-	-

40 Police - Police Services (Continued)

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Safety Supplies & Materials	\$ 6,000	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POST Training	20,000	0.0%	0.0%	-	-	-	-	-	-
K-9 Expenses	22,269	0.0%	0.0%	-	-	-	-	-	-
Vehicles Supplies	-	0.0%	0.0%	-	-	-	-	-	-
Oil and Gasoline	61,800	0.0%	0.0%	-	-	-	-	-	-
Other Supplies & Mats	31,000	0.0%	0.0%	-	-	-	-	-	-
Memberships & Dues	2,101	0.0%	0.0%	-	-	-	-	-	-
Postage	-	0.0%	0.0%	-	-	-	-	-	-
Utilities - Electricity	21,000	0.0%	0.0%	-	-	-	-	-	-
Utilities - Gas	1,100	0.0%	0.0%	-	-	-	-	-	-
Utilities - Water	500	0.0%	0.0%	-	-	-	-	-	-
Communication	40,622	0.0%	0.0%	-	-	-	-	-	-
Conferences	5,815	0.0%	0.0%	-	-	-	-	-	-
Mileage Reimbursement	300	0.0%	0.0%	-	-	-	-	-	-
Disaster/Emergency	2,800	0.0%	0.0%	-	-	-	-	-	-
Special Events & Awards	-	0.0%	0.0%	-	-	-	-	-	-
Rent Facilities	8,590	0.0%	0.0%	-	-	-	-	-	-
Non-Cap Off Mach & Furn	-	0.0%	0.0%	-	-	-	-	-	-
Non-Cap Tools & Equip	-	0.0%	0.0%	-	-	-	-	-	-
Misc. Capital Outlay	-	0.0%	0.0%	-	-	-	-	-	-
Building Improvements	-	0.0%	0.0%	-	-	-	-	-	-
Mach & Equip	25,185	0.0%	0.0%	-	-	-	-	-	-
Vehicles & Accessories	-	0.0%	0.0%	-	-	-	-	-	-
Computer Equip	4,500	0.0%	0.0%	-	-	-	-	-	-
Office Equip & Furniture	700	0.0%	0.0%	-	-	-	-	-	-
Administrative Services	-	0.0%	0.0%	-	-	-	-	-	-
Computer Svs Charge	-	0.0%	0.0%	-	-	-	-	-	-
Trsfr to Equip Replace Fd	69,800	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
Total	5,071,024			-	-	-	-	-	-

Notes:

50 Public Works - Engineering

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Regular Salaries	\$ 295,213	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-Time Permanent	-	0.0%	0.0%	-	-	-	-	-	-
Temporary Help	-	0.0%	0.0%	-	-	-	-	-	-
Overtime	-	0.0%	0.0%	-	-	-	-	-	-
Standby Pay	1,475	0.0%	0.0%	-	-	-	-	-	-
Medicare Insurance	4,281	0.0%	0.0%	-	-	-	-	-	-
Social Security	-	0.0%	0.0%	-	-	-	-	-	-
PERS Retire Contr - ER	38,682	0.0%	0.0%	-	-	-	-	-	-
PERS Retire Contr - EE	20,665	0.0%	0.0%	-	-	-	-	-	-
Health Insurance	22,297	0.0%	0.0%	-	-	-	-	-	-
Retiree Healthcare	11,864	0.0%	0.0%	-	-	-	-	-	-
Dental Insurance	5,277	0.0%	0.0%	-	-	-	-	-	-
Vision Insurance	466	0.0%	0.0%	-	-	-	-	-	-
Workers Compensation	3,607	0.0%	0.0%	-	-	-	-	-	-
Life & ADD Insurance	437	0.0%	0.0%	-	-	-	-	-	-
LTD Insurance	1,994	0.0%	0.0%	-	-	-	-	-	-
Unemployment Insurance	2,952	0.0%	0.0%	-	-	-	-	-	-
Uniforms	-	0.0%	0.0%	-	-	-	-	-	-
Auto Allowance	2,160	0.0%	0.0%	-	-	-	-	-	-
EE Benefits Earned	2,952	0.0%	0.0%	-	-	-	-	-	-
Salary Allocated to CIP	(214,060)	0.0%	0.0%	-	-	-	-	-	-
Contract Engineering	3,000	0.0%	0.0%	-	-	-	-	-	-
Contract Plan Reviewer	-	0.0%	0.0%	-	-	-	-	-	-
Vehicle Repair & Maint	400	0.0%	0.0%	-	-	-	-	-	-
Equipment Repair & Maint	100	0.0%	0.0%	-	-	-	-	-	-
Building Security	-	0.0%	0.0%	-	-	-	-	-	-
Facility Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Catering Services	-	0.0%	0.0%	-	-	-	-	-	-
Custodial Services	-	0.0%	0.0%	-	-	-	-	-	-
HVAC Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Electrical Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Roof Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Tree Maintenance	-	0.0%	0.0%	-	-	-	-	-	-
Pesticides & Fertilizer	-	0.0%	0.0%	-	-	-	-	-	-
Street Sweeping	-	0.0%	0.0%	-	-	-	-	-	-
Contract Lndscp Maint.	-	0.0%	0.0%	-	-	-	-	-	-
Traffic Signal Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-

