

Town of Atherton



FISCAL YEAR 2020/21

**OPERATING & CAPITAL
IMPROVEMENT BUDGET**



TOWN OF ATHERTON - CALIFORNIA

Proposed [✓]

FISCAL YEAR 2020-2021 BUDGET

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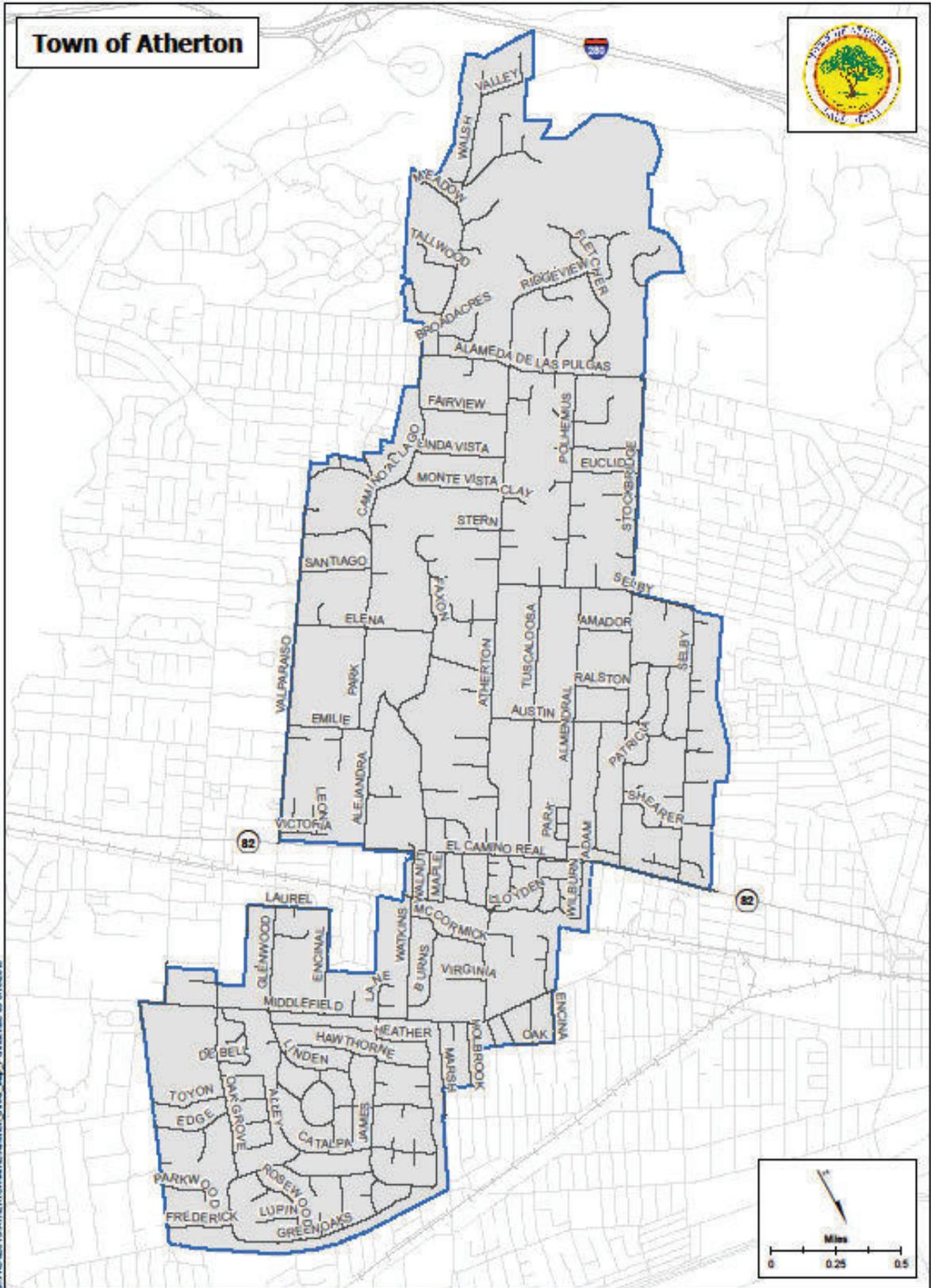
Mission Statement

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 7,031, according to California Department of Finance. There are approximately 5,052 registered voters and 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. The Summer of 2019, Atherton embarked on one of its largest capital projects in recent history and construction began on a New Town Center. The project includes the construction of a new Administration, Community Development Department, and Police Building; a new Library and renovation of the Historic Town Hall; Includes Site improvements and the construction of a new Council Chambers/EOC. The Project is anticipated to be completed July 2021.



Town of Atherton
Office of the City Manager
150 Watkins Ave (Temporary Trailers)
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, 2020

SUBJECT: Recommended Operating Budget for FY 2020-2021

Staff is pleased to present the City Council with a balanced Annual Operating Budget for FY 2020/21. The Council held three (3) public sessions in review of the Town Operational and Capital Budgets. In general, the FY 2020/21 Operating Budget reflects a positive outlook, despite potential short- and long-term impacts from COVID-19. The Town is weathering the short-term impact of COVID-19 with anticipation that a quick recovery period will resume with ramp up of Town residential construction and the continued construction of the Town Center project. The Town continues to implement current City Council priorities focused upon reducing long-term liabilities, addressing capital project needs, and ensuring that operational needs are met. This budget presents a plan for accomplishing the goals and objectives of the City Council within existing resources and core strategy of financial stability in mind. Staff incorporated feedback from the prior meetings, together with additional adjustments, if any, to the Operational and CIP budgets based on identified priorities or projects.

With the Town in a “save and spend” mode, we use every source of revenue to carry out the Capital Improvement Program (CIP). Projects are identified and designed based on capital project priorities. The principal focus of the CIP is the Town Center Project anticipating completion in first half of FY 2021/22. Funding for this project is through donations, Capital Improvement Fund, Library Fund, General Fund, future revenue over expenditures and Certificates of Participation (COP). At the May 20 Council Meeting, the City Council approved the financing documents for the private placement issuance of the Atherton 2020 COP’s. The amount of financing approved was \$7.5 Million for cash flow purposes for completion of the project.

The Town’s General Fund Operating Budget relies on continued fiscal prudence, especially during this pandemic. We will consider the need to adjust resources to meet any rising demands for Town services, capital improvements, and priorities. The attached Budget *does not include* salary and benefit adjustment place holders for unrepresented staff. This is a reduction of \$66,399 in General Fund expenses.

Recommended Operating Budget

FY 2020/21

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ANALYSIS

Below is an analysis *by fund and operational area* of the Town's Operating and Capital Improvement Budgets.

R E V E N U E S

The Town's total General Fund revenue for FY 2020/21 is projected to be \$16,388,282. Grants and contributions are only budgeted if they have been authorized and approved by the granting agency. A Cal-Recycle grant of \$5,000 and a Community Oriented Policing Grant of \$100,000 are included as known revenues. Additional notable grant funds the Town received from Atherton Now is in the amount of \$3,324,202 for the construction phase of the Town Center. There are additional anticipated grant funds from various organizations of approximately \$775,000 expected for the project.

The table below reflects major General Fund revenue categories for the Town's budget. Some of the items in the table are expanded for additional detail and some include only the rolled-up amount.

Recommended Operating Budget

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	Actual	Orig. Budget	Estimated- COVID*	Recommended
Category	FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
<i>Secured Property Tax</i>	\$8,662,522	\$9,351,129	\$9,236,129	\$9,611,026
<i>Other</i>	\$2,354,361	\$2,465,735	\$2,238,379	\$2,437,724
Subtotal Property Tax	\$11,016,883	\$11,816,864	\$11,474,508	\$12,048,750
Sales Taxes	\$343,309	\$300,439	\$266,000*	\$285,000
Franchise Fees	\$819,542	\$871,161	\$904,161	\$918,468
Intergovernmental	\$38,086	\$40,311	\$40,311	\$40,733
Business License Tax	\$227,679	\$252,033	\$262,033	\$239,431
Planning Fees	\$191,367	\$220,300	\$220,300*	\$220,300
Building Fees	\$1,596,071	\$1,697,509	\$1,273,132*	\$1,358,000
Policing Fees	\$181,983	\$183,401	\$175,983*	\$178,136
Public Works Fees	\$658,226	\$535,700	\$413,776*	\$460,700
Park Program Fees				
<i>Social Fees</i>	\$93,275	\$87,700	\$64,814	\$68,390
<i>Meeting Fees</i>	\$21,677	\$24,000	\$15,922	\$16,800
<i>Class Fees</i>	\$19,995	\$25,000	\$16,585	\$17,500
<i>Weddings</i>	\$29,487	\$28,000	\$25,209	\$26,600
<i>Day Use Fees</i>	\$12,375	\$12,000	\$7,961	\$8,400
<i>Admin Fees</i>	\$36,045	\$34,000	\$27,534	\$29,050
Subtotal	\$212,854	\$210,700	\$158,025*	\$166,740
Misc. Revenues				
<i>Admin Citations</i>	\$84,200	\$55,000	\$52,850*	\$55,000
<i>Cell Lease(s)</i>	\$58,651	\$60,876	\$60,876	\$63,920
<i>Interest Income</i>	\$726,088	\$80,000	\$110,000*	\$135,000
<i>Knox Playschool</i>	\$85,512	\$87,897	\$65,923*	\$87,897
<i>C&D Forfeiture</i>	\$601,547	\$65,000	\$65,000	\$65,000
<i>Other</i>	\$104,751	\$57,532	\$91,458*	\$65,207
Subtotal	\$1,660,749	\$406,305	\$446,107	\$472,024
Total General Fund	\$16,946,750	\$16,534,722	\$15,634,336	\$16,388,282
<i>Excess ERAF</i>	\$1,691,772	\$1,300,000	\$1,784,091	\$1,312,500
Total Revenues	\$18,638,522	\$17,834,722	\$17,418,427	\$17,700,782

- Note – table includes ERAF.

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Recommended Operating Budget

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ERAF is considered a vital revenue component for the use on one-time capital projects, reduction of any long-term liabilities, and Town CIP projects and programs. Allocation is reviewed by the Council as part of the budget process. Once staff determines the amount of ERAF to be received, a recommendation is made to the Council for its use as part of the coming fiscal year budget.

Recently, the State Legislative Analyst Office issued a report focused on Excess ERAF asserting that the five (5) Bay Area Excess ERAF counties are overstating Excess ERAF. To address this potential future loss of ERAF, projections, beginning with FY 2020/21 have been reduced.

Workers' Compensation/OPEB Annual Required Contributions (ARCs)

In FY 2019/20, the Town made a \$110,000 contribution to replenish its 2019 minimum equity reserve for Workers' Compensation from the unallocated General Fund balance. There is no anticipated Workers' Compensation equity replenishment required in the FY 2020/21 Budget.

In previous fiscal years, the Town made great strides to contribute to its OPEB Trust. The target limit was set at \$5 Million and this amount was contributed to the Trust. There is now an estimated balance of \$6.8 Million in the Trust. With the recent OPEB actuarial valuation report, the Town's (ARC) for FY 2020/21 is \$628,140. The FY 2020/21 the "pay as you go" base amount is expected to be \$481,458. These costs are included in the respective departments and listed later in the report.

Revenue Assumptions

In FY 2020/21, *Property Taxes* represent 72% of the Town General Fund Revenues. The total projected revenue from property taxes is \$12,048,750, approximately 5% or \$572,242 over the FY 2019/20 mid-year estimate. If there is a decrease in the assessed valuation of property in Town due to COVID-19, HdL projects that this decrease will be gradual and not impact the Town until FY 2021/22. From FY 2011/12 to FY 2019/20, Atherton has seen a growth in *assessed value* of approximately 83%. Staff projects base property tax revenue to increase by about 5% in FY 2020/21.

Other General Fund revenues for FY 2020/21 include conservative revenue assumptions and some reductions due potential COVID-19 impacts. These are short term and it is important to note the Town's main source of revenue comes from property taxes. Most other General Fund revenues have seen steady increases over the years based on current trends, one-time revenues.

- Building Department and Planning Department revenues are projected to decrease by approximately 18 percent (%) due to the short-term prohibition of construction activity. Staff believes the actual impact may be less and short term. Prior to the shutdown there was a projected increase in residential improvements and the razing of existing homes and construction of new homes.
- Public Works revenue reflects a 14% decrease due to a COVID-19 impact in the short-term revenue, similar to the Building Department revenues.
- Franchise revenues are projected at 1.5% percent (%); based on FY 2019/20 levels.

