

TOWN OF ATHERTON
FISCAL YEAR
2015/16
OPERATING BUDGET



TOWN OF ATHERTON - CALIFORNIA

Proposed [✓]

FISCAL YEAR 2015-2016 BUDGET

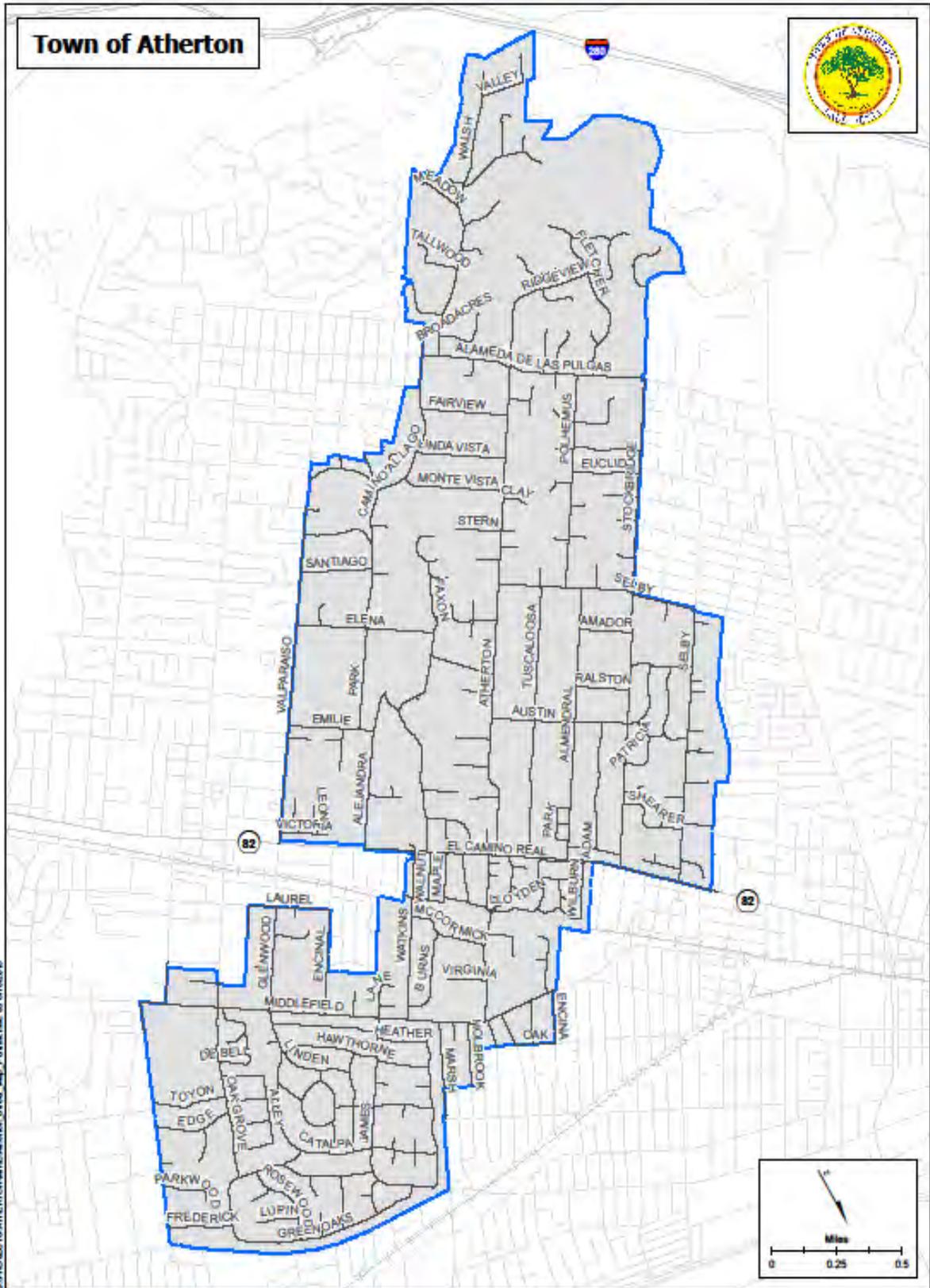
Mission Statement

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



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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

The Town of Atherton is approximately five square miles. The city is located in San Francisco Peninsula in southern San Mateo County. Atherton is a small, rural, and residential community, with no industrial land-use base. Native live oaks, white oaks, bays, redwoods, cedars, pines, and other ornamental trees cover the five square miles of town.

Atherton's population is 6,995, according to the 2011 census. In October of 2012, there were 5,052 registered voters and approximately 2,500 households. The median age is 48.2 years. A California general law city incorporated in 1923, Atherton operates under the council-manager form of government. A five-member City Council is elected at large to four-year terms. The Council annually selects a Mayor and Vice Mayor from its members. A City Manager is appointed by the Council and serves as the chief executive officer. A City Attorney is appointed by the Council to serve as chief legal advisor for the governing body and the administration. Municipal services include: police public safety, public works, community development, park recreation, and library services (JPA-San Mateo County). Fire Protection is provided by Menlo Park Fire protection district. General government activities include city administration, finance, legal services, community development (planning & building services), public works, and public safety.

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

TO: Honorable Mayor and Members of the City Council
FROM: George J. Rodericks, City Manager
DATE: June 17, 2015
SUBJECT: Recommended Operating Budget for FY 2015-2016

Staff is pleased to present the City Council with a balanced Annual Operating Budget for FY 2015/16.

The Town's General Fund Operating Budget relies on continued fiscal prudence, recognizing the stabilizing development economy, while also taking into account the need to adjust resources in order to meet any rising demands for Town services and capital improvements. Through its conservative fiscal policies, the Town continues to maintain a high-level of service to its residents. While we look forward at ways to diversify our revenue base, it is important to recognize the impact that the loss or elimination of any singular significant revenue source will have on service delivery.

We continue to keep our expenditures in line with our revenues and carefully review our choices for programs and priorities closely monitoring and controlling any discretionary spending. This includes a proper planning process to identify and include the operating and maintenance cost impacts of capital projects. It is imperative that the City Council continues to follow the tenets of our fiscal strategy to budget within our financial means in order to safeguard the fiscal sustainability of this Town.

The FY 2015/16 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

The Town's total General Fund revenue for FY 2015/16 is projected to be \$12,618,291. Grants and contributions are only budgeted if they have been authorized and approved by the granting agency. The General Fund currently includes grants for public safety reimbursements in the total amount of \$25,700.

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Major revenue categories are as follows:

Category	Actual FY 2013/14	Orig. Budget FY 2014/15	Adjusted/Est. FY 2014/15	Recommended FY 2015/16
<i>Secured Property Tax</i>	\$5,888,607	\$6,132,731	\$6,332,958	\$6,624,274
<i>Other</i>	\$1,803,838	\$1,641,170	\$1,770,160	\$1,851,588
Subtotal Property Tax	\$7,692,445	\$7,773,091	\$8,103,118	\$8,475,862
Sales Taxes	\$234,575	\$232,611	\$289,384	\$295,172
Franchise Fees	\$831,573	\$814,044	\$821,369	\$834,935
Intergovernmental	\$41,122	\$40,047	\$41,547	\$42,378
Business License Tax	\$221,093	\$215,210	\$215,210	\$219,514
Planning Fees	\$259,792	\$225,280	\$240,300	\$245,100
Building Fees	\$1,648,027	\$1,559,581	\$1,612,456	\$1,660,830
Policing Fees	\$99,776	\$85,377	\$97,890	\$99,171
Public Works Fees	\$320,942	\$253,881	\$262,755	\$268,755
Park Program Fees				
<i>Social Fees</i>	\$57,143	\$41,000	\$41,000	\$47,000
<i>Meeting Fees</i>	\$18,438	\$25,000	\$36,650	\$30,000
<i>Class Fees</i>	\$16,080	\$15,131	\$20,555	\$20,966
<i>Weddings</i>	\$0	\$25,000	\$25,000	\$23,000
<i>Day Use Fees</i>	\$4,075	\$3,500	\$12,875	\$13,133
<i>Admin Fees</i>	\$4,575	\$0	\$0	\$18,200
Subtotal	\$100,310	\$109,631	\$136,080	\$152,299
Misc Revenues				
<i>Admin Citations</i>	\$12,363	\$13,000	\$13,000	\$16,000
<i>Cell Lease(s)</i>	\$45,955	\$48,055	\$48,055	\$50,458
<i>Interest Income</i>	\$142,346	\$140,394	\$140,394	\$115,000
<i>Knox Playschool</i>	\$78,118	\$79,810	\$79,810	\$78,118
<i>Other</i>	\$65,679	\$29,729	\$69,750	\$64,700
Subtotal	\$344,461	\$310,988	\$351,009	\$324,276
Total	\$11,794,116	\$11,619,741	\$12,171,119	\$12,618,291
<i>Parcel Tax</i>	\$1,116,000	\$372,000	\$372,000	\$372,000
Total General Fund	\$12,910,116	\$11,991,741	\$12,543,119	\$12,990,291
<i>Excess ERAF</i>	\$1,020,085	\$700,000	\$1,125,257	\$1,200,000
Total Revenues	\$13,930,201	\$12,691,741	\$13,668,376	\$14,190,291

Revenue from the Educational Revenue Augmentation Fund (ERAF) is a General Fund revenue source based on property tax. Marin, Napa and San Mateo are the only counties in the State that receive excess ERAF revenues due to higher property values and the State's ability within these counties to fund local schools at state-mandated levels. However, because excess ERAF is a revenue source that the State is constantly seeking to obtain through its budget process it is

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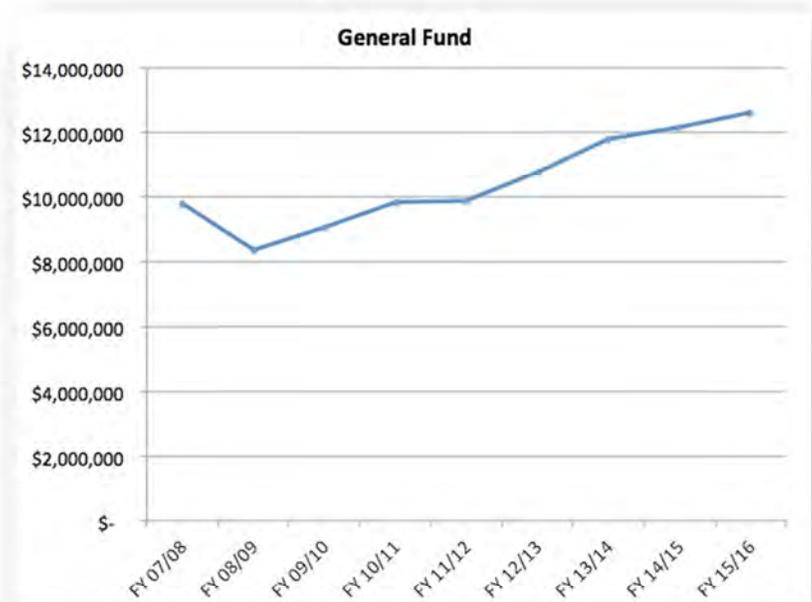
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always at risk. In 2013, staff recommended that the Town remove excess ERAF from its basic operating analysis such that we are not dependent upon it for general operating requirements. This echoes the Town's philosophy of fiscal independence and allows excess ERAF to be used for one-time capital costs or for reducing long-term liabilities.

The Parcel Tax is separate revenue source that is transferred into the Town's General Fund to pay for public safety services. Prior to FY 2014/15, the Parcel Tax allocation to the General Fund was 60% of the total revenue of \$1,860,000. In FY 2014/15, the Town reallocated the majority of the Parcel Tax to Capital Projects and reduced the allocation to 20% or \$372,000. At the right is a table reflecting the Town's General Fund Revenues excluding ERAF and the Parcel Tax over the last 9 years, including the projected FY 2015/16. The 2015/16 budget allocates the Parcel Tax to the General Fund at 20% of the total revenue (\$372,000). The remaining 80% or \$1,488,000 is transferred to capital projects.



Use of ERAF

Since 2013, the Town has been allocating ERAF revenue to one-time capital expenditures and/or long-term liabilities. A portion of the FY 2014/15 ERAF (\$680,684) will be used to bring the Other Post Employment Benefit (OPEB) Trust to its \$5 million target. The remaining \$444,316 of FY 2014/15 ERAF funds and an additional \$186,927 from the unallocated General Fund Reserve will be allocated to eliminate the Town's Workers' Compensation negative equity reserve requirement. This contribution of \$631,243 would reduce the Town's projected annual operating cost by approximately \$179,000.

Revenue Assumptions

Property tax revenues are projected to increase by 4.6%. All other revenue sources are projected flat or conservatively between 1%-2.5%. One-time revenues are eliminated from projections. One time revenues are not included in the budget. Excess ERAF and revenue from the Special Parcel Tax are included as "Transfers in" below the operations budget line.

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EXPENDITURES

Overall General Fund expenditures are projected at \$11,798,069. Operational expenditures were reviewed in detail and known expenditure requirements were incorporated. These include known contract costs, projected dues/fees for member agencies, conference and meeting attendance, as well as changes in rates for CalPERS, health benefits, and workers' compensation rates.

CalPERS Pension Obligation

Starting in FY 2015/16, CalPERS requires agencies to pay for their Unfunded Accrued Liabilities (UAL) – similar to the payoff of Employer Side Funds in the 90's. The amounts the Town will be invoiced are listed below for the two agency plans. These costs have been allocated across the various departments based on the numbers and types of employee within each department. The primary allocation rests within the Police Department and reflects a significant budget adjustment. These costs are in addition to the base employer rates. Employees are responsible for the employee contributions.

Plans	Employer Rate	Employee Rate	Unfunded Accrued Liability
Miscellaneous	8.844%	7%	\$120,606
Public Safety	20.23%	9%	\$337,907
Total			\$458,513

Workers' Compensation

As was discussed earlier in this report, staff and the Town's Finance Committee recommend using ERAF and a portion of the Town's unallocated General Fund to eliminate the negative equity amount of \$631,243. The allocation of \$444,316 will come from ERAF through the unallocated General Fund Balance and an additional allocation of \$186,927 from the unallocated General Fund reserve.

With this recommendation, the rates charged to each department for Workers' Compensation are 4% and 8% respectively for Miscellaneous and Public Safety employees. The total FY 2015/16 Worker's Compensation charge for all departments for the FY 2015/16 is \$266,742.

Unrepresented Employee Cost of Living Adjustments

The City Council provided direction to the City Manager during salary and benefit negotiations. That direction is incorporated into the budget information presented this evening. Adjustments include:

- 2% Cost of Living Adjustment - \$34,984 (distributed as appropriate by department)
- \$50 per month cell phone stipend for 7 employees - \$4,200

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OVERVIEW

Overall Budgetary Change - 1.8%

Overall, the Town's combined operational expenditures increased by \$212,782 from the FY 2014/15 adjusted budget (1.8%). Departmental budgets are summarized individually below. Only significant changes are discussed.

In FY 2015/16 the Town will receive General Fund revenues of \$12,618,291 balanced against operating expenditures of \$11,798,069. This leaves a projected year-end positive balance of \$8 Million (without the inclusion of excess ERAF and transfers to and from other funds). There is a single-year operational revenue surplus of \$820,222. During this fiscal year 2015/16 budget, the council took action to pay down long term liabilities (OPEB) \$680,684 and Workers' Compensation negative equity reserve \$631,243. The Town also has ambitious capital projects on the horizon and funding is a priority. This budget year includes an allocation of \$614,000 for CIP projects in the fiscal year. Also the Council allocated \$2,309,041 to the Capital Improvement Fund (401) for future unidentified capital projects.

MAJOR FISCAL CHANGES

General operations focused on anticipated needs and cost assumptions. Attached are summaries by department and roll-ups of operational expenditures. Operational expenditures are items such as professional services (MCE, Interwest, Planning, Legal, etc.), advertising, utilities, equipment repair, copier leases, phone service, training, technology, computers, postage, etc. – everything net of salaries and benefits.

CITY COUNCIL OPERATIONS DECREASE OF \$55,940

The City Council budget includes expenditures related to City Council meetings, conference attendance, various Council/Town memberships, HSR Public Relations, Elections, utilities for the Council Chambers and incidentals for Council meetings. There are no salaries or benefits in the City Council budget. The most significant change is in capital outlay – in 2014/15 the City Council Chambers was updated with new technology, chairs and restroom improvements.

The City Council budget includes a number of miscellaneous memberships for the Town itself. Some of the memberships are mandatory memberships in an effort to comply with State law (LAFCO) or provide for affordable housing opportunities locally so that we are consistent with our Housing Element (HIP Housing). Other memberships are voluntary contributions on behalf of the Town for regional participation, projects, or legislative representation (HEART, San Mateo Jobs for Youth, etc.).

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**ADMINISTRATION DEPARTMENT
INCREASE OF \$40,246**

The Administration Department budget includes the City Manager's Office and City Clerk's Office. This represents three full-time salaries and benefits (City Manager, City Clerk/ATCM, and Office Specialist), contract support for human resources (legal), legal noticing and posting, conference attendance and support, memberships, municipal code publishing, office supplies, support for community activities, and the administrative share of general utilities and costs.

The departmental budget increased by \$40,246 as compared to the adjusted FY 2014/15 budget with the major increase due to the CalPERS UAL payment of \$20,536 for FY 2015/16. Other minor adjustments are distributed across salaries and benefits (2% COLA). Projections for operational costs increased by \$737.

**FINANCE DEPARTMENT
INCREASE OF \$3,943**

The Finance Department budget includes the salaries and benefits of three full-time employees (Finance Director, Accountant and Accounting Technician). The budget includes contract services for the Town's Audit and Investment Services, financial software licensing and support, conference attendance and support, memberships, office supplies, and the finance share of general utilities and costs.

The departmental budget increased by \$3,942 as compared to the adjusted FY 2014/15 budget with the major increase due to the CalPERS UAL payment of \$12,302 for FY 2015/16. This amount is offset by other departmental reductions, specifically within the Audit and Financial Services with a reduction of approximately \$22,000. Overall projections for operational costs decreased by \$19,755.

**PLANNING DEPARTMENT
DECREASE OF \$66,292**

The Planning Department budget includes the contract services for planning staff and distributed overhead costs. The departmental budget decreased by \$66,292 as compared to the adjusted FY 2014/15 budget. The major adjustments include the elimination of the Housing Element Project and a reduction allocated arborist costs.

The budget includes in-house contract service time for an update to the Town's General Plan. The update will incorporate updates to various policy directives (such as clarification of noise and land use issues) as well as incorporation of new Master Plan documents.

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**BUILDING DEPARTMENT
DECREASE OF \$132,276**

The Building Department budget consists mostly of the contract services for the building department (Interwest), portions of three full-time salaries and benefits (Arborist, Associate Engineer and Office Specialist), general office supplies and materials, software costs, and a share of the building department share of utilities.

As discussed in prior budget sessions, the majority of the adjustments in the departmental budget are due to the elimination of the contract Code Enforcement Officer and re-allocations of the Arborist costs.

**PUBLIC WORKS DEPARTMENT
INCREASE OF \$91,815**

The Public Works Department budget consists of 5 distinct areas of focus: Engineering, Streets, Park Maintenance, Park Programs, and Building Maintenance. The salaries and benefits of four full-time employees – the Public Works Superintendent, Associate Engineer, Office Specialist, and Arborist – are included in the budget. The budget includes contract services for the Town Maintenance Services (MCE), Custodial Services, Tree Trimming, Street Sweeping, Signal Maintenance, Street Light Maintenance, Contract Engineering, and Park Event Services. The budget also includes computers and equipment, training and workshops, software licensing and support, general office support, memberships, office supplies, and shares of general utilities and costs.

As discussed prior, the majority of the increase in the departmental budget is attributable to the change in the arborist position and the CalPERS UAL payment of \$41,946 for FY 2015/16 and an increase of \$20,000 for GIS consultant maintenance and upgrades (data collection support, development and use of "ARCGIS ONLINE", data creation and annual maintenance of online subscription).

Staff anticipates an increase in rental activity in the Park as the contract with Catering by Dana comes into full swing. The revenue budget for Park activities reflects \$120,000 in event revenues. This coincides with an expense of \$60,000 for contract event services. In addition, the April budget projected an increase on contract maintenance services (MCE) of \$28,527; however, this May revise, after concluding preliminary negotiations, reflects a decrease of \$48,935.

**POLICE DEPARTMENT
INCREASE OF \$339,702**

The Police Department budget consists of four distinct divisions: Admin/Training, Patrol/Traffic, Investigations, and Communications/Records. Within these areas are specific areas of focus

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including: detectives, community service officers (and code enforcement), school resource officer, K-9s, dispatch, and administration.

The departmental budget includes a full year of the CSO/Code Enforcement Officer, fully burdened at \$94,937, and a 5th Dispatcher position, fully burdened at \$116,000. The CalPERS UAL cost for the department is \$355,726. These 3 adjustments total \$566,663; however, these are offset by a reduction in the workers' compensation distributed rate, a reduction in overtime as a result of full-staffing, a reduction in operations costs, reduction in Employer Pension Obligation, and the final year of the MOU to transfer of employee pension costs back to the employee.

CAPITAL PROJECT CONTRIBUTIONS

As mentioned prior, the Town's General Fund fulfills any funding needs for capital projects that do not have a specific identified funding source. During the May 6 CIP budget meeting it was discussed that the Capital Improvement Fund 401 would need a transfer in of \$614,000 for capital projects to include the Town's project administration and remaining environmental work for the Civic Center project, current town facilities repairs, accessibility improvements, and park master plan project implementation.

Civic Center	\$354,000
Town Center current facilities repairs	\$25,000
Accessibility Improvements	\$10,000
Park Master Plan Improvements	\$225,000
Total FY 2015/16 Expenditures	\$614,000

The total \$614,000 is a transfer out of the unallocated General Fund balance into the Capital Improvement Project Fund. These projects are further enumerated within the Capital Improvement Projects Budget.

SPECIAL PARCEL TAX FUND

REVENUES

Voters approved Measure X in 2013. Measure X provided 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.

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In prior years the allocation of the Parcel Tax was a 60/40 split between the General Fund and Capital Projects Fund respectively. The City Council sets the rate for the tax each year based on priority uses and needs. This will be discussed later this evening and formally acted upon at the June 17 Regular City Council Meeting.

In FY 2014/15, the Council imposed the full parcel tax rate of \$1,860,000 and allocated the tax at a 20/80 split with the General Fund receiving an allocation of \$372,000 and the Capital Projects Fund receiving \$1,488,000. The City Council expressed support toward imposing the full parcel tax rate to ensure sufficient funding for future capital project needs and police service needs.

Given the magnitude of present and future capital project needs, the FY 2015/16 budget projects the Special Parcel Tax at its full rate. At the June 3, 2015 study session the Council determined to allocate the tax at its maximum full rate and the split to coincide at 20% for public safety and 80% to capital projects.

EXPENDITURES

The Special Parcel Tax is a major contributor toward the Town's capital infrastructure projects. Revenue from the FY 2015/16 Special Parcel Tax will contribute \$1,448,000 for capital projects. At the conclusion of FY 2014/15, the Special Parcel Tax has a projected fund balance of \$186,078. Using the existing fund balance, the FY 2015/16 Capital Projects Budget allocates \$1,650,000 in Special Parcel Tax funds directly to capital projects in FY 2015/16.

The FY 2015/16 projects include (note, these projects may also have other funding sources to make up their total project cost):

- Marsh Road Retaining Wall - \$675,000
- Drainage Improvements - \$150,000
- Series Street Light Replacement - \$275,000
- Bike & Pedestrian Improvement Program - \$100,000
- El Camino Real Assessment - \$200,000
- Almendral Hybrid Beacon (HAWK) - \$250,000

At the conclusion of FY 2015/16, the Special Parcel Tax Fund balance will be \$24,078 to save for future year projects. The 5-Year Capital Improvement Budget allocates the nearly the entire Parcel Tax Revenue in each year for a total 5-Year expenditure of \$7,540,000.

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,

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

The anticipated FY 2014/15 ending balance for the Library fund is \$8,399,276. Funds are held in trust in part by the Town and the County of San Mateo. Of that amount, the Town holds \$5,990,372 and the County holds \$2,408,904. The County holds all future donor funds. The projected Library Fund Revenue (donor funds) for FY 2015/16 is \$1,265,345. The estimated available funding for FY 2015/16 is \$9,664,621.

EXPENDITURES

For FY 2015/16, \$985,850 is allocated from the Town’s Donor Fund Trust Account for the Library’s share of the environmental review and design of the Civic Center (\$765,000). The remaining amount is for basic level operations, utilities and maintenance costs. Additional funds have been added to the maintenance budget to accommodate some additional landscaping and outdoor facility needs.

OTHER RESTRICTED FUNDS

The Town also has a variety of internal service funds that are “restricted funds” for specific purposes beyond basic capital improvement. Revenue to internal service funds are in the form of department charges based on allocations.

TENNIS FUND

Projected revenues total \$46,700 with a majority of this revenue attributable to the facility management services contract with Player Capital. The Town entered into an agreement with Player Capital in October 2014. The agreement calls for an annual contribution to the Town of \$40,000. This agreement is believed to suit the needs of the community and provides additional revenue to the Park. The purchase of Tennis keys provides annual revenue of approximately \$6,500.

For FY 2015/16, the Town anticipates expenditures of \$34,500. This includes \$26,000 for repair of the tennis courts and \$6,000 for contract maintenance services for MCE. The beginning fund balance is estimated at \$71,675 (inclusive of the \$27,500 contribution from M-ALL and current year revenue of \$30,000 from Player Capital). The FY 2015/16 ending fund balance is projected at \$84,891.

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EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund is an internal depreciation fund for the replacement of large assets. The Fund is essentially the Town's savings account to replace large equipment assets over time – such as computer equipment, software assets, vehicles, trailers, emergency equipment, etc. There are sufficient funds in the account to accommodate emergency needs as well as planned needs. Revenue to the fund comes from the allocation of costs to departmental budgets for equipment replacement and purchase.

The FY 2015/16 revenues total \$122,043 and the expenditures total \$84,693 for software and emergency system upgrades, portable radios, speed advisory signs, emergency equipment, CRW Trakit maintenance enhancements, Springbrook Financial Software upgrade. The beginning fund balance is estimated at \$735,166. The FY 2015/16 ending fund balance is projected at \$772,516.

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 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 policy is to fully fund all recognized liability. Each member of the JPA contributes a workers' compensation assessment to the JPA. These assessments or contribution rates are calculated annually based on agency claims history and any increases in loss recovery due to excessive claims losses.

As of December 31, 2014, the Town's Workers' Compensation Claim Reserve is negative (\$551,243). The reserve equity is for contributions not committed to known liability. This means the Town paid out more claims than available assessments contributions it made to the JPA. The negative equity claim reserve has resulted from a series of claims and disability retirements.

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. The miscellaneous employee workers' compensation rate is set at 4% and public safety is set at 8% for FY 2015/16.

As discussed prior, staff is recommending a contribution of \$631,243 to eliminate the negative equity reserve. With this recommendation, the FY 2015/16 Worker's Compensation assessment is reduced to \$115,000. This results in a reduction of the departmental allocations. Revenues to the fund are \$268,942 and expenditures for FY 2015/16 total \$120,848. Since the Town has an underfunded reserve, the revenue to the Fund will allow a build-up of net assets in the event claims losses change over time.

Recommended Operating Budget

FY 2015/16

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GENERAL LIABILITY FUND

The General Liability Fund accounts for the insurance cost of liability claims and property losses. The Town is part of an insurance pool administered through the Association of Bay Area Governments (ABAG). The activities within this Fund provide for expenses related to general liability insurance, employment practice insurance and self-insured retention claims. The total FY 2015/16 expenditures for this fund are \$345,815. This includes self-insurance retention of \$100,000. The \$100,000 self-insured retention allows the payout of 4 claims at \$25,000 per claim and is a requirement of the JPA.

EMPLOYEE BENEFITS FUND

The Employee Benefits Fund tracks expenditures across various departments for employment, unemployment, retirement, and healthcare benefits. Revenue to the fund comes through charges allocated back to each departmental budget based on number and type of personnel within each department.

Revenues to the Fund for FY 2015/16 total \$1,305,961. Expenditures for FY 2015/2016 total \$1,185,111. A majority of this expenditure is the \$680,684 for OPEB contribution to increase the OPEB Trust to \$5 million. The OPEB contribution is a transfer-in to the Fund from the unallocated General Fund Excess ERAF.

CAPITAL IMPROVEMENT FUND

There are currently nine (9) capital improvement fund sources that the Town uses for capital improvement/infrastructure needs:

- Atherton General Fund
- Measure M – County Congestion Management Fee on vehicle registration
- Measure A – County ½-cent Transportation Sales Tax
- Gas Tax
- Facilities Building Fund
- Atherton Channel Fund
- Measure S – Special Parcel Tax
- Library Fund
- Donations

At the May 6 Study Session, staff reviewed the 5-Year CIP. The purpose of the CIP is to identify anticipated capital improvement needs and funding sources. The CIP does not appropriate funds past the budget year; rather, it functions as a budgeting and planning tool.

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Recommended Operating Budget

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The CIP is revised annually to reflect changes in Council direction, priority needs and availability of funding. In some instances revenues for capital projects are “saved” and then “spent” year-to-year depending on eligible capital project priorities. This is due to most major capital projects having significant costs and the Town’s ability to allocate revenue falls short in any specific year.

REVENUES

The FY 2015/16 Capital Improvement Fund includes funding sources of \$5.7 million for capital projects.

Funding Source	FY 2015/16 Allocation
Special Parcel Tax	\$1,650,000
Library Fund	\$631,000
Facilities Fund	\$194,000
Gas Tax	\$350,000
Measure M	\$100,000
Atherton Channel Fund	\$85,000
Measure A	\$835,000
CIP Fund (General Fund Transfer In)	\$614,000
Private Donations	\$1,248,000
Total	\$5,707,000

EXPENDITURES

Expenditures in FY 2015/16 match available funding needs at \$5,707,000. Town funding is included for drainage projects, streets and transportation projects, facilities projects, parks projects and civic center design. The following are *major* project expenditures:

Project	FY 2015/16 Funding
Series Street Light Replacement	\$625,000
El Camino / Almendral HAWK	\$250,000
El Camino Complete Streets Study	\$200,000
Streets/Roads Maintenance	\$700,000
Belbrook Way Culvert	\$170,000
Park Improvement Program Projects	\$225,000
Marsh Road Retaining Wall	\$750,000
Drainage Improvement Projects	\$150,000
Bike/Ped Master Plan Program Projects	\$100,000
Atherton Library	\$631,000
Atherton Civic Center	\$1,796,000
Total	\$5,597,000

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Recommended Operating Budget

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Other expenditures include traffic safety and control devices programs, accessibility improvements. All capital improvement projects are explained in detail within the 5-Year CIP.

As noted above, the Town has various funding sources for Capital Projects. At the conclusion of FY 2015/16, some of the funds will have remaining balances available for future capital projects. Staff has removed the Library Fund, Donations, and Facilities funds as these may only be used for the Civic Center Project. In addition, staff has added an estimated annual revenue expectation so that the Council is aware of what future revenue stream the fund provides.

Funding Source	FY 2015/16 Remaining Balance	Estimated Annual Revenue
Special Parcel Tax	\$24,078	\$1,488,000
Gas Tax	\$25,681	\$225,000
Measure M	\$35,881	\$75,000
Atherton Channel Fund	\$3,706	\$96,300
Measure A	\$21,183	\$305,000
CIP Fund	\$86,827	\$0
Total	\$197,356	\$2,189,300

Absent the Civic Center Project, the 5-Year CIP will match the available funding on a “save/spend” basis to conduct basic study, design, engineering and construction of the Town’s capital infrastructure. Capital projects can only be undertaken as funding becomes available. Grants are always sought for current and future capital projects as part of the process.

Projects in the bicycle/pedestrian, drainage, and Park master plans will only be undertaken when funding comes on line. The Parcel Tax is the Town’s primary source for funding capital projects. Without the Parcel Tax, the Town’s capital infrastructure program would face a critical loss.

The 5-Year CIP reflects expenditures of \$47.6 million over the course of 5 years. The bulk of those expenditures are for the Civic Center Project totalling \$34.7 million. The remainder are Town-wide capital projects totalling approximately \$13 million over 5 years - \$7.5 million of that total is attributable to the Special Parcel Tax.

OVERALL SUMMARY

For FY 2015/16 the Town’s General Fund Revenues are projected at \$12,618,291 (excluding the Special Parcel Tax revenue of \$372,000) against expenditures of \$11,798,069. When the Special Parcel Tax is included, the budget is balanced with a positive balance of \$1,192,222.

Excess ERAF (estimated for FY 2015/16 at \$1,200,000) is reserved for one-time capital projects and/or the elimination of long-term liabilities. ERAF for FY 2015/16 has not yet been designated and is shown below incorporated into the Town’s unallocated General Fund balance.

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Recommended Operating Budget

FY 2015/16

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Reserve Calculations

The FY 2015/16 projected year-end fund balance is \$3,800,000. This is after all required reserves and fund transfers, to include a \$2,309,041 transfer to the CIP for Future Capital Improvement Needs. After adding in the anticipated FY 2015/16 Excess ERAF at \$1,200,000, the remaining estimated unallocated General Fund balance projected at year-end is \$5,000,000.

Beginning Balance June 30, 2015	\$11,477,070
General Fund Revenues	\$12,618,291
Parcel Tax Revenue to General Fund	\$372,000
Total Available Fund Balance	\$24,467,361
FY 2015/16 Projected Expenditures	(\$11,798,069)
15% Emergency Reserve Requirement	(\$1,769,710)
20% Contingency Reserve Requirement	(\$2,359,614)
Capital Facilities Replacement Reserve	(\$505,000)
Remaining Fund Balance	\$8,034,968
Workers' Compensation Contribution	(\$631,243)
OPEB Contribution	(\$680,684)
CIP Transfer	(\$614,000)
Transfer for Future Unidentified CIP projects	(2,309,041)
Remaining Fund Balance	\$3,800,000
Projected FY 2015/16 ERAF	\$1,200,000
Ending Unallocated Balance June 30, 2016 (Estimated)	\$5,000,000

As shown above, the Town will meet its 35% reserve requirements at year-end for FY 2015/16 and we also project, inclusive of ERAF, an additional unallocated reserve of 42% of FY 2015/16 expenditures.

Capital Facilities Replacement Reserve replaces Building Reserve

The building reserve was established to account for any rollover permits when the Town transitioned from in-house staff to contract staff. There is no requirement to maintain the reserve and it is no longer needed as a funding source. The funds may be rolled into the Town's unallocated General Fund Reserve. The City Council directed that the \$505,000 in Building Reserve be renamed *Capital Facilities Replacement Reserve*; that this reserve be listed with the Town's other reserves; and, once annual allocation is determined, that it become a part of the Town's reserve policy. The transfer amount to the Capital Replacement Reserve on an annual basis will be determined when the Town knows the full infrastructure cost of the new buildings upon which to base a value of depreciation.