50 Public Works - Engineering (Continued)

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Street Light Repair & Maint	\$ -	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising/Publishing	5,000	0.0%	0.0%	-	-	-	-	-	-
Training & Workshops	2,000	0.0%	0.0%	-	-	-	-	-	-
Inspection & Testing	-	0.0%	0.0%	-	-	-	-	-	-
Other Contract Services	2,000	0.0%	0.0%	-	-	-	-	-	-
Disaster Preparedness	-	0.0%	0.0%	-	-	-	-	-	-
Technical Services	6,000	0.0%	0.0%	-	-	-	-	-	-
Office Supplies	3,000	0.0%	0.0%	-	-	-	-	-	-
Safety Supplies & Matls	1,000	0.0%	0.0%	-	-	-	-	-	-
Computer Software	6,000	0.0%	0.0%	-	-	-	-	-	-
Computer Supplies	500	0.0%	0.0%	-	-	-	-	-	-
Custodial Supplies	-	0.0%	0.0%	-	-	-	-	-	-
Landscape Supplies	-	0.0%	0.0%	-	-	-	-	-	-
Construction Matls	-	0.0%	0.0%	-	-	-	-	-	-
Minor Tools & Equip	250	0.0%	0.0%	-	-	-	-	-	-
Gas & Oil	750	0.0%	0.0%	-	-	-	-	-	-
Other Supplies & Matls	-	0.0%	0.0%	-	-	-	-	-	-
Membership/Dues	6,366	0.0%	0.0%	-	-	-	-	-	-
Postage	200	0.0%	0.0%	-	-	-	-	-	-
Utilities - Electricity	690	0.0%	0.0%	-	-	-	-	-	-
Utilities - Gas	450	0.0%	0.0%	-	-	-	-	-	-
Utilities - Water	150	0.0%	0.0%	-	-	-	-	-	-
Utilities - Sewer	-	0.0%	0.0%	-	-	-	-	-	-
Communication	1,550	0.0%	0.0%	-	-	-	-	-	-
Conferences	264	0.0%	0.0%	-	-	-	-	-	-
Credit Card Merchant Fees	-	0.0%	0.0%	-	-	-	-	-	-
Rent - Facilities	-	0.0%	0.0%	-	-	-	-	-	-
Rent - Tools & Equipment	-	0.0%	0.0%	-	-	-	-	-	-
Building Improvements	-	0.0%	0.0%	-	-	-	-	-	-
Machinery & Equipment	-	0.0%	0.0%	-	-	-	-	-	-
Computer Equipment	2,000	0.0%	0.0%	-	-	-	-	-	-
Office Machines & Furn	500	0.0%	0.0%	-	-	-	-	-	-

50 Public Works - Engineering (Continued)

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Administrative Services	\$ -	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Services Charg	-	0.0%	0.0%	-	-	-	-	-	-
Equip Replace Charges	-	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
Total	242,431			-	-	-	-	-	-

Notes:

53 Public Works - Street Maintenance

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Regular Salaries	\$ 260,692	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-Time Permanent	-	0.0%	0.0%	-	-	-	-	-	-
Temporary Help	10,165	0.0%	0.0%	-	-	-	-	-	-
Overtime	2,305	0.0%	0.0%	-	-	-	-	-	-
Standby Pay	9,145	0.0%	0.0%	-	-	-	-	-	-
Medicare Insurance	3,927	0.0%	0.0%	-	-	-	-	-	-
Social Security	630	0.0%	0.0%	-	-	-	-	-	-
PERS Retire Contr - ER	34,159	0.0%	0.0%	-	-	-	-	-	-
PERS Retire Contr - EE	18,248	0.0%	0.0%	-	-	-	-	-	-
Health Insurance	52,597	0.0%	0.0%	-	-	-	-	-	-
Retiree Healthcare	-	0.0%	0.0%	-	-	-	-	-	-
Dental Insurance	5,912	0.0%	0.0%	-	-	-	-	-	-
Vision Insurance	873	0.0%	0.0%	-	-	-	-	-	-
Workers Compensation	14,556	0.0%	0.0%	-	-	-	-	-	-
Life & ADD Insurance	445	0.0%	0.0%	-	-	-	-	-	-
LTD Insurance	1,891	0.0%	0.0%	-	-	-	-	-	-
Unemployment Insurance	2,709	0.0%	0.0%	-	-	-	-	-	-
Uniforms	3,450	0.0%	0.0%	-	-	-	-	-	-
Auto Allowance	360	0.0%	0.0%	-	-	-	-	-	-
EE Benefits Earned	2,607	0.0%	0.0%	-	-	-	-	-	-
Salary Allocated to CIP	-	0.0%	0.0%	-	-	-	-	-	-
Contract Engineering	-	0.0%	0.0%	-	-	-	-	-	-
Contract Plan Reviewer	-	0.0%	0.0%	-	-	-	-	-	-
Vehicle Repair & Maint	2,500	0.0%	0.0%	-	-	-	-	-	-
Equipment Repair & Maint	500	0.0%	0.0%	-	-	-	-	-	-
Building Security	-	0.0%	0.0%	-	-	-	-	-	-
Facility Repair & Maint	6,000	0.0%	0.0%	-	-	-	-	-	-
Catering Services	-	0.0%	0.0%	-	-	-	-	-	-
Custodial Services	-	0.0%	0.0%	-	-	-	-	-	-
HVAC Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Electrical Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Roof Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Tree Maintenance	50,000	0.0%	0.0%	-	-	-	-	-	-
Pesticides & Fertilizer	5,000	0.0%	0.0%	-	-	-	-	-	-
Street Sweeping	21,000	0.0%	0.0%	-	-	-	-	-	-