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Recommended Operating Budget

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- Sales & Use tax projects a 10% decrease from a partial slow down due to COVID-19; and
- Park Program revenues are projected at approximately \$166,740, a reduction to 70% of FY 19/20 revenues. Park revenue is experiencing a loss of revenue as events and gatherings have been canceled. Staff anticipates that once the stay order is lifted, park rental events will gradually return.

E X P E N D I T U R E S

Overall General Fund expenditures are estimated at \$15.24 million. **Since the last Budget Study Session, the expenditure budget decreased by \$66,399.** This decrease is attributed to removal of salary and benefit adjustment place holders for unrepresented staff previously discussed.

OVERVIEW

In FY 2020/21 the Town will receive General Fund revenues of \$16,388,282 balanced against operating expenditures of \$15,241,014. There is a single-year operational revenue surplus of \$1,147,268. This leaves a projected year-end positive balance of \$26.9 Million (with the inclusion of excess ERAF and transfers to and from other funds). During the FY 2020/21 budget discussions, the Council supported a contribution of \$146,681 towards the Town OPEB trust. There is no allocation needed toward the Workers' Compensation equity reserve in FY 2020/21.

Personnel Costs and Benefits

The Public Safety Officer Employer Contribution rate for FY 2020/21 is 25.54% (an increase of 1.886%). The Local Miscellaneous Employer Contribution rate for FY 2020/21 is 11.199% (an increase of 0.872%). These are reduced respectively based on the employee cost-sharing agreement.

Over the past several years the Town has been paying the required unfunded accrued liability dollar amount portion to CalPERS. Listed below are the Unfunded Accrued Liabilities (UAL) dollar amounts the Town has paid for FY 2015/16 through FY 2019/20. The anticipated FY 2020/21 UAL payment is \$1,234,963 and is an increase of \$195,694. These expenses are incorporated into respective department budgets.

Recommended Operating Budget

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CalPERS Employer Payment of Unfunded Liability	UAL FY 2015/16	UAL FY 2016/17	UAL FY 2017/18	UAL FY 2018/19	UAL FY 2019/20	UAL FY 2020/21
Miscellaneous Employees	\$116,323	\$146,085	\$183,648	\$230,536	\$288,470	\$345,245
Public Safety Employees	\$325,906	\$402,865	\$498,416	\$607,679	\$750,799	\$889,718
Total Contribution	\$442,229	\$548,950	\$682,064	\$838,215	\$1,039,269	\$1,234,963

The Town pays the UAL at the beginning of each fiscal year as a lump sum versus monthly as it results in a savings to the Town.

With the current market conditions due to COVID-19, there is anticipation that the CalPERS Investment Returns for FY 2019/20 could be at a negative (-4%). These returns and the amortization of the gains and losses on investment return will appear on the Town’s Actuarial report for FY 2021/22. The Town does not currently have any constraints in making its payments and is far better positioned than most agencies that are reliant on sales tax and transient occupancy tax revenues.

MAJOR FISCAL CHANGES

General operations focused on anticipated needs and cost assumptions on meeting operational demands. Included are summaries by department and roll-ups of total operational expenditures.

CITY COUNCIL OPERATIONS INCREASE OF \$8,283

The City Council budget includes expenditures related to City Council meetings, conference attendance such League of California Cities, Council/Town memberships (LAFCO, C|CAG, HEART, HIP Housing, League of Cities, etc.), HSR Public Relations, Elections, utilities for the Council Chambers and incidentals.

Water utility costs decreased by \$1,880 due to transition of meetings to the Park and the construction of the new Council Chambers. There is a small increase in business meeting and meals, as well as, membership dues for City Council for a total of \$400. There is a Municipal Election in 2020 so there is an additional expense increase of \$10,000.

ADMINISTRATION DEPARTMENT INCREASE OF \$36,644

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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/Deputy City Manager, and Office Specialist), contract support for human resources (legal), legal noticing and posting, conference attendance and support, memberships, municipal code publishing, office supplies, and the administrative share of general utilities and costs.

Salaries and benefits increased by \$24,716. There were small adjustments in Workers' Compensation and Unemployment Insurance allocations as well as allocations for retiree and active employee health insurance costs. Health Insurance Active and Retiree expense increased by a total of \$6,311. The CalPERS UAL payment increased by \$7,918. The CalPERS employer contribution increased to 11.199%; but with the share cost allocation of 1% to the employee, the contribution rate is 10.199%. The normal cost expense increased \$7,212.

There was increase in Contract Human Resources expense in the amount of \$10,000 for consultant support. Other Equipment expense increased due to a new copier and contract lease. There were small increases in advertising notice expense of \$1,000 and decrease computer equipment software leasing program expense.

CITY ATTORNEY'S OFFICE INCREASE OF \$96,000

The City Attorney's Office budget consists of the legal retainer for the City Attorney and other associated legal services. The Town has a new City Attorney and adjusted retainer amount. The department budget is \$300,000 and includes the City Attorney retainer of \$180,000 (an increase of \$26,000 from prior year). It also includes an expenditure budget of \$120,000 for any additional retainer hours or outside attorney services as needed.

FINANCE DEPARTMENT INCREASE OF \$10,875

The Finance Department budget includes the salaries and benefits of three full-time employees (Finance Director, Accountant and Jr. Accountant). 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 business license processing costs.

Salaries and benefits increased by \$7,254. There were small adjustments in Workers' Compensation and Unemployment Insurance allocations for a total increase of \$407. The allocations for retiree and active employee health insurance costs decreased by \$2,528. The CalPERS normal cost contribution increased by \$3,768 and the UAL payment increased by \$4,743.

Operation expenses for the Department decreased by \$2,770. Most of the decrease is related to reduction in banking services, training, and workshops in the total amount of \$8,200. There was

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a slight increase in contract services for the audit \$1,330 and other contract services \$1,000. There was slight adjustment to miscellaneous computer parts, computer equipment and software.

**PLANNING DEPARTMENT
INCREASE OF \$14,002**

The Planning Department budget consists of contract planning services and associated services and costs. The Department also includes an allocation of arborist service costs related to planning activities.

There is an overall increase of 5% related to a contract adjustment for cost of living per contract requirements. This occurred in January 2020. The department expense includes \$52,000 for Sustainability programs management and \$38,000 for leaf blower ordinance outreach.

**BUILDING DEPARTMENT
DECREASE OF \$176,200**

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

There were minor adjustments in Workers' Compensation and Unemployment Insurance allocations. Allocations for retiree and active employee health insurance costs decreased by \$1,000. The CalPERS UAL payment increased by \$10,797.

There is an operational expense decrease of (\$186,729) due to a corresponding Building and Life Safety Contract Services decrease. This is based on the revenue assumption for the department as a result of COVID-19. There was a small increase in utilities for electricity and rent-machinery and equipment. There were slight decreases in advertising/publishing and subscriptions due as there is no current need to purchase new reference building code materials.

**INTERDEPARTMENTAL
INCREASE OF \$100,127**

The Interdepartmental budget provides for the accounting of costs that are incurred and support all Town departments. Costs include liability insurance, IT support, County Tax administration costs, IT infrastructure costs and other charges that are Town-wide in nature.

There is an increase in telephone/internet for fiber of \$11,015. General liability and property insurance costs increased \$19,248 to maintain the Town's self-insured retention. There is an increase in IT support of \$85,914 as we prepare for the rollout of needed server and network upgrades, phone system replacement, and community engagement application (SeeClickFix).

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These systems will be compatible and function for Town wide system in the new Town Center buildings. There is a decrease of (\$16,050) in dues and memberships, other rents and leases, County Tax Administration, miscellaneous computer parts & supplies, other supplies & materials, and postage. Town specific technology is within this department (maintenance as well as infrastructure) include Shoretel Phone Services, Data Storage Plans, Servers, virus protection systems, software licensing and transparency tools.

PUBLIC WORKS DEPARTMENT INCREASE OF \$26,057

The Public Works Department budget consists of 5 distinct areas of focus: Engineering, Streets, Park Maintenance, Park Programs, and Building Maintenance. The department recently went through a restructuring to include the hiring of a Public Works Director and the new classifications of Associate Civil Engineer to Senior Engineer/Maintenance Manager, and addition of Parks Manager to Town Arborist. The salaries and benefits of all or portions of four full-time employees (Public Works Director, Senior Engineer/Maintenance Manager, Town Arborist/Parks Manager, and Office Specialist) 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.

There were adjustments in Workers' Compensation and Unemployment Insurance allocations as well as allocations for retiree and active employee health insurance costs resulting in a decrease of (\$21,365). The CalPERS normal cost had an increase of \$3,314 and CalPERS UAL payment increased by \$16,172.

Significant areas of change in the operations budget were largely related to contract services: MCE Contract Services, Catering by Dana, and custodial services. The Facility Repairs and Maintenance expense increased by \$8,500 to \$79,000 for plumbing repairs to the playground bathrooms, large playground repairs, replace toddler toy, and well maintenance at the Park. There was an increase of \$7,800 in custodial services contract to \$80,000 and for other incidentals. There was an increase in the street sweeping contract to \$30,000, including contingency. This is offset via franchise revenues. Contract tree maintenance increased by \$5,000 to \$90,000 for additional maintenance in the Park and Town-maintained street trees. There are minor areas of adjustment in construction material, minor tools and equipment, rental machinery and equipment and emergency preparedness. Building Improvements expense budget is maintained at \$160,000 for the renovation of the Carriage house bathrooms, and for path maintenance and rehabilitation at the Park. Contract Park Event services decreased by \$15,250 to \$83,100. This is based on the anticipated revenue for events at the park as the Town anticipates a slow ramp up of events once the COVID-19 SIP order is lifted.

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The Contract DPW maintenance service continues to be monitored and enhanced maintenance service and priorities are currently in review with MCE especially with the current COVID-19 SIP order. Some maintenance areas specifically in the Park have been scaled back. There is anticipation that once the order is lifted, deferred maintenance items will begin to take place. The total current contract budget is estimated at \$681,362 an increase of \$18,013 as this assumes an anticipated COLA increase on the contract of 2.5%.

POLICE DEPARTMENT INCREASE OF \$412,333

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 including: detectives, community service officers (and code enforcement), school resource officer, K-9s, dispatch, and administration. Deployment consists of 4 Patrol Teams of 12 hours shifts (2 day shift 7am – 7pm and 2-night shift 7pm – 7am). Minimum staffing consists of 1 supervisor, 2 officers, and 1 dispatcher.

The Department is currently not fully staffed and has not been since the fall of 2015. There is a continuing recruitment effort seeking lateral as well as recent academy graduates. These vacancies often result in increased overtime offset by overall salary savings at the end of the year. The Town and local educational institutions entered a cost-sharing agreement in FY 2018/19 whereby the local institutions jointly fund \$80,000 toward one school resource officer position. This revenue is included in the Town's budget on the revenue side. The Town currently expects this to continue in the upcoming fiscal year.

The Police Department total budget reflects an increase of \$412,333 over the FY 2019/20 budget. The Department budget is \$8,401,376 and still comprises 55% of the total General Fund operational budget. There was a decrease of \$17,597 since the last Study Session. This amount is attributed removal of the 2.9% placeholder for staff in the department not part of the APOA MOU.

There were other minor changes in the department regarding Equipment replacement costs.

Within the Equipment Replacement Fund there was an expenditure of \$80,000 for the potential purchase of a pick-up truck for the police fleet. The department received a donation of \$80,000 last summer for public safety equipment. The funds were placed within the Equipment Replacement Fund. The use of these grant funds pending further Council discussion and is presently on hold.

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COP Lease Payments

The Town has entered into a tax-exempt lease for cash flow construction financing of the new Town Center. This will be a financing lease through the issuance of COP's. A key characteristic of a tax-exempt lease that distinguishes it from bond indebtedness is a non-appropriation clause. This is a fiscal funding requirement where payments of the lease are dependent upon an annual appropriation by the governing body. This requires that future revenues to the Town be appropriated via installment payments on the debt on an annual basis. It was initially estimated that the annual debt service on a 10-year COP was approximately \$1.1 Million. The Council settled on a COP of \$7.5 Million resulting in an estimated annual debt service for FY 2020/21 of \$837,930.

GENERAL FUND SUMMARY

For FY 2020/21, staff projects the Town's Total General Fund revenues at \$16,388,282 against \$15,241,014 in expenditures. This is a single year surplus of \$1,147,268 before the addition below the line of ERAF. With ERAF and the inclusion of COP debt service, there will be a General Fund revenue surplus of \$1,621,838. There is a projected year-end positive fund balance in the General Fund of \$26.90 million.