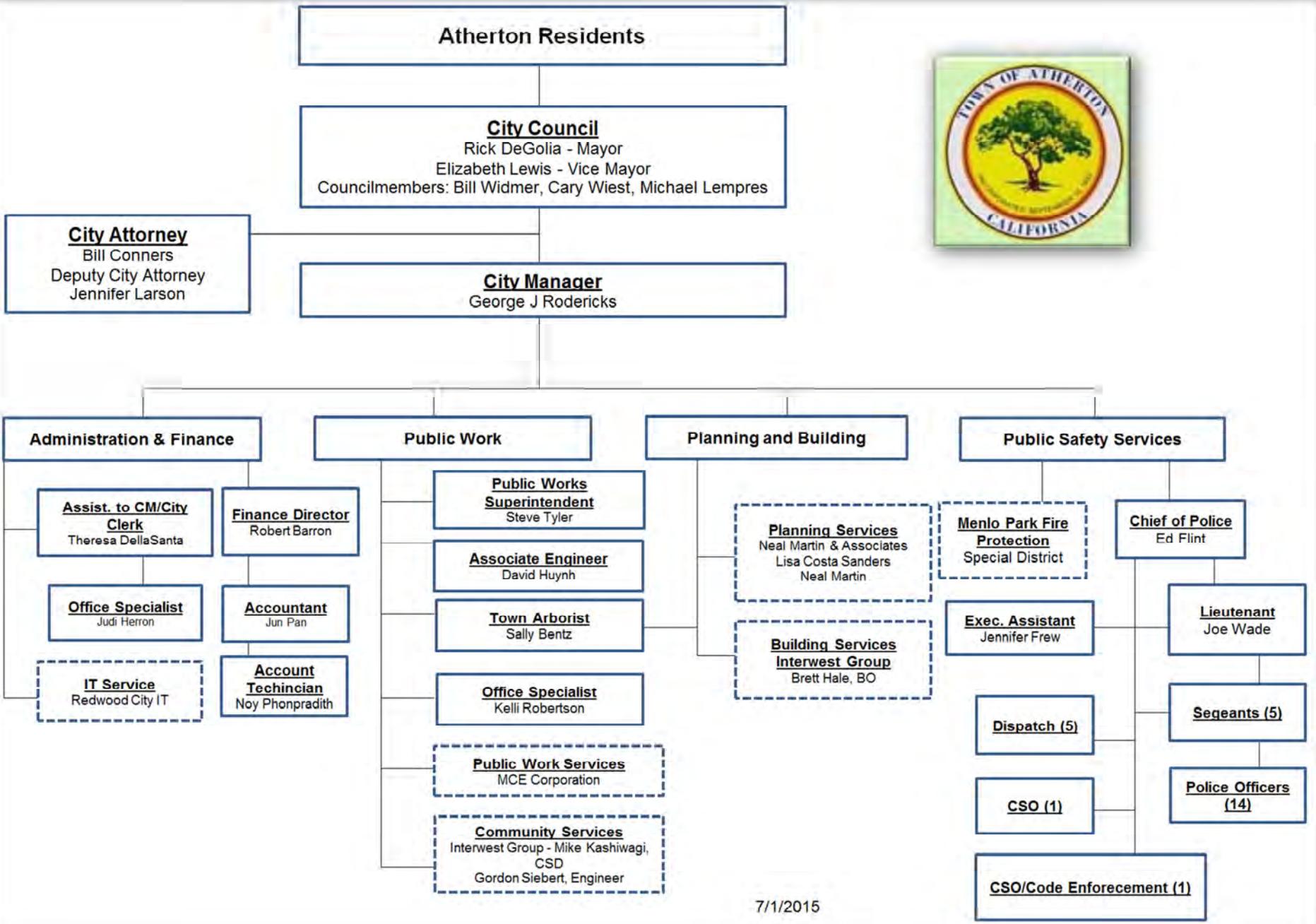
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Allocation of Unallocated General Fund Reserve

As discussed above, the Town's Special Parcel Tax provides critical funding to the Town's CIP. Without the Special Parcel Tax, the Town's ability to keep up with its capital infrastructure needs is significantly hampered. Over the next 5 years of programmed capital improvements (excluding the Civic Center Project), \$7.5 million comes from the Special Parcel Tax. Elimination or reduction of the Special Parcel Tax will necessarily force the Town to use its unallocated General Fund Reserve for its basic 5-Year CIP. Staff recommended and the City Council supported an allocation of the unallocated General Fund Reserve to the Town's Capital Improvement Fund to assist in accumulating funds for future capital projects. The Special Parcel Tax will expire in 2017/18. As the Town considers whether to ask the voters to renew the Special Parcel Tax, and if so, at what amount, it would be prudent to have funds available for specific future capital projects. The FY 2015/16 transfers \$2,309,041 from the General Fund Unallocated reserve balance to the Capital Improvement Program Fund 401 for future *unidentified* capital projects.

In conclusion, this budget presents a plan for accomplishing the goals and objectives of the City Council within existing resources and in accordance with the Town's budget philosophy and mission. While the economy continues to show signs of growth, the increasing cost of providing basic services with the increased demand for services and programs continues to present challenges for local municipal budgets. Atherton is no exception. The Town will always be looking to consider new operating revenue sources in future years to continue to meet the high standard of services and programs that the community has come to expect and deserve. Town staff will continue to work efficiently and creatively to maximize available revenues by seeking outside grants, forging community and regional partnerships, and drawing upon the imagination and commitment of our community and staff.

Section A/**Introduction**/Organizational Chart FY 2015-16



7/1/2015

Section A

INTRODUCTION

POLICY MAKERS & ADVISORS

City Council

The City Council is the Town's governing body. It provides political leadership, enacts laws, adopts resolutions, adopts an annual budget and establishes policies for the City government. It is composed of five members who are elected at-large for four-year staggered terms. The Mayor is appointed annually by Councilmembers. The Mayor appoints Councilmembers to working committees. The Mayor and the City Council represent the Town of Atherton on local and regional policy committees and commissions. The City Council also reviews proposed State of California legislation and provides input into the legislative process with state representatives within our district.

Planning Commission

The Planning Commission advises the City Council on land use matters regarding the General plan, zoning, subdivisions, and specific plans. The commission educates as it informs the public of current land use and planning issues. The planning commission makes determination of land use within the framework of applicable law and Town ordinances. The ultimate decision of the use of land resides with the Council. Five members are appointed by and serve at the pleasure of the City Council.

Audit Finance Committee

The Finance Committee acts in an advisory capacity and makes recommendations to the City Council upon request in all matters pertaining to town finances. Consult with the city manager on matters pertaining to the budget, capital spending plan, and the long range financial plan for the town. The committee acts in an advisory capacity and makes recommendations to the City Council upon request in all matters pertaining to the town's annual audit. Five members are appointed by and serve at the pleasure of the City Council. Members must be residents of the Town and generally serve terms of two years.

Parks and Recreation Committee

The Parks and Recreation Commission act in an advisory capacity and make recommendations to the City Council upon request in all matters pertaining to parks and public recreation and to cooperate with other governmental agencies and public and private groups in the advancement of park and recreation planning and programming. The commission studies and makes recommendations on the acquisition and development of recreation areas, activities, and facilities, such as playgrounds, buildings, parks, open space, and other centers of recreation. It assists town staff in the planning of recreation programs for the community. Seven members are appointed by and serve at the pleasure of the City Council. Of the appointed members, one shall be a representative of the Holbrook-Palmer Park Foundation and one shall be a representative of the Friends of

Holbrook-Palmer Park (formerly the Atherton Dames). Members must be residents of the Town and generally serve terms of four years.

Bike and Pedestrian Advisory Committee

The Bike and pedestrian Advisory committee works with staff in providing advice and recommendations on all matters relating to bicycle and pedestrian facilities. Make recommendations to the City Council on the selection of bicycle and pedestrian projects to be submitted for state and federal funding opportunities. The Committee promotes bicycling and walking as safe and healthy alternative modes of transportation. It assists the Town staff in the planning, operations and maintenance of bicycle and pedestrian facilities in the community. The committee consists of at least five (5) members and one (1) Council Member liaison. At least three (3) members of the Committee must meet the requirements of the Metropolitan Transportation Committee and live or work in the Town of Atherton. The Committee shall be composed of both active bicyclists and pedestrians.

Environmental Programs Committee

The Environmental Programs Committee serves in an advisory capacity and make recommendations (programmatic and legislative) to the City Council upon request on all matters pertaining to the town's natural and built environment and the town's regional role and responsibilities as one of the communities on the San Francisco Bay Peninsula.

It creates pro-active community engagement programs for residents, commercial, and public enterprises active within the town's jurisdiction for presentation to and consideration and approval by the City Council. A minimum of five members are appointed by and serve at the pleasure of the City Council. Members must be residents of the Town and generally serve terms of four years.

Transportation Committee

The Transportation Committee serves in an advisory capacity to make recommendations to the City Council upon request in all matters pertaining to transportation within the Town. Five members are appointed by and serve at the pleasure of the City Council. Members must be residents of the Town and generally serve terms of four years.

Rail Committee

The Rail Committee serves in an advisory capacity to the City Council on all matters pertaining to High Speed Rail (HSR), the Rail Corridor, and Caltrain. With the assistance of appropriate town staff, research and address specific impacts HSR and other rail infrastructure and services may have on the Rail Corridor and the town. The committee performs active outreach and cooperative efforts with groups and organizations opposing HSR. Rail Committee members are authorized to act as spokespersons to articulate and advocate the town's Rail Related Policy Positions as they pertain to rail committee matters to legislatures, HSR and Caltrain board of directors, regional organizations, press, and

other interested parties. Up to ten members are appointed by and serve at the pleasure of the City Council. Members must be residents of the Town and serve without specific terms.

Civic Center Advisory Committee

The CCAC serves an advisory committee for the development of the new Atherton Civic Center. The committee works with staff in finalizing the master planning process by identifying key issues that need to be addressed. The CCAC works with staff to solicit feedback through tools such as surveys, community gatherings, and workshops to disseminate information regarding the key issues and questions involved in the new Civic Center. The committee helps to engage in public outreach to solicit substantive feedback and opinions on the Civic Center project. It supports staff with updates for the town website and periodic updates for residents. The committee also assists staff and the City Council with the identification and development of donor recognition opportunities throughout the project. The committee also assists in discussion about the short-term improvements needed for the library and Civic Center facilities. Up to seven members are appointed by and serve at the pleasure of the City Council. Members must be residents of the Town and there are no set terms. When the specific purpose for the Committee is accomplished, the Committee will be disbanded.

Council Appointees of Various Regional Boards/Commissions:

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	39

Character:

Assessed Evaluation FY14/15	8,068,565,397
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. Each fund is considered a separate accounting entity. Resources are allocated to and accounted for within individual funds based on the purpose which they are to be spent and activities controlled based on the type of funds. 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 Is The 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. General Fund expenditures include planning, building, public works, public safety, and administration departments.

Special Revenues

Special Revenue Funds are used to account for revenues derived from specific sources. These represent funds with a dedicated revenue source set aside for a specific purpose. 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), Measure A, Measure M, Gas 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. The Town has a five year capital improvement program that proposes projects to analyze, repair, or improve Town infrastructure, and the funding for

these projects. Some of the funding for capital projects comes from the General Fund, Special Parcel Tax and other Special Revenue Funds.

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. They incur costs that are then allocated to each receiving department. They are established to equitably allocate costs to departments for support and maintenance of services, and allow the spread and stabilization of replacement and operational costs over fiscal years. Each Internal Service Funds are set to recover charges sufficient to meet operating expenses, replacement costs, and fund balance reserves. 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.

Budget Process and Policy Discussions

The budget process is done in stages as the Council has the opportunity to review the General Fund operations budget, the capital improvement plan, special revenue and internal service funds. During the budget process the goal is that ongoing revenues match or exceed expenditures. In some instances the Town doesn't have enough yearly revenues, therefore it may need to save and then spend. This is the case for capital projects as the Town may need to accumulate funding to carry out projects. It may lead to allocating funding to priority capital projects. The budget process provides staff the opportunity to examine programs, propose changes in current services, outline operational needs and recommend the need for capital outlay items to City Council. The process includes confirming that recurring revenues meet or exceed recurring expenses. That the agency is able to deliver services over time and respond to changing needs of the community. It will also provide an opportunity to review if policies are being met or the need for revisions or the creation of new policies

Reserve Balances

The net of revenue over expenditures should produce a balance, whether it is positive, negative or zero. These balances are called equity or "Fund Balances." When agencies have net positive balance within their funds at the end the fiscal year, these balances get rolled up into the total Fund Balance of the fund. Within these fund balances most agencies set up reserve fund balances for emergencies, operating reserves, capital reserves, unallocated reserves or other contingencies.

Section A

INTRODUCTION

POLICIES & ASSUMPTIONS

The Town has a core strategy of **Financial Stability** and it rests with the Town's guiding value of fiscal stewardship. The Town is dedicated to maintaining oversight and management of the Town's fiscal, physical, and natural resources. The Town seeks to continue efforts to attain long-term fiscal stability and organizational excellence through improved efficiency and effectiveness, developing resources to maintain and replace Town facilities, active management of employee compensation, identification and reduction of the Town's long-term liabilities, growth in on-going revenues, investment in technologies and operational improvements, and exploration of new revenue generation. In order for the Town to sustain this core strategy it reviews fiscal policies and structures them to ensure fiscal responsibility, accountability, transparency, and efficient use of resources. As part of its core strategy of financial stability, the Town of Atherton has an established fund balance policy. ***The City Fund Balance reserve policy reserves a portion of its funds to maintain fiscal stability, continued operation of government in the event of an emergency, to reduce long term liabilities, operational replacement capital expenses, and to mitigate current and future risks.***

- 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 *Available Unallocated Reserve Fund Balance* 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 fund balance* options. During the

budget study sessions, the Council authorized a transfer of \$2,309,041 from the Available Unallocated Reserve Fund Balance and transfer to the Capital Improvement Fund 401 for future *unidentified* projects. This transfer amount was to result in leaving a \$5 Million projection in the General Fund Unallocated Reserve.

- Capital Facilities Replacement Reserve replaces Building Reserve

The building reserve was established to account for any rollover permits when the Town transitioned from in-house staff to contract staff. There is no requirement to maintain the reserve and it is no longer needed as a funding source. The funds may be rolled into the Town's unallocated General Fund Reserve. The City Council directed that the \$505,000 in Building Reserve be renamed Capital Facilities Replacement Reserve; that this reserve be listed with the Town's other reserves; and, once annual allocation is determined, that it become a part of the Town's reserve policy. The transfer amount to the Capital Replacement Reserve on an annual basis will be determined when the Town knows the full infrastructure cost of the new buildings upon which to base a value of depreciation.

Section A

INTRODUCTION

REVENUE EXPENDITURES PROJECTED FUND BALANCE SUMMARY 1

Town of Atherton							
Budget for FY 2015-2016							
	Projected Fund Balance 06/30/15	Budgeted Revenues	Budgeted Expenditures	Budgeted Transfer In	Budgeted Transfer Out	ERAF	Projected Fund Balance 06/30/16
General Fund							
101 General Fund	\$ 11,477,070	\$ 12,618,291	\$ 11,798,069	\$ 372,000	\$ (4,234,968)	\$ 1,200,000	\$ 9,634,324
Special Revenue Funds							
105 Tennis Fund	72,691	46,700	34,500	-			84,891
209 Police (COPS) Grant	731	100,300	100,000				1,031
213 Library Fund	8,399,276	1,265,345	985,850				8,678,771
215 Evan Creative Design	43,369	500	13,000				30,869
Total Special Revenue	8,516,067	1,412,845	1,133,350	-	-		8,795,562
Capital Project Funds							
201 Special Tax	186,078	1,860,000	1,650,000		(372,000)		24,078
202 Measure A	576,028	305,000	859,845				21,183
203 Gas Tax	312,359	225,000	511,678				25,681
204 Measure M	60,881	75,000	100,000				35,881
210 Road Impact	-	-	-				-
401 Capital Improvement	86,827	-	614,000	2,923,041			2,395,868
402 Storm Drainage	29,582	-	-				29,582
403 Channel Drainage Dt.	(5,094)	96,300	87,500				3,706
406 Facilities Construction	1,990,518	1,879,000	2,073,000				1,796,518
Total Capital Projects	3,237,178	4,440,300	5,896,023	2,923,041	(372,000)		4,332,496
Internal Service Funds							
610 Equipment Repl.	735,166	122,043	84,693				772,516
614 Worker's Comp.	157,306	268,942	120,848	631,243			936,643
615 General Liability	352,963	347,815	345,815				354,963
616 Employee Benefits	2,395,407	626,127	1,185,111	680,684			2,517,107
Total Internal Service	3,640,842	1,364,927	1,736,467	1,311,927	-		4,581,229
Total All Funds	\$ 26,871,157	\$ 19,836,363	\$ 20,563,909	\$ 4,606,968	\$ (4,606,968)		\$ 27,343,611

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 15/16 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. 07/01/15	72,691	731	43,369	116,791	Est. Fund Bal. 07/01/15	735,166	157,306	352,963	2,395,407	3,640,842
Est. Revenue 15/16	46,700	100,300	500	147,500	Est. Revenue 15/16	122,043	268,942	347,815	626,127	1,364,927
Total Available Revenue	119,391	101,031	43,869	264,291	Total Available Revenue	857,209	426,248	700,778	3,021,534	5,005,769
Est. Expenditure 15/16	34,500	100,000	13,000	147,500	Est. Expenditure 15/16	84,693	120,848	345,815	1,185,111	1,736,467
Rev. Over Exp.	84,891	1,031	30,869	116,791	Rev. Over Exp.	772,516	305,400	354,963	1,836,423	3,269,302
Transfers In(out)					Transfers In(out)		631,243		680,684	1,311,927
Est. Fund Bal. 06/30/16	84,891	1,031	30,869	116,791	Est. Fund Bal. 06/30/16	772,516	936,643	354,963	2,517,107	4,581,229

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 \$314,299

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. 07/01/15	186,078	576,028	312,359	60,881	-	86,827	29,582	(5,094)	1,990,518	3,051,100	3,237,178
Est. Revenue 15/16	1,860,000	305,000	225,000	75,000	-	-	-	96,300	1,879,000	2,580,300	4,440,300
Total Available Revenue	2,046,078	881,028	537,359	135,881	-	86,827	29,582	91,206	3,869,518	5,631,400	7,677,478
Est. Expenditure 15/16	1,650,000	859,845	511,678	100,000	-	614,000	-	87,500	2,073,000	4,246,023	5,896,023
Rev. Over Exp.	396,078	21,183	25,681	35,881	-	(527,173)	29,582	3,706	1,796,518	1,385,377	1,781,455
Transfers In(out)	(372,000)					2,923,041	-			2,923,041	2,551,041
Est. Fund Bal. 06/30/16	24,078	21,183	25,681	35,881	-	2,395,868	29,582	3,706	1,796,518	4,308,418	4,332,496

Town of Atherton
General Fund 101
 Revenue & Expenditures Summary
 Fiscal Year 2015-2016



Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
Revenues					
101-00-40001-000	Secured Property Tax	5,888,607	6,132,731	6,332,958	6,624,274
101-00-40002-000	Unsecured	320,534	344,973	344,973	360,842
101-00-40004-000	SB813 Redemption (Suppl)	179,100	104,624	164,374	171,935
101-00-40006-000	Prop Tax in Lieu of VLF (Motor Veh)	811,531	845,667	865,017	904,808
101-00-40008-000	Excess ERAF	1,020,085			
101-00-40010-000	Unsecured SB813 Redemp/Suppl	9,211	-	-	
101-00-42005-000	Property Transfer Tax	483,462	345,096	395,796	414,003
	Total Property Taxes ->	8,712,530	7,773,091	8,103,118	8,475,862
101-00-41001-000	Sales & Use Tax General	119,074	119,874	163,874	167,151
101-00-41002-040	Prop 172 Sales Tax for Police	78,476	74,300	80,300	81,906
101-00-41004-000	In Lieu Sales Tax/Trip Flip	37,024	38,437	45,210	46,114
	Total Sales Taxes ->	234,575	232,611	289,384	295,172
101-00-42001-000	Franchise Taxes-Utilities	226,426	228,960	228,960	232,395
101-00-42002-000	Franchise Tax-Cal Water	116,167	122,590	122,590	125,042
101-00-42003-000	Franchise Tax-Garbage	336,919	343,316	343,316	348,465
101-00-42004-000	Franchise Taxes-Cable	152,061	119,178	126,503	129,033
	Total Franchise Fees ->	831,573	814,044	821,369	834,935
101-00-40005-000	Homeowners Exemption	36,307	35,136	36,636	37,369
101-00-40007-000	Motor Veh. Lic Fees (MVLFF)	4,815	4,911	4,911	5,010
	Total Intergovernmental ->	41,122	40,047	41,547	42,378
101-00-43001-000	Business Licenses	221,093	215,210	215,210	219,514
	Total Business License Tax ->	221,093	215,210	215,210	219,514
101-00-47001-000	Home Occupation Permit	300	300	300	300
101-00-47019-020	Zoning & Planning Fees	259,492	224,980	240,000	244,800
	Total Planning Revenue ->	259,792	225,280	240,300	245,100
101-00-47002-025	Building Permit Fee	1,067,488	991,945	991,945	1,021,703
101-00-47004-025	Grading & Drainage	64,433	82,028	82,028	84,489
101-00-47021-025	Plan Check Fee	452,692	444,503	444,503	457,838
101-00-47030-025	Tree Removal Plan Check	63,414	41,105	93,980	96,799
101-00-48502-025	Miscellaneous Income	-	-	-	
	Total Building Revenue ->	1,648,027	1,559,581	1,612,456	1,660,830
101-00-44001-040	Municipal & Vehicle Code Fines	11,063	16,127	16,127	16,450
101-00-44002-040	Other Fines & Forfeiture (County)	46,501	40,000	46,350	47,277
101-00-45007-040	POST Reimb	9,657	10,924	17,824	16,500
101-00-45012-040	DUI Grant	3,503	2,200	6,000	6,700
101-00-45017-040	ABAG Grant	11,978	2,500	2,500	2,500
101-00-47005-040	Other Licenses & Permit	3,346	1,500	1,500	1,760
101-00-47009-040	Photocopy Fee	179	150	-	175
101-00-47011-040	Alarm Sign Fees	754	800	1,284	1,310
101-00-47012-040	Vehicle Release	2,439	3,051	1,008	1,300
101-00-47014-040	Fingerprinting Fee	75	75	213	175
101-00-47016-040	Special Service Fee	5,609	4,200	3,592	2,900
101-00-47017-040	Solicitor's Permit	150	150	292	124

Town of Atherton
General Fund 101
 Revenue & Expenditures Summary
 Fiscal Year 2015-2016



Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
101-00-48004-040	Sale of Property	(633)	1,200	1,200	500
101-00-48502-040	Miscellaneous Income	2,762	2,500	-	1,500
101-00-48503-040	Property Damage Reimbursement	2,394	-	-	-
	Total Police Revenue ->	99,776	85,377	97,890	99,171
101-00-45005-050	C/CAG AB 1546-Veh regstration	49,993	23,000	23,000	24,205
101-00-45021-053	Highway Maint Reimbursement	35,700	-	-	-
101-00-47003-050	Encroachment	235,250	230,881	239,755	244,550
	Total DPW Revenue ->	320,942	253,881	262,755	268,755
101-00-47022-058	Social Fees	57,143	41,000	41,000	47,000
101-00-47023-058	Meeting Fees	18,438	25,000	36,650	30,000
101-00-47025-058	Class Fees	16,080	15,131	20,555	20,966
101-00-47028-058	Weddings	-	25,000	25,000	23,000
101-00-47029-058	Park Day Use Fee	4,075	3,500	12,875	13,133
101-00-47039-058	Park Rev-Admin 30% Non-Resident	4,140	-	-	17,000
101-00-47040-058	Park Rev-Admin 15% Resident	435	-	-	1,200
	Total Park Program Revenue ->	100,310	109,631	136,080	152,299
acct					
101-00-40004-000	C & D Deposit Forfeited	(3,068)	-	-	-
101-00-45008-000	SB 90 Reimbursement	1,469	500	12,260	4,000
101-00-45016-058	DOC Grant	5,000	-	-	-
101-00-45017-000	ABAG Grant	(5,441)	-	-	-
101-00-45020-000	Other Reimbursements	400	-	-	-
101-00-47005-000	Other Licenses & Permit	525	-	-	-
101-00-47009-000	Photocopy Fee	55	27	177	-
101-00-47031-030	Tree Inspection Fee	23,450	20,000	36,000	40,000
101-00-47036-030	Admin Citation (code enforcement)	12,363	13,000	13,000	16,000
101-00-47038-000	Banner Permit Fee	750	675	675	675
101-00-48001-000	Interest Income	142,346	140,394	140,394	115,000
101-00-48002-000	Cell Antenna Lease	45,955	48,055	48,055	50,458
101-00-48003-000	Property Rental - Playschool	78,118	79,810	79,810	78,118
101-00-48005-000	Post Office	13,146	8,027	8,027	9,000
101-00-48502-000	Miscellaneous Income	29,393	500	12,611	11,025
	Total Misc. Revenues ->	344,461	310,988	351,009	324,276
	Total Operating Revenues ->	12,814,201	11,619,741	12,171,119	12,618,291
	Expenditures				
	City Council Department	58,479	113,296	113,296	57,356
	Administration Department	602,793	660,599	668,599	708,845
	City Attorney Department	153,600	204,100	204,100	204,000
	Finance Department	589,646	643,295	643,295	647,238
	Planning Department	244,479	277,890	277,890	211,598
	Building Department	1,308,352	1,343,166	1,381,561	1,249,285
	Inter Department	2,472,881	559,938	1,579,938	551,622
	Police Department	5,128,462	6,008,955	6,008,955	6,348,657
	Public Works Department (adj)	1,214,387	1,652,653	1,727,652	1,819,467
	Total Operating Expenditures ->	11,773,079	11,463,891	12,605,286	11,798,069

Town of Atherton
General Fund 101
 Revenue & Expenditures Summary
 Fiscal Year 2015-2016



Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
Excess (Deficiency) of Revenues Over Expenditures		1,041,122	155,850	(434,167)	820,222
<u>Other Financing Sources/(Uses)</u>					
	Special Parcel Tax Fund-Safety	1,116,000	372,000	372,000	372,000
	Transfer (out) to OPEB				(680,684)
	Trsfr in/(out) Workers Compensation		-		(631,243)
	Trsfr in/(out) CIP	(105,600)			(614,000)
	Trsfr in/(out) CIP Future Projects				(2,309,041)
	Excess ERAF		700,000	1,125,257	1,200,000
	Total Transfers In/(Out) ->	1,010,400	1,072,000	1,497,257	(2,662,968)
	Incr/(Decr) of General Fund Resv	2,051,522	1,227,850	1,063,090	(1,842,746)
	Net Change in Fund Balance	2,051,522	1,227,850	1,063,090	(1,842,746)
	Beginning Fund Balance	8,362,458	10,413,980	10,413,980	11,477,070
	Ending Fund Balance	10,413,980	11,641,830	11,477,070	9,634,324

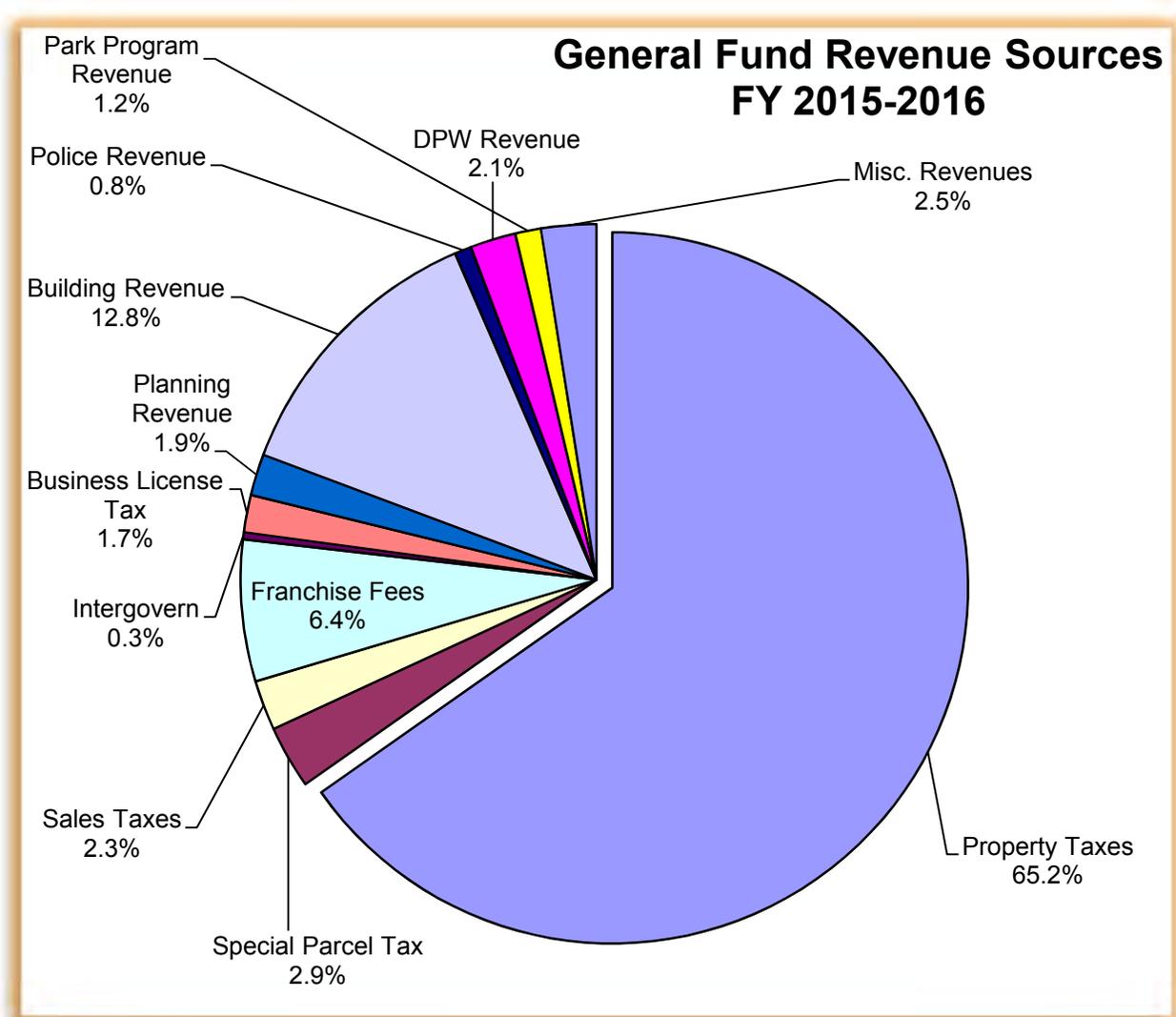
Fund Balance Schedule				
Capital Facility Replacement Reserve	434,296	465,277	505,000	505,000
15% Emergency Reserve	1,765,962	1,719,584	1,890,793	1,769,710
20% Reserve	2,354,616	2,292,778	2,521,057	2,359,614
Reserved for OPEB	252,430	-	-	-
Available Fund Balance	5,606,676	7,164,192	6,560,220	5,000,000
Ending Fund Balance	10,413,980	11,641,830	11,477,070	9,634,324

Ending Fund Balance already incorporates the payoff of \$680,684 to OPEB and the negative equity reserve of \$631,243 for Workers' Compensation. The contribution toward the negative equity reserve would reduce operational expenditures by approximately \$179,000

Section B

General Fund

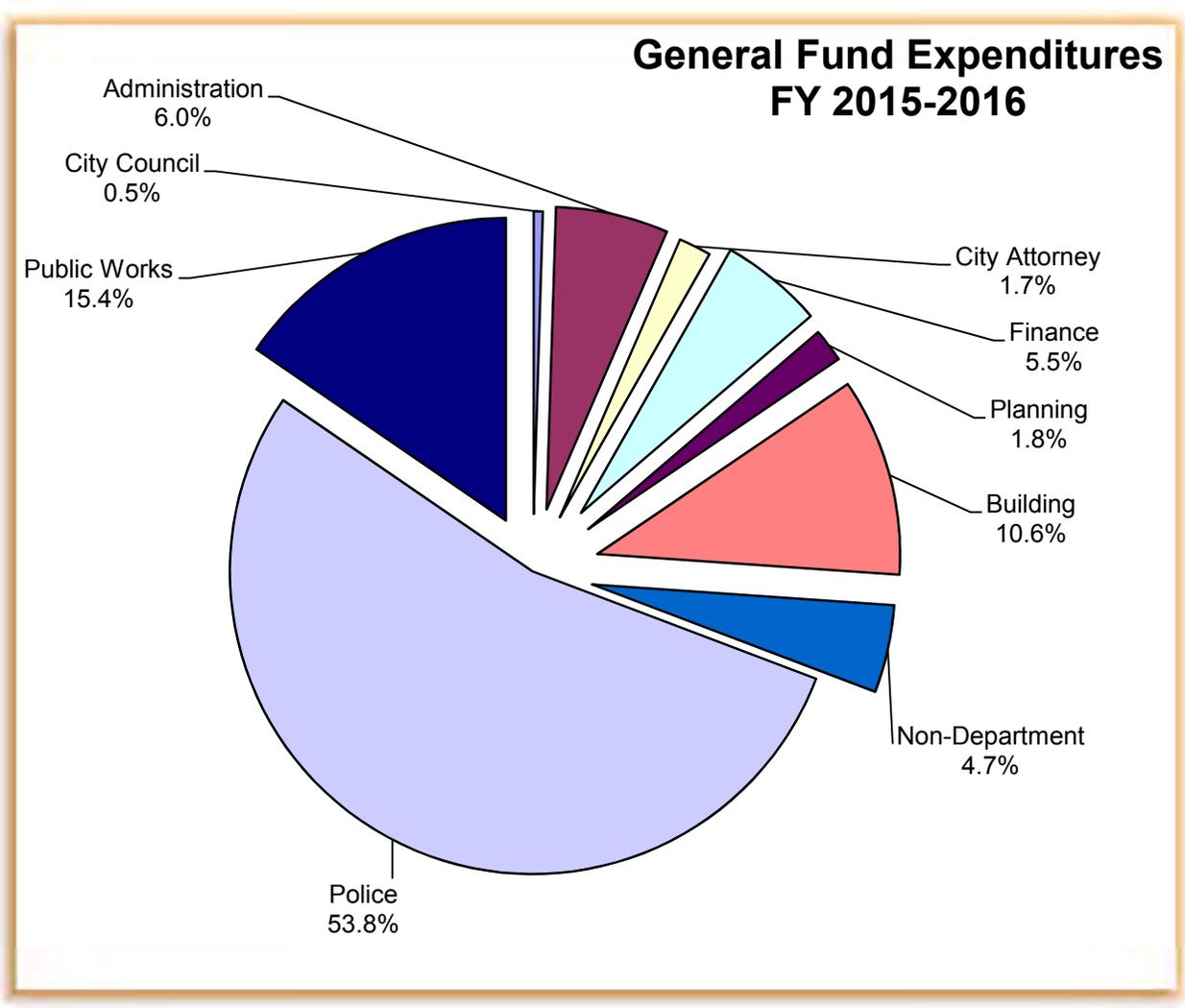
General Fund 101 Revenue Summary Chart



Section B

General Fund

General Fund 101 Expenditures Summary Chart



Section B

General Fund

City Council (D11) Administration (D12) City Attorney (D16)

Goals | Mission Budget 2015-2016

- Develop the Risk Management Injury & Illness Prevention program
- Develop and indexing system for stored and retained records
- Stimulate Community engagement through Town Events and activities
- 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. It provides political leadership, enacts laws, adopts resolutions, adopts an annual budget and establishes policies for the Town government. 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. The Mayor and the City Council represent the Town of Atherton on local, regional, and state policy committees and commissions. 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

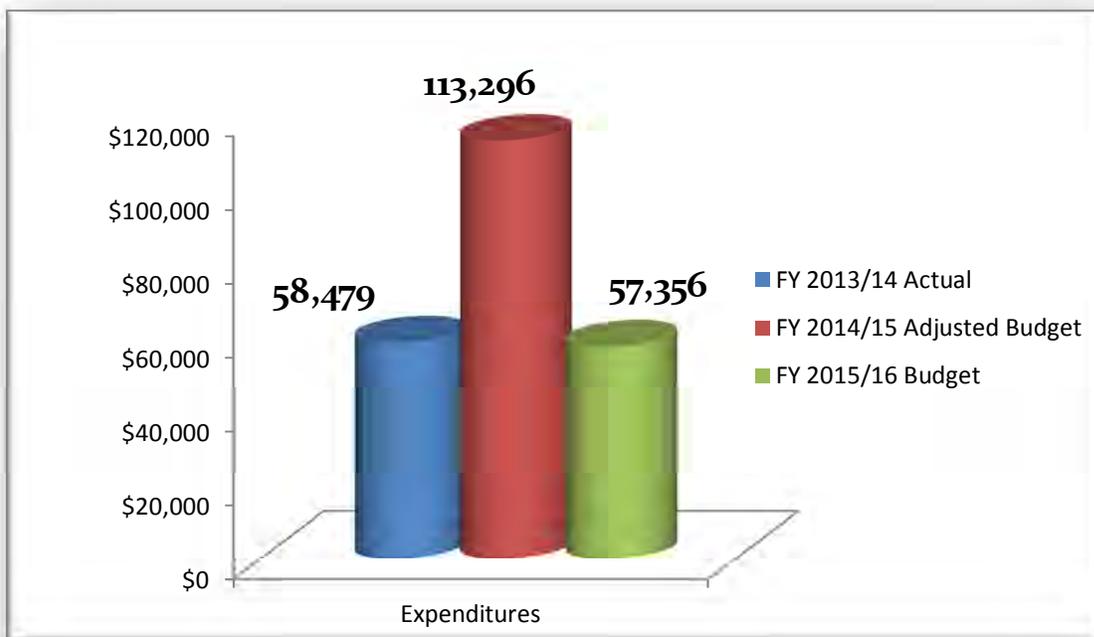
\$57,356

Employee

5 elected city council members

Three-year Summary

Year	FY 2013/14 Actual	FY 2014/15 Budget	FY 2015/16 Budget
Amount	58,479	113,296	57,356





Town of Atherton
 Annual Operating Budget FY 2015-2016
 City Council Budget - Summary

Category	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
General Operation	1,967	4,500	4,500	4,000
Other Services/Exp	56,042	57,706	57,706	44,556
Supplies & Materials	470	800	800	800
Capital Outlay	-	50,290	50,290	8,000
City Council	58,479	113,296	113,296	57,356

Town of Atherton Annual Operating Budget FY 2015-2016
City Council Budget By Account

