

STATION LANE

City
Administration
Building

Town Green

Libr

Town Hall

Town of Atherton
Fiscal Year 2014/2015
Operating Budget

WASHFIELD



TOWN OF ATHERTON - CALIFORNIA

Adopted

FISCAL YEAR 2014-2015 BUDGET

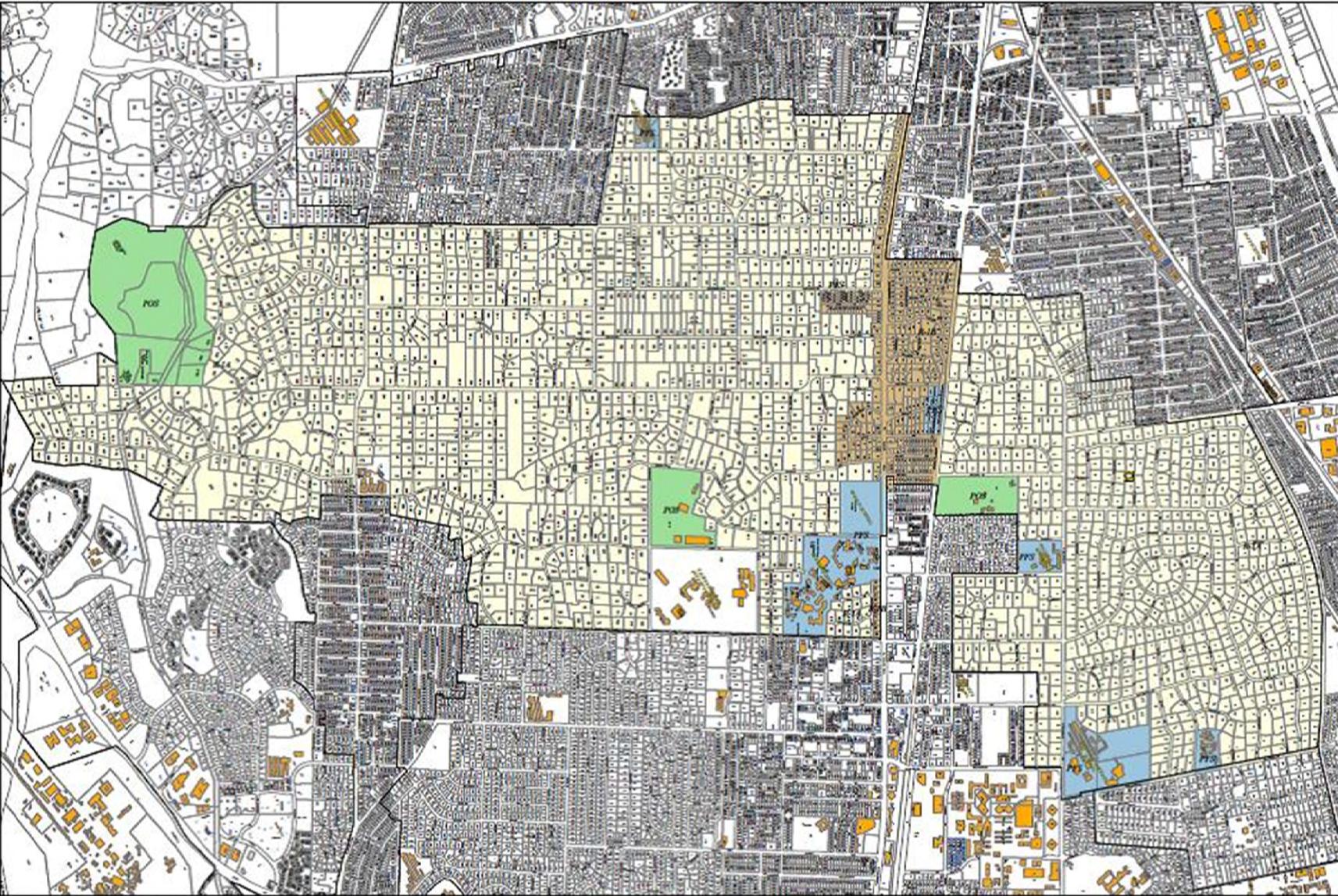
Mission Statement

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

Town of Atherton Zoning Map



0 0.125 0.25 0.5 0.75 1 Miles

Legend: PFS POS R-1A R-1B
Revised December 28, 2011



History of Atherton

Fair Oaks

In 1866, Atherton was known as Fair Oaks, and was a flag stop on the California Coast for the Southern Pacific Railroad between San Francisco and San Jose for the convenience of the owners of large estates living north of Menlo Park. The entire area was called Menlo Park. It was part of the Rancho de las Pulgas, which is now southern San Mateo County.

Incorporation of Atherton

In 1923, Menlo Park wanted to incorporate its lands to include Fair Oaks. During a meeting of the representatives of the two communities, the Fair Oaks property owners maintained their community as a strictly residential area and they would incorporate independently. Both groups rushed to Sacramento but the Fair Oaks committee arrived first. It was at that time they realized that they could not keep the name Fair Oaks, as it was already the name of a town near Sacramento. It was decided to honor Faxon Dean Atherton who had been one of the first property owners in the south peninsula and name the town for him. Atherton was incorporated on September 12, 1923.

Town Name

Faxon D. Atherton, originally from Massachusetts, had spent several years as a trader in tallow, hides, and merchandise. His friend and business associate, Thomas Lark, had written to him about the opportunities, for family and business, on the San Francisco peninsula. Atherton purchased over 600 acres in 1860. His home, Valparaiso Park, was built several years later.

With the development of the railroad, other San Franciscans established summer homes further south. The dirt roads were usually treacherous in the winter and the families would only visit May through September

Estates & Residents

The Mayor of San Francisco, Thomas H. Selby, purchased over 400 acres and called his estate Almendral. John T. Doyle, an attorney, also built a home off Middlefield Road, Ringwood. James C. Flood, owner of Linden Towers, is now known as Lindenwood. The Joseph A Donohoe estate was Holmgrove and is now the site of Menlo Atherton High School. James Thomas Watkins' home was Fair Oaks, which stands today on Alejandra Avenue, after being moved twice.

Edward E. Eyre reigned as the first mayor and in 1928, the residents voted to build a Town Hall, which is still in use today. The early residents sought to build a town that would be divided into large parcels and would not contain businesses. During the 1920s and 1930s, a few of the large land holdings were subdivided, including James Floods' estate in 1938. In the 1940s and 1950s, over 80 subdivisions were recorded bringing the era of large estates to a close

Present

Ms. Olive Holbrook-Palmer left [Holbrook-Palmer Park](#), a 22 acre park, to the town in 1958. It is an open, tree-covered park, which offers recreational programs and has facilities for functions.

Atherton is still a plain of oaks. Native live oaks, white oaks, bays, redwoods, cedars, pines, and other ornamental trees cover the six square miles of town. There are approximately 50 miles of roads. The population is around 6,995 with approximately 2,500 households.

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**Town of Atherton
Office of the City Manager
91 Ashfield Road
Atherton, California 94027
Phone: (650) 752-0500
Fax: (650) 614-1212**

TO: Honorable Mayor and Members of the City Council
FROM: George J. Rodericks, City Manager
DATE: June 18, 2014
SUBJECT: Recommended Operating Budget for FY 2014-2015

Staff is pleased to present the City Council with a balanced Annual Operating Budget for FY 2014/15.

The Town's Budget and Budget document serve as the chief policy documents for the Town. The Budget is an operating guide and fiscal plan that aids in the control of financial resources while simultaneously supporting the delivery of core services based on established priorities.

The FY 2014/15 budget process began in March with study sessions and regular Council meetings that included exploring revenue enhancement alternatives to maximize revenue to the General Fund; discussion of a tiered budget reserve policy framework that considers long-term liabilities, capital projects, and minimum mandatory reserves; and a review of the various on-going master plans in anticipation of capital project needs in the coming years. Staff formulates a recommended budget based on policy and priority direction from the City Council that addresses the needs of the community.

The Audit/Finance Committee met in early May to review budget assumptions, revenue projections, overall department expenditure projections, and a five-year financial forecast. The City Council held its Operational Budget review on May 21. The May 21 presentation focused on the broad overview of the Town operations, assumptions, recommendations, and major fiscal changes by department. The Town's continued financial stability is always at the forefront of discussion and evaluation. Overall, the Town continues to be fiscally prudent and budgets revenues and expenditures conservatively. Throughout the year staff will evaluate operational needs to provide consistent services within the community. This is evident as the FY 2014/15 budget includes the Council's identified areas of increased maintenance and operations enhancement in the Park and Town rights-of-way. In June, the City Council reviewed the 5-Year Capital Improvement Program and discussed the allocation of and imposition of the Special Parcel Tax.

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OVERVIEW

In FY 2014/15 the Town will receive General Fund revenues of \$11,619,741 balanced against operating expenditures of \$11,463,891. This leaves a projected year-end positive balance of \$8.7 million (without the inclusion of excess ERAF and transfers to and from other funds). There is a single-year operational revenue surplus of \$155,850.

During budget discussions it was concluded that revenues from the Educational Revenue Augmentation Fund (ERAF) be treated as “one time” revenues that are not included in the Town’s operational budget. Revenues from ERAF will be considered at the conclusion of the budget year and directed by Council as “one time” revenue for specific singular projects or priorities such as capital projects and contributions toward long-term liabilities. *Revenue received in FY 2013/14 from ERAF (\$1,020,000) will be returned for Council allocation in July. It will be recommended that these revenues be directed toward the Town’s Other Post-Employment Benefit (OPEB) liabilities.*

The FY 2014/15 budget discussions also included a discussion of the split for the Special Parcel Tax. In FY 2013/14, revenues from the Special Parcel Tax were split 60% to public safety operational costs and 40% toward qualifying capital project costs. Pursuant to the language of the Special Parcel Tax, the Council discussed the need for the parcel tax by comparing projected revenues to expenditures against need. The Council determined that revenues from the Special Parcel Tax be directed 20% toward public safety operational costs to fund two (2) additional sworn officer positions. The remainder of the Special Parcel Tax (80%) will be allocated toward qualifying capital projects (drainage and street). The Council concluded that 100% of the parcel tax should be collected in the 2014/15 fiscal year due to the capital project needs to be identified more clearly in the pending master plans. Each year the City Council will go through a similar analysis to determine the rate to be set for the next year’s parcel tax.

As mentioned above, the Town’s operational budget is balanced with a single-year net operating surplus. However, in addition to operational expenditures, the Town has a robust Capital Improvement Program. Funding for the Capital Improvement Program comes from a variety of external fund sources, including the Town’s General Fund. Other funds include the Library Fund, Special Revenue Funds, Parcel Tax Fund, and others. These funds have existing fund balances as the Town practices a “save - then spend” policy and does not borrow for large capital projects. Instead, the Town collects revenue over time within each fund and allocates funds to priority projects when sufficient funds are available.

The total expenditures for the year, including expenditures within the Capital Improvement Program totals an estimated \$19.2 million. There are sufficient capital project fund balances to cover all projected FY 2014/15 expenditures.

Recommended Operating Budget

FY 2014-2015

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The FY 2014/15 Budget projects a healthy outlook on agency finances and continues to implement current Council priorities of long term liabilities, capital project needs, and enhanced operation needs.

GENERAL FUND

REVENUES – It is anticipated that the General Fund will generate an estimated \$11.6 million in revenues. This amount is \$805,266 (7%) more than the FY 2013/14 approved budget. The FY 2014/15 budget removes the projection for ERAF revenue from the Town’s operational revenue list.

Staff continues to be fiscally prudent and budgets conservatively. Property Tax revenues are assumed to increase by 4%. Building Department Revenues are projected to increase by 2%. Franchise revenues are projected stable and all other charges for services were held to 2% projected increase.

EXPENDITURES – Overall General Fund expenditures are estimated at \$11.5 million. Expenditures are evaluated based on operational needs to provide consistent services throughout the community. In addition to a continuation of the enhanced service levels added at mid-year (increased code enforcement, emergency preparedness, maintenance at the Park, and maintenance of rights-of-way), the FY 2014/15 Budget includes the addition of 2 sworn officer positions for a full year.

Staff incorporated known expenditure adjustments (such as contractual costs based on revenues, projected dues from member agencies, etc.) or changes based on rate adjustments (such as CalPERS or health benefit costs). For CalPERS, the employer rate for the Miscellaneous Plan increased by 0.74% and the rate for the Public Safety Plan increased by 1.676%. Employees are responsible for the employee share of the pension obligation. Due to the Town’s one-time contributions toward the OPEB Trust, staff incorporated a reduction in the Annual Required Contribution by \$132,000.

For FY 2014/15, the Town’s General Fund projects \$11.6M in General Fund revenues against \$11.5M in expenditures.



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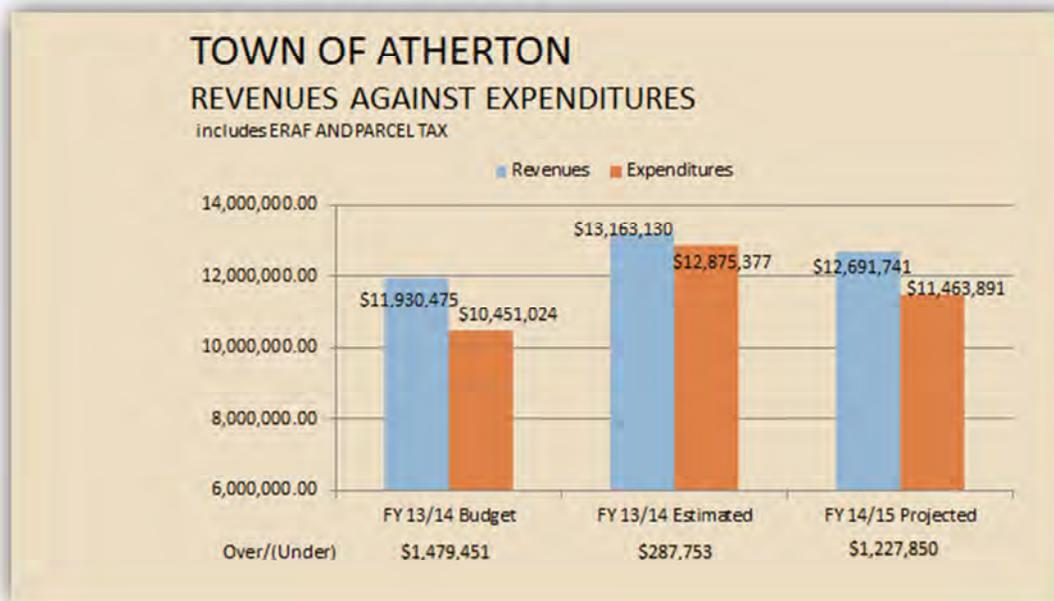
This represents a single-year revenue surplus of \$155,850, without the inclusion of ERAF or the 20% allocation from the Special Parcel Tax.

“BELOW THE LINE”

Two additional funding sources are allocated “below the line” in the Town’s operational budget. The 20% revenue from the Special Parcel Tax (\$372,000) is a “transfer in” to the Town’s General Fund from the Special Parcel Tax Fund for its designated purpose. In FY 2014/15, the 20% revenue from the Special Parcel Tax augments the Town’s police operations by funding two additional sworn officer positions beyond the Town’s normal complement of staff.

ERAF has traditionally been tracked as revenue directly into the Town’s General Fund and accounted for “above the line” as a dependable revenue source. Because ERAF is an unpredictable revenue source as the State continually attempts to reallocate ERAF to its own purposes, staff recommended not including ERAF in the Town’s operational budget. In other words, we cannot count on ERAF as a stable revenue source; therefore, we should not be using it to fund essential services.

ERAF, still conservatively budgeted at \$700,000, is budgeted “below the line.” Once received, these two revenue sources increase the revenue total to the General Fund by \$1,072,000. With revenue from ERAF and the Special Parcel Tax the Net Revenue Surplus is \$1,227,850. This increases the ending fund balance from \$8.7 million to \$9.8 million. The chart below illustrates the inclusion of ERAF and Parcel Tax revenues.



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SPECIAL PARCEL TAX FUND

REVENUES – In November 2013, the community approved Measure X. Measure X provides for the continuation of the Town’s Special Parcel Tax at its current levels from 2014/15 through 2017/18. Revenue from the Special Parcel Tax totals approximately \$1,860,000. Authorized priority uses for the Parcel Tax include:

- 1) Police emergency response services and neighborhood patrols;
- 2) Street repair and maintenance; and
- 3) Drainage facility repair and maintenance.

Having earlier discussed the proposed allocation (60/40 versus the recommended 20/80), in early June, the City Council discussed the proposed rate for the 2014/15 Special Parcel Tax. Staff provided an analysis of projected needs and presented two scenarios for the Council’s consideration. Scenario 1 reduced the Parcel Tax by 25% (\$465,000) in FY 14/15 and Scenario 2 left the Special Parcel tax at its full rate. The allocations were based on the 20/80 split for police/capital projects and the inclusion of an identical 5-Year Capital Improvement Program.

The City Council expressed support toward imposing the full parcel tax rate to ensure sufficient funding for future capital project needs. A separate item is on June 18 Agenda to set the rate of the FY 2014/15 Special Parcel Tax. The FY 2014/15 Budget includes funding at the full rate.

EXPENDITURES – Revenue from the FY 2014/15 Special Parcel Tax will contribute \$372,000 to the operational costs for Police Services in the 2014/15 Budget. The remainder, \$1,448,000, will be allocated toward Capital Projects. In addition to current year revenues, funding from the Special Parcel Tax (save – then spend) will contribute \$2,988,000 toward qualifying capital projects in FY 14/15. Qualifying projects include street sealing, street patching, Marsh Retaining Wall, drainage improvements, bike and pedestrian improvement program, accessibility improvements, and the El Camino Real Operational Study. The Parcel Tax is a major contributor toward the Town’s capital infrastructure projects. It remains a vital funding source for Police Services and Capital Project funding.

LIBRARY FUND

REVENUES – The Town is a member of the San Mateo County Library JPA system. The Library is funded through property taxes that are collected and allocated to library services. Under the JPA, jurisdictions are permitted to retain excess funds generated from the local property taxes as long as the basic library services are met. The Atherton Library Fund is an accumulation of excess revenue generated over the years. The excess revenue, called “Donor Funds,” can be used to augment library services and/or fund future library needs – to include capital infrastructure. As the Town is preparing for a new Civic Center, these Library funds are

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the primary funding source for the planning, design and construction of the new Atherton Library.

Until 2012, the Town held donor funds in trust for local library services. Subsequently, the Library JPA changed the methodology and in 2012 began holding funds within a County trust account for Atherton library services. The anticipated FY 2013/14 ending balance for the Library fund is \$8,018,003. This includes funds held in trust by the County. The projected Library Fund Revenue (donor funds) for FY 2014/15 is \$1,185,000. The estimated available funding for FY 2014/15 is \$9,203,003.

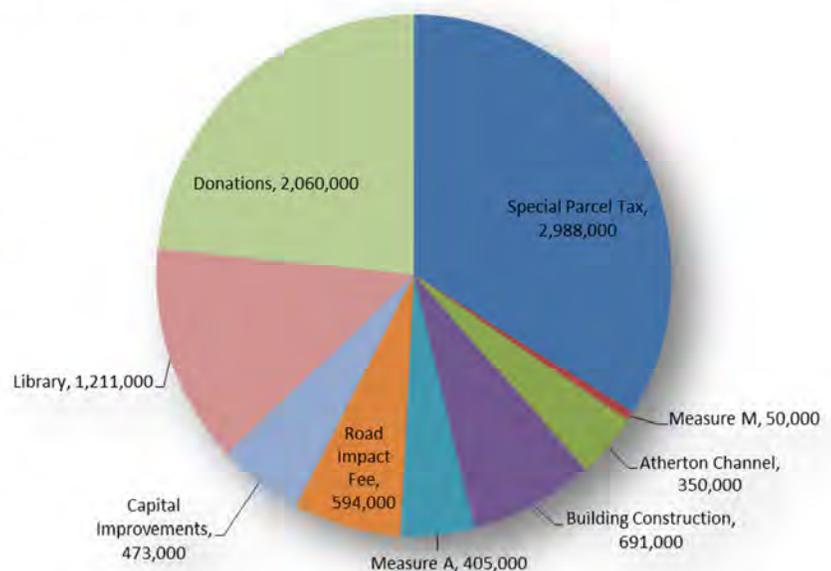
EXPENDITURES – Expenditures for FY 2014/15 from the donor funds is \$1,378,100. The majority of this amount includes \$1,250,000 for the Library share of the environmental review, planning and design for the Civic Center. The remaining expenditure amount is for the basic level operations, utilities and maintenance costs of the Library

CAPITAL IMPROVEMENT FUND

There are currently eight (8) capital improvement funds the Town uses for capital improvement/infrastructure needs. The revenue amounts in these funds come from special taxes, transportation tax measures, and property taxes. These are the funds that make up a majority of the Town’s Capital Improvement Program. The major funds include the Parcel Tax, Measure A, Measure M, and the Road Impact Fee (which the Town no longer collects). Since most major capital projects have significant costs, the Town “saves – then spends” for capital projects over multiple years.

In addition to basic capital improvement funds, the Town has a static fund, the Facilities Construction/Building Fund, with a balance of \$2,188,472. These funds are a part of the new Civic Center project.

REVENUES – The FY 2014/15 Capital Improvement Fund includes funding sources of \$8.8 million for capital projects. Of this amount \$2.9 million is from the Special Parcel Tax. This includes an allocation of 80% (\$1,488,000) of the \$1,860,000 yearly Parcel Tax for Capital Projects. The Library Fund contributes \$1,211,000, followed by anticipated private donations of \$2,060,000 for the preliminary phases of environmental assessment and design for the Civic



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Center. The Facilities/Building Construction fund will contribute \$691,000. The remaining funding comes from Measure M, Measure A, Road Impact fee and the Atherton Channel Fund.

EXPENDITURES – The Capital Improvement expenditures in FY 2014/15 total \$8,822,000. Town funding is included for drainage projects, transportation and streets projects, facilities projects, and parks projects. The following are major project expenditures:

- Street Sealing - \$250,000
- Street Patching - \$150,000
- Marsh Retaining Wall - \$2,622,000
- Drainage Improvements - \$250,000
- Bike and Pedestrian Facilities Improvement Program - \$500,000
- Atherton/Middlefield/Fair Oaks Resurfacing - \$500,000
- Atherton Library - \$1,211,000
- Civic Center - \$2,751,000

Other expenditures include traffic safety and control devices programs, accessibility and park improvements. All capital improvement projects are explained in detail within the budget.

OTHER RESTRICTED FUNDS

The Town also has a variety of “restricted funds” for specific purposes beyond basic capital improvement. Some of these are internal funds with revenue based on departmental allocations.

TENNIS FUND – This fund is strictly for the maintenance and operations of the Town Tennis Program. Projected revenues total \$8,250 with a majority of this revenue attributable to the purchase of Tennis Keys (\$6,500). The total projected expenditures of \$10,000 is mainly for contract maintenance services and construction materials for tennis court upkeep. There are six (6) tennis courts available that could benefit private and commercial uses. In FY 2014/15, staff is issuing an RFP for Tennis Facility Management Services to take over the Town’s current tennis programs. Staff believes that this service could create a program that suits the needs of the community. The current fund balance is \$16,625 of which the funded deficit will be drawn.

EQUIPMENT REPLACEMENT FUND – The Equipment Replacement Fund is an internal depreciation fund for the replacement of large assets. Revenue to the fund comes from the allocation of costs to departmental budgets for equipment replacement and purchase. This fund includes the replacement of equipment, computer software, future vehicle replacement, trailer and emergency equipment. The FY 2014/15 revenues total \$183,143 and the expenditures total \$178,343 for software and emergency system upgrades, speed advisory trailer and emergency equipment.

WORKERS’ COMPENSATION FUND – The Workers’ Compensation Fund accounts for the cost and expense of managing the workers’ compensation program through the Town’s risk pool

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insurer Cities Group. Also within this fund are costs related to risk management and prevention – safety training, educational materials and accident prevention programs. The 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. Departmental costs are different not only due to the number of employees within the department but also the type of employee – public works, administrative, public safety, etc. Revenues to the fund are \$270,705 and expenditures for FY 2014/15 total \$223,761. The Town has an underfunded Workers' Compensation reserve based on its experience modifier and is required to increase its annual contribution.

GENERAL LIABILITY FUND – The 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 within this fund provide for expenses related to general liability insurance, employment practice insurance and self-insured retention claims. The total FY 2014/15 expenditures for this fund are \$348,021.

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 2014/15 total \$534,442. Expenditures for FY 2014/2015 total \$469,405.

MAJOR FISCAL CHANGES

While there are minor changes at the object level based on staff's projections for revenues and expenditures, below are a list of "major" fiscal changes where they occur. A typical major fiscal change is a swing of 5% or more. The only departments with major fiscal changes are: **City Council, Finance, Public Works and Police**. Below are some of the areas of change in the Budget by Department.

City Council – Overall 35.5% Increase (+\$29,698)

The City Council's budget reflects a \$29,698 increase. This is a result of some planned maintenance and cosmetic improvements within the Council Chambers (carpet, restroom improvements, and new dais chairs). In addition, the budget includes the cost of some technology improvements. The cost for carpet repair is a placeholder and will only be done based on need. The bulk of the increase is related to the already approved Video Services Plan.

Administration – Overall 1.8% Increase (+\$11,592)

Administration's budget has a net change of \$11,592. There is a decrease in the Labor Relations Services budget and an increase in other contract services. In addition, staff added a line item for Community Activities and Events of \$25,000. This line item is to allow the Town to sponsor and

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participate in building community engagement programs. Staff anticipates bringing the line item detail to the Council as needed on an event specific basis. For example, the Town could host a community volunteer workshop, develop a “volunteer’s on patrol” program, join with the Town’s Historic Foundation and sponsor a Town History Walk, participate in a Home and Garden Tour, and more. Participation in these and other ideas would all come to the Council for consideration, but the line item provides a basic funding source to do so on a small scale.

Finance – Overall 5.2% Increase (+\$32,034)

Changes in the Finance Department amount to \$32,034. Most of these costs are directly related to the provision of technical services such as audit and financial services, software licensing and training, processing fees, etc.

Planning Department Overall 0.6% Increase (+\$1,655)

The Planning Department budget reflects a proposed small change in the cost of contract planning services and a decrease in the cost of the Housing Element implementation.

Building Department – Overall 2.4% Increase (+\$31,617)

Adjustments in the Building Department budget reflect increases related to software maintenance, the reduction of prior year service adjustments, and digital archiving. The bulk of the adjustment is related to equipment replacement amortization.

Public Works – Overall Increase 8.1% (+123,583)

The Public Works budget reflects an adjustment of \$123,583 – this is the second largest departmental increase and is largely due to the continuation of approved enhanced services for a full year; inclusion of contract Park Event Services for a full year, and increases in professional engineering services in anticipation of increased capital project needs.

Police Department – Overall 6.2% Increase (+\$351,182)

The Police Department has the largest Major Fiscal Change reflecting the addition of two (2) officers for a full year of deployment bringing authorized sworn staff from 19 to 21. Other significant changes are decreases in temporary help, reductions in overtime, a reduction in the OPEB contribution, a decrease in vehicle maintenance requirements, a decrease in recruitment costs, and a decrease in contract services. The changes also reflect an increase in the cost of workers’ compensation to account for building a reserve based on the Town’s experience modification rate as well an allocation of \$10,000 for emergency preparedness.

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FUND BALANCE AND RESERVE POLICIES

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 Department. The FY 2014/15 Budget meets these reserve requirements.

In FY 2013-14 the City Council directed that staff work with the Audit/Finance Committee to develop a Budget Reserve Policy for Council consideration that addressed long-term liabilities, capital projects, and a minimum mandatory reserve. The Audit/Finance Committee created a multi-step framework that set aside the minimum 35% required reserve and stepped through decision points for capital projects, long-term liabilities, and adjustments to the parcel tax. In general the Council supported the logic of the multi-step framework policy, but suggested that the policy be used *only* as a framework for discussion during the budget process – not a policy that would lock in budgetary decisions. As part of the Town's ongoing financial stability core value and operations process, staff will continue to work with the council on use of unallocated reserve options.

At the conclusion of FY 2014/15, the Unassigned General Fund Balance is projected to be \$5,400,423. This includes the add-in of the \$372,000 Special Parcel Tax and \$700,000 ERAF. At the end of each Fiscal Year Budget, staff and City Council will review priorities and allocate funding of unassigned fund balance as needed towards long-term liabilities, capital project needs, as well as look to increase reserve requirements.

General Fund Reserve Calculation		
Total General Fund Operational Budget		\$11,463,891
Beginning Balance General Fund Balance		\$9,878,061
Building Reserve		\$465,277
Minimum Mandatory Emergency Reserve	15%	\$1,719,583
Minimum Mandatory Operating Reserve	20%	\$2,292,778
Unassigned General Fund Balance		<u>\$5,400,423</u>

CONCLUSION

In summary, the Town continues to be self-reliant and conservative both in revenue projection and expenditures. It is our pleasure to present the attached balance Annual Operating Budget for FY 2014/15.

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Recommended Operating Budget

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This next year is full of priorities and projects that will challenge the Town at all levels. Ambitious capital projects, increased service levels, enhanced citizen involvement, broad outreach to help determine priorities and implementation of the various master plans. The horizon is filled positive outlook. We are excited to be a part of it all. In a word, it is ambitious – and we believe, it is attainable.

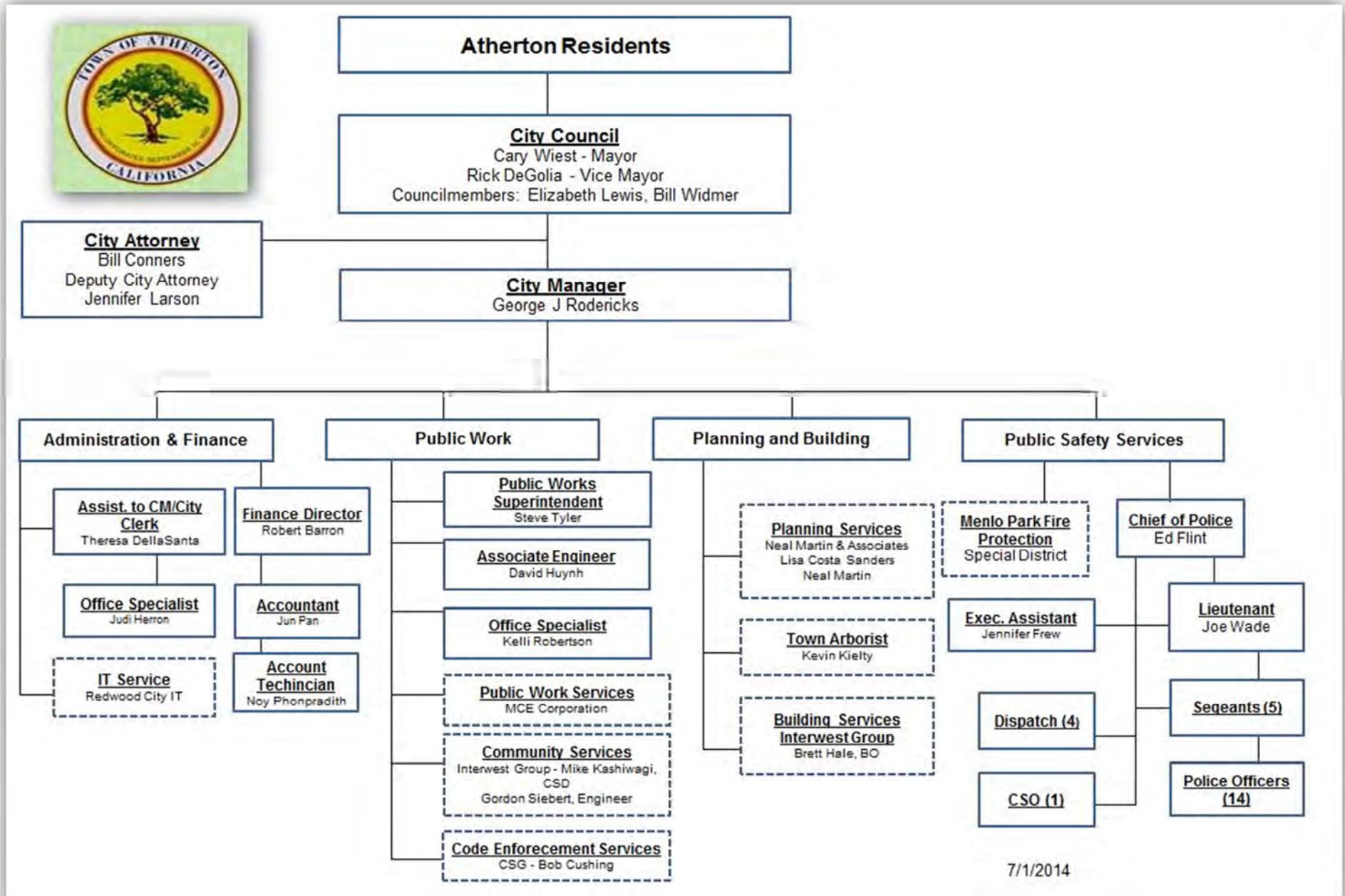
I would like to commend staff's hard work developing this document. Special recognition is always due to the Finance Department led by Finance Director Robert Barron. Each year, staff develops a budget that balances community priorities, identified revenue sources, and fiscal conservativeness to ensure that the Town's fiscal independence continues. Key staff members consistently provide the input necessary to develop a successful budget. These staff members include Assistant to the City Manager/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.

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

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Section A/Introduction/Organizational Chart



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:

Association of Bay Area Governments (ABAG)	City/County Association of Governments (C CAG)	Holbrook-Palmer Park Foundation	League of California Cities	San Mateo County Emergency Services Council
Library JPA Governing Board (San Mateo County)	Peninsula Traffic Congestion Relief Alliance	San Francisco Airport/Community Roundtable	San Mateo County Sub-Regional Housing Policy Advisory	Grand Boulevard Task Force
Menlo Park Fire Protection District	Peninsula Cities Consortium	Cal/Mod Local Agency Policy Maker Group	Atherton Charter City Discussion (Ad-Hoc)	Atherton Bike Coalition (Ad-Hoc)
Atherton Refuse & Recycling Rate Committee (Ad-Hoc)	SBWMA Board of Directors	Surf Air Aircraft Noise (Ad-Hoc)		

Section A

INTRODUCTION

STATISTICAL DATA

Size:

Population	6,995
Area	5.049 Sq. Miles
Residential Units	2500
Mileage of the City Streets	53 centerline miles
Full time Employees	36

Character:

Assessed Evaluation FY13/14	7,575,935,532
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

Section A

INTRODUCTION

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 device 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.
- Budget Reserve Policy
In FY 2013-14 the City Council directed that staff work with the Audit/Finance Committee to develop a Budget Reserve Policy for Council consideration that addressed long-term liabilities, capital projects, and a minimum mandatory reserve. The Audit/Finance Committee created a multi-step framework that set aside the minimum 35% required reserve and stepped through decision points for capital projects, long-term liabilities, and adjustments to the parcel tax. In general the Council supported the logic of the multi-step framework policy, but suggested that the policy be used *only* as a framework for discussion during the budget process – not a policy that would lock in budgetary decisions. As part of the Town's ongoing financial stability core value and operations process, staff will continue to work with the council on use of unallocated reserve options.

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

- Town Property Tax revenues are assumed to increase by 4%.
- We budget Excess ERAF conservatively at \$700,000. We proposed in this budget that this revenue be moved "below the line" in the General Fund and does not factor into the Town's operational budget needs. There is concern that the Governor's budget will eventually reduce excess ERAF to local agencies as anticipated changes in school districts' revenue limits under a possible new school funding formula. The proposed budget treats any excess ERAF as "one time" revenue and direct towards specific singular projects or priorities such as capital projects and contributions toward long-term liabilities. Revenue received in FY 2013/14 from ERAF (\$1,020,000) will be returned for Council allocation in July. It will be recommended that these revenues be directed toward the Town's Other Post-Employment Benefit (OPEB) liabilities.
- The Building department revenues are projected to increase by 2%.

- Franchise tax revenues are projected stable based on FY 13/14 year-end projections.
- Other charges for services were held to a 2% projected increase where applicable.
- Staff incorporated known expenditure adjustments (such as contractual costs based on revenues, projected dues from member agencies, etc.) or changes based on rate adjustments (such as CalPERS or health benefit costs) There was new salary and benefit resolution of unrepresented staff that was effective July 1, 2014. The employee pension member contribution of 7 percent was picked up by employee.
- The Town set a new health care contribution cap for unrepresented staff. It is a cafeteria plan of \$668, \$1337 and \$1,738 for Employee only, Employee plus one, and Family. 10% Co-pay by employee for dental and vision.
- Due to the Town's one-time contributions toward the OPEB Trust, staff incorporated a reduction in the Annual Required Contribution by \$132,000.
- The FY 2014/15 CalPERS employer contribution rates are 29.556% for Public Safety and 11.840% for Miscellaneous Employees.
- There was a new Atherton Police Officers Association MOU adopted October 2013.
- The Parcel tax will be collected at 100% of its current rate with 20% of the tax supporting public safety operations, estimated at \$372,000. The remaining 80% (\$1,488,000) will be going towards qualifying street repair and maintenance, drainage repair and maintenance capital projects.

Section A

INTRODUCTION

REVENUE EXPENDITURES PROJECTED FUND BALANCE SUMMARY 1

Town of Atherton						
Budget for FY 2014-2015						
	Projected Fund Balance 06/30/14	Budgeted Revenues	Budgeted Expenditures	Budgeted Transfer In	Budgeted Transfer Out	Projected Fund Balance 06/30/15
<u>General Fund</u>						
101 General Fund	\$ 8,650,210	\$ 12,319,741	\$ 11,463,891	\$ 372,000	\$ -	\$ 9,878,060
<u>Special Revenue Funds</u>						
105 Tennis Fund	16,625	8,250	10,700	-		14,175
209 Police (COPS) Grant	451	100,280	100,000			731
213 Library Fund	8,018,002	1,185,000	1,378,100			7,824,902
215 Evan Creative Design	57,828	300	15,000			43,128
Total Special Revenue	8,092,906	1,293,830	1,503,800	-	-	7,882,936
<u>Capital Project Funds</u>						
201 Special Tax	2,177,633	1,860,000	2,992,755		(372,000)	672,878
202 Measure A	644,000	250,000	429,845			464,155
203 Gas Tax	154,368	200,000	167,848			186,520
204 Measure M	43,555	75,000	50,000			68,555
210 Road Impact	590,385	3,615	594,000			(0)
401 Capital Improvement	209,827	350,000	473,000	-		86,827
402 Storm Drainage	29,582	-	-			29,582
403 Channel Drainage Dt.	256,200	96,300	352,500			(0)
406 Facilities Construction	2,188,472					2,188,472
Total Capital Projects	6,294,022	2,834,915	5,059,948	-	(372,000)	3,696,989
<u>Internal Service Funds</u>						
610 Equipment Repl.	722,268	183,143	178,343			727,068
614 Worker's Comp.	113,905	270,295	223,761	-		160,439
615 General Liability	145,303	349,321	348,021			146,603
616 Employee Benefits	401,877	534,175	469,405			466,647
Total Internal Service	1,383,353	1,336,934	1,219,530	-	-	1,500,757
Total All Funds	\$ 24,420,491	\$ 17,785,420	\$ 19,247,169	\$ 372,000	\$ (372,000)	\$ 22,958,742

Note: Special Revenue and capital project funds are safe spend accounts. All are positive balances. There are sufficient capital project fund balances to cover the FY 14/15 expenditures. Since most major capital projects have significant costs, the Town "saves then spends" for capital projects over multiple years.