LIBRARY FUND

REVENUES

The Town is a member of the San Mateo County Library JPA system. The Library is funded through property taxes that are collected and allocated to library services. Under the JPA, jurisdictions are permitted to retain excess funds generated from the local property taxes as long as the basic library services are met. The Town over the years has experienced an accumulation of excess revenue in the Library Fund. As these are Town revenues, the excess funds may be used to augment library services and/or fund future library capital infrastructure needs. These excess funds are committed as the primary funding source for the construction of the new Atherton Library as well as extended library hours of daily operation, utilities, and maintenance costs. The SMCL has agreed to the advancement of Library Trust funds for the completion of the project. Upon completion of the new Atherton Library, annual excess funds will be retained by the Library JPA until the total amount is reimbursed.

The anticipated FY 2019/20 ending balance for the Library Fund is \$9,110,415. Funds are held in trust in part by the Town and the County of San Mateo. The Town holds \$8,368,929 (this amount includes \$8,045,604 Funds previously held by SMCL as of the June 30, 2018 Audit). In early March, SMCL transferred the \$8.04 million to the Town. The County still holds \$1,783,465 in the SMCL held trust, as this was the amount of excess funds for FY 2018/19. The Town anticipates that this amount held plus advancements of future Library trust funds will be remitted to the Town in FY 2020/21 for completion of the project. The County holds all future

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excess funds. The projected Library Fund Revenue for FY 2020/21 is \$1,50,000. As the Library funds come from basic property tax allocations, it is unlikely that there will be a COVID-19 impact in FY 2020/21; however, it is anticipated that with the temporary full closure of the Library in March that there will be additional excess funds in FY 2019/20. The estimated available funding for FY 2020/21 not including the advancement of Library Trust funds, is \$12,343,880.

EXPENDITURES

The construction cost for the Library is \$18,375,965 with a current change order amount of \$55,424. For the FY 2020/21 budget, staff has allocated \$14,262,490 for the Library's portion of the Town Center Project. This amount includes construction costs of \$12,923,872, project management oversight of \$300,000 and FF&E of \$1,037,443. This is an estimate only based on a draw down schedule as the project currently has been delayed due to the COVID-19 SIP Order. There could be a potential shift in cash flow draw down schedule due to the stoppage of construction on the Library project in its entirety during the emergency order. Staff may return to the Council to amend the CIP project budget to reflect cash flow more accurately.

Also included in the FY 2020/21 budget is the potential 10 percent (%) contingency of \$1,837,596 of the project costs. This is included for SMCL planning purposes as they intend to advance the Town Library Trust funds for the completion of the Library. Remaining allocations include \$93,050 for operations, utilities, and maintenance costs. In this amount is the yearly rental cost of \$47,600 for the Library temporary trailers. In September 2018, the JPA voted and signed a funding agreement for the advancement of Trust Funds for the Library project. The Town is working with representatives from the San Mateo County Library JPA regarding a funding agreement for the remaining advancement of funds from the County to the Town. The advancement of Funds is now expected to be for up to at least four years of funds or until total construction costs completion of the Library. The total expected need of funds from the SMCL Trust is approximately \$5.6 Million or the equivalent of 4 years excess donors fund at \$1,450,000 per year.

The estimated construction cost for the Library portion of the project, inclusive of all construction, project management, utilities, moving, staging, and FF&E is \$19.7 million. This does not include the contingency amount of \$1.83 Million

The Town Center "project years" are FY 2019/20 through FY 2021/22.

OTHER RESTRICTED FUNDS

The Town maintains a variety of Special Revenue and Internal Service funds that are "restricted funds" for specific purposes beyond basic capital improvement. Revenue to internal service funds are in the form of General Fund department charges based on allocations by department and uses.

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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. The Town uses this Fund so that when such equipment reaches its useful life, there is no impact to the Town's Operational year funding to replace the equipment. 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 specific future equipment replacement and ultimate purchase. Funds have been allocated to the Equipment Replacement Fund via Departmental allocations over various budget years to fund these purchases.

As was previously discussed in Police department expenditures, there were some minor changes since the last budget study session. There were other changes in the department regarding Equipment replacement costs. The purchase of the flock cameras will be charged to the Computer Equipment and Disaster Preparedness Operations budgets respectively instead of Equipment Replacement.

With the suggested changes, the FY 2020/21 revenues total \$45,100 and **the expenditures total increased \$77,000 to \$177,000 from the last study session.** This is due to estimated increased cost for purchase and outfitting of patrol vehicles. There is no charge allocated in the Police Department for FY 2020/21 for the purchase of future vehicles. The Department anticipates the purchase of 2 police vehicles (2 marked), for a total amount of \$177,000 to outfit the vehicles. The additional vehicle (the pick-up truck) was removed for further discussion and is presently on hold.

There are charges in the FY 2020/21 Budget for future equipment for the Public Works Department. The beginning fund balance is estimated at \$1,214,690. The FY 2020/21 ending fund balance is projected at \$1,082,790.

WORKERS' COMPENSATION FUND

The Workers' Compensation Fund accounts for the cost and expense of managing the Workers' Compensation Program through the Town's self-insurance risk pool, Cities Group Joint Powers Authority. Within this Fund are costs related to risk management and prevention – safety training, educational materials, and accident prevention programs. As a member of a JPA, the Town contributes an annual assessment to the JPA based on all recognized and potential liability. These assessments or contribution rates are calculated annually based on agency claims history and any increases in loss recovery due to excessive claims losses.

The Workers' Compensation Fund tracks expenditures for related expenses across the various departments. Each department is charged an allocation of the expense based on the number and type of personnel within each department. Departmental costs are different not only due to the

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number of employees within the department but also the type of employee – public works, administrative, public safety, etc. directly related to the type of risk exposure.

As discussed in the Operational Budget, the Workers' Compensation charge to the Police Department is 11% of salary costs and the rate for all other departments is 4% of salary costs. In FY 2018/19 the Police Department rate was increased from 10% to 11% in order to recover the Town's self-insured negative equity reserve. Staff recommends that the Workers' Compensation rate charges be maintained at their current levels.

The Town maintains an active Workers' Compensation Risk Management Program. There are approximately 13 open claims that are incurring a reserve claims set aside cost of approximately \$466,726 in the current year. This is a decrease of \$130,663 from previous year. Claim costs and reserves are established for each claim; however, these amounts are not indicative of the actual claim paid. The five-year average claim loss/expense is approximately \$196,022.

Because the Town is self-insured, claims represent an existing liability against the Town's equity reserve. The FY 2019/20 budget included a \$110,000 allocation toward maintaining the required equity reserve. There is no requirement for an equity replenishment in the FY 2020/21 Budget. To prevent special assessments from the Claim's Administrator that affect operational costs, JPA agencies benefit from maintaining their equity reserves. At this time, however, there are reserves in the Town's Worker's Compensation Fund for future allocations.

Total Workers' Compensation charges expense increased by \$17,970 to \$416,213 to recapture losses in self-insured claims.

Projected revenues to the fund are \$420,213 and expenditures for FY 2020/21 total \$125,243. This includes the FY 2020/21 JPA assessment of \$119,448 and safety compliance expense of \$5,795. This produces revenue over expenditures of \$294,970. As the Town has experienced underfunded reserves over the years within the JPA, the revenue charges to the Fund has produced a build-up of net assets in the event claims losses change over time.

GENERAL LIABILITY FUND

The General Liability Fund accounts for the insurance cost of general liability claims and property losses. The Town is part of an insurance pool administered by PLAN JPA. The activities within this Fund provide for expenses related to general liability insurance, employment practice insurance and self-insured retention claims. Total internal service charges from the General Fund for FY 2020/21 are estimated at \$300,434. The total FY 2020/21 projected expenditures for this fund are \$298,234. This includes the self-insurance retention expense of \$100,000 that allows the payout of 4 claims at \$25,000 per claim. The Town does not anticipate expending retention expenses for 4 claims in the fiscal year, however, the amount is a requirement established by PLAN JPA.

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For the past several years, the Town's liability insurance expense with PLAN JPA has remained static. For FY 2020/21 there is a slight projected budget increase of 5.5 (%) percent in liability insurance for the Town. Total liability and employment practice coverage is estimated to be \$198,234, an increase of \$18,022. The estimated liability insurance expense is \$153,748. The Town liability and employment insurance expense for the current FY was \$184,009. Total current claim retention expense for the FY is \$10,508. The FY 2020/21 ending fund balance is projected at \$651,116. The revenue charges to the Fund over the years has produced a build-up of net assets and if appropriate could see a reduction in charges to the General Fund in future years.

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. Revenue to the Fund for FY 2020/21 is \$787,247. Expenditures for FY 2020/21 are \$643,140. Most of this expenditure is the \$481,459 "pay as you go" retiree health care benefit contribution. Within this fund is also the employee benefits charge of \$102,801. This is a charge of 1.5% to 2% of the General Fund Operational Departments salary expense that is allocated for personal leave contributions of sick, vacation, and holiday pay. This is for accruals of compensated absences for the Town as they reside in this Fund. The Town has a total compensated absences balance of \$605,940. Compensated absences comprise of accrued time-off, vacation and holiday pay for all employees and is recorded as a liability. These are amounts that would be liquidated or mature due to termination of Town staff. These funds are accounted for as part of the Town's annual audit.

Included within this fund is also unemployment insurance charges if there are any future claims charges to the Town. Any claims would be paid out of this fund. The total budgeted charge is \$56,306.

With the implementation of GASB 74 and GASB 75 in FY 2017/18, the OPEB liability is now recorded in the Town financial statements. As of June 30, 2019, the net OPEB liability is \$3.64 Million. There is approximately \$6.8 million maintained in the Town OPEB Trust. The projected ending fund balance for FY 2020/21 for the fund is \$1,125,019.

TENNIS FUND

The Tennis Fund projected revenues are \$47,100. A majority of this revenue attributable to the facility management services contract with Player Capital. This contract provides additional yearly revenue of \$40,000 to the Park. Player Capital Tennis is the exclusive provider of tennis lessons and clinics and serves as facility manager through the online court reservation system. The Tennis facility closed March due to COVID-19 but reopened in late May.

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The FY 2019/20 Budget included the installation and rehabilitation of the tennis shelter area at the courts. There is continued yearly maintenance of the courts with a potential in future years a possible complete rehabilitation of a couple of courts.

The FY 2020/21 budget includes the purchase of tennis keys by residents and non-residents providing annual revenue of approximately \$6,500. The charges for keys are \$50 for Atherton Residents for a standard tennis key and \$50 for clay court access. The standard key fee for non-residents is \$200 and clay court access of \$30/hour. Each January, new tennis keys go on sale for the new court locks that get installed in February.

For FY 2020/21, the Town anticipates expenditures of \$52,630 (inclusive of capital costs). This includes \$10,130 for contract maintenance services for MCE, general court maintenance \$40,000 and \$2,500 for building security court gates upkeep. The Town is anticipates rehabilitation of two courts and continued maintenance on the clay court in FY 2020/21.

The beginning fund balance is estimated at \$167,999. The fund projects total revenues of \$47,100 to expenditures of \$52,630. The FY 2020/21 ending fund balance is projected at \$162,469.

COPS - CITIZEN'S OPTION FOR PUBLIC SAFETY

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. In FY 1996/97, the California State Legislature created the Citizen's Option for Public Safety (COPS) Program. Funds have been available through the State of California to local entities in the form of Citizen's Option for Public Safety (COPS) Grant. The Town in recent years has received approximately \$140,000 per year from the grant. Funds must be used for front-line law enforcement only. The Town anticipates receipt of this funding on an annual basis and funds are used for sworn personnel salary related expenditures.

EVANS CREATIVE DESIGN FUND

The Evans 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 responsible for arts programming through a budget grant request to the City Council. The AAF usually submits a budget to the Town in July for their yearly programming. Over the years the AAF has done a variety of events, as they continue to work on art acquisitions, programming, and updates to its website to entice new members.

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During the fiscal year as the fund was nearing depletion, there were a couple of requests for the use of the funds.

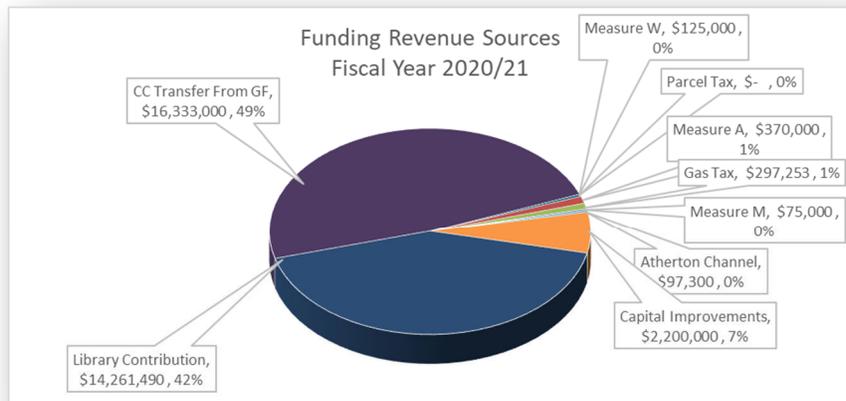
In FY 2019/20 the Fund had a balance of approximately \$7,400.