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
General Operation	101-11-53016-011	Utilities - Water	983	2,000	2,000	1,500
General Operation	101-11-53024-011	Advertising/Publishing	984	2,500	2,500	2,500
Other Services/Exp	101-11-54002-011	Bus Meeting & Meals	1,209	1,600	1,600	1,200
Other Services/Exp	101-11-54003-011	Conferences	4,115	5,000	5,000	7,500
Other Services/Exp	101-11-54004-011	Training & Workshops	-	2,000	2,000	2,000
Other Services/Exp	101-11-54007-011	Membership/Dues	10,712	10,606	10,606	10,606
Other Services/Exp	101-11-54008-011	Mileage Reimbursement	-	500	500	500
Other Services/Exp	101-11-54010-011	Other Contract Services	25,693	15,250	15,250	15,000
Other Services/Exp	101-11-54011-011	Environmental Program	-	5,000	5,000	5,000
Other Services/Exp	101-11-54013-011	Contribution-SSV	250	250	250	250
Other Services/Exp	101-11-54014-011	Contribution-HIP	2,275	2,500	2,500	2,500
Other Services/Exp	101-11-54020-011	Election Cost	11,788	15,000	15,000	-
Supplies & Materials	101-11-55002-011	Office Supplies	470	800	800	800
Capital Outlay	101-11-57007-011	Office Equip & Furniture	-	50,290	50,290	8,000
			-			
Total City Council			58,479	113,296	113,296	57,356

Town of Atherton Annual Operating Budget FY 2015-2016
City Council Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-11-53016-011	Utilities - Water	Calwater	1,500
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	1,200
101-11-54003-011	Conferences	League of CA Cities, New Mayor & Council Academy, hotels and registration	7,500
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)	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	Cal Water-Mailing, publication & other efforts	5,000
		High Speed Rail Public Relation (HSR) (from Intergovernmental Dept)	10,000
		A/C Subtotal->	15,000

Town of Atherton Annual Operating Budget FY 2015-2016
City Council Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-11-54011-011	Environ Program Committee	Support for committee work (previously in non-dept)	5,000
101-11-54013-011	Contribution-SSV	Sustainable Silicon to produce environmental and resources conservation Silicon Valley (from Intergovernmental)	250
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
101-11-55002-011	Office Supplies	Paper, ruled pads, binders, tapes, ink, toners	800
101-11-57007-011	Office Equip & Furniture	Video recording system council chamber-Additions	8,000
		A/C Subtotal->	8,000.00
		Total City Council Dept	<u><u>57,356</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

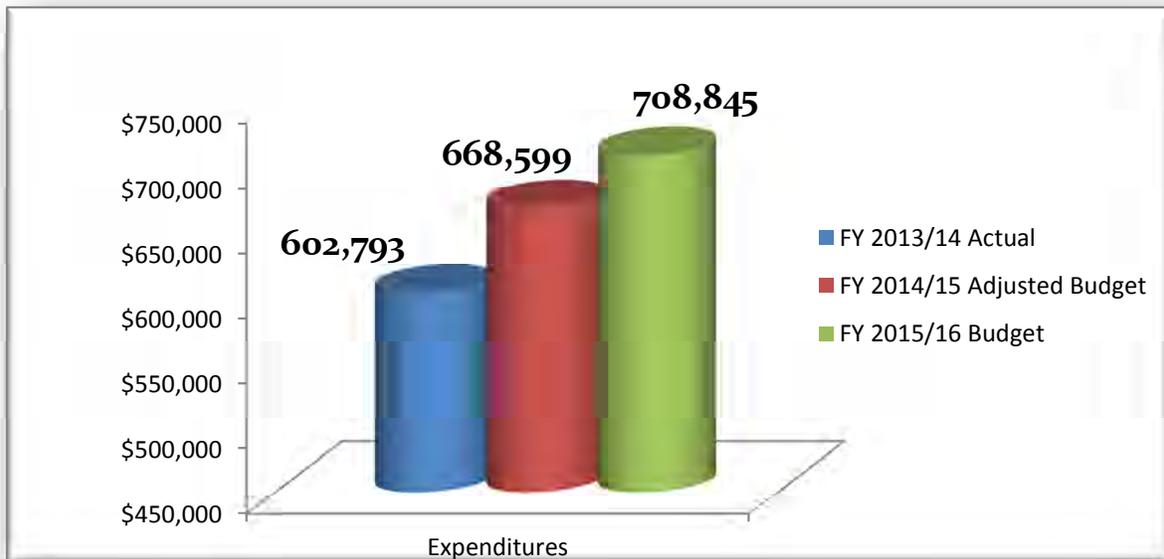
\$708,845

Employee

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

Three-year Summary

Year	FY 2013/14 Actual	FY 2014/15 Budget	FY 2015/16 Budget
Amount	602,793	668,599	708,845





Town of Atherton
 Annual Operating Budget FY 2015-16
 Administration Budget - Summary

Category	Actual 2013-14	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
Salaries & Wages	372,185	384,250	384,250	407,747
EE Benefits	168,224	175,116	175,116	191,068
Professional Svs	10,267	6,000	6,000	6,000
General Operations	21,595	23,290	23,290	28,789
Other Services/Exp.	20,907	60,493	68,493	60,653
Supplies & Materials	5,775	9,450	9,450	9,500
Capital Outlay	3,840	2,000	2,000	5,088
Administration Total	602,793	660,599	668,599	708,845

Town of Atherton Annual Operating Budget FY 2015-16
Administration - Budget by Account

Category	Account	Description	Actual 2013-14	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
Salaries & Wages	101-12-50001-012	Regular Salaries	371,838	383,250	383,250	406,747
Salaries & Wages	101-12-50006-012	Overtime	347	1,000	1,000	1,000
EE Benefits	101-12-50013-012	EE Benefits Earned	3,698	3,833	3,833	4,067
EE Benefits	101-12-51001-012	Medicare Tax	5,392	5,557	5,557	5,898
EE Benefits	101-12-51003-012	PERS Retire Contrib- ER	41,062	45,377	45,377	35,973
EE Benefits	101-12-51004-012	PERS Retire Contrib- EE	467	-	-	-
EE Benefits	101-12-51007-012	STD Insurance	800	576	576	576
EE Benefits	101-12-51008-012	Health Insurance-Active	26,677	29,057	29,057	28,456
EE Benefits	101-12-51009-012	Health Insurance-Retirees	69,043	55,470	55,470	59,210
EE Benefits	101-12-51010-012	Dental Insurance	2,131	2,014	2,014	2,014
EE Benefits	101-12-51011-012	Vision Insurance	459	389	389	389
EE Benefits	101-12-51013-012	Workers' Compensation	11,166	15,330	15,330	16,270
EE Benefits	101-12-51014-012	Life & ADD Insurance	529	631	631	529
EE Benefits	101-12-51015-012	LTD Insurance	2,079	2,050	2,050	2,083
EE Benefits	101-12-51016-012	Unemployment Insurance	3,722	3,833	3,833	4,067
EE Benefits	101-12-51019-012	Allowance		3,000	3,000	3,000
EE Benefits	101-12-51020-012	Educational Reimb	1,000	8,000	8,000	8,000
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc				20,536
Total Salaries & Benefits			540,409	559,366	559,366	598,815
Professional Svs	101-12-52008-012	Labor Relation Services	8,054	-	-	-
Professional Svs	101-12-52023-012	Contract Human Resources	2,213	6,000	6,000	6,000
General Operations	101-12-53002-012	Other Equip Repair & Maint	6,883	6,305	6,305	8,304
General Operations	101-12-53014-012	Utilities - Electricity	5,737	6,500	6,500	6,500
General Operations	101-12-53015-012	Utilities - Gas	336	500	500	500
General Operations	101-12-53016-012	Utilities - Water	435	485	485	485
General Operations	101-12-53024-012	Advertising - Noticing	809	2,500	2,500	6,000

Town of Atherton Annual Operating Budget FY 2015-16
Administration - Budget by Account

Category	Account	Description	Actual 2013-14	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
General Operations	101-12-53025-012	External Printing Services	7,396	6,000	6,000	6,000
General Operations	101-12-53026-012	Recruitment Costs	-	1,000	1,000	1,000
Other Services/Exp.	101-12-54002-012	Business Meetings & Meals	125	300	300	300
Other Services/Exp.	101-12-54003-012	Conferences	5,686	6,058	6,058	7,158
Other Services/Exp.	101-12-54004-012	Training and Workshops	973	6,400	5,600	6,400
Other Services/Exp.	101-12-54005-012	Subscriptions	302	400	1,200	680
Other Services/Exp.	101-12-54007-012	Memberships & Dues	12,380	17,585	17,585	16,365
Other Services/Exp.	101-12-54008-012	Mileage Reimbursement	60	750	750	750
Other Services/Exp.	101-12-54010-012	Other Contract Services	1,381	25,000	33,000	25,000
Other Services/Exp.	101-12-54019-012	Special Events & Awards	-	1,000	1,000	1,000
Other Services/Exp.	101-12-54025-012	Technology Reimbursement	-	3,000	3,000	3,000
Supplies & Materials	101-12-55002-012	Office Supplies	3,545	6,000	6,000	4,500
Supplies & Materials	101-12-55017-012	Postage	2,230	3,450	3,450	5,000
Capital Outlay	101-12-57006-012	Computer Equipment/Software	3,195	-	400	588
Capital Outlay	101-12-57007-012	Office Equip & Furn	645	2,000	1,600	4,500
Total Operations			62,384	101,233	109,233	110,030
Total Admin Dept			602,793	660,599	668,599	708,845

Town of Atherton Annual Operating Budget FY 2015-2016
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-12-50001-012	Regular Salaries	Salaries -three full-time (FTE) staff	406,747
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	4,067
101-12-51001-012	Medicare Tax	Employees hired after April 1986 pay 1.45% of earnings	5,898
101-12-51003-012	PERS Retire Contrib- ER	Employer contribution for employee pension	35,973
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	28,456
101-12-51009-012	Health Insurance-Retirees	Retiree Health Pay-as-you-go	59,210
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	16,270
101-12-51014-012	Life & ADD Insurance	Premium to The Cities Group	529
101-12-51015-012	LTD Insurance	Long-term disability premium to The Cities Group	2,083
101-12-51016-012	Unemployment Insurance	Projected unemployment benefits 1% of Salary	4,067
101-12-51019-012	Auto Allowance	Car allowance City Manager	3,000
101-12-51020-012	Educational Reimb	Education Reimbursement	8,000
101-xx-51xxx-misc	Unfunded liabilities-Misc	Unfunded liabilities-Misc	20,536
Total Salaries & Benefits			598,815
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	8,304
101-12-53014-012	Utilities - Electricity	Admin Office PG&E	6,500
101-12-53015-012	Utilities - Gas	Admin Office ABAG gas	500

Town of Atherton Annual Operating Budget FY 2015-2016
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-12-53016-012	Utilities - Water	Admin Office Cal Water	485
101-12-53024-012	Advertising - Noticing	City Clerk/legal notices, etc.	2,500
101-12-53024-012	Advertising - Noticing	Town wide mailers	3,500
A/C Subtotal->			6,000
101-12-53025-012	External Printing Services	Athertonian Newsletter	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	300
101-12-54003-012	Conferences	City Manager -Annual Conference	600
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
101-12-54003-012	Conferences	Annual ICMA Conference	2,000
A/C Subtotal->			7,158
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

Town of Atherton Annual Operating Budget FY 2015-2016
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-12-54005-012	Subscriptions	Employment law posters & subscriptions	680
101-12-54007-012	Memberships & Dues	Liebert Cassidy Whitmore employer legal consortium/San Mateo County Employee Relations Consortium (SMCERC) - training and legal counsel	7,000
101-12-54007-012	Memberships & Dues	SCERS (Bay Area Employee Relations Svcs) negotiations related	6,950
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
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->	16,365
101-12-54008-012	Mileage Reimbursement	Meetings & conferences	750
101-12-54010-012	Other Contract Services	National Night Out	4,000
101-12-54010-012	Other Contract Services	Disaster Preparedness	6,000
101-12-54010-012	Other Contract Services	Concerts in the Park	4,000
101-12-54010-012	Other Contract Services	State of the City	1,000
101-12-54010-012	Other Contract Services	Others	10,000
		A/C Subtotal->	25,000
101-12-54019-012	Special Events & Awards	Staff Recognition Program	1,000
101-12-54025-012	Technology Reimbursement	City Manager Technology Reimbursement	3,000

Town of Atherton Annual Operating Budget FY 2015-2016
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-12-55002-012	Office Supplies	Pens, paper, envelopes, binders, paper clips, etc., file materials for records retention and destruction	2,000
101-12-55002-012	Office Supplies	Record destruction plastic storage containers for permanent docs, file materials	2,500
A/C Subtotal->			4,500
101-12-55017-012	Postage	Resident mailings USPS BRM Permit #26	5,000
101-12-57006-012	Computer Equipment/Software	Computer leasing program 3rd Batch	588
101-12-57007-012	Office Equip & Furn	Ergonomic chair, tables etc.	4,500
Total Operations			<u>110,030</u>
Total Admin Dept			<u><u>708,845</u></u>

Town of Atherton Annual Operating Budget FY 2015-2016 Administration - Salaries & Benefits

FTE	Job Class	Step 4/30/15	FY 14/15 Salary	FY 15/16 Salary	PERS Salary	ER PERS	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (Car, Ph)	Total
1	City Manager	N/A	199,600	203,592	203,592	18,006	2,952	9,485	671	130	192	794	210	8,144	3,000	247,176
1	Asst to CM/City Clerk	A/B	126,776	135,777	135,777	12,008	1,969	9,485	671	130	192	794	210	5,431		166,667
1	Office Specialist	B/C	62,912	67,378	67,378	5,959	977	9,485	671	130	192	495	108	2,695		88,091
3	Total Admin Dept			406,747	406,747	35,973	5,898	28,456	2,014	389	576	2,083	529	16,270	3,000	501,934

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. The department identifies and mitigates potential legal risks while supporting the objectives of the City Council and City staff. Also works to ensure transparent and fair administration of the City's municipal code. 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

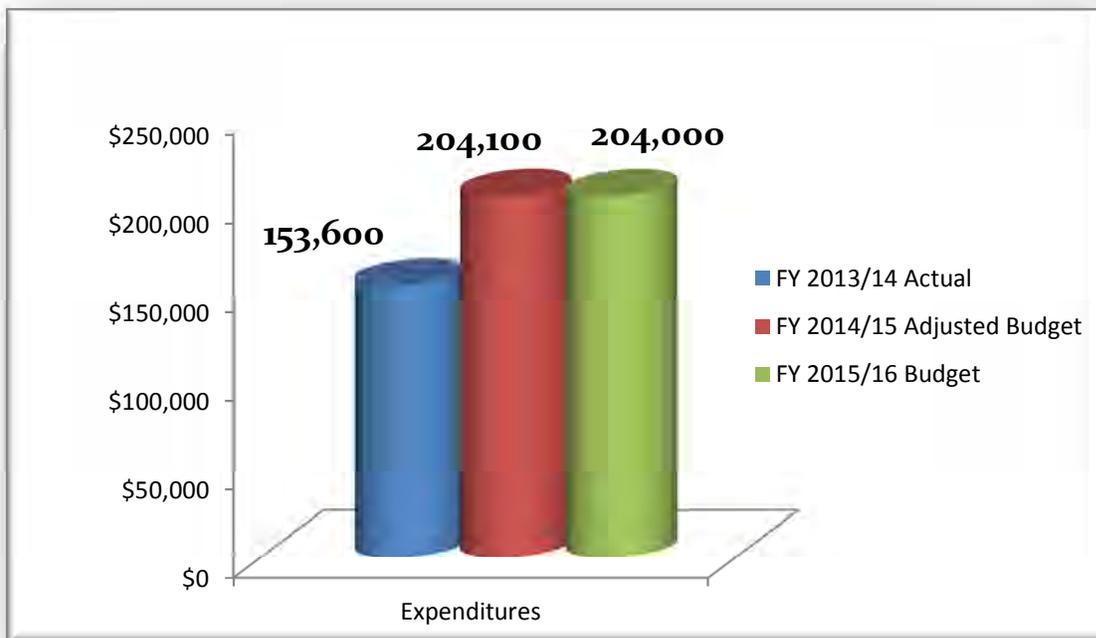
\$204,000

Employee

Contract (2): City Attorney, Assistant City Attorney

Three-year Summary

Year	FY 2013/14 Actual	FY 2014/15 Budget	FY 2015/16 Budget
Amount	153,600	204,100	204,000





Town of Atherton
Annual Operating Budget FY 2015-2016
City Attorney Budget - Summary

Category	Actual 2013-2014	Adopted Budget 2014-15	Adjusted Budget 2014-15	Recomm Budget 2015-2016
Professional Svs	153,600	204,100	204,100	204,000
City Attorney Total	153,600	204,100	204,100	204,000

Town of Atherton Annual Operating Budget FY 2015-2016
 City Attorney Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 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
Total City Attorney Dept			<u>204,000</u>

Section B

General Fund

General Fund 101 Finance Dept. (D18)

Goals | Mission Budget 2015-2016

- Continue to look for ways to maximize revenue to the General Fund
- Implement GASB 68 for CalPERS Pension accrued liability
- Develop a Policy for funding Long Term Liabilities using ERAF funds.
- Upgrade of Springbrook Software and implement the Human Resources Module
- Update 5 year planning forecast with known assumptions.

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 Department is responsible for oversight of the annual budget and financial statement audit and reports. 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. It ensures that the City's assets are safeguarded, preserved, maximized and maintained through effective financial management in order to provide a sound financial base to deliver City services.

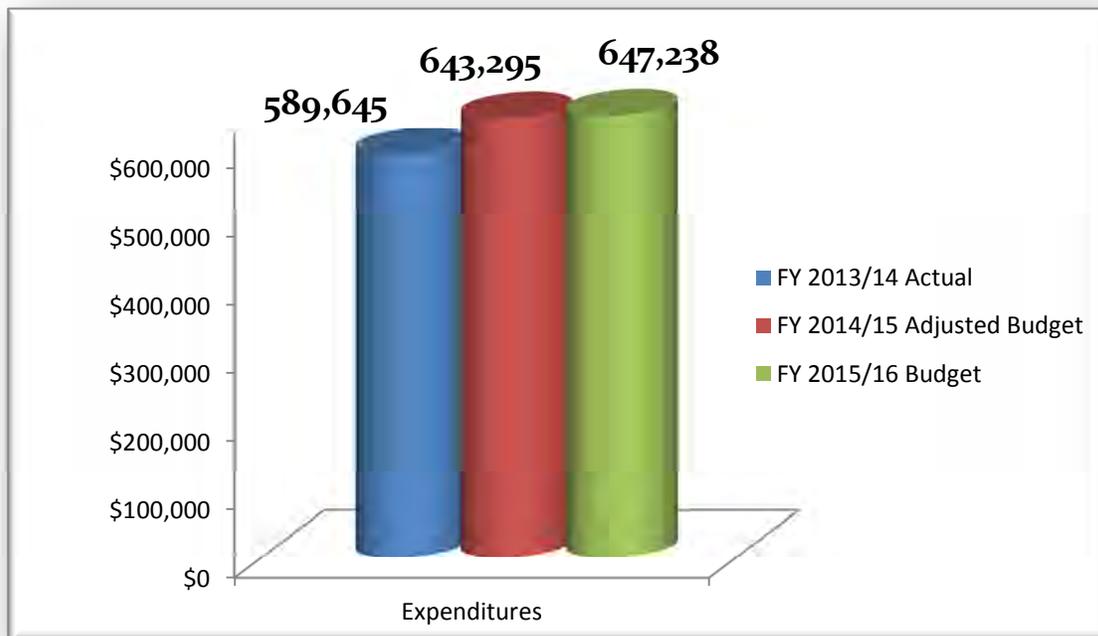
Annual Fiscal Impact Employee

\$647,238

3 Full Time: Finance Director, Accountant, Accounting Technician

Three-year Summary

Year	FY 2013/14 Actual	FY 2014/15 Budget	FY 2015/16 Budget
Amount	589,645	643,295	647,238





Town of Atherton
 Operating Budget FY 2015-2016
 Finance Budget - Summary

Category	Actual 2013-2014	Adopted Budget 2014-15	Adjusted Budget 2014-15	Recomm Budget 2015-16
Salaries & Wages	311,489	326,365	326,365	343,077
EE Benefits	144,492	130,812	130,812	137,798
Professional Svcs	59,184	88,687	90,187	65,697
General Operations	21,831	26,171	24,671	25,300
Other Services/Exp.	51,865	68,460	69,060	71,680
Supplies & Materials	785	1,800	1,200	1,800
Capital Outlay	-	1,000	1,000	1,886
Finance Total	589,645	643,295	643,295	647,238

Town of Atherton Annual Operating Budget FY 2015-2016
Finance - Budget by Account

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-15	Adjusted Budget 2014-15	Recomm Budget 2015-16
Salaries & Wages	101-18-50001-018	Regular Salaries	308,288	323,133	323,133	339,680
Salaries & Wages	101-18-50006-018	Overtime	134	-	-	-
Salaries & Wages	101-18-50013-018	EE Benefits Earned	3,067	3,231	3,231	3,397
EE Benefits	101-18-51001-018	Medicare	4,446	4,685	4,685	4,925
EE Benefits	101-18-51003-018	PERS Retire Contrib- ER	31,211	34,722	34,722	28,480
EE Benefits	101-18-51004-018	PERS Retire Contrib- EE	318	-	-	-
EE Benefits	101-18-51007-018	STD Insurance	384	576	576	576
EE Benefits	101-18-51008-018	Health Insurance-Active	41,518	46,504	46,504	44,499
EE Benefits	101-18-51009-018	Health Insurance-Retirees	48,278	22,163	22,163	24,068
EE Benefits	101-18-51010-018	Dental Insurance	3,179	3,005	3,005	3,005
EE Benefits	101-18-51011-018	Vision Insurance	496	654	654	563
EE Benefits	101-18-51013-018	Workers' Compensation	9,248	12,925	12,925	13,587
EE Benefits	101-18-51014-018	Life & ADD Insurance	391	427	427	427
EE Benefits	101-18-51015-018	LTD Insurance	1,938	1,919	1,919	1,969
EE Benefits	101-18-51016-018	Unemployment Insurance	3,083	3,231	3,231	3,397
EE Benefits	101-xx-51xxx-misc	Unfunded liabilities				12,302
Total Salaries & Benefits			455,980	457,177	457,177	480,875
Professional Svs	101-18-52001-018	Audit & Financial	42,505	69,653	69,654	47,607
Professional Svs	101-18-52017-018	Technical Services	16,679	19,033	20,533	18,090
General Operations	101-18-53002-018	Repair Machinery & Equip	97	500	-	500
General Operations	101-18-53025-018	External Printing Service	550	1,000	-	500
General Operations	101-18-53031-018	Banking Services	11,184	14,671	14,671	14,300
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	402	1,200	1,200	1,200
Other Services/Exp.	101-18-54004-018	Training and Workshops	143	7,500	6,000	7,500
Other Services/Exp.	101-18-54005-018	Subscriptions	-	500	500	500

Town of Atherton Annual Operating Budget FY 2015-2016
Finance - Budget by Account

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-15	Adjusted Budget 2014-15	Recomm Budget 2015-16
Other Services/Exp.	101-18-54007-018	Memberships & Dues	875	800	800	800
Other Services/Exp.	101-18-54008-018	Mileage Reimbursement	33	300	300	300
Other Services/Exp.	101-18-54010-018	Other Contract Services	21,013	26,000	28,100	27,000
Other Services/Exp.	101-18-54016-018	Business License Processing Fee	29,400	32,160	32,160	34,380
Supplies & Materials	101-18-55002-018	Office Supplies	785	1,200	1,200	1,200
Supplies & Materials	101-18-55009-018	Misc. Computer Parts	-	600	-	600
Capital Outlay	101-18-57006-018	Computer Equip/Software	-	-	400	886
Capital Outlay	101-18-57007-018	Office Machines & Furniture	-	1,000	600	1,000
			133,665	186,118	186,118	166,363
	101-18-53022-018	Liability Claim Expense				
		Total Operations	133,665	186,118	186,118	166,363
		Total Finance Dept	589,645	643,295	643,295	647,238

Town of Atherton Annual Operating Budget FY 2015-2016
Finance - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-18-50001-018	Regular Salaries	Salaries - three full-time (FTE) staff	339,680
101-18-50013-018	EE Benefits Earned	1% of Salary/Earnings contribution for vac, sick, comp, & holiday pay	3,397
101-18-51001-018	Medicare	Employees hired after April 1986 pay 1.45% of earnings	4,925
101-18-51003-018	PERS Retire Contrib- ER	Employer contribution for employee pension	28,480
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	44,499
101-18-51009-018	Health Insurance-Retirees	Retiree health Pay-as-you-go	24,068
101-18-51009-018	Health Insurance-GASB45	GASB 45 annual required contribution	-
101-18-51010-018	Dental Insurance	Delta Dental Plan premium	3,005
101-18-51011-018	Vision Insurance	Vision Service Plan premium	563
101-18-51013-018	Workers' Compensation	Workers Comp charged to Department	13,587
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	1,969
101-18-51016-018	Unemployment Insurance	Projected unemployment benefits 1% of Salary/Earnings	3,397
101-xx-51xxx-misc	Unfunded liabilities-Misc	Unfunded liabilities	12,302
Total Salaries & Benefits			480,875
101-18-52001-018	Audit & Financial	FY 2015 Audit (40% Audit Fee)	16,376
101-18-52001-018	Audit & Financial	FY 2016 Audit (60% total for interim)	25,792
101-18-52001-018	Audit & Financial	FY 2015 CA Controller Report-Town	4,600
101-18-52001-018	Audit & Financial	FY 2015 Appropriations Limit	840
A/C Subtotal->			47,607

Town of Atherton Annual Operating Budget FY 2015-2016
Finance - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-18-52017-018	Technical Services	Springbrook annual maintenance fee	18,090
101-18-52017-018	Technical Services	Harris (Wintegrate) one license maintenance fee	-
		A/C Subtotal->	18,090
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	500
101-18-53031-018	Banking Services	Account analysis fees	12,000
101-18-53031-018	Banking Services	A/P and payroll check stock, deposit slips and bags	500
101-18-53031-018	Banking Services	Armored car service	1,800
		A/C Subtotal->	14,300
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

Town of Atherton Annual Operating Budget FY 2015-2016
Finance - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-18-54007-018	Memberships & Dues	GFOA, CSMFO, CMTA, PERS PAC, CMRTA	600
101-18-54007-018	Memberships & Dues	Springbrook National User Group	200
		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	13,000
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->	27,000
101-18-54016-018	Business License Processing Fee	Payment to MuniServices at \$20 per license issued	34,380
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
101-18-57006-018	Computer Equip/Software	Computer lease program	886
101-18-57007-018	Office Machines & Furniture	Purchase a new Laser Printer	1,000
		Total Operations	166,363
		Total Finance Dept	<u><u>647,238</u></u>

Town of Atherton Annual Operating Budget FY 2015-16 Finance- Salaries & Benefits

FTE	Job Class	Step 04/30/15	FY 14/15 Salary	FY 15/16 Salary	PERS Salary	ER PERS	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (Ph. Etc)	<u>Total</u>
1	Finance Director	D	167,912	179,834	179,834	15,905	2,608	17,507	1,167	188	192	794	210	7,193	600	225,597
1	Accountant	D	84,311	85,997	85,997	7,606	1,247	17,507	1,167	188	192	632	108	3,440		118,083
1	Account Technician	C/D	69,921	73,849	73,849	4,970	1,071	9,485	671	188	192	543	108	2,954		94,031
Total Finance Dept				339,680	339,680	28,480	4,925	44,499	3,005	563	576	1,969	427	13,587		437,712

Section B

General Fund

General Fund 101 Planning (D20) and Building (D25)

Goals | Mission Budget 2015-2016

- Complete the Digital Archiving of historic backlog of paper building permit plans and permits.
- Continue the monthly Development Roundtable meetings
- Implement AB2188 for the expedited processing of Residential PV Systems
- Expand the use of the permitting software between Town Departments and the development community
- Address the environmental impacts of new construction
- Adopt a Climate Action Plan
- Adopt the General Plan Update

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. The Planning Division is responsible for maintaining the City's General Plan and various specific plans and for maintaining, updating and administering the City's zoning regulations and sign regulations. The zoning regulations contain the specific regulations that inform the design and construction of new development and additions to existing structures, including height limits, floor area ratio, parking requirements, lot coverage, property line setbacks, as well as outlining design review processes for various types of projects (when required).

Annual Fiscal Impact

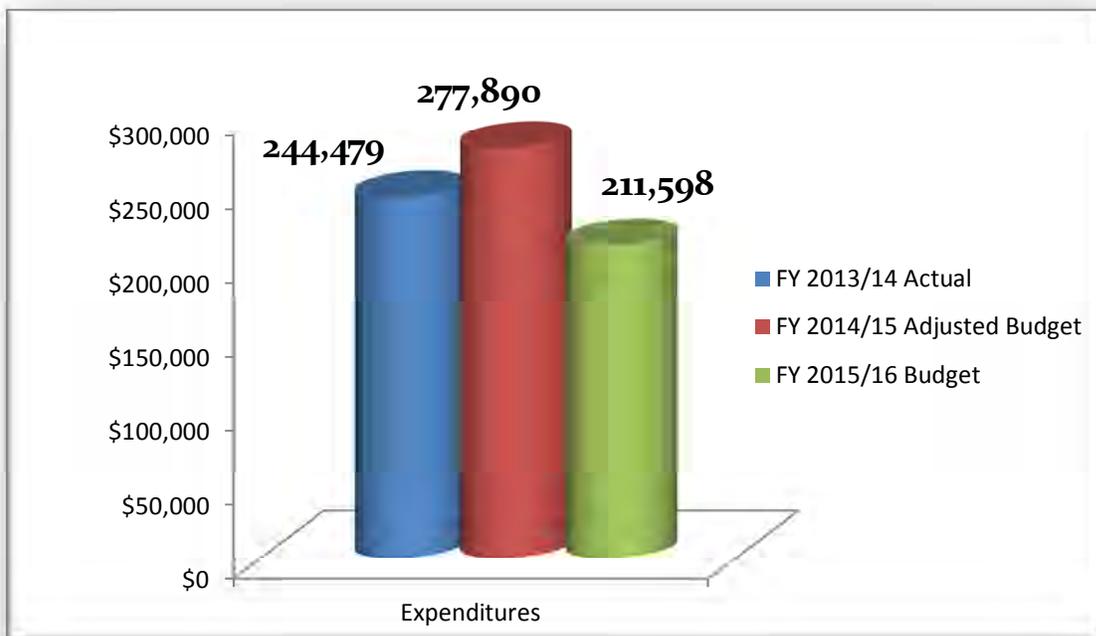
\$211,598

Employee

Contract: (2) Planners, Arborist: time shared with Building & DPW

Three-year Summary

Year	FY 2013/14 Actual	FY 2014/15 Budget	FY 2015/16 Budget
Amount	244,479	277,890	211,598





Town of Atherton
 Annual Operating Budget FY 2015-2016
 Planning Budget - Summary

Category	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
Professional Svs	240,939	272,000	272,000	205,700
General Operations	2,758	3,400	3,620	3,400
Supplies & Materials	782	2,200	1,870	2,200
Capital Outlay	-	290	400	298
Planning Total	244,479	277,890	277,890	211,598

Town of Atherton Annual Operating Budget FY 2015-2016
Planning Budget By Account

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
Professional Svs	101-20-52011-020	Contract Planner	171,333	190,000	190,000	195,700
Professional Svs	101-20-52015-020	Housing Element	41,350	52,000	52,000	-
Professional Svs	101-20-52029-020	Contract Arborist Service	28,256	30,000	30,000	10,000
General Operations	101-20-53002-020	Other Equip Repair & Maint	395	360	360	360
General Operations	101-20-53014-020	Utilities - Electricity	159	220	220	220
General Operations	101-20-53015-020	Utilities - Gas	102	160	160	160
General Operations	101-20-53016-020	Utilities - Water	58	40	80	40
General Operations	101-20-53024-020	Advertising/Noticing	1,416	2,000	2,000	2,000
General Operations	101-20-53033-020	Rent - Mach & Equip	629	620	800	620
Supplies & Materials	101-20-55002-020	Office Supplies	782	2,200	1,870	2,200
Capital Outlay	101-25-57006-025	Computer Equipment/Software		290	400	298
Total Planning Dept			244,479	277,890	277,890	211,598

Town of Atherton Annual Operating Budget FY 2015-2016
 Planning Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-20-52011-020	Contract Planner	Neal Martin & Associates services. Town Planner: +/- 32 hours per month; Senior Planner: +/- 68 hours per month; Assistant Planner: +/- 108 hours per month	195,700
		General Plan Update surcharge accumulation	(30,000)
101-20-52014-020	General Plan Update	Update to the Town General Plan	30,000
101-20-52029-020	Contract Arborist Service	Contract arborist services that cannot be passed through	10,000
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		298
Total Planning Dept			<u>211,598</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 Building Division is in charge of plan checking, permit issuance, and field inspections of all buildings and structures in the Town. 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

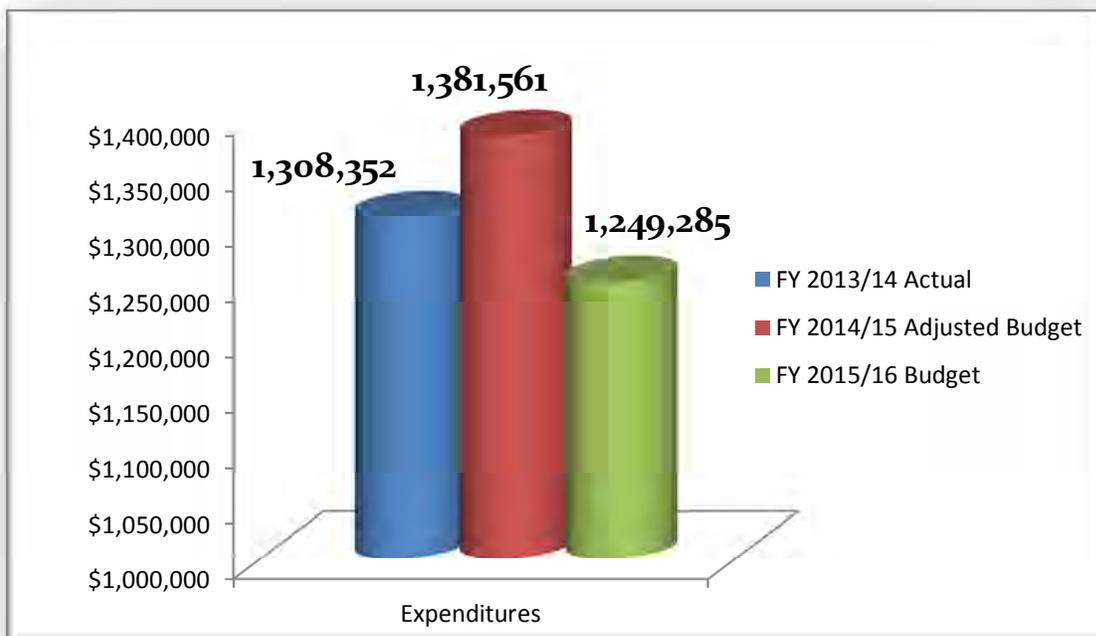
\$1,249,285

Employee

0.5 Full Time Office Specialist, (.4) Associate Engineer, Contract (1) Building Official, Arborist allocated within DPW/Building/Planning

Three-year Summary

Year	FY 2013/14 Actual	FY 2014/15 Budget	FY 2015/16 Budget
Amount	1,308,352	1,381,561	1,249,285





Town of Atherton
 Annual Operating Budget FY 2015-2016
 Building Budget - Summary

Category	Actual 2013-2014	Adopted Budget 2014-15	Revised Budget 2014-15	Recomm Budget 2015-16
Salaries & Wages	74,766	75,414	126,725	119,722
EE Benefits	61,649	64,187	78,488	90,547
Professional Svs	1,115,723	1,116,236	1,093,144	960,950
General Operations	29,056	60,198	60,408	3,648
Supplies & Materials	15,325	350	350	350
Supplies & Materials	11,834	26,200	21,800	71,700
Capital Outlay	-	581	646	2,368
Transfer	-	-	-	-
Building Total	1,308,352	1,343,166	1,381,561	1,249,285