Section A

INTRODUCTION

REVENUE EXPENDITURES PROJECTED FUND BALANCE SUMMARY 2

Special Revenue Funds	Tennis Fund	Police COPS	Evan Creative Design	Special Revenue W/O Library	Internal Service Funds	Equip Repl.	Worker's Comp	General Liability	Employee Benefits	Total Internal Service Funds
Fund Number	105	209	215		Fund Number	610	614	615	616	
Est. Fund Bal. 07/01/14	16,625	451	57,828	74,904	Est. Fund Bal. 07/01/14	722,268	113,905	145,303	401,877	1,383,353
Est. Revenue 14/15	8,250	100,280	300	108,830	Est. Revenue 14/15	183,143	270,295	349,321	534,175	1,336,934
Total Available Revenue	24,875	100,731	58,128	183,734	Total Available Revenue	905,411	384,200	494,624	936,052	2,720,287
Est. Expenditure 14/15	10,700	100,000	15,000	125,700	Est. Expenditure 14/15	178,343	223,761	348,021	469,405	1,219,530
Rev. Over Exp.	14,175	731	43,128	58,034	Rev. Over Exp.	727,068	160,439	146,603	466,647	1,500,757
Transfers In(out)					Transfers In(out)		-			-
Est. Fund Bal. 06/30/15	14,175	731	43,128	58,034	Est. Fund Bal. 06/30/15	727,068	160,439	146,603	466,647	1,500,757
						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 \$320,359

Capital Projects	Parcel Tax	Measure A	Gas Tax	Measure M	Road Impact	Capital Imprmt	Storm Drainage	Channel Drainage District	Facilities Const	Capital Projects Total W/O Parcel Tax	All Capital Projects Total
Fund Number	201	202	203	204	210	401	402	403	406		
Est. Fund Bal. 07/01/14	2,177,633	644,000	154,368	43,555	590,385	209,827	29,582	256,200	2,188,472	4,116,388	6,294,022
Est. Revenue 14/15	1,860,000	250,000	200,000	75,000	3,615	350,000	-	96,300	-	974,915	2,834,915
Total Available Revenue	4,037,633	894,000	354,368	118,555	594,000	559,827	29,582	352,500	2,188,472	5,091,303	9,128,937
Est. Expenditure 14/15	2,992,755	429,845	167,848	50,000	594,000	473,000	-	352,500	-	2,067,193	5,059,948
Rev. Over Exp.	1,044,878	464,155	186,520	68,555	(0)	86,827	29,582	(0)	2,188,472	3,024,111	4,068,989
Transfers In(out)	(372,000)									-	(372,000)
Est. Fund Bal. 06/30/15	672,878	464,155	186,520	68,555	(0)	86,827	29,582	(0)	2,188,472	3,024,111	3,696,989

Section B

General FundGeneral Fund Revenue & Expenditures Summary
Fiscal Year 2014-2015

Account	Description	Actual 2012-2013	Adopted Budget 2013-2014	Revised Budget 2013-2014	Recommended Budget 2014-2015
Revenues					
101-00-40001-000	Secured Property Tax	5,380,057	5,349,820	5,896,857	6,132,731
101-00-40002-000	Unsecured	314,445	379,040	331,705	344,973
101-00-40004-000	SB813 Redemption (Suppl)	116,125	72,100	100,600	104,624
101-00-40006-000	Prop Tax in Lieu of VLF (motor vehicle)	708,790	768,250	813,141	845,667
101-00-40008-000	Excess ERAF	892,094	700,000	1,020,085	
101-00-40010-000	Unsecured SB813 Redemp/Suppl	3,465	-		-
101-00-42005-000	Property Transfer Tax	392,806	313,738	331,823	345,096
	Total Property Taxes	7,807,781	7,582,948	8,494,211	7,773,091
101-00-41001-000	Sales & Use Tax General	128,590	117,810	117,524	119,874
101-00-41002-040	Prop 172 Sales Tax for Police	75,256	47,430	57,974	74,300
101-00-41004-000	In Lieu Sales Tax/Trip Flip	73,785	74,868	37,683	38,437
	Total Sales Taxes	277,631	240,108	213,181	232,611
101-00-42001-000	Franchise Taxes-Utilities	216,571	234,600	216,000	228,960
101-00-42002-000	Franchise Tax-Cal Water	108,805	106,590	106,590	122,590
101-00-42003-000	Franchise Tax-Garbage	338,392	312,834	312,834	343,316
101-00-42004-000	Franchise Taxes-Cable	87,105	116,841	116,841	119,178
	Total Franchise Fees	750,873	770,865	752,265	814,044
101-00-40005-000	Homeowners Exemption	35,816	34,680	34,447	35,136
101-00-40007-000	Motor Veh. Lic Fees (MVLf)	3,872	3,949	4,815	4,911
	Total Intergovernmental	39,689	38,629	39,262	40,047
101-00-43001-000	Business Licenses	170,980	163,200	210,990	215,210
	Total Business License Tax	170,980	163,200	210,990	215,210
101-00-47001-000	Home Occupation Permit	100	816	816	300
101-00-47019-020	Zoning & Planning Fees	196,397	178,046	195,635	224,980
	Total Planning Revenue	196,497	178,862	196,451	225,280
101-00-47002-025	Building Permit Fee	807,747	749,595	972,495	991,945
101-00-47004-025	Grading & Drainage	78,736	69,930	80,420	82,028
101-00-47009-025	Photocopy Fee	1,728	1,050	-	-
101-00-47021-025	Plan Check Fee	400,629	378,945	435,787	444,503
101-00-47030-025	Tree Removal Plan Check	29,447	26,775	40,299	41,105
101-00-48502-025	Miscellaneous Income	(1,545)	-	-	-
	Total Building Revenue	1,316,741	1,226,295	1,529,001	1,559,581
101-00-44001-040	Municipal & Vehicle Code Fines	13,894	15,300	15,811	16,127
101-00-44002-040	Other Fines & Forfeiture (County)	55,350	40,800	41,137	40,000
101-00-45007-040	POST Reimb	16,995	10,710	10,710	10,924
101-00-45011-040	DOJ Grant (vests)	-	-	3,060	-
101-00-45012-040	DUI Grant	4,381	3,060	802	2,200
101-00-45017-040	ABAG Grant	17,264	8,049	3,176	2,500
101-00-47005-040	Other Licenses & Permit	622	408	614	1,500
101-00-47009-040	Photocopy Fee	18	-	36	150
101-00-47011-040	Alarm Sign Fees	525	612	1,023	800
101-00-47012-040	Vehicle Release	5,921	5,610	2,991	3,051
101-00-47013-040	Police Report	39	102	-	-
101-00-47014-040	Fingerprinting Fee	62	179	-	75
101-00-47015-040	Affidavit of Cost	550	306	-	-
101-00-47016-040	Special Service Fee	1,349	3,060	4,696	4,200
101-00-47017-040	Solicitor's Permit	176	102	88	150

Section B

General FundGeneral Fund Revenue & Expenditures Summary
Fiscal Year 2014-2015

Account	Description	Actual 2012-2013	Adopted Budget 2013-2014	Revised Budget 2013-2014	Recommended Budget 2014-2015
101-00-48004-040	Sale of Property	410		4,057	1,200
101-00-48502-040	Miscellaneous Income	2,577	-	1,161	2,500
101-00-48503-040	Property Damage Reimbursement	-		2,394	-
	Total Police Revenue	120,134	88,297	91,756	85,377
101-00-45005-050	C/CAG AB 1546-vehicle registration fee	6,702	12,786	12,786	23,000
101-00-45019-050	ABAG Grant	12,400	17,748	-	-
101-00-45021-053	Highway Maint Reimbursement	35,700	36,414	-	-
101-00-47003-050	Encroachment	197,120	171,360	219,887	230,881
	Total DPW Revenue	251,921	238,308	232,673	253,881
101-00-47022-058	Social Fees	33,275	27,540	35,112	41,000
101-00-47023-058	Meeting Fees	23,725	26,520	30,937	25,000
101-00-47024-058	Misc. Use Fee	2,400	2,448	2,448	-
101-00-47025-058	Class Fees	14,000	14,280	14,410	15,131
101-00-47028-058	Weddings	-	-	-	25,000
101-00-47029-058	Park Day Use Fee	-	-	-	3,500
	Total Park Program Revenue	73,400	70,788	82,907	109,631
acct					
101-00-45008-000	SB 90 Reimbursement	1,083	1,105	1,465	500
101-00-45020-000	Other Reimbursements	16,131	14,326	-	-
101-00-47005-000	Other Licenses & Permit	600	-	750	-
101-00-47008-000	Document/Research Fee	18	-	-	-
101-00-47009-000	Photocopy Fee	228	26	26	27
101-00-47031-030	Tree Inspection Fee	-	-	10,000	20,000
101-00-47036-030	Admin Citation (code enforcement)	1,318	-	3,000	13,000
101-00-47038-000	Banner Permit Fee	-	-	450	675
101-00-48001-000	Interest Income	(38,903)	66,300	137,641	140,394
101-00-48002-000	Cell Antenna Lease	43,766	42,516	42,700	48,055
101-00-48003-000	Property Rental - Playschool	78,118	79,152	78,559	79,810
101-00-48004-000	Sale of Property	2	-	-	-
101-00-48005-000	Post Office	8,464	7,650	7,870	8,027
101-00-48501-000	Donations/Contributions	-	-	-	-
101-00-48502-000	Miscellaneous Income	13,488	5,100	27,572	500
101-00-48506-000	Mitigation Fees	350,000	-	-	-
101-00-48507-000	Settlement/Claims	184,081	-	-	-
	Total Misc. Revenues	658,394	216,174	310,033	310,988
	Total Operating Revenues	11,664,040	10,814,475	12,152,730	11,619,741
	Expenditures				
	City Council Department	32,611	83,598	83,598	113,296
	Administration Department	582,821	646,007	646,007	660,599
	City Attorney Department	153,841	204,100	204,100	204,100
	Finance Department	586,493	611,261	611,261	643,295
	Planning Department	223,484	275,600	275,600	277,890
	Building Department	1,298,789	1,109,158	1,311,548	1,343,166
	Intergovernmental	1,230,165	556,421	2,556,421	559,938
	Police Department	5,184,728	5,577,474	5,657,772	6,008,955
	Public Works Department (adj)	1,253,944	1,387,406	1,529,070	1,652,653
	Total Operating Expenditures	10,546,876	10,451,024	12,875,377	11,463,891
	Settlement Expenses				
	Excess (Deficiency) of Revenues Over Expenditures	1,117,164	363,450	(722,647)	155,850

Section B

General FundGeneral Fund Revenue & Expenditures Summary
Fiscal Year 2014-2015

Account	Description	Actual 2012-2013	Adopted Budget 2013-2014	Revised Budget 2013-2014	Recommended Budget 2014-2015
Other Financing Sources/(Uses)					
	Special Parcel Tax Fund Support Safety	1,116,000	1,116,000	1,116,000	372,000
	Trsfr in/(out) Tennis Fund	(4,853)	-	-	-
	Trsfr in/(out) CIP	(70,000)	-	(105,600)	-
	ERAF				700,000
	Total Transfers In/(Out)	1,041,147	1,116,000	1,010,400	1,072,000
	Incr/(Decr) of Bldg Dept Operating Resv	-	-	-	-
	Incr/(Decr) of General Fund Resv	2,158,311	1,479,450	287,753	1,227,850
	Net Change in Fund Balance	2,158,311	1,479,450	287,753	1,227,850
	Beginning Fund Balance	6,204,147	8,362,458	8,362,458	8,650,211
	Ending Fund Balance	8,362,458	9,841,908	8,650,211	9,878,061

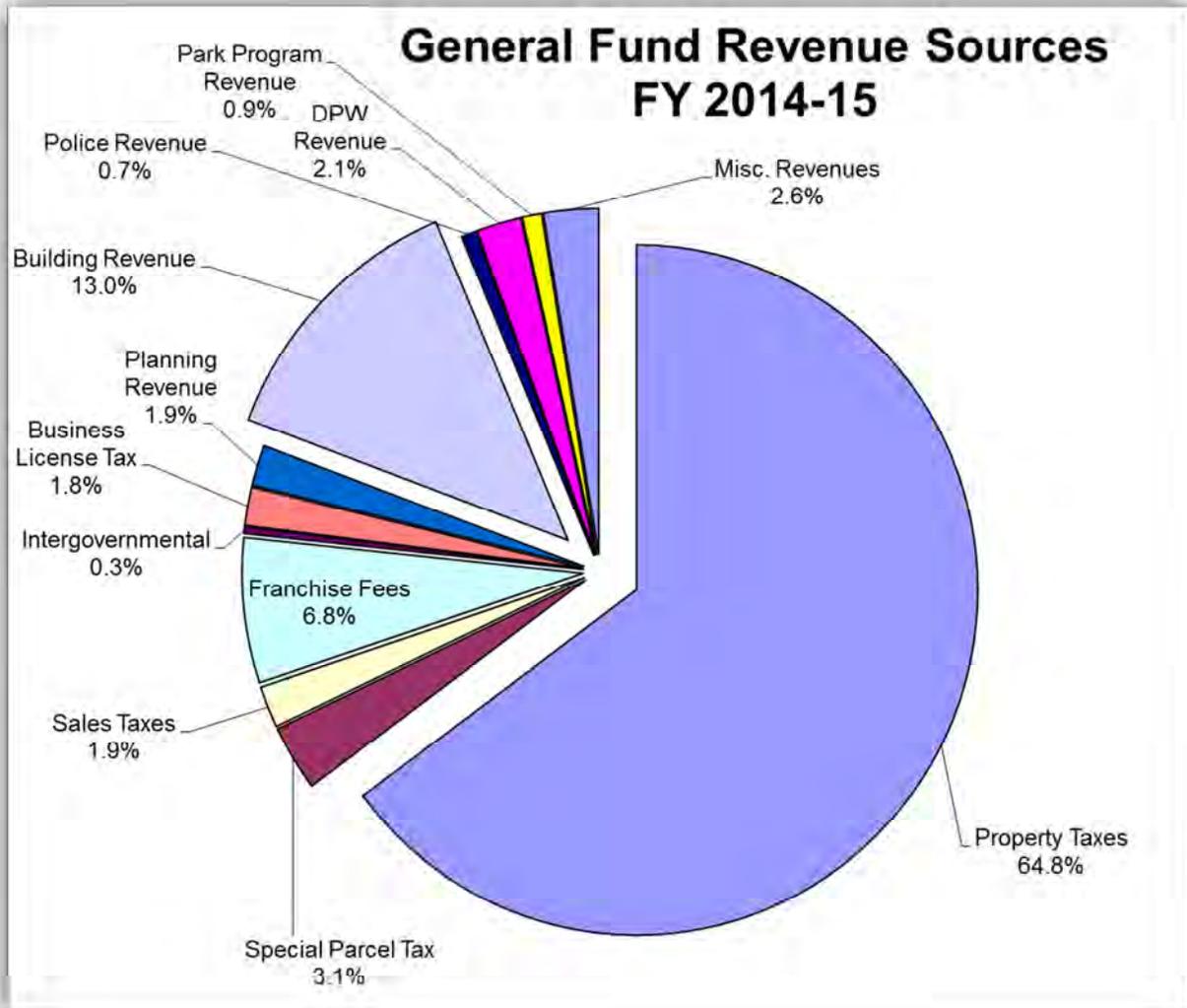
Fund Balance Schedule

Building Reserve	728,911	411,802	411,802	465,277
15% Emergency Reserve	1,582,031	1,567,654	1,931,307	1,719,584
20% Reserve	2,109,375	2,090,205	2,575,075	2,292,778
Reserved for OPEB		252,430	252,430	-
Available Fund Balance	3,942,140	5,519,818	3,479,597	5,400,423
Ending Fund Balance	8,362,458	9,841,908	8,650,211	9,878,061

Section B

General Fund

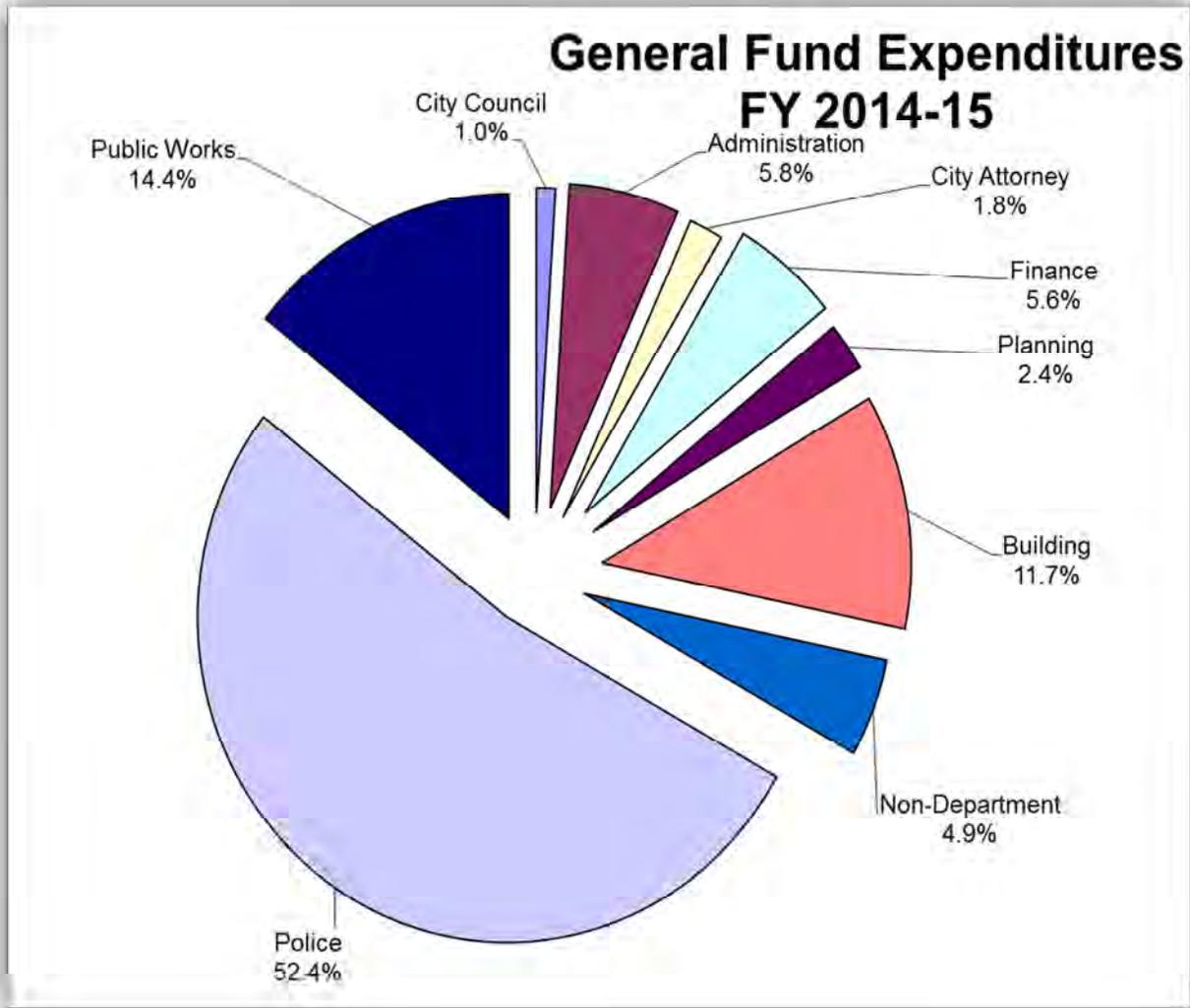
General Fund 101 Revenue Summary Chart



Section B

General Fund

General Fund 101 Expenditures Summary Chart



Goals | Mission Budget 2014-2015

- Develop the Risk Management Injury & Illness Prevention Program (IIPP)
- Update the Town-wide Records Retention Policy and Develop an Indexing System for Stored & Retained Records
- Increase the Use of Technology Tools to Disseminate Public Information
- Stimulate Community Engagement through Town Events and Activities
- Implementation of Audio Visual Recording System in City Council Chambers
- Expand and Develop Partnerships with Schools and Other Agencies
- Connect with Surrounding Jurisdictions on Regional Issues and Concerns

Section B

General Fund

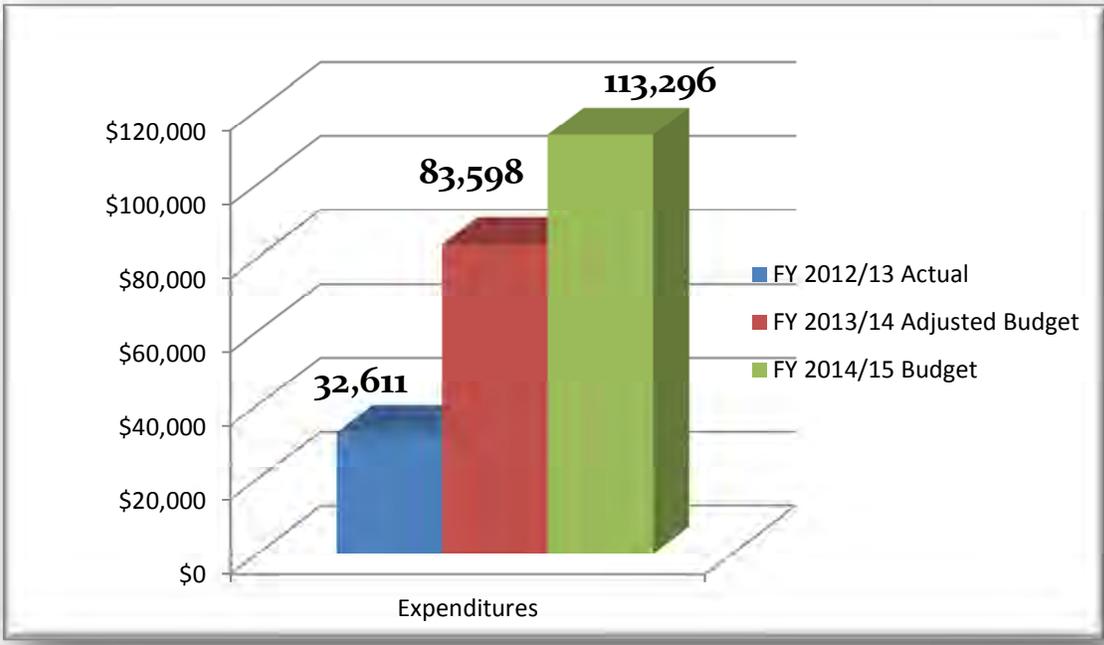
General Fund 101 City Council Dept. (D11)

Department 11

The City Council is the legislative and policy-making body for the Town of Atherton. As the Town leadership it 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. The Mayor is appointed annually from the elected council members. Council Members also serve on regional agency boards and committees. The City Council meets the Third Wednesday of each month in formal public session and occasionally in additional special meetings. City Council agendas, reports, packets and video archives of the meetings are posted on the Town's website.

Annual Fiscal Impact	\$113,296
Employee	5 elected city council members

Three-year Summary	Year	FY 2012/13 Actual	FY 2013/14 Adjusted Budget	FY 2014/15 Budget
	Amount	32,611	83,598	113,296



Town of Atherton Annual Operating Budget FY 2014-2015
City Council - Budget Summary

Category	Actual 2012-13	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	Recommended Budget 2014-2015
General Operation	5,645	5,516	5,516	4,500
Other Services	24,018	76,882	77,252	57,706
Supplies & Materials	1,068	1,200	830	800
Capital Outlay	1,881	-	-	50,290
Grand Total	32,611	83,598	83,598	113,296

Town of Atherton Annual Operating Budget FY 2014-2015
City Council Budget By Account

Category	Account	Description	Actual 2012-13	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	Recommended Budget 2014-2015
General Operation	101-11-53016-011	Utilities - Water	2,269	2,516	2,516	2,000
General Operation	101-11-53018-011	Utilities - Telephone	38			
General Operation	101-11-53024-011	Advertising/Publishing	2,778	3,000	3,000	2,500
General Operation	101-11-53033-011	Rent - Mach & Equip	560			-
Other Services/Exp	101-11-54002-011	Bus Meeting & Meals	924	1,200	1,570	1,600
Other Services/Exp	101-11-54003-011	Conferences	1,749	3,500	3,500	5,000
Other Services/Exp	101-11-54004-011	Training & Workshops	708	1,000	1,000	2,000
Other Services/Exp	101-11-54007-011	Membership/Dues	8,078	11,957	11,957	10,606
Other Services/Exp	101-11-54008-011	Mileage Reimbursement	-	500	500	500
Other Services/Exp	101-11-54010-011	Other Contract Services	11,200	35,200	35,200	15,250
Other Services/Exp	101-11-54011-011	Environmental Program Committee	544	5,000	5,000	5,000
Other Services/Exp	101-11-54013-011	Contribution-SSV	-	250	250	250
Other Services/Exp	101-11-54014-011	Contribution-HIP	-	2,275	2,275	2,500
Other Services/Exp	101-11-54018-011	Boards & Commissions	667	1,000	1,000	-
Other Services/Exp	101-11-54019-011	Special Events & Awards	147	-	-	-
Other Services/Exp	101-11-54020-011	Election Cost	-	15,000	15,000	15,000
Supplies & Materials	101-11-55002-011	Office Supplies	1,046	1,200	830	800
Supplies & Materials	101-11-55008-011	Misc. Computer Software	22			
Capital Outlay	101-11-57006-011	Computer Equipment/Software	5	-	-	-
Capital Outlay	101-11-57007-011	Office Equip & Furniture	1,876	-	-	50,290
Total City Council			32,611	83,598	83,598	113,296

Town of Atherton Annual Operating Budget FY 2014-2015
City Council Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-11-53016-011	Utilities - Water	Calwater	2,000
101-11-53024-011	Advertising/Noticing	Advertising 2014 Election, Committee vacancies, special info, council meeting post card notifications	2,500
101-11-54002-011	Bus Meetings & Meals	Meeting meals and supplies - City Council Meetings	1,600
101-11-54003-011	Conferences	League of CA Cities, New Mayor & Council Academy	5,000
101-11-54004-011	Training & Workshops	Council, Committee and Commission Training related expenses – Brown Act, Political Reform, etc	2,000
101-11-54007-011	Membership/Dues	Local Agency Formation Commission (LAFCO) (From	1,348
101-11-54007-011	Membership/Dues	City/County Association of Government - San Mateo (C/CAG) (From Intergovernmental)	2,460
101-11-54007-011	Membership/Dues	(HEART) Housing Endowment and Regional Trust of San Mateo to support housing for modest-income families	2,275
101-11-54007-011	Membership/Dues	San Mateo Jobs for Youth	570
101-11-54007-011	Membership/Dues	League of California Cities	3,953
		A/C Subtotal->	10,606
101-11-54008-011	Mileage Reimbursement	Reimburse for use of private vehicles for meeting	500
101-11-54010-011	Other Contract Services	Videotaping Council Meetings and other public meetings	5,250
101-11-54010-011	Other Contract Services	High Speed Rail Public Relation (HSR) (from Intergovernmental Dept)	10,000
		A/C Subtotal->	15,250
101-11-54011-011	Environ Program Committee	Support for committee work (previouly in non-dept)	5,000
101-11-54013-011	Contribution-SSV	Sustainable Silicon to produce environmental and resources conservation Silicon Valley (from Intergovernmental)	250

Town of Atherton Annual Operating Budget FY 2014-2015
City Council Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-11-54014-011	Contribution-HIP	Human Investment Project (HIP) grant to find a place to call home for people throughout San Mateo County (from Intergovernmental)	2,500
101-11-54018-011	Commissions & Committees	Training related expenses for Council approved Commissions and Committees	-
101-11-54020-011	Election Expenses	2014 General Election - 3 council seats	15,000
101-11-55002-011	Office Supplies	Paper, ruled pads, binders, tapes, ink, toners	800
101-11-57007-011	Office Equip & Furniture	Permanent video recording system council chamber including display systems(2)	25,790
101-11-57007-011	Office Equip & Furniture	Council Chamber chairs	4,500
101-11-57007-011	Office Equip & Furniture	New carpet in Council Chamber	10,000
101-11-57007-011	Office Equip & Furniture	Council Chamber restroom restoration including hot water and heater system	10,000
		A/C Subtotal->	50,290
		Total City Council Dept	<u><u>113,296</u></u>

Section B

General Fund

General Fund 101 Administration Dept. (D12)

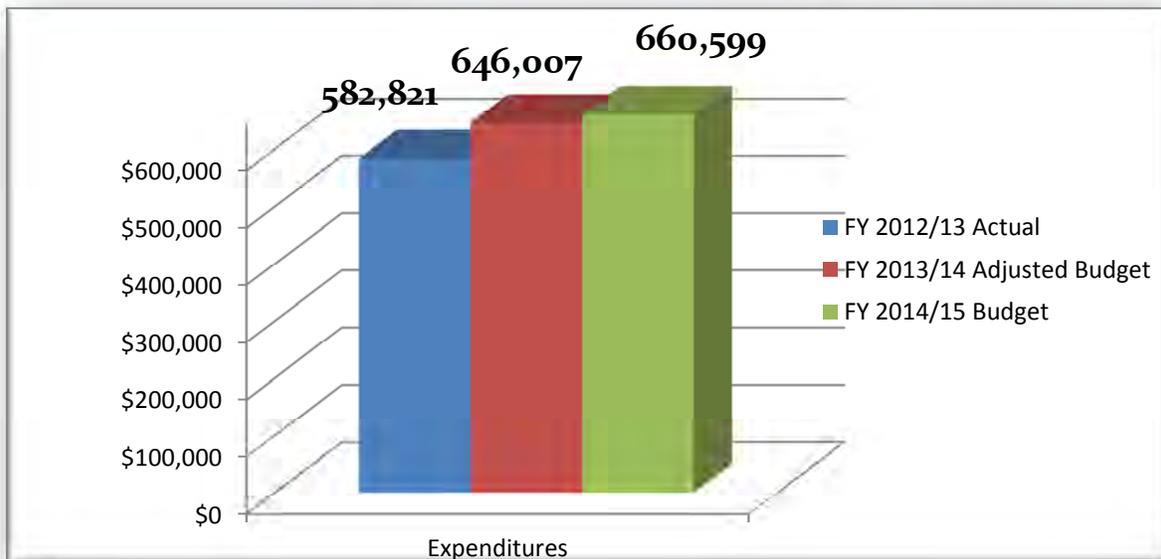
Department 12

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 directives. Directs activities of the overall management of the Town's 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 **\$660,599**

Employee 3 Full Time: City Manager, Assistant to CM/City Clerk, Office Specialist

Three-year Summary	Year	FY 2012/13 Actual	FY 2013/14 Adjusted Budget	FY 2014/15 Budget
	Amount	582,821	646,007	660,599



Town of Atherton Annual Operating Budget FY 2014-2015
Administration - Budget by Account

Category	Actual 2012-13	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	Recommended Budget 2014-2015
Salaries & Wages	315,822	372,190	372,190	384,250
EE Benefits	186,457	184,179	186,785	175,116
Professional Svs	14,180	25,000	20,894	6,000
General Operations	24,294	24,940	24,940	23,290
Other Services/Exp.	37,636	28,498	28,498	60,493
Supplies & Materials	3,865	7,200	8,700	9,450
Capital Outlay	569	4,000	4,000	2,000
Grand Total	582,821	646,007	646,007	660,599

Town of Atherton Annual Operating Budget FY 2014-2015
Administration - Budget by Account

Category	Account	Description	Actual 2012-13	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	Recommended Budget 2014-2015
Salaries & Wages	101-12-50001-012	Regular Salaries	311,050	371,190	371,190	383,250
Salaries & Wages	101-12-50006-012	Overtime	196	1,000	1,000	1,000
Salaries & Wages	101-12-50008-012	Vacation/Comp Time Payout	4,576			
EE Benefits	101-12-50013-012	EE Benefits Earned	2,834	3,712	3,712	3,833
EE Benefits	101-12-51001-012	Medicare Tax	4,514	5,382	5,382	5,557
EE Benefits	101-12-51002-012	Social Security Tax	-	-	-	-
EE Benefits	101-12-51003-012	PERS Retire Contrib- ER	39,555	41,217	41,217	45,377
EE Benefits	101-12-51004-012	PERS Retire Contrib- EE	19,883	-	-	-
EE Benefits	101-12-51007-012	STD Insurance	688	576	576	576
EE Benefits	101-12-51008-012	Health Insurance-Active	30,847	42,600	42,600	29,057
EE Benefits	101-12-51009-012	Health Insurance-Retirees	71,793	69,043	69,043	55,470
EE Benefits	101-12-51010-012	Dental Insurance	4,093	-	2,131	2,014
EE Benefits	101-12-51011-012	Vision Insurance	404	-	475	389
EE Benefits	101-12-51013-012	Workers' Compensation	6,051	11,070	11,070	15,330
EE Benefits	101-12-51014-012	Life & ADD Insurance	425	529	529	631
EE Benefits	101-12-51015-012	LTD Insurance	2,246	2,050	2,050	2,050
EE Benefits	101-12-51016-012	Unemployment Insurance	3,122	-	-	3,833
EE Benefits	101-12-51019-012	Allowance	-	-	-	3,000
EE Benefits	101-12-51020-012	Educational Reimb	-	8,000	8,000	8,000
EE Benefits	101-12-59999-xxx	Labor Cost	-			
Total Salaries & Benefits			502,279	556,369	558,975	559,366
Professional Svs	101-12-52008-012	Labor Relation Services	7,243	15,000	15,000	-
Professional Svs	101-12-52023-012	Contract Human Resources	6,937	10,000	5,894	6,000
General Operations	101-12-53002-012	Other Equip Repair & Maint	2,393	6,305	7,805	6,305
General Operations	101-12-53014-012	Utilities - Electricity	5,667	6,500	6,500	6,500
General Operations	101-12-53015-012	Utilities - Gas	224	650	650	500
General Operations	101-12-53016-012	Utilities - Water	505	485	485	485
General Operations	101-12-53024-012	Advertising - Noticing	1,148	4,000	2,500	2,500
General Operations	101-12-53025-012	External Printing Services	7,001	6,000	6,000	6,000
General Operations	101-12-53026-012	Recruitment Costs	7,356	1,000	1,000	1,000

Town of Atherton Annual Operating Budget FY 2014-2015
Administration - Budget by Account

Category	Account	Description	Acutal 2012-13	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	Recommended Budget 2014-2015
Other Services/Exp.	101-12-54002-012	Business Meetings & Meals	179	600	600	300
Other Services/Exp.	101-12-54003-012	Conferences	2,261	3,708	4,708	6,058
Other Services/Exp.	101-12-54004-012	Training and Workshops	522	5,400	4,400	6,400
Other Services/Exp.	101-12-54005-012	Subscriptions	200	205	205	400
Other Services/Exp.	101-12-54007-012	Memberships & Dues	9,772	17,585	17,585	17,585
Other Services/Exp.	101-12-54008-012	Mileage Reimbursement	-	-	-	750
Other Services/Exp.	101-12-54010-012	Other Contract Services	24,537	-	-	25,000
Other Services/Exp.	101-12-54019-012	Special Events & Awards	165	1,000	1,000	1,000
Other Services/Exp.	101-12-54025-012	Technology Reimbursement				3,000
Supplies & Materials	101-12-55002-012	Office Supplies	2,534	6,000	5,250	6,000
Supplies & Materials	101-12-55008-012	Misc Comuter Software	30			-
Supplies & Materials	101-12-55017-012	Postage	1,301	1,200	3,450	3,450
Capital Outlay	101-12-57006-012	Computer Equipment/Software	569	2,000	2,000	-
Capital Outlay	101-12-57007-012	Office Equip & Furn	-	2,000	2,000	2,000
Total Operations			80,543	89,638	87,032	101,233
Total Admin Dept			582,821	646,007	646,007	660,599

Town of Atherton Annual Operating Budget FY 2014-2015
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-12-50001-012	Regular Salaries	Salaries -three full-time (FTE) staff	383,250
101-12-50006-012	Overtime	Office specialist (committee meetings, records retention)	1,000
101-12-50013-012	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	3,833
101-12-51001-012	Medicare Tax	Employees hired after April 1986 pay 1.45% of earnings	5,557
101-12-51003-012	PERS Retire Contrib- ER	Employer contribution for employee pension	45,377
101-12-51007-012	STD Insurance	Short-term disability premium to The Cities Group	576
101-12-51008-012	Health Insurance-Active	Health plan coverage - Cafeteria Plan	29,057
101-12-51009-012	Health Insurance-Retirees	Retiree Health Pay-as-you-go	55,470
101-12-51009-012	Health Insurance-GASB45	GASB 45 annual required contribution	-
101-12-51010-012	Dental Insurance	Delta Dental Plan premium	2,014
101-12-51011-012	Vision Insurance	Vision Service Plan premium	389
101-12-51013-012	Workers' Compensation	Workers Comp charged to Department	15,330
101-12-51014-012	Life & ADD Insurance	Premium to The Cities Group	631
101-12-51015-012	LTD Insurance	Long-term disability premium to The Cities Group	2,050
101-12-51016-012	Unemployment Insurance	Projected unemployment benefits 1% of Salary	3,833
101-12-51019-012	Auto Allowance	Car allowance City Manager	3,000
101-12-51020-012	Educational Reimb	Education Reimbursement	8,000
Total Salaries & Benefits			559,366
101-12-52023-012	Contract Human Resources	Human Resources Support	6,000
101-12-53002-012	Other Equip Repair & Maint	Maint. equipment contract & usage copier	6,305
101-12-53014-012	Utilities - Electricity	Admin Office PG&E	6,500
101-12-53015-012	Utilities - Gas	Admin Office ABAG gas	500
101-12-53016-012	Utilities - Water	Admin Office Cal Water	485
101-12-53024-012	Advertising - Noticing	City Clerk public noticing, etc.	1,000
101-12-53024-012	Advertising - Noticing	Legal noticing - ordinances	1,500
A/C Subtotal->			2,500