In February 2020, the City Council agreed to split the remaining funds in the Evans Creative Trust to the AAF and the Holbrook Palmer Park Foundation for art room improvements and installation of a statue in the Park. The fund is expected to be depleted at the end of FY 2019/20.

CAPITAL IMPROVEMENT FUND

The Town Capital Improvement Program (CIP) is a five-year program that proposes projects to analyze, repair or improve Town infrastructure, and the funding for those projects. The CIP program consists of now (9) capital improvement fund sources that the Town uses for capital improvement and infrastructure needs:

- Atherton General Fund
- Measure M – County Congestion Management Fee on vehicle registration
- Measure A – County ½-cent Transportation Sales Tax
- Measure W- County ½ cent sales tax Transportation Congestion Relief Plan
- Gas Tax
- Atherton Channel Fund
- Measure S – Special Parcel Tax Residual Funds
- Library Fund
- Donations



The five-year CIP proposes projects to analyze, repair or improve Town infrastructure, and the funding for those projects. The seventeen (17) projects are categorized into three areas:

- Streets & Transportation
- Drainage
- Town Buildings, Park and Facilities

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Projects have been developed based on needs identified by City Council, residents, staff, and adopted master plans.

The 1st year (FY 2020/21) of the CIP is incorporated into the Town's Budget and is the **only year** for which the City Council applies available funding. The remaining four (4) years of the CIP reflect proposed projects and funding. These "out years" are revised annually to reflect changes in City Council priorities, direction, needs and funding availability. The CIP is reviewed by the Town's Planning Commission each year for consistency with the Town's General Plan. This year's CIP was reviewed by the Planning Commission at their May 27 meeting. The Commission found that the Capital Improvement Program for Fiscal Years 2020/2021 – 2024/2025 and the projects included in that program are consistent with the Atherton General Plan.

The 5-year CIP is presented to City Council to allow for questions and discussion of individual projects, general discussion about broader objectives to be considered for future proposed projects and priorities for allocating funds. In broad areas of the five largest CIP expenditures, this year's CIP recommends:

- \$16.6 million for the Atherton Town Center;
- \$14.3 million for the new Library;
- \$2.4 million for Drainage Improvements Program;
- \$0.88 million for the Road Maintenance Program; and
- \$.15 million for re-budget of Park Improvements

The total allocation for the 5-year period from FY 2020/21 through FY 2024/25 totals nearly \$51.85 million – the largest expenditures attributable to the Town Center and Library Project. The CIP includes a number of basic maintenance improvement projects that are routine in nature and occur year over year. The CIP includes several projects of which the City Council provided feedback following the recent study session.

Bicycle and Pedestrian Master Plan Implementation – Page 16, #56059

- \$200,000 of Special Parcel Tax & Measure A funds are budgeted. These funds will be used in support of grant applications for larger projects as a local match and/or project grant applications.

Stormwater Capture Facility at Cartan Field – Page 20, #56034

- Staff is working with Caltrans to determine if alternatives are feasible for a distributed system along El Camino Real or other areas that may provide benefit to Caltrans and the Town's Green Infrastructure Plan. Absent such a solution the project will not proceed forward as Menlo College and Menlo School are unable to commit resources to the project.

Bayfront Canal Improvements – Page 20, #56034

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- The Project is contingent on the Council's agreement with the County for participation in the construction phase; and, an agreement with the County for funding/loan of the full contribution amount of \$1.3 million.

Following the recent Study Session, staff adjusted the park improvement program budget for the re-budget of the FY 2019/20 park pavilion turnaround parking lot and site lighting projects.

1. Park Master Plan Implementation Program (page 26 of CIP)- In FY 2019/20 within the Park program, the budget included \$149,250 for creation of a turnaround at end of Pavilion parking lot (hammerhead) estimate \$18,500 and site lighting, replacement of ten poles and fixtures-estimate \$130,750. These projects did not take place in FY 2019/20 and are re-budgeted in FY 2020/21. With this noted change, the Park Master Plan implementation program budget is \$149,250.

The FY 2020/21 Capital Improvement Fund includes funding sources of \$33.75 million for capital projects.

Funding Source	FY 2020/21 Allocation
Library Fund	\$14,261,490
CIP Fund- Drainage WCF & Bayfront	\$2,200,000
Gas Tax	\$297,253
CC Transfer from General Fund	\$16,333,000
Measure M	\$75,000
Atherton Channel Fund	\$97,300
Measure A	\$370,000
Measure W	\$125,000
Total	\$33,759,043

Expenditures in FY 2020/21 for the CIP are \$34.70 Million. The following are project expenditures:

Project	FY 2020/21 Funding
Traffic Safety Improvements	\$35,000
Accessibility Improvements	\$10,000
Streets/Roads Maintenance	\$875,000
Park Improvement Program Projects Rebudget	\$149,250
Drainage Improvement Projects	\$2,365,000
Bike/Ped Master Plan Program Projects	\$200,000
Atherton Library	\$14,261,490
CC Transfer from General Fund	\$16,622,934
Engineering/Staff project support	\$150,000

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Project	FY 2020/21 Funding
Neighborhood Traffic Control Devices	\$10,000
Traffic Control Devices & Safety	\$15,000
Upper Channel Phase 2	\$10,000
Total*	\$34,703,674

***expenditures include residual funds from the expired Parcel Tax**

Once a Cooperative MOU is developed with the County of Santa Clara, the Park Circulation Project may be moved forward into the FY 2021/22 CIP.

RERSERVE CALCULATIONS

Since the last Study Session, the projected year-end fund balance increased \$66,399. The FY 2020/21 projected year-end fund balance is \$26,909,417. This includes ERAF revenues as allocated above and all reserve requirements. It is important to note that the unallocated fund balance is allocated toward the construction of the Town Center. Since the prior Study Session, the unallocated fund balance was increased by \$89,639. This is mainly attributed to the increase the \$66,399 decrease of budgeted expenditures.

FY 2020/21 Beginning Fund Balance	\$25,287,579
FY 2020/21 Projected Revenues (inclusive of ERAF)	\$17,700,782
Total Available Funds	\$42,988,361
COP Debt Service for FY 2020/21	(\$837,930)
FY 2020/21 Expenditures (Projected Budget)	(\$15,241,014)
Projected FY 2019/20 Ending Fund Balance	\$26,909,417

The beginning FY 2019/20 General Fund Balance was \$22,573,069. The FY 2019/20 updated projected year-end fund balance is \$25,278,579. This includes the ERAF revenues, as allocated. With the inclusion of the transfers out, there is a total General Fund projected year end fund balance of \$26,909,417.

Unallocated Fund Balance -Reserves

Any remaining fund balance not reserved or committed are designated as Unallocated Fund Balance. The projected unallocated available fund balance for FY 2020/21 is \$21,070,062. This Unallocated Fund Balance represents funds that have not yet been assigned. With Council direction, the unallocated reserve balance can be appropriated towards operational use, capital projects or to pay down liabilities. It is expected that the General Fund unallocated reserve balance will be used toward the Town Center project.

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As shown below, the Town will meet its reserve requirements in FY 2020/21 and projects an unallocated reserve that is approximately 138% of projected expenditures.

FY 2020/21 Expenditures	\$15,241,014
Projected FY 2020/21 Ending Fund Balance	\$26,909,417
15% Emergency Reserve	\$2,286,152
20% Budget Stabilization Reserve	\$3,048,203
Building Component for the Town Center (formerly Facilities Reserve)	\$505,000
TOTAL RESERVE REQUIREMENT	\$5,839,355
<i>Less Above Reserve Requirement = Unallocated Reserves</i>	<i>\$21,070,062</i>

GANN Limit Calculation

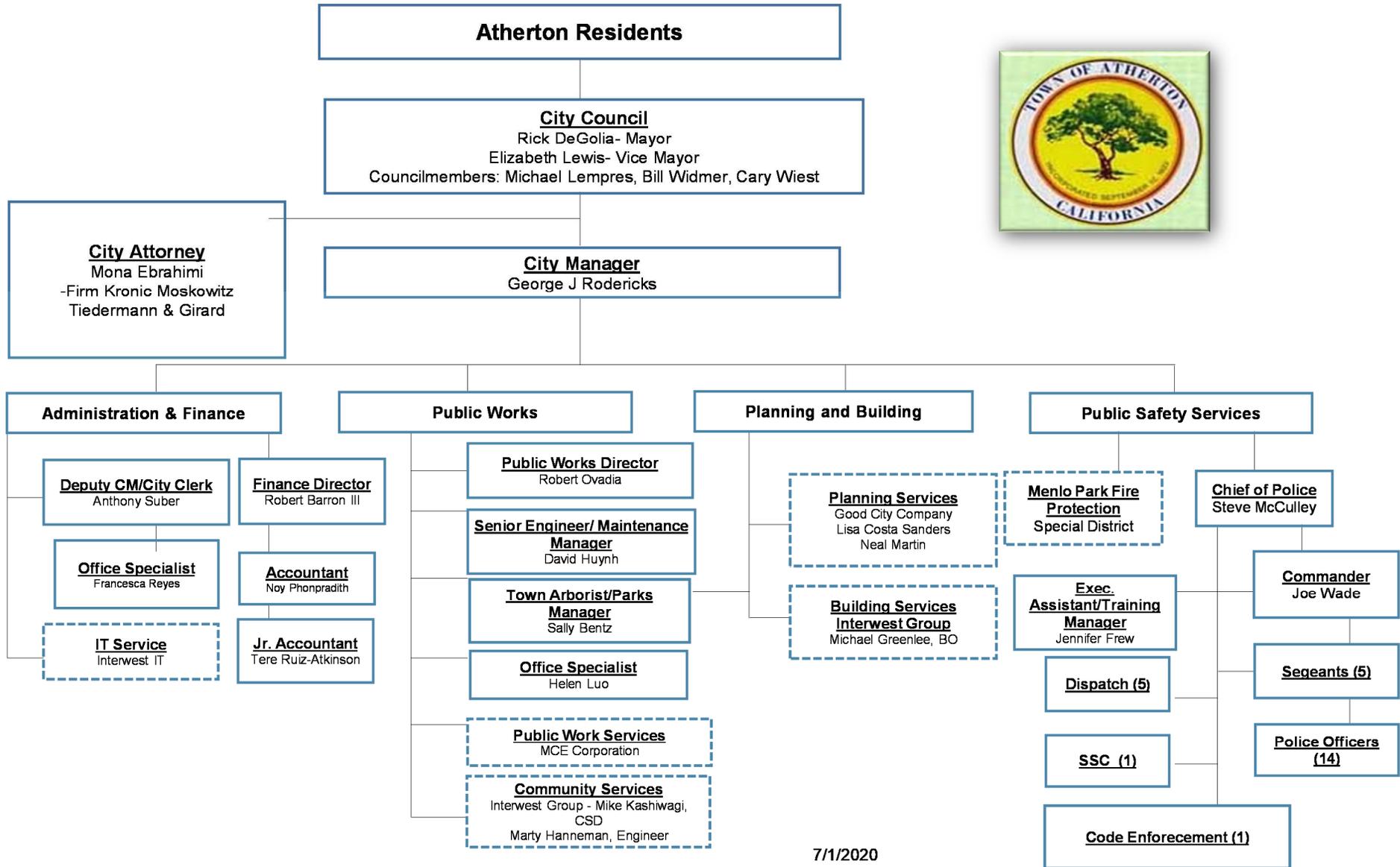
The Finance Director calculated the FY 2020/21 GANN limit using the percentage change in population and the cost of living provided by the State Department of Finance. The GANN limit for 2020/21 is \$14,319,831. The Town is in compliance with the GANN limit requirement for FY 2020/21.

Conclusion

This budget presents a roadmap for continuing to accomplish the goals and objectives of the City Council. These are done so within existing resources and the core strategy of financial stability at the forefront. We continue to be fiscally prudent with our resources but are mindful of operational and infrastructure needs. With the commitment of the General Fund unallocated reserves to the Town Center project, certain CIP master plan projects will be on hold until additional funding is identified and/or when the Town Center project is completed. As we weather the COVID-19 impacts, the Town is still heavily reliant on property taxes and continues to explore revenue alternatives to the General Fund. There is no immediate impact to property tax revenues to the Town and residential building construction has been ramping back up. Town staff will continue to work efficiently and creatively to maximize available revenues by seeking outside grants, forging community, and regional partnerships.