53 Public Works - Street Maintenance (Continued)

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Contract Lndscp Maint.	\$ -	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Signal Repair & Maint	20,000	0.0%	0.0%	-	-	-	-	-	-
Street Light Repair & Maint	35,000	0.0%	0.0%	-	-	-	-	-	-
Advertising/Publishing	-	0.0%	0.0%	-	-	-	-	-	-
Training & Workshops	1,500	0.0%	0.0%	-	-	-	-	-	-
Inspection & Testing	500	0.0%	0.0%	-	-	-	-	-	-
Other Contract Services	5,000	0.0%	0.0%	-	-	-	-	-	-
Disaster Preparedness	-	0.0%	0.0%	-	-	-	-	-	-
Technical Services	-	0.0%	0.0%	-	-	-	-	-	-
Office Supplies	100	0.0%	0.0%	-	-	-	-	-	-
Safety Supplies & Matls	1,000	0.0%	0.0%	-	-	-	-	-	-
Computer Software	1,000	0.0%	0.0%	-	-	-	-	-	-
Computer Supplies	250	0.0%	0.0%	-	-	-	-	-	-
Custodial Supplies	-	0.0%	0.0%	-	-	-	-	-	-
Landscape Supplies	500	0.0%	0.0%	-	-	-	-	-	-
Construction Matls	15,000	0.0%	0.0%	-	-	-	-	-	-
Minor Tools & Equip	1,000	0.0%	0.0%	-	-	-	-	-	-
Gas & Oil	10,000	0.0%	0.0%	-	-	-	-	-	-
Other Supplies & Matls	-	0.0%	0.0%	-	-	-	-	-	-
Membership/Dues	258	0.0%	0.0%	-	-	-	-	-	-
Postage	-	0.0%	0.0%	-	-	-	-	-	-
Utilities - Electricity	52,000	0.0%	0.0%	-	-	-	-	-	-
Utilities - Gas	1,200	0.0%	0.0%	-	-	-	-	-	-
Utilities - Water	10,000	0.0%	0.0%	-	-	-	-	-	-
Utilities - Sewer	-	0.0%	0.0%	-	-	-	-	-	-
Communication	2,700	0.0%	0.0%	-	-	-	-	-	-
Conferences	2,000	0.0%	0.0%	-	-	-	-	-	-
Credit Card Merchant Fees	-	0.0%	0.0%	-	-	-	-	-	-
Rent - Facilities	-	0.0%	0.0%	-	-	-	-	-	-
Rent - Tools & Equipment	20,000	0.0%	0.0%	-	-	-	-	-	-
Building Improvements	-	0.0%	0.0%	-	-	-	-	-	-
Machinery & Equipment	3,000	0.0%	0.0%	-	-	-	-	-	-

53 Public Works - Street Maintenance (Continued)

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Computer Equipment	\$ 2,000	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Machines & Furn	500	0.0%	0.0%	-	-	-	-	-	-
Administrative Services	-	0.0%	0.0%	-	-	-	-	-	-
Computer Services Charg	-	0.0%	0.0%	-	-	-	-	-	-
Equip Replace Charges	17,361	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
Total	711,540			-	-	-	-	-	-

Notes:

57 Public Works - Park Maintenance

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Regular Salaries	\$ 133,984	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-Time Permanent	-	0.0%	0.0%	-	-	-	-	-	-
Temporary Help	22,540	0.0%	0.0%	-	-	-	-	-	-
Overtime	819	0.0%	0.0%	-	-	-	-	-	-
Standby Pay	2,950	0.0%	0.0%	-	-	-	-	-	-
Medicare Insurance	2,270	0.0%	0.0%	-	-	-	-	-	-
Social Security	1,397	0.0%	0.0%	-	-	-	-	-	-
PERS Retire Contr - ER	17,556	0.0%	0.0%	-	-	-	-	-	-
PERS Retire Contr - EE	9,379	0.0%	0.0%	-	-	-	-	-	-
Health Insurance	11,866	0.0%	0.0%	-	-	-	-	-	-
Retiree Healthcare	4,423	0.0%	0.0%	-	-	-	-	-	-
Dental Insurance	2,308	0.0%	0.0%	-	-	-	-	-	-
Vision Insurance	218	0.0%	0.0%	-	-	-	-	-	-
Workers Compensation	8,009	0.0%	0.0%	-	-	-	-	-	-
Life & ADD Insurance	182	0.0%	0.0%	-	-	-	-	-	-
LTD Insurance	1,018	0.0%	0.0%	-	-	-	-	-	-
Unemployment Insurance	1,565	0.0%	0.0%	-	-	-	-	-	-
Uniforms	813	0.0%	0.0%	-	-	-	-	-	-
Auto Allowance	360	0.0%	0.0%	-	-	-	-	-	-
EE Benefits Earned	1,340	0.0%	0.0%	-	-	-	-	-	-
Salary Allocated to CIP	-	0.0%	0.0%	-	-	-	-	-	-
Contract Engineering	-	0.0%	0.0%	-	-	-	-	-	-
Contract Plan Reviewer	-	0.0%	0.0%	-	-	-	-	-	-
Vehicle Repair & Maint	500	0.0%	0.0%	-	-	-	-	-	-
Equipment Repair & Maint	2,500	0.0%	0.0%	-	-	-	-	-	-
Building Security	-	0.0%	0.0%	-	-	-	-	-	-
Facility Repair & Maint	2,500	0.0%	0.0%	-	-	-	-	-	-
Catering Services	-	0.0%	0.0%	-	-	-	-	-	-
Custodial Services	-	0.0%	0.0%	-	-	-	-	-	-
HVAC Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Electrical Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Roof Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Tree Maintenance	10,000	0.0%	0.0%	-	-	-	-	-	-
Pesticides & Fertilizer	10,000	0.0%	0.0%	-	-	-	-	-	-
Street Sweeping	-	0.0%	0.0%	-	-	-	-	-	-

57 Public Works - Park Maintenance (Continued)

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Contract Lndscp Maint.	\$ -	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Signal Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Street Light Repair & Maint	2,500	0.0%	0.0%	-	-	-	-	-	-
Advertising/Publishing	-	0.0%	0.0%	-	-	-	-	-	-
Training & Workshops	500	0.0%	0.0%	-	-	-	-	-	-
Inspection & Testing	3,000	0.0%	0.0%	-	-	-	-	-	-
Other Contract Services	2,000	0.0%	0.0%	-	-	-	-	-	-
Disaster Preparedness	-	0.0%	0.0%	-	-	-	-	-	-
Technical Services	-	0.0%	0.0%	-	-	-	-	-	-
Office Supplies	100	0.0%	0.0%	-	-	-	-	-	-
Safety Supplies & Mats	750	0.0%	0.0%	-	-	-	-	-	-
Computer Software	1,200	0.0%	0.0%	-	-	-	-	-	-
Computer Supplies	100	0.0%	0.0%	-	-	-	-	-	-
Custodial Supplies	2,000	0.0%	0.0%	-	-	-	-	-	-
Landscape Supplies	5,000	0.0%	0.0%	-	-	-	-	-	-
Construction Mats	2,500	0.0%	0.0%	-	-	-	-	-	-
Minor Tools & Equip	500	0.0%	0.0%	-	-	-	-	-	-
Gas & Oil	1,500	0.0%	0.0%	-	-	-	-	-	-
Other Supplies & Mats	-	0.0%	0.0%	-	-	-	-	-	-
Membership/Dues	200	0.0%	0.0%	-	-	-	-	-	-
Postage	-	0.0%	0.0%	-	-	-	-	-	-
Utilities - Electricity	3,500	0.0%	0.0%	-	-	-	-	-	-
Utilities - Gas	-	0.0%	0.0%	-	-	-	-	-	-
Utilities - Water	-	0.0%	0.0%	-	-	-	-	-	-
Utilities - Sewer	-	0.0%	0.0%	-	-	-	-	-	-