Town of Atherton Annual Operating Budget FY 2014-2015
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-12-53025-012	External Printing Services	Electronic Athertonian	6,000
101-12-53026-012	Recruitment Costs	Fingerprints, job posting, oral panel working lunch	1,000
101-12-54002-012	Business Meetings & Meals	City Manager various meetings	-
101-12-54003-012	Conferences	City Manager -Annual Conference	1,500
101-12-54003-012	Conferences	Northern California City Clerks Business Meetings bimonthly - 6 per year, \$40 each	240
101-12-54003-012	Conferences	SMCERC - City Manager	168
101-12-54003-012	Conferences	League of California Cities-City Mgr meeting	2,000
101-12-54003-012	Conferences	Monthly HR meeting SM County	150
101-12-54003-012	Conferences	City Clerk - New Law & Election conference	1,000
101-12-54003-012	Conferences	City Clerk - Annual conference	1,000
		A/C Subtotal->	6,058
101-12-54004-012	Training and Workshops	City Clerk - Technical Track for Clerks -to receive Certified Municipal Clerk status (CMC)	2,400
101-12-54004-012	Training and Workshops	Human Resources training and meetings	2,000
101-12-54004-012	Training and Workshops	Staff team building	2,000
		A/C Subtotal->	6,400
101-12-54005-012	Subscriptions	Employment law posters & subscriptions	400
101-12-54007-012	Memberships & Dues	Liebert Cassidy Whitmore employer legal consortium	4,450
101-12-54007-012	Memberships & Dues	SCERS (Bay Area Employee Relations Svs) negotiations related	6,950
101-12-54007-012	Memberships & Dues	San Mateo County Employee Relations Consortium (SMCERC) - training and legal counsel	3,770
101-12-54007-012	Memberships & Dues	City Clerk - CCAC	135
101-12-54007-012	Memberships & Dues	San Mateo County City Manager's Association	250
101-12-54007-012	Memberships & Dues	International City/County Management Association (ICMA) - City Manager	1,280

Town of Atherton Annual Operating Budget FY 2014-2015
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-12-54007-012	Memberships & Dues	CA City Management Foundation - CM membership	400
101-12-54007-012	Memberships & Dues	Code Publishing Inc. Web site hosting	350
		A/C Subtotal->	17,585
101-12-54008-012	Mileage Reimbursement	Meetings & conferences	750
			-
101-12-54010-012	Other Contract Services	Community Activities & Events	-
101-12-54019-012	Special Events & Awards	Staff Recognition Program	25,000
101-12-54020-012	Election Expense (*)	See City Council Dept for details	1,000
101-12-54025-012	Technology Reimbursement	City Manager Technology Reimbursement	3,000
101-12-55002-012	Office Supplies	Pens, paper, envelopes, binders, paper clips, etc., file materials for records retention and destruction	3,000
101-12-55002-012	Office Supplies	Record destruction plastic storage containers for permanent docs, file materials	3,000
		A/C Subtotal->	6,000
101-12-55017-012	Postage	Resident mailings USPS BRM Permit #26	3,450
101-12-57007-012	Office Equip & Furn	Ergonomic chair, tables etc.	2,000
		Total Operations	<u>101,233</u>
		Total Admin Dept	<u><u>660,599</u></u>

Town of Atherton Annual Operating Budget FY 2014-2015
Administration - Salaries & Benefits

FTE	Job Class	FY 13/14 Salary	FY 14/15 Salary	ER PERS	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allowance (Car, etc)	<u>Total</u>
1	City Manager	196,650	199,600	23,633	2,894	9,686	671	130	192	794	312	7,984	3,000	248,895
1	Asst to CM/City Clerk	114,932	120,739	14,295	1,751	9,686	671	130	192	794	210	4,830		153,297
1	Office Specialist	59,030	62,912	7,449	912	9,686	671	130	192	462	108	2,516		85,039
Total Admin Dept			383,250	45,377	5,557	29,057	2,014	389	576	2,050	631	15,330	3,000	487,231

Section B

General Fund

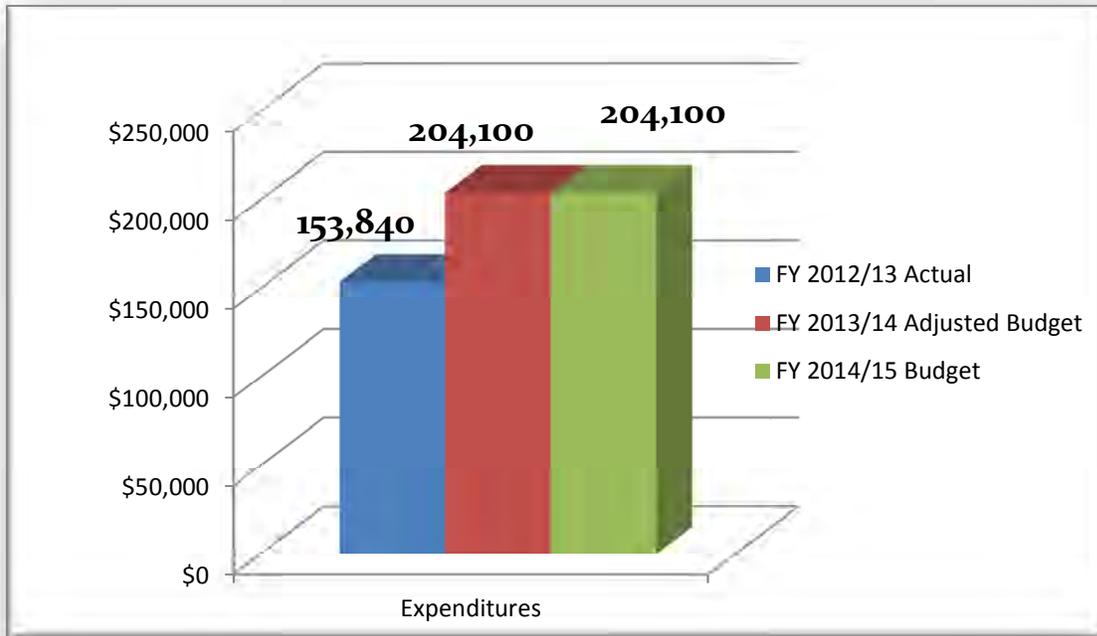
General Fund 101 City Attorney Dept. (D16)

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	Year	FY 2012/13 Actual	FY 2013/14 Adjusted Budget	FY 2014/15 Budget
	Amount		153,840	204,100



Town of Atherton Annual Operating Budget FY 2014-2015
City Attorney - Budget Summary

Description	Actual 2012-13	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-15
Professional Svs	153,812	204,100	204,100	204,100
Supplies & Materials	28	-	-	-
Grand Total	153,841	204,100	204,100	204,100

Town of Atherton Annual Operating Budget FY 2014-2015
City Attorney - Budget By Account

Category	Account	Description	Actual 2012-13	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-15
Professional Svs	101-16-52002-016	City Attorney - Retainer	153,600	154,000	154,000	154,000
Professional Svs	101-16-52006-016	City Attorney - Other Services	212	50,000	50,000	50,000
Professional Svs	101-16-52007-016	Attorney - Other Legal	-	100	100	100
Supplies & Materials	101-16-55002-016	Office Supplies	28	-	-	-
Total City Attorney Dept			153,841	204,100	204,100	204,100

Town of Atherton Annual Operating Budget FY 2014-2015
City Attorney Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-16-52002-016	City Attorney - Retainer	Monthly retainer \$12,800 x 12	154,000
101-16-52006-016	City Attorney - Other Services	Additional services	50,000
101-16-52007-016	Attorney - Other Legal	Postage, supplies	100
Total City Attorney Dept			<u>204,100</u>

Goals | Mission Budget 2014-2015

- Implement the Human Resources Module and new Springbrook software upgrade
- Update the 5-Year Financial Planning Forecast and Capital Improvement Plan as assumptions and funding needs change
- Utilize Reserve Funding Policy tool for funding of long term liabilities, capital projects and reserve requirements
- Continue to research and explore avenues to maximize revenue to the General Fund
- Continue to foster/build relationships with local and regional agencies

Section B

General Fund

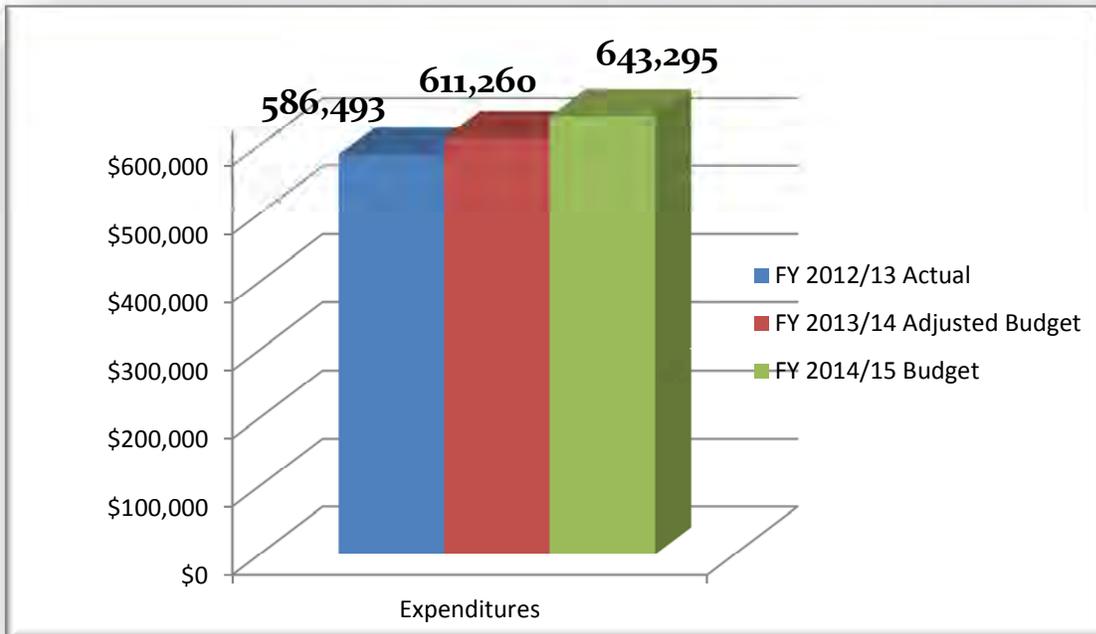
General Fund 101 Finance Dept. (D18)

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. Provide timely financial reporting and maximize town core value of financial stability. 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	\$643,295
Employee	3 Full Time: Finance Director, Accountant, Accounting Technician

Three-year Summary	Year	FY 2012/13 Actual	FY 2013/14 Adjusted Budget	FY 2014/15 Budget
	Amount	586,493	611,260	643,295



Town of Atherton Annual Operating Budget FY 2014-2015
Finance - Budget Summary

Category	Actual 2012-13	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-15
Salaries & Wages	208,305	304,132	305,864	326,365
EE Benefits	163,392	143,596	146,565	130,812
Professional Svs	95,976	79,411	76,811	88,687
General Operations	18,951	25,000	25,000	26,171
Other Services/Exp.	98,335	54,020	56,020	68,460
Supplies & Materials	1,534	3,100	1,000	1,800
Capital Outlay	-	2,000	-	1,000
Grand Total	<u>586,493</u>	<u>611,260</u>	<u>611,260</u>	<u>643,295</u>

Town of Atherton Annual Operating Budget FY 2014-2015
Finance - Budget by Account

Category	Account	Description	Actual 2012-13	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-15
Salaries & Wages	101-18-50001-018	Regular Salaries	202,641	301,121	301,121	323,133
Salaries & Wages	101-18-50002-018	Part-Time Permanent Salaries	-		134	-
Salaries & Wages	101-18-50006-018	Overtime	593			-
Salaries & Wages	101-18-50008-018	Vacation/Comp Time Payout	3,086		1,597	-
Salaries & Wages	101-18-50013-018	EE Benefits Earned	1,984	3,011	3,011	3,231
EE Benefits	101-18-51001-018	Medicare	2,922	4,366	4,366	4,685
EE Benefits	101-18-51002-018	Social Security Tax	-	-	-	-
EE Benefits	101-18-51003-018	PERS Retire Contrib- ER	37,849	33,436	33,436	34,722
EE Benefits	101-18-51004-018	PERS Retire Contrib- EE	18,344	-	-	-
EE Benefits	101-18-51007-018	STD Insurance	320	576	576	576
EE Benefits	101-18-51008-018	Health Insurance-Active	30,378	42,600	41,893	46,504
EE Benefits	101-18-51009-018	Health Insurance-Retirees	62,743	48,278	48,278	22,163
EE Benefits	101-18-51010-018	Dental Insurance	2,955	-	3,180	3,005
EE Benefits	101-18-51011-018	Vision Insurance	298	-	496	654
EE Benefits	101-18-51013-018	Workers' Compensation	3,835	9,034	9,034	12,925
EE Benefits	101-18-51014-018	Life & ADD Insurance	243	427	427	427
EE Benefits	101-18-51015-018	LTD Insurance	1,485	1,867	1,867	1,919
EE Benefits	101-18-51016-018	Unemployment Insurance	2,021	3,011	3,011	3,231
Total Salaries & Benefits			371,697	447,729	452,429	457,177
Professional Svs	101-18-52001-018	Audit & Financial	59,119	61,035	61,035	69,653
Professional Svs	101-18-52017-018	Technical Services	15,859	18,376	15,776	19,033
Professional Svs	101-18-52020-018	Financial Services	20,998	-	-	-
General Operations	101-18-53002-018	Repair Machinery & Equip	-	1,000	1,000	500
General Operations	101-18-53025-018	External Printing Service	130	1,000	1,000	1,000
General Operations	101-18-53031-018	Banking Services	8,821	13,000	13,000	14,671
General Operations	101-18-53503-018	Trsfr to Equip Replace Fund	10,000	10,000	10,000	10,000
Other Services/Exp.	101-18-54003-018	Conferences	-	1,200	1,200	1,200
Other Services/Exp.	101-18-54004-018	Training and Workshops	1,484	4,300	1,000	7,500
Other Services/Exp.	101-18-54005-018	Subscriptions	400	500	500	500

Town of Atherton Annual Operating Budget FY 2014-2015
Finance - Budget by Account

Category	Account	Description	Actual 2012-13	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-15
Other Services/Exp.	101-18-54007-018	Memberships & Dues	475	920	920	800
Other Services/Exp.	101-18-54008-018	Mileage Reimbursement	47	600	200	300
Other Services/Exp.	101-18-54010-018	Other Contract Services	72,389	22,500	24,200	26,000
Other Services/Exp.	101-18-54016-018	Business License Processing Fee	23,540	24,000	28,000	32,160
Supplies & Materials	101-18-55002-018	Office Supplies	1,250	2,500	1,000	1,200
Supplies & Materials	101-18-55009-018	Misc. Computer Parts	284	600	-	600
Capital Outlay	101-18-57006-018	Computer Equip/Software	-	2,000	-	-
Capital Outlay	101-18-57007-018	Office Machines & Furniture	-			1,000
			214,797	163,531	158,831	186,118
	101-18-53022-018	Liability Claim Expense				
		Total Operations	214,797	163,531	158,831	186,118
		Total Finance Dept	586,493	611,260	611,260	643,295

Town of Atherton Annual Operating Budget FY 2014-2015
Finance - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-18-50001-018	Regular Salaries	Salaries - three full-time (FTE) staff	323,133
101-18-50013-018	EE Benefits Earned	1% of Salary/Earnings contribution for vac, sick, comp, & holiday pay	3,231
101-18-51001-018	Medicare	Employees hired after April 1986 pay 1.45% of earnings	4,685
101-18-51003-018	PERS Retire Contrib- ER	Employer contribution for employee pension	34,722
101-18-51007-018	STD Insurance	Short-term disability premium to The Cities Group	576
101-18-51008-018	Health Insurance-Active	Health plan coverage - Kaiser, Blue Shield, Blue Cross	46,504
101-18-51009-018	Health Insurance-Retirees	Retiree health Pay-as-you-go	22,163
101-18-51009-018	Health Insurance-Retirees GASB45	GASB 45 annual required contribution	-
101-18-51010-018	Dental Insurance	Teamster Dental Plan premium	3,005
101-18-51011-018	Vision Insurance	Vision Service Plan premium	654
101-18-51013-018	Workers' Compensation	Workers Comp charged to Department	12,925
101-18-51014-018	Life & ADD Insurance	Premium to The Cities Group	427
101-18-51015-018	LTD Insurance	Long-term disability premium to The Cities Group	1,919
101-18-51016-018	Unemployment Insurance	Projected unemployment benefits 1% of Salary/Earnings	3,231
Total Salaries & Benefits			457,177
101-18-52001-018	Audit & Financial	FY 2014 Audit (100% Audit Fee)	39,650
101-18-52001-018	Audit & Financial	FY 2015 Audit (60% total for interim)	24,563
101-18-52001-018	Audit & Financial	FY 2014 CA Controller Report-Town	4,600
101-18-52001-018	Audit & Financial	FY 2014 Appropriations Limit	840
A/C Subtotal->			69,653
101-18-52017-018	Technical Services	Springbrook annual maintenance fee	15,580
101-18-52017-018	Technical Services	Springbrook project management module maintenance	1,500
101-18-52017-018	Technical Services	Harris (Wintegrate) one license maintenance fee	1,953
A/C Subtotal->			19,033
101-18-53002-018	Repair Machinery & Equip	misc repair for office equip and laser printers	500
101-18-53025-018	External Printing Service	FY 2014 financial report, form 1099, W-2s	1,000

Town of Atherton Annual Operating Budget FY 2014-2015
Finance - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-18-53031-018	Banking Services	Account analysis fees	11,871
101-18-53031-018	Banking Services	A/P and payroll check stock, deposit slips and bags	1,000
101-18-53031-018	Banking Services	Armored car service	1,800
		A/C Subtotal->	14,671
101-18-53503-018	Trsfr to Equip Replace Fund	Fund future financial system upgrades	10,000
101-18-54003-018	Conferences	CSMFO Annual Conference - Finance Director	1,000
101-18-54003-018	Conferences	CSMFO/CMTA joint lunch meetings - Finance Director	200
		A/C Subtotal->	1,200
101-18-54004-018	Training and Workshops	Springbrook Client Conference - Finance Director	2,400
101-18-54004-018	Training and Workshops	Governmental Accounting - Updates and Implementation	600
101-18-54004-018	Training and Workshops	GFOA, CSMFO, Springbrook, Payroll tax training for finance staff	4,500
101-18-54004-018	Training and Workshops	A/C Subtotal->	7,500
101-18-54005-018	Subscriptions	Wall Street Journal, GASB, GFOA books	500
101-18-54007-018	Memberships & Dues	GFOA, CSMFO, CMTA, PERS PAC, CMRTA	600
101-18-54007-018	Memberships & Dues	Springbrook National User Group	200
101-18-54007-018	Memberships & Dues	California Society of CPA	
		A/C Subtotal->	800
101-18-54008-018	Mileage Reimbursement	Use of private vehicles for training & meeting	300
101-18-54010-018	Other Contract Services	GASB 45 Report	6,000
101-18-54010-018	Other Contract Services	Investment advisory service	12,000
101-18-54010-018	Other Contract Services	Revenue audits-property tax and sales tax (HDL)	5,000
101-18-54010-018	Other Contract Services	State mandated cost (SB90) claiming service	3,000
		A/C Subtotal->	26,000

Town of Atherton Annual Operating Budget FY 2014-2015
Finance - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-18-54016-018	Business License Processing Fee	Payment to MuniServices at \$20 per license issued	32,160
101-18-55002-018	Office Supplies	Binders, folders, storage boxes, copy paper, ink cartridges, budget book supplies, envelopes, fixed asset tags	1,200
101-18-55009-018	Misc. Computer Parts	Keyboard tray, mouse, ups, misc. software	600
101-18-57007-018	Office Machines & Furniture	Purchase a new Laser Printer	1,000
Total Operations			186,118
Total Finance Dept			<u>643,295</u>

Town of Atherton Annual Operating Budget FY 2014-2015
Finance- Salaries & Benefits

FTE	Job Class	FY 13/14 Salary	FY 14/15 Salary	ER PERS	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	<u>Total</u>
1	Finance Director	165,430	170,010	20,129	2,465	18,309	1,167	337	192	794	210	6,800	220,414
1	Accountant	83,065	84,311	9,982	1,223	18,309	1,167	188	192	620	108	3,372	119,472
1	Account Technician	65,608	68,812	4,610	998	9,886	671	130	192	506	108	2,752	88,666
Total Finance Dept		314,103	323,133	34,722	4,685	46,504	3,005	654	576	1,919	427	12,925	428,551

Goals | Mission Budget 2014-2015

- Phase II Upgrade the TrakIT permitting software.
- Revise handouts and provide training for the new Energy Code.
- Continue Digital Archiving of files and request extra help to prep historic backlog of documents
- Continue the Monthly Development Roundtable Meetings
- Address environmental impacts of new construction
- Adopt a Climate Action Plan
- Create Development Impact Fee Ordinance

Section B

General Fund

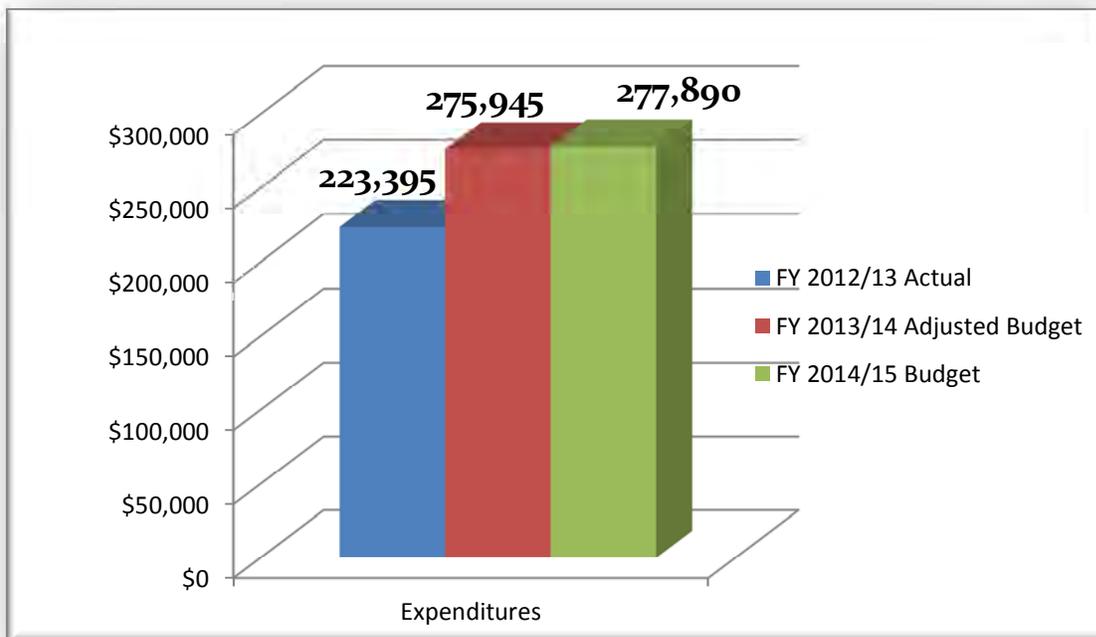
General Fund 101 Planning Dept. (D20)

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 \$277,890

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

Three-year Summary	Year	FY 2012/13 Actual	FY 2013/14 Adjusted Budget	FY 2014/15 Budget
	Amount		223,395	275,945



Town of Atherton Annual Operating Budget FY 2014-2015
 Planning - Budget Summary

Category	Actual 2012-13	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	Recommended Budget 2014-2015
Professional Svs	221,469	270,000	270,000	272,000
General Operations	1,282	3,400	4,572	3,400
Other Services/Exp.	-	-	-	-
Supplies & Materials	643	2,200	1,373	2,200
Capital Outlay				290
Grand Total	223,395	275,600	275,945	277,890

Town of Atherton Annual Operating Budget FY 2014-2015
 Planning Budget By Account

Category	Account	Description	Actual 2012-13	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	Recommended Budget 2014-2015
Professional Svs	101-20-52011-020	Contract Planner	187,675	180,000	180,000	190,000
Professional Svs	101-20-52015-020	Housing Element	5,004	60,000	60,000	52,000
Professional Svs	101-20-52029-020	Contract Arborist Service	28,790	30,000	30,000	30,000
General Operations	101-20-53002-020	Other Equip Repair & Maint	375	360	705	360
General Operations	101-20-53014-020	Utilities - Electricity	175	220	220	220
General Operations	101-20-53015-020	Utilities - Gas	99	160	160	160
General Operations	101-20-53016-020	Utilities - Water	54	40	60	40
General Operations	101-20-53024-020	Advertising/Noticing	-	2,000	2,000	2,000
General Operations	101-20-53033-020	Rent - Mach & Equip	578	620	1,427	620
Supplies & Materials	101-20-55002-020	Office Supplies	643	2,200	1,373	2,200
Capital Outlay	101-25-57006-025	Computer Equipment/Software				290
Total Planning Dept			223,395	275,600	275,945	277,890

Town of Atherton Annual Operating Budget FY 2014-2015
 Planning Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-20-52011-020	Contract Planner	Neal Martin & Associates services. Town Planner: +/- 16 hours/month; Deputy Town Planner: +/- 56 hours per month; Assistant Planner: +/- 96 hours per month	190,000
101-20-52015-020	Housing Element	Participation in C/CAG Housing Element Update for RHNA-5 and General Plan update	52,000
101-20-52029-020	Contract Arborist Service	Contract arborist services that cannot be passed through	30,000
101-20-53002-020	Other Equip Repair & Maint	Planning share of MX-M453 Sharp copier annual maint cost	360
101-20-53014-020	Utilities - Electricity	PG&E	220
101-20-53015-020	Utilities - Gas	ABAG gas	160
101-20-53016-020	Utilities - Water	Cal water	40
101-20-53024-020	Advertising/Noticing	Newspaper publication of legal notices, Housing Element, General Plan	2,000
101-20-53033-020	Rent - Mach & Equip	Planning share of MX-M453 Sharp copier annual lease	620
101-20-55002-020	Office Supplies	paper, pens, etc.	2,200
101-20-57006-020	Computer Equipment/Software		290
Total Planning Dept			<u><u>277,890</u></u>

Section B

General Fund

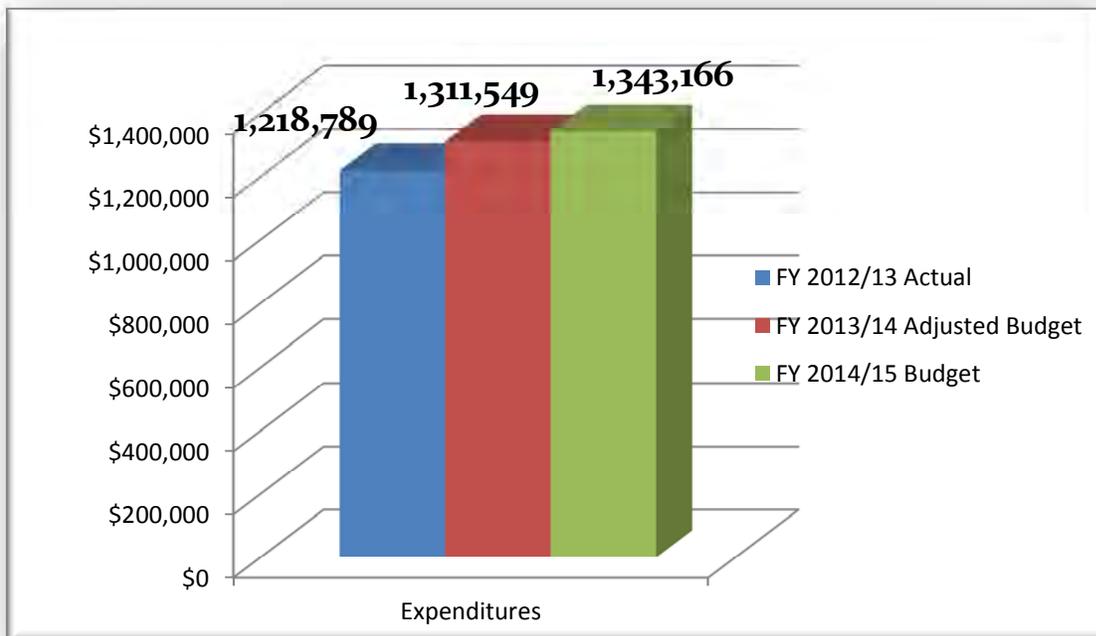
General Fund 101 Building Dept. (D25)

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 construction, and alteration, demolition and moving of buildings and structures. It inspects the premises for which such permits have been issued and enforces code enforcement compliance with the provisions of the Building Code and regulations adopted by the Town of Atherton.

Annual Fiscal Impact **\$1,343,166**

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

Three-year Summary	Year	FY 2012/13 Actual	FY 2013/14 Adjusted Budget	FY 2014/15 Budget
	Amount		1,218,789	1,311,549



Town of Atherton Annual Operating Budget FY 2014-2015
Building - Budget Summary

Category	Actual 2012-13	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-15
Salaries & Wages	72,770	74,299	74,299	75,414
EE Benefits	103,887	59,800	61,442	64,187
Professional Svs	1,023,634	931,847	1,128,383	1,116,236
General Operations	13,538	27,662	31,389	60,198
Other Services/Exp.	(300)	1,350	1,836	350
Supplies & Materials	4,896	14,200	14,200	26,200
Capital Outlay	364	-	-	581
Transfer	80,000	-	-	-
Grand Total	1,298,789	1,109,158	1,311,549	1,343,166

Town of Atherton Annual Operating Budget FY 2014-2015
Building Budget By Account

Category	Account	Description	Actual 2012-13	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-15
Salaries & Wages	101-25-50001-025	Regular Salaries	70,541	73,564	73,564	74,667
Salaries & Wages	101-25-50008-025	Vacation/Comp Time Payout	1,524			-
Salaries & Wages	101-25-50013-025	EE Benefits Earned	704	736	736	747
EE Benefits	101-25-51001-025	Medicare	1,040	1,067	1,067	1,083
EE Benefits	101-25-51003-025	PER Retire Contrb- ER	9,813	8,169	8,169	8,710
EE Benefits	101-25-51004-025	PERS Retire Contrb- EE	4,933	-	-	-
EE Benefits	101-25-51007-025	STD Insurance	173	384	384	173
EE Benefits	101-25-51008-025	Health Insurance-Active	11,330	16,080	16,080	18,499
EE Benefits	101-25-51009-025	Health Insurance-Retirees	72,136	31,235	31,235	29,875
EE Benefits	101-25-51010-025	Dental Insurance	1,518	-	1,399	1,322
EE Benefits	101-25-51011-025	Vision Insurance	213	-	243	229
EE Benefits	101-25-51013-025	Workers' Compensation	1,364	2,207	2,207	2,924
EE Benefits	101-25-51014-025	Life & ADD Insurance	118	118	118	118
EE Benefits	101-25-51015-025	LTD Insurance	529	541	541	509
EE Benefits	101-25-51016-025	Unemployment Insurance	720	-	-	747
Total Salaries & Benefits			176,657	134,099	135,741	139,601
Professional Svs	101-25-52017-025	Technical Service	84,682	18,000	18,000	27,000
Professional Svs	101-25-52018-025	Code Enforcement	62,058	76,285	112,287	112,285
Professional Svs	101-25-52021-025	Contract Inspection Service	28,080	33,000	28,787	5,000
Professional Svs	101-25-52029-025	Contract Arborist Service	96,385	100,000	98,358	100,000
Professional Svs	101-25-52033-025	Contract Bldg & Life Safety Svs	752,430	704,562	870,951	871,951
General Operations	101-25-53002-025	Other Equip Repair & Maint	984	-	705	-
General Operations	101-25-53014-025	Utilities - Electricity	1,051	1,400	1,400	1,400
General Operations	101-25-53015-025	Utilities - Gas	596	950	950	950
General Operations	101-25-53016-025	Utilities - Water	325	200	420	420
General Operations	101-25-53018-025	Utilities - Telephone	4		986	-
General Operations	101-25-53033-025	Rent - Mach & Equip	578	612	1,428	1,428
General Operations	101-25-53033-025	Other Rents & Leases	-		1,000	-
General Operations	101-25-53503-025	Trsfr to Equip Replace Fd	10,000	24,500	24,500	56,000

Town of Atherton Annual Operating Budget FY 2014-2015
Building Budget By Account

Category	Account	Description	Actual 2012-13	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-15
Other Services/Exp.	101-25-54004-025	Training & Workshop			486	-
Other Services/Exp.	101-25-54005-025	Subscriptions		1,350	1,350	350
Other Services/Exp.	101-25-54007-025	Memberships & Dues	(300)			-
Supplies & Materials	101-25-54010-025	Other Contract Services	1,025			-
Supplies & Materials	101-25-55002-025	Office Supplies	3,871	3,200	3,200	3,200
Supplies & Materials	101-25-55003-025	Microfilms-Digital Archiving		11,000	11,000	22,000
Supplies & Materials	101-25-55006-025	Safety Supplies & Matls		-	-	1,000
Capital Outlay	101-25-57006-025	Computer Equipment/Software		-	-	581
Capital Outlay	101-25-57007-025	Office Equip & Furniture	364	-	-	-
Transfer	101-25-58003-025	Trsfr to Facil Construct Fd	80,000	-	-	-
Total Operations			1,122,132	975,059	1,175,808	1,203,565
Total Building Dept			1,298,789	1,109,158	1,311,549	1,343,166

Town of Atherton Annual Operating Budget FY 2014-2015
Building Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-25-50001-025	Regular Salaries	Salaries - Two staff 0.9 full-time (FTE)	74,667
101-25-50013-025	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	747
101-25-51001-025	Medicare	Medicare is paid on all salaries at a rate of 1.45%	1,083
101-25-51003-025	PER Retire Contrb- ER	Employer contribution for employee pension	8,710
101-25-51007-025	STD Insurance	Short-term disability premium to The Cities Group	173
101-25-51008-025	Health Insurance-Active	Health plan Town Paid	18,499
101-25-51009-025	Health Insurance-Retirees	Retiree health pay-as-you-go	29,875
101-25-51009-025	Health Insurance-Retirees GASB45	GASB 45 annual required	-
101-25-51010-025	Dental Insurance	Delta Dental Plan premium	1,322
101-25-51011-025	Vision Insurance	Vision Service Plan premium	229
101-25-51013-025	Workers' Compensation	Workers Comp charged to Department	2,924
101-25-51014-025	Life & ADD Insurance	Premium to The Cities Group	118
101-25-51015-025	LTD Insurance	Long-term disability premium to The Cities Group	509
101-25-51016-025	Unemployment Insurance	Projected unemployment cost 1%	747
Total Salaries & Benefits			139,601
101-25-52017-025	Technical Service	CRW maintenance fee	27,000
101-25-52018-025	Code Enforcement	From 12 to 16 hours per week on-site inspections and phone calls (Previously budgeted in Non-departmental for \$56,985)	112,285
101-25-52020-025	Contract Building Official	Building official service prior to 8/22/2011	
101-25-52021-025	Contract Inspection Service	Contract inspection service provided by Interwest after 8/23/2011 for Town issued permits	5,000
101-25-52029-025	Contract Arborist Service	Arborist Service @\$150/hr for 16 hrs/week for 48 wks	100,000
101-25-52033-025	Contract Bldg & Life Safety Svcs	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.	871,951
101-25-53014-025	Utilities - Electricity	PG&E	1,400
101-25-53015-025	Utilities - Gas	ABAG gas	950
101-25-53016-025	Utilities - Water	Cal water	420

Town of Atherton Annual Operating Budget FY 2014-2015
Building Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-25-53033-025	Rent - Mach & Equip	Bldg share of MX-M453 Sharp copier annual lease	1,428
101-25-53503-025	Trsfr to Equip Replace Fd	1) Add eTRAKIT - Web Application one time charge	24,000
101-25-53503-025	Trsfr to Equip Replace Fd	2) Add iTRAKIT - Web Application one time charge	18,000
101-25-53503-025	Trsfr to Equip Replace Fd	3) State Contractor License Board interface one time charge	4,000
101-25-53503-025	Trsfr to Equip Replace Fd	4) Increase user licenses from 5 to 10 for upgrade access - one time charge	10,000
101-25-53503-025	Trsfr to Equip Replace Fd	A/C Subtotal->	56,000
101-25-54005-025	Subscriptions	Misc. Reference Code Books	350
101-25-55002-025	Office Supplies	Office supplies, permit cards, project envelope, etc.	3,200
101-25-55003-025	Microfilms-Digital Archiving	Digital Archiving	22,000
101-25-55006-025	Safety Supplies & Mats	Construction Signs	1,000
101-25-57006-025	Computer Equipment/Software	Computer Repl Program 2 (Lease)	581
Total Operations			1,203,565
Total Building Dept			1,343,166

Town of Atherton Annual Operating Budget FY 2014-2015
Building - Salaries & Benefits

FTE	Job Class	FY 13/14 Salary	FY 14/15 Salary	ER PERS	Med Tax	Med Tax	Health	Dental	Vision	LTD	Life & ADD	Workers' Comp	<u>Total</u>
0.4	Associate Engineer (0.4)	41,023	41,638	4,930	604	9,345	739	135	77	277	64	1,666	59,474
0.5	Office Specialist (0.5)	32,541	33,029	3,911	479	9,154	583	94	96	231	54	1,258	48,889
		<u>73,564</u>	<u>74,667</u>	<u>8,841</u>	<u>1,083</u>	<u>18,499</u>	<u>1,322</u>	<u>229</u>	<u>173</u>	<u>509</u>	<u>118</u>	<u>2,924</u>	<u>108,362</u>

Section B

General Fund

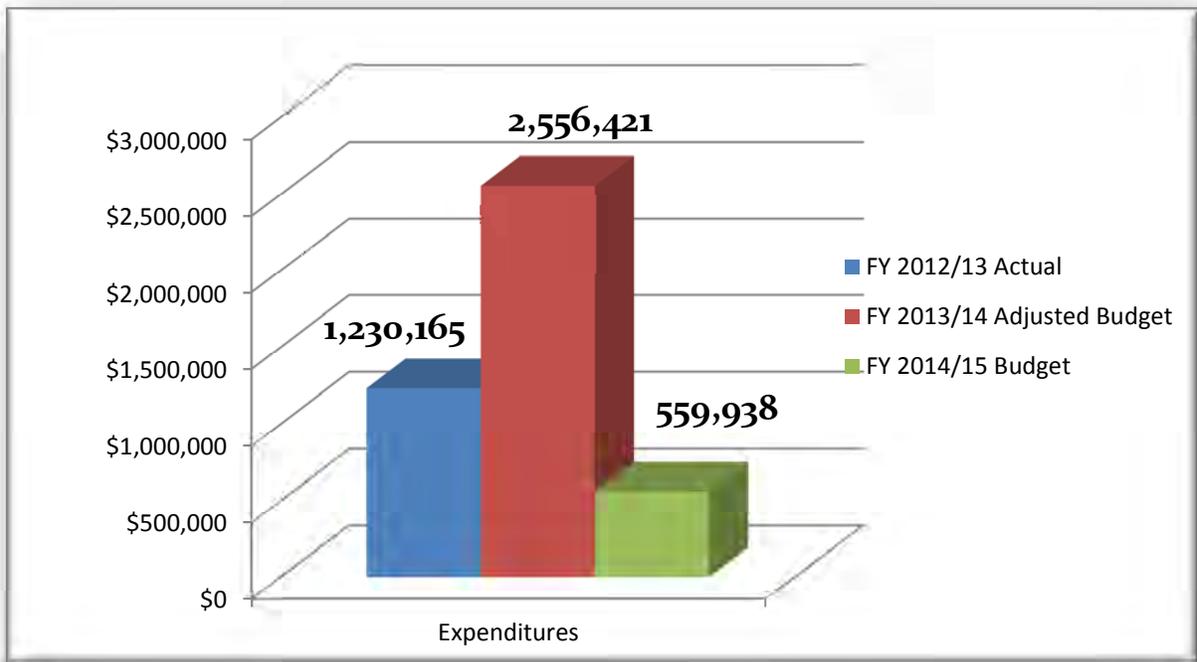
General Fund 101 Interdepartmental Dept. (D30)

Department 30 Intergovernmental department provides for the accounting of costs that are incurred and support all city departments. Costs include liability insurance, IT support, County Tax administration costs, IT infrastructure costs and other charges that are Town wide in nature.