Town of Atherton Annual Operating Budget FY 2015-2016
Building Budget By Account

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-15	Revised Budget 2014-15	Recomm Budget 2015-16
Salaries & Wages	101-25-50001-025	Regular Salaries	73,896	74,667	125,471	118,537
Salaries & Wages	101-25-50006-025	Overtime	134	-	-	-
Salaries & Wages	101-25-50013-025	EE Benefits Earned	736	747	1,255	1,185
EE Benefits	101-25-51001-025	Medicare	1,058	1,083	1,469	1,791
EE Benefits	101-25-51003-025	PER Retire Contrb- ER	8,170	8,710	14,665	10,926
EE Benefits	101-25-51004-025	PERS Retire Contrb- EE	97	-	-	-
EE Benefits	101-25-51007-025	STD Insurance	173	173	301	269
EE Benefits	101-25-51008-025	Health Insurance-Active	15,635	18,499	22,691	22,424
EE Benefits	101-25-51009-025	Health Insurance-Retirees	31,235	29,875	29,875	17,778
EE Benefits	101-25-51010-025	Dental Insurance	1,399	1,322	1,685	1,658
EE Benefits	101-25-51011-025	Vision Insurance	243	229	299	472
EE Benefits	101-25-51013-025	Workers' Compensation	2,231	2,924	5,122	4,941
EE Benefits	101-25-51014-025	Life & ADD Insurance	118	118	181	193
EE Benefits	101-25-51015-025	LTD Insurance	546	509	932	908
EE Benefits	101-25-51016-025	Unemployment Insurance	744	747	1,268	1,185
EE Benefits	101-xx-51xxx-misc	Unfunded liabilities-Misc				28,002
Total Salaries & Benefits			136,415	139,601	205,213	210,269
Professional Svs	101-25-52017-025	Technical Service	-	27,000	27,000	28,000
Professional Svs	101-25-52018-025	Code Enforcement	101,286	112,285	87,443	-
Professional Svs	101-25-52021-025	Contract Inspection Service	5,440	5,000	4,000	1,500
Professional Svs	101-25-52029-025	Contract Arborist Service	94,595	100,000	57,851	-
Professional Svs	101-25-52033-025	Contract Bldg & Life Safety Svs	914,402	871,951	916,851	931,450
General Operations	101-25-53002-025	Other Equip Repair & Maint	395	-	210	-
General Operations	101-25-53014-025	Utilities - Electricity	951	1,400	1,400	1,400
General Operations	101-25-53015-025	Utilities - Gas	611	950	950	400

Town of Atherton Annual Operating Budget FY 2015-2016
Building Budget By Account

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-15	Revised Budget 2014-15	Recomm Budget 2015-16
General Operations	101-25-53016-025	Utilities - Water	345	420	420	420
General Operations	101-25-53024-025	Advertising/Publishing	986	-	-	-
General Operations	101-25-53033-025	Rent - Mach & Equip	629	1,428	1,428	1,428
General Operations	101-25-53035-025	Other Rents & Leases	638	-	-	-
General Operations	101-25-53503-025	Trsfr to Equip Replace Fd	24,500	56,000	56,000	-
Other Services/Exp.	101-25-54004-025	Training & Workshop	1,236	-	-	-
Other Services/Exp.	101-25-54005-025	Subscriptions	1,201	350	350	350
Other Services/Exp.	101-25-54007-025	Memberships & Dues	125	-	-	-
Supplies & Materials	101-25-54010-025	Other Contract Services	12,763	-	-	-
Supplies & Materials	101-25-55002-025	Office Supplies	2,627	3,200	3,700	3,200
Supplies & Materials	101-25-55003-025	Microfilms-Digital Archiving	9,208	22,000	17,000	67,500
Supplies & Materials	101-25-55006-025	Safety Supplies & Matls	-	1,000	1,100	1,000
Capital Outlay	101-25-57006-025	Computer Equipment/Software	-	581	646	2,368
Transfer	101-25-58003-025	Trsfr to Facil Construct Fd	-	-	-	-
Total Operations			1,171,938	1,203,565	1,176,348	1,039,016
Total Building Dept			1,308,352	1,343,166	1,381,561	1,249,285

Town of Atherton Annual Operating Budget FY 2015-2016
Building Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-25-50001-025	Regular Salaries	Salaries - Two staff 0.9 full-time (FTE)	123,537
101-25-50001-025	Regular Salaries	Salarris - Arbroist Service for Planning	(5,000)
101-25-50013-025	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	1,185
101-25-51001-025	Medicare	Medicare is paid on all salaries at a rate of 1.45%	1,791
101-25-51003-025	PER Retire Contrib- ER	Employer contribution for employee pension	10,926
101-25-51007-025	STD Insurance	Short-term disability premium to The Cities Group	269
101-25-51008-025	Health Insurance-Active	Health plan Town Paid	22,424
101-25-51009-025	Health Insurance-Retirees	Retiree health pay-as-you-go	17,778
101-25-51009-025	Health Insurance- GASB45	GASB 45 annual required	17,778
101-25-51010-025	Dental Insurance	Delta Dental Plan premium	1,658
101-25-51011-025	Vision Insurance	Vision Service Plan premium	472
101-25-51013-025	Workers' Compensation	Workers Comp charged to Department	4,941
101-25-51014-025	Life & ADD Insurance	Premium to The Cities Group	193
101-25-51015-025	LTD Insurance	Long-term disability premium to The Cities Group	908
101-25-51016-025	Unemployment Insurance	Projected unemployment cost 1%	1,185
101-25-51019-025	Auto Allowance		
101-xx-51xxx-misc	Unfunded liabilities-Misc	Unfunded liabilities	28,002
Total Salaries & Benefits			210,269
101-25-52017-025	Technical Service	CRW maintenance fee	28,000
101-25-52021-025	Contract Inspection Service	Contract inspection service provided by Interwest after 8/23/2011 for Town issued permits	1,500

Town of Atherton Annual Operating Budget FY 2015-2016
Building Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
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.	931,450
101-25-53014-025	Utilities - Electricity	PG&E	1,400
101-25-53015-025	Utilities - Gas	ABAG gas	400
101-25-53016-025	Utilities - Water	Cal water	420
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) Misc. CRW/TRAKiT reports, maintenance and enhancements updates. \$15,000	15,000
101-25-53503-025	Trsfr to Equip Replace Fd	2) Ipad for the Town Arborist, \$700.00	700
101-25-XXXXX-025	Trsfr in from Tech Surcharge	3) Transfer in tech-surcharge building deposit	(15,700)
101-25-53503-025	Trsfr to Equip Replace Fd	A/C Subtotal->	-
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	67,500
101-25-55006-025	Safety Supplies & Matls	Construction Signs	1,000
101-25-57006-025	Computer Equipment/Software	Computer Repl Program 2 (Lease)	2,368
Total Operations			<u>1,039,016</u>
Total Building Dept			<u><u>1,249,285</u></u>

Town of Atherton Annual Operating Budget FY 2015-2016
Building - Salaries & Benefits

FTE	Job Class	Step 04/30/15	2015 Salary	2016 Salary	Uni form	PERS Salary	ER PERS	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (Ph. etc)	Total
0.4	Associate Engineer (0.4)	D	62,458	42,471		42,471	3,756	616	8,928	739	135	77	312	84	1,699	240	59,056
0.5	Office Specialist (0.5)	D	33,029	33,689		33,689	2,979	488	8,753	583	168	96	248	54	1,348	-	48,408
0.5	Town Arborist (1.0)	A/B	44,052	47,376		47,376	4,190	687	4,743	336	168	96	348	54	1,895	300	60,193
1.4	FTE	1.4	139,538	123,537	-	123,537	10,926	1,791	22,424	1,658	472	269	908	193	4,941	540	167,658
Summary																	
1	DPW Superintendent	D	137,318	140,064	200	140,264	12,405	2,034	22,320	1,847	337	192	794	210	5,603	600	186,605
1	Associate Engineer	D	104,096	106,178		106,178	9,390	1,540	22,320	1,847	337	192	780	210	4,247	600	147,641
1	Office Specialist	D	66,057	67,379		67,379	5,959	977	17,507	1,167	337	192	495	108	2,695		96,816
1	Town Arborist (1.0)	A/B	88,104	94,753		94,753	8,380	1,374	9,485	671	337	192	696	108	3,790	600	120,387
			395,575	408,373		408,573	36,134	5,924	71,631	5,532	1,347	768	2,766	638	16,335	1,800	551,448

Section B

General Fund

General Fund 101 Interdepartmental Dept. (D30)

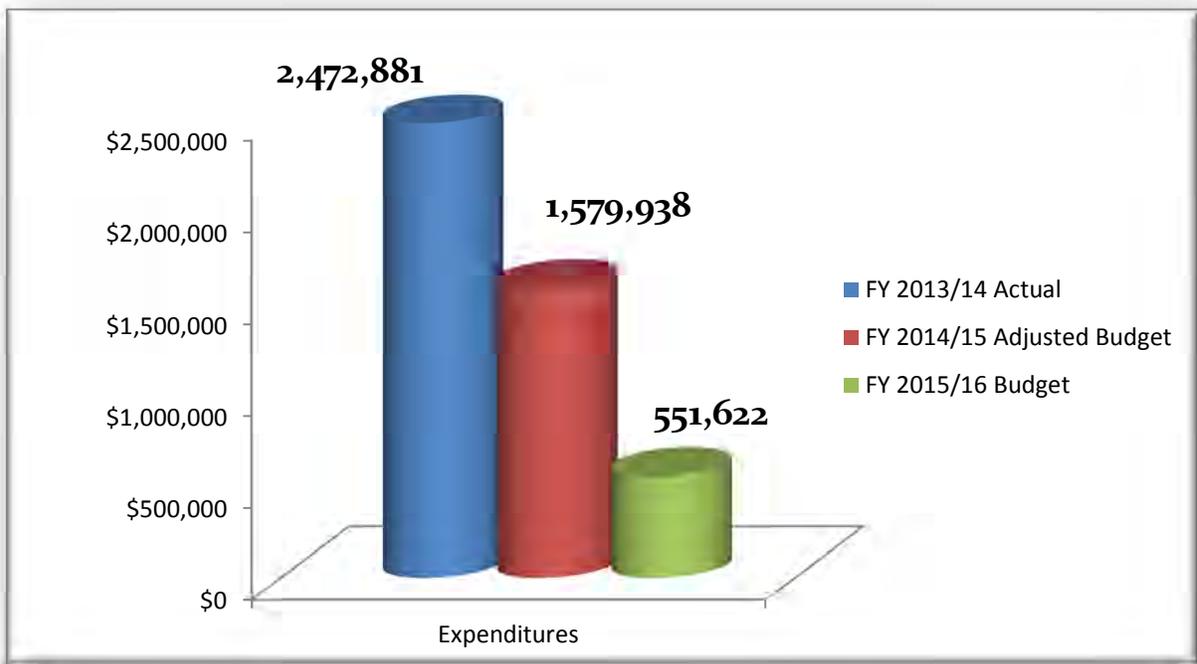
Department 30 Intergovernmental department provides for the accounting of costs that are incurred and support all city departments. Costs include liability insurance, IT support, County Tax administration costs, IT infrastructure costs and other charges that are Town wide in nature.

Annual Fiscal Impact **\$551,622**

Employee No employees

Three-year Summary

Year	FY 2013/14 Actual	FY 2014/15 Budget	FY 2015/16 Budget
Amount	2,472,881	1,579,938	551,622





Town of Atherton
 Annual Operating Budget FY 2015-2016
 Inter Department Budget - Summary

Category	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
EE Benefits	2,001,472	1,610	1,021,610	1,610
Professional Svs	23,585	50,000	50,000	50,000
General Operations	326,081	363,992	364,179	355,114
Other Services/Exp.	67,458	75,183	74,996	78,639
Supplies & Materials	17,094	28,153	32,153	31,573
Capital Outlay	37,191	41,000	37,000	34,686
Inter-Dept. Total	2,472,881	559,938	1,579,938	551,622

Town of Atherton Annual Operating Budget FY 2015-2016
Inter-Department Budget By Account

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
EE Benefits	101-30-51009-030	Retiree Health	2,000,000	-	1,020,000	-
EE Benefits	101-30-51012-030	Employee Assistance Program	1,472	1,610	1,610	1,610
Professional Svs	101-30-52019-030	IT Support	23,585	50,000	50,000	50,000
General Operations	101-30-53018-030	Utilities - Telephone	8,853	9,269	9,269	9,300
General Operations	101-30-53019-030	Liability Insurance	274,526	320,641	320,641	309,917
General Operations	101-30-53020-030	Employment Practice Liability Ins	36,000	27,380	27,380	28,320
General Operations	101-30-53021-030	Property Insurance	6,702	6,702	6,889	7,578
Other Services/Exp.	101-30-54007-030	Memberships & Dues	3,426	3,619	3,619	4,119
Other Services/Exp.	101-30-54010-030	Other Contract Services	-	-	-	-
Other Services/Exp.	101-30-54017-030	Post Office Expense	3,420	4,871	4,871	9,520
Other Services/Exp.	101-30-54029-030	County Tax Administration Cost	60,612	66,694	66,507	65,000
Supplies & Materials	101-30-55009-030	Misc Computer Parts & Supplies	7,195	8,000	14,000	15,000
Supplies & Materials	101-30-55016-030	Other Supplies & Materials	-	3,000	4,000	3,000
Supplies & Materials	101-30-55017-030	Postage	9,899	17,153	14,153	13,573
Capital Outlay	101-30-57006-030	IT Infrastructure Plan	37,191	41,000	37,000	34,686
Total Inter-Department			2,472,881	559,938	1,579,938	551,622

Town of Atherton Annual Operating Budget FY 2015-2016
Inter-Department Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-30-51009-030	Retiree Health	Additional payment to PARS Trust OPEB Funding	
101-30-51012-030	Employee Assistance	Premium for employee assistance program	1,610
101-30-52001-030	Audit & Financial		
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,	9,300
101-30-53019-030	Liability Insurance	Annual premiums for general insurance pool (Fd615)	148,678
101-30-53019-030	Liability Insurance	Annual premiums for excess liability insurance pool(Fd615)	5,348
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 ->	309,917
101-30-53020-030	Employment Practice Liab Ins	Premium to employment practice liability	-
101-30-53021-030	Property Insurance	Annual premiums for property insurance pool	-
			28,320
101-30-54007-030	Memberships & Dues	ABAG	2,119
101-30-54007-030	Memberships & Dues	CalOpps Annual Membership (City of Forest City)	2,000
		A/C Subtotal ->	4,119
101-30-54010-030	Other Contract Services	Contribution towards Workers' Compensation-Negative equity	
101-30-54017-030	Post Office Expense	Weighing platform(S#3776), base(S#1659), feeder rental(S#4197)	6,360
101-30-54017-030	Post Office Expense	Supplies - ink cartridge, strips, paper, pre-inked stamps	2,500

Town of Atherton Annual Operating Budget FY 2015-2016
Inter-Department Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-30-54017-030	Post Office Expense	Header (security device) rental(S#3185)	660
		A/C Subtotal ->	9,520
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	65,000
101-30-55009-030	Misc Computer Parts & Supplies	Symantec Anti-virus	1,500
101-30-55009-030	Misc Computer Parts & Supplies	Parts for servers, spare hard drive, UPS battery Replace UPS Units	13,500
		A/C Subtotal ->	15,000
101-30-55016-030	Other Supplies & Materials	Other unexpected small items	3,000
101-30-55017-030	Postage	Header rental & maint(town S#7038)	3,573
101-30-55017-030	Postage	Stamps for mailing	10,000
		A/C Subtotal ->	13,573
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	18,000
101-30-57006-030	IT Infrastructure Plan	Upgrade Windows License Town Wide	3,000
101-30-57006-030	IT Infrastructure Plan	Virtual Storage Backup	8,000
101-30-57006-030	IT Infrastructure Plan	Computer lease program	586
101-30-57006-030	IT Infrastructure Plan	PRTG Network issues troubleshooting	3,900
		A/C Subtotal ->	34,686
		Total Inter-Department	<u><u>551,622</u></u>

Section B

General Fund

General Fund 101 Police Dept. (D40)

Goals | Mission Budget 2015-2016

- The mission of the Atherton Police Department is to maintain the public peace, safeguard lives and property, and to promote a high-quality of life for our residents. To achieve these ends, the Police Department subscribes to the basic principles of Community Oriented Policing as an organizational philosophy and problem solving strategy.
- Add 5th FTE dispatcher position & keep all FTE positions filled
- Minimum patrol staffing of 2 Officers and 1 Sergeant per shift
- Recruit and train two additional Reserve Officers
- On-going evaluation of staff deployment
- Support the Town's effort for a new Civic Center
- Promote department thru community outreach and to new residents
- Work with Town Staff on code enforcement operations
- Install video surveillance cameras in Holbrook-Palmer Park

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. The Police Department consists of four distinct divisions: Admin/Training, Patrol/Traffic, Investigations, and Communications/Records. Within these areas are specific areas of focus including: detectives, community service officers (and code enforcement), school resource officer, K-9s, dispatch, and administration. Provides 24-hour police patrol, traffic enforcement, crime investigation, crime prevention and other law enforcement services to protect and preserve the health, safety of our residents. The Department works with the City Council, the City Manager's Office, other City departments and the community to address problems of crime and property damage.

Annual Fiscal Impact

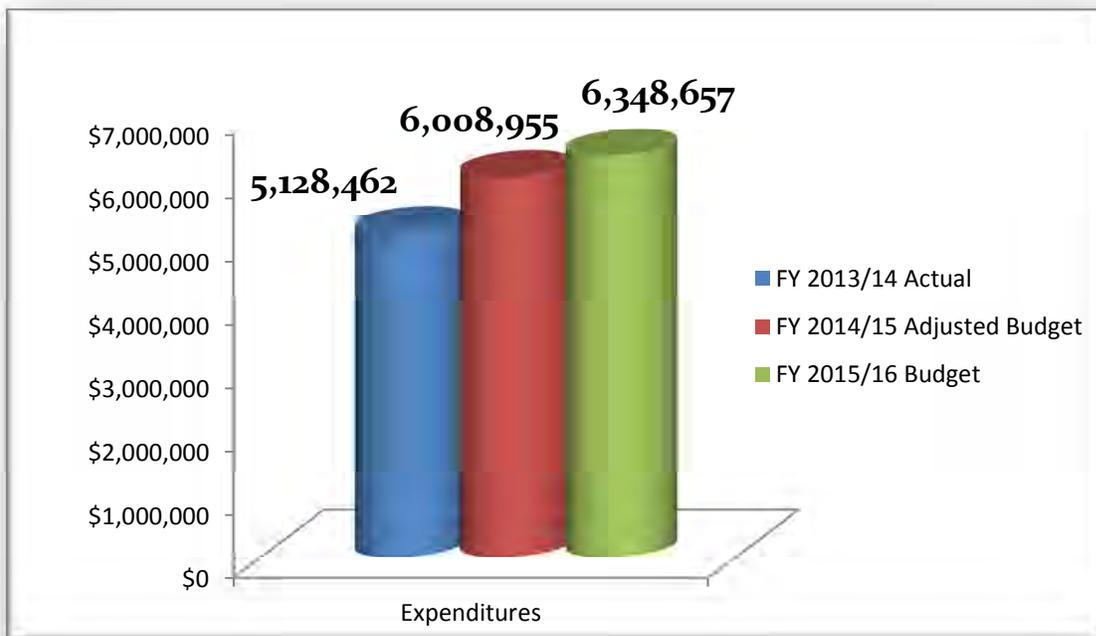
\$6,348,657

Employee

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

Three-year Summary

Year	FY 2013/14 Actual	FY 2014/15 Budget	FY 2015/16 Budget
Amount	5,128,462	6,008,955	6,348,657





Town of Atherton
 Annual Operating Budget FY 2015-2016
 Police Budget - Summary

Category	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
Salaries & Wages	2,708,539	3,222,986	3,292,264	3,433,525
EE Benefits	1,824,243	2,138,311	2,039,034	2,269,011
Professional Svs	90,416	82,376	82,376	79,598
General Operations	204,517	220,827	221,027	198,539
Other Services/Exp.	174,835	169,667	200,166	204,348
Supplies & Materials	109,671	164,050	156,350	132,400
Capital Outlay	16,242	10,737	17,737	31,235
Police Total	5,128,462	6,008,955	6,008,955	6,348,657

Town of Atherton Annual Operating Budget FY 2015-2016
Police Budget By Account

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
Salaries & Wages	101-40-50001-040	Regular Salaries	2,011,434	2,601,248	2,548,740	2,741,006
Salaries & Wages	101-40-50003-040	Dispatcher Salaries	305,895	327,354	327,354	408,484
Salaries & Wages	101-40-50004-040	Reserve Salaries	24,960	40,000	40,000	40,000
Salaries & Wages	101-40-50005-040	Temporary Help	127,113	44,385	51,830	34,035
Salaries & Wages	101-40-50006-040	Overtime	233,302	200,000	314,341	195,000
Salaries & Wages	101-40-50007-040	Special Event Salaries Reimb	5,834	10,000	10,000	15,000
EE Benefits	101-40-50013-040	EE Benefits Earned	42,030	60,572	60,572	64,990
EE Benefits	101-40-51001-040	Medicare Tax	40,506	44,817	45,812	48,363
EE Benefits	101-40-51002-040	Social Security	998	2,480	2,480	2,480
EE Benefits	101-40-51003-040	PERS Retire Contr - ER	638,287	796,668	761,532	549,797
EE Benefits	101-40-51004-040	PERS Retire Contr - EE	131,171	108,082	108,082	28,874
EE Benefits	101-40-51005-040	Deferred Compensation	4,582	7,769	7,769	10,980
EE Benefits	101-40-51006-040	Benefits Admin Fees	900	-	-	-
EE Benefits	101-40-51007-040	STD Insurance	576	576	576	576
EE Benefits	101-40-51008-040	Health Insurance - Active	402,076	498,972	433,836	520,194
EE Benefits	101-40-51009-040	Health Insurance - Retirees	346,913	241,082	241,082	274,814
EE Benefits	101-40-51010-040	Dental Insurance	36,206	45,474	45,474	46,914
EE Benefits	101-40-51011-040	Vision Insurance	5,307	8,025	8,025	8,666
EE Benefits	101-40-51013-040	Workers' Compensation	84,095	227,978	227,978	220,710
EE Benefits	101-40-51014-040	Life & ADD Insurance	2,860	3,317	3,317	3,513
EE Benefits	101-40-51015-040	LTD Insurance	18,709	20,052	20,052	21,180
EE Benefits	101-40-51016-040	Unemployment Insurance	30,269	30,286	30,286	33,235
EE Benefits	101-40-51018-040	Uniforms	34,273	34,163	34,163	58,000
EE Benefits	101-40-51020-040	Educational Reimbursement	4,485	8,000	8,000	20,000
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Misc				17,819
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Safety				337,907
Total Salaries & Benefits			4,532,782	5,361,298	5,331,299	5,702,537

Town of Atherton Annual Operating Budget FY 2015-2016
Police Budget By Account

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
Professional Svs	101-40-52017-040	Technical Services	90,416	82,376	82,376	79,598
General Operations	101-40-53001-040	Equip Maint - Vehicles	37,759	50,000	35,500	40,000
General Operations	101-40-53002-040	Equip Maint - Other	3,872	5,000	5,000	15,268
General Operations	101-40-53014-040	Utilities - Electricity	22,800	18,000	21,000	20,000
General Operations	101-40-53015-040	Utilities - Gas	572	1,100	1,100	1,100
General Operations	101-40-53016-040	Utilities - Water	690	800	1,800	1,300
General Operations	101-40-53018-040	Utilities - Telephone	33,502	32,024	32,024	31,900
General Operations	101-40-53025-040	Printing - External Service	1,807	2,000	2,000	2,000
General Operations	101-40-53026-040	Recruitment Cost	18,916	8,800	19,500	6,000
General Operations	101-40-53027-040	SMC Booking Fees	-	4,000	4,000	5,000
General Operations	101-40-53028-040	Citation Processing	786	3,000	3,000	3,000
General Operations	101-40-53032-040	Rent - Facilities	9,332	8,760	8,760	8,928
General Operations	101-40-53503-040	Trsfr to Equip Replace Fd	74,480	87,343	87,343	64,043
Other Services/Exp.	101-40-54003-040	Conferences	1,700	2,280	2,280	2,000
Other Services/Exp.	101-40-54004-040	Training & Workshops	1,158	2,000	2,000	7,000
Other Services/Exp.	101-40-54005-040	Subscriptions	820	800	1,300	1,300
Other Services/Exp.	101-40-54006-040	POST Training	32,804	22,000	22,000	32,000
Other Services/Exp.	101-40-54007-040	Memberships & Dues	1,842	2,000	2,000	2,500
Other Services/Exp.	101-40-54008-040	Mileage Reimbursement		300	300	300
Other Services/Exp.	101-40-54010-040	Other Contract Services	94,229	88,107	118,106	115,326
Other Services/Exp.	101-40-54021-040	Animal Control Services	42,281	52,180	52,180	43,922
Supplies & Materials	101-40-55002-040	Office Supplies	6,069	6,700	6,700	6,500
Supplies & Materials	101-40-55006-040	Safety Supplies & Materials	7,243	8,000	8,000	3,000
Supplies & Materials	101-40-55007-040	K-9 Expenses	12,871	21,000	21,000	24,000
Supplies & Materials	101-40-55015-040	Oil and Gasoline	49,821	80,000	72,300	65,000
Supplies & Materials	101-40-55016-040	Other Supplies & Matls	30,230	38,350	38,350	23,900
Supplies & Materials	101-40-55018-040	Disaster/Emergency	3,437	10,000	10,000	10,000

Town of Atherton Annual Operating Budget FY 2015-2016
Police Budget By Account

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
Capital Outlay	101-40-57004-040	Mach & Equip	11,284	8,700	8,700	7,000
Capital Outlay	101-40-57005-040	Vehicles & Accessories	2,579			
Capital Outlay	101-40-57006-040	Computer Equip/Software*	2,379	2,037	9,037	24,235
Total Operations			595,680	647,657	677,656	646,120
Total Police Dept			5,128,462	6,008,955	6,008,955	6,348,657

Town of Atherton Annual Operating Budget FY 2015-2016
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations	
101-40-50001-040	Regular Salaries	21 Sworn, 1 Executive Assistant, 1 Community Service Officer 1 Code Enforcement	2,841,006	
101-40-50001-040	Regular Salaries	COPS Grant funding	(100,000)	2,741,006
101-40-50003-040	Dispatcher Salaries	5 full-time dispatchers		408,484
101-40-50004-040	Reserve Salaries	5 part-time reserve officers		40,000
101-40-50005-040	Temporary Help	8 per diem dispatchers		34,035
101-40-50006-040	Overtime	Overtime worked based upon staffing, court, training, investigation, holiday pay, etc.	164,580	-
101-40-50006-040	Overtime	Overtime built in for Dispatchers 5PPL/4 Hrs/26Pay Period	30,420	195,000
101-40-50007-040	Special Event Salaries Reimb	Overtime Subcategory: POTUS/Special Events		15,000
101-40-50013-040	EE Benefits Earned	2% contribution for vac, sick, comp, & holiday pay		64,990
101-40-51001-040	Medicare Tax	1.45% of salary		48,363
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		549,797
101-40-51004-040	PERS Retire Contr - EE	Employee contribution paid for by the employer		28,874
101-40-51005-040	Deferred Compensation	2% Deferred compensation matching program		10,980
101-40-51007-040	STD Insurance	Dispatchers PER MOU Short-term disability premium to the Cities Group		576
101-40-51008-040	Health Insurance - Active	Health plan coverage - Kaiser, Blue Shield, Blue Cross		520,194
101-40-51009-040	Health Insurance-Retirees	Retiree health Pay-as-you-go	274,814	
101-40-51009-040	Health Insurance-GASB45	GASB 45 annual required contribution	-	274,814
101-40-51010-040	Dental Insurance	Delta dental plan premium		46,914
101-40-51011-040	Vision Insurance	Vision Service Plan premium		8,666
101-40-51013-040	Workers' Compensation	Workers Comp charged to Department		220,710

Town of Atherton Annual Operating Budget FY 2015-2016
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-40-51014-040	Life & ADD Insurance	Premium to the Cities Group	3,513
101-40-51015-040	LTD Insurance	Long-term disability premium to The Cities Group	21,180
101-40-51016-040	Unemployment Insurance	Self-funded unemployment based on 1% of salary	33,235
101-40-51018-040	Uniforms	MOU Uniform Pay and Gears	58,000
101-40-51020-040	Educational Reimbursement	Per MOU	20,000
101-40-51xxx-040	Unfunded liabilities-Misc	CA PERS Unfunded liability-Misc	17,819
101-40-51xxx-040	Unfunded liabilities-Safety	CA PERS Unfunded liability-Safety	337,907
Total Salaries & Benefits			5,702,537
101-40-52017-040	Technical Services	Sunridge RIMS Annual Maintenance (Dispatch-Patrol CAD)	12,500
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)	2,100
101-40-52017-040	Technical Services	S. M. Regional Network Access Fee (Telecom Support) - Now "Utility Telephone"	5,000
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)	1,200

Town of Atherton Annual Operating Budget FY 2015-2016
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-40-52017-040	Technical Services	Message Switch - County of San Mateo/Microwave Maint	18,000
101-40-52017-040	Technical Services	Critical Reach (TRAK System, Missing Persons Support System)	285
101-40-52017-040	Technical Services	Towing (Crime Scene Evidence & Patrol Cars)	500
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	Crime Lab - Annual Flat Fee	6,000
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 ->	79,598
101-40-53001-040	Equip Maint - Vehicles	Vehicle maintenance	40,000
101-40-53002-040	Equip Maint - Other	Maintenance of radar, office equip, radio equip., warranty Data 911, Vie Vue repairs	15,268
101-40-53014-040	Utilities - Electricity	PG&E	20,000
101-40-53015-040	Utilities - Gas	ABAG gas	1,100
101-40-53016-040	Utilities - Water	Cal water	1,300
101-40-53018-040	Utilities - Telephone	Telephone (Lobby-Front Door)	400
101-40-53018-040	Utilities - Telephone	Telephones (Office, Comm Center, Admin, Patrol, Invest.)	24,000
101-40-53018-040	Utilities - Telephone	Cell Phones (Admin, Investigations, Patrol Cars)	1,500
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	6,000
101-40-53018-040	Utilities - Telephone	A/C Subtotal ->	31,900
101-40-53025-040	Printing - External Service	Forms, secure identification cards, no parking signs, citations	2,000

Town of Atherton Annual Operating Budget FY 2015-2016
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-40-53026-040	Recruitment Cost	Associated costs to include; polygraph,	-
101-40-53027-040	SMC Booking Fees	Booking fees, County of San Mateo	6,000
101-40-53028-040	Citation Processing	Turbo Data for processing of parking citations	5,000
101-40-53032-040	Rent - Facilities	Rent for temporary police facility @ \$729.97 per month	3,000
101-40-53503-040	Trsfr to Equip Replace Fd	Future replacement of vehicle(s), additional Equipment	8,928
101-40-54003-040	Conferences	S.M. Gang Task Force Conference, RIMS, CCUG, CAPE, SMCPA, TMA.	64,043
101-40-54004-040	Training & Workshops	Supplies for POST annual dept training and other trainings	2,000
101-40-54005-040	Subscriptions	Library books, criminal codes	7,000
101-40-54006-040	POST Training	Post Reimbursement (Add Mandated, Essential, Desirable Categories)	1,300
101-40-54007-040	Memberships & Dues	California Chiefs of Police	32,000
101-40-54007-040	Memberships & Dues	CPOA, CPCA, APCO, CAPE	500
101-40-54007-040	Memberships & Dues	S.M. Co. Police Chiefs Association, Training Managers, Comm., CCUG	1,100
101-40-54007-040	Memberships & Dues	A/C Subtotal ->	900
101-40-54008-040	Mileage Reimbursement	Reimb for use of personal vehicles on Town business	2,500
101-40-54010-040	Other Contract Services	S.M. Co. Chaplin Service - Call-outs only	300
101-40-54010-040	Other Contract Services	San Mateo PD Range Rental (\$65 per hour)	1,000
101-40-54010-040	Other Contract Services	SMART Car Services	9,360
			1,000

Town of Atherton Annual Operating Budget FY 2015-2016
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-40-54010-040	Other Contract Services	S.M. Co. Coyote Pt. Firearms Range -2nd Wed. use only	4,000
101-40-54010-040	Other Contract Services	S.M. Co. OES Hazardous Materials Program	31,500
101-40-54010-040	Other Contract Services	First Chance (DUI Booking Alternative)	5,543
101-40-54010-040	Other Contract Services	Pd copier lease	2,000
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)	1,500
101-40-54010-040	Other Contract Services	TB Screening & Test Medical Record (For exposed employees)	300
101-40-54010-040	Other Contract Services	San Mateo County Narcotics Task Force	31,000
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	OES Fire Battalion Chief - shared cost in County	2,600
101-40-54010-040	Other Contract Services	Zetron Maintenance Warranty	1,000
101-40-54010-040	Other Contract Services	Fast Response On Site Testing - Gas Masks	5,000
101-40-54010-040	Other Contract Services	Aflac administration fee \$75x12	1,050
101-40-54010-040	Other Contract Services	Forensic Art Services (Suspect Sketches)	1,000
101-40-54010-040	Other Contract Services	A/C Subtotal ->	115,326
101-40-54021-040	Animal Control Services	San Mateo animal control services cost	43,922

Town of Atherton Annual Operating Budget FY 2015-2016
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-40-55002-040	Office Supplies	Paper, pens, software, film and photo processing	6,500
101-40-55006-040	Safety Supplies & Materials	Replacement of individual protective vests (MOU 5-year)	3,000
101-40-55006-040	Safety Supplies & Materials	A/C Subtotal ->	3,000
101-40-55007-040	K-9 Expenses	K-9 Maint., Training, Veterinarian, Boarding, Food for 2 dogs	24,000
101-40-55015-040	Oil and Gasoline	Fuel for vehicles	65,000
101-40-55016-040	Other Supplies & Matls	Rain Gear, Helmets (Riot and Motor)	-
101-40-55016-040	Other Supplies & Matls	Firearms supplies, cleaning supplies, hardware, badges, etc.	6,000
101-40-55016-040	Other Supplies & Matls	California Vehicle Codes	400
101-40-55016-040	Other Supplies & Matls	Awards and Engraving	2,000
101-40-55016-040	Other Supplies & Matls	Business Cards	500
101-40-55016-040	Other Supplies & Matls	DARE Supplies (Balls, T-shirts, Awards)	-
101-40-55016-040	Other Supplies & Matls	Ammunition (Perishable Skills Training, Qualification (3x) & SWAT)	15,000
101-40-55016-040	Other Supplies & Matls	A/C Subtotal ->	23,900
101-40-55018-040	Disaster/Emergency	Supplies, water	10,000
101-40-57004-040	Mach & Equip	Taser Cartridges/Training Rounds (qualify ABAG reimb)	5,000
101-40-57004-040	Mach & Equip	Dispatch headsets + Wireless console	2,000
101-40-57004-040	Mach & Equip	A/C Subtotal ->	7,000

Town of Atherton Annual Operating Budget FY 2015-2016
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-40-57006-040	Computer Equip/Software*	Replacement of old computers (leasing Program)	4,698
		Drobo storage devices video system- replace storage appliances	3,500
		Voiceprint- system replacement for telephone & radio recording	14,000
		A/C Subtotal ->	24,235
		Total Operations	<u>646,120</u>
		Total Police Dept	<u><u>6,348,657</u></u>

Town of Atherton Annual Operating Budget FY 2015-2016
Police - Salaries & Benefits