57 Public Works - Park Maintenance (Continued)

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Communication	\$ 515	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Conferences	100	0.0%	0.0%	-	-	-	-	-	-
Credit Card Merchant Fees	-	0.0%	0.0%	-	-	-	-	-	-
Rent - Facilities	-	0.0%	0.0%	-	-	-	-	-	-
Rent - Tools & Equipment	500	0.0%	0.0%	-	-	-	-	-	-
Building Improvements	-	0.0%	0.0%	-	-	-	-	-	-
Machinery & Equipment	1,000	0.0%	0.0%	-	-	-	-	-	-
Computer Equipment	-	0.0%	0.0%	-	-	-	-	-	-
Office Machines & Furn	500	0.0%	0.0%	-	-	-	-	-	-
Administrative Services	-	0.0%	0.0%	-	-	-	-	-	-
Computer Services Charg	-	0.0%	0.0%	-	-	-	-	-	-
Equip Replace Charges	2,531	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
Total	278,994			-	-	-	-	-	-

Notes:

58 Public Works - Park Programs

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Regular Salaries	\$ 116,262	0.0%	100.0%	\$ 116,262	\$ -	\$ -	\$ -	\$ -	\$ -
Part-Time Permanent	-	0.0%	100.0%	-	-	-	-	-	-
Temporary Help	55,687	0.0%	100.0%	55,687	-	-	-	-	-
Overtime	314	0.0%	100.0%	314	-	-	-	-	-
Standby Pay	-	0.0%	100.0%	-	-	-	-	-	-
Medicare Insurance	2,493	0.0%	100.0%	2,493	-	-	-	-	-
Social Security	3,453	0.0%	100.0%	3,453	-	-	-	-	-
PERS Retire Contr - ER	15,234	0.0%	100.0%	15,234	-	-	-	-	-
PERS Retire Contr - EE	8,138	0.0%	100.0%	8,138	-	-	-	-	-
Health Insurance	20,730	0.0%	100.0%	20,730	-	-	-	-	-
Retiree Healthcare	-	0.0%	100.0%	-	-	-	-	-	-
Dental Insurance	2,360	0.0%	100.0%	2,360	-	-	-	-	-
Vision Insurance	300	0.0%	100.0%	300	-	-	-	-	-
Workers Compensation	4,837	0.0%	100.0%	4,837	-	-	-	-	-
Life & ADD Insurance	171	0.0%	100.0%	171	-	-	-	-	-
LTD Insurance	884	0.0%	100.0%	884	-	-	-	-	-
Unemployment Insurance	1,719	0.0%	100.0%	1,719	-	-	-	-	-
Uniforms	813	0.0%	100.0%	813	-	-	-	-	-
Auto Allowance	360	0.0%	100.0%	360	-	-	-	-	-
EE Benefits Earned	1,163	0.0%	100.0%	1,163	-	-	-	-	-
Salary Allocated to CIP	-	0.0%	100.0%	-	-	-	-	-	-
Contract Engineering	-	0.0%	100.0%	-	-	-	-	-	-
Contract Plan Reviewer	-	0.0%	100.0%	-	-	-	-	-	-
Vehicle Repair & Maint	500	0.0%	100.0%	500	-	-	-	-	-
Equipment Repair & Maint	500	0.0%	100.0%	500	-	-	-	-	-
Building Security	-	0.0%	100.0%	-	-	-	-	-	-
Facility Repair & Maint	2,000	0.0%	100.0%	2,000	-	-	-	-	-
Catering Services	500	0.0%	100.0%	500	-	-	-	-	-
Custodial Services	-	0.0%	100.0%	-	-	-	-	-	-
HVAC Repair & Maint	-	0.0%	100.0%	-	-	-	-	-	-
Electrical Repair & Maint	-	0.0%	100.0%	-	-	-	-	-	-
Roof Repair & Maint	-	0.0%	100.0%	-	-	-	-	-	-
Tree Maintenance	-	0.0%	100.0%	-	-	-	-	-	-
Pesticides & Fertilizer	-	0.0%	100.0%	-	-	-	-	-	-
Street Sweeping	-	0.0%	100.0%	-	-	-	-	-	-

58 Public Works - Park Programs (Continued)

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Contract Lndscp Maint.	\$ -	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Signal Repair & Maint	-	0.0%	100.0%	-	-	-	-	-	-
Street Light Repair & Maint	-	0.0%	100.0%	-	-	-	-	-	-
Advertising/Publishing	18,000	0.0%	100.0%	18,000	-	-	-	-	-
Training & Workshops	500	0.0%	100.0%	500	-	-	-	-	-
Inspection & Testing	-	0.0%	100.0%	-	-	-	-	-	-
Other Contract Services	-	0.0%	100.0%	-	-	-	-	-	-
Disaster Preparedness	-	0.0%	100.0%	-	-	-	-	-	-
Technical Services	-	0.0%	100.0%	-	-	-	-	-	-
Office Supplies	100	0.0%	100.0%	100	-	-	-	-	-
Safety Supplies & Matls	-	0.0%	100.0%	-	-	-	-	-	-
Computer Software	-	0.0%	100.0%	-	-	-	-	-	-
Computer Supplies	250	0.0%	100.0%	250	-	-	-	-	-
Custodial Supplies	6,000	0.0%	100.0%	6,000	-	-	-	-	-
Landscape Supplies	2,500	0.0%	100.0%	2,500	-	-	-	-	-
Construction Matls	1,000	0.0%	100.0%	1,000	-	-	-	-	-
Minor Tools & Equip	500	0.0%	100.0%	500	-	-	-	-	-
Gas & Oil	-	0.0%	100.0%	-	-	-	-	-	-
Other Supplies & Matls	-	0.0%	100.0%	-	-	-	-	-	-
Membership/Dues	-	0.0%	100.0%	-	-	-	-	-	-
Postage	-	0.0%	100.0%	-	-	-	-	-	-
Utilities - Electricity	11,650	0.0%	100.0%	11,650	-	-	-	-	-
Utilities - Gas	3,100	0.0%	100.0%	3,100	-	-	-	-	-
Utilities - Water	2,850	0.0%	100.0%	2,850	-	-	-	-	-
Utilities - Sewer	2,250	0.0%	100.0%	2,250	-	-	-	-	-