Annual Fiscal Impact \$559,938

Employee No employees

Three-year Summary	Year	FY 2012/13 Actual	FY 2013/14 Adjusted Budget	FY 2014/15 Budget
	Amount		1,230,165	2,556,421



Town of Atherton Annual Operating Budget FY 2014-2015
Inter-Department - Budget Summary

Category	Actual 2012-13	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	Recommended Budget 2014-2015
EE Benefits	649,007	1,800	2,001,800	1,610
Professional Svs	23,792	50,000	50,000	50,000
General Operations	319,867	328,679	328,679	363,992
Other Services/Exp.	194,118	57,542	59,042	75,183
Supplies & Materials	35,755	28,200	26,700	28,153
Capital Outlay	7,626	90,200	90,200	41,000
Grand Total	1,230,165	556,421	2,556,421	559,938

Town of Atherton Annual Operating Budget FY 2014-2015
Inter-Department Budget By Account

Category	Account	Description	Actual 2012-13	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	Recommended Budget 2014-2015
EE Benefits	101-30-51003-030	PERS Retirement Contrib-ER	647,650			-
EE Benefits	101-30-51009-030	Retiree Health			2,000,000	-
EE Benefits	101-30-51012-030	Employee Assistance Program	1,357	1,800	1,800	1,610
Professional Svcs	101-30-52019-030	IT Support	23,792	50,000	50,000	50,000
General Operations	101-30-53018-030	Utilities - Telephone	12,251	12,000	12,000	9,269
General Operations	101-30-53019-030	Liability Insurance	265,642	274,526	274,526	320,641
General Operations	101-30-53020-030	Employment Practice Liability Insurance	36,000	36,000	36,000	27,380
General Operations	101-30-53021-030	Property Insurance	5,974	6,153	6,153	6,702
Other Services/Exp.	101-30-54007-030	Memberships & Dues	5,453	1,958	3,458	3,619
Other Services/Exp.	101-30-54010-030	Other Contract Services (*)	41,140	-	-	-
Other Services/Exp.	101-30-54014-030	Contribution - HIP	2,275	-	-	-
Other Services/Exp.	101-30-54017-030	Post Office Expense	2,179	4,400	4,400	4,871
Other Services/Exp.	101-30-54020-030	Election Cost (*)	11,130	-	-	-
Other Services/Exp.	101-30-54024-030	Contribution to P/Y Solid Waste	84,332	-	-	-
Other Services/Exp.	101-30-54029-030	County Tax Administration Cost	47,610	51,184	51,184	66,694
Supplies & Materials	101-30-55009-030	Misc Computer Parts & Supplies	7,277	8,000	6,500	8,000
Supplies & Materials	101-30-55016-030	Other Supplies & Materials	38	3,000	3,000	3,000
Supplies & Materials	101-30-55017-030	Postage	28,441	17,200	17,200	17,153
Capital Outlay	101-30-57006-030	IT Infrastructure Plan	7,626	90,200	90,200	41,000
Total Non-Department			1,230,165	556,421	2,556,421	559,938

(*) Items move to city council dept

(**) Move to Building

Town of Atherton Annual Operating Budget FY 2014-2015
Inter-Department Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-30-51012-030	Employee Assistance Program	Premium for employee assistance program	1,610
101-30-52018-030	Code Enforcement Services(**)	for 8 hours/week inspection, 119 hours phone calls/year (Moved to Building Department Budget)	-
101-30-52019-030	IT Support	Contract IT support	50,000
101-30-53018-030	Utilities - Telephone	Main line, PBX charge, phone usage, high speed internet,	9,269
101-30-53019-030	Liability Insurance	Annual premiums for general insurance pool (Fd615)	158,888
101-30-53019-030	Liability Insurance	Annual premiums for excess liability insurance pool(Fd615)	5,862
101-30-53019-030	Liability Insurance	Public Official bond(Fd615)	877
101-30-53019-030	Liability Insurance	Administrative Premium to ABAG(Fd615)	55,014
101-30-53019-030	Liability Insurance	Self-insured retention (SIR) reserve(Fd615)	100,000
		A/C Subtotal ->	320,641
101-30-53020-030	Employment Practice Liability Insurance	Premium to employment practice liability	27,380
101-30-53021-030	Property Insurance	Annual premiums for property insurance pool	6,702
101-30-54007-030	Memberships & Dues	ABAG	2,119
101-30-54007-030	Memberships & Dues	CalOpps Annual Membership	1,500
		A/C Subtotal ->	3,619
101-30-54010-030	Other Contract Services (*)	High Speed Rail (HSR) public relation (Move to City Council Dept)	-
101-30-54011-030	Environmental Programs Committee (*)	Support for Committee work (Move to City Council Dept)	-
101-30-54013-030	Contribution - SSV	Sustainable Silicon to produce environmental and resources conservation Silicon Valley (Move to City Council Dept)	-
101-30-54014-030	Contribution - HIP	Human Investment Project (HIP) grant to find a place to call home for people throughout San Mateo County (Move to City Council Dept)	-

Town of Atherton Annual Operating Budget FY 2014-2015
Inter-Department Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-30-54017-030	Post Office Expense	Weighing platform(S#3776), base(S#1659), feeder rental(S#4197)	1,711
101-30-54017-030	Post Office Expense	Supplies - ink cartridge, strips, paper, pre-inked stamps	2,500
101-30-54017-030	Post Office Expense	Header (security device) rental(S#3185)	660
A/C Subtotal ->			4,871
101-30-54020-030	Election Cost (*)	Move to City Council Dept	-
101-30-54024-030	Contribution to P/Y Solid Waste		
101-30-54029-030	County Tax Administration Cost	San Mateo County property tax admin charges	66,694
101-30-55008-030	Misc Computer Software		
101-30-55009-030	Misc Computer Parts & Supplies	6 Off-site security of backup tapes	1,200
101-30-55009-030	Misc Computer Parts & Supplies	Symantec Anti-virus	1,500
101-30-55009-030	Misc Computer Parts & Supplies	Backup software support	1,300
101-30-55009-030	Misc Computer Parts & Supplies	Parts for servers, spare hard drive, UPS battery	4,000
A/C Subtotal ->			8,000
101-30-55016-030	Other Supplies & Materials	Other unexpected small items	3,000
101-30-55017-030	Postage	Header rental & maint(town S#7038)	1,153
101-30-55017-030	Postage	Bond Exp paid till 07/01/2016	
101-30-55017-030	Postage	Stamps for mailing	16,000
			17,153
101-30-57006-030	IT Infrastructure Plan	Rebuild firewall for improved security	1,200
101-30-57006-030	IT Infrastructure Plan	Wireless projects for improved security, connect council chambers to network, controller plus access points	9,800
101-30-57006-030	IT Infrastructure Plan	Document imaging system	30,000
A/C Subtotal ->			41,000
Total Non-Department			559,938

Goals | Mission Budget 2014-2015

- Maintain a 5-minute or less response time to emergency calls
- Support the 3-E's of Traffic Management: Education, Enforcement, & Engineering
- Fill existing officer vacancies
- Provide community outreach to all new residents
- Expand crime prevention and suppression efforts
- Identify, recruit, and train personnel to continue the D.A.R.E. Program
- Identify, recruit, and train personnel to expand the Reserve Officer Program
- Continue to build relationships with school faculty and students
- Identify funding source for a School Resource Officer (SRO)
- Continue to work with Town Staff, CCAC and design architects in the development of the new Town Center.

Section B

General Fund

General Fund 101 Police Dept. (D40)

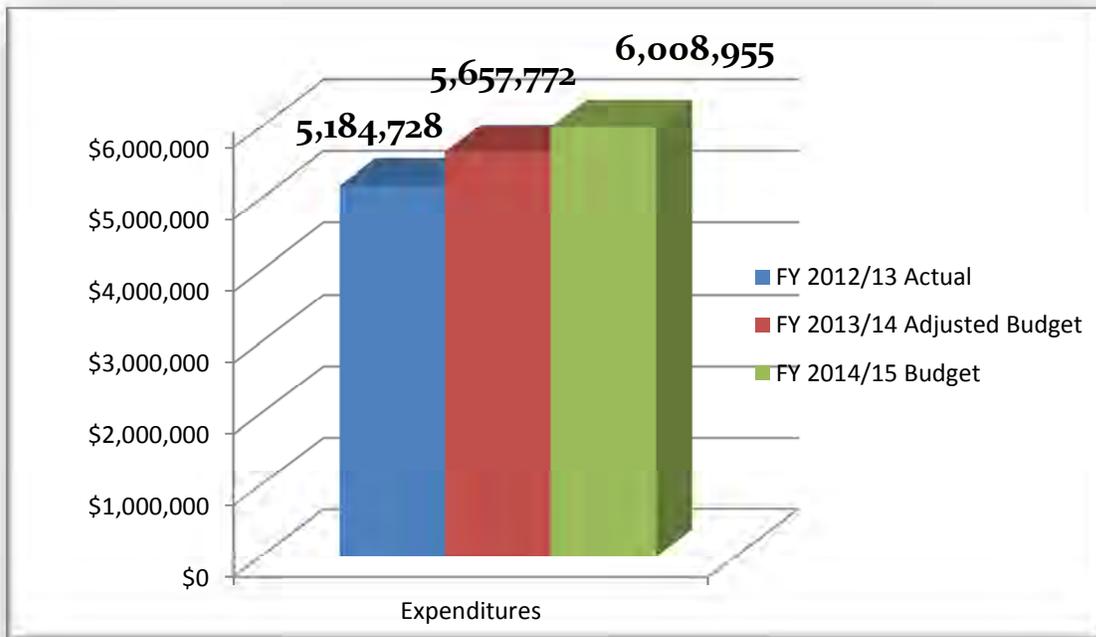
Department 40 Police Department serves with honor, integrity and professionalism. The Department provides a full-range of police services to the residents of Atherton. Provides 24-hour police patrol, traffic enforcement, crime investigation, crime prevention and other law enforcement services to protect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

Annual Fiscal Impact **\$6,008,955**

Employee Police Chief (1), Lieutenant (1), Sergeant (5), Police Officer (14), CSO (1), Dispatcher (4), part-time reserve officers (5), per diem dispatchers (10)

Three-year Summary

Year	FY 2012/13 Actual	FY 2013/14 Adjusted Budget	FY 2014/15 Budget
Amount	5,184,728	5,657,772	6,008,955



Town of Atherton Annual Operating Budget FY 2014-2015
Police - Budget Summary

Category	Actual 2012-13	Recommended Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-2015
Salaries & Wages	2,722,061	2,992,098	3,046,098	3,222,986
EE Benefits	1,913,966	1,951,256	1,925,554	2,138,311
Professional Svs	70,090	77,740	84,740	82,376
General Operations	185,462	207,964	226,464	220,827
Other Services/Exp.	167,251	169,667	169,167	169,667
Supplies & Materials	123,699	154,050	171,050	164,050
Capital Outlay	2,200	24,700	34,700	10,737
Grand Total	<u>5,184,728</u>	<u>5,577,474</u>	<u>5,657,772</u>	<u>6,008,955</u>

Town of Atherton Annual Operating Budget FY 2014-2015
Police Budget By Account

Category	Account	Description	Actual 2012-13	Recommended Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-2015
Salaries & Wages	101-40-50001-040	Regular Salaries	2,071,249	2,374,066	2,299,066	2,601,248
Salaries & Wages	101-40-50003-040	Dispatcher Salaries	282,001	308,031	308,031	327,354
Salaries & Wages	101-40-50004-040	Reserve Salaries	33,151	40,000	40,000	40,000
Salaries & Wages	101-40-50005-040	Temporary Help	93,211	80,000	155,000	44,385
Salaries & Wages	101-40-50006-040	Overtime	219,628	180,000	234,000	200,000
Salaries & Wages	101-40-50007-040	Special Event Salaries Reimb	3,671	10,000	10,000	10,000
Salaries & Wages	101-40-50008-040	Vacation/Comp Time Payout	19,149			-
EE Benefits	101-40-50013-040	EE Benefits Earned	42,420	55,066	55,066	60,572
EE Benefits	101-40-51001-040	Medicare Tax	42,456	41,663	41,663	44,817
EE Benefits	101-40-51002-040	Social Security	341	2,480	2,480	2,480
EE Benefits	101-40-51003-040	PERS Retire Contr - ER	604,843	697,148	687,148	796,668
EE Benefits	101-40-51004-040	PERS Retire Contr - EE	182,043	166,478	156,478	108,082
EE Benefits	101-40-51005-040	Deferred Compensation	5,487	7,498	7,498	7,769
EE Benefits	101-40-51007-040	STD Insurance	736	576	576	576
EE Benefits	101-40-51008-040	Health Insurance - Active	384,709	429,953	399,953	498,972
EE Benefits	101-40-51009-040	Health Insurance - Retirees	495,676	346,913	346,913	241,082
EE Benefits	101-40-51010-040	Dental Insurance	36,199	37,498	37,498	45,474
EE Benefits	101-40-51011-040	Vision Insurance	4,329	4,570	4,570	8,025
EE Benefits	101-40-51013-040	Workers' Compensation	47,776	87,810	87,810	227,978
EE Benefits	101-40-51014-040	Life & ADD Insurance	2,807	3,208	3,208	3,317
EE Benefits	101-40-51015-040	LTD Insurance	18,603	18,361	18,361	20,052
EE Benefits	101-40-51016-040	Unemployment Insurance	29,488	28,733	28,733	30,286
EE Benefits	101-40-51018-040	Uniforms	14,460	17,301	41,599	34,163
EE Benefits	101-40-51020-040	Educational Reimbursement	1,593	6,000	6,000	8,000
Total Salaries & Benefits			4,636,027	4,943,353	4,971,651	5,361,298
Professional Svs	101-40-52017-040	Technical Services	70,090	77,740	84,740	82,376
General Operations	101-40-53001-040	Equip Maint - Vehicles	45,753	50,000	60,000	50,000
General Operations	101-40-53002-040	Equip Maint - Other	6,410	5,000	3,000	5,000
General Operations	101-40-53014-040	Utilities - Electricity	22,896	18,000	22,500	18,000

Town of Atherton Annual Operating Budget FY 2014-2015
Police Budget By Account

Category	Account	Description	Actual 2012-13	Recommended Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-2015
General Operations	101-40-53015-040	Utilities - Gas	381	1,100	1,100	1,100
General Operations	101-40-53016-040	Utilities - Water	1,028	800	800	800
General Operations	101-40-53018-040	Utilities - Telephone	32,582	32,024	30,024	32,024
General Operations	101-40-53025-040	Printing - External Service	1,859	2,000	2,000	2,000
General Operations	101-40-53026-040	Recruitment Cost	2,068	8,800	18,800	8,800
General Operations	101-40-53027-040	SMC Booking Fees	-	4,000	2,000	4,000
General Operations	101-40-53028-040	Citation Processing	1,135	3,000	3,000	3,000
General Operations	101-40-53032-040	Rent - Facilities	8,550	8,760	8,760	8,760
General Operations	101-40-53503-040	Trsfr to Equip Replace Fd	62,800	74,480	74,480	87,343
Other Services/Exp.	101-40-54003-040	Conferences	1,357	2,280	2,280	2,280
Other Services/Exp.	101-40-54004-040	Training & Workshops	224	2,000	1,000	2,000
Other Services/Exp.	101-40-54005-040	Subscriptions	649	800	800	800
Other Services/Exp.	101-40-54006-040	POST Training	22,260	22,000	22,000	22,000
Other Services/Exp.	101-40-54007-040	Memberships & Dues	1,440	2,000	2,000	2,000
Other Services/Exp.	101-40-54008-040	Mileage Reimbursement	-	300	300	300
Other Services/Exp.	101-40-54010-040	Other Contract Services	94,419	88,107	98,107	88,107
Other Services/Exp.	101-40-54021-040	Animal Control Services	46,902	52,180	42,680	52,180
Supplies & Materials	101-40-55002-040	Office Supplies	5,896	6,700	6,700	6,700
Supplies & Materials	101-40-55006-040	Safety Supplies & Materials	2,317	8,000	15,000	8,000
Supplies & Materials	101-40-55007-040	K-9 Expenses	11,331	21,000	21,000	21,000
Supplies & Materials	101-40-55015-040	Oil and Gasoline	55,165	80,000	80,000	80,000
Supplies & Materials	101-40-55016-040	Other Supplies & Matls	30,276	38,350	38,350	38,350
Supplies & Materials	101-40-55018-040	Disaster/Emergency	18,715	-	10,000	10,000
Capital Outlay	101-40-57004-040	Mach & Equip	2,200	8,700	18,700	8,700
Capital Outlay	101-40-57006-040	Computer Equip/Software*	-	16,000	16,000	2,037
			548,701	634,121	686,121	647,657
	101-40-53022-040	Liability Claim Expense				
		Total Operations	548,701	634,121	686,121	647,657
		Total Police Dept	5,184,728	5,577,474	5,657,772	6,008,955

Town of Atherton Annual Operating Budget FY 2014-2015
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-40-50001-040	Regular Salaries	21 Sworn, 1 Executive Assistant, 1 Community Service Officer	2,701,248
101-40-50001-040	Regular Salaries	COPS Grant funding (assume no cut in funding)	(100,000)
101-40-50002-040	Part-time Permanent		2,601,248
101-40-50003-040	Dispatcher Salaries	4 full-time dispatchers	327,354
101-40-50004-040	Reserve Salaries	5 part-time reserve officers	40,000
101-40-50005-040	Temporary Help	10 per diem dispatchers	44,385
101-40-50006-040	Overtime	Overtime worked based upon staffing, court, training, investigation, etc	171,084
101-40-50006-040	Overtime	Overtime built in for Dispatchers and CSO 5PPL/4 Hrs/26Pay Period	28,916
101-40-50007-040	Special Event Salaries Reimb	Overtime Subcategory: POTUS/Special Events	10,000
101-40-50008-040	Vacation/Comp Time Payout		
101-40-50013-040	EE Benefits Earned	2% contribution for vac, sick, comp, & holiday pay	60,572
101-40-51001-040	Medicare Tax	1.45% of salary	44,817
101-40-51002-040	Social Security	6.2% of eligible temp salary	2,480
101-40-51003-040	PERS Retire Contr - ER	Employer contribution for pension	796,668
101-40-51004-040	PERS Retire Contr - EE	Employee contribution paid for by the employer	108,082
101-40-51005-040	Deferred Compensation	2% Deferred compensation matching program Dispatchers PER MOU	7,769
101-40-51007-040	STD Insurance	Short-term disability premium to the Cities Group	576
101-40-51008-040	Health Insurance - Active	Health plan coverage - Kaiser, Blue Shield, Blue Cross	498,972
101-40-51009-040	Health Insurance-Retirees	Retiree health Pay-as-you-go	241,082
101-40-51009-040	Health Insurance-Retirees GASB45	GASB 45 annual required contribution	-
101-40-51010-040	Dental Insurance	Delta dental plan premium	45,474
101-40-51011-040	Vision Insurance	Vision Service Plan premium	8,025
101-40-51013-040	Workers' Compensation	Workers Comp charged to Department	227,978
101-40-51014-040	Life & ADD Insurance	Premium to the Cities Group	3,317
101-40-51015-040	LTD Insurance	Long-term disability premium to The Cities Group	20,052
101-40-51016-040	Unemployment Insurance	Self-funded unemployment based on 1% of salary	30,286
101-40-51018-040	Uniforms	Per MOU + Misc Uniform Paid	34,163
101-40-51020-040	Educational Reimbursement	Per MOU	8,000
Total Salaries & Benefits			5,361,298

Town of Atherton Annual Operating Budget FY 2014-2015
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-40-52017-040	Technical Services	Sunridge RIMS Annual Maintenance (Dispatch-Patrol CAD)	11,085
101-40-52017-040	Technical Services	TEA Maint. (Telecommunications Dispatch/Radio Support)	14,712
101-40-52017-040	Technical Services	Alarm Software Maint. Fee (Residential Burglar Alarms)	1,316
101-40-52017-040	Technical Services	S.M. Co. Medical Legal Exam (Sex Assault Exam)	1,400
101-40-52017-040	Technical Services	S. M. Regional Network Access Fee (Telecom Support)	4,620
101-40-52017-040	Technical Services	Rapid Notify Maint. Fee (Emergency Resident Notification)	1,650
101-40-52017-040	Technical Services	Voice Print Maint. Fee (Comm Center Telephone/Radio Recording)	2,739
101-40-52017-040	Technical Services	Message Switch - County of San Mateo/Microwave Maint	17,552
101-40-52017-040	Technical Services	Critical Reach (TRAK System, Missing Persons Support System)	265
101-40-52017-040	Technical Services	Towing (Crime Scene Evidence & Patrol Cars)	285
101-40-52017-040	Technical Services	Milestone Maintenance Agreement	
101-40-52017-040	Technical Services	OJO Licensing Fee - Paid 3 year - due 10-2016	7,953
101-40-52017-040	Technical Services	OJO Maintenance Agreement- due 10-2016	2,465
101-40-52017-040	Technical Services	RIMS on-line citizen access	3,335
101-40-52017-040	Technical Services	MKMS Server - Alarm	3,000
101-40-52017-040	Technical Services	S.M. Co. Sheriff's Ofc. FISC Forensic Lab	10,000
101-40-52017-040	Technical Services	A/C Subtotal ->	82,376
101-40-53001-040	Equip Maint - Vehicles	Vehicle maint through City of Redwood City	50,000
101-40-53002-040	Equip Maint - Other	Maintenance of radar, office equip, & radio equip, narrow banding	5,000
101-40-53014-040	Utilities - Electricity	PG&E	18,000
101-40-53015-040	Utilities - Gas	ABAG gas	1,100
101-40-53016-040	Utilities - Water	Cal water	800
101-40-53018-040	Utilities - Telephone	Telephone (Lobby-Front Door)	360
101-40-53018-040	Utilities - Telephone	Telephones (Office, Comm Center, Admin, Patrol, Invest.)	24,000

Town of Atherton Annual Operating Budget FY 2014-2015
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-40-53018-040	Utilities - Telephone	Cell Phones (Admin, Investigations, Patrol Cars)	2,000 -
101-40-53018-040	Utilities - Telephone	Sprint Mobile Data (Patrol Car Mobile CAD/RIMS Support Service). See Non-Dept for general phone exp cost to be allocated	5,664 -
101-40-53018-040	Utilities - Telephone	A/C Subtotal ->	32,024
101-40-53025-040	Printing - External Service	Forms, secure identification cards, no parking signs, citations	2,000
101-40-53026-040	Recruitment Cost	Associated costs to include; polygraph,	8,800 -
101-40-53026-040	Recruitment Cost	A/C Subtotal ->	8,800
101-40-53027-040	SMC Booking Fees	Booking fees, County of San Mateo	4,000
101-40-53028-040	Citation Processing	Turbo Data for processing of parking citations	3,000
101-40-53032-040	Rent - Facilities	Rent for temporary police facility @ \$729.97 per month	8,760
101-40-53503-040	Trsfr to Equip Replace Fd	Future replacement of vehicle(s), additional Equipments	87,343
101-40-54003-040	Conferences	Calif. Chief's Association	1,000 -
101-40-54003-040	Conferences	S.M. Gang Task Force Conference, RIMS	1,280 -
101-40-54003-040	Conferences	A/C Subtotal ->	2,280
101-40-54004-040	Training & Workshops	Supplies for POST annual dept training and other trainings	2,000
101-40-54004-040	Training & Workshops	A/C Subtotal ->	2,000
101-40-54005-040	Subscriptions	Library books, criminal codes	800
101-40-54006-040	POST Training	Advanced Officer Training, S.M. Co. Chief's training sessions (2)	15,000 -
101-40-54006-040	POST Training	Post Reimbursement (Add Mandated, Essential Categories)	7,000 -
101-40-54006-040	POST Training	A/C Subtotal ->	22,000

Town of Atherton Annual Operating Budget FY 2014-2015
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-40-54007-040	Memberships & Dues	California Chiefs of Police	500 -
101-40-54007-040	Memberships & Dues	CPOA, CPCA, APCO, CAPE	900 -
101-40-54007-040	Memberships & Dues	S.M. Co. Police Chiefs Association, Training Managers, Comm	600 -
101-40-54007-040	Memberships & Dues	A/C Subtotal ->	2,000
101-40-54008-040	Mileage Reimbursement	Reimb for use of personal vehicles on Town business	300
101-40-54010-040	Other Contract Services	S.M. Co. Chaplin Service - Call-outs only	1,000 -
101-40-54010-040	Other Contract Services	San Mateo PD Range Rental (\$65 per hour)	2,000 -
101-40-54010-040	Other Contract Services	S.M. Co. Coyote Pt. Firearms Range -2nd Wed. use only	3,600 -
101-40-54010-040	Other Contract Services	S.M. Co. OES Hazardous Materials Program	28,423 -
101-40-54010-040	Other Contract Services	First Chance (DUI Booking Alternative)	5,543 -
101-40-54010-040	Other Contract Services	Keller Center (Child Abuse/Sexual Assault Victims Program)	1,200 -
101-40-54010-040	Other Contract Services	Youth Family Service (Youth Counseling Diversion)	4,972 -
101-40-54010-040	Other Contract Services	S.M. Co. Community Overcoming Relationship (Domestic Abuse)	3,301 -
101-40-54010-040	Other Contract Services	Lexipol (Police General Orders, Case Law Update Training)	5,500 -
101-40-54010-040	Other Contract Services	Recall Secure Destruction Services (Sensitive Files)	1,404 -
101-40-54010-040	Other Contract Services	TB Screening & Test Medical Record (For exposed employees)	150 -
101-40-54010-040	Other Contract Services	San Mateo County Narcotics Task Force	27,264 -
101-40-54010-040	Other Contract Services	Conflict Resolution - Mills Peninsula	500 -
101-40-54010-040	Other Contract Services	Service Master Clean	2,000 -
101-40-54010-040	Other Contract Services	Aflac administration fee \$75x12	900 -
101-40-54010-040	Other Contract Services	Forensic Art Services (Suspect Sketches)	350 -
101-40-54010-040	Other Contract Services	A/C Subtotal ->	88,107
101-40-54021-040	Animal Control Services	San Mateo animal control services cost	52,180
101-40-55002-040	Office Supplies	Paper, pens, software, film and photo processing	6,700

Town of Atherton Annual Operating Budget FY 2014-2015
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-40-55006-040	Safety Supplies & Materials	Replacement of individual protective vests (MOU 5-year)	8,000 -
101-40-55006-040	Safety Supplies & Materials	A/C Subtotal ->	8,000
101-40-55007-040	K-9 Expenses	K-9 Maint., Training, Veterinarian, Boarding, Food for 2 dogs	21,000
101-40-55015-040	Oil and Gasoline	Fuel for vehicles	80,000
101-40-55016-040	Other Supplies & Matls	Rain Gear, Helmets,	25,000 -
101-40-55016-040	Other Supplies & Matls	Firearms supplies, cleaning supplies, hardware, badges, etc.	-
101-40-55016-040	Other Supplies & Matls	California Vehicle Codes	350 -
101-40-55016-040	Other Supplies & Matls	Awards and Engraving	200 -
101-40-55016-040	Other Supplies & Matls	Business Cards	800 -
101-40-55016-040	Other Supplies & Matls	DARE Supplies (Balls, T-shirts, Awards)	2,000 -
101-40-55016-040	Other Supplies & Matls	Ammunition (Perishable Skills Training, Qualification (3x) & SWAT)	10,000 -
101-40-55016-040	Other Supplies & Matls	A/C Subtotal ->	38,350
101-40-55018-040	Disaster/Emergency	supplies , water	10,000
101-40-57004-040	Mach & Equip	Taser Cartridges/Training Rounds (qualify ABAG reimb)	7,000 -
101-40-57004-040	Mach & Equip	Dispatch headsets + Wireless console	1,000 -
101-40-57004-040	Mach & Equip	Ergonomic Chair -	700 -
101-40-57004-040	Mach & Equip	A/C Subtotal ->	8,700
101-40-57006-040	Computer Equip/Software*	Replacement of old computers (leasing Program)	2,037
Total Operations			647,657
Total Police Dept			6,008,955

Town of Atherton Annual Operating Budget FY 2014-2015
Police - Salaries & Benefits

FTE	Job Class	FY 13/14 Salary	FY 14/15 Salary	Post Incent	DT Incent	K-9	MC Incent	BL Incent	Total Salary	Uniform Allow	PERS Salary	ER PERS	EE PERS	Def. comp	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Housing Allow	Total
Police																								
1	Chief of Police	181,829	184,557						184,557	900	185,457	54,814	-	-	2,676	3,600	1,167	188	192	794	312	7,382	14,400	270,982
1	Lieutenant	148,384	150,609						150,609	900	151,509	44,780	-	-	2,184	22,841	1,847	337	192	794	292	6,024		230,800
1	Sergeant (84hrs)	124,849	125,785	9,434					135,219	900	136,119	40,231	5,104		1,961	22,841	1,847	337		794	108	10,818		220,161
1	Sergeant (84hrs)	116,071	124,322	9,324					133,647	900	134,547	39,767	5,045		1,938	22,841	1,847	337		794	108	10,692		217,915
1	Sergeant (84hrs)	124,849	125,785	9,434				2,400	137,619	900	138,519	40,941	5,194		1,995	22,841	1,847	337		794	108	11,010		223,587
1	Sergeant (84hrs)	124,849	125,785	9,434	6,289	-		2,400	143,909	900	144,809	42,800	5,430		2,087	22,841	1,847	337		794	108	11,513		232,565
1	Sergeant (84hrs)-V.	124,849	125,785	9,434					135,219	900	136,119	40,231	5,104		1,961	22,841	1,847	337		794	108	10,818		220,160
1	Officer (84hrs)	99,215	103,304						103,304	900	104,204	30,799	3,908		1,498	9,686	671	130		759	108	8,264		160,027
1	Officer (84hrs)	104,177	104,958	7,872					112,830	900	113,730	13,932	-		1,636	11,230	1,847	337		794	108	9,026		152,641
1	Officer (84hrs)	104,177	104,958	7,872					112,830	900	113,730	33,614	4,265		1,636	22,841	1,847	337		794	108	9,026		188,198
1	Officer (84hrs)	104,177	104,958						104,958	900	105,858	31,287	3,970		1,522	9,686	671	130		771	108	8,397		162,400
1	Officer (84hrs)	104,177	104,958	5,248					110,206	900	111,106	32,839	4,166		1,598	22,841	1,847	337		794	108	8,816		184,453
1	Officer (84hrs)	99,215	104,958			5,248			110,206	900	111,106	32,838	4,166		1,598	22,841	1,847	337		794	108	8,816		184,452
1	Officer (84hrs)	99,215	104,958						104,958	900	105,858	31,287	3,970		1,522	17,908	1,167	188		771	108	8,397		171,176
1	Officer (84hrs)	89,990	95,198	4,760					99,958	900	100,858	29,810	3,782		1,449	17,908	1,167	188		735	108	7,997		164,001
1	Officer (84hrs)	104,177	104,958	7,872			5,248		118,078	900	118,978	35,165	4,462		1,712	22,841	1,847	337		794	108	9,446		195,690
1	Officer (84hrs)	104,177	104,958	7,872					112,830	900	113,730	33,614	4,265		1,636	14,599	1,847	337		794	108	9,026		179,957
1	Officer (84hrs)	104,177	104,958			5,248			110,206	900	111,106	32,839	4,166		1,598	22,841	1,847	337		794	108	8,816		184,453
1	Officer (84hrs)-Vac	104,177	104,958	7,872					112,830	900	113,730	33,614	4,265		1,636	22,841	1,847	337		794	108	9,026		188,199
1	Officer (84hrs)-Vac	104,177	104,958						104,958	900	105,858	31,287	3,970		1,522	22,841	1,847	337		771	108	8,397		176,939
1	Officer (84hrs)-Vac	104,177	104,958						104,958	900	105,858	31,287	3,970		1,522	22,841	1,847	337		771	108	8,397		176,939
21	TOT Sworn	2,375,084	2,420,631	96,427	6,289	10,496	5,248	4,800	2,543,891	18,900	2,562,791	737,776	79,204	-	36,886	404,389	34,392	6,211	384	16,490	2,666	190,105	14,400	4,085,694
Dispatch																								
1	Dispatcher	79,248	79,842	3,992					83,834	675	84,509	10,006	5,916	1,597	1,216	22,841	1,847	337		616	108	6,707		135,700
1	Dispatcher	79,248	79,842						79,842	675	80,517	9,533	5,636	1,597	1,158	22,841	1,847	337		587	108	6,387		130,549
1	Dispatcher	79,248	79,842	3,992					83,834	675	84,509	10,006	5,916	1,597	1,216	11,230	1,847	130		616	108	6,707		123,881
1	Dispatcher	75,473	79,842						79,842	675	80,517	9,533	5,636	1,597	1,158	22,841	1,847	337		587	108	6,387		130,549
4	TOT Dispatch	309,257	319,369	7,984	-	-	-	-	327,354	2,700	330,054	39,078	23,104	6,387	4,747	79,753	7,387	1,140	-	2,406	434	26,188		520,678
Admin - Civilian																								
1	CSO/Dispatcher	66,876	69,063	3,453					72,516	675	73,191	8,666	5,123	1,381	1,051	11,230	1,847	337		533	108	5,801		109,270
1	Exec Assistant	83,587	84,840						84,840		84,840	10,045		-	1,230	3,600	1,847	337	192	624	108	3,394		106,217
2	TOT Admin	147,637	153,903	3,453	-	-	-	-	157,356	675	158,031	18,711	5,123	1,381	2,282	14,830	3,695	674	192	1,157	217	9,195		215,487
Less: Salaries Charged to COPS Grant									-	(100,000)	(100,000)												(100,000)	
Total Police Dept		2,512,783	2,893,904	107,864	6,289	10,496	5,248	4,800	2,928,602	22,275	2,950,877	795,566	107,431	7,769	43,915	498,972	45,474	8,025	576	20,052	3,317	225,488	14,400	4,721,859

Goals | Mission Budget 2014-2015

- Improve safety, aesthetics, customer service and asset management through enhanced rights-of-way maintenance
- Improve Park safety, aesthetics and customer experience utilizing a Master Gardener, increased materials and contracted services
- Decrease Town costs and improve customer service by using an events concessionaire at Holbrook-Palmer Park
- Adopt the Civic Center Master Plan
- Adopt the Bicycle/Pedestrian Master Plan and implement selected projects
- Complete Master Plan Update for Holbrook-Palmer Park
- Complete Master Plan Update for City-wide Drainage
- Adopt recommendations to upgrade series Street Lighting circuits
- Construct repairs to Marsh Road Retaining Wall adjacent to Atherton Channel
- Resurface Atherton/Middlefield/Fair Oaks
- Maintain streets in excellent condition by performing annual patching contract
- Protect public health, safety and aesthetics by performing ROW encroachment permit issuance and inspection in a timely, efficient manner
- Protect and enhance the Town's heritage trees and urban forest character

Section B

General Fund

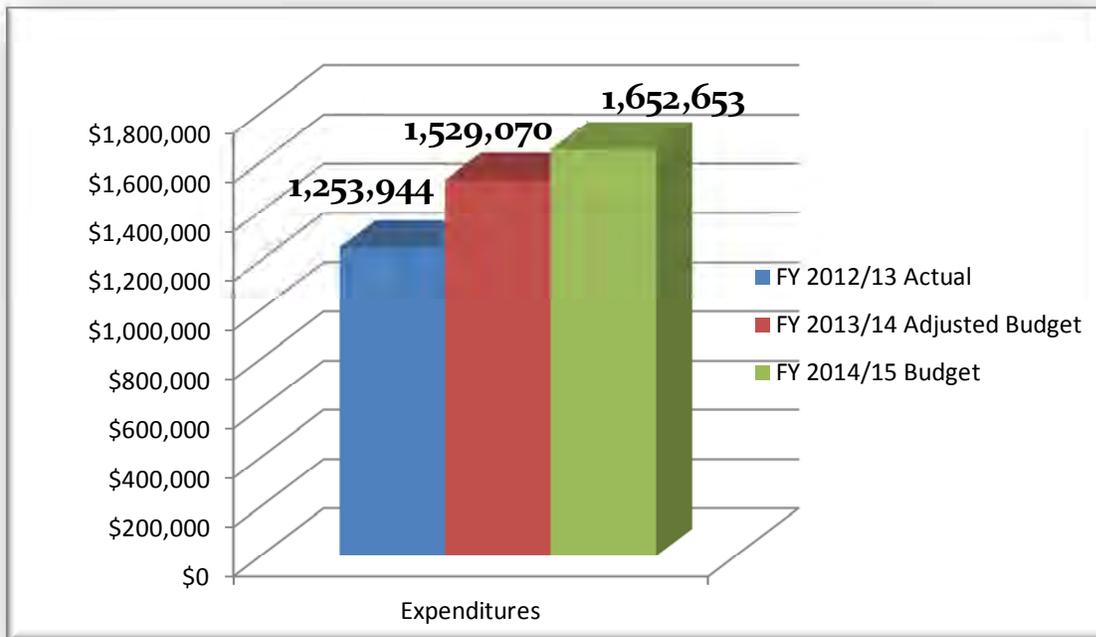
General Fund 101 Public Work Dept. (D50-59)

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 **\$1,652,653**

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	Year	FY 2012/13 Actual	FY 2013/14 Adjusted Budget	FY 2014/15 Budget
	Amount		1,253,944	1,529,070