Job Class	Step 04/30/15	FY 14/15 Salary	FY 15/16 Salary	Post Incnet	School Incnet	DT Incnet	K-9	MC Incnet	IT Incnet	BL Incnet	Total Salary	Uni form	PERS Salary	ER PERS	EE PERS	Def. comp	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (House, ph)	Total	
Police																											
Chief of Police D		184,557	188,248								188,248	900	189,148	38,265	-	-	2,743	10,695	1,111	188	192	794	292	7,530	14,400	265,357	
Lieutenant D		150,609	153,622	3,841							157,462	900	158,362	32,037	-	-	2,296	22,320	1,759	337	192	794	292	6,298	600	225,287	
Sergeant (84hrD+7.5%		126,722	127,356	9,552							136,908	900	137,808	27,878	1,711		1,998	22,320	1,759	337		794	108	10,953		205,666	
Sergeant (84hrC/D+7.5%		120,688	127,356	9,552							136,908	900	137,808	27,878	1,711		1,998	22,320	1,759	337		794	108	10,953		205,666	
Sergeant (84hrD+7.5%+5%		126,722	127,356	9,552						6,368	145,675	900	146,575	29,652	1,821		2,125	22,320	1,759	337		794	108	11,654		217,146	
Sergeant (84hrD+7.5%		126,722	127,356	9,552			6,368				136,908	900	137,808	27,878	1,711		1,998	22,320	1,759	337		794	108	10,953		205,666	
Officer (84hrs) D		105,736	106,265								106,265	900	107,165	21,679	1,328		1,554	10,695	1,111	188		781	108	8,501		153,111	
Officer (84hrs) D +7.5%		105,736	106,265	7,970							114,235	900	115,135	23,292	1,428		1,669	22,320	1,759	337		794	108	9,139		175,980	
Officer (84hrs) D +7.5%+5%		105,736	106,265	7,970						5,313	119,548	900	120,448	14,645	-		1,746	14,138	1,759	337		794	108	9,564		163,539	
Officer (84hrs) D+7.5%		105,736	106,265	7,970						5,313	119,548	900	120,448	14,645	-		1,746	14,138	1,759	337		794	108	9,564		163,539	
Officer (84hrs) D+5%		105,736	106,265	5,313							111,578	900	112,478	22,754	1,395		1,631	22,320	1,759	337		794	108	8,926		172,502	
Officer (84hrs) B/C		95,904	100,092								100,092	900	100,992	12,261	-		1,464	17,507	1,111	188		736	108	8,007		142,375	
Officer (84hrs) D+5%		105,736	106,265				5,313				111,578	900	112,478	22,754	1,395		1,631	22,320	1,759	337		794	108	8,926		172,502	
Officer (84hrs) C/D+5%		100,704	103,750		5,188						108,938	900	109,838	22,220	1,362		1,593	17,507	1,111	188		794	108	8,715		163,436	
Officer (84hrs) D+5%		105,736	106,265				5,313				111,578	900	112,478	22,754	1,395		1,631	17,507	1,759	337		794	108	8,926		167,689	
Officer (84hrs) D+7.5%+5%		105,736	106,265	7,970						5,313	119,548	900	120,448	24,367	1,494		1,746	22,320	1,759	337		794	108	9,564		182,937	
Officer (84hrs) D+7.5%+5%		105,736	106,265	7,970			5,313				119,548	900	120,448	24,367	1,494		1,746	14,138	1,759	337		794	108	9,564		174,755	
Officer (84hrs) D+7.5%		105,736	106,265	7,970							114,235	900	115,135	13,994	-		1,669	22,320	1,759	337		794	108	9,139		165,254	
Officer (84hrs) D		105,736	106,265	7,970							114,235	900	115,135	23,292	1,428		1,669	22,320	1,759	337		794	108	9,139		175,980	
Officer (84hrs) A/B		91,344	95,258								95,258	900	96,158	19,453	1,191		1,394	17,507	1,759	337		700	108	7,621		146,228	
TOT Sworn FTE 21		2,413,793	2,446,663	112,701	5,188	11,681	10,626	15,940	6,368	4,800	2,613,966	18,900	2,632,866	495,717	22,685	-	38,177	401,665	34,346	6,477	384	16,509	2,645	195,289	15,000	3,861,760	
Dispatch																											
Dispatcher D		79,248	79,644	3,982							83,626	675	84,301	7,456	1,054	1,673	1,222	22,320	1,759	337		615	108	3,345		124,189	
Dispatcher D		79,248	79,644	3,982							83,626	675	84,301	7,456	1,054	1,673	1,222	10,695	1,759	188		615	108	3,345		112,416	
Dispatcher D		79,248	79,644	7,964							87,609	675	88,284	7,808	1,104	1,752	1,280	22,320	1,759	337		644	108	3,504		128,899	
Dispatcher * B/C		72,971	76,621								76,621	675	77,296	5,157	-	1,532	1,121	5,348	671	130		563	108	3,065		94,990	
Dispatcher B		72,971	73,335	3,667							77,002	675	77,677	5,182	971	1,540	1,126	22,320	1,759	337		566	108	3,080		114,667	
TOT Dispatch FTE 5		383,685	388,889	19,596	-	-	-	-	-	-	408,484	3,375	411,859	33,058	4,182	8,170	5,972	83,001	7,707	1,328	-	3,002	542	16,339	-	575,161	
Admin - Civilian																											
Exec Assistant D		84,822	86,519								86,519		86,519	7,652	-	-	1,255	14,138	1,847	337	192	636	108	3,461		116,144	
CSO/DispatcheD		69,576	69,924								69,924	675	70,599	6,244	882	1,398	1,024	10,695	1,847	337		514	108	2,797		96,446	
CSO/CodeEnfcA/B-BL		66,202	68,197							2,400	70,597	675	71,272	6,303	891	1,412	1,033	10,695	1,167	188		519	108	2,824		96,412	
TOT Admin FTE 3		220,601	224,639	-	-	-	-	-	-	2,400	227,039	1,350	228,389	20,199	1,773	2,810	3,312	35,528	4,861	861	192	1,669	325	9,082	-	309,002	
Less: Salaries Charged to COPS Grant																											
											(100,000)		(100,000)														(100,000)
Total Police DFTE 29		3,018,078	3,060,191	132,297	5,188	11,681	10,626	15,940	6,368	7,200	3,149,490	23,625	3,173,115	548,974	28,641	10,980	47,460	520,194	46,914	8,666	576	21,180	3,513	220,710	15,000	4,645,923	

Section B

General Fund

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

Goals | Mission Budget 2015-2016

- Continue to improve safety, aesthetics, customer service and asset management through enhanced right of way maintenance
- Continue to improve Park safety, aesthetics and customer experience utilizing park oversight, increased materials and contracted services
- Continue to decrease direct costs to the Town by having an events concessionaire run events at Holbrook-Palmer Park
- Closely monitor and effectively manage the Civic Center Architectural Design Team to meet project budget and delivery schedules determined by the City Council
- Begin contracted street light study and design necessary improvements
- Begin implementation of the Park Master plan by accomplishing items from the 5 year priority list
- Continue to maintain streets in good condition by performing the annual street patching program. Begin street maintenance overlay projects
- Protect and enhance the Towns heritage trees and urban forest character by performing a comprehensive tree inventory of the Towns right of way and park trees
- Protect public health, safety and aesthetics by performing ROW encroachment permit issuance and inspection in a timely and efficient manner
- Protect and enhance the Towns heritage trees and urban forest character

Section B

General Fund

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

- Engage engineering consultants to design improvements approved by City Council based on the list of projects proposed in the Drainage Master Plan Update
- Complete implementation of the Class III Bike Routes as provided in the approved Capital Improvement Program
- Identify the feasibility and costs for implementation of Class I and II Bike Routes identified in the Bike Pedestrian Master Plan

Section B

General Fund

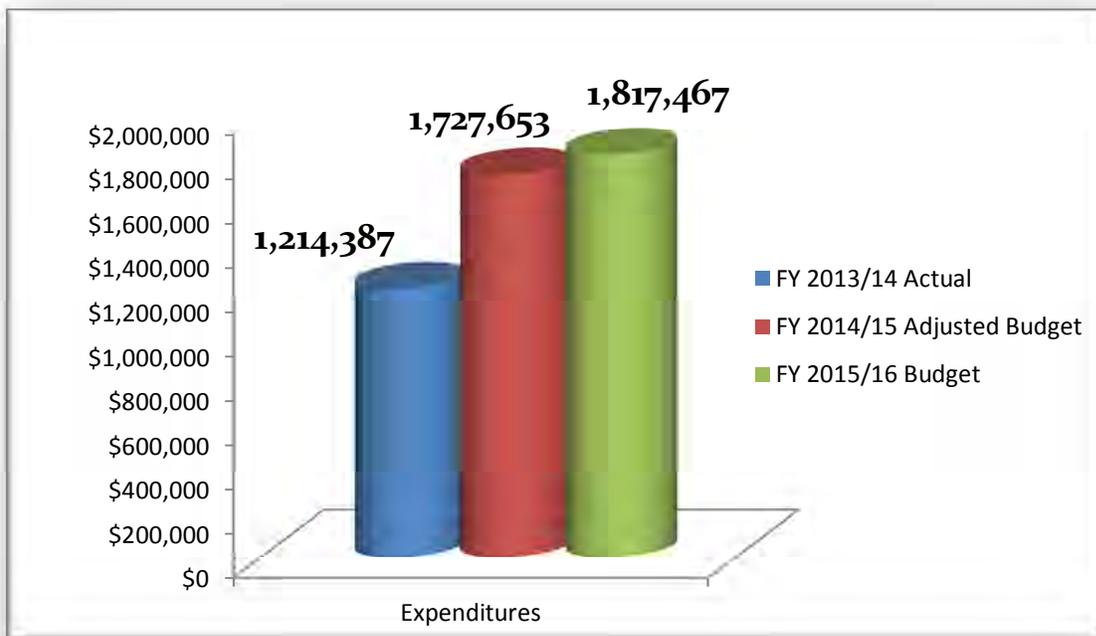
General Fund 101 Public Work Dept. (D50-59)

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. It reviews and processes encroachment permits for work done in the City right-of-way by private contractors and utility companies. The divisions of the department include engineering, streets maintenance, park maintenance, park programs, and building. Also includes the Town Arborist which under general direction plans, organizes, oversees, coordinates, reviews and enforces Town ordinances regarding heritage trees and landscape screening.

Annual Fiscal Impact **\$1,817,467**
Employee Public Works Superintendent (1), Associate Engineer (0.5), Office Specialist (.5) Arborist allocated within DPW/Building/Planning Contract: Public Works Director (1), Engineer (1)

Three-year Summary

Year	FY 2013/14 Actual	FY 2014/15 Budget	FY 2015/16 Budget
Amount	1,214,387	1,727,653	1,817,467





Town of Atherton
 Annual Operating Budget FY 2015-2016
 DPW 50-59 Budget - Summary

Category	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
Salaries & Wages	71,048	73,454	73,454	121,209
EE Benefits	171,751	165,355	165,355	220,848
Professional Svs	710,707	883,540	883,540	869,133
General Operations	217,497	384,748	387,848	397,550
Other Services/Exp.	25,988	30,644	30,644	33,400
Supplies & Materials	16,192	76,250	73,150	71,250
Capital Outlay	1,205	38,661	113,662	104,077
DPW Total	1,214,387	1,652,653	1,727,653	1,817,467

Town of Atherton Annual Operating Budget FY 2015-2016
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
Salaries & Wages	50001	Regular Salaries	230,299	232,804	232,804	280,036
Salaries & Wages	50013	EE Benefits Earned	2,293	2,328	2,328	2,850
Salaries & Wages	50015	Salary Allocated to CIP	(161,678)	(161,678)	(161,678)	(161,678)
EE Benefits	51001	Medicare Insurance	3,258	3,376	3,376	4,133
EE Benefits	51003	PERS Retire Contr - ER	25,766	27,564	27,564	25,209
EE Benefits	51007	STD Life	403	403	403	499
EE Benefits	51008	Health Insurance-Active	38,047	45,499	45,499	49,207
EE Benefits	51009	Health Insurance-Retirees	88,820	70,815	70,815	78,557
EE Benefits	51010	Dental Insurance	3,744	3,538	3,538	3,874
EE Benefits	51011	Vision Insurance	672	633	633	876
EE Benefits	51013	Workers Compensation	6,914	9,249	9,249	11,393
EE Benefits	51014	Life & ADD Insurance	309	309	309	445
EE Benefits	51015	LTD Insurance	1,511	1,441	1,441	1,858
EE Benefits	51016	Unemployment Insurance	2,305	2,328	2,328	2,850
EE Benefits	51018	Uniforms	-	200	200	-
EE Benefits	51xxx	Unfunded Liabilities-Misc			-	41,946
Total Salaries & Benefits			242,799	238,809	238,809	342,057
Professional Svs	52010 (50)	Contract Engineering	-	50,000	50,000	50,000
Professional Svs	52017	Technical Services	-	10,000	10,000	30,000
Professional Svs	52025	Contract Public Works Director	206,925	174,000	174,000	174,000
Professional Svs	52030 (58)	Contract Park Event Svs	19,454	74,000	74,000	60,000
Professional Svs	52031	Contract DPW Maint Serv	484,328	575,540	575,540	555,133
General Operations	53001	Vehicle Repair & Maint	1,303	2,300	2,300	3,200
General Operations	53002	Equipment Repair & Maint	605	11,400	10,000	11,400
General Operations	53003	Building Security	2,347	7,400	6,400	7,400

Town of Atherton Annual Operating Budget FY 2015-2016
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
General Operations	53004	Facility Repair & Maint	10,763	17,000	17,950	18,600
General Operations	53006	Electrical Repair & Maint	-	20,000	20,000	15,000
General Operations	53008	Contract Custodial Services	20,951	24,528	21,528	35,000
General Operations	53009	Contract Tree Maintenance	41,796	86,345	86,345	82,500
General Operations	53010	Street Sweeping	13,212	15,000	15,000	15,000
General Operations	53012	Traffic Signal Repair & Maint	11,058	15,000	15,000	15,000
General Operations	53013	Street Light Repair & Maint	3,624	59,375	63,925	60,000
General Operations	53014	Utilities -Electricity	70,618	68,800	68,800	68,800
General Operations	53015	Utilities - Gas	2,271	3,700	3,700	3,700
General Operations	53016	Utilities - Water	12,728	14,800	15,200	15,600
General Operations	53017	Utilities - Sewer	6,920	6,700	9,400	8,600
General Operations	53018	Utilities - Telephone	2,433	2,400	2,700	2,700
General Operations	53024	Advertising/Publishing	290	3,600	3,600	3,600
General Operations	53029	Contract Inspection & Testing	2,035	9,000	8,000	9,200
General Operations	53030(58)	Credit Card Merchant Fees	1,787	1,050	2,250	2,500
General Operations	53033	Rent - Mach & Equipment	600	1,600	1,000	2,500
General Operations	53034	Rent - Facilities	629	3,250	3,250	3,250
General Operations	53502	Computer Services Charg	29	-	-	-
General Operations	53503	Equip Replace Charges	24,000	24,000	24,000	29,500
Other Services/Exp.	54003	Conferences	3,000	3,220	3,220	2,500
Other Services/Exp.	54004	Training & Workshops	1,496	3,900	3,900	3,900
Other Services/Exp.	54007	Membership/Dues	8,819	9,824	9,824	10,300
Other Services/Exp.	54010	Other Contract Services	173	1,200	1,200	1,200
Supplies & Materials	55001	Pesticides & Fertilizer	8,887	17,400	16,400	17,000
Supplies & Materials	55002	Office Supplies	1,476	1,750	1,500	1,750
Supplies & Materials	55006	Safety Supplies & Matls	274	1,250	750	1,500
Supplies & Materials	55008	Misc. Computer Software	1,307	6,950	6,450	8,200

Town of Atherton Annual Operating Budget FY 2015-2016
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
Supplies & Materials	55009	Misc. Computer Supplies	445	1,450	1,200	1,450
Supplies & Materials	55010	Custodial Supplies	-	800	500	800
Supplies & Materials	55011	Landscape Supplies	370	23,000	23,000	23,000
Supplies & Materials	55012	Construction Matls	1,051	9,000	9,000	8,500
Supplies & Materials	55014	Minor Tools & Equip	250	450	450	450
Supplies & Materials	55015	Gas & Oil	2,131	6,000	6,000	4,700
Supplies & Materials	55016	Other Supplies & Matls	-	300	-	300
Supplies & Materials	55017	Postage	-	400	400	400
Capital Outlay	57002	Building Improvements	-	25,000	100,000	90,000
Capital Outlay	57004	Machinery & Equipment	1,205	9,000	8,200	8,500
Capital Outlay	57006	Computer Equip/Software	-	1,161	2,462	2,077
Capital Outlay	57007	Office Machines & Furn	-	3,500	3,000	3,500
Total Operations			971,589	1,413,843	1,488,844	1,475,410
Total DPW			1,214,387	1,652,653	1,727,653	1,817,467

Town of Atherton Annual Operating Budget FY 2015-2016
DPW - Engineering By Account

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
Salaries & Wages	101-50-50001-050	Regular Salaries	94,516	95,486	95,486	139,772
Salaries & Wages	101-50-50013-050	EE Benefits Earned	941	955	955	1,448
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	1,351	1,385	1,385	2,099
EE Benefits	101-50-51003-050	PERS Retire Contr - ER	10,575	11,306	11,306	12,804
EE Benefits	101-50-51007-050	STD Insurance	211	211	211	307
EE Benefits	101-50-51008-050	Health Insurance-Active	19,757	22,658	22,658	26,888
EE Benefits	101-50-51009-050	Health Insurance-Retirees	21,794	18,176	18,176	20,148
EE Benefits	101-50-51010-050	Dental Insurance	1,790	1,691	1,691	2,027
EE Benefits	101-50-51011-050	Vision Insurance	316	296	296	539
EE Benefits	101-50-51013-050	Workers Compensation	2,858	3,756	3,756	5,791
EE Benefits	101-50-51014-050	Life & ADD Insurance	150	150	150	235
EE Benefits	101-50-51015-050	LTD Insurance	701	647	647	1,064
EE Benefits	101-50-51016-050	Unemployment Insurance	953	955	955	1,448
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc				13,550
Total Salaries & Benefits			105,494	107,254	107,254	177,701
Professional Svs	101-50-52010-050	Contract Engineering	-	50,000	50,000	50,000
Professional Svs	101-50-52017-050	Technical Services	-	10,000	10,000	30,000
Professional Svs	101-50-52025-050	Contract Public Works Director	206,925	174,000	174,000	174,000
General Operations	101-50-53001-050	Vehicle Repair & Maint		1,800	1,800	2,700
General Operations	101-50-53002-050	Equipment Repair & Maint	444	1,400	1,000	1,400
General Operations	101-50-53014-050	Utilities - Electricity	476	800	800	800
General Operations	101-50-53015-050	Utilities - Gas	306	500	500	500
General Operations	101-50-53016-050	Utilities - Water	173	100	500	100
General Operations	101-50-53018-050	Utilities - Telephone	25	600	600	600
General Operations	101-50-53024-050	Advertising/Publishing	290	3,600	3,600	3,600

Town of Atherton Annual Operating Budget FY 2015-2016
DPW - Engineering By Account

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
General Operations	101-50-53029-050	Contract Inspection & Testing	1,616	5,000	5,000	5,000
General Operations	101-50-53033-050	Rent - Mach & Equipment	629	3,000	3,000	3,000
General Operations	101-50-53503-050	Equip Replace Charges	3,000	3,000	3,000	5,000
Other Services/Exp.	101-50-54003-050	Conferences	-	220	220	2,500
Other Services/Exp.	101-50-54004-050	Training & Workshops	1,168	1,800	1,800	2,700
Other Services/Exp.	101-50-54007-050	Membership/Dues	8,759	9,524	9,524	10,000
Other Services/Exp.	101-50-54010-050	Other Contract Services	173	600	600	600
Supplies & Materials	101-50-55002-050	Office Supplies	1,476	1,500	1,500	1,500
Supplies & Materials	101-50-55006-050	Safety Supplies & Matls	49	500	500	750
Supplies & Materials	101-50-55008-050	Misc. Computer Software	1,188	6,300	6,300	7,550
Supplies & Materials	101-50-55009-050	Misc. Computer Supplies	445	1,200	1,200	1,200
Supplies & Materials	101-50-55012-050	Construction Matls		2,500	2,500	2,500
Supplies & Materials	101-50-55014-050	Minor Tools & Equip		200	200	200
Supplies & Materials	101-50-55015-050	Gas & Oil	512	800	800	1,000
Supplies & Materials	101-50-55017-050	Postage		400	400	400
Capital Outlay	101-50-57006-050	Computer Equip/Software		-	-	596
Capital Outlay	101-50-57007-050	Office Machines & Furn		3,000	3,000	3,000
Total Operations			227,653	282,344	282,344	311,196
Total DPW Engineering			333,147	389,598	389,598	488,896

Town of Atherton Annual Operating Budget FY 2015-2016
DPW Engineering - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-50-50001-050	Regular Salaries	Salaries - two full-time staff 50-60% each or 1.1 FTE	144,772
101-50-50001-050	Regular Salaries	Salaries - Arborist Service Planning	(5,000)
101-50-50013-050	EE Benefits Earned		1,448
101-50-50015-050	Salary Allocated to CIP	1% contribution for vac, sick, comp, & holiday pay Salaries charged to CIP projects or Gas Tax	(50,418)
101-50-51001-050	Medicare Insurance		2,099
101-50-51003-050	PERS Retire Contr - ER	Medicare is paid on all salaries at a rate of 1.45% Employer contribution for employee pension	12,804
101-50-51007-050	STD Life		307
101-50-51008-050	Health Insurance-Active	Short-term disability premium to The Cities Group Health plan coverage - Cafeteria Plan	26,888
101-50-51009-050	Retiree health pay-as-you go	Retiree health Pay-as-you-go	20,148
101-50-51009-050	Retiree health GASB45	GASB 45 annual required contribution	20,148
101-50-51010-050	Dental Insurance	Delta Dental Plan premium	2,027
101-50-51011-050	Vision Insurance	Vision service plan premium	539
101-50-51013-050	Workers Compensation	Worker's Compensation charged to Department	5,791
101-50-51014-050	Life & ADD Insurance	Premium to The Cities Group	235
101-50-51015-050	LTD Insurance	Long-term disability premium to The Cities Group	1,064
101-50-51016-050	Unemployment Insurance		1,448
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Self-funded unemployment based on 1% of salaries Unfunded Liabilities-Misc	13,550
Total Salaries & Benefits			177,701
101-50-52010-050	Contract Engineering	Contract Professional Services (Traffic Study, GIS and etc)	50,000
101-50-52017-050	Technical Services	GIS - upgrades	30,000

Town of Atherton Annual Operating Budget FY 2015-2016
DPW Engineering - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
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	2,700
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
101-50-53017-050	Utilities - Sewer		
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	5,000
101-50-54003-050	Conferences	ISA annual conference - Arborist	2,500
101-50-54004-050	Training & Workshops	Training seminars and courses for staff: Storm Water Quality (NPDES), SWPPP, GIS/AutoCAD, ITS, Asphalt Institute, Misc Engineering, Arborist workshop	2,700
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 7) Arborist \$800	10,000
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

Town of Atherton Annual Operating Budget FY 2015-2016
 DPW Engineering - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-50-55006-050	Safety Supplies & Matls	Vests, hats, glasses, boots, etc.	750
101-50-55008-050	Misc. Computer Software	Annual License for Programs: 1. CADD Licenses (AutoCAD and Microstation) - 2 licenses @\$2,500 2. ARC GIS Licenses (2)) - 2 licenses @\$1250 3 GIS update/upgrade - \$3800	7,550
101-50-55009-050	Misc. Computer Supplies	Plotter and printer ink/cartridges and paper. plus	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	1.000
101-50-55017-050	Postage	postage	400
101-50-57006-050	Computer Equip/Software	Computer lease Program	596
101-50-57007-050	Office Machines & Furn	Equipment replacement charge	3.000
Total Operations			<u>311,196</u>
Total DPW - Engineering			<u><u>488,896</u></u>

Town of Atherton Annual Operating Budget FY 2015-2016
DPW - Street By Account

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
Salaries & Wages	101-53-50001-053	Regular Salaries	67,891	68,659	68,659	70,132
Salaries & Wages	101-53-50013-053	EE Benefits Earned	676	687	687	701
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	954	996	996	1,017
EE Benefits	101-53-51003-053	PERS Retire Contr - ER	7,596	8,129	8,129	6,202
EE Benefits	101-53-51007-053	STD Insurance	96	96	96	96
EE Benefits	101-53-51008-053	Health Insurance - Active	9,145	11,420	11,420	11,160
EE Benefits	101-53-51009-053	Health Insurance - Retirees	60,605	45,419	45,419	49,855
EE Benefits	101-53-51010-053	Dental Insurance	977	923	923	923
EE Benefits	101-53-51011-053	Vision Insurance	178	168	168	168
EE Benefits	101-53-51013-053	Workers Compensation	2,028	2,747	2,747	2,801
EE Benefits	101-53-51014-053	Life & ADD Insurance	80	80	80	105
EE Benefits	101-53-51015-053	LTD Insurance	405	397	397	397
EE Benefits	101-53-51016-053	Unemployment Insurance	676	687	687	701
EE Benefits	101-53-51018-053	Uniforms	-	200	200	-
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc				17,770
Total Salaries & Benefits			40,047	29,348	29,348	50,770
Professional Svs	101-53-52031-053	Contract DPW Maint Serv	247,636	288,049	288,049	276,407
General Operations	101-53-53001-053	Vehicle Repair & Maint	125	500	500	500
General Operations	101-53-53002-053	Equipment Repair & Maint	161	2,000	2,000	2,000
General Operations	101-53-53003-053	Building Security		2,000	2,000	2,000
General Operations	101-53-53004-053	Facility Repair & Maint	1,541	3,000	3,000	3,000
General Operations	101-53-53006-053	Electrical Repair & Maint		5,000	5,000	5,000
General Operations	101-53-53008-053	Contract Custodial Services		3,000	-	3,000
General Operations	101-53-53009-053	Tree Maintenance	33,858	73,845	73,845	70,000
General Operations	101-53-53010-053	Street Sweeping	13,212	15,000	15,000	15,000

Town of Atherton Annual Operating Budget FY 2015-2016
DPW - Street By Account

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
General Operations	101-53-53012-053	Traffic Signal Repair & Maint	11,058	15,000	15,000	15,000
General Operations	101-53-53013-053	Street Light Repair & Maint	3,624	59,375	63,925	60,000
General Operations	101-53-53014-053	Utilities - Electricity	57,892	55,000	55,000	55,000
General Operations	101-53-53015-053	Utilities - Gas	517	800	800	800
General Operations	101-53-53016-053	Utilities - Water	10,122	12,500	12,500	12,500
General Operations	101-53-53017-053	Utilities - Sewer		300	-	300
General Operations	101-53-53018-053	Utilities - Telephone	285	-	300	-
General Operations	101-53-53029-053	Contract Inspection & Testing	-	1,000	1,000	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	250	250
General Operations	101-53-53503-053	Equip Replace Charges	8,500	8,500	8,500	9,000
Other Services/Exp.	101-53-54004-053	Training & Workshops	329	2,100	2,100	1,200
Other Services/Exp.	101-53-54007-053	Membership/Dues	60	300	300	300
Other Services/Exp.	101-53-54010-053	Other Contract Services	-	600	600	600
Supplies & Materials	101-53-55002-053	Office Supplies	-	250	-	250
Supplies & Materials	101-53-55006-053	Safety Supplies & Matls	-	500	-	500
Supplies & Materials	101-53-55008-053	Misc. Computer Software	119	400	150	400
Supplies & Materials	101-53-55009-053	Misc. Computer Supplies	-	250	-	250
Supplies & Materials	101-53-55011-053	Landscape Supplies	370	2,500	2,500	2,500
Supplies & Materials	101-53-55012-053	Construction Matls	786	3,000	3,000	3,000
Supplies & Materials	101-53-55014-053	Minor Tools & Equip	250	250	250	250
Supplies & Materials	101-53-55015-053	Gas & Oil	1,619	2,200	2,200	2,200
Supplies & Materials	101-53-55016-053	Other Supplies & Matls		300	-	300
Supplies & Materials	101-53-55018-053	Emergency/Disaster Preparedness		7,500	7,500	3,200
Capital Outlay	101-53-57004-053	Machinery & Equipment	104	1,500	1,000	1,000
Capital Outlay	101-53-57006-053	Computer Equip/Software		581	1,581	886
Capital Outlay	101-53-57007-053	Office Machines & Furn		500	-	500

Town of Atherton Annual Operating Budget FY 2015-2016
 DPW - Street By Account

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
		Total Operations	392,166	568,850	568,850	549,093
		Total DPW Street Maint	432,212	598,198	598,198	599,863

Town of Atherton Annual Operating Budget FY 2015-2016
DPW Street - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-53-50001-053	Regular Salaries	Salaries - one full-time staff 50% or 0.5 FTE	70,132
101-53-50013-053	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	701
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%	1,017
101-53-51003-053	PERS Retire Contr - ER	Employer contribution for employee pension	6,202
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	11,160
101-53-51009-053	Health Insurance - Retirees	Retiree health Pay-as-you-go	49,855
101-53-51009-053	Health Insurance - 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	2,801
101-53-51014-053	Life & ADD Insurance	Premium to The Cities Group	105
101-53-51015-053	LTD Insurance	Long-term disability premium to The Cities Group	397
101-53-51016-053	Unemployment Insurance	Self-funded unemployment	701
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc	17,770
Total Salaries & Benefits			50,770
101-53-52031-053	Contract DPW Maint Serv	Portion of MCE contract	276,407
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

Town of Atherton Annual Operating Budget FY 2015-2016
DPW Street - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
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	70,000
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	60,000
101-53-53014-053	Utilities - Electricity	PG&E	55,000
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	9,000
101-53-54004-053	Training & Workshops	Training seminars and arborist continue education	1,200
101-53-54007-053	Membership/Dues	Professional memberships: MSA, APWA, and etc	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

Town of Atherton Annual Operating Budget FY 2015-2016
DPW Street - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
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 supplies updates	3,200
101-53-57004-053	Machinery & Equipment	Purchase & replace chainsaw, blower, power shear	1,000
101-53-57006-053	Computer Equip/Software	Computer lease program	886
101-53-57007-053	Office Machines & Furn	Replace damaged machines or furniture; upgrade based on ergonomic review, i.e., chairs	500
Total Operations			549,093
Total DPW - Street Maintenance			599,863

Town of Atherton Annual Operating Budget FY 2015-2016
DPW - Park Maint. By Account

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
Salaries & Wages	101-57-50001-057	Regular Salaries	27,157	27,464	27,464	28,053
Salaries & Wages	101-57-50013-057	EE Benefits Earned	270	275	275	281
EE Benefits	101-57-51001-057	Medicare Insurance	381	398	398	407
EE Benefits	101-57-51003-057	PERS Retire Contr - ER	3,038	3,252	3,252	2,481
EE Benefits	101-57-51007-057	STD Insurance	38	38	38	38
EE Benefits	101-57-51008-057	Health Insurance - Active	3,658	4,568	4,568	4,464
EE Benefits	101-57-51009-057	Health Insurance - Retirees	3,128	3,516	3,516	4,166
EE Benefits	101-57-51010-057	Dental Insurance	391	369	369	369
EE Benefits	101-57-51011-057	Vision Insurance	71	67	67	67
EE Benefits	101-57-51013-057	Workers Compensation	812	1,098	1,098	1,121
EE Benefits	101-57-51014-057	Life & ADD Insurance	32	32	32	42
EE Benefits	101-57-51015-057	LTD Insurance	162	159	159	159
EE Benefits	101-57-51016-057	Unemployment Insurance	270	275	275	281
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc				3,823
Total Salaries & Benefits			39,410	41,510	41,510	45,751
Professional Svs	101-57-52017-057	Technical Services				
Professional Svs	101-57-52031-057	Contract DPW Maint Serv	168,630	225,491	225,491	218,726
General Operations	101-57-53001-057	Vehicle Repair & Maint	1,178			
General Operations	101-57-53002-057	Equipment Repair & Maint		3,000	3,000	3,000
General Operations	101-57-53003-057	Building Security	270	400	400	400
General Operations	101-57-53004-057	Facility Repair & Maint	5,853	5,000	6,850	7,500
General Operations	101-57-53006-057	Electrical Repair & Maint		15,000	15,000	10,000
General Operations	101-57-53008-057	Contract Custodial Services	6,816	7,000	7,000	9,000
General Operations	101-57-53009-057	Tree Maintenance	7,938	12,500	12,500	12,500
General Operations	101-57-53014-057	Utilities - Electricity	5,041	5,000	5,000	5,000
General Operations	101-57-53015-057	Utilities - Gas	306	500	500	500

Town of Atherton Annual Operating Budget FY 2015-2016
DPW - Park Maint. By Account

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
General Operations	101-57-53017-057	Utilities - Sewer	2,043	3,000	3,000	3,000
General Operations	101-57-53029-057	Contract Inspection & Testing	419	500	500	1,700
General Operations	101-57-53033-057	Rent - Mach & Equipment	600	600	-	1,500
Other Services/Exp.	101-57-53503-057	Equip Replace Charges	3,000	3,000	3,000	3,000
Supplies & Materials	101-57-54010-057	Other Contract Services	1,103	2,400	1,400	2,000
Supplies & Materials	101-57-55008-057	Misc. Computer Software		250	-	250
Supplies & Materials	101-57-55011-057	Landscape Supplies	-	20,000	20,000	20,000
Supplies & Materials	101-57-55012-057	Construction Mats	137	1,000	1,000	1,000
Capital Outlay	101-57-57002-057	Building Improvements		25,000	100,000	90,000
Total Operations			203,333	329,641	404,641	389,076
Total DPW Park Maintenance			242,742	371,151	446,151	434,827

Town of Atherton Annual Operating Budget FY 2015-2016
DPW Park Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-57-50001-057	Regular Salaries	Salaries - one full-time staff 20% or 0.2 FTE	28,053
101-57-50013-057	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	281
101-57-51001-057	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	407
101-57-51003-057	PERS Retire Contr - ER	Employer contribution for employee pension	2,481
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	4,464
101-57-51009-057	Health Insurance - Retirees	Retiree health Pay-as-you-go	4,166
101-57-51009-057	Health Insurance - 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	1,121
101-57-51014-057	Life & ADD Insurance	Premium to The Cities Group	42
101-57-51015-057	LTD Insurance	Long-term disability premium to The Cities Group	159
101-57-51016-057	Unemployment Insurance	Self-funded unemployment	281
101-57-51018-057	Uniforms	Per MOU	
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc	3,823
Total Salaries & Benefits			45,751
101-57-52031-057	Contract DPW Maint Serv	Portion of MCE contract, head gardener, 7 days coverage	218,726
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	7,500
101-57-53006-057	Electrical Repair & Maint	Defer maint. electrical repairs park	10,000
101-57-53008-057	Contract Custodial Services	Cleaning of restrooms at park	9,000

Town of Atherton Annual Operating Budget FY 2015-2016
DPW Park Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
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.	1,700
101-57-53033-057	Rent - Mach & Equipment	Tempoary restroom	1,500
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	2,000
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	90,000
Total Operations			<u>389,076</u>
Total DPW - Park Maintenance			<u><u>434,827</u></u>

Town of Atherton Annual Operating Budget FY 2015-2016
DPW - Park Program By Account

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 20015-2016
Salaries & Wages	101-58-50001-058	Regular Salaries	27,157	27,464	27,464	28,053
Salaries & Wages	101-58-50006-058	Overtime	134	-	-	-
Salaries & Wages	101-58-50013-058	EE Benefits Earned	270	275	275	281
EE Benefits	101-58-51001-058	Medicare Insurance	381	398	398	407
EE Benefits	101-58-51003-058	PERS Retire Contr - ER	3,038	3,252	3,252	2,481
EE Benefits	101-58-51007-058	STD Insurance	38	38	38	38
EE Benefits	101-58-51008-058	Health Insurance - Active	3,658	4,568	4,568	4,464
EE Benefits	101-58-51009-058	Health Insurance - Retiree	3,293	3,704	3,704	4,388
EE Benefits	101-58-51010-058	Dental Insurance	391	369	369	369
EE Benefits	101-58-51011-058	Vision Insurance	71	67	67	67
EE Benefits	101-58-51013-058	Workers Compensation	811	1,099	1,099	1,121
EE Benefits	101-58-51014-058	Life & ADD Insurance	32	32	32	42
EE Benefits	101-58-51015-058	LTD Insurance	162	159	159	159
EE Benefits	101-58-51016-058	Unemployment Insurance	270	275	275	281
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc				6,804
Total Salaries & Benefits			39,708	41,699	41,699	48,954
Professional Svs	101-58-52030-058	Contract Park Event Svs	19,454	74,000	74,000	60,000
Professional Svs	101-58-52031-057	Contract DPW Maint Serv	25,083	5,000	5,000	5,000
General Operations	101-58-53004-058	Facility Repair & Maint	1,070	3,000	2,100	2,100
General Operations	101-58-53014-058	Utilities - Electricity	7,209	7,500	7,500	7,500
General Operations	101-58-53015-058	Utilities - Gas	1,142	1,200	1,200	1,200
General Operations	101-58-53016-058	Utilities - Water	2,434	2,200	2,200	3,000
General Operations	101-58-53018-058	Utilities - Telephone	2,123	1,800	1,800	2,100
General Operations	101-58-53030-058	Credit Card Merchant Fees	1,787	1,050	2,250	2,500
General Operations	101-58-53502-058	Computer Services Charge	29	-	-	-
Supplies & Materials	101-58-55010-058	Custodial Supplies	-	800	500	800

Town of Atherton Annual Operating Budget FY 2015-2016
DPW - Park Program By Account

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 20015-2016
Supplies & Materials	101-58-55011-058	Landscape Supplies	-	500	500	500
Supplies & Materials	101-58-55012-058	Construction Matls	-	500	500	500
Capital Outlay	101-58-57004-058	Machinery & Equipment	1,101	2,500	2,200	2,500
Capital Outlay	101-58-57006-058	Computer Equip/Software		581	881	596
Total Operations			61,432	100,631	100,631	88,296
Total DPW Park Programs			101,140	142,330	142,330	137,250