58 Public Works - Park Programs (Continued)

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Communication	\$ 1,050	0.0%	100.0%	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -
Conferences	-	0.0%	100.0%	-	-	-	-	-	-
Credit Card Merchant Fees	3,000	0.0%	100.0%	3,000	-	-	-	-	-
Rent - Facilities	4,500	0.0%	100.0%	4,500	-	-	-	-	-
Rent - Tools & Equipment	2,000	0.0%	100.0%	2,000	-	-	-	-	-
Building Improvements	-	0.0%	100.0%	-	-	-	-	-	-
Machinery & Equipment	-	0.0%	100.0%	-	-	-	-	-	-
Computer Equipment	-	0.0%	100.0%	-	-	-	-	-	-
Office Machines & Furn	500	0.0%	100.0%	500	-	-	-	-	-
Administrative Services	-	0.0%	100.0%	-	-	-	-	-	-
Computer Services Charg	-	0.0%	100.0%	-	-	-	-	-	-
Equip Replace Charges	-	0.0%	100.0%	-	-	-	-	-	-
OTHER	-	0.0%	100.0%	-	-	-	-	-	-
OTHER	-	0.0%	100.0%	-	-	-	-	-	-
Total	298,167			298,167	-	-	-	-	-

Notes:

59 Public Works - Building Maintenance

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		Building Maintenance	[Other]	[Other]	[Other]	[Other]
Regular Salaries	\$ 111,814	100.0%	0.0%	\$ 111,814	\$ 111,814	\$ -	\$ -	\$ -	\$ -
Part-Time Permanent	-	100.0%	0.0%	-	-	-	-	-	-
Temporary Help	-	100.0%	0.0%	-	-	-	-	-	-
Overtime	-	100.0%	0.0%	-	-	-	-	-	-
Standby Pay	1,180	100.0%	0.0%	1,180	1,180	-	-	-	-
Medicare Insurance	1,621	100.0%	0.0%	1,621	1,621	-	-	-	-
Social Security	-	100.0%	0.0%	-	-	-	-	-	-
PERS Retire Contr - ER	14,651	100.0%	0.0%	14,651	14,651	-	-	-	-
PERS Retire Contr - EE	7,827	100.0%	0.0%	7,827	7,827	-	-	-	-
Health Insurance	20,049	100.0%	0.0%	20,049	20,049	-	-	-	-
Retiree Healthcare	-	100.0%	0.0%	-	-	-	-	-	-
Dental Insurance	2,171	100.0%	0.0%	2,171	2,171	-	-	-	-
Vision Insurance	335	100.0%	0.0%	335	335	-	-	-	-
Workers Compensation	4,763	100.0%	0.0%	4,763	4,763	-	-	-	-
Life & ADD Insurance	176	100.0%	0.0%	176	176	-	-	-	-
LTD Insurance	850	100.0%	0.0%	850	850	-	-	-	-
Unemployment Insurance	1,118	100.0%	0.0%	1,118	1,118	-	-	-	-
Uniforms	-	100.0%	0.0%	-	-	-	-	-	-
Auto Allowance	360	100.0%	0.0%	360	360	-	-	-	-
EE Benefits Earned	1,118	100.0%	0.0%	1,118	1,118	-	-	-	-
Salary Allocated to CIP	-	100.0%	0.0%	-	-	-	-	-	-
Contract Engineering	-	100.0%	0.0%	-	-	-	-	-	-
Contract Plan Reviewer	-	100.0%	0.0%	-	-	-	-	-	-
Vehicle Repair & Maint	-	100.0%	0.0%	-	-	-	-	-	-
Equipment Repair & Maint	500	100.0%	0.0%	500	500	-	-	-	-
Building Security	5,000	100.0%	0.0%	5,000	5,000	-	-	-	-
Facility Repair & Maint	15,000	100.0%	0.0%	15,000	15,000	-	-	-	-
Catering Services	-	100.0%	0.0%	-	-	-	-	-	-
Custodial Services	11,000	100.0%	0.0%	11,000	11,000	-	-	-	-
HVAC Repair & Maint	7,500	100.0%	0.0%	7,500	7,500	-	-	-	-
Electrical Repair & Maint	10,000	100.0%	0.0%	10,000	10,000	-	-	-	-
Roof Repair & Maint	5,000	100.0%	0.0%	5,000	5,000	-	-	-	-
Tree Maintenance	-	100.0%	0.0%	-	-	-	-	-	-
Pesticides & Fertilizer	1,500	100.0%	0.0%	1,500	1,500	-	-	-	-
Street Sweeping	-	100.0%	0.0%	-	-	-	-	-	-