Town of Atherton Annual Operating Budget FY 2014-2015
 DPW - Summary By Category 50-59

Category	Actual 2012-2013	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-2015
Salaries & Wages	64,915	69,979	69,979	73,454
EE Benefits	269,563	168,229	172,650	165,355
Professional Svs	627,543	726,000	828,289	883,540
General Operations	225,941	322,378	347,622	384,748
Other Services/Exp.	6,552	29,720	27,614	30,644
Supplies & Materials	20,939	28,600	45,500	76,250
Capital Outlay	38,490	42,500	37,416	38,661
Grand Total	1,253,944	1,387,406	1,529,070	1,652,653

Town of Atherton Annual Operating Budget FY 2014-2015
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2012-2013	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-2015
Salaries & Wages	50001	Regular Salaries	220,843	229,363	229,363	232,804
Salaries & Wages	50008	Vacation/Comp Time Payout	3,544			-
Salaries & Wages	50013	EE Benefits Earned	2,207	2,294	2,294	2,328
Salaries & Wages	50015	Salary Allocated to CIP	(161,678)	(161,678)	(161,678)	(161,678)
EE Benefits	51001	Medicare Insurance	3,239	3,326	3,326	3,376
EE Benefits	51003	PERS Retire Contr - ER	30,732	25,469	25,468	27,564
EE Benefits	51004	PERS Retire Contr - EE	15,447	-	-	-
EE Benefits	51007	STD Life	403	403	403	403
EE Benefits	51008	Health Insurance-Active	44,189	39,120	39,120	45,499
EE Benefits	51009	Health Insurance-Retirees	165,307	88,820	88,820	70,815
EE Benefits	51010	Dental Insurance	3,716	-	3,744	3,538
EE Benefits	51011	Vision Insurance	638	-	677	633
EE Benefits	51013	Workers Compensation	1,869	6,848	6,848	9,249
EE Benefits	51014	Life & ADD Insurance	309	309	309	309
EE Benefits	51015	LTD Insurance	1,472	1,441	1,441	1,441
EE Benefits	51016	Unemployment Insurance	2,242	2,294	2,294	2,328
EE Benefits	51018	Uniforms	-	200	200	200
Total Salaries & Benefits			334,479	238,208	242,629	238,809
Professional Svs	52010 (50)	Contract Engineering	5,205	199,000	32,000	50,000
Professional Svs	52017	Technical Services	3,640	10,000	3,000	10,000
Professional Svs	52025	Contract Public Works Director	174,000		215,376	174,000
Professional Svs	52030 (58)	Contract Park Event Svs	-	35,000	35,000	74,000
Professional Svs	52031	Contract DPW Maint Serv	444,698	482,000	542,913	575,540
General Operations	53001	Vehicle Repair & Maint	358	2,300	3,478	2,300
General Operations	53002	Equipment Repair & Maint	1,908	8,400	8,170	11,400
General Operations	53003	Building Security	2,209	5,400	5,400	7,400
General Operations	53004	Facility Repair & Maint	7,139	17,000	14,545	17,000
General Operations	53006	Electrical Repair & Maint	-	5,000	4,000	20,000
General Operations	53008	Contract Custodial Services	20,554	20,528	21,344	24,528

Town of Atherton Annual Operating Budget FY 2014-2015
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2012-2013	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-2015
General Operations	53009	Contract Tree Maintenance	63,417	87,500	85,167	86,345
General Operations	53010	Street Sweeping	12,508	15,000	15,000	15,000
General Operations	53012	Traffic Signal Repair & Maint	18,465	10,000	10,000	15,000
General Operations	53013	Street Light Repair & Maint	8,566	15,000	54,375	59,375
General Operations	53014	Utilities -Electricity	67,302	68,800	69,800	68,800
General Operations	53015	Utilities - Gas	2,345	3,700	3,700	3,700
General Operations	53016	Utilities - Water	10,162	9,900	12,011	14,800
General Operations	53017	Utilities - Sewer	5,717	6,400	7,900	6,700
General Operations	53018	Utilities - Telephone	2,317	2,400	2,482	2,400
General Operations	53024	Advertising/Publishing	377	3,600	3,600	3,600
General Operations	53029	Contract Inspection & Testing	1,020	8,900	8,700	9,000
General Operations	53030(58)	Credit Card Merchant Fees	1,000	1,050	1,850	1,050
General Operations	53033	Rent - Mach & Equipment	-	4,500	1,600	1,600
General Operations	53034	Rent - Facilities	578	-	3,000	3,250
General Operations	53503	Equip Replace Charges	-	27,000	11,500	11,500
Other Services/Exp.	54003	Conferences	-	220	15,720	15,720
Other Services/Exp.	54004	Training & Workshops	476	1,800	1,800	3,900
Other Services/Exp.	54007	Membership/Dues	5,984	9,000	9,000	9,824
Other Services/Exp.	54010	Other Contract Services	93	18,700	1,094	1,200
Supplies & Materials	55001	Pesticides & Fertilizer	12,029	-	15,900	17,400
Supplies & Materials	55002	Office Supplies	1,420	1,750	1,750	1,750
Supplies & Materials	55006	Safety Supplies & Matls	139	1,250	1,250	1,250
Supplies & Materials	55008	Misc. Computer Software	654	6,950	6,950	6,950
Supplies & Materials	55009	Misc. Computer Supplies	-	1,200	1,200	1,450
Supplies & Materials	55010	Custodial Supplies	414	800	800	800
Supplies & Materials	55011	Landscape Supplies	803	2,250	2,250	23,000
Supplies & Materials	55012	Construction Matls	2,645	6,750	7,750	9,000
Supplies & Materials	55014	Minor Tools & Equip	55	450	450	450
Supplies & Materials	55015	Gas & Oil	2,780	6,800	6,800	6,000
Supplies & Materials	55016	Other Supplies & Matls	-	-	-	300
Supplies & Materials	55017	Postage	-	400	400	400

Town of Atherton Annual Operating Budget FY 2014-2015
 DPW - Summary By Account 50-59

Category	Account	Description	Actual 2012-2013	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-2015
Capital Outlay	57002	Building Improvements	35,500	31,000	28,716	25,000
Capital Outlay	57004	Machinery & Equipment	1,647	9,000	8,200	9,000
Capital Outlay	57006	Computer Equip/Software	1,343	2,000	-	1,161
Capital Outlay	57007	Office Machines & Furn	-	500	500	3,500
Total Operations			919,466	1,149,198	1,286,441	1,413,843
Total DPW			1,253,944	1,387,406	1,529,070	1,652,653

Town of Atherton Annual Operating Budget FY 2014-2015
DPW - Engineering By Account

Category	Account	Description	Actual 2012-13	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-15
Salaries & Wages	101-50-50001-050	Regular Salaries	90,086	94,075	94,075	95,486
Salaries & Wages	101-50-50008-050	Vacation/Comp Time Payout	2,287	-	-	-
Salaries & Wages	101-50-50013-050	EE Benefits Earned	900	941	941	955
Salaries & Wages	101-50-50015-050	Salary Allocated to CIP	(50,418)	(50,418)	(50,418)	(50,418)
EE Benefits	101-50-51001-050	Medicare Insurance	1,333	1,364	1,364	1,385
EE Benefits	101-50-51003-050	PERS Retire Contr - ER	12,529	10,446	10,446	11,306
EE Benefits	101-50-51004-050	PERS Retire Contr - EE	6,297	-	-	-
EE Benefits	101-50-51007-050	STD Insurance	211	211	211	211
EE Benefits	101-50-51008-050	Health Insurance-Active	19,490	19,920	19,920	22,658
EE Benefits	101-50-51009-050	Health Insurance-Retirees	68,390	21,794	21,794	18,176
EE Benefits	101-50-51010-050	Dental Insurance	1,950	-	1,790	1,691
EE Benefits	101-50-51011-050	Vision Insurance	298	-	316	296
EE Benefits	101-50-51013-050	Workers Compensation	1,750	2,789	2,789	3,756
EE Benefits	101-50-51014-050	Life & ADD Insurance	150	150	150	150
EE Benefits	101-50-51015-050	LTD Insurance	678	647	647	647
EE Benefits	101-50-51016-050	Unemployment Insurance	923	941	941	955
EE Benefits	101-50-51018-050	Uniforms	-	-	-	-
Total Salaries & Benefits			156,854	102,860	104,966	107,254
Professional Svs	101-50-52010-050	Contract Engineering	5,205	25,000	32,000	50,000
Professional Svs	101-50-52017-050	Technical Services	3,640	10,000	3,000	10,000
Professional Svs	101-50-52025-050	Contract Pubilc Works Director	174,000	174,000	174,000	174,000
General Operations	101-50-53001-050	Vehicle Repair & Maint	242	1,800	1,800	1,800
General Operations	101-50-53002-050	Equipment Repair & Maint	375	1,400	1,400	1,400
General Operations	101-50-53014-050	Utilities - Electricity	525	800	800	800
General Operations	101-50-53015-050	Utilities - Gas	298	500	500	500
General Operations	101-50-53016-050	Utilities - Water	163	100	211	100
General Operations	101-50-53018-050	Utilities - Telephone	58	600	489	600
General Operations	101-50-53024-050	Advertising/Publishing	377	3,600	3,600	3,600
General Operations	101-50-53029-050	Contract Inspection & Testing	-	5,000	5,000	5,000
General Operations	101-50-53033-050	Rent - Mach & Equipment	578	3,000	3,000	3,000
General Operations	101-50-53503-050	Equip Replace Charges	-	3,000	3,000	3,000
Other Services/Exp.	101-50-54003-050	Conferences	-	220	220	220

Town of Atherton Annual Operating Budget FY 2014-2015
DPW - Engineering By Account

Category	Account	Description	Actual 2012-13	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-15
Other Services/Exp.	101-50-54004-050	Training & Workshops	476	1,200	1,200	1,800
Other Services/Exp.	101-50-54007-050	Membership/Dues	5,816	8,700	8,700	9,524
Other Services/Exp.	101-50-54010-050	Other Contract Services	93	600	494	600
Supplies & Materials	101-50-55002-050	Office Supplies	1,392	1,500	1,500	1,500
Supplies & Materials	101-50-55006-050	Safety Supplies & Matls	86	500	500	500
Supplies & Materials	101-50-55008-050	Misc. Computer Software	445	6,300	6,300	6,300
Supplies & Materials	101-50-55009-050	Misc. Computer Supplies	-	1,200	1,200	1,200
Supplies & Materials	101-50-55012-050	Construction Matls	-	250	250	2,500
Supplies & Materials	101-50-55014-050	Minor Tools & Equip	55	200	200	200
Supplies & Materials	101-50-55015-050	Gas & Oil	468	1,600	1,600	800
Supplies & Materials	101-50-55017-050	Postage	-	400	400	400
Capital Outlay	101-50-57006-050	Computer Equip/Software	1,343	2,000	-	-
Capital Outlay	101-50-57007-050	Office Machines & Furn	-			3,000
Total Operations			195,636	253,470	251,364	282,344
Total DPW Engineering			352,490	356,330	356,330	389,598

Town of Atherton Annual Operating Budget FY 2014-2015
DPW Engineering - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-50-50001-050	Regular Salaries	Salaries - two full-time staff 50-60% each or 1.1 FTE	95,486
101-50-50013-050	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	955
101-50-50015-050	Salary Allocated to CIP	Salaries charged to CIP projects or Gas Tax	(50,418)
101-50-51001-050	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	1,385
101-50-51003-050	PERS Retire Contr - ER	Employer contribution for employee pension	11,306
101-50-51007-050	STD Life	Short-term disability premium to The Cities Group	211
101-50-51008-050	Health Insurance-Active	Health plan coverage - Cafeteria Plan	22,658
101-50-51009-050	Retiree health pay-as-you go	Retiree health Pay-as-you-go	18,176
101-50-51009-050	Retiree health GASB45	GASB 45 annual required contribution	-
101-50-51010-050	Dental Insurance	Delta Dental Plan premium	1,691
101-50-51011-050	Vision Insurance	Vision service plan premium	296
101-50-51013-050	Workers Compensation	Worker's Compensation charged to Department	3,756
101-50-51014-050	Life & ADD Insurance	Premium to The Cities Group	150
101-50-51015-050	LTD Insurance	Long-term disability premium to The Cities Group	647
101-50-51016-050	Unemployment Insurance	Self-funded unemployment based on 1% of salaries	955
Total Salaries & Benefits			107,254
101-50-52010-050	Contract Engineering	Contract Professional Services (Traffic Study, GIS and etc)	50,000
101-50-52017-050	Technical Services	GIS - consultant maintenance and upgrade	10,000
101-50-52025-050	Contract Public Works Director	Professional Engineering and Management Services	174,000
101-50-53001-050	Vehicle Repair & Maint	Inspector's Vehicle	1,800
101-50-53002-050	Equipment Repair & Maint	Copier maintenance, drafting and survey equipment	1,400
101-50-53014-050	Utilities - Electricity	PG&E	800
101-50-53015-050	Utilities - Gas	ABAG gas	500
101-50-53016-050	Utilities - Water	Calwater	100
101-50-53018-050	Utilities - Telephone	Cellular Phones	600
101-50-53024-050	Advertising/Publishing	Vendor bid advertising	3,600
101-50-53029-050	Contract Inspection & Testing	Traffic count	5,000
101-50-53033-050	Rent - Mach & Equipment	Copier Lease	3,000
101-50-53503-050	Equip Replace Charges	Contribution to Town wide fund for replacement of vehicles and equipment	3,000
101-50-54003-050	Conferences	CCEA	220

Town of Atherton Annual Operating Budget FY 2014-2015
DPW Engineering - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-50-54004-050	Training & Workshops	Training seminars and courses for staff: Storm Water Quality (NPDES), SWPPP, GIS/AutoCAD, ITS, Asphalt Institute, Misc Engineering	1,800
101-50-54007-050	Membership Dues	Membership/Dues 1) ASCE \$265 2) APWA \$165 3) State PE \$125 4) NPDES (CA water quality control) \$7035 5) Hazardous materials annual permit 2@\$636 (93 Stationline and 89 Ashfield) 6) Annual Inspection 99 Station Line \$662	9,524
101-50-54010-050	Other Contract Services	San Mateo County Health (NPDES)	600
101-50-55002-050	Office Supplies	General office supplies, paper, pens, staples, paper clips, coffee, etc.	1,500
101-50-55006-050	Safety Supplies & Matls	Vests, hats, glasses, boots, etc.	500
101-50-55008-050	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
101-50-55009-050	Misc. Computer Supplies	Plotter and printer ink/cartridges and paper. plus minor	1,200
101-50-55012-050	Construction Matls	Construction materials	2,500
101-50-55014-050	Minor Tools & Equip	Engineering tools costing less than \$100	200
101-50-55015-050	Gas & Oil	Inspector's Vehicle	800
101-50-57007-050	Office Machines & Furn	Equipment replacement charge	3,000
Total Operations			282,344
Total DPW - Engineering			389,598

Town of Atherton Annual Operating Budget FY 2014-2015
DPW - Street By Account

Category	Account	Description	Actual 2012-13	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-2015
Salaries & Wages	101-53-50001-053	Regular Salaries	78,199	67,644	67,644	68,659
Salaries & Wages	101-53-50008-053	Vacation/Comp Time Payout	754	-	-	-
Salaries & Wages	101-53-50013-053	EE Benefits Earned	784	676	676	687
Salaries & Wages	101-53-50015-053	Salary Allocated to CIP/Gas Tax	(111,260)	(111,260)	(111,260)	(111,260)
EE Benefits	101-53-51001-053	Medicare Insurance	1,144	981	981	996
EE Benefits	101-53-51002-053	Social Security	-	-	-	-
EE Benefits	101-53-51003-053	PERS Retire Contr - ER	10,922	7,511	7,511	8,129
EE Benefits	101-53-51004-053	PERS Retire Contr - EE	5,490	-	-	-
EE Benefits	101-53-51007-053	STD Insurance	115	96	96	96
EE Benefits	101-53-51008-053	Health Insurance - Active	14,607	9,600	9,600	11,420
EE Benefits	101-53-51009-053	Health Insurance - Retirees	74,794	60,605	60,605	45,419
EE Benefits	101-53-51010-053	Dental Insurance	1,059	-	977	923
EE Benefits	101-53-51011-053	Vision Insurance	204	-	178	168
EE Benefits	101-53-51013-053	Workers Compensation	71	2,030	2,030	2,747
EE Benefits	101-53-51014-053	Life & ADD Insurance	96	80	80	80
EE Benefits	101-53-51015-053	LTD Insurance	477	397	397	397
EE Benefits	101-53-51016-053	Unemployment Insurance	792	676	676	687
EE Benefits	101-53-51018-053	Uniforms	-	200	200	200
EE Benefits	101-53-51019-053	Auto Allowance	-	-	-	-
Total Salaries & Benefits			78,248	39,237	40,392	29,348
Professional Svs	101-53-52031-053	Contract DPW Maint Serv	223,161	255,000	284,179	288,049
General Operations	101-53-53001-053	Vehicle Repair & Maint	116	500	500	500
General Operations	101-53-53002-053	Equipment Repair & Maint	1,533	2,000	2,000	2,000
General Operations	101-53-53003-053	Building Security	-	-	-	2,000
General Operations	101-53-53004-053	Facility Repair & Maint	-	3,000	2,000	3,000
General Operations	101-53-53006-053	Electrical Repair & Maint	-	5,000	4,000	5,000
General Operations	101-53-53008-053	Contract Custodial Services	-	-	-	3,000
General Operations	101-53-53009-053	Tree Maintenance	49,323	75,000	73,845	73,845
General Operations	101-53-53010-053	Street Sweeping	12,508	15,000	15,000	15,000
General Operations	101-53-53012-053	Traffic Signal Repair & Maint	18,465	10,000	10,000	15,000
General Operations	101-53-53013-053	Street Light Repair & Maint	8,566	15,000	54,375	59,375

Town of Atherton Annual Operating Budget FY 2014-2015
DPW - Street By Account

Category	Account	Description	Actual 2012-13	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-2015
General Operations	101-53-53014-053	Utilities - Electricity	54,745	55,000	55,000	55,000
General Operations	101-53-53015-053	Utilities - Gas	616	800	800	800
General Operations	101-53-53016-053	Utilities - Water	7,747	7,500	9,500	12,500
General Operations	101-53-53017-053	Utilities - Sewer	-	-	-	300
General Operations	101-53-53018-053	Utilities - Telephone	345	-	200	-
General Operations	101-53-53029-053	Contract Inspection & Testing	602	1,000	800	1,000
General Operations	101-53-53033-053	Rent - Mach & Equipment	-	1,000	1,000	1,000
General Operations	101-53-53034-053	Rent - Facilities	-	-	-	250
General Operations	101-53-53503-053	Equip Replace Charges	-	8,500	8,500	8,500
Other Services/Exp.	101-53-54004-053	Training & Workshops	-	600	600	2,100
Other Services/Exp.	101-53-54007-053	Membership/Dues	168	300	300	300
Other Services/Exp.	101-53-54010-053	Other Contract Services	-	600	600	600
Supplies & Materials	101-53-55002-053	Office Supplies	28	250	250	250
Supplies & Materials	101-53-55006-053	Safety Supplies & Matls	53	500	500	500
Supplies & Materials	101-53-55008-053	Misc. Computer Software	209	400	400	400
Supplies & Materials	101-53-55009-053	Misc. Computer Supplies	-	-	-	250
Supplies & Materials	101-53-55011-053	Landscape Supplies	-	1,000	1,000	2,500
Supplies & Materials	101-53-55012-053	Construction Matls	1,565	3,000	3,000	3,000
Supplies & Materials	101-53-55014-053	Minor Tools & Equip	-	250	250	250
Supplies & Materials	101-53-55015-053	Gas & Oil	2,312	2,200	2,200	2,200
Supplies & Materials	101-53-55016-053	Other Supplies & Matls	-	-	-	300
Supplies & Materials	101-53-55018-053	Emergency/Disaster Preparedness	-	-	-	7,500
Capital Outlay	101-53-57004-053	Machinery & Equipment	-	1,500	1,500	1,500
Capital Outlay	101-53-57006-053	Computer Equip/Software	-	-	-	581
Capital Outlay	101-53-57007-053	Office Machines & Furn	-	500	500	500
Total Operations			382,060	465,400	532,799	568,850
Total DPW Street Maint			460,308	504,637	573,191	598,198

Town of Atherton Annual Operating Budget FY 2014-2015
DPW Street - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-53-50001-053	Regular Salaries	Salaries - one full-time staff 50% or 0.5 FTE	68,659
101-53-50013-053	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	687
101-53-50015-053	Salary Allocated to CIP/Gas Tax	Salaries charged to CIP projects or Gas Tax	(111,260)
101-53-51001-053	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	996
101-53-51003-053	PERS Retire Contr - ER	Employer contribution for employee pension	8,129
101-53-51007-053	STD Insurance	Short-term disability premium to The Cities Group	96
101-53-51008-053	Health Insurance - Active	Health plan coverage - Cafeteria Plan	11,420
101-53-51009-053	Health Insurance - Retirees	Retiree health Pay-as-you-go	45,419
101-53-51009-053	Health Insurance - Retirees GASB45	Retiree health GASB45	-
101-53-51010-053	Dental Insurance	Delta Dental Plan premium	923
101-53-51011-053	Vision Insurance	Vision service plan premium	168
101-53-51013-053	Workers Compensation	Worker's Compensation charged to Department	2,747
101-53-51014-053	Life & ADD Insurance	Premium to The Cities Group	80
101-53-51015-053	LTD Insurance	Long-term disability premium to The Cities Group	397
101-53-51016-053	Unemployment Insurance	Self-funded unemployment	687
101-53-51018-053	Uniforms	Per MOU	200
Total Salaries & Benefits			<u>29,348</u>
101-53-52031-053	Contract DPW Maint Serv	Portion of MCE contract	288,049
101-53-53001-053	Vehicle Repair & Maint	Fleet trucks, dump truck	500
101-53-53002-053	Equipment Repair & Maint	Backhoe and small equip repair	2,000
101-53-53003-053	Building Security	Doors, locks etc	2,000
101-53-53004-053	Facility Repair & Maint	Fencing, guardrail, storm drain slip lining	3,000
101-53-53006-053	Electrical Repair & Maint	Outdoor electrical issues	5,000
101-53-53008-053	Contract Custodial Services	General office supplies, paper, pens, staples, paper clips, coffee, etc.	3,000
101-53-53009-053	Tree Maintenance	R/W - tree contract for summer/fall trim, winter storm damage repair, spring trim	73,845
101-53-53010-053	Street Sweeping	Monthly/storm sweeping	15,000
101-53-53012-053	Traffic Signal Repair & Maint	Signals (3) and in-roadway lighted crosswalks (2) monthly maintenance and needed repairs	15,000
101-53-53013-053	Street Light Repair & Maint	R/W street lights, paintings, poles and renumbering	59,375
101-53-53014-053	Utilities - Electricity	PG&E	55,000

Town of Atherton Annual Operating Budget FY 2014-2015
DPW Street - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-53-53015-053	Utilities - Gas	ABAG gas	800
101-53-53016-053	Utilities - Water	Cal water	12,500
101-53-53017-053	Utilities - Sewer	SM County	300
101-53-53029-053	Contract Inspection & Testing	Storm drain videos	1,000
101-53-53033-053	Rent - Mach & Equipment	Specialized equipment	1,000
101-53-53034-053	Rent - Facilities	Temporary rental	250
101-53-53503-053	Equip Replace Charges	Transfer for future replacement of vehicles & equipment backhoe	8,500
101-53-54004-053	Training & Workshops	Training seminars and arborist continue educatoin	2,100
101-53-54007-053	Membership/Dues	Professional memberships: MSA \$145, APWA \$113	300
101-53-54010-053	Other Contract Services	Backflow preventer testing	600
101-53-55002-053	Office Supplies	General office supplies, paper, pens, staples, paper clips, coffee, etc.	250
101-53-55006-053	Safety Supplies & Matls	Vests, hats, glasses, rubber boots, chaps, jackets, etc. Expect additional stock necessary for Sheriffs work program personnel.	500
101-53-55008-053	Misc. Computer Software	Cost of Upgrades to License and Programs: Rainmaster irrigation controller	400
101-53-55009-053	Misc. Computer Supplies	Minor supplies (keyboards, mice, flash drives, etc.)	250
101-53-55010-053	Custodial Supplies	Moved to Building Maintenance	-
101-53-55011-053	Landscape Supplies	Replacement plant material for R/W and trees; fertilizers, mulch, tree stakes, etc.	2,500
101-53-55012-053	Construction Matls	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.	3,000
101-53-55014-053	Minor Tools & Equip	Replace broken/worn out hand tools costing \$100 or less (shovels, rakes, hammers, brooms, etc.)	250
101-53-55015-053	Gas & Oil	For department fleet vehicles and equipment	2,200
101-53-55016-053	Other Supplies & Matls	Misc. supplies	300
101-53-55018-053	Emergency/Disaster Preparedness	Emergency equipment light towers	7,500
101-53-57004-053	Machinery & Equipment	Purchase & replace chainsaw, weed whacker, blower	1,500
101-53-57006-053	Computer Equip/Software	Replace non-working/damaged/obsolete computers	581

Town of Atherton Annual Operating Budget FY 2014-2015
 DPW Street - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-53-57007-053	Office Machines & Furn	Replace damaged machines or furniture; upgrade based on ergonomic review, i.e., chairs	500
		Total Operations	<u>568,850</u>
		Total DPW - Street Maintenance	<u><u>598,198</u></u>

Town of Atherton Annual Operating Budget FY 2014-2015
DPW - Park Maint. By Account

Category	Account	Description	Actual 2012-13	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-2015
Salaries & Wages	101-57-50001-057	Regular Salaries	26,152	27,058	27,058	27,464
Salaries & Wages	101-57-50008-057	Vacation/Comp Time Payout	251	-	-	-
Salaries & Wages	101-57-50013-057	EE Benefits Earned	261	271	271	275
EE Benefits	101-57-51001-057	Medicare Insurance	381	392	392	398
EE Benefits	101-57-51003-057	PERS Retire Contr - ER	3,641	3,004	3,004	3,252
EE Benefits	101-57-51004-057	PERS Retire Contr - EE	1,830	-	-	-
EE Benefits	101-57-51007-057	STD Insurance	38	38	38	38
EE Benefits	101-57-51008-057	Health Insurance - Active	4,450	3,840	3,840	4,568
EE Benefits	101-57-51009-057	Health Insurance - Retirees	4,666	3,128	3,128	3,516
EE Benefits	101-57-51010-057	Dental Insurance	353	-	391	369
EE Benefits	101-57-51011-057	Vision Insurance	68	-	77	67
EE Benefits	101-57-51013-057	Workers Compensation	24	811	811	1,098
EE Benefits	101-57-51014-057	Life & ADD Insurance	32	32	32	32
EE Benefits	101-57-51015-057	LTD Insurance	159	159	159	159
EE Benefits	101-57-51016-057	Unemployment Insurance	264	271	271	275
EE Benefits	101-57-51018-057	Uniforms	-	-	-	-
Total Salaries & Benefits			42,571	39,003	39,471	41,510
Professional Svs	101-57-52017-057	Technical Services	-	-	41,376	-
Professional Svs	101-57-52031-057	Contract DPW Maint Serv	149,235	167,000	198,734	225,491
General Operations	101-57-53001-057	Vehicle Repair & Maint	-	-	1,178	-
General Operations	101-57-53002-057	Equipment Repair & Maint	-	-	-	3,000
General Operations	101-57-53003-057	Building Security	124	400	400	400
General Operations	101-57-53004-057	Facility Repair & Maint	1,839	5,000	4,000	5,000
General Operations	101-57-53006-057	Electrical Repair & Maint	-	-	-	15,000
General Operations	101-57-53008-057	Contract Custodial Services	6,720	6,000	6,816	7,000
General Operations	101-57-53009-057	Tree Maintenance	14,094	12,500	11,322	12,500
General Operations	101-57-53014-057	Utilities - Electricity	5,158	5,000	6,000	5,000
General Operations	101-57-53015-057	Utilities - Gas	182	500	500	500
General Operations	101-57-53016-057	Utilities - Water	-	100	100	-
General Operations	101-57-53017-057	Utilities - Sewer	2,372	3,000	3,000	3,000
General Operations	101-57-53018-057	Utilities - Telephone	2	-	-	-
General Operations	101-57-53029-057	Contract Inspection & Testing	125	400	400	500

Town of Atherton Annual Operating Budget FY 2014-2015
DPW - Park Maint. By Account

Category	Account	Description	Actual 2012-13	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-2015
General Operations	101-57-53033-057	Rent - Mach & Equipment	-	500	600	600
Other Services/Exp.	101-57-53503-057	Equip Replace Charges	-	3,000	3,000	3,000
Supplies & Materials	101-57-54010-057	Other Contract Services	859	2,500	2,400	2,400
Supplies & Materials	101-57-55008-057	Misc. Computer Software	-	250	250	250
Supplies & Materials	101-57-55011-057	Landscape Supplies	-	750	750	20,000
Supplies & Materials	101-57-55012-057	Construction Matls	174	1,000	2,000	1,000
Capital Outlay	101-57-57002-057	Building Improvements	31,500	25,000	22,716	25,000
Total Operations			212,385	232,900	305,542	329,641
Total DPW Park Maintenance			254,956	271,903	345,013	371,151

Town of Atherton Annual Operating Budget FY 2014-2015
DPW Park Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-57-50001-057	Regular Salaries	Salaries - one full-time staff 20% or 0.2 FTE	27,464
101-57-50013-057	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	275
101-57-51001-057	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	398
101-57-51003-057	PERS Retire Contr - ER	Employer contribution for employee pension	3,252
101-57-51007-057	STD Insurance	Short-term disability premium to The Cities Group	38
101-57-51008-057	Health Insurance - Active	Health plan coverage - Cafeteria Plan	4,568
101-57-51009-057	Health Insurance - Retirees	Retiree health Pay-as-you-go	3,516
101-57-51009-057	Health Insurance - Retirees GASB45	Retiree health GASB45	-
101-57-51010-057	Dental Insurance	Teamster Dental Plan premium	369
101-57-51011-057	Vision Insurance	Vision service plan premium	67
101-57-51013-057	Workers Compensation	Worker's Compensation charged to Department	1,098
101-57-51014-057	Life & ADD Insurance	Premium to The Cities Group	32
101-57-51015-057	LTD Insurance	Long-term disability premium to The Cities Group	159
101-57-51016-057	Unemployment Insurance	Self-funded unemployment	275
101-57-51018-057	Uniforms	Per MOU	-
		Total Salaries & Benefits	41,510
101-57-52031-057	Contract DPW Maint Serv	Portion of MCE contract, head gardener, 7 days coverage	225,491
101-57-53002-057	Equipment Repair & Maint	Tractor, small equipment repairs (blowers, weed eaters, chainsaws, etc.)	3,000
101-57-53003-057	Building Security	Lock repair and replacement	400
101-57-53004-057	Facility Repair & Maint	Minor repairs around park grounds	5,000
101-57-53006-057	Electrical Repair & Maint	Defer maint. electrical repairs park	15,000
101-57-53008-057	Contract Custodial Services	Cleaning of restrooms at park	7,000
101-57-53009-057	Tree Maintenance	Contract tree maintenance	12,500
101-57-53014-057	Utilities - Electricity	PG&E	5,000
101-57-53015-057	Utilities - Gas	ABAG gas	500
101-57-53017-057	Utilities - Sewer	County of San Mateo	3,000
101-57-53029-057	Contract Inspection & Testing	Playground, fire extinguishers, sprinklers, pumps, well water, soil tests, etc.	500
101-57-53033-057	Rent - Mach & Equipment	Tempoary restroom	600

Town of Atherton Annual Operating Budget FY 2014-2015
 DPW Park Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-57-53503-057	Equip Replace Charges	For future replacement of vehicles & equipment tractor, gator	3,000
101-57-54010-057	Other Contract Services	Bee removal, plumbing, carpet repair	2,400
101-57-55008-057	Misc. Computer Software	Cost of Upgrades License and Programs; Rainmaster Irrigation controllers	250
101-57-55011-057	Landscape Supplies	Replacement plant material for the park; fertilizers, mulch, tree stakes, etc.	20,000
101-57-55012-057	Construction Matls	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.	1,000
101-57-57002-057	Building Improvements	Interiors and exteriors park building	25,000
Total Operations			329,641
Total DPW - Park Maintenance			371,151

Town of Atherton Annual Operating Budget FY 2014-2015
DPW - Park Program By Account

Category	Account	Description	Actual 2012-13	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-2015
Salaries & Wages	101-58-50001-058	Regular Salaries	13,331	27,058	27,058	27,464
Salaries & Wages	101-58-50008-058	Vacation/Comp Time Payout	126	-	-	-
Salaries & Wages	101-58-50013-058	EE Benefits Earned	131	271	271	275
EE Benefits	101-58-51001-058	Medicare Insurance	191	392	392	398
EE Benefits	101-58-51003-058	PERS Retire Contr - ER	1,820	3,004	3,004	3,252
EE Benefits	101-58-51004-058	PERS Retire Contr - EE	915	-	-	-
EE Benefits	101-58-51007-058	STD Insurance	19	38	38	38
EE Benefits	101-58-51008-058	Health Insurance - Active	3,702	3,840	3,840	4,568
EE Benefits	101-58-51009-058	Health Insurance - Retiree	17,457	3,293	3,293	3,704
EE Benefits	101-58-51010-058	Dental Insurance	177	-	391	369
EE Benefits	101-58-51011-058	Vision Insurance	34	-	71	67
EE Benefits	101-58-51013-058	Workers Compensation	12	812	812	1,099
EE Benefits	101-58-51014-058	Life & ADD Insurance	16	32	32	32
EE Benefits	101-58-51015-058	LTD Insurance	79	159	159	159
EE Benefits	101-58-51016-058	Unemployment Insurance	132	271	271	275
EE Benefits	101-58-51018-058	Uniforms	-	-	-	-
EE Benefits	101-58-51019-058	Auto Allowance	-	-	-	-
Total Salaries & Benefits			38,141	39,169	39,631	41,699
Professional Svs	101-58-52030-058	Contract Park Event Svs	-	35,000	35,000	74,000
Professional Svs	101-58-52031-057	Contract DPW Maint Serv	30,217	-	-	5,000
General Operations	101-58-53004-058	Facility Repair & Maint	580	3,000	2,545	3,000
General Operations	101-58-53014-058	Utilities - Electricity	6,874	7,500	7,500	7,500
General Operations	101-58-53015-058	Utilities - Gas	1,249	1,200	1,200	1,200
General Operations	101-58-53016-058	Utilities - Water	2,252	2,200	2,200	2,200
General Operations	101-58-53018-058	Utilities - Telephone	1,912	1,800	1,793	1,800
General Operations	101-58-53030-058	Credit Card Merchant Fees	1,000	1,050	1,850	1,050
Supplies & Materials	101-58-55010-058	Custodial Supplies	414	800	800	800
Supplies & Materials	101-58-55011-058	Landscape Supplies	803	500	500	500
Supplies & Materials	101-58-55012-058	Construction Matls	28	500	500	500
Capital Outlay	101-58-57004-058	Machinery & Equipment	1,647	2,500	1,700	2,500

Town of Atherton Annual Operating Budget FY 2014-2015
 DPW - Park Program By Account

Category	Account	Description	Actual 2012-13	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-2015
Capital Outlay	101-58-57006-058	Computer Equip/Software	-			581
Total Operations			46,975	56,050	55,588	100,631
Total DPW Park Programs			85,115	95,219	95,219	142,330

Town of Atherton Annual Operating Budget FY 2014-2015
DPW Park Program - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-58-50001-058	Regular Salaries	Salaries - one full-time staff 20% or 0.2 FTE	27,464
101-58-50013-058	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	275
101-58-51001-058	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	398
101-58-51003-058	PERS Retire Contr - ER	Employer contribution for employee pension	3,252
101-58-51007-058	STD Insurance	Short-term disability premium to The Cities Group	38
101-58-51008-058	Health Insurance - Active	Health plan coverage - Cafeteria Plan	4,568
101-58-51009-058	Health Insurance - Retiree	Retiree health Pay-as-you-go	3,704
101-58-51009-058	Health Insurance - Retiree GASB45	Retiree health GASB45	-
101-58-51010-058	Dental Insurance	Delta Dental Plan premium	369
101-58-51011-058	Vision Insurance	Vision service plan premium	67
101-58-51013-058	Workers Compensation	Worker's Compensation charged to Department	1,099
101-58-51014-058	Life & ADD Insurance	Premium to The Cities Group	32
101-58-51015-058	LTD Insurance	Long-term disability premium to The Cities Group	159
101-58-51016-058	Unemployment Insurance	Self-funded unemployment	275
		Total Salaries & Benefits	41,699
101-58-52030-058	Contract Park Event Svs	Park events services and additional services	74,000
101-58-52031-058	Contract DPW Maint Serv	MCE services for park program	5,000
101-58-53004-058	Facility Repair & Maint	Carpet cleaning, kitchen fan	3,000
101-58-53014-058	Utilities - Electricity	PG&E	7,500
101-58-53015-058	Utilities - Gas	ABAG gas	1,200
101-58-53016-058	Utilities - Water	Calwater	2,200
101-58-53018-058	Utilities - Telephone	Phone & Internet	1,800
101-58-53030-058	Credit Card Merchant Fees	For processing of credit card transactions	1,050
101-58-55010-058	Custodial Supplies	Supplies used in the operation or routine maintenance of the park event buildings including: restroom and kitchen	800
101-58-55011-058	Landscape Supplies	Replacement plant material for the park event areas; fertilizers, mulch, tree stakes, etc.	500
101-58-55012-058	Construction Mats	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.	500
101-58-57004-058	Machinery & Equipment	Audio & visual uprates	2,500

Town of Atherton Annual Operating Budget FY 2014-2015
 DPW Park Program - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-58-57006-058	Computer Equip/Software	Two computers for Park OP	581
Total Operations			<u>100,631</u>
Total DPW - Park Programs			<u><u>142,330</u></u>