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Section A/**Introduction**/Organizational Chart FY 2020-21



7/1/2020

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 and at the League of California Cities.

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 and 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 four 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)	Peninsula Clean Energy	IT Subcommittee (Ad-Hoc)
Sea Level Rise (Ad-Hoc)	Selby/ECR Outreach (Ad-Hoc)	Stanford GUP (Ad-Hoc)	Fire Services (Ad-Hoc)	Cal-Train (Ad-Hoc)

Section A

**INTRODUCTION
STATISTICAL DATA**

Size:

Population	7,031
Area	5.049 Sq. Miles
Residential Units	2,490
Mileage of the City Streets	53 centerline miles
Full time Employees	39

Character:

Assessed Evaluation FY19/20	\$11,664,530,505
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. In FY 2017/18, The Special Parcel Tax was not renewed for an additional four years. The Town maintains residual funds from the Tax and these are being used for road and drainage projects in the Capital Improvement Program.

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 Special Parcel Tax, other Special Revenue Funds and General Fund. In the next couple of years, the remainder of the Parcel Tax fund will be depleted within the Town CIP program.

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 Town can deliver services over time and respond to changing needs of the community. The budget process provides an opportunity to review if policies are being met, the need for revisions, or the creation of new policies.

2020-2021 Budget Calendar

Meeting 1 - Budget Kick-off and Overview- March 4, 2020 Study Session

- Overview of the Budget Process and Policy Discussions
- An overview of the FY 2019/20 Year-End Projected Fiscal Condition
- An overview of the Town's Major Revenue Sources and 5-Year Forecasts
- An overview of the Town's Major Expenditure Categories and 5- Year Forecasts
- General Fund Budget Discussion all Departments

Meeting 2- Review and discussion of potential revenue and expenditure impacts due to COVID-19 for Fiscal Year 2019-20 and FY 2020/21- April 15, 2020

Meeting 3- General Fund Operations – May 6, 2020 Study Session-

1. Review of the Town's General Fund Operational Budget. Review of the Administration, Finance, Planning, Building, Inter-Department, Public Works, and Public Safety departments.
2. Discussion on the Town's fiscal outlook of revenues and expenditures over time to the General Fund.

Meeting 3- Special Revenues, Internal Service Funds & Capital Improvement Program Budget Study Session – May 6, 2020 Study Session

1. Presentation review and discuss Special Revenue, Internal Service Funds, and the Town Capital Improvement Program (CIP)

Meeting 4- Budget Study Session- June 3, 2020 Study Session

1. Presentation of Final Review of Draft Budget & Special Revenues/Other Funds and Capital Improvement Program

Meeting 5- Adoption of the Budget - June 20, 2020 Regular Meeting

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. The FY 2020/21 Budget meets the Emergency set aside fund balance.

➤ General Fund Unassigned Fund Balance Policy

The Town established the General Fund unassigned fund policy such that in no circumstances shall the total General Fund unassigned fund balance drop below 20 percent of the actual operating expenditures. The FY 2020/21 Budget meets the unassigned fund balance.

➤ Budget Reserve Policy

The City Council maintains a Budget Reserve Policy for *Available Unallocated Reserve Fund Balance* that is used to address long-term liabilities, capital projects, and a minimum mandatory reserve. As part of a budget policy, every year the City Council will consider an allocation of the unallocated General Fund Reserve to the Town's Capital Improvement Fund to assist in accumulating funds for future capital projects or other operational uses. The Town is now in construction phase of the Town Civic Center project, the funding plan of the project includes the use the Town's Unallocated Reserve Fund Balance. With the construction project, it was anticipated that the Town would seek additional funding to meet cash flow funding gaps for the new Town Civic Center. During Fiscal Year 2019/20, the Town City Council discussed various financing options and directed staff to move forward with the issuance Certificates of Participation or assignment of lease back financing. Based on cash flow analysis on the construction

project and project drawdown schedule, Town staff and the Financing Team projected a need for \$7.5 million in cash flow funding. On or around June 11, 2020 the Town will issue lease financing in the amount of \$7.6 million, term of 10-years, with a 5-year call option for the Town Civic Center Construction project. 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.

➤ Capital Facilities Replacement Reserve

The Council allocated \$505,000 as a Capital Facility replacement reserve. This reserve is listed with the Town's other reserves; and, once annual allocation is determined, that it become a part of the Town's reserve policy. Currently the \$505,000 building reserve is expected to be used funding towards the new Town Civic Center. *Staff recommends that as a policy, each year we consider whether to allocate funding to this reserve as depreciation allocation or a set amount if reserve funding is available.* The transfer amount to the Capital Replacement Reserve on an annual basis is expected to be determined once 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 2020-2021								
	Projected Fund Balance 06/30/20	Budgeted Revenues	Budgeted Expenditures	Budgeted Transfer In	Library JPA Est. Advance excess funds	Budgeted Transfer Out/Lease Payment	ERAF	Projected Fund Balance 06/30/21
General Fund								
101 General Fund	\$ 25,287,581	\$ 16,388,282	\$ 15,241,014			\$ (837,930)	\$ 1,312,500	\$ 26,909,419
Special Revenue Funds								
105 Tennis Fund	167,999	47,100	52,630	-				162,469
209 Police (COPS) Grant	146	140,146	140,292					-
213 Library Fund	9,110,415	1,550,000	16,192,136		5,600,000			68,279
215 Evan Creative Design	7,351	90	7,441					-
Total Special Revenue	9,285,911	1,737,336	16,392,499	-	5,600,000	-		230,748
Capital Project Funds								
201 Special Tax	1,107,493		575,000					532,493
202 Measure A	761,746	370,000	325,000					806,746
203 Gas Tax	110,342	297,253	300,000					107,595
204 Measure M	178,298	75,000	75,000					178,298
205 Measure W	133,000	125,000	100,000					158,000
401 Capital Improvement	1,273,482	2,200,000	2,359,250					1,114,232
402 Storm Drainage	31,347	-	-					31,347
403 Charnel Drainage Dt.	382,567	97,300	85,000					394,867
406 Facilities Construction	289,934	30,594,490	30,884,424					-
Total Capital Projects	4,268,209	33,759,043	34,703,674	-		-		3,323,578
Internal Service Funds								
610 Equipment Repl.	1,214,690	45,100	177,000					1,082,790
614 Worker's Comp.	1,167,668	420,213	125,243					1,462,638
615 General Liability	648,916	300,434	298,234					651,116
616 Employee Benefits	976,412	791,747	643,140					1,125,019
Total Internal Service	4,007,686	1,557,494	1,243,617	-		-		4,321,563
Total All Funds	\$ 42,849,387	\$ 53,442,155	\$ 67,580,804	\$ -	\$ 5,600,000	\$ (837,930)	\$ 1,312,500	\$ 34,785,308

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 20/21 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. 07/01/20	167,999	146	7,351	175,496		Est. Fund Bal. 07/01/20	1,214,690	1,167,668	648,916	976,412	4,007,686
Est. Revenue 20/21	47,100	140,146	90	187,336		Est. Revenue 20/21	45,100	420,213	300,434	791,747	1,557,494
Total Available Revenue	215,099	140,292	7,441	362,832		Total Available Revenue	1,259,790	1,587,881	949,350	1,768,159	5,565,180
Est. Expenditure 20/21	52,630	140,292	7,441	200,363		Est. Expenditure 20/21	177,000	125,243	298,234	643,140	1,243,617
Rev. Over Exp.	162,469	-	-	162,469		Rev. Over Exp.	1,082,790	1,462,638	651,116	1,125,019	4,321,563
Transfers In(out)						Transfers In(out)		-		-	-
Est. Fund Bal. 06/30/21	162,469	-	-	162,469		Est. Fund Bal. 06/30/21	1,082,790	1,462,638	651,116	1,125,019	4,321,563

Capital Projects	Parcel Tax	Measure A	Gas Tax	Measure M	Measure W	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	205	210	401	402	403	406		
Est. Fund Bal. 07/01/20	1,107,493	761,746	110,342	178,298	133,000	-	1,273,482	31,347	382,567	289,934	3,160,716	4,268,209
Est. Revenue 20/21	-	370,000	297,253	75,000	125,000	-	2,200,000	-	97,300	30,594,490	33,759,043	33,759,043
Total Available Revenue	1,107,493	1,131,746	407,595	253,298	258,000	-	3,473,482	31,347	479,867	30,884,424	36,919,759	38,027,252
Est. Expenditure 20/21	575,000	325,000	300,000	75,000	100,000	-	2,359,250	-	85,000	30,884,424	34,128,674	34,703,674
Rev. Over Exp.	532,493	806,746	107,595	178,298	158,000	-	1,114,232	31,347	394,867	-	2,791,085	3,323,578
Transfers In(out)	-						-	-		-	-	-
Est. Fund Bal. 06/30/21	532,493	806,746	107,595	178,298	158,000	-	1,114,232	31,347	394,867	-	2,791,085	3,323,578

Town of Atherton
General Fund 101
 Revenue & Expenditures Summary
 Fiscal Year 2019-2020



Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget/COVID 2019-2020	Recommended Budget 2020-2021
Revenues					
101-00-40001-000	Secured Property Tax	8,662,522	9,351,129	9,236,129	9,611,026
101-00-40002-000	Unsecured	433,425	449,574	453,074	479,795
101-00-40004-000	SB813 Redemption (Suppl)	299,345	301,028	301,028	285,000
101-00-40006-000	Prop Tax in Lieu of VLF (Motor Veh)	1,174,444	1,227,294	996,438	1,251,929
101-00-40008-000	Excess ERAF				
101-00-40010-000	Unsecured SB813 Redemp/Suppl	6,276			
101-00-42005-000	Property Transfer Tax	440,871	487,839	487,839	421,000
Total Property Taxes ->		11,016,883	11,816,864	11,474,508	12,048,750
101-00-41001-000	Sales & Use Tax General	250,391	214,146	198,000	210,000
101-00-41002-040	Prop 172 Sales Tax for Police	92,919	86,293	68,000	75,000
101-00-41004-000	In Lieu Sales Tax/Trip Flip				
Total Sales Taxes ->		343,309	300,439	266,000	285,000
101-00-42001-000	Franchise Taxes-Utilities	237,574	245,325	245,325	249,000
101-00-42002-000	Franchise Tax-Cal Water	149,310	155,281	155,281	157,610
101-00-42003-000	Franchise Tax-Garbage	328,957	326,893	326,893	333,430
101-00-42004-000	Franchise Taxes-Cable	103,702	143,662	176,662	178,428
Total Franchise Fees ->		819,542	871,161	904,161	918,468
101-00-40005-000	Homeowners Exemption	34,661	36,471	36,471	36,836
101-00-40007-000	Motor Veh. Lic Fees (MVLFF)	3,425	3,840	3,840	3,897
Total Intergovernmental ->		38,086	40,311	40,311	40,733
101-00-43001-000	Business Licenses	227,679	252,033	262,033	239,431
Total Business License Tax ->		227,679	252,033	262,033	239,431
101-00-47001-000	Home Occupation Permit	300	300	300	300
101-00-47019-020	Zoning & Planning Fees	191,067	220,000	220,000	220,000
Total Planning Revenue ->		191,367	220,300	220,300	220,300
101-00-47002-025	Building Permit Fee	1,090,343	1,083,787	812,840	867,030
101-00-47004-025	Grading & Drainage	58,936	70,000	52,500	56,000
101-00-47021-025	Plan Check Fee	391,289	475,000	356,250	380,000
101-00-47030-025	Tree Removal Plan Check	55,503	68,722	51,542	54,970
101-00-48502-025	Miscellaneous Income				
Total Building Revenue ->		1,596,071	1,697,509	1,273,132	1,358,000
101-00-44001-040	Municipal & Vehicle Code Fines	11,289	12,916	5,438	8,474
101-00-44002-040	Other Fines & Forfeiture (County)	48,280	44,625	20,222	31,238
101-00-45007-040	POST Reimb	16,750	12,750	28,297	23,060
101-00-45017-040	ABAG Grant	4,999	3,200	-	-
101-00-45019-040	Federal SRO Grant	80,000	90,000	90,000	80,000
101-00-47005-040	Other Licenses & Permit	5,480	4,430	6,149	4,014
101-00-47009-040	Photocopy Fee	178	175	-	150
101-00-47011-040	Alarm Sign Fees	3,917	3,800	1,140	1,900
101-00-47012-040	Vehicle Release	1,075	1,300	663	800
101-00-47013-040	Police Report		-		
101-00-47014-040	Fingerprinting Fee		100	75	-
101-00-47016-040	Special Service Fee	7,058	8,000	2,742	8,400