59 Public Works - Building Maintenance (Continued)

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		Building Maintenance	[Other]	[Other]	[Other]	[Other]
Contract Lndscp Maint.	\$ -	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Signal Repair & Maint	-	100.0%	0.0%	-	-	-	-	-	-
Street Light Repair & Maint	-	100.0%	0.0%	-	-	-	-	-	-
Advertising/Publishing	-	100.0%	0.0%	-	-	-	-	-	-
Training & Workshops	-	100.0%	0.0%	-	-	-	-	-	-
Inspection & Testing	2,500	100.0%	0.0%	2,500	2,500	-	-	-	-
Other Contract Services	500	100.0%	0.0%	500	500	-	-	-	-
Disaster Preparedness	8,500	100.0%	0.0%	8,500	8,500	-	-	-	-
Technical Services	-	100.0%	0.0%	-	-	-	-	-	-
Office Supplies	-	100.0%	0.0%	-	-	-	-	-	-
Safety Supplies & Matls	100	100.0%	0.0%	100	100	-	-	-	-
Computer Software	-	100.0%	0.0%	-	-	-	-	-	-
Computer Supplies	-	100.0%	0.0%	-	-	-	-	-	-
Custodial Supplies	3,500	100.0%	0.0%	3,500	3,500	-	-	-	-
Landscape Supplies	250	100.0%	0.0%	250	250	-	-	-	-
Construction Matls	2,500	100.0%	0.0%	2,500	2,500	-	-	-	-
Minor Tools & Equip	100	100.0%	0.0%	100	100	-	-	-	-
Gas & Oil	-	100.0%	0.0%	-	-	-	-	-	-
Other Supplies & Matls	-	100.0%	0.0%	-	-	-	-	-	-
Membership/Dues	-	100.0%	0.0%	-	-	-	-	-	-
Postage	-	100.0%	0.0%	-	-	-	-	-	-
Utilities - Electricity	-	100.0%	0.0%	-	-	-	-	-	-
Utilities - Gas	-	100.0%	0.0%	-	-	-	-	-	-
Utilities - Water	-	100.0%	0.0%	-	-	-	-	-	-
Utilities - Sewer	1,350	100.0%	0.0%	1,350	1,350	-	-	-	-

59 Public Works - Building Maintenance (Continued)

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		Building Maintenance	[Other]	[Other]	[Other]	[Other]
Communication	\$ -	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Conferences	-	100.0%	0.0%	-	-	-	-	-	-
Credit Card Merchant Fees	-	100.0%	0.0%	-	-	-	-	-	-
Rent - Facilities	-	100.0%	0.0%	-	-	-	-	-	-
Rent - Tools & Equipment	-	100.0%	0.0%	-	-	-	-	-	-
Building Improvements	-	100.0%	0.0%	-	-	-	-	-	-
Machinery & Equipment	6,000	100.0%	0.0%	6,000	6,000	-	-	-	-
Computer Equipment	-	100.0%	0.0%	-	-	-	-	-	-
Office Machines & Furn	-	100.0%	0.0%	-	-	-	-	-	-
Administrative Services	-	100.0%	0.0%	-	-	-	-	-	-
Computer Services Charg	-	100.0%	0.0%	-	-	-	-	-	-
Equip Replace Charges	-	100.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
Total	248,833			248,833	248,833	-	-	-	-

Notes:

TOWN OF ATHERTON
OVERHEAD COST ALLOCATION PLAN
Inventory of Available Allocation Factors

Worksheet Series D

Data for All Budget Units	FTEs	City-Wide Budgeted Expenditures	Estimated IT Service Usage	Estimated Code Enforcement Time	Building Square Footage	City Attorney Development Review Time
<i>Factor Number to Reference in Worksheet E</i>	1	2	3	4	5	6
11 City Council - City Council	-	\$ 29,382	5.0%	0.0%	966	0.0%
12 Administration - Manager, Clerk, Administration	4.00	798,060	15.0%	11.8%	1,788	0.0%
16 City Attorney - Legal Services	0.50	423,000	20.0%	0.0%	-	0.0%
18 Finance - Accounting & Finance	2.60	509,604	5.0%	0.0%	1,162	0.0%
20 Community Development - Planning	0.50	196,257	5.0%	11.8%	650	100.0%
25 Building - Building	7.00	1,017,047	5.0%	30.9%	1,200	0.0%
30 Non-Department	-	458,457	0.0%	0.0%	-	0.0%
40 Police - Police Services	28.85	5,071,024	40.0%	8.8%	6,900	0.0%
50 Public Works - Engineering	3.20	242,431	2.0%	7.4%	1,100	0.0%
53 Public Works - Street Maintenance	3.60	711,540	2.0%	7.4%	1,300	0.0%
57 Public Works - Park Maintenance	1.40	278,994	0.5%	7.4%	9,991	0.0%
58 Public Works - Park Programs	1.40	298,167	0.5%	7.4%	-	0.0%
59 Public Works - Building Maintenance	1.30	248,833	0.0%	7.4%	-	0.0%
Other - Other	-	-	0.0%	0.0%	-	0.0%
Other - Other	-	-	0.0%	0.0%	-	0.0%
Total	54.35	10,282,795	100.0%	100.0%	25,057	100.0%

TOWN OF ATHERTON
OVERHEAD COST ALLOCATION PLAN
Inventory of Available Allocation Factors

Worksheet Series D

Distribution of Data Sets Across All Budget Units	FTEs	City-Wide Budgeted Expenditures	Estimated IT Service Usage	Estimated Code Enforcement Time	Building Square Footage	City Attorney Development Review Time
<i>Factor Number to Reference in Worksheet E</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
11 City Council - City Council	0.0%	0.3%	5.0%	0.0%	3.9%	0.0%
12 Administration - Manager, Clerk, Administration	7.4%	7.8%	15.0%	11.8%	7.1%	0.0%
16 City Attorney - Legal Services	0.9%	4.1%	20.0%	0.0%	0.0%	0.0%
18 Finance - Accounting & Finance	4.8%	5.0%	5.0%	0.0%	4.6%	0.0%
20 Community Development - Planning	0.9%	1.9%	5.0%	11.8%	2.6%	100.0%
25 Building - Building	12.9%	9.9%	5.0%	30.9%	4.8%	0.0%
30 Non-Department	0.0%	4.5%	0.0%	0.0%	0.0%	0.0%
40 Police - Police Services	53.1%	49.3%	40.0%	8.8%	27.5%	0.0%
50 Public Works - Engineering	5.9%	2.4%	2.0%	7.4%	4.4%	0.0%
53 Public Works - Street Maintenance	6.6%	6.9%	2.0%	7.4%	5.2%	0.0%
57 Public Works - Park Maintenance	2.6%	2.7%	0.5%	7.4%	39.9%	0.0%
58 Public Works - Park Programs	2.6%	2.9%	0.5%	7.4%	0.0%	0.0%
59 Public Works - Building Maintenance	2.4%	2.4%	0.0%	7.4%	0.0%	0.0%
Other - Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other - Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