**Town of Atherton
 Park Revenue- Park Maintenance 57 & Park Programs 58
 Budget 2014-2015**

Revenues		Actual	Revised	Recommended
Description	2012-13	Budget	Budget	2014-2015
Social Fees	33,275	35,112	41,000	
Meeting Fees	23,725	30,937	25,000	
Misc. Use Fee	2,400	2,448	-	
Class Fees	14,000	14,410	15,131	
Weddings			25,000	
Park Day Use Fees			3,500	
Park Program Revenue	<u>73,400</u>	<u>82,907</u>	<u>109,631</u>	
Property Rental - Playschool	<u>78,118</u>	<u>78,559</u>	<u>79,810</u>	
Total Park Program Revenue	<u>151,518</u>	<u>161,466</u>	<u>189,441</u>	
Expenditures		Actual	Revised	Recommended
Description	2012-13	Budget	Budget	2014-2014
Park Maintenance				
Total Salaries & Benefits	<u>42,571</u>	<u>39,471</u>	<u>41,510</u>	
Total Operations	<u>212,385</u>	<u>305,542</u>	<u>329,641</u>	
Total DPW Park Maintenance	<u>254,956</u>	<u>345,013</u>	<u>371,151</u>	
Park Programs				
Total Salaries & Benefits	<u>38,141</u>	<u>39,631</u>	<u>41,699</u>	
Total Operations	<u>46,975</u>	<u>55,588</u>	<u>100,631</u>	
Total DPW Park Programs	<u>85,115</u>	<u>95,219</u>	<u>142,330</u>	
TOTAL PARK MAINTENANCE & PROGRAMS		<u>340,071</u>	<u>440,233</u>	<u>513,481</u>
Excess (Deficiency) of Revenues Over Expenditures		<u>(188,553)</u>	<u>(278,767)</u>	<u>(324,040)</u>

Town of Atherton Annual Operating Budget FY 2014-2015
DPW - Building Maint. By Account

Category	Account	Description	Actual 2012-13	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-2015
Salaries & Wages	101-59-50001-059	Regular Salaries	13,075	13,529	13,529	13,732
Salaries & Wages	101-59-50008-059	Vacation/Comp Time Payout	126	-	-	-
Salaries & Wages	101-59-50013-059	EE Benefits Earned	131	135	135	137
EE Benefits	101-59-51001-059	Medicare Insurance	191	196	196	199
EE Benefits	101-59-51003-059	PERS Retire Contr - ER	1,820	1,502	1,502	1,626
EE Benefits	101-59-51004-059	PERS Retire Contr - EE	915	-	-	-
EE Benefits	101-59-51007-059	STD Insurance	19	19	19	19
EE Benefits	101-59-51008-059	Health Insurance - Active	1,940	1,920	1,920	2,284
EE Benefits	101-59-51010-059	Dental Insurance	177	-	195	185
EE Benefits	101-59-51011-059	Vision Insurance	34	-	35	34
EE Benefits	101-59-51013-059	Workers Compensation	12	406	406	549
EE Benefits	101-59-51014-059	Life & ADD Insurance	16	16	16	16
EE Benefits	101-59-51015-059	LTD Insurance	79	79	79	79
EE Benefits	101-59-51016-059	Unemployment Insurance	132	135	135	137
EE Benefits	101-59-51018-059	Uniforms	-	-	-	-
EE Benefits	101-59-51019-059	Auto Allowance	-	-	-	-
Total Salaries & Benefits			18,665	17,938	18,168	18,998
Professional Svs	101-59-52031-057	Contract DPW Maint Serv	42,086	60,000	60,000	57,000
General Operations	101-59-53002-059	Equipment Repair & Maint	-	5,000	4,770	5,000
General Operations	101-59-53003-059	Building Security	2,086	5,000	5,000	5,000
General Operations	101-59-53004-059	Facility Repair & Maint	4,719	6,000	6,000	6,000
General Operations	101-59-53008-059	Contract Custodial Services	13,834	14,528	14,528	14,528
General Operations	101-59-53014-059	Utilities - Electricity	-	500	500	500
General Operations	101-59-53015-059	Utilities - Gas	-	700	700	700
General Operations	101-59-53017-059	Utilities - Sewer	3,345	3,400	4,900	3,400
General Operations	101-59-53029-059	Contract Inspection & Testing	293	2,500	2,500	2,500
Other Services/Exp.	101-59-53503-059	Equip Replace Charges	-	12,500	12,500	12,500
Supplies & Materials	101-59-54010-059	Other Contract Services	11,170	15,000	13,500	15,000
Supplies & Materials	101-59-55006-059	Safety Supplies & Matls	-	250	250	250
Supplies & Materials	101-59-55012-059	Construction Matls	878	2,000	2,000	2,000

Town of Atherton Annual Operating Budget FY 2014-2015
 DPW - Building Maint. By Account

Category	Account	Description	Actual 2012-13	Adopted Budget 2013-14	Adjusted Budget 2013-14	Recommended Budget 2014-2015
Supplies & Materials	101-59-55015-059	Gas & Oil	-	3,000	3,000	3,000
Capital Outlay	101-59-57002-059	Building Improvements	4,000	6,000	6,000	-
Capital Outlay	101-59-57004-059	Machinery & Equipment	-	5,000	5,000	5,000
Total Operations			82,410	141,378	141,148	132,378
Total DPW Bldg Maint			101,075	159,316	159,316	151,375

Town of Atherton Annual Operating Budget FY 2014-2015
DPW Building Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-59-50001-059	Regular Salaries	Salaries - one full-time staff scheduled 10% or 0.1 FTE	13,732
101-59-50013-059	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	137
101-59-51001-059	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	199
101-59-51003-059	PERS Retire Contr - ER	Employer contribution for employee pension	1,626
101-59-51007-059	STD Insurance	Short-term disability premium to The Cities Group	19
101-59-51008-059	Health Insurance - Active	Health plan coverage -Cafeteria Plan	2,284
101-59-51010-059	Dental Insurance	Delta Dental Plan premium	185
101-59-51011-059	Vision Insurance	Vision service plan premium	34
101-59-51013-059	Workers Compensation	Worker's Compensation charged to Department	549
101-59-51014-059	Life & ADD Insurance	Premium to The Cities Group	16
101-59-51015-059	LTD Insurance	Long-term disability premium to The Cities Group	79
101-59-51016-059	Unemployment Insurance	Self-funded unemployment based on 1% of salaries	137
101-59-51018-059	Uniforms	Per MOU	-
		Total Salaries and Benefits	18,998
101-59-52031-059	Contract DPW Maint Serv	Portion of MCE contract	57,000
101-59-53002-059	Equipment Repair & Maint	Routine building repairs	5,000
101-59-53003-059	Building Security	Gates, fences, doors, locks, for all bldgs	5,000
101-59-53004-059	Facility Repair & Maint	Elevator, carpet cleaning, carpentry, electrical, plumbing	6,000
101-59-53008-059	Contract Custodial Services	All DPW custodial now covered in building maintenance	14,528
101-59-53014-059	Utilities - Electricity	Electricity	500
101-59-53015-059	Utilities - Gas	ABAG gas	700
101-59-53017-059	Utilities - Sewer	County of San Mateo	3,400
101-59-53029-059	Contract Inspection & Testing	Comprehensive inspections (3); fire extinguishers, elevator	2,500
101-59-53503-059	Equip Replace Charges	Generators	12,500
101-59-54010-059	Other Contract Services	Facility related maint. and repairs	15,000
101-59-55006-059	Safety Supplies & Matls	First Aid kit replenishment	250
101-59-55012-059	Construction Matls	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.	2,000

Town of Atherton Annual Operating Budget FY 2014-2015
 DPW Building Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
101-59-55015-059	Gas & Oil	Generators	3,000
101-59-57004-059	Machinery & Equipment	Replacement of broken machinery/equipment	5,000
		Total Operations	<u>132,378</u>
		Total DPW - Building Maintenance	<u><u>151,375</u></u>

Town of Atherton Annual Operating Budget FY 2014-2015
Public Work - Salaries & Benefits

FTE	Job Class	2014 Salary	2015 Salary	ER PERS	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Uniform	Total
<u>DPW - Engineering 50</u>														
0.6	Associate Engineer (0.6)	61,535	62,458	7,395	906	13,705	1,108	202	115	416	96	2,498	-	88,898
0.5	Office Specialist (0.5)	32,541	33,029	3,911	479	8,954	583	94	96	231	54	1,258	-	48,688
FTE		94,075	95,486	11,306	1,385	22,658	1,691	296	211	647	150	3,756	-	137,587
<u>DPW - Street Maint 53</u>														
0.5	PW Superintendent (0.5)	67,644	68,659	8,129	996	11,420	923	168	96	397	80	2,747	200	93,816
FTE		67,644	68,659	8,129	996	11,420	923	168	96	397	80	2,747	200	93,816
<u>DPW - Parks Maint 57</u>														
0.2	PW Superintendent (0.2)	27,058	27,464	3,252	398	4,568	369	67	38	159	32	1,098	-	37,445
FTE		27,058	27,464	3,252	398	4,568	369	67	38	159	32	1,098	-	37,445
<u>DPW - Park Program 58</u>														
0.2	PW Superintendent (0.2)	27,058	27,464	3,252	398	4,568	369	67	38	159	32	1,099	-	37,446
FTE		27,058	27,464	3,252	398	4,568	369	67	38	159	32	1,099	-	37,446
<u>DPW - Building Maint 59</u>														
0.1	PW Superintendent (0.1)	13,529	13,732	1,626	199	2,284	185	34	19	79	16	549	-	18,723
FTE		13,529	13,732	1,626	199	2,284	185	34	19	79	16	549	-	18,723
2.10	Total DPW FTE	229,363	232,804	27,564	3,376	45,499	3,538	633	403	1,441	309	9,249	200	325,016
Summary														
1.00	Public Works Superintendent	135,288	137,318	16,258	1,991	22,841	1,847	337	192	794	159	5,493	200	187,430
1.00	Associate Engineer	102,558	104,096	12,325	1,509	22,841	1,847	337	192	694	159	4,164	-	148,164
1.00	Office Specialist	65,081	66,057	7,821	958	17,908	1,167	188	192	462	108	2,515	-	97,377
		302,927	307,471	36,405	4,458	63,590	4,860	861	576	1,950	427	12,172	200	432,970

Special Revenue Fund

Tennis Fund, COPS Grant, Library Fund and Evan Creative Design

Budget 2014-15

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 and restricted to expenditures for specific purposes.

Section C

Special Revenue Fund

Tennis Fund 105

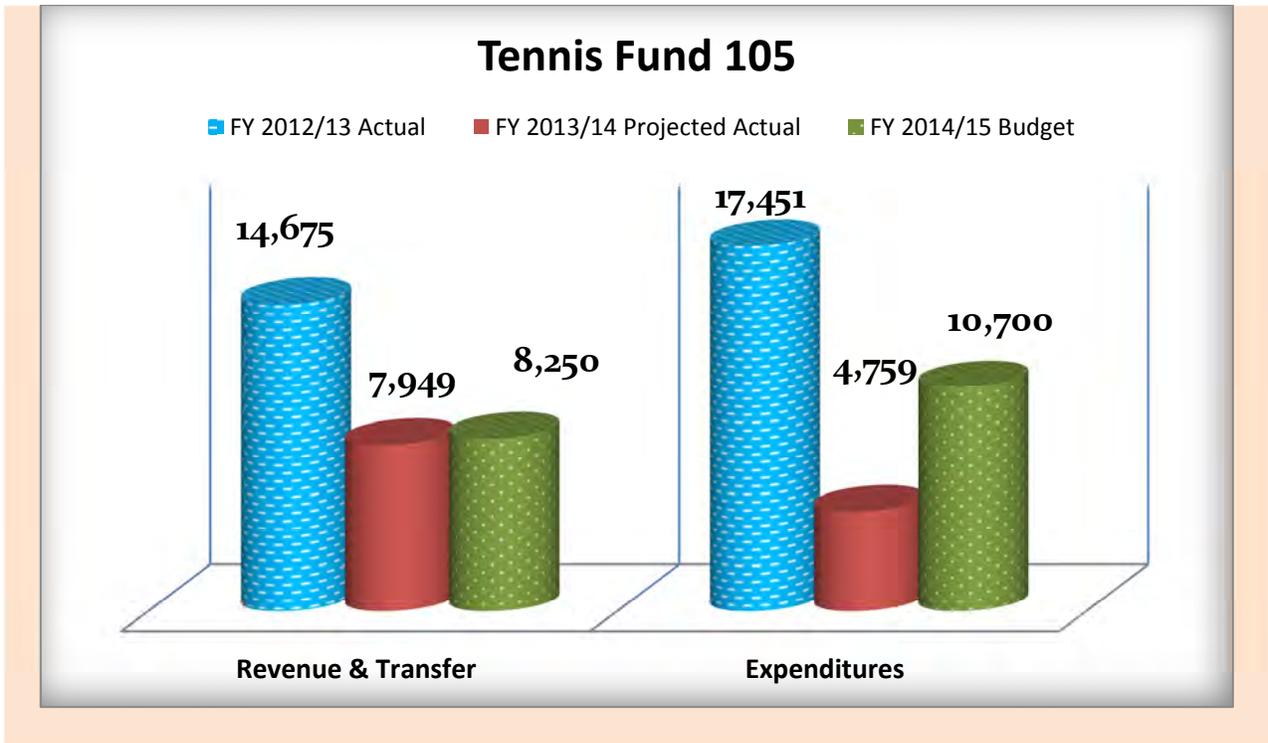
Budget 2014-15

Tennis Fund 105 This fund is strictly for the maintenance and operations of the Town Tennis Program. There are six (6) tennis courts available that could benefit private and commercial uses. In FY 2014/15, staff is issuing an RFP for Tennis Facility Management Services to take over the Town’s current tennis programs. Staff believes that this service could create a program that suits the needs of the community.

Annual Fiscal Impact \$10,700
Employee No employees

Three-year Summary

<u>Category Details</u>	FY 2012/13 Actual	FY 2013/14 Projected Actual	FY 2014/15 Budget
Beg. Fund Balance	16,212	13,435	16,625
Revenue & Transfer	14,675	7,949	8,250
Expenditures	17,451	4,759	10,700
Net Assets(Deficit)	13,436	16,625	14,175



Town of Atherton Annual Operating Budget FY 2014-2015
Special Revenue Fund
Tennis Fund 105

Account	Description	Actual 2012-2013	Projected Actual 2013-14	Reccomended Budget 2014-2015
105-00-47027-058	Tennis Classes	1,600	1,600	1,600
105-00-47026-058	Tennis Keys	8,075	6,189	6,500
105-00-48001-058	Interest Income	147	160	150
Total Revenues		9,822	7,949	8,250
105-58-52031-000	Contract Maint Services	3,232	2,844	5,700
105-58-53003-000	Building Security	619	1,051	1,000
105-58-53004-000	Facility Repair & Maint	13,138	529	1,000
105-58-55012-000	Construction Materials	462	335	3,000
Total Operations		17,451	4,759	10,700
Total Expenditures		17,451	4,759	10,700
Excess (Deficiency) of Rev Over Exp		(7,630)	3,190	(2,450)
Transfer In From General Fund		4,853		-
Beginning Fund Balance		16,212	13,435	16,625
Ending Fund Balance		13,435	16,625	14,175

Town of Atherton Annual Operating Budget FY 2014-2015
 Internal Service Fund
 Tennis Budget Object Details

Fund 105 Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
Contract Maint Service	Portion of MCE contract for cleaning courts	5,700
Building Security	Re-key tennis court gates	1,000
Facility Repair & Maint	Urgent court needs	1,000
Construction Materials	Court patching and painting	3,000
	Total Operations	<u>10,700</u>
	Total Tennis Fund	<u><u>10,700</u></u>

Section C

Special Revenue Fund

COPS Grant 209

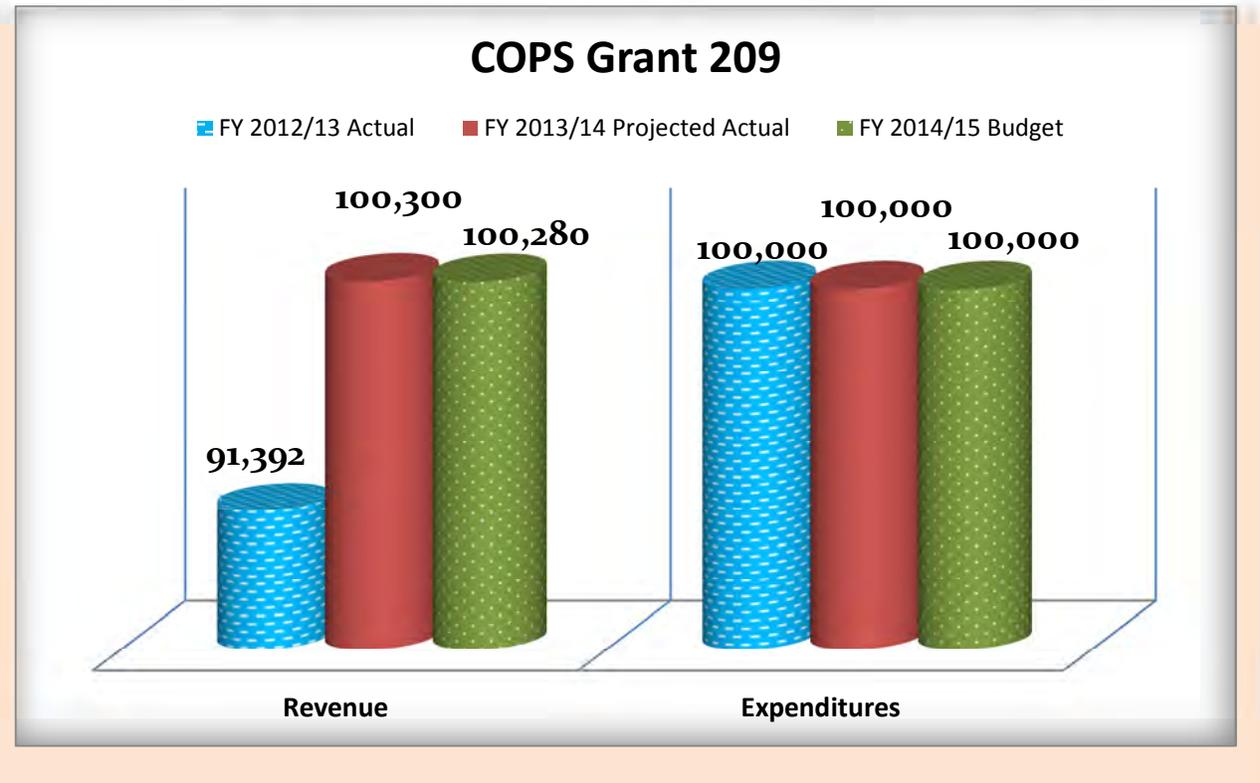
Budget 2014-15

COPS Grant 209 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**
Employee No employees

Three-year Summary

<u>Category Details</u>	FY 2012/13 Actual	FY 2013/14 Projected Actual	FY 2014/15 Budget
Beg. Fund Balance	8,759	151	451
Revenue	91,392	100,300	100,280
Expenditures	100,000	100,000	100,000
Net Assets(Deficit)	151	451	731



Town of Atherton Annual Operating Budget FY 2014-2015
Special Revenue Fund
COPS Grant

Account	Description	Actual 2012-2013	Projected Actual 2013-14	Proposed Budget 2014-2015
209-00-45019-040	Grant	91,286	100,000	100,000
209-00-48001-040	Interest Income	107	300	280
Total Revenue		91,392	100,300	100,280
209-40-50001-040	Salaries related expenditures	100,000	100,000	100,000
Total Expenditure		100,000	100,000	100,000
Excess (Deficiency) of Rev Over Exp		(8,608)	300	280
Beginning Fund Balance		8,759	151	451
Ending Fund Balance		151	451	731

Town of Atherton Annual Operating Budget FY 2014-2015
 Special Revenue Fund
 COPS Grant Budget Object Details

Fund 209 Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
Regular Salaries	Portion of Police Officer salary related expenditure funded by COPS Grant	100,000
	Total	<u><u>100,000</u></u>

Section C

Special Revenue Fund

Library Fund 213

Budget 2014-15

Library Fund 213

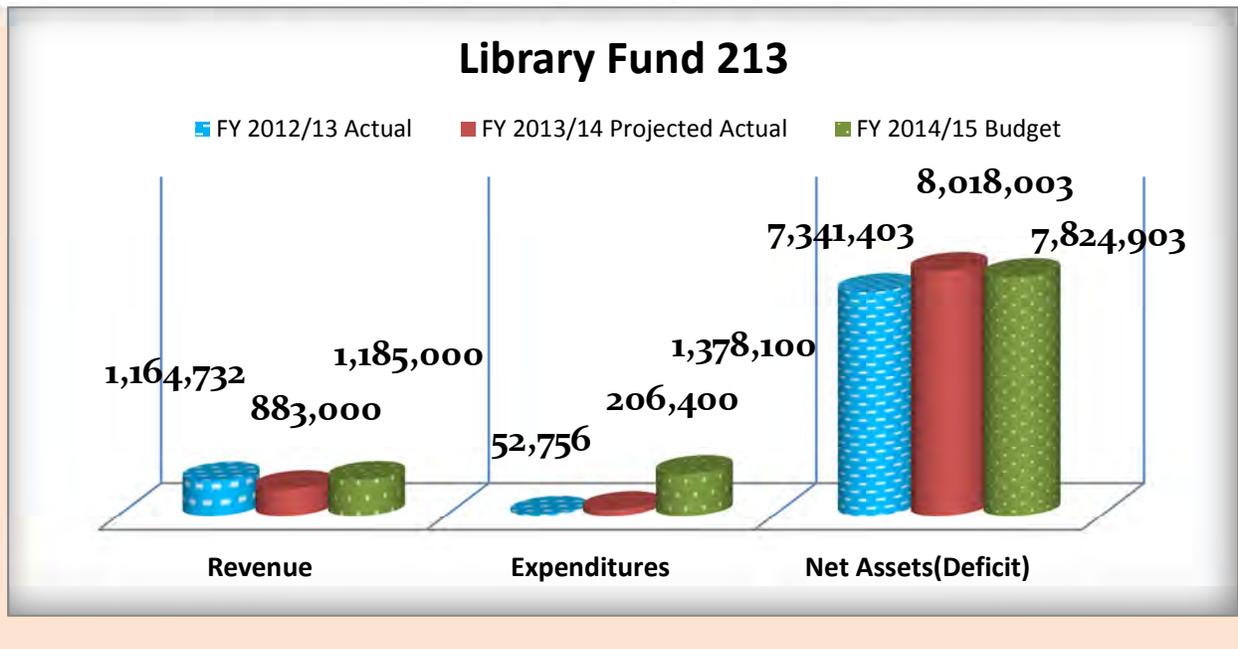
LIBRARY FUND- In 1999 the San Mateo County Library Joint Powers Authority was formed to assist in governing library funds accumulated through Proposition 13 in 1978, which set aside a portion of assessed property values to fund California Libraries. The Town of Atherton Library is part of a JPA. Under 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 the 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 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. The current balance in the Library Fund also includes funds held in the JPA trust. The County JPA requires Town held donor funds be depleted first before funds from JPA Trust are used.

Annual Fiscal Impact \$1,378,100

Employee No employees

Three-year Summary

<u>Category Details</u>	FY 2012/13 Actual	FY 2013/14 Projected Actual	FY 2014/15 Budget
Beg. Fund Balance	6,229,427	7,341,403	8,018,003
Revenue	1,164,732	883,000	1,185,000
Expenditures	52,756	206,400	1,378,100
Net Assets(Deficit)	7,341,403	8,018,003	7,824,903



Town of Atherton Annual Operating Budget FY 2014-2015
Special Revenue Fund
Library Fund

Account	Description	Actual 2012-2013	Projected Actual 2013-2014	Proposed Budget 2014-2015
213-00-40001-000	Secured Property Tax	1,121,146	850,000	1,150,000
213-00-48001-000	Interest Income	43,586	33,000	35,000
Total Revenues		1,164,732	883,000	1,185,000
213-30-52007-000	Other Legal Services		5,000	10,000
213-30-52011-000	Contract Planner	1,402	-	-
213-30-52024-000	Architectural Services	464	-	-
213-30-52027-000	Environmental Consulting Svs	4,488	-	-
213-30-52031-000	Contract Maint Services	13,303	20,000	16,000
213-30-53003-000	Building Security	462	500	500
213-30-53004-000	Facility Repair & Maintenance	69	1,500	1,500
213-30-53008-000	Contract Custodial Services	4,104	7,500	7,500
213-30-53014-000	Utilities - Electricity	6,616	8,500	9,000
213-30-53015-000	Utilities - Gas	517	1,000	1,200
213-30-53016-000	Utilities Water	2,754	3,000	4,000
213-30-53017-000	Utilities - Sewer		3,000	2,000
213-30-53024-000	Advertising & Noticing		5,000	5,000
213-30-53036-000	Contract Pesticid & Fertilizer	1,140	1,400	1,400
213-30-54010-000	Other Contract Services	17,436	150,000	1,250,000
213-30-55016-000	Other Supplies & Materials		-	70,000

Town of Atherton Annual Operating Budget FY 2014-2015
Special Revenue Fund
Library Fund

Account	Description	Actual 2012-2013	Projected Actual 2013-2014	Proposed Budget 2014-2015
	Total Operations	52,756	206,400	1,378,100
	Total Expenditures	52,756	206,400	1,378,100
	Excess (Deficiency) of Rev Over Exp	1,111,976	676,600	(193,100)
	Beginning Fund Balance	6,229,427	7,341,403	8,018,003
	Ending Fund Balance	7,341,403	8,018,003	7,824,903

Town of Atherton Annual Operating Budget FY 2014-2015
Special Revenue Fund
Library Budget Object Details

Fund 213 Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
Legal Services	Review necessary legal documents	10,000
Contract Maint Services	MCE contract maint for HVAC, electrical, roof and landscape services, etc.	16,000
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	9,000
Utilities - Gas	Operating gas	1,200
Utilities Water	Operating water	4,000
Utilities - Sewer	Operating sewer	2,000
Advertising & Noticing	Public Notices, mass mailings, bid noticing for new library building	5,000
Contract Pesticid & Fertilizer	Vector control	1,400
Other Contract Services	RFP Enviromental Review; Library allocation portion new Town Center planning+design	1,250,000
Other Supplies & Materials	Planning & other contract services	70,000
	Total Library	<u><u>1,378,100</u></u>

Section C

Special Revenue Fund

**Evan Creative Design 215
Budget 2014-15**

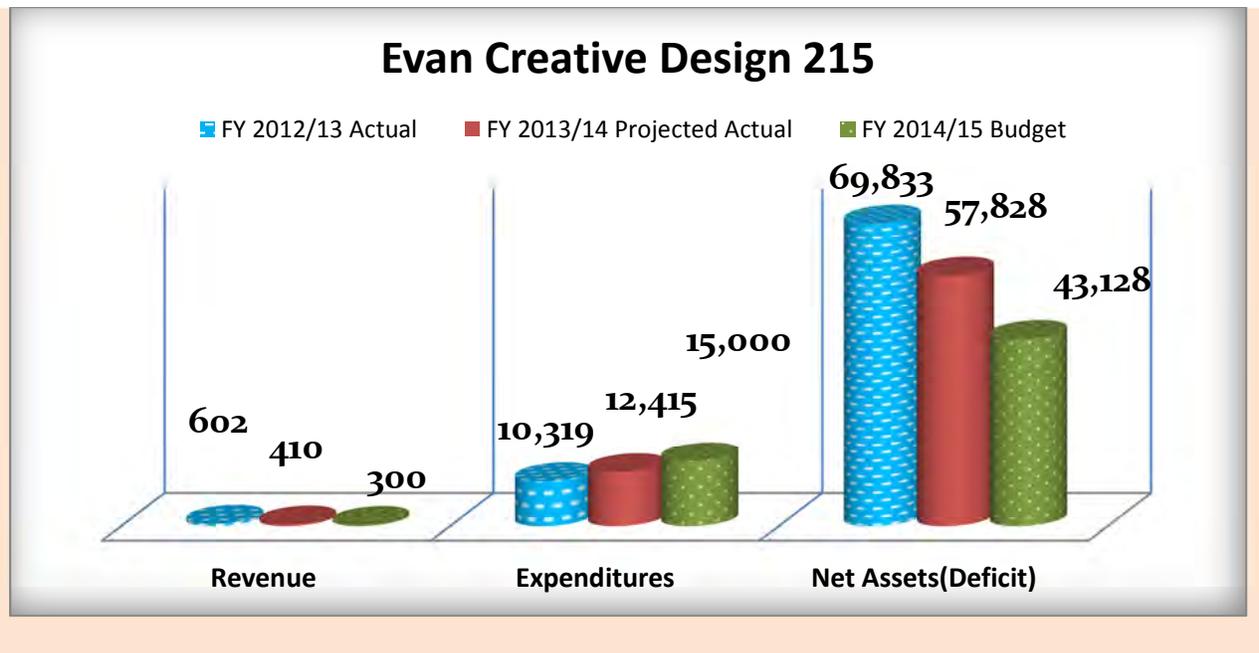
Evan Creative Design 215

The Evan Creative Design Fund is a bequest of Rita-Corbett-Evans to the Town. A Trust was set up to administer the funds. The funds may be used for distinctive art programming, promoting art awareness, enhancing lifelong learning, and recognizing cultural diversity within the community. In previous years, the funds were used by the Atherton Arts Committee. The Atherton Arts Foundation (AAF) is now responsible for arts programming through a budget request to the City Council. At this time the AAF has not submitted a budget request to the Town. Staff put a placeholder of \$15,000 for FY 2014/15 based on prior years in anticipation of a request.

Annual Fiscal Impact	\$15,000
Employee	No employees

Three-year Summary

<u>Category Details</u>	FY 2012/13 Actual	FY 2013/14 Projected Actual	FY 2014/15 Budget
Beg. Fund Balance	79,550	69,833	57,828
Revenue	602	410	300
Expenditures	10,319	12,415	15,000
Net Assets(Deficit)	69,833	57,828	43,128



Town of Atherton Annual Operating Budget FY 2014-2015
Special Revenue Fund
Evan Creative Design Fund

Account	Description	Actual 2012-2013	Projected Actual 2013-2014	Proposed Budget 2014-2015
215-00-48001-000	Interest Income	502	310	300
215-00-48501-000	Donations/Contributions	100	100	-
Total Revenue		602	410	300
215-30-53024-000	Advertising/Noticing	475	1,000	
215-30-54007-000	Membership Dues		65	
215-30-54010-000	Other Contract Services	9,104	8,000	15,000
215-30-54019-000	Community Educational Prog.		2,000	
215-30-54027-000	Sponsorship/Contribution		100	
215-30-55002-000	Office Supplies	140		
215-30-55016-000	Other Supplies & Materials	592	1,000	
215-30-55017-000	Postage	9		
215-30-57002-000	Building Improvements			
215-30-57010-000	Misc. Capital Outlay		250	
Total Expenditures		10,319	12,415	15,000
Excess (Deficiency) of Rev Over Exp		(9,717)	(12,005)	(14,700)
Beginning Fund Balance		79,550	69,880	57,875
Ending Fund Balance		69,833	57,875	43,175

Town of Atherton Annual Operating Budget FY 2014-2015
 Special Revenue Fund
 Evan Creative Design Budget Object Details

Fund 215 Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
Other Contract Services	Events and activities planned for FY 2014-15	15,000

Internal Service Fund

Equipment Replacement, Worker's Comp, General Liability and Employee Benefit

Budget 2014-15

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. Such services include the acquisition and replacement of vehicles and equipment, general liability insurance, workmans' compensation, and other post-employment benefits.

Section D

Internal Service Fund

Equipment Replacement 610

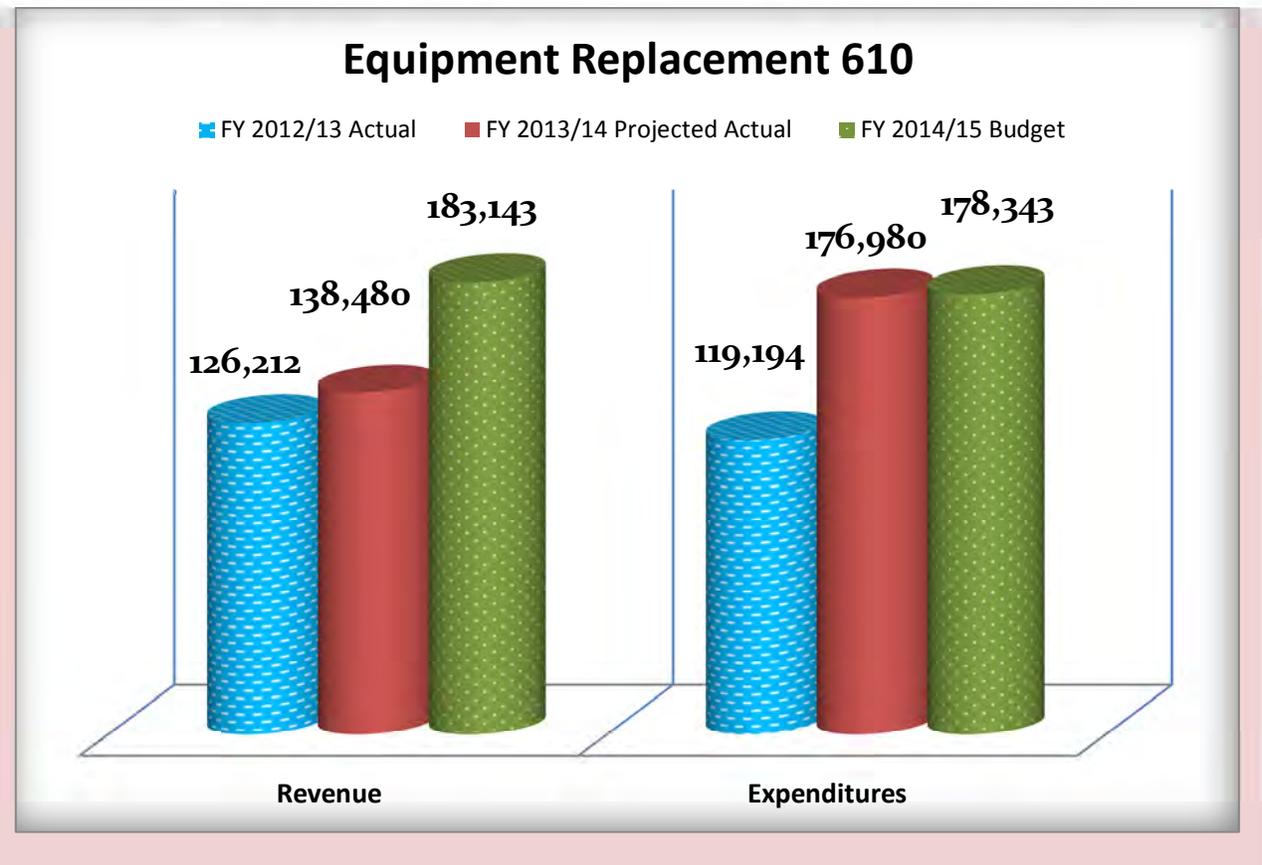
Budget 2014-15

Equipment Replacement 610 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 costs. Any sale of surplus equipment is credited to this fund

Annual Fiscal Impact \$178,343
Employee No employees

Three-year Summary

<u>Category Details</u>	FY 2012/13 Actual	FY 2013/14 Projected Actual	FY 2014/15 Budget
Beg. Fund Balance	753,750	760,768	722,268
Revenue	126,212	138,480	183,143
Expenditures	119,194	176,980	178,343
Net Assets(Deficit)	760,768	722,268	727,068



Town of Atherton Annual Operating Budget FY 2014-2015
Internal Service Fund
Equipment Replacement Budget By Account

Fund 610 Account	Description	Actual 2012-2013	Adopted Budget 2013-14	Recommended Budget 2014-15
610-00-48001-000	Interest on Investments	3,251	2,500	2,800
610-00-47509-012	Equip Replace Charges - Admin	24,330		
610-00-47509-018	Equip Replace Charges - Finance	10,000	10,000	10,000
610-00-47509-025	Equip Replace Charges - Building	10,000	24,500	56,000
610-00-47509-040	Equip Replace Charges - Police	62,800	74,480	87,343
610-00-47509-050	Equip Replace Charges - DPW Engineering		3,000	3,000
610-00-47509-053	Equip Replace Charges - DPW Street Maint	-	8,500	8,500
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	15,831	-	-
Total Revenues		126,212	138,480	183,143
	Depreciation	121,062		
610-25-57006-025	Computer Software	-	19,500	56,000
610-12-57007-012	Office Equip	(1,868)	48,000	-
610-40-57004-040	Machinery & Equipment	-	39,480	87,343
610-40-57005-040	Vehicles & Accessories	-	35,000	-
610-50-57005-050	Vehicles & Accessories	-	35,000	35,000
Total Expenditures		119,194	176,980	178,343

Town of Atherton Annual Operating Budget FY 2014-2015
 Internal Service Fund
 Equipment Replacement Budget By Account

Fund 610 Account	Description	Actual 2012-2013	Adopted Budget 2013-14	Recommended Budget 2014-15
	Excess (Deficiency) of Revenues Over Expenditures	7,017	(38,500)	4,800
	Beginning Net Asset (Deficit)	<u>753,750</u>	<u>760,767</u>	<u>722,267</u>
	Ending Net Asset (Deficit)	<u><u>760,767</u></u>	<u><u>722,267</u></u>	<u><u>727,067</u></u>

Town of Atherton Annual Operating Budget FY 2014-2015
 Internal Service Fund
 Equipment Replacement Budget Object Details

Fund 610 Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
Vehicle Expense	Public Works Vehicle Replacement	35,000
Machine & Equip	See Police Department Supplemental Requests	87,343
Computer Software	Upgrade Trakit Building Dept	56,000
	Total	178,343

Town of Atherton Annual Operating Budget FY 2014-2015
Supplemental Budget Request - Poilce Department

<u>Description</u>	<u>Amount</u>	<u>Note</u>
<u>Request #1</u>		
Milestone Server	9,500	
<u>Request #2</u>		
Lawnet Router	6,000	
<u>Request #3</u>		
Trauma Plates - Body Armor (25)	2,400	
<u>Request #4</u>		
Data 911 & MDVR Systems	7,568	
<u>Request #5</u>		
Wireless Motor Kit (2)	6,500	
<u>Request #6</u>		
AR 15 rifles - 5 - each \$1500 fully equipped	7,500	
<u>Request #7</u>		
Handguns - 5 Glocks & 2 Sig Sauers	5,000	
<u>Request #8</u>		
Single Shot Launcher - 40 mm	3,400	
<u>Request #9</u>		
Aimpoint - 5 @ 495	2,475	
<u>Request #9</u>		
Speed Advisory Sign/Trailer	25,000	
<u>Request #10</u>		
Boom(light) trailer	12,000	PW agreed to pay half
Total Cost to Equipment Replacement Fund	<u>87,343</u>	

Town of Atherton Annual Operating Budget FY 2014-2015
 Supplemental Budget Request - Building Department

<u>Description</u>	<u>Amount</u>	<u>Note</u>
<u>Request #1</u>		
	24,000	
Add eTRAKIT - Web Application one time charge		
<u>Request #2</u>		
Add iTRAKIT - Web Application one time charge	18,000	
<u>Request #3</u>		
State Contractor License Board interface one time charge	4,000	
<u>Request #4</u>		
Increase user licenses from 5 to 10 for upgrade access - one time charge	10,000	
	56,000	

Section D

Internal Service Fund

Worker's Compensation 614

Budget 2014-15

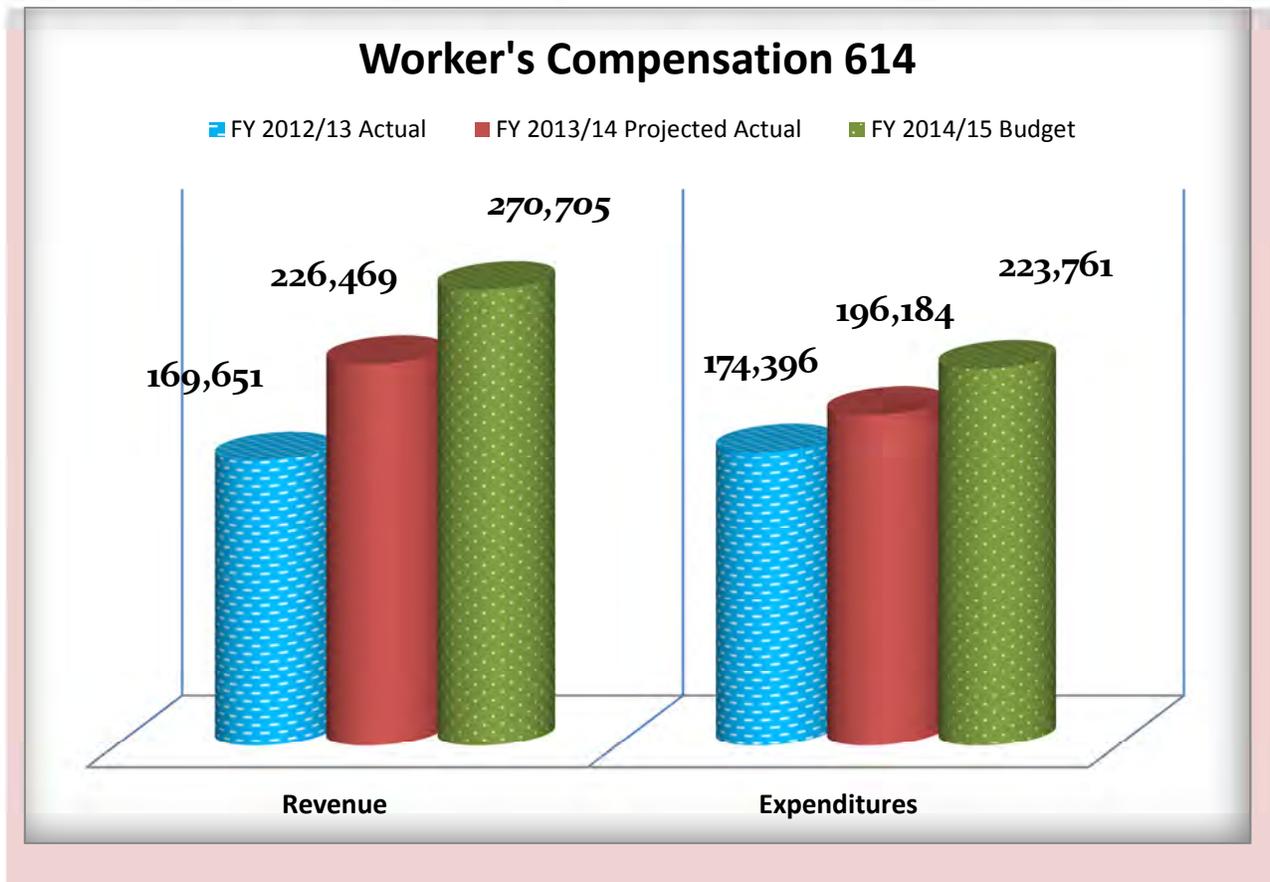
Workers' Compensation 614

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. The Town has an unfunded Worker's Compensation reserve based on its experience modifier. Cities Group requires the Town to increase its annual contribution.