Town of Atherton Annual Operating Budget FY 2015-2016
 DPW Park Program - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-58-50001-058	Regular Salaries	Salaries - one full-time staff 20% or 0.2 FTE	28,053
101-58-50013-058	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	281
101-58-51001-058	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	407
101-58-51003-058	PERS Retire Contr - ER	Employer contribution for employee pension	2,481
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	4,464
101-58-51009-058	Health Insurance - Retiree	Retiree health Pay-as-you-go	4,388
101-58-51009-058	Health Insurance - 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	1,121
101-58-51014-058	Life & ADD Insurance	Premium to The Cities Group	42
101-58-51015-058	LTD Insurance	Long-term disability premium to The Cities Group	159
101-58-51016-058	Unemployment Insurance	Self-funded unemployment	281
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc	6,804
Total Salaries & Benefits			48,954
101-58-52030-058	Contract Park Event Svs	Park events services and additional services	60,000
101-58-52031-058	Contract DPW Maint Serv	MCE services for park program	5,000
101-58-53004-058	Facility Repair & Maint	Carpet cleaning, Sound system repairs	2,100
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	3,000
101-58-53018-058	Utilities - Telephone	Phone & Internet	2,100
101-58-53030-058	Credit Card Merchant Fees	For processing of credit card transactions	2,500

Town of Atherton Annual Operating Budget FY 2015-2016
 DPW Park Program - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
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 Matls	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 & new PA upgrates	2,500
101-58-57006-058	Computer Equip/Software	Computer lease program	596
Total Operations			<u>88,296</u>
Total DPW - Park Programs			<u><u>137,250</u></u>



**Town of Atherton
Park Revenue Summary
Park Maintenance 57, Park Programs
58, & Tennis Fund
Budget 2015-2016**

Revenues		Adopted	Recomm
Description	Actual	Budget	Budget
	2013-14	2014-2015	2015-2016
Social Fees	57,143	41,000	47,000
Meeting Fees	18,438	25,000	30,000
Class Fees	16,080	15,131	20,966
Weddings	-	25,000	23,000
Park Day Use Fees	4,075	3,500	13,133
Park Admin Fee 30%	4,140		17,000
Park Admin Fee 15%	435		1,200
Park Program Revenue	100,311	109,631	152,299
Property Rental - Playschool	78,118	79,810	78,118
<i>Tennis Fund Revenue</i>	7,764	65,750	46,700
Total Park Program Revenue	186,193	255,191	277,117
Expenditures		Adopted	Recomm
Description	Actual	Budget	Budget
	2013-14	2014-2015	2015-2016
Park Maintenance			
Total Salaries & Benefits	39,410	41,510	45,751
Total Operations	203,332	329,641	389,076
Total DPW Park Maintenance	242,742	371,151	434,827
Park Programs			
Total Salaries & Benefits	39,708	41,699	48,954
Total Operations	61,432	100,631	88,296
Total DPW Park Programs	101,140	142,330	137,250
<i>Tennis Fund Expenditure</i>	3,558	10,700	34,500
TOTAL PARK MAINTENANCE & P	347,440	524,181	606,577
Excess (Deficiency) of Revenues Over Expenditures	(161,247)	(268,990)	(329,460)

Town of Atherton Annual Operating Budget FY 2015-2016
DPW - Building Maint. By Account

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
Salaries & Wages	101-59-50001-059	Regular Salaries	13,578	13,732	13,732	14,026
Salaries & Wages	101-59-50013-059	EE Benefits Earned	135	137	137	140
EE Benefits	101-59-51001-059	Medicare Insurance	191	199	199	203
EE Benefits	101-59-51003-059	PERS Retire Contr - ER	1,519	1,626	1,626	1,240
EE Benefits	101-59-51007-059	STD Insurance	19	19	19	19
EE Benefits	101-59-51008-059	Health Insurance - Active	1,829	2,284	2,284	2,232
EE Benefits	101-59-51010-059	Dental Insurance	195	185	185	185
EE Benefits	101-59-51011-059	Vision Insurance	36	34	34	34
EE Benefits	101-59-51013-059	Workers Compensation	406	549	549	560
EE Benefits	101-59-51014-059	Life & ADD Insurance	16	16	16	21
EE Benefits	101-59-51015-059	LTD Insurance	81	79	79	79
EE Benefits	101-59-51016-059	Unemployment Insurance	135	137	137	140
Total Salaries & Benefits			18,140	18,998	18,998	18,881
Professional Svs	101-59-52031-057	Contract DPW Maint Serv	42,980	57,000	57,000	55,000
General Operations	101-59-53002-059	Equipment Repair & Maint	-	5,000	4,000	5,000
General Operations	101-59-53003-059	Building Security	2,077	5,000	4,000	5,000
General Operations	101-59-53004-059	Facility Repair & Maint	2,299	6,000	6,000	6,000
General Operations	101-59-53008-059	Contract Custodial Services	14,135	14,528	14,528	23,000
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	4,877	3,400	6,400	5,300
General Operations	101-59-53029-059	Contract Inspection & Testing	-	2,500	1,500	1,500
Other Services/Exp.	101-59-53503-059	Equip Replace Charges	12,500	12,500	12,500	12,500
Supplies & Materials	101-59-54010-059	Other Contract Services	7,783	15,000	15,000	15,000
Supplies & Materials	101-59-55006-059	Safety Supplies & Matls	225	250	250	250
Supplies & Materials	101-59-55012-059	Construction Matls	128	2,000	2,000	1,500

Town of Atherton Annual Operating Budget FY 2015-2016
 DPW - Building Maint. By Account

Category	Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Recomm Budget 2015-2016
Supplies & Materials	101-59-55015-059	Gas & Oil	-	3,000	3,000	1,500
Capital Outlay	101-59-57004-059	Machinery & Equipment	-	5,000	5,000	5,000
Total Operations			87,005	132,378	132,378	137,750
Total DPW Bldg Maint			105,146	151,375	151,375	156,631

Town of Atherton Annual Operating Budget FY 2015-2016
 DPW Building Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-59-50001-059	Regular Salaries	Salaries - one full-time staff scheduled 10% or 0.1 FTE	14,026
101-59-50013-059	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	140
101-59-51001-059	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	203
101-59-51003-059	PERS Retire Contr - ER	Employer contribution for employee pension	1,240
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	2,232
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	560
101-59-51014-059	Life & ADD Insurance	Premium to The Cities Group	21
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	140
Total Salaries and Benefits			18,881
101-59-52031-059	Contract DPW Maint Serv	Portion of MCE contract	55,000
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	23,000
101-59-53014-059	Utilities - Electricity	Electricity	500
101-59-53015-059	Utilities - Gas	ABAG gas	700

Town of Atherton Annual Operating Budget FY 2015-2016
 DPW Building Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
101-59-53017-059	Utilities - Sewer	County of San Mateo	5,300
101-59-53029-059	Contract Inspection & Testing	Comprehensive inspections (3); fire extinguishers, elevator	1,500
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.	1,500
101-59-55015-059	Gas & Oil	Generators	1,500
101-59-57004-059	Machinery & Equipment	Replacement of broken machinery/equipment	5,000
Total Operations			<u>137,750</u>
Total DPW - Building Maintenance			<u><u>156,631</u></u>

Section C

Special Revenue Fund

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

Budget 2015-2016

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. Special Revenue funds account for and report the proceeds of revenue sources that are restricted or committed to specific purposes. Special revenue funds include the Tennis, COPS Grant, Library, and Evan Creative Design.

Section C

Special Revenue Fund

Tennis Fund 105

Budget 2015-2016

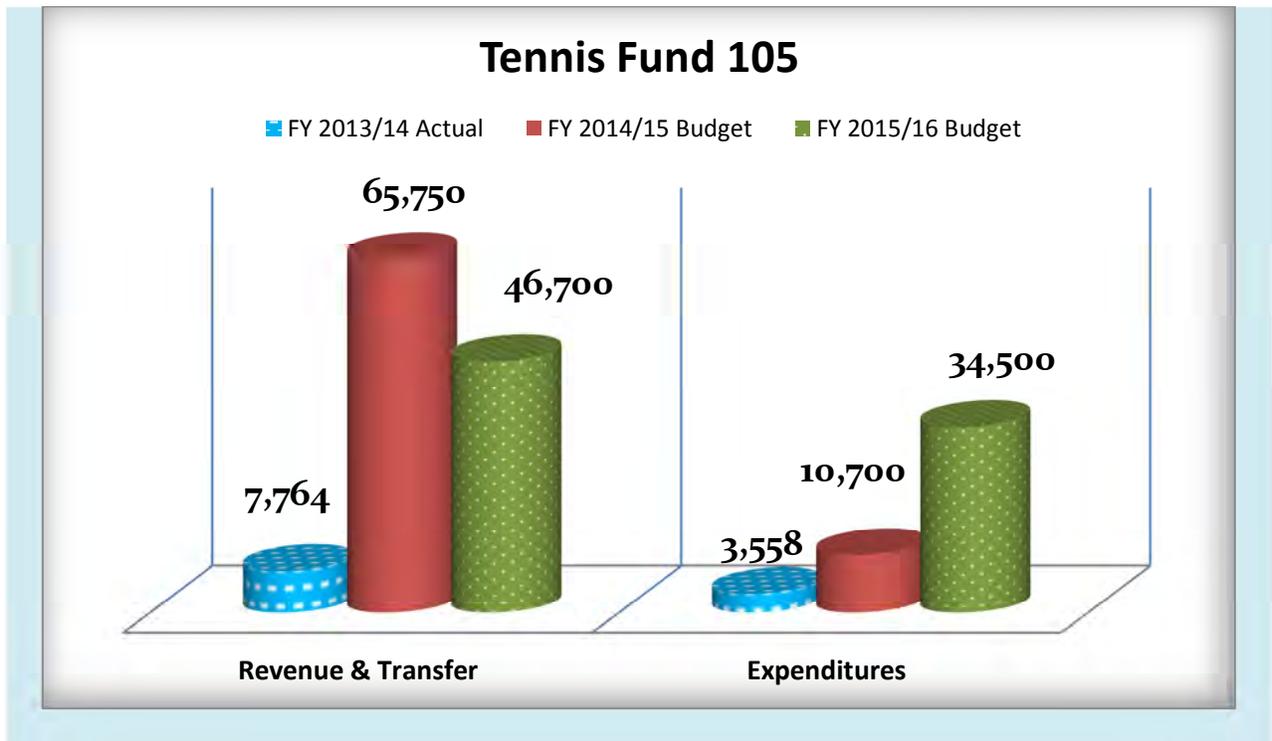
Tennis Fund 105

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 October FY 2014/15, the Town entered into an agreement with Player Capital for Tennis Facility Management Services to take over the Town's current tennis programs. The agreement calls for an annual contribution to the Town of \$40,000. This agreement is believed to suit the needs of the community and provides additional revenue to the Park. Other revenue to the Fund is the purchase of Tennis keys for use of the tennis courts. In FY 2014/15 M-ALL contributed \$27,500 for maintenance of the Tennis courts.

Annual Fiscal Impact **\$34,500**
Employee No employees

Three-year Summary

<u>Category Details</u>	FY 2013/14 Actual	FY 2014/15 Budget	FY 2015/16 Budget
Beg. Fund Balance	13,435	17,641	72,691
Revenue & Transfer	7,764	65,750	46,700
Expenditures	3,558	10,700	34,500
Net Assets(Deficit)	17,641	72,691	84,891



Town of Atherton Annual Operating Budget FY 2015-2016
Special Revenue Fund
Tennis Fund 105

Account	Description	Actual 2013-14	Adopted Budget 2014-2015	Recomm Budget 2015-2016
105-00-47027-058	Tennis Classes	1,400	1,600	40,000
105-00-47026-058	Tennis Keys	6,194	6,500	6,500
105-00-48001-058	Interest Income	170	150	200
Total Revenues		7,764	8,250	46,700
105-58-52031-000	Contract Maint Services	2,543	5,700	6,000
105-58-53003-000	Building Security	751	1,000	1,500
105-58-53004-000	Facility Repair & Maint	229	1,000	26,000
105-58-55012-000	Construction Materials	35	3,000	1,000
Total Operations		3,558	10,700	34,500
Total Expenditures		3,558	10,700	34,500
Excess (Deficiency) of Rev				
Over Exp		4,206	(2,450)	12,200
Contribution from MALL			27,500	
Player Capital contract			30,000	
Beginning Fund Balance		13,435	17,641	72,691
Ending Fund Balance		17,641	72,691	84,891

Town of Atherton Annual Operating Budget FY 2015-2016
Internal Service Fund
Tennis Budget Object Details

Fund 105 Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
Contract Maint Service	Portion of MCE contract for cleaning courts	6,000
Building Security	Re-key tennis court gates	1,500
Facility Repair & Maint	Urgent court needs	26,000
Construction Materials	Court patching and painting	1,000
Total Operations		<u>34,500</u>
Total Tennis Fund		<u><u>34,500</u></u>

Section C

Special Revenue Fund

COPS Grant 209

Budget 2015-2016

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

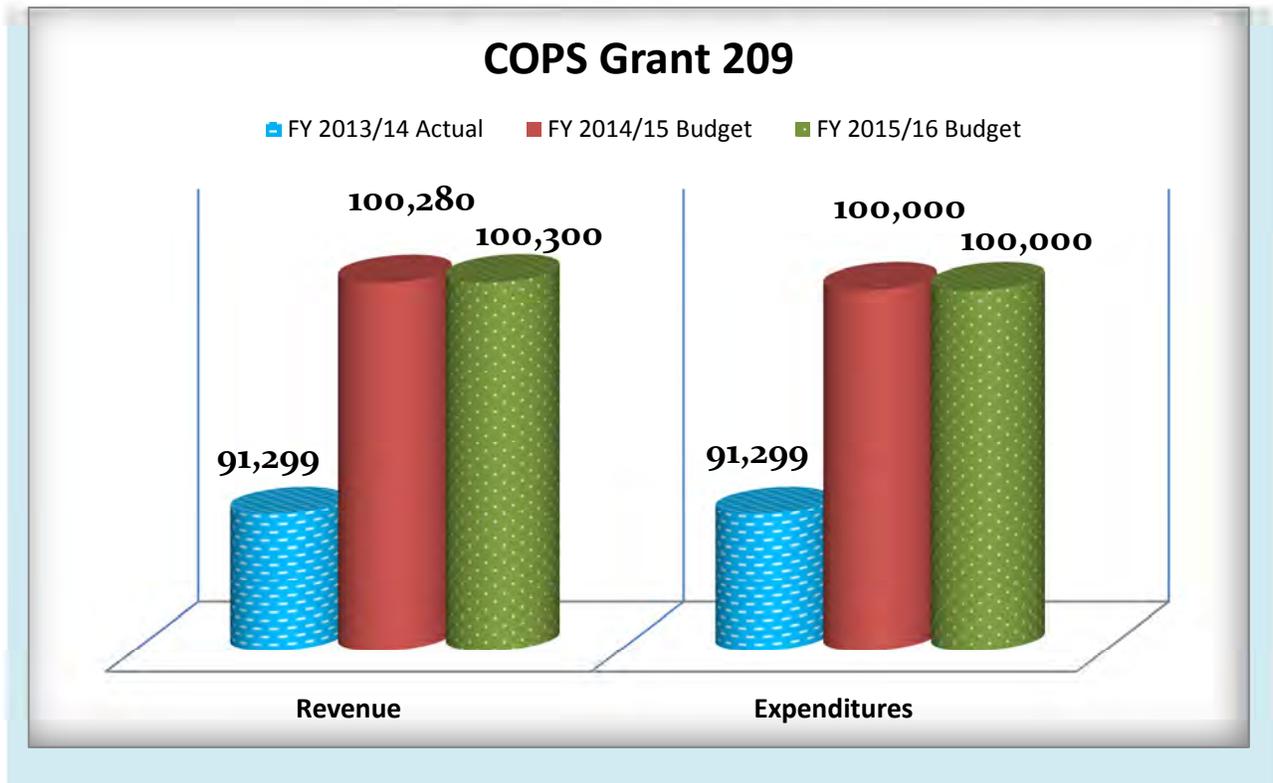
\$100,000

Employee

No employees

Three-year Summary

Category Details	FY 2013/14 Actual	FY 2014/15 Budget	FY 2015/16 Budget
Beg. Fund Balance	451	451	731
Revenue	91,299	100,280	100,300
Expenditures	91,299	100,000	100,000
Net Assets(Deficit)	451	731	1,031



Town of Atherton Annual Operating Budget FY 2015-2016
Special Revenue Fund
COPS Grant

Account	Description	Actual 2013-14	Adopted Budget 2014-2015	Proposed Budget 2015-2016
209-00-45019-040	Grant	90,966	100,000	100,000
209-00-48001-040	Interest Income	333	280	300
Total Revenue		91,299	100,280	100,300
209-40-50001-040	Salaries related expenditures	91,299	100,000	100,000
Total Expenditure		91,299	100,000	100,000
Excess (Deficiency) of Rev Over Exp		-	280	300
Beginning Fund Balance		451	451	731
Ending Fund Balance		451	731	1,031

Town of Atherton Annual Operating Budget FY 2015-2016
 Special Revenue Fund
 COPS Grant Budget Object Details

Fund 209 Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
Regular Salaries	Portion of Police Officer salary related expenditure funded by COPS Grant	100,000
	Total	<u>100,000</u>

Section C

Special Revenue Fund

Library Fund 213

Budget 2015-2016

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 and capital infrastructure. 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

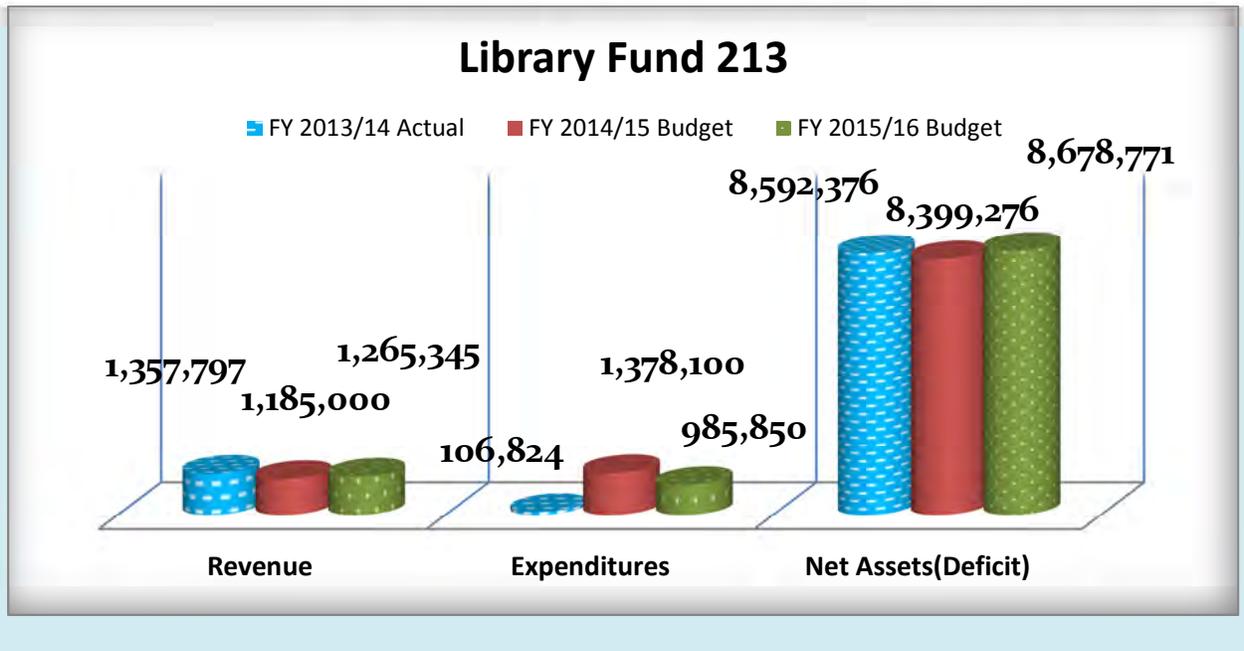
\$985,850

Employee

No Town employees

Three-year Summary

Category Details	FY 2013/14 Actual	FY 2014/15 Budget	FY 2015/16 Budget
Beg. Fund Balance	7,341,403	8,592,376	8,399,276
Revenue	1,357,797	1,185,000	1,265,345
Expenditures	106,824	1,378,100	985,850
Net Assets(Deficit)	8,592,376	8,399,276	8,678,771



Town of Atherton Annual Operating Budget FY 2015-2016
Special Revenue Fund
Library Fund

Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Proposed Budget 2015-2016
213-00-40001-000	Secured Property Tax	1,280,690	1,150,000	1,215,345
213-00-48001-000	Interest Income	77,107	35,000	50,000
Total Revenues		1,357,797	1,185,000	1,265,345
213-30-52007-000	Other Legal Services		10,000	5,000
213-30-52011-000	Contract Planner		-	50,000
213-30-52024-000	Architectural Services	64,995	-	-
213-30-52027-000	Environmental Consulting Svcs		-	125,000
213-30-52031-000	Contract Maint Services	17,781	16,000	19,000
213-30-53003-000	Building Security		500	250
213-30-53004-000	Facility Repair & Maintenance	1,035	1,500	1,200
213-30-53008-000	Contract Custodial Services	4,200	7,500	7,800
213-30-53014-000	Utilities - Electricity	7,010	9,000	10,000
213-30-53015-000	Utilities - Gas	768	1,200	1,000
213-30-53016-000	Utilities Water	2,505	4,000	4,200
213-30-53017-000	Utilities - Sewer	-	2,000	1,000
213-30-53024-000	Advertising & Noticing	-	5,000	4,000
213-30-53036-000	Contract Pesticid & Fertilizer	1,140	1,400	1,400
213-30-54010-000	Other Contract Services	7,390	1,250,000	756,000
213-30-55016-000	Other Supplies & Materials		70,000	-
Total Operations		106,824	1,378,100	985,850
Total Expenditures		106,824	1,378,100	985,850
Excess (Deficiency) of Rev Over Exp		1,250,973	(193,100)	279,495
Beginning Fund Balance		7,341,403	8,592,376	8,399,276
Ending Fund Balance		8,592,376	8,399,276	8,678,771

Town of Atherton Annual Operating Budget FY 2015-2016
Special Revenue Fund
Library Budget Object Details

Fund 213 Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
Legal Services	Planning & other contract services	5,000
Planning Services	Library allocation portion new Town Center (other c	50,000
Environmental Consulting	Services related to library EIR	125,000
Contract Maint Services	MCE contract maint for HVAC, electrical, roof and landscape services, etc.	19,000
Building Security	Misc locks, etc	250
Facility Maint and Repair	Scheduled maint and misc repairs as needed	1,200
Contract Custodial Services	Portion of Town janitorial contract	7,800
Utilities - Electricity	Operating electricity	10,000
Utilities - Gas	Operating gas	1,000
Utilities Water	Operating water	4,200
Utilities - Sewer	Operating sewer	1,000
Advertising & Noticing	Public Notices, mass mailings, bid noticing for new library building	4,000
Contract Pesticid & Fertilizer	Vector control	1,400
Other Contract Services	Library allocation portion new Town Center planning+design	756,000
Other Supplies & Materials		-
	Total Library	<u><u>985,850</u></u>

Section C

Special Revenue Fund

Evan Creative Design 215

Budget 2015-16

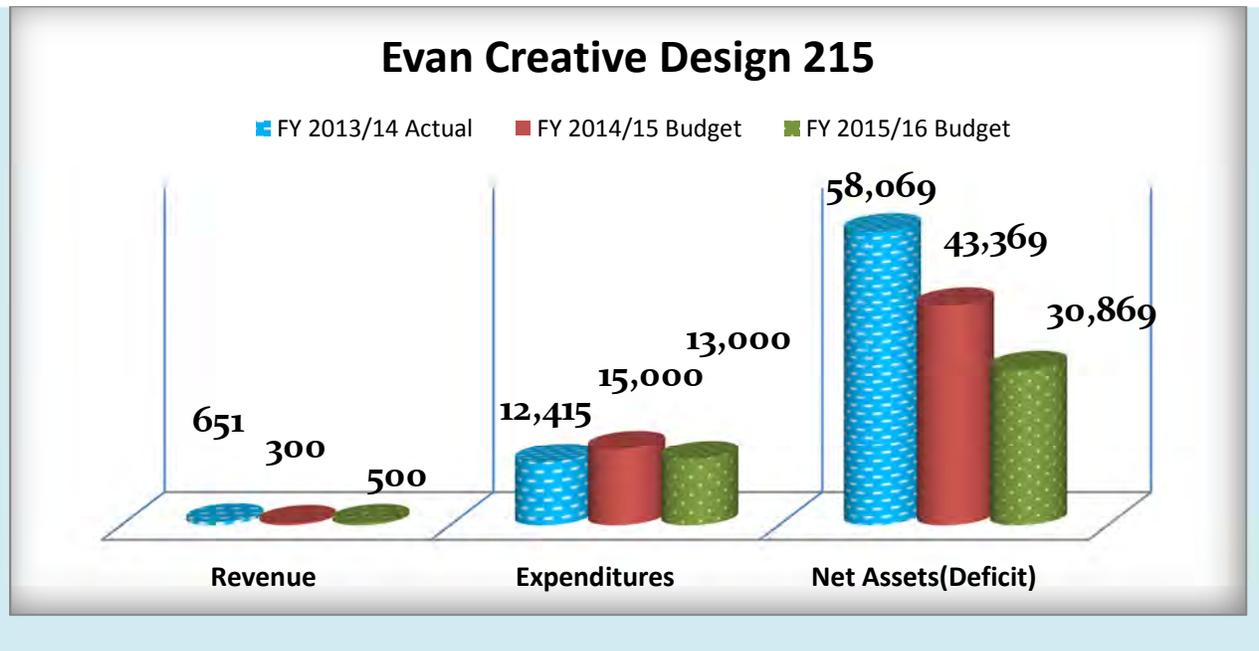
Evan Creative Design 215

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 \$13,000 for FY 2015/16 based on prior years in anticipation of a request.

Annual Fiscal Impact	\$13,000
Employee	No employees

Three-year Summary

Category Details	FY 2013/14 Actual	FY 2014/15 Budget	FY 2015/16 Budget
Beg. Fund Balance	69,833	58,069	43,369
Revenue	651	300	500
Expenditures	12,415	15,000	13,000
Net Assets(Deficit)	58,069	43,369	30,869



Town of Atherton Annual Operating Budget FY 2015-2016
Special Revenue Fund
Evan Creative Design Fund

Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Proposed Budget 2015-2016
215-00-48001-000	Interest Income	651	300	500
215-00-48501-000	Donations/Contributions		-	
	Total Revenue	651	300	500
215-30-53024-000	Advertising/Noticing	1,000		
215-30-54007-000	Membership Dues	65		
215-30-54010-000	Other Contract Services	8,000	15,000	13,000
215-30-54019-000	Community Educational Prog.	2,000		
215-30-54027-000	Sponsorship/Contribution	100		
215-30-55016-000	Other Supplies & Materials	1,000		
215-30-57010-000	Misc. Capital Outlay	250		
	Total Expenditures	12,415	15,000	13,000
	Excess (Deficiency) of Rev Over Exp	(11,764)	(14,700)	(12,500)
	Beginning Fund Balance	69,833	58,069	43,369
	Ending Fund Balance	58,069	43,369	30,869

Town of Atherton Annual Operating Budget FY 2015-2016
Special Revenue Fund
Evan Creative Design Budget Object Details

Fund 215 Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
Other Contract Services	Events and activities planned for FY 2015-16	13,000

Section D

Internal Service Fund

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

Budget 2015-2016

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 2015-2016

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

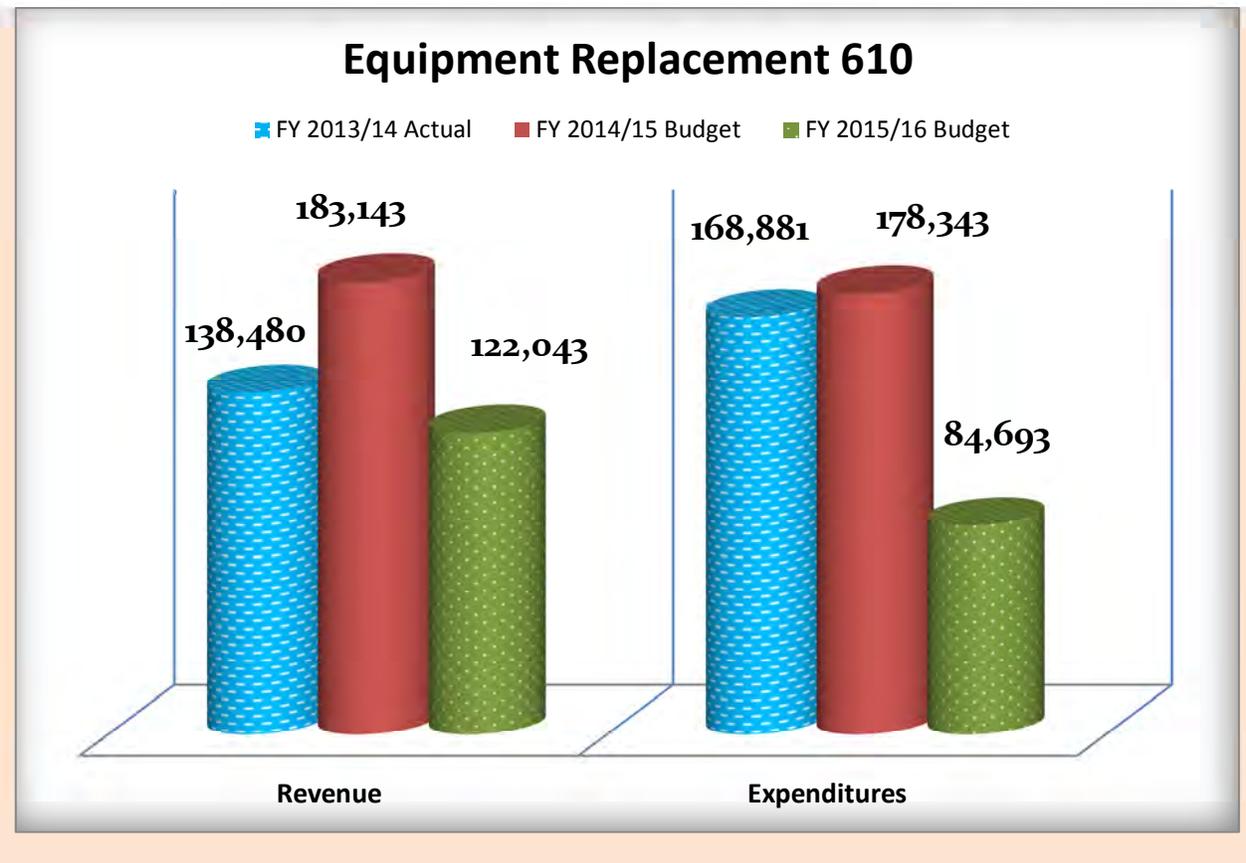
\$84,693

Employee

No employees

Three-year Summary

<u>Category Details</u>	FY 2013/14 Actual	FY 2014/15 Budget	FY 2015/16 Budget
Beg. Fund Balance	760,767	730,366	735,166
Revenue	138,480	183,143	122,043
Expenditures	168,881	178,343	84,693
Net Assets(Deficit)	730,366	735,166	772,516



Town of Atherton Annual Operating Budget FY 2015-2016
Internal Service Fund
Equipment Replacement Budget By Account

Fund 610 Account	Description	Actual 2013-2014	Adopted Budget 2014-15	Recomm Budget 2015-2016
610-00-48001-000	Interest on Investments	4,358	2,800	2,800
610-00-47509-012	Equip Replace Charges - Admin			
610-00-47509-018	Equip Replace Charges - Finance	10,000	10,000	10,000
610-00-47509-025	Equip Replace Charges - Building	24,500	56,000	15,700
610-00-47509-040	Equip Replace Charges - Police	74,480	87,343	64,043
610-00-47509-050	Equip Replace Charges - DPW Engineering	3,000	3,000	5,000
610-00-47509-053	Equip Replace Charges - DPW Street Maint	8,500	8,500	9,000
610-00-47509-057	Equip Replace Charges - DPW Park Maint	3,000	3,000	3,000
610-00-47509-059	Equip Replace Charges - Building Maint	12,500	12,500	12,500
610-00-48004-000	Sale of Property	6,115	-	-
Total Revenues		138,480	183,143	122,043
	Depreciation	112,435		
610-18-57006-018	Computer Software	7,920	-	4,950
610-25-57006-025	Computer Software	-	56,000	15,700
610-12-57007-012	Office Equip	2,589	-	-
610-40-57004-040	Machinery & Equipment	40,673	87,343	64,043
610-40-57005-040	Vehicles & Accessories	5,265	-	-
610-50-57005-050	Vehicles & Accessories		35,000	-
Total Expenditures		168,881	178,343	84,693
Excess (Deficiency) of Revenues Over Expenditures		(30,401)	4,800	37,350
Beginning Net Asset (Deficit)		760,767	730,366	735,166
Ending Net Asset (Deficit)		730,366	735,166	772,516

Town of Atherton Annual Operating Budget FY 2015-2016
Internal Service Fund
Equipment Replacement Budget Object Details

Fund 610		FY 2016
Acct Description	Quantity, brief description and justification of items requested	Recommended Appropriations
Vehicle Expense	Public Works Vehicle Replacement	
Machine & Equip	See Police Department Supplemental Requests	64,043
Computer Software	Upgrade Trakit Building Dept	15,700
Computer Software	Upgrade SpringBrook	4,950
	Total	<u>84,693</u>

Town of Atherton Annual Operating Budget FY 2015-2016
Supplemental Budget Request - Poilce Department

<u>Description</u>	<u>Amount</u>	<u>Note</u>
<u>Request #1</u> Kenwood portable radios (26), (5) batteries, (2) six unit chargers	20,543	Equipment Replacement
<u>Request #2</u> Cross Roads Software	19,800	Equipment Replacement
<u>Request #3</u> CAD/RMS Workstations (2)	4,300	Equipment Replacement
<u>Request #4</u> Speed Advisory Signs (9)	8,500	Equipment Replacement
<u>Request #5</u> Handguns/Rifle/Optics	6,000	Equipment Replacement
<u>Request #6</u> Fire Dispatch Notifications	4,000	Equipment Replacement
<u>Request #7</u> Comm Center Ergonomic Chair	900	Equipment Replacement
Total Cost to Equipment Replacement Fund	64,043	

Section D

Internal Service Fund

Worker's Comp 614

Budget 2015-2016

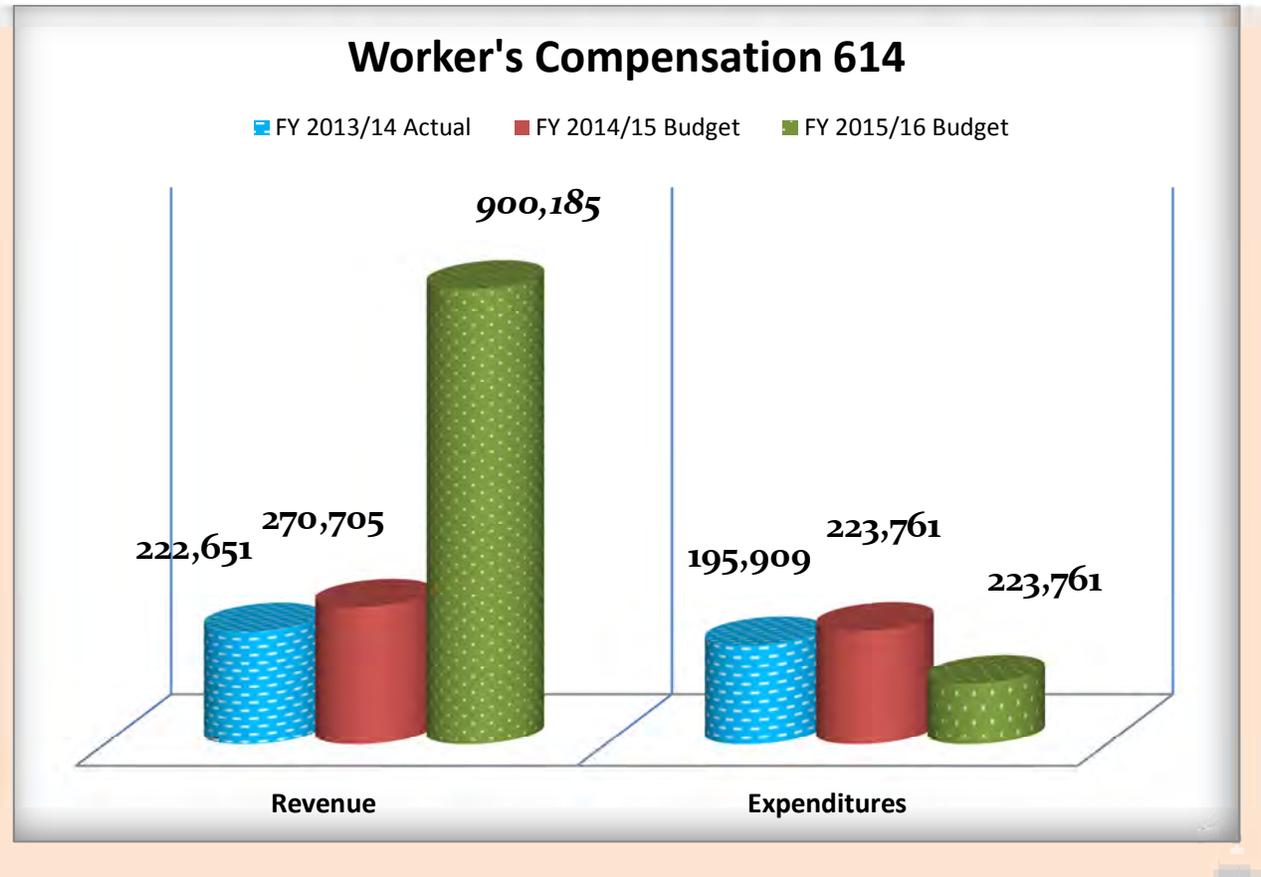
Workers' Compensation 614

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	\$120,848
Employee	No employees