TOWN OF ATHERTON
OVERHEAD COST ALLOCATION PLAN
Inventory of Available Allocation Factors

Worksheet Series D

Distribution of Data Sets Across Direct Services Only	% of Direct Service	FTEs	City-Wide Budgeted Expenditures	Estimated IT Service Usage	Estimated Code Enforcement Time	Building Square Footage	City Attorney Development Review Time
<i>Factor Number to Reference in Worksheet E</i>		<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
11 City Council - City Council	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12 Administration - Manager, Clerk, Administration	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
16 City Attorney - Legal Services	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
18 Finance - Accounting & Finance	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
20 Community Development - Planning	100%	1.1%	2.5%	9.1%	14.5%	3.1%	100.0%
25 Building - Building	100%	15.2%	13.0%	9.1%	38.2%	5.7%	0.0%
30 Non-Department	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
40 Police - Police Services	100%	62.8%	64.9%	72.7%	10.9%	32.6%	0.0%
50 Public Works - Engineering	100%	7.0%	3.1%	3.6%	9.1%	5.2%	0.0%
53 Public Works - Street Maintenance	100%	7.8%	9.1%	3.6%	9.1%	6.1%	0.0%
57 Public Works - Park Maintenance	100%	3.0%	3.6%	0.9%	9.1%	47.3%	0.0%
58 Public Works - Park Programs	100%	3.0%	3.8%	0.9%	9.1%	0.0%	0.0%
59 Public Works - Building Maintenance	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other - Other	100%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other - Other	100%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

TOWN OF ATHERTON
OVERHEAD COST ALLOCATION PLAN
Summary of Allocable Overhead Expenditures and Selection of Allocation Factor

Budget Unit: Department Number and Name - Division	Indirect Service or Overhead Function	Allocable Overhead Expenditures	Selected Allocation Basis	
			No.	Factor Description
11 City Council - City Council	City Council	\$ 29,382	2	City-Wide Budgeted Expenditures
12 Administration - Manager, Clerk, Administration	Administration	798,060	2	City-Wide Budgeted Expenditures
16 City Attorney - Legal Services	General Counsel	332,500	2	City-Wide Budgeted Expenditures
16 City Attorney - Legal Services	Development Review Counsel	90,500	6	City Attorney Development Review Time
18 Finance - Accounting & Finance	Finance	509,604	2	City-Wide Budgeted Expenditures
20 Community Development - Planning	--	-	0	n/a
25 Building - Building	--	-	0	n/a
30 Non-Department	General Indirect Activities	323,628	1	FTEs
30 Non-Department	Information Technology	39,624	3	Estimated IT Service Usage
30 Non-Department	Code Enforcement	56,985	4	Estimated Code Enforcement Time
40 Police - Police Services	--	-	0	n/a
50 Public Works - Engineering	--	-	0	n/a
53 Public Works - Street Maintenance	--	-	0	n/a
57 Public Works - Park Maintenance	--	-	0	n/a
58 Public Works - Park Programs	--	-	0	n/a
59 Public Works - Building Maintenance	Building Maintenance	248,833	5	Building Square Footage
Total Allocable Overhead Expenditures		2,429,116		

TOWN OF ATHERTON
OVERHEAD COST ALLOCATION PLAN
First Allocation of Overhead Expenditures

The results listed in the column "Total First Allocation" are the outcomes that may be used in the Town's budget process. All other allocations on subsequent worksheets are used for full cost recovery analyses, such as fee computations for direct services.

Allocation to All Budget Units Regardless of Service Type	Allocable Indirect Services / Overhead Functions						Allocable Indirect Functions			Total First Allocation
	City Council	Administration	General Counsel	Development Review Counsel	Finance	General Indirect Activities	Information Technology	Code Enforcement	Building Maintenance	
	11	12	16	16	18	30	30	30	59	
11 City Council - City Council	\$ 84	\$ 2,280	\$ 950	\$ -	\$ 1,456	\$ -	\$ 1,981	\$ -	\$ 9,593	\$ 16,345
12 Administration - Manager, Clerk, Administration	2,280	61,938	25,806	-	39,551	23,818	5,944	6,704	17,755	183,796
16 City Attorney - Legal Services	1,209	32,830	13,678	-	20,963	2,977	7,925	-	-	79,582
18 Finance - Accounting & Finance	1,456	39,551	16,478	-	25,255	15,482	1,981	-	11,541	111,744
20 Community Development - Planning	561	15,232	6,346	90,500	9,726	2,977	1,981	6,704	6,455	140,482
25 Building - Building	2,906	78,934	32,887	-	50,404	41,682	1,981	17,598	11,917	238,309
30 Non-Department	1,310	35,581	14,824	-	22,721	-	-	-	-	74,437
40 Police - Police Services	14,490	393,568	163,974	-	251,314	171,788	15,850	5,028	68,522	1,084,534
50 Public Works - Engineering	693	18,815	7,839	-	12,015	19,054	792	4,190	10,924	74,323
53 Public Works - Street Maintenance	2,033	55,223	23,008	-	35,263	21,436	792	4,190	12,910	154,857
57 Public Works - Park Maintenance	797	21,653	9,021	-	13,827	8,336	198	4,190	99,217	157,240
58 Public Works - Park Programs	852	23,141	9,641	-	14,777	8,336	198	4,190	-	61,136
59 Public Works - Building Maintenance	711	19,312	8,046	-	12,332	7,741	-	4,190	-	52,332
Other - Other	-	-	-	-	-	-	-	-	-	-
Other - Other	-	-	-	-	-	-	-	-	-	-
Total Allocable Overhead Expenditures	29,382	798,060	332,500	90,500	509,604	323,628	39,624	56,985	248,833	2,429,116

**Costs Allocated to Indirect Services / Overhead Functions
to be Reallocated in Second Allocation on Worksheet G: \$ 518,236**