Annual Fiscal Impact	\$223,761
Employee	No employees

Three-year Summary

<u>Category Details</u>	FY 2012/13 Actual	FY 2013/14 Projected Actual	FY 2014/15 Budget
Beg. Fund Balance	88,365	83,620	113,905
Revenue	169,651	226,469	270,705
Expenditures	174,396	196,184	223,761
Net Assets(Deficit)	83,620	113,905	160,849



Town of Atherton Annual Operating Budget FY 2014-2015
Internal Service Fund
Worker's Compensation Budget By Account

Fund 614 Account	Description	Actual 2012-13	Adopted Budget 2013-14	Recommended Budget 2014-2015
614-00-47503-012	Charges for Services - Admin Dept	5,901	11,070	15,330
614-00-47503-018	Charges for Services - Finance Dept	3,835	9,034	12,925
614-00-47503-025	Charges for Services - Building Dept	1,364	2,207	2,924
614-00-47503-040	Charges for Services - Police Dept	47,776	87,810	227,978
614-00-47503-050	Charges for Services - DPW Engineering	1,750	2,789	3,756
614-00-47503-053	Charges for Services - DPW Street Maint	71	2,030	2,747
614-00-47503-057	Charges for Services - DPW Park Maint	24	811	1,098
614-00-47503-058	Charges for Services - DPW Park Prog & Tennis Fd	12	812	1,099
614-00-47503-059	Charges for Services - DPW Building Maint	12	406	549
614-00-48001-000	Interest on Investments	1,904	2,500	2,300
Total Revenues		62,651	119,469	270,705
614-30-51013-000	Worker's Comp Expense	169,534	190,312	218,083
614-30-51017-000	Safety/Compliance Program Assessment	4,862	5,872	5,678
	Other Contract Services			
Total Expenditures		174,396	196,184	223,761
Excess (Deficiency) of Revenues Over Expenditures		(111,746)	(76,715)	46,945
Transfer-in (Reclassified accrued liability)		107,000	107,000	-
Beginning Net Assets (Deficit)		88,365	83,619	113,904
Ending Net Assets (Deficit)		83,619	113,904	160,849

Town of Atherton Annual Operating Budget FY 2014-2015
 Internal Service Fund
 Worker's Compensation Budget Object Details

Fund 614 Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
WC Assessment	Assessment by the Cities Group (JPA)	218,083
Safety Program Assess	Assessment by the Cities Group (JPA)	5,678
		223,761

Section D

Internal Service Fund

General Liability 615

Budget 2014-15

General Liability 615

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

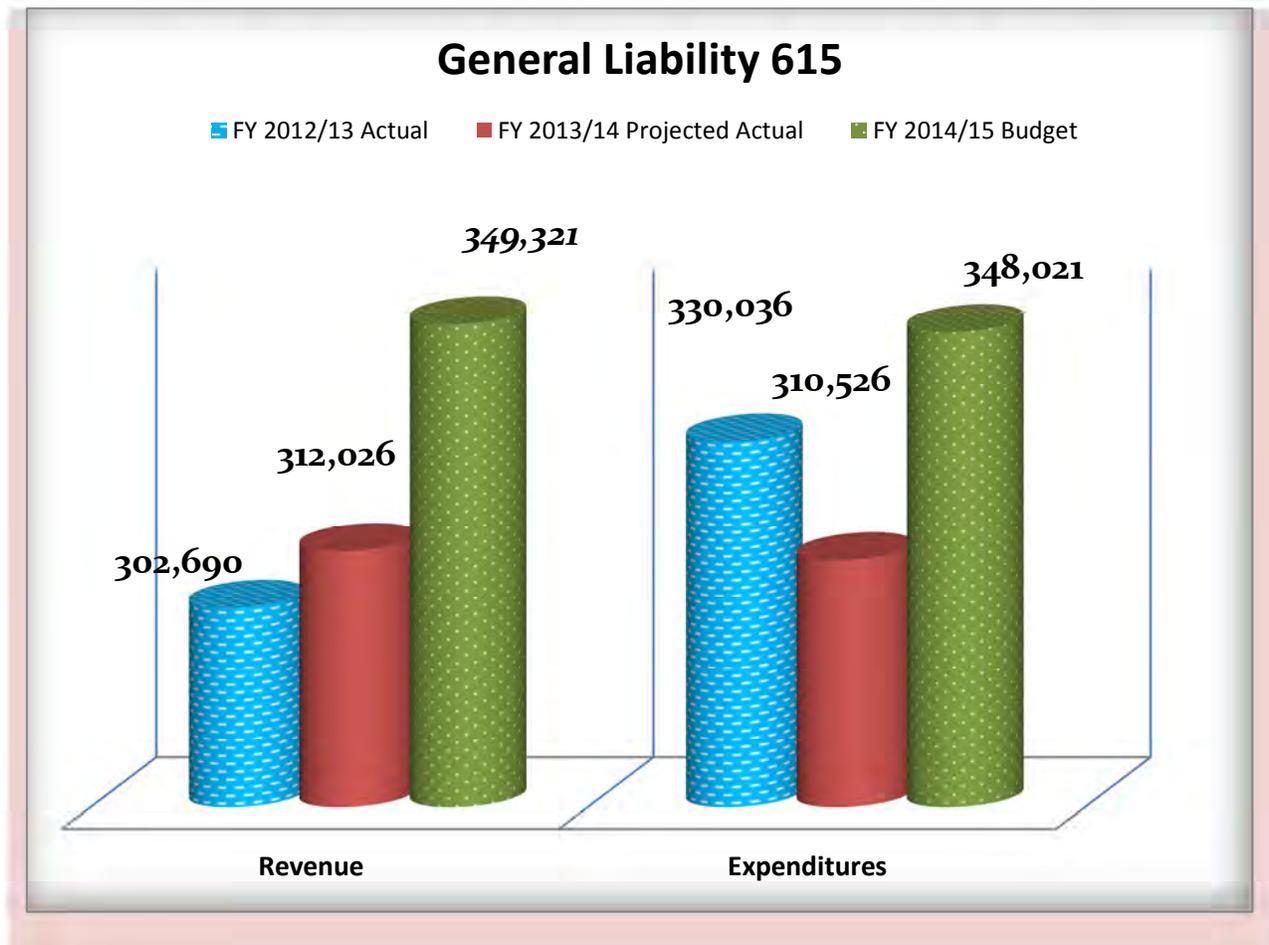
\$348,021

Employee

No employees

Three-year Summary

<u>Category Details</u>	FY 2012/13 Actual	FY 2013/14 Projected Actual	FY 2014/15 Budget
Beg. Fund Balance	171,149	143,803	145,303
Revenue	302,690	312,026	349,321
Expenditures	330,036	310,526	348,021
Net Assets(Deficit)	143,803	145,303	146,603



Town of Atherton Annual Operating Budget FY 2014-2015
Internal Service Fund
General Liability Budget By Account

Fund 615 Account	Description	Actual 2012-2013	Adopted Budget 2013-2014	Recommended Budget 2014-2015
615-00-47504-000	Liability Insurance Charge	265,642	274,526	320,641
615-00-47505-000	Employment Practice Liability Charge	36,000	36,000	27,380
615-00-48001-000	Interest on Investments	1,048	1,500	1,300
Total Revenues		302,690	312,026	349,321
615-30-53019-000	Liability Insurance Expense	166,215	174,526	220,641
615-30-53020-000	Employment Practice Liability	33,011	36,000	27,380
615-30-53022-000	Liability Claim Expense	130,811	100,000	100,000
Total Expenditures		330,037	310,526	348,021
Expenditures		(27,347)	1,500	1,300
Beginning Net Assets (Deficit)		171,149	143,803	145,303
Ending Net Assets (Deficit)		143,803	145,303	146,603

Town of Atherton Annual Operating Budget FY 2014-2015
 Internal Service Fund
 General Liability Budget Object Details

Fund 615 Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
Liability Insurance	Premium to ABAG	220,641
Employment Practice	Premium to Alliant	27,380
Claim Expense	SIR (self insured retention)	100,000
	Total	<u>348,021</u>

Section D

Internal Service Fund

Employee Benefits 616

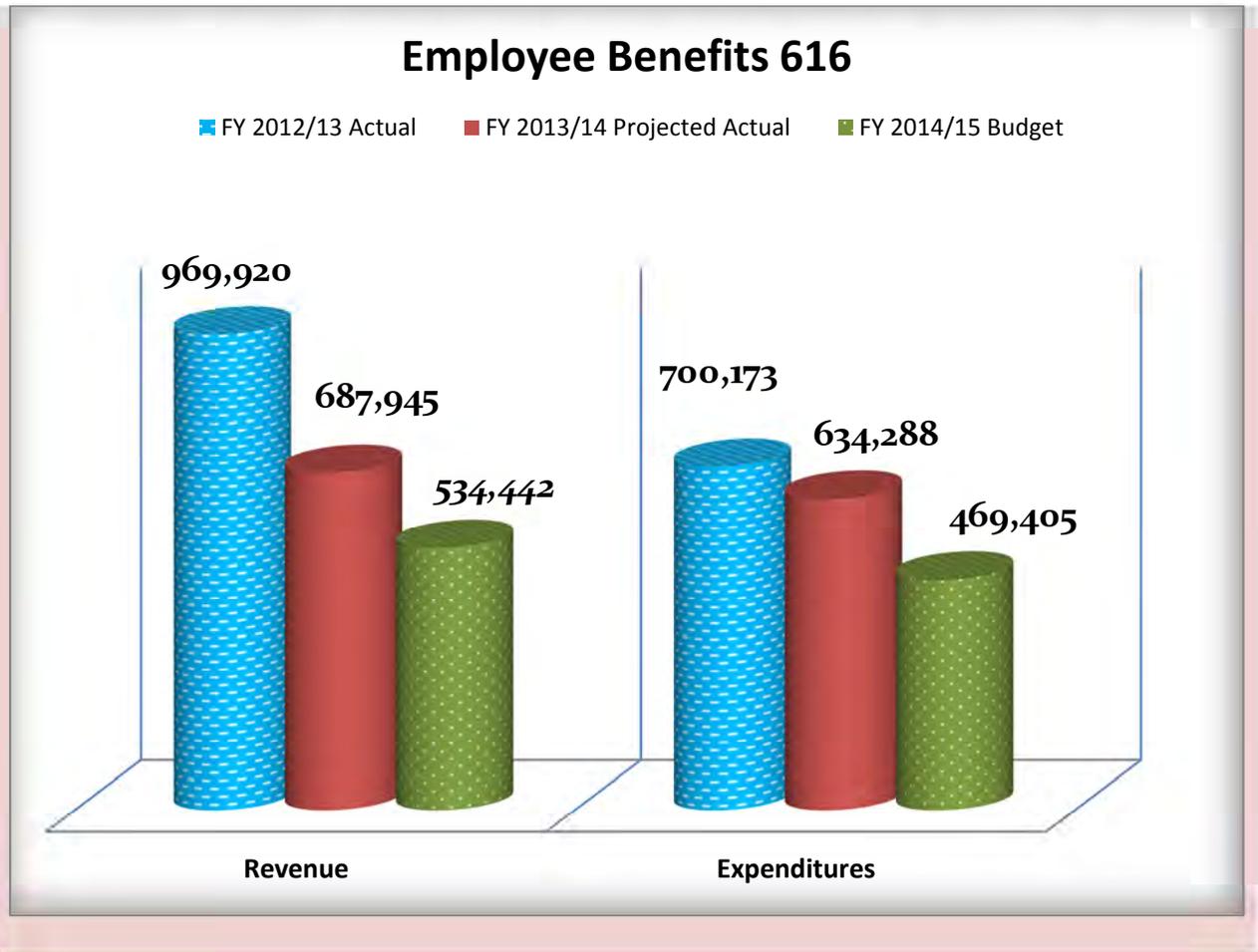
Budget 2014-15

Employee Benefits 616 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 \$469,405
Employee No employees

Three-year Summary

Category Details	FY 2012/13 Actual	FY 2013/14 Projected Actual	FY 2014/15 Budget
Beg. Fund Balance	78,473	348,220	401,877
Revenue	969,920	687,945	534,442
Expenditures	700,173	634,288	469,405
Net Assets(Deficit)	348,220	401,877	466,914



Town of Atherton Annual Operating Budget FY 2014-2015
Internal Service Fund
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2012-2013	Adopted Budget 2013-2014	Recommended Budget 2014-2015
616-00-47506-012	GASB 45 ARC - Admin	71,793	69,043	55,470
616-00-47506-018	GASB 45 ARC - Finance	62,743	48,278	22,163
616-00-47506-025	GASB 45 ARC - Building	72,136	31,235	29,875
616-00-47506-040	GASB 45 ARC - Police	495,676	346,913	241,082
616-00-47506-050	GASB 45 ARC - DPW Engineering	68,390	21,794	18,176
616-00-47506-053	GASB 45 ARC - DPW Street Maint	74,794	60,605	45,419
616-00-47506-057	GASB 45 ARC - DPW Park Maint	4,666	3,128	3,516
616-00-47506-058	GASB 45 ARC - DPW Park Program	17,457	3,293	3,704
616-00-47507-012	EE Benefits Earned - Admin	2,834	3,712	3,833
616-00-47507-018	EE Benefits Earned - Finance	1,984	3,011	3,231
616-00-47507-025	EE Benefits Earned - Building	704	736	747
616-00-47507-040	EE Benefits Earned - Police	42,420	55,066	60,572
616-00-47507-050	EE Benefits Earned - DPW Engineering	900	941	955
616-00-47507-053	EE Benefits Earned - DPW Street Maint	784	676	687
616-00-47507-057	EE Benefits Earned - DPW Park Maint	261	271	275
616-00-47507-058	EE Benefits Earned - DPW Park Program	131	271	275
616-00-47507-059	EE Benefits Earned - DPW Bldg Maint	131	135	137
616-00-47508-012	Unemploy Benefits - Admin	3,122		3,833
616-00-47508-018	Unemploy Benefits - Finance	2,021	3,011	3,231
616-00-47508-025	Unemploy Benefits - Building	720		747

Town of Atherton Annual Operating Budget FY 2014-2015
Internal Service Fund
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2012-2013	Adopted Budget 2013-2014	Recommended Budget 2014-2015
616-00-47508-040	Unemploy Benefits - Police	29,488	28,733	30,286
616-00-47508-050	Unemploy Benefits - DPW Engineering	923	941	955
616-00-47508-053	Unemploy Benefits - DPW Street Maint	792	676	687
616-00-47508-057	Unemploy Benefits - DPW Park Maint	264	271	275
616-00-47508-058	Unemploy Benefits - DPW Park Program	132	271	275
616-00-47508-059	Unemploy Benefits - DPW Building Maint	132	135	137
616-00-48001-000	Interest on Investments	14,524	4,800	3,900
Total Revenues		969,920	687,945	534,442
616-xx-51009-xxx	Retiree Health-Care OPEB		125,762	-
616-12-51009-012	Retiree Health-Care (Admin)	51,128	57,946	55,470
616-18-51009-018	Retiree Health-Care (Finance)	29,971	37,181	22,163
616-25-51009-025	Retiree Health-Care (Building)	25,694	27,536	29,875
616-40-51009-040	Retiree Health-Care (Police)	246,838	254,441	241,082
616-50-51009-050	Retiree Health-Care (Engineering)	17,528	18,095	18,176
616-53-51009-053	Retiree Health-Care (Street Maint)	51,167	56,906	45,419
616-57-51009-057	Retiree Health-Care (Park Maint)	3,986	3,128	3,516
616-58-51009-058	Retiree Health-Care (Park Program)	3,605	3,293	3,704
616-30-51016-030	Unemployment Insurance		50,000	50,000
616-18-51016-018	Unemployment Insurance (Finance)	1,030		

Town of Atherton Annual Operating Budget FY 2014-2015
Internal Service Fund
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2012-2013	Adopted Budget 2013-2014	Recommended Budget 2014-2015
616-25-51016-025	Unemployment Insurance (Building)	1,350		
616-40-51016-040	Unemployment Insurance (Police)	16,993		
616-53-51016-053	Unemployment Insurance (Street Maint)	707		
616-57-51016-057	Unemployment Insurance (Park Maint)	4,050		
616-58-51016-058	Unemployment Insurance (Park Program)	6,616		
616-30-50013-030	Employee Benefits Earned	86,903		
616-30-51021-000	Net OPEB Expense	152,608		
	Total Expenditures	<u>700,174</u>	<u>634,288</u>	<u>469,405</u>
	Excess (Deficiency) of Revenues Over Expenditures	269,747	53,657	65,037
	Beginning Net Assets (Deficit)	<u>78,473</u>	<u>348,220</u>	<u>401,877</u>
	Ending Net Assets (Deficit)	<u><u>348,220</u></u>	<u><u>401,877</u></u>	<u><u>466,915</u></u>

Town of Atherton Annual Operating Budget FY 2014-2015
Internal Service Fund
Employee Benefits Object Details

Fund 616 Acct Description	Quantity, brief description and justification of items requested	FY 2015 Recommended Appropriations
Retiree Health-Care (Admin)	Premium to CalPERS (pay-as-you-go)	55,470
Retiree Health-Care (Finance)	Premium to CalPERS (pay-as-you-go)	22,163
Retiree Health-Care (Building)	Premium to CalPERS (pay-as-you-go)	29,875
Retiree Health-Care (Police)	Premium to CalPERS (pay-as-you-go)	241,082
Retiree Health-Care (Engineering)	Premium to CalPERS (pay-as-you-go)	18,176
Retiree Health-Care (Street Maint)	Premium to CalPERS (pay-as-you-go)	45,419
Retiree Health-Care (Park Maint)	Premium to CalPERS (pay-as-you-go)	3,516
Retiree Health-Care (Park Program)	Premium to CalPERS (pay-as-you-go)	3,704
		419,405
Unemp Insurance Insurance	Self insured unemployment insurance exp (EDD)	50,000
	Total	469,405

Section E

Capital Improvement Fund

Budget Summaries FY 2014-2015

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. The CIP is updated annually and reflects the community priorities, cost estimates, and funding sources. During the 2013-2014 Fiscal Year the Town worked on the Civic Center, Drainage, Park, and Bike Pedestrian Master Plans. Some of the plans are near completion and as result significant capital project needs will be identified.

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	Drainage Master Plan
Channel Monitoring	Drainage Improvement Program	Facility Repairs
Pavement Management Projects;	Marsh Road Retaining Wall Project	New Civic Center
• Street Sealing	Series Street Light Replacement	Traffic Control Devices
• Street Patching	Bicycle/Pedestrian Master Plan	
• Pavement Marking	Park Master Plan Components	

Five significant projects areas that include the expenditure/use of Parcel Tax funds within the 5-year CIP program include:

1. Marsh Road Retaining Wall Project -\$1,688,000
2. Street Sealing & Patching- \$400,000
3. Series Street Light Repairs-\$650,000
4. Drainage improvements-\$2,550,000
5. Bicycle| Pedestrian Improvements-\$950,000

For the FY 2014/15, the CIP anticipates approximately \$8.8 million in capital projects. These project expenditures, in addition to other capital projects are identified in the chart below. Each Fiscal Year the capital projects program is updated to coincide with latest community priorities, updated project costs and as the availability of funding sources changes.

Capital Project	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
<i>Drainage Projects</i>					
Drainage Improvement Program	\$250,000	\$500,000	\$600,000	\$600,000	\$600,000
Marsh Road Wall Repair	\$2,622,000				
Upper Atherton Channel Phase II Monitoring	\$10,000	\$10,000	\$10,000	\$10,000	
<i>Transportation and Streets Projects</i>					
Series Street Light Replacement	\$150,000		\$650,000		
Traffic Control Devices Program	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Traffic Safety Improvement Program	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
ECR Traffic and Safety Studies	\$100,000				
Quad Railroad Crossing Gates at Watkins Road				\$100,000	
Bike and Pedestrian Facilities Improvement	\$500,000	\$100,000	\$100,000	\$100,000	\$230,000
Street Patching	\$150,000	\$100,000	\$100,000	\$100,000	\$80,000
Street Sealing	\$250,000	\$250,000	\$250,000	\$250,000	\$210,000
Bridge Inspection & Repair	\$50,000	\$50,000	\$50,000	\$10,000	\$10,000
Atherton/Middlefield/Fair Oaks (STP) Resurfacing	\$500,000				
Tree Inventory	\$40,000				
<i>Facilities Projects</i>					
Accessibility Improvements	\$58,000	\$18,000	\$10,000	\$10,000	\$10,000
Atherton Library	\$1,211,000	\$8,730,000	\$300,000		
Civic Center	\$2,751,000	\$19,528,472	\$1,001,000		
Town Center Facilities Repairs	\$60,000	\$25,000			
<i>Parks Projects</i>					
Park Master Plan	\$5,000				
Park Improvements Program	\$50,000	\$50,000			
Annual Total	\$8,822,000	\$29,426,472	\$3,136,000	\$1,145,000	\$1,205,000

	TOWN OF ATHERTON						
	FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM						
	FISCAL YEARS ENDING JUNE 30, 2014 TO 2019						
Account	Fund Name	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	Forecast 2019	Five Year Total
SPECIAL PARCEL TAX - FUND 201							
	BEGINNING FUND BALANCE	\$ 2,177,633	\$ 672,878	\$ 1,556,123	\$ 1,689,368	\$ 2,472,613	
Revenue							
201-00-40003-000	Special Tax	1,860,000	1,860,000	1,860,000	1,860,000	1,860,000	9,300,000
201-00-48001-000	Interest Income						-
201-50-58001-000	Transfer to General Fund	(372,000)	(372,000)	(372,000)	(372,000)	(372,000)	(1,860,000)
							-
	TOTAL REVENUE - FUND 201	\$ 1,488,000	\$ 7,440,000				
Expenditures							
201-50-53024-000	Advertising/Noticing						-
201-50-54010-000	Parcel Tax Roll Preparation Fee/Other Contract	1,500	1,500	1,500	1,500	1,500	7,500
201-50-54029-000	County Tax Admin Cost						-
201-50-56001-000	Traffic Studies - Speed surveys, Fair Oaks						-
201-50-56064-000	Traffic Safety						-
201-50-56002-000	Pavement Management Program	3,255	3,255	3,255	3,255	3,255	16,275
201-50-56003-000	Street Seal	250,000					250,000
201-50-56069-000	Street Patching	150,000					150,000
201-50-56005-000	Marsh Wall Retaining Wall Project	1,688,000					1,688,000
201-50-56006-000	Street Reconstruction 7 - Park/Polhemus						-
201-50-56007-000	Atherton Avenue STP Project						-
201-50-56011-000	Hoover Crosswalk						-
201-50-56012-000	Street light pole replacement						-
201-50-56058-000	Series Street Light Replacement			650,000			650,000
201-50-56029-000	Street Sign Replacement	-	-	-			-
201-50-56033-000	Drainage Construction-Fletcher-Ridgeview						-
201-50-56034-000	Drainage Improvements	250,000	500,000	600,000	600,000	600,000	2,550,000
201-50-56037-000	Upper Channel Repair Phase 2						-
201-50-56049-000	2011 Cape Slurry						-
201-50-56059-000	Bike & Pedestrian Improvement Program	500,000	100,000	100,000	100,000	150,000	950,000

	TOWN OF ATHERTON						
	FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM						
	FISCAL YEARS ENDING JUNE 30, 2014 TO 2019						
Account	Fund Name	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	Forecast 2019	Five Year Total
201-50-56060-000	Accessibility Improvements	50,000					50,000
	El Camino Real	100,000					100,000
	TOTAL EXPENDITURES - FUND 201	\$ 2,992,755	\$ 604,755	\$ 1,354,755	\$ 704,755	\$ 754,755	\$ 6,411,775
	SPECIAL PARCEL TAX - FUND 201						
	ENDING FUND BALANCE	\$ 672,878	\$ 1,556,123	\$ 1,689,368	\$ 2,472,613	\$ 3,205,858	
	MEASURE A - FUND 202						
	BEGINNING FUND BALANCE	\$ 644,000	\$ 464,155	\$ 264,310	\$ 164,465	\$ 64,620	
Revenue							
202-00-41003-050	Tranportation Co Measure A Sales Tax	250,000	250,000	250,000	250,000	250,000	1,250,000
202-00-48001-050	Interest Income						-
							-
	TOTAL REVENUE - FUND 202	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
202-50-52001-000	Annual Financial Audit (Measure A)	-	-	-			-
202-50-54025-000	Congestion Relief (C/CAG) Fee	24,845	24,845	24,845	24,845	24,845	124,225
202-50-56003-000	Street Seal		250,000	250,000	250,000	180,000	930,000
202-50-56064-000	Traffic Safety	50,000	50,000	50,000	50,000	50,000	250,000
202-50-56005-000	Marsh Road Retaining Wall Project						-
202-50-56015-000	Street Light Replacement	150,000					150,000
202-50-56070-000	Traffic Control Devices Replacement	15,000	15,000	15,000	15,000	15,000	75,000
202-50-56061-000	Bridge Inspection Program						-
202-50-56069-000	Street Patching		100,000				100,000
202-50-56071-000	Street Tree Inventory	40,000					40,000
202-50-56060-000	Accessibility Improvements		10,000	10,000	10,000	10,000	40,000
202-50-56065-000	Atherton STP	150,000					150,000
	TOTAL EXPENDITURES - FUND 202	\$ 429,845	\$ 449,845	\$ 349,845	\$ 349,845	\$ 279,845	\$ 1,859,225
	MEASURE A - FUND 202						
	ENDING FUND BALANCE	\$ 464,155	\$ 264,310	\$ 164,465	\$ 64,620	\$ 34,775	

	TOWN OF ATHERTON						
	FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM						
	FISCAL YEARS ENDING JUNE 30, 2014 TO 2019						
Account	Fund Name	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	Forecast 2019	Five Year Total
GAS TAX - FUND 203							
	BEGINNING FUND BALANCE	\$ 154,368	\$ 186,520	\$ 217,055	\$ 145,957	\$ 73,210	
Revenue							
203-00-45001-050	Gas Tax - 2105	200,000	200,000	200,000	200,000	200,000	1,000,000
203-00-45002-050	Gas Tax - 2106						-
203-00-45003-050	Gas Tax - 2107						-
203-00-45004-050	Gas Tax - 2107.5						-
203-00-45024-050	Gas Tax - 2103						-
203-00-45020-050	Other Reimbursements						-
203-00-48001-050	Interest Income						-
203-00-48003-000	Property Damage Reimbursement						-
	TOTAL REVENUE - FUND 203	\$ 200,000	\$ 1,000,000				
Expenditures							
203-50-52001-000	State Controller Street Report Preparation Fee	2,250	2,250	2,250	2,250	2,250	11,250
203-50-54026-000	C/CAG Gas Tax Fee	3,920	3,920	3,920	3,920	3,920	19,600
203-50-56003-000	Street Patch Seal & Overlay			100,000	100,000	80,000	280,000
203-50-56011-000	Hoover Crosswalk						-
203-50-56047-000	Street Patch						-
203-50-56049-000	2011 Cape Slurry						-
203-50-56999-000	Engineering/Staff Costs (estimate)	161,678	163,295	164,928	166,577	168,243	824,720
	TOTAL EXPENDITURES - FUND 203	\$ 167,848	\$ 169,465	\$ 271,098	\$ 272,747	\$ 254,413	\$ 1,135,570
GAS TAX - FUND 203							
	ENDING FUND BALANCE	\$ 186,520	\$ 217,055	\$ 145,957	\$ 73,210	\$ 18,798	

	TOWN OF ATHERTON						
	FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM						
	FISCAL YEARS ENDING JUNE 30, 2014 TO 2019						
Account	Fund Name	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	Forecast 2019	Five Year Total
COUNTY MEASURE M- FUND 204							
	BEGINNING FUND BALANCE	\$ 43,556	\$ 68,556	\$ 93,556	\$ 118,556	\$ 183,556	
Revenue							
204-00-45025-050	SMC Vehicle Registration Fee	75,000	75,000	75,000	75,000	75,000	375,000
204-00-48001-050	Interest Income						-
							-
	TOTAL REVENUE - FUND 204	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
204-50-56003-000	Street Seal					30,000	30,000
204-50-56062-000	Bike/Pedestrian Master Plan					80,000	80,000
204-50-56029-000	Street Sign Replacement						-
204-50-56xxx-000	Gateway Signs						-
204-50-56061-000	Bridge Inspection	50,000	50,000	50,000	10,000	10,000	170,000
	TOTAL EXPENDITURES - FUND 204	\$ 50,000	\$ 50,000	\$ 50,000	\$ 10,000	\$ 120,000	\$ 280,000
COUNTY MEASURE M- FUND 204							
	ENDING FUND BALANCE	\$ 68,556	\$ 93,556	\$ 118,556	\$ 183,556	\$ 138,556	
ROAD CONSTRUCTION IMPACT FEE- FUND 210							
	BEGINNING FUND BALANCE	\$ 590,385	\$ 0	\$ 0	\$ 0	\$ 0	
Revenue							
210-00-47006-050	Road Impact Fee						-
210-00-47031-050	Road Impact Fee Refund						-
210-00-48001-050	Interest Income	3,615					3,615
							-
	TOTAL REVENUE - FUND 210	\$ 3,615	\$ -	\$ -	\$ -	\$ -	\$ 3,615
Expenditures							
210-50-56003-000	Street Seal						-
210-50-56004-000	Atherton Ave Econ Stimulus						-
210-50-56005-000	Marsh Road Retaining Wall Project	594,000					594,000

	TOWN OF ATHERTON						
	FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM						
	FISCAL YEARS ENDING JUNE 30, 2014 TO 2019						
Account	Fund Name	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	Forecast 2019	Five Year Total
	TOTAL EXPENDITURES - FUND 210	\$ 594,000	\$ -	\$ -	\$ -	\$ -	\$ 594,000
	ROAD CONSTRUCTION IMPACT FEE- FUND 210						
	ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
CAPITAL IMPROVEMENT PROJECTS - FUND 401							
	BEGINNING FUND BALANCE	\$ 209,827	\$ 86,827	\$ 3,827	\$ 3,827	\$ 3,827	
Revenue							
401-00-45020-050	Other Reimbursements						-
401-00-45023-050	Grants						-
401-50-46002-304	P-TAP Grant (MTC) Other Local						-
401-50-46011-202	Highway Safety Improv Program (HSIP)						-
401-50-46022-000	Fed STP transportation funding	350,000					350,000
401-00-48001-050	Interest Income						-
401-00-59001-000	Transfer In from General Fund				100,000		100,000
							-
	TOTAL REVENUE - FUND 401	\$ 350,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 450,000
Expenditures							
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						-
401-50-56055-000	Town Center Facilities Plan and Repairs	60,000	25,000				85,000
401-50-56060-000	Accessibility Improvements	8,000	8,000				16,000
401-50-56063-000	Park Master Plan	5,000					5,000
401-50-56999-000	Quad Railway Crossing Gates				100,000		100,000
401-50-56072-000	Park Projects	50,000	50,000				100,000
	TOTAL EXPENDITURES - FUND 401	\$ 473,000	\$ 83,000	\$ -	\$ 100,000	\$ -	\$ 656,000
	CAPITAL IMPROVEMENT PROJECTS - FUND 401						
	ENDING FUND BALANCE	\$ 86,827	\$ 3,827	\$ 3,827	\$ 3,827	\$ 3,827	

	TOWN OF ATHERTON						
	FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM						
	FISCAL YEARS ENDING JUNE 30, 2014 TO 2019						
Account	Fund Name	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	Forecast 2019	Five Year Total
ATHERTON CHANNEL- FUND 403							
	BEGINNING FUND BALANCE	\$ 256,200	\$ (0)	\$ 69,500	\$ 139,000	\$ 208,500	
Revenue							
403-00-40001-050	Secured Property Tax	82,000	82,000	82,000	82,000	82,000	410,000
403-00-40002-050	Unsecured Property Tax	4,000					4,000
403-00-40004-050	SB 813 Redemption-supplemental	1,500					1,500
403-00-40005-050	Home Owners Exemption	200					200
403-00-40008-050	ERAF Subvention	7,400					7,400
403-00-48001-050	Interest Income	1,200					1,200
	TOTAL REVENUE - FUND 403	\$ 96,300	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 424,300
Expenditures							
403-50-52001-000	State Controller Drainage District Report Prep. F	2,500	2,500	2,500	2,500	2,500	12,500
403-50-54029-000	County Tax Admin Cost						-
403-50-56005-000	Marsh Road Retaining Wall Project	340,000					340,000
403-50-56037-000	Upper Channel Repair Monitoring Phase 1 (Year 5)						-
403-50-56037-000	Upper Channel Phase 2	10,000	10,000	10,000	10,000		40,000
403-50-56999-000	Engineering Costs (estimate)						-
	TOTAL EXPENDITURES - FUND 403	\$ 352,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 2,500	\$ 392,500
ATHERTON CHANNEL- FUND 403							
	ENDING FUND BALANCE	\$ (0)	\$ 69,500	\$ 139,000	\$ 208,500	\$ 288,000	

	TOWN OF ATHERTON						
	FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM						
	FISCAL YEARS ENDING JUNE 30, 2014 TO 2019						
Account	Fund Name	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	Forecast 2019	Five Year Total
FACILITIES CONSTRUCTION- FUND 406							
	BEGINNING FUND BALANCE	2,188,472	1,788,472	0	0	0	
	Transfer From General Fund						-
406-00-48001-000	Interest Income						-
406-00-48xxx-000	Civic Center Contributions	2,060,000	17,740,000				19,800,000
406-00-49xxx-000	Library Contributions	1,211,000	8,730,000	300,000			10,241,000
406-00-49xxx-000	Capital Improvement-General Fund Contribution	291,000		1,001,000			1,292,000
	TOTAL REVENUE - FUND 406	3,562,000	26,470,000	1,301,000	-	-	31,333,000
	Expenditures						
406-25-54015-025	Civic Center	2,060,000	17,740,000				19,800,000
406-30-xxxxx-000	Building Construction	400,000	1,788,472				2,188,472
406-30-xxxxx-000	Library	1,211,000	8,730,000	300,000			10,241,000
406-30-xxxxx-000	Civic Center FF&E	291,000		1,001,000			1,292,000
	TOTAL Expenditure - FUND 406	3,962,000	28,258,472	1,301,000	-	-	33,521,472
FACILITIES CONSTRUCTION- FUND 406							
	ENDING FUND BALANCE	\$ 1,788,472	\$ 0	\$ 0	\$ 0	\$ 0	

Capital Improvement Programs Follow

Town of Atherton

Capital Improvement Program

FY 2014/15 - 2018/19



Drainage Improvements

Bike/Pedestrian Improvements

Town Center

Traffic Safety

Street Lights Replacement

Park Projects

Road Rehabilitation

Town of Atherton
Public Works Department
91 Ashfield Road
Atherton, CA 94027
www.ci.atherton.ca.us





Capital Improvement Program Fiscal Years 2014/15 through 2018/19

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**Capital Improvement Program
Fiscal Years 2014/15 through 2018/19**

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**Section I:
Introduction**



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

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 2014/2015 through 2018/2019. 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.