Three-year Summary

<u>Category Details</u>	FY 2013/14 Actual	FY 2014/15 Budget	FY 2015/16 Budget
Beg. Fund Balance	83,619	110,361	157,305
Revenue	222,651	270,705	900,185
Expenditures	195,909	223,761	120,848
Net Assets(Deficit)	110,361	157,305	936,642



Town of Atherton Annual Operating Budget FY 2015-2016
Internal Service Fund
Worker's Compensation Budget By Account

Fund 614 Account	Description	Actual 2013-14	Adopted Budget 2014-2015	Recomm Budget 2015-2016
614-00-47503-012	Charges for Services - Admin Dept	11,166	15,330	16,110
614-00-47503-018	Charges for Services - Finance Dept	9,248	12,925	13,587
614-00-47503-025	Charges for Services - Building Dept	2,231	2,924	4,941
614-00-47503-040	Charges for Services - Police Dept	84,878	227,978	220,710
614-00-47503-050	Charges for Services - DPW Engineering	2,028	3,756	5,791
614-00-47503-053	Charges for Services - DPW Street Maint	2,028	2,747	2,801
614-00-47503-057	Charges for Services - DPW Park Maint	811	1,098	1,121
614-00-47503-058	Charges for Services - DPW Park Prog & Tennis Fd	811	1,099	1,121
614-00-47503-059	Charges for Services - DPW Building Maint	406	549	560
614-00-48001-000	Interest on Investments	2,046	2,300	2,200
Total Revenues		<u>115,651</u>	<u>270,705</u>	<u>268,942</u>
614-30-51013-000	Worker's Comp Expense	190,312	218,083	115,000
614-30-51017-000	Safety/Compliance Program Assessment	5,597	5,678	5,848
	Other Contract Services			
Total Expenditures		<u>195,909</u>	<u>223,761</u>	<u>120,848</u>
Excess (Deficiency) of Revenues Over Expenditures		(80,258)	46,945	148,094
Transfer-in		107,000	-	631,243
Beginning Net Assets (Deficit)		<u>83,619</u>	<u>110,361</u>	<u>157,306</u>
Ending Net Assets (Deficit)		<u><u>110,361</u></u>	<u><u>157,306</u></u>	<u><u>936,643</u></u>

Town of Atherton Annual Operating Budget FY 2015-2016
Internal Service Fund
Worker's Compensation Budget Object Details

Fund 614 Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
WC Assessment	Assessment by the Cities Group (JPA)	115,000
Safety Program Assess	Assessment by the Cities Group (JPA)	5,848
		120,848

Section D

Internal Service Fund

General Liability 615

Budget 2015-2016

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

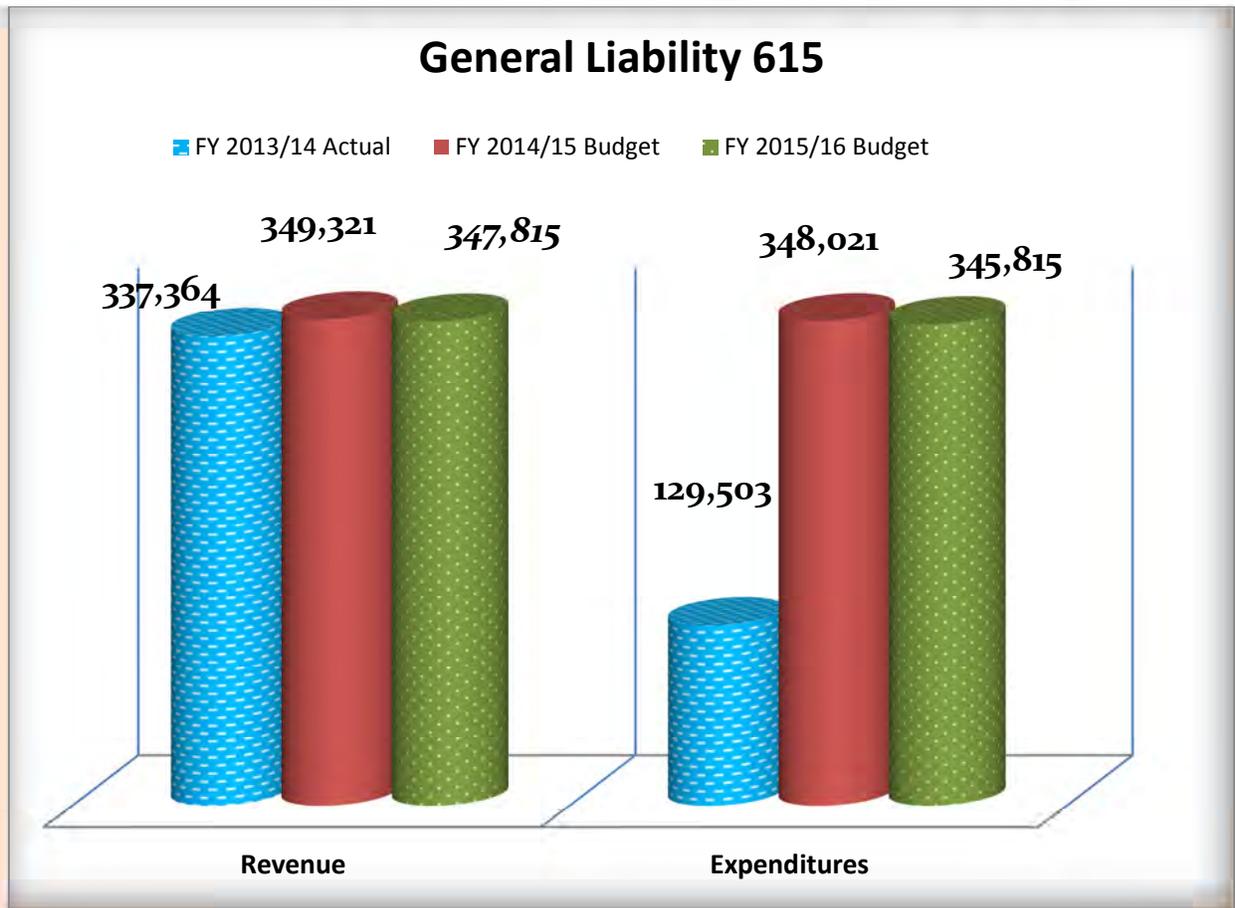
\$345,815

Employee

No employees

Three-year Summary

Category Details	FY 2013/14 Actual	FY 2014/15 Budget	FY 2015/16 Budget
Beg. Fund Balance	143,803	351,664	352,964
Revenue	337,364	349,321	347,815
Expenditures	129,503	348,021	345,815
Net Assets(Deficit)	351,664	352,964	354,964



Town of Atherton Annual Operating Budget FY 2015-2016
Internal Service Fund
General Liability Budget By Account

Fund 615 Account	Description	Actual 2013-2014	Recommended Budget 2014-2015	Recomm Budget 2015-2016
615-00-47504-000	Liability Insurance Charge	297,076	320,641	309,917
615-00-47505-000	Employment Practice Liability Charge	36,000	27,380	35,898
615-00-48001-000	Interest on Investments	4,288	1,300	2,000
Total Revenues		<u>337,364</u>	<u>349,321</u>	<u>347,815</u>
615-30-53019-000	Liability Insurance Expense	200,535	220,641	209,917
615-30-53020-000	Employment Practice Liability	24,891	27,380	35,898
615-30-53022-000	Liability Claim Expense	(95,923)	100,000	100,000
Total Expenditures		<u>129,503</u>	<u>348,021</u>	<u>345,815</u>
Excess (Deficiency) of Revenue Over Expenditures		207,861	1,300	2,000
Beginning Net Assets (Deficit)		<u>143,803</u>	<u>351,663</u>	<u>352,963</u>
Ending Net Assets (Deficit)		<u><u>351,663</u></u>	<u><u>352,963</u></u>	<u><u>354,963</u></u>

Town of Atherton Annual Operating Budget FY 2015-2016
 Internal Service Fund
 General Liability Budget Object Details

Fund 615 Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
Liability Insurance	Premium to ABAG	209,917
Employment Practice	Premium to Alliant	35,898
Claim Expense	SIR (self insured retention)	100,000
	Total	<u>345,815</u>

Section D

Internal Service Fund

Employee Benefit 616

Budget 2015-2016

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

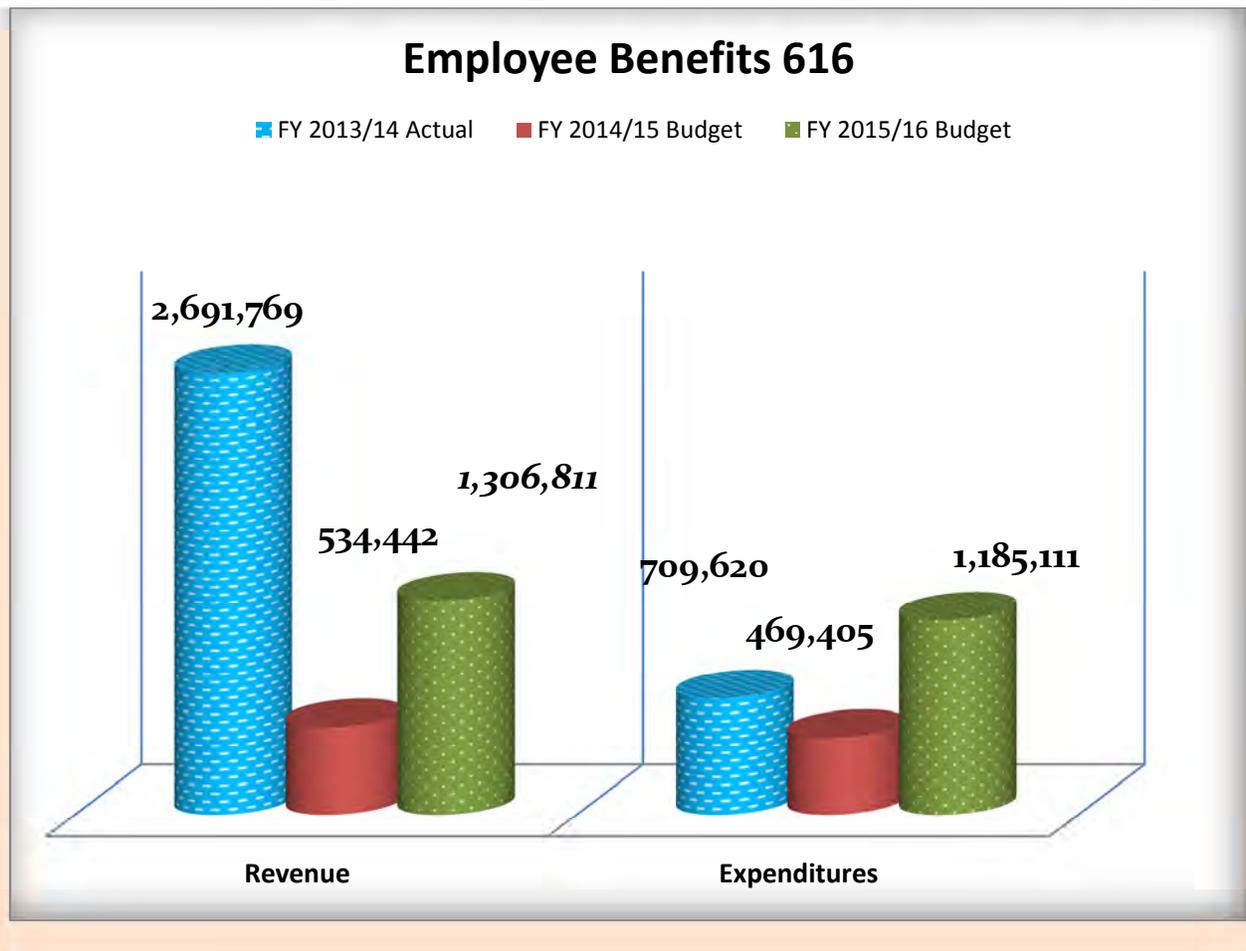
1,185,111

Employee

No employees

Three-year Summary

Category Details	FY 2013/14 Actual	FY 2014/15 Budget	FY 2015/16 Budget
Beg. Fund Balance	348,220	2,330,369	2,395,406
Revenue	2,691,769	534,442	1,306,811
Expenditures	709,620	469,405	1,185,111
Net Assets(Deficit)	2,330,369	2,395,406	2,517,106



Town of Atherton Annual Operating Budget FY 2015-2016
Internal Service Fund
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Recomm Budget 2015-2016
616-00-47506-000	GASB 45 ARC - Contribution	2,000,000		680,684
616-00-47506-012	GASB 45 ARC - Admin	69,043	55,470	59,210
616-00-47506-018	GASB 45 ARC - Finance	48,278	22,163	24,068
616-00-47506-025	GASB 45 ARC - Building	31,235	29,875	17,778
616-00-47506-040	GASB 45 ARC - Police	346,913	241,082	274,814
616-00-47506-050	GASB 45 ARC - DPW Engineering	21,794	18,176	20,148
616-00-47506-053	GASB 45 ARC - DPW Street Maint	60,605	45,419	49,855
616-00-47506-057	GASB 45 ARC - DPW Park Maint	3,128	3,516	4,166
616-00-47506-058	GASB 45 ARC - DPW Park Program	3,293	3,704	4,388
616-00-47507-012	EE Benefits Earned - Admin	3,698	3,833	4,028
616-00-47507-018	EE Benefits Earned - Finance	3,067	3,231	3,397
616-00-47507-025	EE Benefits Earned - Building	736	747	1,185
616-00-47507-040	EE Benefits Earned - Police	42,074	60,572	65,129
616-00-47507-050	EE Benefits Earned - DPW Engineering	941	955	1,448
616-00-47507-053	EE Benefits Earned - DPW Street Maint	676	687	701
616-00-47507-057	EE Benefits Earned - DPW Park Maint	271	275	281
616-00-47507-058	EE Benefits Earned - DPW Park Program	271	275	281
616-00-47507-059	EE Benefits Earned - DPW Bldg Maint	135	137	140
616-00-47508-012	Unemploy Benefits - Admin	3,737	3,833	4,028
616-00-47508-018	Unemploy Benefits - Finance	3,083	3,231	3,397
616-00-47508-025	Unemploy Benefits - Building	744	747	1,185
616-00-47508-040	Unemploy Benefits - Police	30,531	30,286	33,305
616-00-47508-050	Unemploy Benefits - DPW Engineering	953	955	1,448
616-00-47508-053	Unemploy Benefits - DPW Street Maint	676	687	701
616-00-47508-057	Unemploy Benefits - DPW Park Maint	270	275	281
616-00-47508-058	Unemploy Benefits - DPW Park Program	270	275	281
616-00-47508-059	Unemploy Benefits - DPW Building Maint	135	137	140
616-00-48001-000	Interest on Investments	15,213	3,900	4,500
Total Revenues		2,691,769	534,442	1,306,811
616-xx-51009-xxx	Retiree Health-Care OPEB	230,207	-	680,684
616-12-51009-012	Retiree Health-Care (Admin)	55,948	55,470	59,210
616-18-51009-018	Retiree Health-Care (Finance)	31,115	22,163	24,068
616-25-51009-025	Retiree Health-Care (Building)	28,613	29,875	17,778
616-40-51009-040	Retiree Health-Care (Police)	289,463	241,082	274,814
616-50-51009-050	Retiree Health-Care (Engineering)	18,592	18,176	20,148

Town of Atherton Annual Operating Budget FY 2015-2016
Internal Service Fund
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2013-2014	Adopted Budget 2014-2015	Recomm Budget 2015-2016
616-53-51009-053	Retiree Health-Care (Street Maint)	47,839	45,419	49,855
616-57-51009-057	Retiree Health-Care (Park Maint)	4,296	3,516	4,166
616-58-51009-058	Retiree Health-Care (Park Program)	3,548	3,704	4,388
616-30-51016-030	Unemployment Insurance		50,000	50,000
616-30-51021-000	Net OPEB Expense			
	Total Expenditures	<u>709,620</u>	<u>469,405</u>	<u>1,185,111</u>
	Excess (Deficiency) of Revenues Over Expenditures	1,982,149	65,037	121,700
	Beginning Net Assets (Deficit)	<u>348,220</u>	<u>2,330,370</u>	<u>2,395,407</u>
	Ending Net Assets (Deficit)	<u><u>2,330,370</u></u>	<u><u>2,395,407</u></u>	<u><u>2,517,107</u></u>

Town of Atherton Annual Operating Budget FY 2015-2016
Internal Service Fund
Employee Benefits Object Details

Fund 616 Acct Description	Quantity, brief description and justification of items requested	FY 2016 Recommended Appropriations
Retiree Health Care -OPEB	OPEB Contribution	680,684
Retiree Health-Care (Admin)	Premium to CalPERS (pay-as-you-go)	59,210
Retiree Health-Care (Finance)	Premium to CalPERS (pay-as-you-go)	24,068
Retiree Health-Care (Building)	Premium to CalPERS (pay-as-you-go)	17,778
Retiree Health-Care (Police)	Premium to CalPERS (pay-as-you-go)	274,814
Retiree Health-Care (Engineering)	Premium to CalPERS (pay-as-you-go)	20,148
Retiree Health-Care (Street Maint)	Premium to CalPERS (pay-as-you-go)	49,855
Retiree Health-Care (Park Maint)	Premium to CalPERS (pay-as-you-go)	4,166
Retiree Health-Care (Park Program)	Premium to CalPERS (pay-as-you-go)	4,388
	Sub-Total	1,135,111
Unemp Insurance Insurance	Self insured unemployment insurance (EDD)	50,000
	Total	<u><u>1,185,111</u></u>

Section F

Capital Improvement Fund

Budget Summaries FY 2015-2016

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 CIP is updated annually and reflects the community priorities, cost estimates, and funding sources. In some instances revenues for capital projects are "saved" and then "spent" year-to-year depending on eligible capital project priorities. This is due to most major capital projects having significant costs and the Town's ability to allocate revenue falls short in any specific year. The 5-Year CIP proposes projects to analyze, repair or improve Town infrastructure, and the funding for those projects. The eighteen (18) projects are categorized into three areas of responsibility: streets & transportation, drainage & Town buildings, park & facilities. During the 2014-2015 Fiscal Year the Town continued work 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. The first year of the CIP is incorporated into the Town's current year operating budget as the current year Capital Improvement Program. The remaining four years of the CIP reflect proposed projects and funding and are revised annually to reflect changes in Council direction, needs and funding. Funds are only budgeted for the first year of the CIP

Funding Sources for Capital Improvement plan are as follows:

- General Fund
- Parcel Tax
- Measure A
- Measure M
- Gas Tax Funds
- Facilities Building Fund
- Atherton Channel Fund
- Library Fund
- Donations

Capital Improvement Plan Annual Projects include:

Traffic Safety Projects	Street Sign & Street Light Program	El Camino/ Almedral (HAWK)
ADA Improvements	Bridge Inspection Program	El Camino Complete Street Studies
Channel Monitoring	Facility Repairs	Atherton Library
Pavement Management Projects;	Marsh Road Retaining Wall Project	Atherton Civic Center
• Street Sealing	Series Street Light Replacement	Belbrook Way Culvert
• Street Patching	Bicycle/Pedestrian Plan Program Projects	Drainage Improvement Projects
• Pavement Marking	Park Improvement Projects	

The Special Parcel Tax is a major contributor toward the Town's capital infrastructure projects. Revenue from the FY 2015/16 Special Parcel Tax will contribute \$1,448,000 for capital projects.

The FY 2014/15 Capital Projects budget allocates \$1,650,000 in Parcel Tax Funds to projects. There are Six 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 -\$675,000
2. Drainage Improvements - \$150,000
3. Series Street Light Replacement-\$275,000
4. Bike & Pedestrian Improvement Program - \$100,000
5. El Camino Real Assessment Study - \$200,000
6. El Camino/ Almendral Hybrid Beacon (HAWK) - \$250,000

For the FY 2015/16, the CIP anticipates approximately \$5.7 million in capital projects. These project expenditures, in addition to other capital projects such traffic safety and control devices programs, accessibility improvements are identified in the chart below. Each Fiscal Year the CIP is revised annually to reflect changes in Council direction, priority needs and availability of funding sources.

(Please refer to next page for summary schedule)

Capital Project	FY2015/16	FY2016/17	FY2017/18	FY2018/19	FY2019/20
<i>Drainage Projects</i>					
Drainage Improvement Program	150,000	575,000	700,000	700,000	700,000
Marsh Road Wall Repair	750,000				
Upper Atherton Channel Phase II Monitoring	10,000	10,000	10,000	10,000	10,000
<i>Transportation and Streets Projects</i>					
Series Street Light Replacement	625,000	375,000			
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
Quad Railroad Crossing Gates at Watkins Road			100,000		
Bike and Pedestrian Facilities Improvement Program	100,000	100,000	100,000	100,000	100,000
Street Patching	50,000	50,000	175,000	100,000	100,000
Street Sealing	650,000	650,000	800,000	800,000	750,000
Bridge Inspection & Repair		125,000		125,000	
EL Camino Real	200,000	100,000		-	
ECR at Almendral HPB	250,000				
Belbrook Way Culvert Repair	170,000				
<i>Facilities Projects</i>					
Accessibility Improvements	10,000	20,000	20,000	20,000	20,000
Atherton Library	631,000	10,234,000	443,000	27,000	
Civic Center	1,796,000	20,589,000	1,261,000	130,800	
Town Center Facilities Repairs	25,000				
<i>Parks Projects</i>					
Park Master Plan	225,000	210,000	130,000	25,000	350,000
<u>Annual Total</u>	<u>\$5,707,000</u>	<u>\$33,103,000</u>	<u>\$3,704,000</u>	<u>\$2,102,800</u>	<u>\$2,095,000</u>



TOWN OF ATHERTON
 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
 FISCAL YEARS ENDING JUNE 30, 2016 TO 2020

Account	Fund Name	Forecast 2016	Forecast 2017	Forecast 2018	Forecast 2019	Forecast 2020	Five Year Total
SPECIAL PARCEL TAX - FUND 201							
	BEGINNING FUND BALANCE	\$ 186,078	\$ 24,078	\$ 27,078	\$ 155,078	\$ 58,078	
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							
201-50-56003-000	Street Seal		400,000	550,000	650,000	650,000	2,250,000
201-50-56005-000	Marsh Wall Retaining Wall Project	675,000					675,000
201-50-56034-000	Drainage Improvements	150,000	500,000	600,000	700,000	700,000	2,650,000
201-50-56058-000	Series Street Light Replacement	275,000	375,000				650,000
201-50-56059-000	Bike & Pedestrian Improvement Program	100,000	100,000	100,000	100,000	100,000	500,000
201-50-56060-000	Accessibility Improvements		10,000	10,000	10,000	10,000	40,000
201-50-56073-000	El Camino Real	200,000	100,000				300,000
NEW	ECR at Almendral HPB	250,000					250,000
xx-xx-56061-xxx	Bridge Maintenance Program				125,000		125,000
NEW	Quad Gates			100,000			100,000
	TOTAL EXPENDITURES - FUND 201	\$ 1,650,000	\$ 1,485,000	\$ 1,360,000	\$ 1,585,000	\$ 1,460,000	\$ 7,540,000
SPECIAL PARCEL TAX - FUND 201							
	ENDING FUND BALANCE	\$ 24,078	\$ 27,078	\$ 155,078	\$ 58,078	\$ 86,078	
MEASURE A - FUND 202							
	BEGINNING FUND BALANCE	\$ 576,028	\$ 21,183	\$ 11,183	\$ 1,183	\$ 91,183	
Revenue							
202-00-41003-050	Tranportation Co Measure A Sales Tax	305,000	305,000	305,000	305,000	305,000	1,525,000
202-00-48001-050	Interest Income						-
							-
Expenditures	TOTAL REVENUE - FUND 202	\$ 305,000	\$ 1,525,000				
202-50-52001-000	Annual Financial Audit (Measure A)	-	-				-
202-50-54025-000	Congestion Relief (C/CAG) Fee	24,845	-	-	-	-	24,845
202-50-56003-000	Street Seal	550,000	250,000	250,000	150,000	100,000	1,300,000
202-50-56058-000	Series Street Light Replacement	50,000					50,000



TOWN OF ATHERTON
 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
 FISCAL YEARS ENDING JUNE 30, 2016 TO 2020

Account	Fund Name	Forecast 2016	Forecast 2017	Forecast 2018	Forecast 2019	Forecast 2020	Five Year Total
202-50-56064-000	Traffic Safety	50,000	50,000	50,000	50,000	50,000	250,000
202-50-56070-000	Traffic Control Devices Replacement	15,000	15,000	15,000	15,000	15,000	75,000
NEW	Belbrook Way Culvert Repair	170,000					170,000
	TOTAL EXPENDITURES - FUND 202	\$ 859,845	\$ 315,000	\$ 315,000	\$ 215,000	\$ 165,000	\$ 1,869,845
MEASURE A - FUND 202							
	ENDING FUND BALANCE	\$ 21,183	\$ 11,183	\$ 1,183	\$ 91,183	\$ 231,183	
GAS TAX - FUND 203							
	BEGINNING FUND BALANCE	\$ 312,359	\$ 25,681	\$ 14,003	\$ 25,000	\$ 63,322	
Revenue							-
203-00-45001-050	Gas Tax - 2105	225,000	225,000	225,000	225,000	225,000	1,125,000
							-
	TOTAL REVENUE - FUND 203	\$ 225,000	\$ 1,125,000				
Expenditures							-
203-50-52001-000	State Controller Street Report Preparation Fee	-	-	-	-	-	-
203-50-54026-000	C/CAG Gas Tax Fee	-	-	-	-	-	-
203-50-56003-000	Street Patch Seal & Overlay	50,000	-	100,000	25,000	25,000	200,000
203-50-56058-000	Series Street Light Replacement	300,000					300,000
203-50-56999-000	Engineering/Staff Costs (estimate)	161,678	161,678	114,003	161,678	161,678	760,715
xxx-xx-56061-xxx	Bridge Maintenance Program		75,000				75,000
	TOTAL EXPENDITURES - FUND 203	\$ 511,678	\$ 236,678	\$ 214,003	\$ 186,678	\$ 186,678	\$ 1,335,715
							-
GAS TAX - FUND 203							
	ENDING FUND BALANCE	\$ 25,681	\$ 14,003	\$ 25,000	\$ 63,322	\$ 101,644	
COUNTY MEASURE M- FUND 204							
	BEGINNING FUND BALANCE	\$ 60,881	\$ 35,881	\$ 10,881	\$ 10,881	\$ 10,881	
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	\$ 375,000				
							-
204-50-56003-000	Street Seal	100,000	50,000	75,000	75,000	75,000	375,000



TOWN OF ATHERTON
 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
 FISCAL YEARS ENDING JUNE 30, 2016 TO 2020

Account	Fund Name	Forecast 2016	Forecast 2017	Forecast 2018	Forecast 2019	Forecast 2020	Five Year Total
204-50-56061-000	Bridge Inspection	-	50,000	-	-		50,000
	TOTAL EXPENDITURES - FUND 204	\$ 100,000	\$ 100,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 425,000
							-
COUNTY MEASURE M- FUND 204							
	ENDING FUND BALANCE	\$ 35,881	\$ 10,881	\$ 10,881	\$ 10,881	\$ 10,881	
CAPITAL IMPROVEMENT PROJECTS - FUND 401							
	BEGINNING FUND BALANCE	\$ 86,827	\$ 2,395,868	\$ 2,395,868	\$ 2,395,868	\$ 2,395,868	
	Revenue						-
401-00-59001-000	Transfer In from General Fund	614,000	220,000	140,000	90,800	360,000	1,424,800
401-00-59001-000	Transfer In from General Fund	2,309,041					
							-
	TOTAL REVENUE - FUND 401	\$ 2,923,041	\$ 220,000	\$ 140,000	\$ 90,800	\$ 360,000	\$ 3,733,841
	Expenditures						-
401-50-52001-000	Annual Financial Audit						-
xxx-xx-54015-xxx	Civic Center	354,000			55,800		409,800
401-50-56055-000	Town Center Facilities Plan and Repairs	25,000					25,000
401-50-56060-000	Accessibility Improvements	10,000	10,000	10,000	10,000	10,000	50,000
401-50-56063-000	Park Master Plan	225,000	210,000	130,000	25,000	350,000	940,000
	TOTAL EXPENDITURES - FUND 401	\$ 614,000	\$ 220,000	\$ 140,000	\$ 90,800	\$ 360,000	\$ 1,424,800
							-
CAPITAL IMPROVEMENT PROJECTS - FUND 401							
	ENDING FUND BALANCE	\$ 2,395,868	\$ 2,395,868	\$ 2,395,868	\$ 2,395,868	\$ 2,395,868	
ATHERTON CHANNEL- FUND 403							
	BEGINNING FUND BALANCE	\$ (5,094)	\$ 3,706	\$ 12,506	\$ (3,694)	\$ 80,106	
	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	4,000	4,000	4,000	20,000
403-00-40004-050	SB 813 Redemption-supplemental	1,500	1,500	1,500	1,500	1,500	7,500
403-00-40005-050	Home Owners Exemption	200	200	200	200	200	1,000
403-00-40008-050	ERAF Subvention	7,400	7,400	7,400	7,400	7,400	37,000



TOWN OF ATHERTON
 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
 FISCAL YEARS ENDING JUNE 30, 2016 TO 2020

Account	Fund Name	Forecast 2016	Forecast 2017	Forecast 2018	Forecast 2019	Forecast 2020	Five Year Total
403-00-48001-050	Interest Income	1,200	1,200	1,200	1,200	1,200	6,000
	TOTAL REVENUE - FUND 403	\$ 96,300	\$ 96,300	\$ 96,300	\$ 96,300	\$ 96,300	\$ 481,500
	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	75,000					75,000
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	10,000	50,000
XXX	Drainage Improvements		75,000	100,000			175,000
	TOTAL EXPENDITURES - FUND 403	\$ 87,500	\$ 87,500	\$ 112,500	\$ 12,500	\$ 12,500	\$ 312,500
							-
	ATHERTON CHANNEL- FUND 403						-
	ENDING FUND BALANCE	\$ 3,706	\$ 12,506	\$ (3,694)	\$ 80,106	\$ 163,906	
	FACILITIES CONSTRUCTION- FUND 406						
	BEGINNING FUND BALANCE	1,990,518	1,796,518	1,336,000	75,000	0	-
							-
	Transfer From General Fund						-
406-00-48001-000	Interest Income						-
406-00-48501-000	Civic Center Contributions/Donations	1,248,000	20,128,482	-	-		21,376,482
406-00-49011-000	Capital Improvement - Library Contributions	631,000	10,234,000	443,000	27,000		11,335,000
406-00-49012-000	Capital Improvement-General Fund Contributor	-	-				-
	TOTAL REVENUE - FUND 406	1,879,000	30,362,482	443,000	27,000	-	32,711,482
	Expenditures						-
406-25-54015-025	Civic Center	1,248,000	18,792,482	1,261,000	75,000		21,376,482
406-30-57001-406	Building Construction - Facility Fund	194,000	1,796,518	-			1,990,518
406-30-57001-213	Building Construction - Library Fund	631,000	10,234,000	443,000	27,000		11,335,000
							-
	TOTAL Expenditure - FUND 406	2,073,000	30,823,000	1,704,000	102,000	-	34,702,000
							-
	FACILITIES CONSTRUCTION- FUND 406						-
	ENDING FUND BALANCE	\$ 1,796,518	\$ 1,336,000	\$ 75,000	\$ 0	\$ 0	

Town of Atherton

Capital Improvement Program

FY 2015/16 -2019/20

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

Streets & Transportation

Drainage

Town Buildings, Park & Facilities





Capital Improvement Program Fiscal Years 2015/16 through 2019/20

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**Capital Improvement Program
Fiscal Years 2015/16 through 2019/20**

**Section I:
Introduction**



Capital Improvement Program Fiscal Years 2015/16 through 2019/20

I. INTRODUCTION

About the Capital Improvement Program

The Town of Atherton's Five-Year Capital Improvement Program (CIP) 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 2015/2016 through 2019/2020. The CIP does not appropriate funds, but rather, it functions as a budgeting and planning tool which supports appropriations that are made through adoption of the annual budget. The CIP is updated annually to reflect the latest community priorities, infrastructure master plans, completed projects, updated project cost estimates and available revenue sources.

Master Plans

Atherton's City Council commissioned a number of Master Plans and studies, starting in FY 2012-13, in order to become well informed on the status of infrastructure needs. These master plans, evaluations and studies are for the following Town-owned facilities:

- Bicycle and Pedestrian Master Plan
- Holbrook-Palmer Park Master Plan
- Civic Center Master Plan
- Storm Drainage Master Plan
- Pavement Management Program Update
- Street Light Inventory

The purpose of the CIP is to incorporate the results from these Plans, along with other input including resident requests, to identify and describe capital projects that will be of long-term benefit to the residents of Atherton. As such, the programs and projects enclosed in this CIP are dedicated to enhancing accessibility, safety and the built environment throughout the Town by targeting various transportation, drainage, and park and facilities improvements.



Capital Improvement Program Fiscal Years 2015/16 through 2019/20

The CIP projects were selected based 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
- Ability to improve transportation deficiencies
- Maintenance needs and safety of roadways
- Drainage facilities enhancement needs

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 to their eligible funding consisting of the previous year's fund balances and five-year revenue projections identified by the Finance department.

CIP Document Organization

The CIP is organized to serve two primary purposes. First, it describes funding sources and discusses their sources and uses. Next, it provides a description of the planned transportation, drainage, park and facility capital improvements developed through an examination of the Town's capital needs.

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 2015/16 through 2019/20**

**Section II:
Funding Sources
& Revenues**



Capital Improvement Program Fiscal Years 2015/16 through 2019/20

II. FUNDING DESCRIPTIONS

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

- General Fund
- Measure S - Special Parcel Tax
- Measure A
- Measure M
- Gas Tax
- 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 includes 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. It also includes an annual payment to mitigate accessibility risks from ABAG Plan, the Joint Powers Authority that provides liability insurance. 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.



Capital Improvement Program Fiscal Years 2015/16 through 2019/20

Measure S (Special Parcel Tax)

Approved by a 2/3rds vote of Atherton residents in November 2013, the Measure S (Special Parcel Tax) is an ordinance that continues the existing Town of Atherton Special Parcel Tax for four years. The current parcel tax expires in FY 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 \$305,000 annually through Measure A.

Measure M

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

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



Capital Improvement Program Fiscal Years 2015/16 through 2019/20

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.

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 \$225,000 is expected to be distributed to Atherton per 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 \$1.99 million to be budgeted towards the Building Department's proportional share of the new facility.

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



Capital Improvement Program Fiscal Years 2015/16 through 2019/20

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. There are two trust funds that hold the Library Donor Funds – one held by the County and the other held by the Town. All 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.

As of the June 30, 2014 Audit, the combined total fund balance is approximately \$8.6 million. The beginning fund balance in the Town's Library Fund is estimated to be approximately \$6.2 million.

Atherton Channel Fund

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

Donations

Because design and construction of the Civic Center is restricted from using General Fund and Parcel Tax money, the project's budget consists of three major sources: Building Capital and Library Fund (described in prior sections) and donations collected by a fund raising group, Atherton Now, and donated to the Town to pay for the remaining costs of design and construction. Donations are also accepted to install memorial trees and outdoor furniture in Holbrook-Palmer Park.



Capital Improvement Program Fiscal Years 2015/16 through 2019/20

Approved Carryover Funds

For a number of projects which span multiple fiscal years, City Council approved funds in FY 2014-15 that are to be carried over into the subsequent fiscal year in order to fund the project. In order to provide City Council and residents with comprehensive information, these previously approved funds are shown as part of a project budget and are included in the total funds shown.