WORKSPACE: Check to Total Allocable Overhead, Worksheet E -- Should be zero: -

OVERHEAD COST ALLOCATION PLAN
 Second Allocation of Overhead Expenditures

Allocation of Remaining Indirect Service/Overhead Costs to Direct Services Only	Allocable Indirect Services / Overhead Functions						Allocable Indirect Functions			Total Second Allocation
	City Council	Administration	General Counsel	Development Review Counsel	Finance	General Indirect Activities	Information Technology	Code Enforcement	Building Maintenance	
	11	12	16	16	18	30	30	30	59	
11 City Council - City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Administration - Manager, Clerk, Administration	-	-	-	-	-	-	-	-	-	-
16 City Attorney - Legal Services	-	-	-	-	-	-	-	-	-	-
18 Finance - Accounting & Finance	-	-	-	-	-	-	-	-	-	-
20 Community Development - Planning	410	4,615	1,998	-	2,806	810	-	-	1,609	12,249
25 Building - Building	2,127	23,918	10,356	-	14,542	11,340	-	-	2,970	65,253
30 Non-Department	-	-	-	-	-	-	-	-	-	-
40 Police - Police Services	10,605	119,255	51,636	-	72,505	46,735	-	-	17,080	317,817
50 Public Works - Engineering	507	5,701	2,469	-	3,466	5,184	-	-	2,723	20,050
53 Public Works - Street Maintenance	1,488	16,733	7,245	-	10,174	5,832	-	-	3,218	44,690
57 Public Works - Park Maintenance	583	6,561	2,841	-	3,989	2,268	-	-	24,732	40,974
58 Public Works - Park Programs	624	7,012	3,036	-	4,263	2,268	-	-	-	17,203
59 Public Works - Building Maintenance	-	-	-	-	-	-	-	-	-	-
Other - Other	-	-	-	-	-	-	-	-	-	-
Other - Other	-	-	-	-	-	-	-	-	-	-
Total Allocable Overhead Expenditures	16,345	183,796	79,582	-	111,744	74,437	-	-	52,332	518,236

OVERHEAD COST ALLOCATION PLAN
 Total Annual Allocated City-Wide Overhead to Direct Services

Total Indirect Service/Overhead Costs Allocated to Direct Services Only	Allocable Indirect Services / Overhead Functions						Allocable Indirect Functions			Total: All Allocations
	City Council	Administration	General Counsel	Development Review Counsel	Finance	General Indirect Activities	Information Technology	Code Enforcement	Building Maintenance	
	11	12	16	16	18	30	30	30	59	
11 City Council - City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Administration - Manager, Clerk, Administration	-	-	-	-	-	-	-	-	-	-
16 City Attorney - Legal Services	-	-	-	-	-	-	-	-	-	-
18 Finance - Accounting & Finance	-	-	-	-	-	-	-	-	-	-
20 Community Development - Planning	971	19,847	8,344	90,500	12,532	3,787	1,981	6,704	8,064	152,732
25 Building - Building	5,033	102,852	43,243	-	64,945	53,021	1,981	17,598	14,887	303,562
30 Non-Department	-	-	-	-	-	-	-	-	-	-
40 Police - Police Services	25,095	512,824	215,611	-	323,819	218,523	15,850	5,028	85,602	1,402,351
50 Public Works - Engineering	1,200	24,517	10,308	-	15,481	24,238	792	4,190	13,647	94,372
53 Public Works - Street Maintenance	3,521	71,957	30,253	-	45,437	27,268	792	4,190	16,128	199,547
57 Public Works - Park Maintenance	1,381	28,214	11,862	-	17,816	10,604	198	4,190	123,949	198,214
58 Public Works - Park Programs	1,476	30,153	12,677	-	19,040	10,604	198	4,190	-	78,339
59 Public Works - Building Maintenance	-	-	-	-	-	-	-	-	-	-
Other - Other	-	-	-	-	-	-	-	-	-	-
Other - Other	-	-	-	-	-	-	-	-	-	-
Total Allocable Overhead Expenditures	38,677	790,363	332,299	90,500	499,070	348,047	21,793	46,091	262,277	2,429,116

WORKSPACE: Check to Total Allocable Overhead, Worksheet E -- Should be zero: -



Town of Atherton

CITY COUNCIL STAFF REPORT

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: JEROME GRUBER, CITY MANAGER

DATE: FOR THE MEETING OF FEBRUARY 1, 2010

SUBJECT: DISCUSS MID-YEAR BUDGET ADJUSTMENTS FOR FY 2009-10

BACKGROUND:

At its January 20, 2010 regular meeting, City Council considered resolution 10-04 to approve the FY2009/10 mid-year budget adjustments. A motion was made to approve the resolution. A separate motion was made to amend the main motion by adding specific direction to staff. After discussion a vote was made on the motion to amend which passed 3-2. Then a vote was called for on the Main Motion, as amended which was also a 3-2 vote.

The Town has a Fund Balance Policy for General Fund ("Balance Policy") which requires a supermajority (4/5 vote) for any motion that concerns the use of reserve funds. Since the Main Motion, as amended, involved use of reserve funds, it required a supermajority vote for passage. Accordingly, the Main Motion, as amended, failed.

DISCUSSION:

Two members of Council were opposed to the mid-year budget adjustments. The February 1 workshop provides additional opportunity for Council discussion and/or direction to staff regarding the mid-year budget adjustments before bringing the item to Council for approval on February 17, 2010.



Town of Atherton

CITY COUNCIL STAFF REPORT

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: JEROME GRUBER, CITY MANAGER

DATE: FOR THE MEETING OF FEBRUARY 1, 2010

SUBJECT: DISCUSS POTENTIAL REVENUE OPPORTUNITIES

BACKGROUND:

At its January 11, 2010 strategic workshop, City Council discussed potential revenue opportunities for the November 2010 ballot. The following ideas were raised:

- Assessment District
- Business License Ordinance
- Charter City
- Dispatch service to other cities or consolidation
- Drainage fee
- Fee update
- Larger parcel tax
- Sales tax through mail box
- Utility Users Tax (UUT)

Furthermore, Council discussed getting community input and involvement on Town finances before any decision is made.

DISCUSSION:

Staff is requesting additional direction on the formation of a community group and discussion on exactly which option(s) Council would like to explore for the November ballot.

Staff is requesting that if Council decides to add a measure on the November ballot, that Council decide no later than at its April 21, 2010 Council meeting in order to stay on track with the November 2010 elections timeline.