Town of Atherton
General Fund 101
 Revenue & Expenditures Summary
 Fiscal Year 2019-2020



Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget/COVID 2019-2020	Recommended Budget 2020-2021
101-00-47017-040	Solicitor's Permit	31	155	116	-
101-00-47046-040	Alarm Permit Fee			18,941	18,300
101-00-48004-040	Sale of Property	965	850		
101-00-48502-040	Miscellaneous Income	1,961	1,100	2,200	1,800
	Total Police Revenue ->	181,983	183,401	175,983	178,136
101-00-45021-053	Highway Maint Reimbursement	35,700	35,700	26,775	35,700
101-00-47003-050	Encroachment	622,526	500,000	387,001	425,000
	Total DPW Revenue ->	658,226	535,700	413,776	460,700
101-00-47022-058	Social Fees	93,275	87,700	64,814	68,390
101-00-47023-058	Meeting Fees	21,677	24,000	15,922	16,800
101-00-47025-058	Class Fees	19,995	25,000	16,585	17,500
101-00-47028-058	Weddings	29,487	28,000	25,209	26,600
101-00-47029-058	Park Day Use Fee	12,375	12,000	7,961	8,400
101-00-47039-058	Park Rev-Admin 30% Non-Resident	33,120	30,000	23,219	24,500
101-00-47040-058	Park Rev-Admin 15% Resident	2,925	4,000	4,315	4,550
	Total Park Program Revenue ->	212,854	210,700	158,025	166,740
101-00-44003-000	Heritage Tree Damage Fee	48,870	6,500	39,920	20,000
101-00-44004-000	C & D Deposit Forfeited	601,547	65,000	65,000	65,000
101-00-45016-058	DOC Grant		5,000	5,000	5,000
101-00-45020-000	Other Reimbursements			5,006	-
101-00-47005-012	Other Licenses & Permit Admin	1,967	2,100	2,100	2,100
101-00-47031-030	Tree Inspection Fee	28,396	29,782	29,782	29,782
101-00-47036-030	Admin Citation (code enforcement)	84,200	55,000	52,850	55,000
101-00-47038-000	Banner Permit Fee	1,875	2,400	2,400	2,475
101-00-47045-000	Drone Application Fee	150	750	750	750
101-00-48001-000	Interest Income	726,088	80,000	110,000	135,000
101-00-48002-000	Cell Antenna Lease	58,651	60,876	60,876	63,920
101-00-48003-000	Property Rental - Playschool	85,512	87,897	65,923	87,897
101-00-48005-000	Post Office	6,751	7,000	3,500	2,800
101-00-48501-000	Donations/Contributions				
101-00-48502-000	Miscellaneous Income	10,104	4,000	3,000	2,300
101-00-48507-000	Settlement/Claims	6,638			
	Total Misc. Revenues ->	1,660,749	406,305	446,107	472,024
	Total Operating Revenues ->	16,946,750	16,534,722	15,634,336	16,388,282
	Expenditures				
	City Council Department	43,638	55,834	55,834	64,117
	Administration Department	795,819	820,794	836,994	873,638
	City Attorney Department	225,011	204,000	364,600	300,000
	Finance Department	701,754	779,315	779,314	790,189
	Planning Department	266,525	299,781	337,781	353,383
	Building Department	1,191,448	1,322,150	1,057,720	1,145,950
	Inter Department	624,018	761,827	787,867	887,994
	Police Department	7,494,480	7,971,447	7,971,446	8,383,779
	Public Works Department (adj)	1,649,833	2,377,689	2,402,359	2,441,964
	Total Operating Expenditures ->	12,992,527	14,592,838	14,593,915	15,241,014
	Excess (Deficiency) of Revenues Over Expenditures	3,954,223	1,941,885	1,040,421	1,147,268

Town of Atherton
General Fund 101
 Revenue & Expenditures Summary
 Fiscal Year 2019-2020



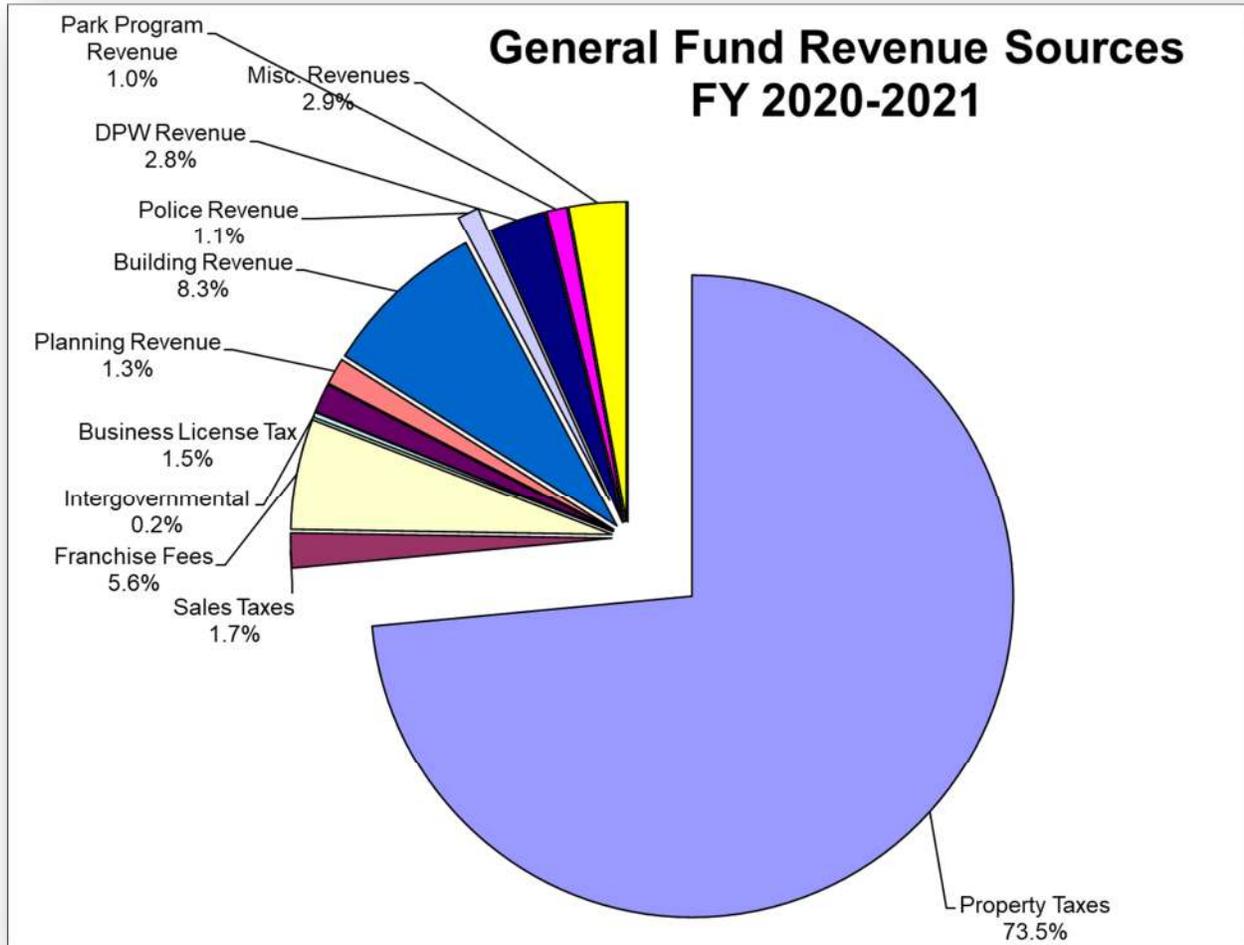
Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget/COVID 2019-2020	Recommended Budget 2020-2021
<u>Other Financing Sources/(Uses)</u>					
101-00-49002-000	Special Parcel Tax Fund-Safety COP Debt Service				(837,930)
101-00-58005-000	Transfer (out) to OPEB/Pension				
101-00-58004-000	Trsfr in/(out) Workers Compensation	(235,397)	(110,000)	(110,000)	
101-00-58002-000	Trsfr in/(out) Capital Replacement reserve				
101-00-58002-030	Trsfr in/(out) CIP Future Projects Excess ERAF	(2,532) 1,691,772			
	Total Transfers In/(Out) ->	1,453,843	1,190,000	1,674,091	474,570
	Incr/(Decr) of General Fund Resv	5,408,066	3,131,885	2,714,512	1,621,838
	Net Change in Fund Balance	5,408,066	3,131,885	2,714,512	1,621,838
	Beginning Fund Balance	17,165,004	22,573,069	22,573,069	25,287,579
	Ending Fund Balance	22,573,069	25,704,954	25,287,581	26,909,417

Fund Balance Schedule				
Building Component Town Center Funding		505,000	505,000	505,000
15% Emergency Reserve		2,188,926	2,189,087	2,286,152
20% Reserve		2,918,568	2,918,783	3,048,203
Reserved for OPEB				
Available Fund Balance		20,092,461	19,674,711	21,070,062
Ending Fund Balance		25,704,954	25,287,581	26,909,417

Section B

General Fund

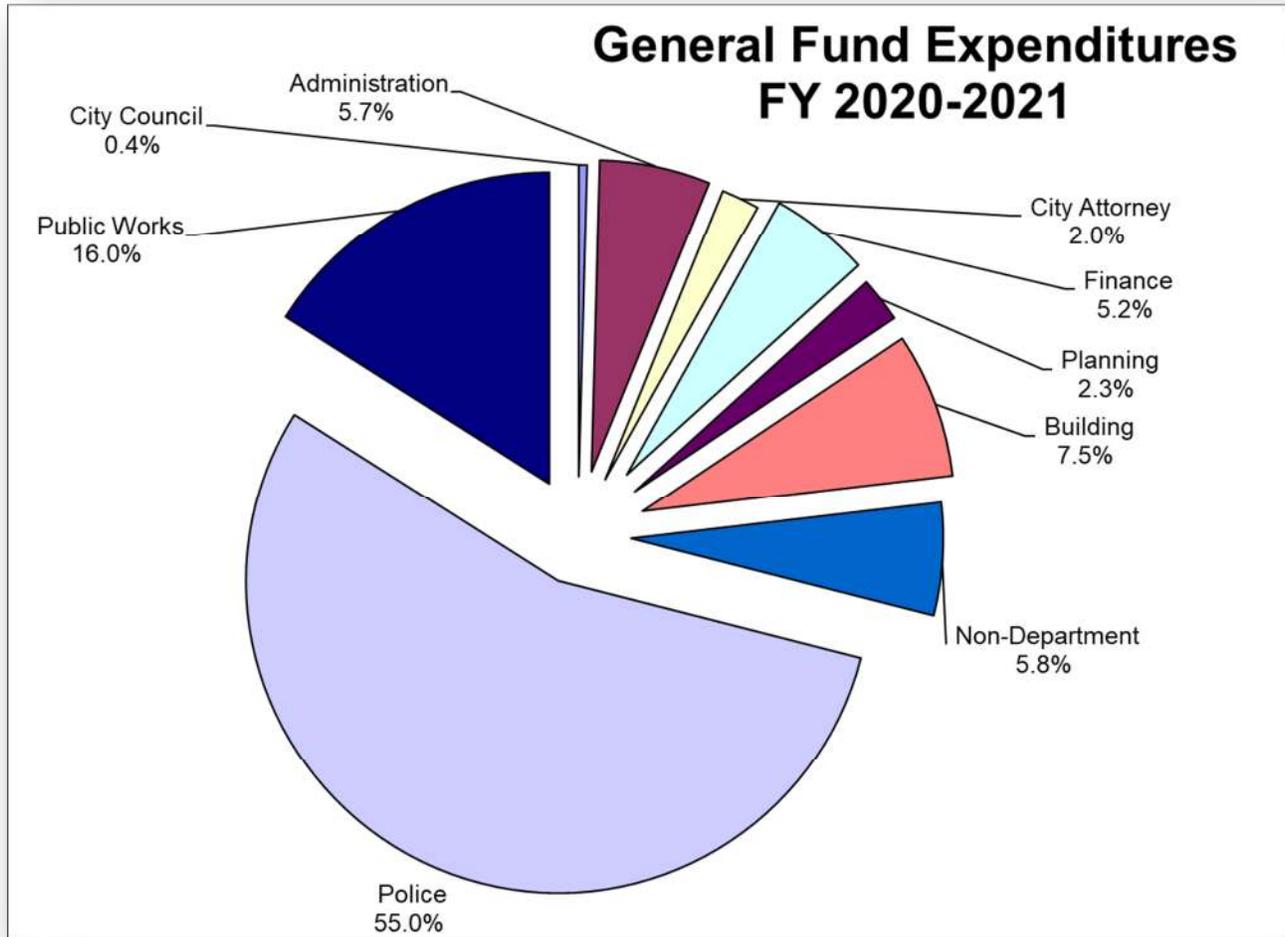
General Fund 101 Revenue Summary Chart



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 2020-2021

- Maintain community engagement with the construction of the new Town Center
- Update the Human Resources Policies and Procedures Manual, and records retention
- Continue to stimulate Community engagement through Town Events, activities and sponsorships, SeeClickFix application
- Foster partnerships with schools and other agencies
- Continue to connect with surrounding jurisdictions on regional issues and concerns
- COVID-19 emergency response and preparedness event review