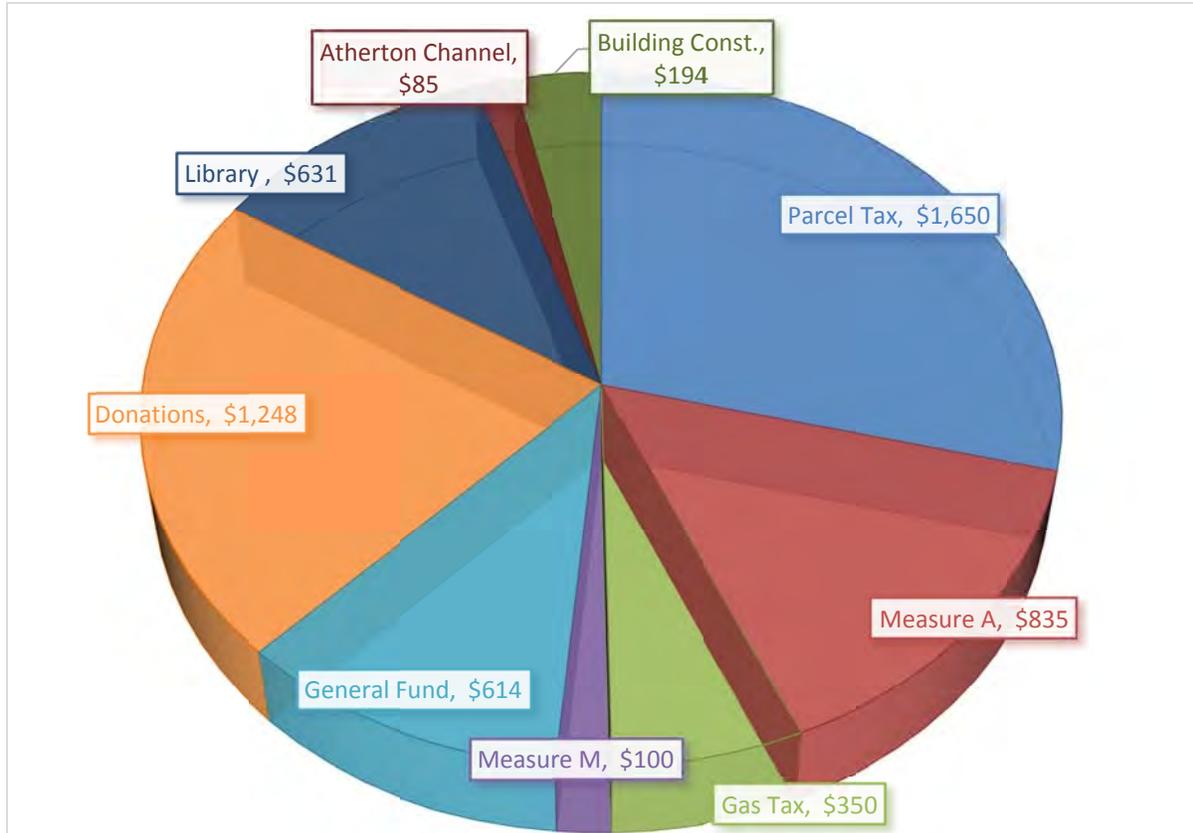
Capital Improvement Program Fiscal Years 2015/16 through 2019/20

Fund Sources in FY 15/16

The sources used to fund the FY 15/16 capital improvements total approximately \$5.7 million and consist of fund balances plus new income. The three major sources of these funds are the Special Parcel Tax, Measure A and donations, to fund the Marsh Road Retaining Wall Repair, road maintenance 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 sources for the Town's capital improvements.

**Funding Revenue Sources
Fiscal Year 15/16
(\$ in 1,000's)**



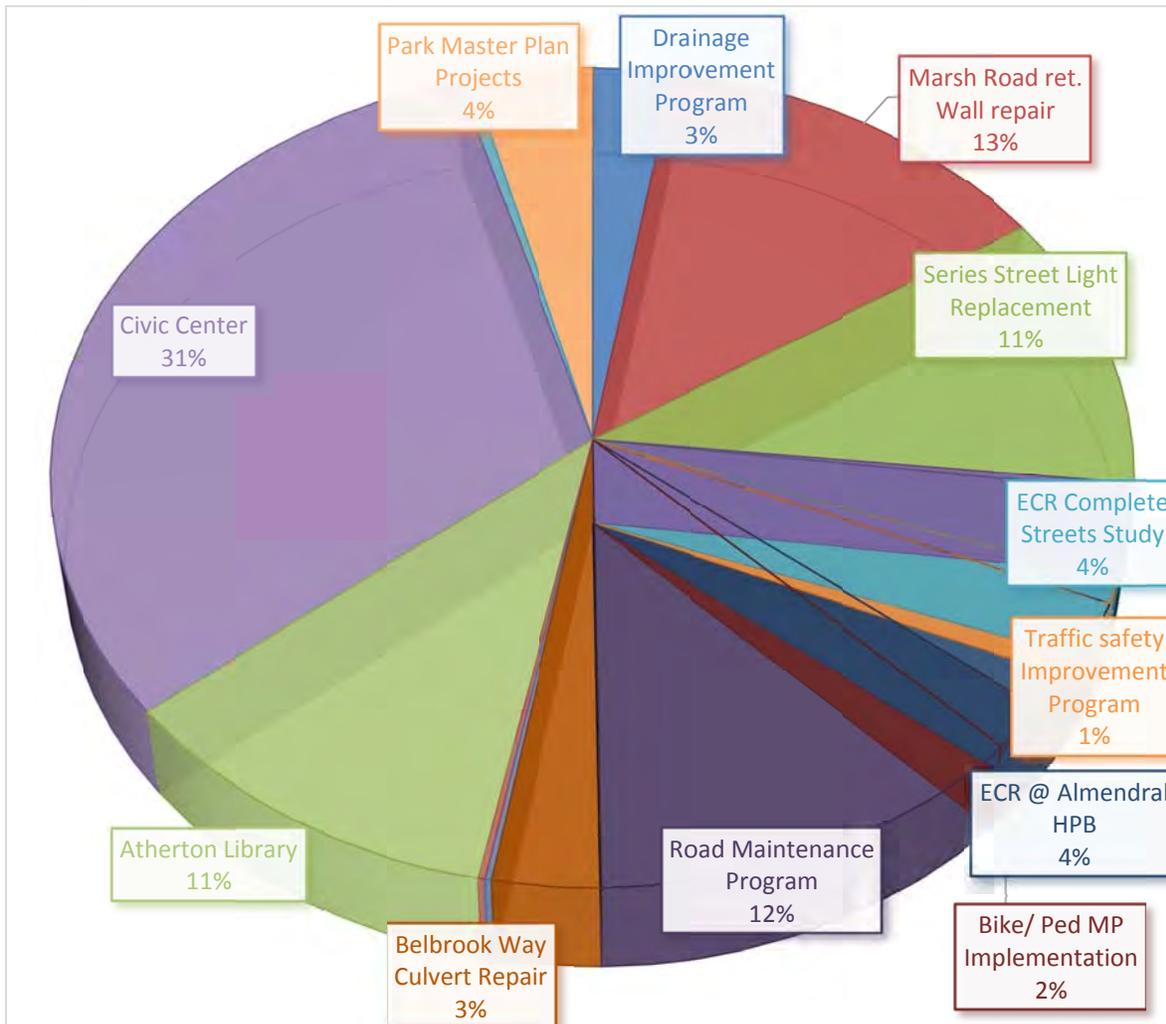


Capital Improvement Program Fiscal Years 2015/16 through 2019/20

Capital Program Expenditures for FY 15/16

For FY 2015/16, the CIP anticipates appropriating approximately \$5.7 million, in addition to carry-over funding. 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 15/16
(Note: Percentages not shown in less than 1%)**





**Capital Improvement Program
Fiscal Years 2015/16 through 2019/20**

**Section III:
Capital Projects**



Capital Improvement Program Fiscal Years 2015/16 through 2019/20

Project Type: Streets & Transportation

Project Name: Series Street Light Replacement

Project Description: Of the approximately 248 City owned street lights in Town, approximately 40 are powered by high voltage series circuits, which are at the end of their useful life. Reported outages are more difficult to troubleshoot and repair. This project includes reviewing the Town's street lights to identify those powered by series circuits, designing new street light circuitry and replacing the high voltage lights with current standard parallel circuit lights.

In addition to making the Town's street lights safer and more reliable, this project will also analyze and make recommendations on issues such as upgrading to energy efficient lights, purchasing the approximately 185 PG&E owned distribution lights and seeking an alternate maintenance provider.

Funding Plan and Project Costs

Funding Source	Carryover	15/16	16/17	17/18	18/19	19/20	Totals
Special Parcel Tax		\$ 275,000	\$ 375,000		-	-	\$ 650,000
Measure A	\$ 150,000	\$ 50,000		-	-	-	\$ 200,000
Gas Tax	-	\$ 300,000	-	-	-	-	\$ 300,000
Totals	\$ 150,000	\$ 625,000	\$ 375,000	-	-	-	\$ 1,150,000





Capital Improvement Program Fiscal Years 2015/16 through 2019/20

Project Type: Streets & Transportation

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	15/16	16/17	17/18	18/19	19/20	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 2015/16 through 2019/20

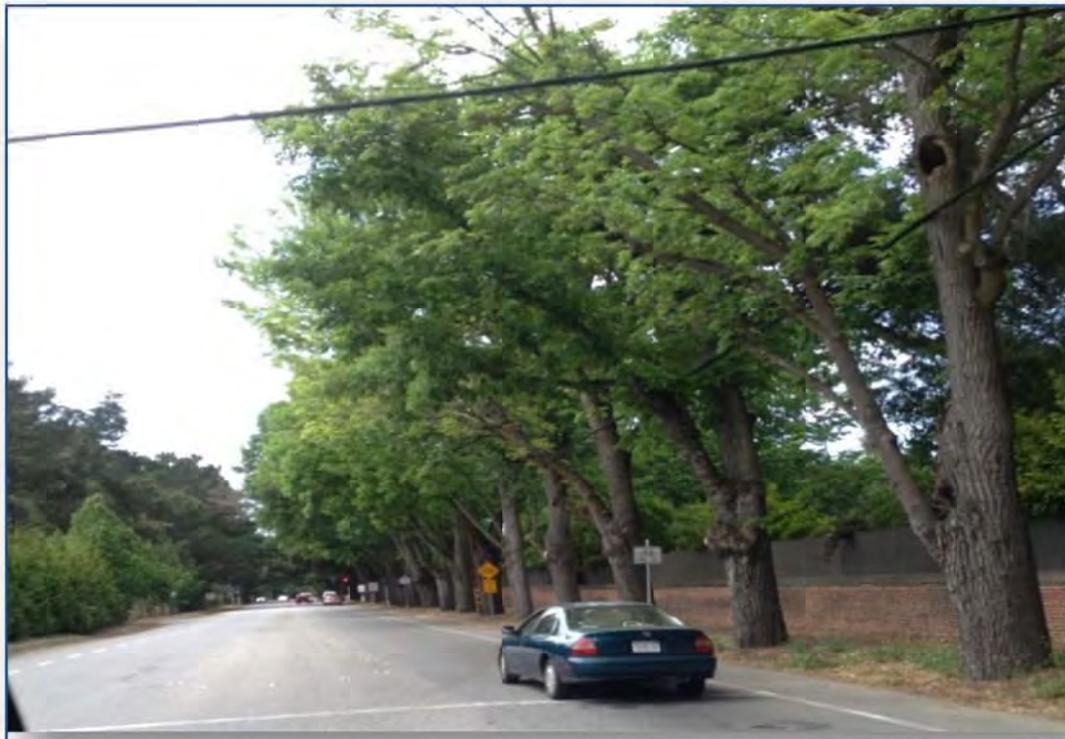
Project Type: Streets & Transportation

Project Name: Traffic Safety Improvement Program

Project Description: This program provides funding for data collection and studies such as engineering technical reports, traffic counts, speed surveys, and traffic signal warrant studies. It also funds minor traffic control measures and roadway improvements to improve vehicular, bicycle and pedestrian safety.

Funding Plan and Project Costs

Funding Source	15/16	16/17	17/18	18/19	19/20	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 2015/16 through 2019/20

Project Type: Streets & Transportation

Project Name: El Camino Real at Almendral Hybrid Pedestrian Beacon

Project Description: A high priority for the Town of Atherton is improving the safety and accessibility for bicycles and pedestrians along the El Camino Real Corridor. The intersection of Almendral and El Camino Real has a marked crosswalk, but is one of five existing crosswalk locations without intersection controls within Atherton. Installation of a Hybrid Pedestrian Beacon will improve safety for bicyclists and pedestrians crossing El Camino Real since it is designed to stop vehicles through a series of steady and flashing yellow and red lights at crosswalks which provide a controlled crossing for pedestrians. This project will also include emergency vehicle pre-emption to improve accessibility and safety for Menlo Park Fire District. The CIP does not include the Menlo Park Fire Protection District as a funding source as the potential partnership funding agreement has not been reached. It is anticipated that the District will share in the cost of the HAWK.

Funding Plan and Project Costs

Funding Source	Carryover	15/16	16/17	17/18	18/19	19/20	Totals
Special Parcel Tax	\$ 100,000	\$ 250,000					\$ 350,000
Totals	\$ 100,000	\$ 250,000	-	-	-		\$ 350,000





Capital Improvement Program Fiscal Years 2015/16 through 2019/20

Project Type: Streets & Transportation

Project Name: El Camino Real Complete Streets Study

Project Description: This project will be a comprehensive and collaborative transportation study focused on improving bicycle, pedestrian, and vehicular safety along the El Camino Real Corridor within the Town of Atherton. Key stakeholders include Caltrans, Fire District, adjacent cities, residents, schools, public safety providers, and bicycle/pedestrian advocacy groups. The study purpose will be to engage in-depth dialogue and technical studies to identify and evaluate viable options and strategies to enhance safety, efficient mobility, and accessibility. This project was previously the subject of various grant applications. To date, the Town has been unsuccessful at attaining a grant for the effort.

El Camino Real is a major north-south transportation corridor serving the San Francisco Bay Area Peninsula with average traffic volumes exceeding 31,000 vehicles per day. The existing roadway presents significant mobility and safety challenges to pedestrians and bicyclists. Deficiencies include lack of pedestrian and bikeway paths, lack of facilities to provide safe crossings at intersections, and poor connectivity to transit, schools, and parks. The goal of this study is to develop community supported conceptual plans as well as a process that will serve as the basis for developing engineering designs and construction implementation.

Funding Plan and Project Costs

Funding Source	15/16	16/17	17/18	18/19	19/20	Totals
Special Parcel Tax	\$ 200,000	\$ 100,000				\$ 300,000
Totals	\$ 200,000	\$ 100,000	-	-		\$ 300,000





Capital Improvement Program Fiscal Years 2015/16 through 2019/20

Project Type: Streets & Transportation

Project Name: Bicycle & Pedestrian Master Plan Implementation Program

Project Description: The Town's Bicycle and Pedestrian Master Plan was accepted by the Council in November of 2014. The Master Plan identifies priority Bicycle and Pedestrian improvement projects throughout Town. This program will fund installation of Class III Bike routes as identified in the Master Plan, as well as a consultant contract to help determine the feasibility of the Master Plan's priority Class I and Class II bicycle facility projects. The feasibility analysis will determine potential constraints and opportunities, develop conceptual designs and provide engineering cost estimates for the preferred design alternate. The current contract is anticipated to be completed in November of 2015.

The Bike/Ped Master Plan Implementation project would use the conceptual designs and cost estimates developed in the feasibility analysis as a basis for further developing, designing and implementing the individual Class I and Class II priority projects.

Funding Plan and Project Costs

Funding Source	Carryover	15/16	16/17	17/18	18/19	19/20	Totals
Special Parcel Tax	\$ 500,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,000,000
Totals	\$ 500,000	\$ 100,000	\$ 1,000,000				





Capital Improvement Program Fiscal Years 2015/16 through 2019/20

Project Type: Streets & Transportation

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. The Town continues to seek funding contributions from other agencies, to include Caltrain, in support of this effort.

Funding Plan and Project Costs

Funding Source	15/16	16/17	17/18	18/19	19/20	Totals
Special Parcel Tax			\$ 100,000		-	\$ 100,000
Totals	-	-	\$ 100,000	-	-	\$ 100,000





Capital Improvement Program Fiscal Years 2015/16 through 2019/20

Project Type: Streets & Transportation

Project Name: Road Maintenance Program

Project Description: This is an annual program combining patching, sealing and overlays to maintain roads in a cost-effective manner. Every two years, an engineering survey of pavement condition is performed by independent assessors, who determine a pavement condition index (PCI) and also recommends specific maintenance strategies for each road. Staff analyzes the data and recommendations and develops an annual program to cost-effectively maintain roads. The funds proposed for this program have been increased from an average of \$350,000 per year in prior years to the currently proposed \$750,000 annually. This will allow more streets to be paved with asphaltic concrete which improves ride quality, has a longer life than the slurry and chip seals typically used in the past several years and which should allow a resumption of the less costly sealing projects.

Funding Plan and Project Costs

Funding Source	15/16	16/17	17/18	18/19	19/20	Totals
Special Parcel Tax		\$ 400,000	\$ 550,000	\$ 650,000	\$ 650,000	\$ 2,250,000
Measure A	\$ 550,000	\$ 250,000	\$ 250,000	\$ 150,000	\$ 100,000	\$ 1,300,000
Gas Tax	\$ 50,000		\$ 100,000	\$ 25,000	\$ 25,000	\$ 200,000
Measure M	\$ 100,000	\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Totals	\$ 700,000	\$ 700,000	\$ 975,000	\$ 900,000	\$ 850,000	\$ 4,125,000





Capital Improvement Program Fiscal Years 2015/16 through 2019/20

Project Type: Streets & Transportation

Project Name: Bridge Maintenance Program

Project Description: This program provides funding to complete the inspections of the smaller diameter Town owned culverts under roads. Inspection of the larger culverts was completed in FY 2014-15. Following inspections, funds will be proposed to construct recommended improvements.

Funding Plan and Project Costs

Funding Source	15/16	16/17	17/18	18/19	19/20	Totals
Special Parcel Tax				\$ 125,000		\$ 125,000
Gas Tax		\$ 75,000				\$ 75,000
Measure M	-	\$ 50,000	-	-	-	\$ 50,000
Totals	-	\$ 125,000	-	\$ 125,000	-	\$ 250,000





Capital Improvement Program Fiscal Years 2015/16 through 2019/20

Project Type: Drainage

Project Name: Drainage Improvements Program

Project Description: In FY 2013-14, City Council approved an update the Town’s Drainage Master Plan, which was last done in 2001. The Master Plan shows Tier 1 projects, those with the highest need based on improving safety, reducing flooding and mitigating environmental degradation as all being in the upper reach of the Atherton Channel. The first step is to identify those areas that are the Town’s responsibility. The next step is to assess deficiencies. Funding in the first year of the CIP is proposed for engineering and surveying to identify areas of responsibility, followed by design of high-priority improvements and required environmental permitting, a process that typically takes one year or more. Subsequent years have funding for project construction.

Funding Plan and Project Costs

Funding Source	15/16	16/17	17/18	18/19	19/20	Totals
Special Parcel Tax	\$ 150,000	\$ 500,000	\$ 600,000	\$ 700,000	\$ 700,000	\$ 2,650,000
Atherton Channel		\$ 75,000	\$ 100,000			\$ 175,000
Totals	\$ 150,000	\$ 575,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 2,825,000





Capital Improvement Program Fiscal Years 2015/16 through 2019/20

Project Type: Drainage

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 was required to assess the health and habitat for the red-legged frog population and plants installed to provide an adequate frog habitat.

Funding Plan and Project Costs

Funding Source	15/16	16/17	17/18	18/19	19/20	Totals
Atherton Channel	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Totals	\$ 10,000	\$ 50,000				





Capital Improvement Program Fiscal Years 2015/16 through 2019/20

Project Type: Drainage

Project Name: Belbrook Way Culvert Repair

Project Description: The inspections of Town owned bridges, including culverts under roads discovered significant deterioration of the corrugated metal culvert under Belbrook Way. A consulting engineering firm is designing the repair and preparing the Streambed Alteration permit which must be obtained prior to bidding the construction. In anticipation of obtaining a permit in late winter of 2016, construction is budgeted to begin in April, 2016.

Funding Plan and Project Costs

Funding Source	15/16	16/17	17/18	18/19	19/20	Totals
Measure A	\$ 170,000				-	\$ 170,000
Totals	\$ 170,000	-	-	-	-	\$ 170,000





Capital Improvement Program Fiscal Years 2015/16 through 2019/20

Project Type: Drainage

Project Name: Marsh Road Retaining Wall Repair Project

Project Description: The retaining wall supports Marsh Road and forms one of the walls of the Atherton Channel, and 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. Because the project is to be built in a waterway, permits are needed from various regulatory agencies, whose review is estimated to complete this year. Plans are complete and construction is awaiting receipt of permits and final Council approval.

Funding Plan and Project Costs

Funding Source	Carryover	15/16	16/17	17/18	18/19	19/20	Totals
Special Parcel Tax	\$ 1,688,000	\$ 675,000			-		\$ 2,363,000
Road Construction Impact Fee	\$ 594,000				-		\$ 594,000
Atherton Channel	\$ 340,000	\$ 75,000			-		\$ 415,000
Totals	\$ 2,622,000	\$ 750,000	-	-	-		\$ 3,372,000





Capital Improvement Program Fiscal Years 2015/16 through 2019/20

Project Type: Town Buildings, Park and Facilities

Project Name: Accessibility Improvements

Project Description: Title 28 of the Code of Federal Regulations (CFR) Part 35.150 requires public entities to make each of its existing facilities accessible to and usable by individuals with disabilities. The Town is initiating an Evaluation to check for compliance with the requirements of the Americans with Disabilities Act (ADA).

The Accessibility Improvements program provides funding to design and implement improvements necessary to correct deficiencies identified as part of the evaluation process. Sample improvements may include projects such as installation of new ADA compliant ramps, washroom facilities or doors to Town owned and operated facilities.

Funding Plan and Project Costs

Funding Source	Carryover	15/16	16/17	17/18	18/19	19/20	Totals
Special Parcel Tax	\$ 50,000		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 90,000
Capital Improvement		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Totals	\$ 50,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 140,000





Capital Improvement Program Fiscal Years 2015/16 through 2019/20

Project Type: Town Buildings, Park and Facilities

Project Name: Atherton Library

Project Description: The Civic Center Master Plan includes the planning, design, and construction of an approximately 9,000 square foot new library on the Civic Center site. City Council selected WRNS Studio LLP to design the library. The Civic Center Advisory Committee will facilitate the public outreach process and provide recommendations to City Council, who will give direction to the architectural team. Construction is scheduled to begin in Fall 2016.

Funding Plan and Project Costs

Funding Source	Carryover	15/16	16/17	17/18	18/19	19/20	Totals
Atherton Library	\$ 1,211,000	\$ 631,000	\$ 10,234,000	\$ 443,000	\$ 27,000	-	\$ 12,546,000
Totals	\$ 1,211,000	\$ 631,000	\$ 10,234,000	\$ 443,000	\$ 27,000	-	\$ 12,546,000





Capital Improvement Program Fiscal Years 2015/16 through 2019/20

Project Type: Town Buildings, Park and Facilities

Project Name: Civic Center

Project Description: City Council selected WRNS Studio LLP to design a new Civic Center consisting of Administration, Police, and Community Services, a Library, Town Green, site improvements and improved circulation. The majority of the project is expected to be funded by private donations. Construction is scheduled to begin in Fall 2016.

Funding Plan and Project Costs

Funding Source	Carryover	15/16	16/17	17/18	18/19	19/20	Totals
Donations	\$ 247,000	\$ 1,248,000	\$ 18,792,482	\$ 1,261,000	\$ 75,000		\$ 21,623,482
Building Capital	\$ 67,000	\$ 194,000	\$ 1,796,518	-			\$ 2,057,518
Capital Improvement	\$ 354,000	\$ 354,000		-	\$ 55,800		\$ 763,800
Totals	\$ 668,000	\$ 1,796,000	\$ 20,589,000	\$ 1,261,000	\$ 130,800		\$ 24,444,800





Capital Improvement Program Fiscal Years 2015/16 through 2019/20

Project Type: Town Buildings, Park and Facilities

Project Name: Town Center Facilities Plan and Repairs

Project Description: This project provides necessary funding for replacement or temporary relocation of the existing Permit Center modular facilities. Going forward, funding is shown only for one additional year, since the older Town Center facilities are scheduled for replacement by the new Civic Center and therefore repairs to them will be minimal thereafter.

Funding Plan and Project Costs

Funding Source	Carryover	15/16	16/17	17/18	18/19	19/20	Totals
Capital Improvement	\$ 60,000	\$ 25,000		-	-		\$ 85,000
Totals	\$ 60,000	\$ 25,000	-	-	-		\$ 85,000





Capital Improvement Program Fiscal Years 2015/16 through 2019/20

Project Type: Town Buildings, Park and Facilities

Project Name: Park Improvements Program

Project Description: This program will implement a number of projects proposed in the Park Master Plan update, as recommended by the Parks & Recreation Commission and approved by City Council. The Park Master plan lists the following projects as priorities in their 5 year outlook:

Planting renovation: Renovate shrub plantings at various project locations around the park. (Year 1: 2015-16)

Pedestrian Circulation I & II: Reconstruction and repair of various path links in asphalt or decomposed granite (22,100 sf) and replace and add lighting fixtures in the park. (Year 2: 2016-17 and Year 3: 2017-2018)

Preschool/Maintenance Yard relocation studies: Combine & complete studies for moving sites of Preschool and Maintenance Yard. (Year 1: 2015-16)

Pavilion Parking lot turn around: Create a turnaround at end of Pavilion parking lot. (Year 4: 2018-19)

Vehicle Circulation: Install a striped walkway from Watkins Ave. into the park and remove circular driveway from Main House. (Year 3: 2017-18)

Relocate Pre-school: Move playschool to new location shown on the Master Plan. (Year 5: 2019-20)

Funding Plan and Project Costs

Funding Source	15/16	16/17	17/18	18/19	19/20	Totals
Capital Improvement	\$ 225,000	\$ 210,000	\$ 130,000	\$ 25,000	\$ 350,000	\$ 940,000
Totals	\$ 225,000	\$ 210,000	\$ 130,000	\$ 25,000	\$ 350,000	\$ 940,000



TOWN OF ATHERTON

AUTHORIZED POSITIONS BY DEPARTMENT

Appendix A
 AUTHORIZED POSITIONS BY DEPARTMENT

	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 Authorized	2015-16 Recomm
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		
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	0.50	1.00	1.00	1.00	1.00
Assistant to City Manager/City Clerk	1.00	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	4.75	4.00	4.00	2.50	3.00	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							
Financial Services Manager						1.00				
Accountant				1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Assistant	1.00	1.00	0.60	0.60	0.60		1.00	1.00	1.00	1.00
Total Finance	3.00	3.00	2.60	2.60	2.60	3.00	3.00	3.00	3.00	3.00
Building										
Town Arborist										0.5
Building Official	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					
Bldg Inspector/Plan Reviewer	2.00	2.00	2.00	2.00	2.00					
Town Arborist/PW Technician	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
Permit Technician		1.00	1.00	1.00	1.00					
Contract Plan Reviewer		1.00								
Total Building	6.00	8.00	7.00	7.00	7.00	1.00	0.50	0.50	0.50	1.00
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	14.00	13.00	10.00	12.00	12.00	14.00	14.00	14.00
Administrative Assistant Executive Assistant Communications Supervisor	0.50	0.50	0.75	0.75	-	1.00	1.00	1.00	1.00	1.00
Community Service/Code Enforce										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	3.00	3.00	3.00	4.00	4.00	4.00	5.00
Total Police	28.50	28.50	27.75	25.75	23.00	25.00	25.00	27.00	27.00	29.00
Public Works										
Town Arborist										0.5
Public Works Director	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 Manager	1.00	1.00	1.00	1.00	1.00					
Office Specialist	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50
PW Maintenance Supervisor	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					
Total Public Works	11.00	11.00	11.00	11.00	11.00	3.50	2.50	2.50	2.50	3.00
Grand Total	52.50	54.50	53.10	50.35	47.60	35.00	34.00	36.00	36.00	39.00

TOWN OF ATHERTON						
MONTHLY SALARY COMPENSATION						
Fiscal Year 2015-2016						
<u>JOB DESCRIPTION</u>	POSITIONS AUTHORIZED	<u>STEP A</u>	<u>STEP B</u>	<u>STEP C</u>	<u>STEP D</u>	
CITY MANAGER	1	effective date 7/1/2015		ANNUAL	203,592	
CITY ATTORNEY	contract					
DEPARTMENT HEADS		effective date 7/1/2015				
FINANCE DIRECTOR	1	12,946	13,593	14,272	14,986	
CHIEF OF POLICE	1	13,551	14,229	14,940	15,687	
PUBLIC WORKS DIRECTOR/CITY ENGINEER	contract					
TOWN PLANNER	contract					
BUILDING OFFICIAL	contract					
ASSISTANT TO CITY MANAGER/CITY CLERK	1	10,263	10,776	11,315	11,880	
MID-MANAGEMENT		effective date 7/1/2015				
POLICE LIEUTENANT	1	11,059	11,612	12,192	12,802	
ASSOCIATE CIVIL ENGINEER*	1	7,643	8,026	8,427	8,848	
PUBLIC WORKS SUPERINTENDENT	1	10,083	10,587	11,116	11,672	
CONFIDENTIAL		effective date 7/1/2015				
ACCOUNTANT	1	6,191	6,500	6,825	7,166	
EXECUTIVE ASSISTANT TO POLICE CHIEF	1	6,230	6,541	6,868	7,211	
GENERAL GOVERNMENT EMPLOYEES		effective date 7/1/2015				
OFFICE SPECIALIST	2	4,850	5,093	5,348	5,615	
ACCOUNT TECHNICIAN	1	5,391	5,660	5,943	6,241	
TOWN ARBORIST (11/14/14)	1	7,489	7,863	8,256	8,669	
Total Authorized Positions-Non-APOA	13					
		Per APOA MOU (*)				
Atherton Police Officers Association (APOA)		STEP A	STEP B	STEP C	STEP D	
POLICE-CIVILIAN		effective date 7/1/2015-12/31/2015				
COMMUNITY SERVICE OFFICER	1	5,009	5,259	5,522	5,798	
CSO/CODE ENFORCEMENT (02/17/2015)	1	5,517	5,793	6,082	6,386	
DISPATCHER/RECORDS ASSISTANT	5	5,790	6,080	6,384	6,703	
POLICE TRAINEE				No change->	4,143	
POLICE-SWORN (84 HRS.)		effective date 7/1/2015-12/31/2015				
POLICE OFFICER	14	7,612	7,992	8,392	8,811	
POLICE SERGEANT	5	9,122	9,578	10,057	10,560	
Total Authorized Positions-APOA	26					
Total Authorized Positions-Town wide	39	(*) APOA 1% scheduled increase on 01/01/2016				

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 2015-2016 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 2015-16, 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 2015-16 shall be and is hereby set in the amount of **\$11,750,466** 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 17th day of June, 2015, by the following vote:

Appendix C

AYES: Council Members:

NOES: Council Members:

ABSENT: Council Members:

ABSTAIN: Council Members:

Rick Degolia, 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 2015-2016

Schedule 1: Calculation of Spending Limit

Last Year's Limit (FY 2014-15)	11,335,317
Prior Year Parcel Tax Adjustment	<u>(2,790,000)</u>
Adjusted Last Year's Limit (FY 2014-15)	8,545,317

Adjustment Factors:

A. Population (County)	1.0100
C. Inflation	<u>1.0382</u>
A times C	<u>1.0486</u>

Total Adjustment (Percent)	0.0486
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Total Adjustment (Dollars)	415,149
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Other Adjustments:

Parcel Tax Adjustment (+)	2,790,000
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New Appropriation Limit for Fiscal Year 2015-16	<u><u>11,750,466</u></u>
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Schedule 2: Appropriations Compared to Limit

Proceeds from Taxes (Fm Schedule 3)	<u>11,198,121</u>
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Appropriations Subject to Limit FY 2015-16	<u>11,198,121</u>
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Appropriations Limit for FY 2015-16	11,750,466
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Amount under Appropriations Limit	<u><u>552,345</u></u>
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Schedule 3: Determination of Proceeds of Taxes

Per Budget for FY 2015-16

	Proceeds of Taxes	Non- Proceeds	Total
Revenues			
Property Tax	8,475,862		8,475,862
Sales Tax	213,265		213,265
Public Safety Sales Tax		81,906	81,906
Parcel Tax	1,860,000		1,860,000
County Measure A	305,000		305,000
Business License	219,514		219,514
Motor Vehicle License Fee	-		-
Homeowners Exemption	37,369		37,369
Franchise Fees		834,935	834,935
Development Fees/Permits		2,174,685	2,174,685
Fines & Forfeiture		63,727	63,727
Fees for Services		152,299	152,299
Rentals		137,576	137,576
Miscellaneous		112,154	112,154
	<u>11,111,010</u>	<u>3,557,282</u>	<u>14,668,292</u>
Interest Income	87,111	27,889	115,000
Total	<u><u>11,198,121</u></u>	<u><u>3,585,171</u></u>	<u><u>14,783,292</u></u>

RESOLUTION NO.

**A RESOLUTION OF THE CITY COUNCIL OF THE TOWN OF
ATHERTON ESTABLISHING THE APPROPRIATIONS LIMIT
FOR FISCAL YEAR 2015-2016 PURSUANT TO ARTICLE XIII 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 2015-16, 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 2015-16 shall be and is hereby set in the amount of **\$11,750,466** 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 17th day of June, 2015, by the following vote:

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

Rick DeGolia, MAYOR
Town of Atherton

ATTEST:

Theresa N. DellaSanta, City Clerk

APPROVED AS TO FORM:

William Conners, City Attorney

RESOLUTION NO.**A RESOLUTION OF THE CITY COUNCIL OF THE TOWN OF ATHERTON
ADOPTING THE FISCAL YEAR 2015-2016 OPERATING AND
CAPITAL IMPROVEMENT PROGRAM BUDGET**

WHEREAS, the City Council of the Town of Atherton set June 17, 2015, 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 2015-2016 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 2015-2016 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 2015-2016, Operating and Capital Improvement Program Budget projected appropriations /expenditures totaling \$20,563,909, which includes the General Fund Operating Budget of \$11,798,069, Other Funds Operating Budgets of \$8,765,840, and the Capital Projects Budget of \$5,896,023, as set forth in Exhibit A, attached hereto and by reference incorporated herein, be adopted for Fiscal Year 2015-2016.

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 17th day of June, 2015, by the following vote:

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

Resolution No.

Adopted June 17, 2015
Appendix D Page 1 of 5

Rick DeGolia, 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 2015-2016.
- All CIP encumbered expenditures from the Fiscal Year 2014-2015 Adopted/Revised Budget shall be carried forward and re-appropriated in Fiscal Year 2015-2016. Said encumbered expenditures to be re-appropriated in Fiscal Year 2015-2016 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 2015-2016 all Funds Operating and Capital Budgets are hereby adopted, establishing the following revenue estimates and expenditure budgets:

Town of Atherton Budget For FY 2015-2016							
	Projected Fund Balance 06/30/15	Budgeted Revenues	Budgeted Expenditures	Budgeted Transfer In	Budgeted Transfer Out	ERAF	Projected Fund Balance 06/30/16
General Fund							
101 General Fund	\$ 11,477,070	\$ 12,618,291	\$ 11,798,069	\$ 372,000	\$ (4,234,968)	\$ 1,200,000	\$ 9,634,324
Special Revenue Funds							
105 Tennis Fund	72,691	46,700	34,500	-			\$ 84,891
209 Police (COPS) Grant	731	100,300	100,000				1,031
213 Library Fund	8,399,276	1,265,345	985,850				8,678,771
215 Evan Creative Design	43,369	500	13,000				30,869
Total Special Revenue	8,516,067	1,412,845	1,133,350	-	-	-	8,795,562
Capital Project Funds							
201 Special Tax	186,078	1,860,000	1,650,000		(372,000)		24,078
202 Measure A	576,028	305,000	859,845				21,183
203 Gas Tax	312,359	225,000	511,678				25,681
204 Measure M	60,881	75,000	100,000				35,881
210 Road Impact	-	-	-				-
401 Capital Improvement	86,827	-	614,000	2,923,041			2,395,868
402 Storm Drainage	29,582	-	-				29,582
403 Channel Drainage Dt	(5,094)	96,300	87,500				3,706
406 Facilities Construction	1,990,518	1,879,000	2,073,000				1,796,518
Total Capital Projects	3,237,178	4,440,300	5,896,023	2,923,041	(372,000)	-	4,332,496
Internal Service Funds							
610 Equipment Replaceme	735,166	122,043	84,693				772,516
614 Worker's Compensatic	157,306	268,942	120,848	631,243			936,643
615 General Liability	352,963	347,815	345,815				354,963
616 Employee Benefits	2,395,407	626,127	1,185,111	680,684			2,517,107
Total Internal Service	3,640,842	1,364,927	1,736,467	1,311,927	-	-	4,581,229
Total All Funds	\$ 26,871,158	\$ 19,836,363	\$ 20,563,909	\$ 4,606,968	\$ (4,606,968)		\$ 27,343,611

Resolution No.

Adopted June 17, 2015
Appendix D Page 1 of 5