Building on much work done by past committees, the Civic Center Master Plan was accepted by City Council and will shortly be the subject of an Environmental Impact Report. A second Master Plan for Bicycle and Pedestrian paths is expected to be accepted by City Council in July, 2014. The Civic Center is shown in this CIP, with funding from donations expected to pay for most of the project. A number of easily implementable projects from the Bicycle/Pedestrian Master Plan, as well as some studies for longer-range projects are incorporated into the CIP over its five years. Two additional Master Plans, for Holbrook Palmer Park and City-wide Drainage are underway. Projects arising from these Plans' recommendations will be presented in subsequent CIP's and/or as amendments to this 5 year program.

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, park 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 accepted and approved Master Plans
- Implementation of Facilities' planning and priorities



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

- 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, park 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.



**Capital Improvement Program
Fiscal Years 2014/15 through 2018/19**

**Section II:
Funding Sources**



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

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

General Fund (Capital Improvement)

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. When accounting for General Fund use, the fund description on the individual project pages shows as Capital Improvement.

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.



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Measure X (Special Parcel Tax)

Approved by a 2/3rds vote of Atherton residents in November 2013, the Measure X (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 2017/18.

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. The Special Parcel Tax generates approximately \$1.86 million annually.

Measure A

Measure A is a voter approved half-cent sales tax for countywide transportation projects and programs. 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.



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

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)

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 2014/15 this amount is \$350,000.



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Gas Tax

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, engineering, 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 \$590,000, and proposed in this CIP to be expended this year.

Building Capital

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.



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Atherton Library Fund

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 to be built through the implementation of the Atherton Civic Center Master Plan.

The beginning fund balance in the Library fund is estimated to be approximately \$7.2 million.

Atherton Channel Fund

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



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Association of Bay Area Governments (ABAG)

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 improve the condition of sidewalks through repair/replacement and installation of ADA-compliant curb ramps.



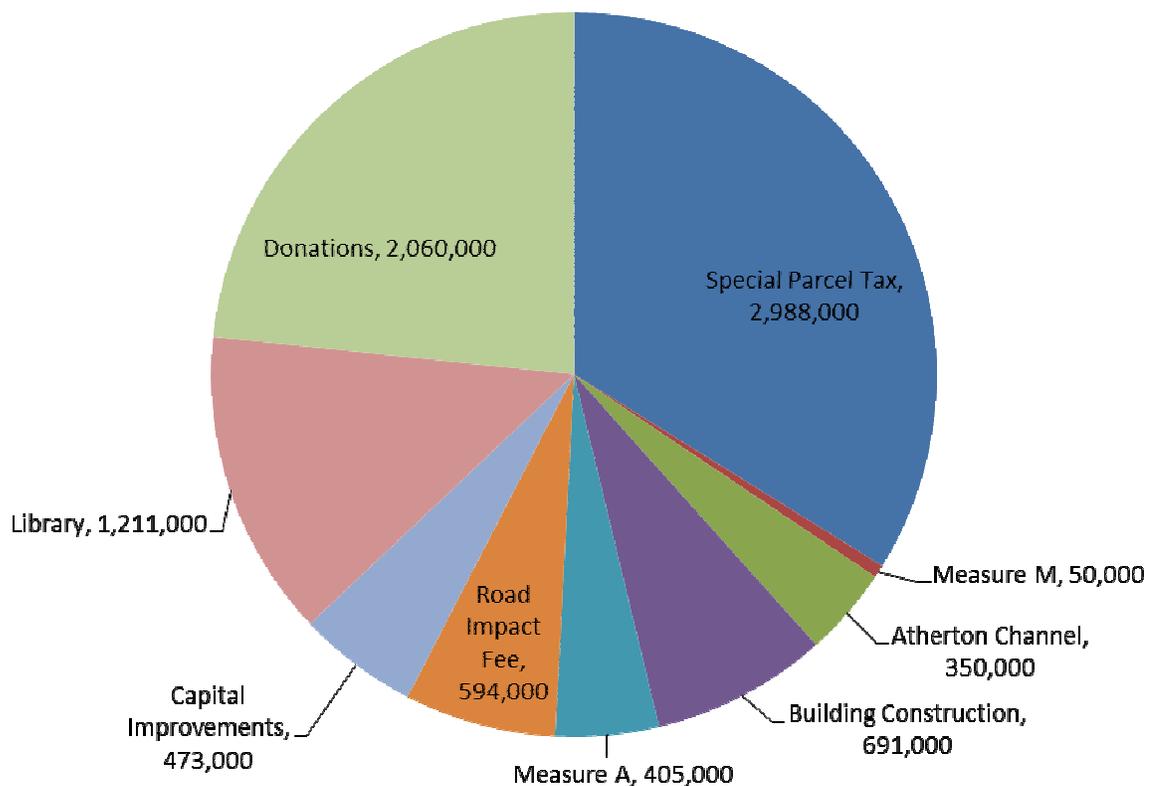
Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Revenue Sources in FY 14/15

The revenue sources used to fund the FY 14/15 capital improvements total approximately \$8.8 million. The three major sources of these funds are the Special Parcel Tax, Library JPA funds and donations, to fund the Marsh Road Retaining Wall Repair and the design of the Civic Center, respectively. These and other capital projects 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.

**Funding Revenue Sources
Fiscal Year 14/15**





Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Capital Program Expenditures for FY 14/15

For FY 2014/15, the CIP anticipates uses of approximately \$8.8 million. The major expenditures are construction of the Marsh Road Retaining Wall Repair for the Atherton Channel and design for the Civic Center. These project expenditures, in addition to other capital projects are identified in the chart below.

Projected Budget Expenditures Fiscal Year 14/15

Capital Project	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
<i>Drainage Projects</i>					
Drainage Improvement Program	\$250,000	\$500,000	\$600,000	\$600,000	\$600,000
Marsh Road Wall Repair	\$2,622,000				
Upper Atherton Channel Phase II Monitoring	\$10,000	\$10,000	\$10,000	\$10,000	
<i>Transportation and Streets Projects</i>					
Series Street Light Replacement	\$150,000		\$650,000		
Traffic Control Devices Program	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Traffic Safety Improvement Program	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
ECR Traffic and Safety Studies	\$100,000				
Quad Railroad Crossing Gates at Watkins Road				\$100,000	
Bike and Pedestrian Facilities Improvement Program	\$500,000	\$100,000	\$100,000	\$100,000	\$230,000
Street Patching	\$150,000	\$100,000	\$100,000	\$100,000	\$80,000
Street Sealing	\$250,000	\$250,000	\$250,000	\$250,000	\$210,000
Bridge Inspection & Repair	\$50,000	\$50,000	\$50,000	\$10,000	\$10,000
Atherton/Middlefield/Fair Oaks (STP) Resurfacing	\$500,000				
Tree Inventory	\$40,000				
<i>Facilities Projects</i>					
Accessibility Improvements	\$58,000	\$18,000	\$10,000	\$10,000	\$10,000
Atherton Library	\$1,211,000	\$8,730,000	\$300,000		
Civic Center	\$2,751,000	\$19,528,472	\$1,001,000		
Town Center Facilities Repairs	\$60,000	\$25,000			
<i>Parks Projects</i>					
Park Master Plan	\$5,000				
Park Improvements Program	\$50,000	\$50,000			
Annual Total	\$8,822,000	\$29,426,472	\$3,136,000	\$1,145,000	\$1,205,000



**Capital Improvement Program
Fiscal Years 2014/15 through 2018/19**

**Section III:
Capital Projects**



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Project Name: Drainage Improvement Program

Project Description: In FY 2013-14, City Council approved an update the Town’s Drainage Master Plan, which was last done in 2001. Preliminary findings focus on projects to improve the Atherton Channel, which drains the majority of the Town, as well as



a number of streets 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. The program also continues funding to complete the update of the Drainage Master Plan, including analysis of alternatives to detain storm water in order to alleviate some downstream flooding. Specific projects will be presented to City Council for funding upon completion of the Master Plan Update. Funding in the first year of the CIP is proposed for design of high-priority (Tier 1 and 2) improvements, mainly to the Upper Atherton Channel, where the Town has right-of-way, as well as other areas, mainly west of El Camino Real. Subsequent years have funding for project construction.

Funding Plan and Project Costs

Funding Source	14/15	15/16	16/17	17-18	18/19	Totals
Special Parcel Tax	\$ 250,000	\$ 500,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 2,550,000
	-	-	-	-	-	-
	-	-	-	-	-	-
Totals	\$ 250,000	\$ 500,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 2,550,000



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Project Name: Marsh Road Retaining Wall Repair Project

Project Description: The retaining wall supporting Marsh Road and is one of the walls of the Atherton Channel. The wall is in need of major repairs. This project is to design and construct a “U” shaped cast-in-place structure that could potentially accommodate a future cover.



Funding Plan and Project Costs

Funding Source	14/15	15/16	16/17	17/18	18/19	Totals
Special Parcel Tax	\$ 1,688,000				-	\$ 1,688,000
Road Construction Impact Fee	\$ 594,000				-	\$ 594,000
Atherton Channel	\$ 340,000				-	\$ 340,000
Totals	\$ 2,622,000	-	-	-	-	\$ 2,622,000



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Project Name: Series Street Light Replacement

Project Description: The Town has several areas that are using an antiquated street lighting system with lights energized in series. Due to the age of the systems and the



technology employed, failures that occur are difficult to locate and repair. They also are at high voltage and therefore need to be protected while undergoing detection and repair. Staff proposes to have a plan engineered to identify all of these series circuits' locations and fund a project to replace these circuits with new wiring in conduits to provide a safe system. Future improvements may be partially or wholly funded through PG&E rebates or loans and/or assessment districts.

Funding Plan and Project Costs

Funding Source	14/15	15/16	16/17	17/18	18/19	Totals
Special Parcel Tax		-	\$ 650,000		-	\$ 650,000
Measure A	\$ 150,000			-	-	\$ 150,000
Totals	\$ 150,000	-	\$ 650,000	-	-	\$ 800,000



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Project Name: Traffic Control Devices Program

Project Description: This program provides funding for the repair and replacement of regulatory, warning and advisory 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 signage identified by staff and/or the Transportation Committee and approved by the City Council, as necessary.



Funding Plan and Project Costs

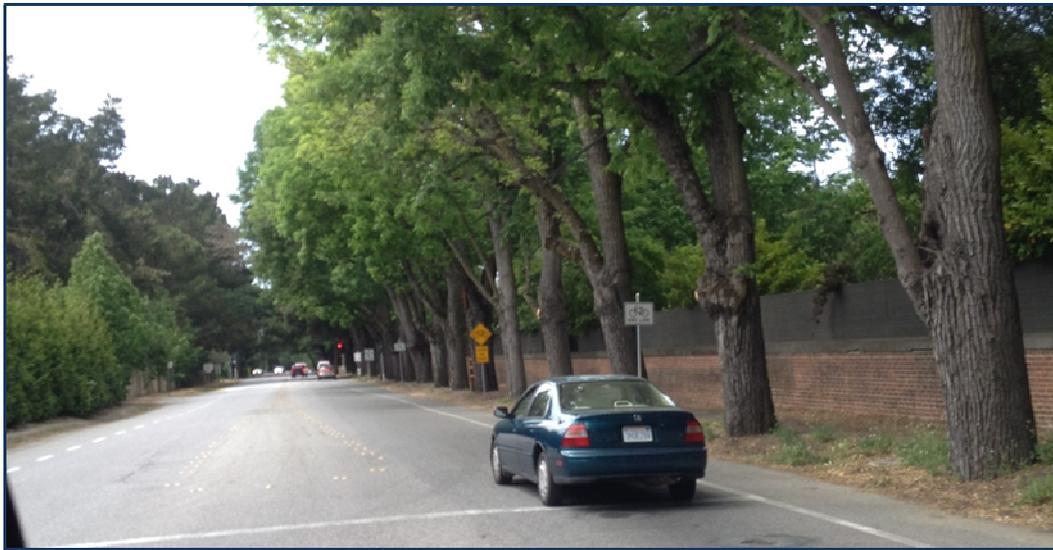
Funding Source	14/15	15/16	16/17	17/18	18/19	Totals
Measure A	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
	-	-	-	-	-	-
	-	-	-	-	-	-
Totals	\$ 15,000	\$ 75,000				



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Project Name: Traffic Safety Improvement Program

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



Funding Plan and Project Costs

Funding Source	14/15	15/16	16/17	17/18	18/19	Totals
Measure A	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Totals	\$ 50,000	\$ 250,000				



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Project Name: El Camino Real Traffic & Safety Improvement Program

Project Description: This program provides funding to prepare engineering technical reports in cooperation with Caltrans to analyze issues and propose solutions to improve safety on El Camino Real.



Funding Plan and Project Costs

Funding Source	14/15	15/16	16/17	17/18	18/19	Totals
Special Parcel Tax	\$ 100,000					\$ 100,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Totals	\$ 100,000	-	-	-	-	\$ 100,000



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Project Name: Quad Railroad Crossing Gates at Watkins Road

Project Description: This project will fund the analysis and preliminary design of additional safety gates at the railroad crossing on Watkins Avenue.



Funding Plan and Project Costs

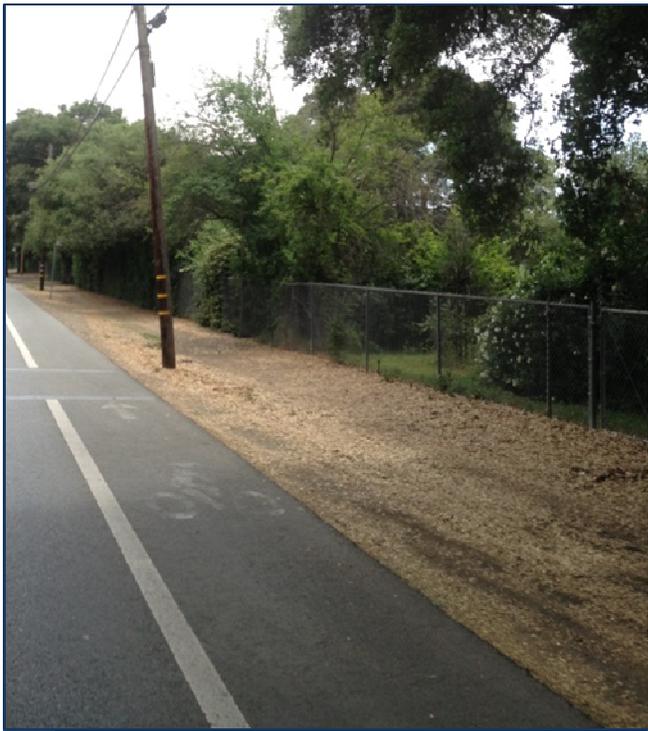
Funding Source	14/15	15/16	16/17	17/18	18/19	Totals
Capital Improvement				\$ 100,000		\$ 100,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Totals	-	-	-	\$ 100,000	-	\$ 100,000



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Project Name: Bicycle and Pedestrian Facilities Improvement Program

Project Description: This program provides funding for implementing recommendations of the Bicycle and Pedestrian Master Plan. The program proposes to implement a number of Class III bike boulevards on existing streets throughout the Town in order to improve safety and connectivity, especially for routes frequented by students.



For pedestrian paths, it is proposed to develop a variety of alternative standards to facilitate private improvement of parkways, the areas between the property boundary and the edge of pavement.

Funding Plan and Project Costs

Funding Source	14/15	15/16	16/17	17/18	18/19	Totals
Special Parcel Tax	\$ 500,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 150,000	\$ 950,000
Measure M	-	-	-	-	\$ 80,000	\$ 80,000
	-	-	-	-	-	-
	-	-	-	-	-	-
Totals	\$ 500,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 230,000	\$ 1,030,000



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Project Name: Accessibility Improvements

Project Description: This program provides funding to develop an ADA Transition Plan. In addition it 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

Funding Source	14/15	15/16	16/17	17/18	18/19	Totals
Special Parcel Tax	\$ 50,000					\$ 50,000
Capitol Improvement	\$ 8,000	\$ 8,000				\$ 16,000
Measure A	-	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000
	-	-	-	-	-	-
Totals	\$ 58,000	\$ 18,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 106,000



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

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 sealing streets. This program improves safety and ride quality and preserves the lifecycle of Atherton streets.



Funding Plan and Project Costs

Funding Source	14/15	15/16	16/17	17/18	18/19	Totals
Special Parcel Tax	\$ 150,000					\$ 150,000
Measure A	-	\$ 100,000		-	-	\$ 100,000
Gas Tax	-	-	\$ 100,000	\$ 100,000	\$ 80,000	\$ 280,000
	-	-	-	-	-	-
Totals	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 80,000	\$ 530,000



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Project Name: Street Sealing

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.



Funding Plan and Project Costs

Funding Source	14/15	15/16	16/17	17/18	18/19	Totals
Special Parcel Tax	\$ 250,000					\$ 250,000
Measure A	-	\$ 250,000	\$ 250,000	\$ 250,000	\$ 180,000	\$ 930,000
Measure M	-	-		-	\$ 30,000	\$ 30,000
Totals	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 210,000	\$ 1,210,000



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

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	14/15	15/16	16/17	17/18	18/19	Totals
Measure M	\$ 50,000	\$ 50,000	\$ 50,000	\$ 10,000	\$ 10,000	\$ 170,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Totals	\$ 50,000	\$ 50,000	\$ 50,000	\$ 10,000	\$ 10,000	\$ 170,000



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

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

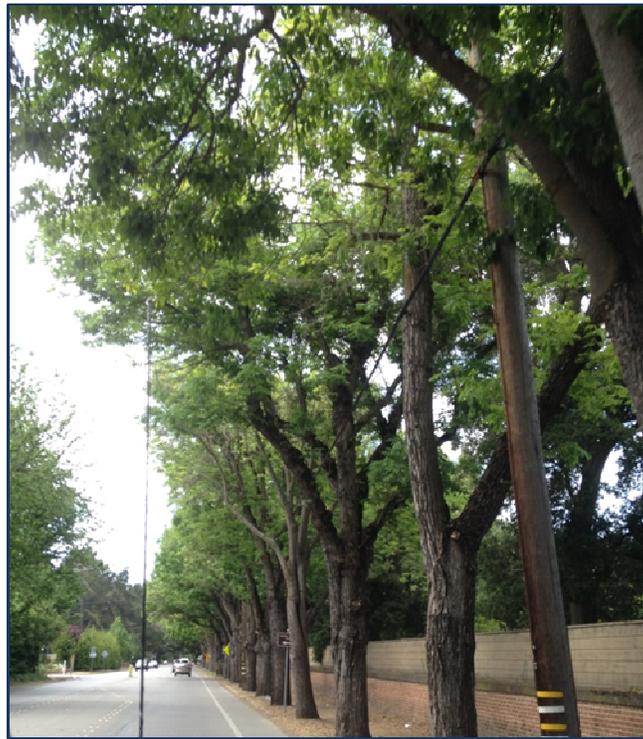
Funding Source	14/15	15/16	16/17	17/18	18/19	Totals
Measure A	\$150,000		-	-	-	\$ 150,000
Capitol Improvement	\$350,000		-	-	-	\$ 350,000
	-	-	-	-	-	-
	-	-	-	-	-	-
Totals	\$500,000	-	-	-	-	\$ 500,000



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Project Name: Tree Inventory

Project Description: A tree inventory to record information on all street trees in Atherton should be conducted in order to develop recommendations for annual tree maintenance.



Funding Plan and Project Costs

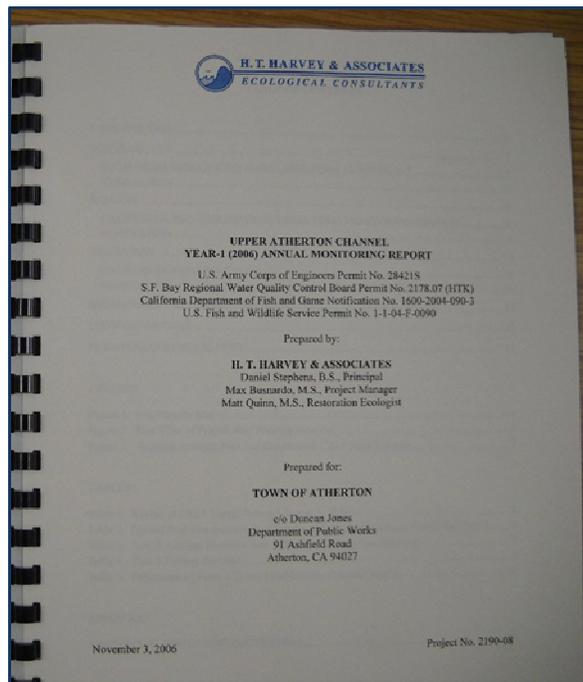
Funding Source	14/15	15/16	16/17	17/18	18/19	Totals
Measure A	\$ 40,000					\$ 40,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Totals	\$ 40,000	-	-	-	-	\$ 40,000



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Project Name: Upper Atherton Channel Phase 2 Monitoring

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

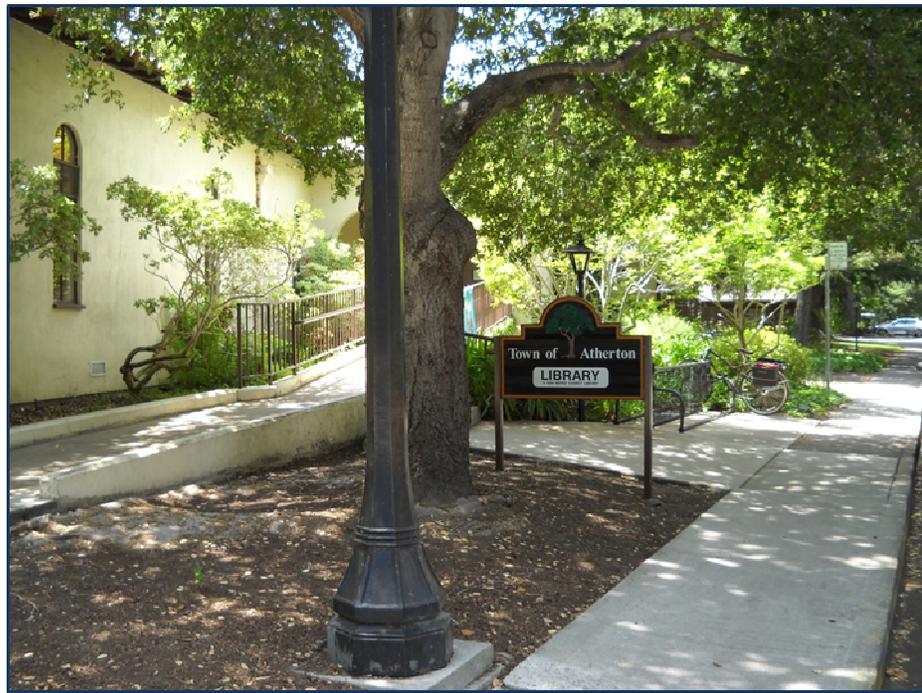
Funding Source	14/15	15/16	16/17	17/18	18/19	Totals
Atherton Channel	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	-	\$ 40,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Totals	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	-	\$ 40,000



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

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 2015/16. Funding is also included for necessary furnishings, fixtures and equipment.



Funding Plan and Project Costs

Funding Source	14/15	15/16	16/17	17/18	18/19	Totals
Atherton Library	\$ 1,211,000	\$ 8,730,000	\$ 300,000		-	\$ 10,241,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Totals	\$ 1,211,000	\$ 8,730,000	\$ 300,000	-	-	\$ 10,241,000



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Project Name: Civic Center

Project Description: A master plan was accepted by City Council in 2014 that will construct a new City Hall (Administration, Police, and Community Services), Library, ancillary buildings, Town Green and site improvements and improved circulation.



The majority of the project is expected to be funded by private donations. Capital Improvement funding shown is for those portions of the project, including environmental assessment prior to design and furniture, fixtures and equipment following completion of construction.

Funding Plan and Project Costs

Funding Source	14/15	15/16	16/17	17/18	18/19	Totals
Donations	\$ 2,060,000	\$17,740,000		-	-	\$19,800,000
Building Capital	\$ 400,000	\$ 1,788,472	-	-	-	\$ 2,188,472
Capital Improvement/General	\$ 291,000	-	\$ 1,001,000	-	-	\$ 1,292,000
	-	-	-	-	-	-
Totals	\$ 2,751,000	\$19,528,472	\$ 1,001,000	-	-	\$23,280,472



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Project Name: Town Center Facilities Plan and Repairs

Project Description: This project provides necessary funding for repair of existing facilities. In FY 2014-15, funding is shown for rental of a replacement modular building to replace a portion of the Permit Center. Funding is shown only for several years, since the older facilities are scheduled for replacement by the new City Hall and therefore repairs to them will not be required.



Funding Plan and Project Costs

Funding Source	14/15	15/16	16/17	17/18	18/19	Totals
Capital Improvement	\$ 60,000	\$25,000		-	-	85,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Totals	\$ 60,000	\$ 25,000	-	-	-	\$ 85,000

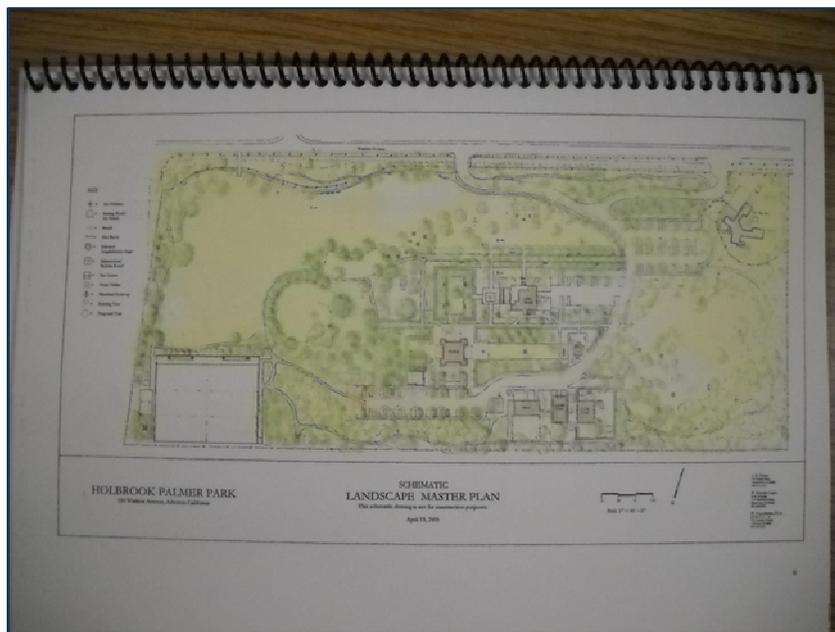


Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Project Name: Park Master Plan

Project Description: This project will provide an update and expansion to the current Park Landscape Master Plan. 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	14/15	15/16	16/17	17/18	18/19	Totals
Capital Improvement	\$ 5,000	-	-	-	-	\$ 5,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Totals	\$ 5,000	-	-	-	-	\$ 5,000



Capital Improvement Program Fiscal Years 2014/15 through 2018/19

Project Name: Park Improvements Program

Project Description: This program will implement a number of projects proposed in the Park Master Plan update, subject to recommendations from the Parks & Recreation Commission and Council approval.



Funding Plan and Project Costs

Funding Source	14/15	15/16	16/17	17/18	18/19	Totals
Capital Improvement	\$ 50,000	\$50,000		-	-	100,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Totals	\$ 50,000	\$ 50,000	-	-	-	\$ 100,000

Appendix A

AUTHORIZED POSITIONS BY DEPARTMENT

	2005-06 Authorized	2006-07 Authorized	2007-08 Authorized	2008-09 Authorized	2009-10 Authorized	2010-11 Authorized	2011-12 Authorized	2012-13 Authorized	2013-14 Authorized	2014-15 Recommended
Administration										
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Clerk/Assistant to CM	1.00	1.00	1.00					1.00	1.00	1.00
Assistant City Manager				1.00	1.00	1.00				
Office Assistant				0.75						
Office Specialist	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	1.00
Assistant to City Manager	1.00	1.00	1.00							-
Executive Assistant/ Deputy City Clerk				1.00	1.00	1.00	1.00			
Total Admin	4.00	4.00	4.00	4.75	4.00	4.00	2.50	3.00	3.00	3.00
Finance										
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00						
Financial Services Manager							1.00			
Accountant					1.00	1.00	1.00	1.00	1.00	1.00
Finance Assistant	1.00	1.00	1.00	0.60	0.60	0.60		1.00	1.00	1.00
Total Finance	3.00	3.00	3.00	2.60	2.60	2.60	3.00	3.00	3.00	3.00
Building										
Building Official	1.00	1.00	1.00	1.00	1.00	1.00				
Sr. Bldg Inspector/Plan Reviewer	1.00	1.00	1.00	1.00	1.00	1.00				
Bldg Inspector/Plan Reviewer	1.00	2.00	2.00	2.00	2.00	2.00				
Town Arborist/PW Technician	1.00	1.00	1.00	1.00	1.00	1.00				
Office Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50
Permit Technician			1.00	1.00	1.00	1.00				
Contract Plan Reviewer	1.00		1.00							
Total Building	6.00	6.00	8.00	7.00	7.00	7.00	1.00	0.50	0.50	0.50
Police										
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Captain										
Lieutenant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Police Officer	15.00	15.00	15.00	14.00	13.00	10.00	12.00	12.00	14.00	14.00
Administrative Assistant	0.50	0.50	0.50	0.75	0.75	-				
Executive Assistant Communications						1.00	1.00	1.00	1.00	1.00
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00			
Community Service Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Dispatcher/Records Assistant	4.00	4.00	4.00	4.00	3.00	3.00	3.00	4.00	4.00	4.00
Total Police	28.50	28.50	28.50	27.75	25.75	23.00	25.00	25.00	27.00	27.00
Public Works										
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00			
Public Works Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Asst/Assoc Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Park Program Mngr	1.00	1.00	1.00	1.00	1.00	1.00				
Office Specialist	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50
PW Maintenance Supervisor	2.00	2.00	2.00	2.00	2.00	2.00				
PW Maintenance Worker I/II	4.00	4.00	4.00	4.00	4.00	4.00				
Total Public Works	11.00	11.00	11.00	11.00	11.00	11.00	3.50	2.50	2.50	2.50
Grand Total	52.50	52.50	54.50	53.10	50.35	47.60	35.00	34.00	36.00	36.00

Appendix-B
SALARY SCHEDULE**TOWN OF ATHERTON
MONTHLY SALARY COMPENSATION**

<u>JOB DESCRIPTION</u>	POSITIONS AUTHORIZED	FY 2014-2015 BUDGET	<u>STEP A</u>	<u>STEP B</u>	<u>STEP C</u>	<u>STEP D</u>
CITY MANAGER	1		effective date 7/1/2014		ANNUAL	199,599.75
CITY ATTORNEY	contract					
<u>DEPARTMENT HEADS</u>			effective date 7/1/2014			
FINANCE DIRECTOR	1		12,691.72	13,326.30	13,992.62	14,692.25
CHIEF OF POLICE	1		13,285.60	13,949.88	14,647.37	15,379.74
PUBLIC WORKS DIRECTOR/CITY ENGINEER	contract					
PLANNING ADMINISTRATOR/BUILDING OFFICIAL	contract					
ASSISTANT TO CITY MANAGER/CITY CLERK	1		10,061.55	10,564.63	11,092.86	11,647.50
<u>MID-MANAGEMENT</u>			effective date 7/1/2014			
POLICE LIEUTENANT	1		10,841.84	11,383.93	11,953.12	12,550.78
ASSOCIATE CIVIL ENGINEER*	1		7,493.50	7,868.17	8,261.58	8,674.66
PUBLIC WORKS SUPERINTENDENT	1		9,885.00	10,379.25	10,898.22	11,443.13
<u>CONFIDENTIAL</u>			effective date 7/1/2014			
ACCOUNTANT	1		6,069.25	6,372.71	6,691.34	7,025.91
EXECUTIVE ASSISTANT TO POLICE CHIEF	1		6,107.36	6,412.73	6,733.37	7,070.03
<u>GENERAL GOVERNMENT EMPLOYEES</u>			effective date 7/1/2014			
OFFICE SPECIALIST	2		4,755.24	4,993.01	5,242.66	5,504.79
ACCOUNT TECHNICIAN	1		5,285.11	5,549.37	5,826.84	6,118.18
Total Authorized Positions-Non-APOA	12					
<u>Atherton Police Officers Association (APOA)</u>			STEP A	STEP B	STEP C	STEP D
<u>POLICE-CIVILIAN</u>			effective date 1/1/2014-12/31/2014			
COMMUNITY SERVICE OFFICER	1		4,934.59	5,181.32	5,440.38	5,712.40
DISPATCHER/RECORDS ASSISTANT	4		5,704.72	5,989.96	6,289.46	6,603.93
POLICE TRAINEE						4,143.00
<u>POLICE-SWORN (84 HRS.)</u>			effective date 1/1/2014-12/31/2014			
POLICE OFFICER	14		7,499.14	7,874.10	8,267.81	8,681.20
POLICE SERGEANT	5		8,987.45	9,436.83	9,908.67	10,404.10
Total Authorized Positions-APOA	24					
Total Authorized Positions-Town wide	36					

Appendix-C

Appropriation spending limit (Gann Limit)

**RESOLUTION NO.
A RESOLUTION OF THE CITY COUNCIL OF THE TOWN OF
ATHERTON ESTABLISHING THE APPROPRIATIONS LIMIT
FOR FISCAL YEAR 2014-2015 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 2014-15, 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 2014-15 shall be and is hereby set in the amount of **\$12,672,397** 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 18th day of June, 2014, by the following vote:

Appendix C

AYES: Council Members:

NOES: Council Members:

ABSENT: Council Members:

ABSTAIN: Council Members:

Cary Wiest, MAYOR

Town of Atherton

ATTEST:

Theresa N. DellaSanta, City Clerk

APPROVED AS TO FORM:

William Conners, City Attorney

Appendix-C

APPROPRIATIONS SPENDING LIMIT (GANN LIMIT)

Town of Atherton
APPROPRIATIONS SPENDING LIMIT
Prop 4 - Gann Limit FY 2014-15

Schedule 1: Calculation of Spending Limit

Last Year's Limit (FY 2013-14)	11,255,965
Prior Year Parcel Tax Adjustment	<u>(2,790,000)</u>
Adjusted Last Year's Limit (FY 2014-15)	8,465,965

Adjustment Factors:

A. Population (County)	1.1700
C. Inflation	<u>0.9977</u>
A times C	<u>1.1673</u>

Total Adjustment (Percent)	0.1673
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Total Adjustment (Dollars)	1,416,432
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Other Adjustments:

Parcel Tax Adjustment (+)	2,790,000
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New Appropriation Limit for Fiscal Year 2014-15	<u><u>12,672,397</u></u>
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Schedule 2: Appropriations Compared to Limit

Proceeds from Taxes	(Fm Schedule 3) <u>10,396,987</u>
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Appropriations Subject to Limit FY 2014-15	<u>10,396,987</u>
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Appropriations Limit for FY 2014-15	<u>12,672,397</u>
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Amount under Appropriations Limit	<u><u>2,275,410</u></u>
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Schedule 3: Determination of Proceeds of Taxes

Per Budget for FY 2014-15

	Proceeds of Taxes	Non- Proceeds	Total
Revenues			
Property Tax	7,773,091		7,773,091
Sales Tax	158,311		158,311
Public Safety Sales Tax		74,300	74,300
Parcel Tax	1,860,000		1,860,000
County Measure A	250,000		250,000
Business License	215,210		215,210
Motor Vehicle License Fee	-		-
Homeowners Exemption	35,136		35,136
Franchise Fees		814,044	814,044
Development Fees/Permits		2,038,742	2,038,742
Fines & Forfeiture		56,127	56,127
Fees for Services		109,631	109,631
Rentals		135,892	135,892
Miscellaneous		<u>209,257</u>	<u>209,257</u>
	10,291,748	3,437,993	13,729,741
Interest Income	105,239	35,155	140,394
Total	<u><u>10,396,987</u></u>	<u><u>3,473,148</u></u>	<u><u>13,870,135</u></u>

RESOLUTION NO.**A RESOLUTION OF THE CITY COUNCIL OF THE TOWN OF ATHERTON
ADOPTING THE FISCAL YEAR 2014-2015 OPERATING AND
CAPITAL IMPROVEMENT PROGRAM BUDGET**

WHEREAS, the City Council of the Town of Atherton set June 18, 2014, 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 2014-2015 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 2014-2015 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 2014-2015, Operating and Capital Improvement Program Budget projected appropriations /expenditures totaling \$19,247,169, which includes the General Fund Operating Budget of \$11,463,891, Other Funds Operating Budgets of \$7,783,278, and the Capital Projects Budget of \$5,059,948, as set forth in Exhibit A, attached hereto and by reference incorporated herein, be adopted for Fiscal Year 2014-2015.

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 18th day of June, 2014, by the following vote:

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

Resolution No.

Adopted June 18, 2014
Appendix D Page 1 of 5

Cary Wiest, 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 2014-2105.
- All CIP encumbered expenditures from the Fiscal Year 2013-2014 Adopted/Revised Budget shall be carried forward and re-appropriated in Fiscal Year 2014-2015. Said encumbered expenditures to be re-appropriated in Fiscal Year 2014-2015 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 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 2014-15 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
General Fund							
101	General Fund	\$ 8,650,210	\$ 12,319,741	\$ 11,463,891	\$ 372,000	\$ -	\$ 9,878,060
Special Revenue Funds							
105	Tennis Fund	16,625	8,250	10,700	-		\$ 14,175
209	Police (COPS) Grant	451	100,280	100,000			731
213	Library Fund	8,018,002	1,185,000	1,378,100			7,824,902
215	Evan Creative Design	57,828	300	15,000			43,128
	Total Special Revenue	8,092,906	1,293,830	1,503,800	-	-	7,882,936
Capital Project Funds							
201	Special Tax	2,177,633	1,860,000	2,992,755		(372,000)	672,878
202	Measure A	644,000	250,000	429,845			464,155
203	Gas Tax	154,368	200,000	167,848			186,520
204	Measure M	43,555	75,000	50,000			68,555
210	Road Impact	590,385	3,615	594,000			(0)
401	Capital Improvement	209,827	350,000	473,000	-		86,827
402	Storm Drainage	29,582	-	-			29,582
403	Channel Drainage Dt	256,200	96,300	352,500			(0)
406	Facilities Construction	2,188,472					2,188,472
	Total Capital Projects	6,277,691	2,834,915	5,059,948	-	(372,000)	3,696,989
Internal Service Funds							
610	Equipment Replacement	722,268	183,143	178,343			727,068
614	Worker's Compensation	113,905	270,295	223,761	-		160,439
615	General Liability	145,303	349,321	348,021			146,603
616	Employee Benefits	401,877	534,175	469,405			466,647
	Total Internal Service	1,383,353	1,336,934	1,219,530	-	-	1,500,757
	Total All Funds	\$ 24,404,160	\$ 17,785,420	\$ 19,247,169	\$ 372,000	\$ (372,000)	\$ 22,958,742

Resolution No.

Adopted June 18, 2014
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