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

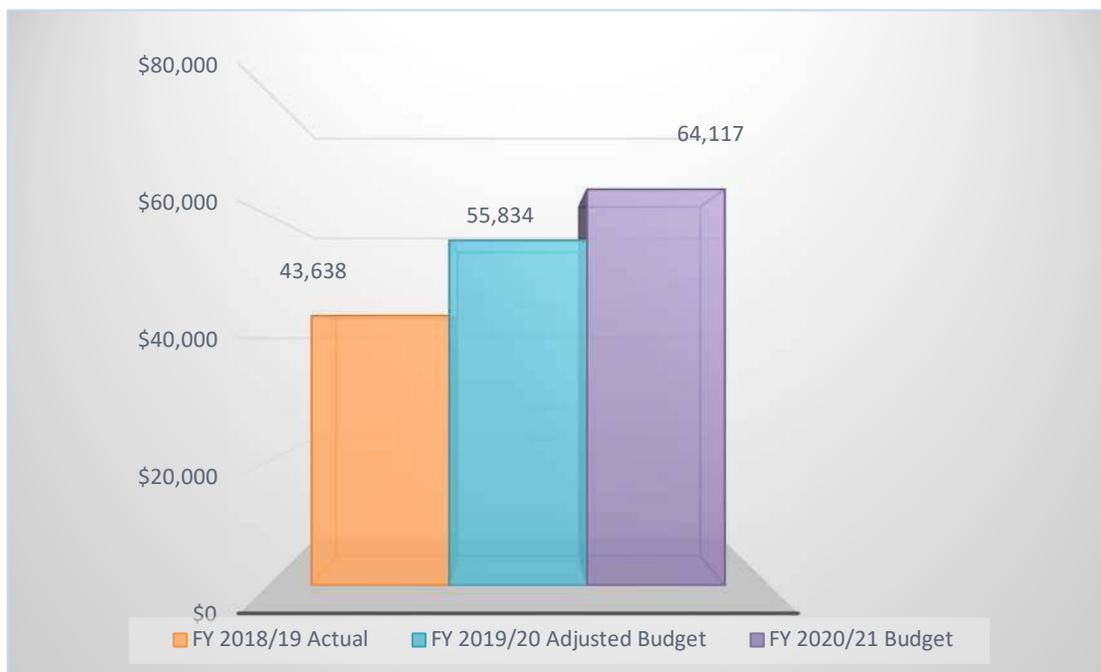
\$64,117

Employee

5 elected city council members

Three-year Summary

Year	FY 2018/19 Actual	FY 2019/20 Budget	FY 2020/21 Budget
Amount	43,638	55,834	64,117





Town of Atherton
 Annual Operating Budget FY 2020-2021
 City Council Budget - Summary

Category	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
General Operation	2,005	4,380	4,380	2,500
Other Services/Exp	38,971	44,954	44,954	55,117
Supplies & Materials	807	500	500	500
Capital Outlay	1,854	6,000	6,000	6,000
City Council	43,638	55,834	55,834	64,117

Town of Atherton Annual Operating Budget FY 2020-2021
City Council Budget By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
General Operation	101-11-53016-011	Utilities - Water	936	1,880	1,880	-
General Operation	101-11-53024-011	Advertising/Publishing	1,070	2,500	2,500	2,500
Other Services/Exp	101-11-54002-011	Bus Meeting & Meals	930	1,500	1,500	1,700
Other Services/Exp	101-11-54003-011	Conferences	1,797	7,500	7,500	7,500
Other Services/Exp	101-11-54004-011	Training & Workshops	4,900	2,000	2,000	2,000
Other Services/Exp	101-11-54007-011	Membership/Dues	13,620	14,954	14,954	15,167
Other Services/Exp	101-11-54008-011	Mileage Reimbursement	-	500	500	250
Other Services/Exp	101-11-54010-011	Other Contract Services	7,309	10,000	10,000	10,000
Other Services/Exp	101-11-54011-011	Environmental Program	4,753	5,000	5,000	5,000
Other Services/Exp	101-11-54013-011	Contribution-SSV	750	1,000	1,000	1,000
Other Services/Exp	101-11-54014-011	Contribution-HIP	2,500	2,500	2,500	2,500
Other Services/Exp	101-11-54015-011	Contribution-SSM County	1,000	-	-	-
Other Services/Exp	101-11-54020-011	Election Cost	1,411	-	-	10,000
Supplies & Materials	101-11-55002-011	Office Supplies	807	500	500	500
Capital Outlay	101-11-57007-011	Office Equip & Furniture	1,854	6,000	6,000	6,000
Total City Council			43,638	55,834	55,834	64,117

Town of Atherton Annual Operating Budget FY 2020-2021
City Council Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-11-53016-011	Utilities - Water	Calwater	-
101-11-53024-011	Advertising/Noticing	Advertising Election, Committee vacancies, special info, council meeting post card notifications, calwater notifications	2,500
101-11-54002-011	Bus Meetings & Meals	Meeting meals and supplies - City Council Meetings	1,700
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)	2,100
101-11-54007-011	Membership/Dues	San Mateo County-Air port Community Fund	1,500
101-11-54007-011	Membership/Dues	City/County Association of Government - San Mateo (C/CAG) (From Intergovernmental)	2,578
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	Joint Venture Silicon Valley	1,000
101-11-54007-011	Membership/Dues	Sustainable San Mateo County	1,000
101-11-54007-011	Membership/Dues	San Mateo Jobs for Youth	100
101-11-54007-011	Membership/Dues	League of California Cities	4,614
		A/C Subtotal->	15,167
101-11-54008-011	Mileage Reimbursement	Reimburse for use of private vehicles for meeting	250
101-11-54010-011	Other Contract Services	High Speed Rail Public Relation (HSR) (from Intergovernmental Dept)	10,000
		A/C Subtotal->	10,000
101-11-54011-011	Environ Program Committee	Support for committee work (previouly in non-dept)	5,000

Town of Atherton Annual Operating Budget FY 2020-2021
City Council Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-11-54013-011	Contribution-SSV	Sustainable Silicon to produce environmental and resources conservation Silicon Valley (from Intergovernmental)	1,000
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
101-11-54020-011	Election Expenses	General Election	10,000
101-11-55002-011	Office Supplies	Business Cards	
101-11-55002-011	Office Supplies	Paper, ruled pads, binders, tapes, ink, toners	500
101-11-57007-011	Office Equip & Furniture	Furniture-Chairs, Desks, relocation of Audio Visuals to the Park	6,000
		A/C Subtotal->	6,000
		Total City Council Dept	64,117

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

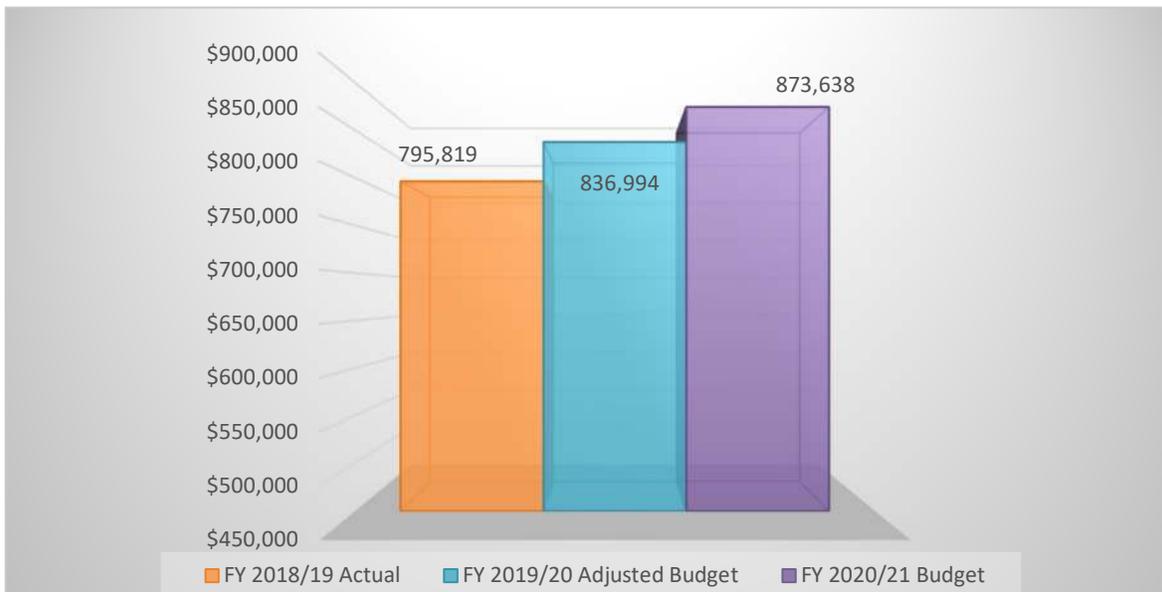
\$873,368

Employee

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

Three-year Summary

Year	FY 2018/19 Actual	FY 2019/20 Budget	FY 2020/21 Budget
Amount	795,819	820,794	873,638





Town of Atherton
 Annual Operating Budget FY 2020-21
 Administration Budget - Summary

Category	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Salaries & Wages	451,693	452,256	452,256	471,602
EE Benefits	217,843	242,951	242,951	264,522
Professional Svs	18,100	20,000	20,000	30,000
General Operations	33,323	29,650	29,650	32,800
Other Services/Exp.	62,886	59,304	59,304	59,214
Supplies & Materials	6,752	11,500	11,500	11,500
Capital Outlay	1,981	2,132	632	1,000
Capital Outlay	3,240	3,000	4,500	3,000
Capital Outlay	5,222	5,132	5,132	4,000
Administration Total	795,819	820,794	820,794	873,638

Town of Atherton Annual Operating Budget FY 2020-21
Administration - Budget by Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Salaries & Wages	101-12-50001-012	Regular Salaries	449,915	443,756	459,956	463,102
Salaries & Wages	101-12-50001-012	Office Intern	-	7,500	7,500	7,500
Salaries & Wages	101-12-50006-012	Overtime	1,778	1,000	1,000	1,000
EE Benefits	101-12-50013-012	EE Benefits Earned	4,342	6,656	6,656	6,947
EE Benefits	101-12-51001-012	Medicare Tax	7,313	6,434	6,434	6,715
EE Benefits	101-12-51003-012	PERS Retire Contrib- ER	35,850	41,389	41,389	47,232
EE Benefits	101-12-51005-012	Deferred Compensation	5,772	5,772	5,772	5,772
EE Benefits	101-12-51007-012	STD Insurance	576	576	576	576
EE Benefits	101-12-51008-012	Health Insurance-Active	40,278	40,647	40,647	54,446
EE Benefits	101-12-51009-012	Health Insurance-Retirees	48,357	49,403	49,403	41,915
EE Benefits	101-12-51010-012	Dental Insurance	2,345	2,518	2,518	3,013
EE Benefits	101-12-51011-012	Vision Insurance	597	487	487	487
EE Benefits	101-12-51013-012	Workers' Compensation	18,679	17,750	17,750	18,524
EE Benefits	101-12-51014-012	Life & ADD Insurance	529	529	529	529
EE Benefits	101-12-51015-012	LTD Insurance	2,064	2,083	2,083	2,148
EE Benefits	101-12-51016-012	Unemployment Insurance	4,587	4,438	4,438	4,631
EE Benefits	101-12-51019-012	Allowance	4,800	5,400	5,400	4,800
EE Benefits	101-12-51020-012	Educational Reimb	2,500	8,000	8,000	8,000
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	39,254	50,868	50,868	58,786
Total Salaries & Benefits			669,536	695,208	711,408	736,124
Professional Svcs	101-12-52023-012	Contract Human Resources	18,100	20,000	20,000	30,000
General Operations	101-12-53002-012	Other Equip Repair & Maint	9,666	9,500	9,500	11,500
General Operations	101-12-53014-012	Utilities - Electricity	5,600	6,500	6,500	6,500
General Operations	101-12-53015-012	Utilities - Gas	475	500	500	650
General Operations	101-12-53016-012	Utilities - Water	684	650	650	650
General Operations	101-12-53024-012	Advertising - Noticing	4,796	2,500	3,000	4,000
General Operations	101-12-53025-012	External Printing Services	12,102	9,000	9,000	9,000
General Operations	101-12-53026-012	Recruitment Costs	-	1,000	500	500
Other Services/Exp.	101-12-54002-012	Business Meetings & Meals	139	300	300	300
Other Services/Exp.	101-12-54003-012	Conferences	5,323	9,500	9,500	9,500

Town of Atherton Annual Operating Budget FY 2020-21
Administration - Budget by Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Other Services/Exp.	101-12-54004-012	Training and Workshops	1,409	2,000	2,000	2,000
Other Services/Exp.	101-12-54005-012	Subscriptions	1,051	680	680	680
Other Services/Exp.	101-12-54007-012	Memberships & Dues	20,426	13,074	13,074	13,084
Other Services/Exp.	101-12-54008-012	Mileage Reimbursement	20	250	250	150
Other Services/Exp.	101-12-54010-012	Other Contract Services	27,629	25,000	25,000	25,000
Other Services/Exp.	101-12-54019-012	Special Events & Awards	3,888	5,500	5,500	5,500
Other Services/Exp.	101-12-54025-012	Technology Reimbursement	3,000	3,000	3,000	3,000
Supplies & Materials	101-12-55002-012	Office Supplies	6,071	6,500	6,500	6,500
Supplies & Materials	101-12-55017-012	Postage	681	5,000	5,000	5,000
Capital Outlay	101-12-57006-012	Computer Equipment/Software	1,981	632	2,132	1,000
Capital Outlay	101-12-57007-012	Office Equip & Furn	3,240	4,500	3,000	3,000
Total Operations			126,283	125,586	125,586	137,514
Total Admin Dept			795,819	820,794	836,994	873,638

Town of Atherton Annual Operating Budget FY 2020-2021
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-12-50001-012	Regular Salaries	Salaries -three full-time (FTE) staff	463,102
101-12-50001-012	Office Intern (Part time) \$15/hour	Office Intern (Part time) \$15/hour	7,500
101-12-50006-012	Overtime	Office specialist (committee meetings, records retention)	1,000
101-12-50013-012	EE Benefits Earned	1.5% contribution for vac, sick, comp, & holiday pay	6,947
101-12-51001-012	Medicare Tax	Employees hired after April 1986 pay 1.45% of earnings	6,715
101-12-51003-012	PERS Retire Contrib- ER	Employer contribution for employee pension	47,232
101-12-51004-012	PERS Retire Contrib- EE	Employee contribution paid for by the employer	
101-12-51005-012	Deferred Compensation	Deferred compensation ER Paid	5,772
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	54,446
101-12-51009-012	Health Insurance-Retirees	Retiree Health Pay-as-you-go	20,961
101-12-51009-012	Health Insurance-GASB45	GASB 45 annual required contribution	20,954
101-12-51010-012	Dental Insurance	Delta Dental Plan premium	3,013
101-12-51011-012	Vision Insurance	Vision Service Plan premium	487
101-12-51013-012	Workers' Compensation	Workers Comp charged to Department	18,524
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	2,148
101-12-51016-012	Unemployment Insurance	Projected unemployment benefits 1% of Salary	4,631
101-12-51019-012	Auto Allowance	Car allowance City Manager; dept phone allowance	4,800
101-12-51020-012	Educational Reimb	Education Reimbursement	8,000
101-xx-51xxx-misc	Unfunded liabilities-Misc	Unfunded liabilities-Misc	58,786
		Total Salaries & Benefits	<u>736,124</u>
101-12-52023-012	Contract Human Resources	Human Resources Support	30,000
101-12-53002-012	Other Equip Repair & Maint	Maint. equipment contract & usage copier	11,500
101-12-53014-012	Utilities - Electricity	Admin Office PG&E	6,500
101-12-53015-012	Utilities - Gas	Admin Office ABAG gas	650
101-12-53016-012	Utilities - Water	Admin Office Cal Water	650

Town of Atherton Annual Operating Budget FY 2020-2021
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-12-53024-012	Advertising - Noticing	City Clerk/legal notices, etc.	2,000
101-12-53024-012	Advertising - Noticing	Town wide mailers	2,000
		A/C Subtotal->	4,000
101-12-53025-012	External Printing Services	Athertonian Newsletter	9,000
101-12-53026-012	Recruitment Costs	Fingerprints, job posting, oral panel working lunch	500
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	League of California Cities-City Mgr meeting	3,000
101-12-54003-012	Conferences	Monthly HR meeting SM County	160
101-12-54003-012	Conferences	Human Resources training and meetings	1,300
101-12-54003-012	Conferences	City Clerk - Annual conference	1,700
101-12-54003-012	Conferences	Annual ICMA Conference	2,500
		A/C Subtotal->	9,500
101-12-54004-012	Training and Workshops	Deputy City Clerk - Technical Track for Clerks -to receive Certified Municipal Clerk status (CMC)	1,000
101-12-54004-012	Training and Workshops	Human Resources training and meetings	1,000
101-12-54004-012	Training and Workshops	Staff team building	
		A/C Subtotal->	2,000
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 /workbooks	7,000
101-12-54007-012	Memberships & Dues	SCERS/Foster City (Bay Area Employee Relations Svs) negotiations related	3,262
101-12-54007-012	Memberships & Dues	City Clerk - CCAC	200

Town of Atherton Annual Operating Budget FY 2020-2021
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
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	1,400
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	572
A/C Subtotal->			13,084
101-12-54008-012	Mileage Reimbursement	Meetings & conferences	150
101-12-54010-012	Other Contract Services	National Night Out	4,000
101-12-54010-012	Other Contract Services	Disaster Preparedness	7,000
101-12-54010-012	Other Contract Services	Concerts in the Park	3,000
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	5,500
101-12-54025-012	Technology Reimbursement	City Manager Technology Reimbursement	3,000
101-12-55002-012	Office Supplies	Pens, paper, envelopes, binders, paper clips, etc., file materials for records retention and destruction	2,000
101-12-55002-012	Office Supplies	Record destruction plastic storage containers for permanent docs, file materials Relocation to Modular Building	2,500
A/C Subtotal->			6,500
101-12-55017-012	Postage	Postage Refills, mailings	5,000
101-12-57006-012	Computer Equipment/Software	Computer leasing program 3rd Batch	1,000
101-12-57007-012	Office Equip & Furn	Ergonomic chair, tables, etc.	3,000
Total Operations			137,514
Total Admin Dept			873,638

**Town of Atherton Annual Operating Budget FY 2020-2021
Administration - Salaries & Benefits**

Job Class	Step	FY 19/20 Salary	COLA	FY 20/21 Salary	PERS Salary	ER PERS	Defer Comp	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (Car, Ph)	Total	
City Manager	N/A	233,196		233,196	233,196	23,784	5,772	3,381	12,943	-	142	192	794	210	9,328	4,800	294,542	
Asst to CM/City Clerk	B/C	149,104	156,562	100.00%	153,693	153,693	15,675	-	2,229	18,262	1,167	140	192	794	210	6,148	198,510	
Office Specialist	D	76,213		100.00%	76,213	76,213	7,773	-	1,105	23,240	1,847	205	192	560	108	3,049	114,293	
Office Intern	\$15/hour	7,500			7,500												7,500	
Total Admin Dept		466,012			470,602	463,102	47,232	5,772	6,715	54,446	3,013	487	576	2,148	529	18,524	4,800	614,845

Section B

General Fund

General Fund 101 City Attorney Dept. (D16)

Department 16

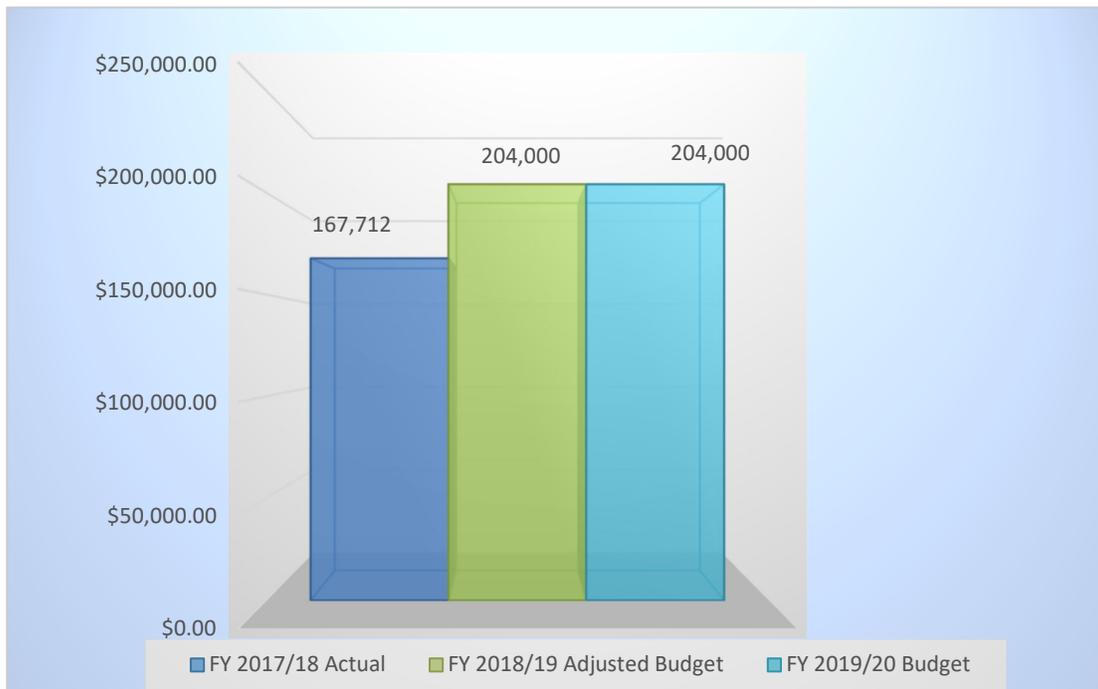
City Attorney Department advises the City Council and all committees, commissions, and employees of legal propriety of proposed actions. The department identifies and mitigates potential legal risks while supporting the objectives of the City Council and City staff. Also works to ensure transparent and 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. In fiscal year 2019/20, the Town hired the law firm Kronick Moskovitz Tiedemann & Girard on monthly retainer to serve as city attorney for the Town.

Annual Fiscal Impact **\$300,000**

Employee Contract (2): City Attorney, Asst. City Attorney

Three-year Summary

Year	FY 2018/19 Actual	FY 2019/20 Budget	FY 2020/21 Budget
Amount	225,011	364,600	300,000





Town of Atherton
Annual Operating Budget FY 2020-2021
City Attorney Budget - Summary

Category	Actual 2018-19	Adopted Budget 2019-20	Adjusted Budget 2019-20	Recomm Budget 2020-2021
Professional Svs	225,011	204,000	364,600	300,000
City Attorney Total	225,011	204,000	364,600	300,000

Town of Atherton Annual Operating Budget FY 2020-2021
City Attorney - Budget By Account

Category	Account	Description	Actual 2018-19	Adopted Budget 2019-20	Adjusted Budget 2019-20	Recomm Budget 2020-2021
Professional Svs	101-16-52002-016	City Attorney - Retainer	153,600	154,000	179,600	180,000
Professional Svs	101-16-52006-016	City Attorney - Other Services	71,368	50,000	185,000	120,000
Professional Svs	101-16-52007-016	Attorney - Other Legal	43		-	
Total City Attorney Dept			225,011	204,000	364,600	300,000

Town of Atherton Annual Operating Budget FY 2020-2021
City Attorney Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-16-52002-016	City Attorney - Retainer	Monthly retainer \$15000 x 12	180,000
101-16-52006-016	City Attorney - Other Services	Additional services	120,000
Total City Attorney Dept			<u>300,000</u>

Section B

General Fund

General Fund 101 Finance Dept. (D18)

Goals | Mission Budget 2020-2021

- Town Center construction use of funding gap bridge financing
- Update GASB 68 for CalPERS Pension accrued liability and GASB 75 OPEB Liability
- Continue 5-year planning forecast with known assumptions, such as CalPERS changes in discount rate, and property taxes
- COVID-19 project cost recovery with FEMA and CalOES; update emergency preparedness procedures
- Research and apply for Capital Improvement Infrastructure funding grants
- Use of OPENGOV transparency platform and other tools
- Review of User Fee Indirect cost allocation plan
- Continue to explore ways to maximize revenue to the General Fund

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 departments and 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. Facilitates financing needs for the Town Center project and grants for other capital projects and operational needs.

Annual Fiscal Impact

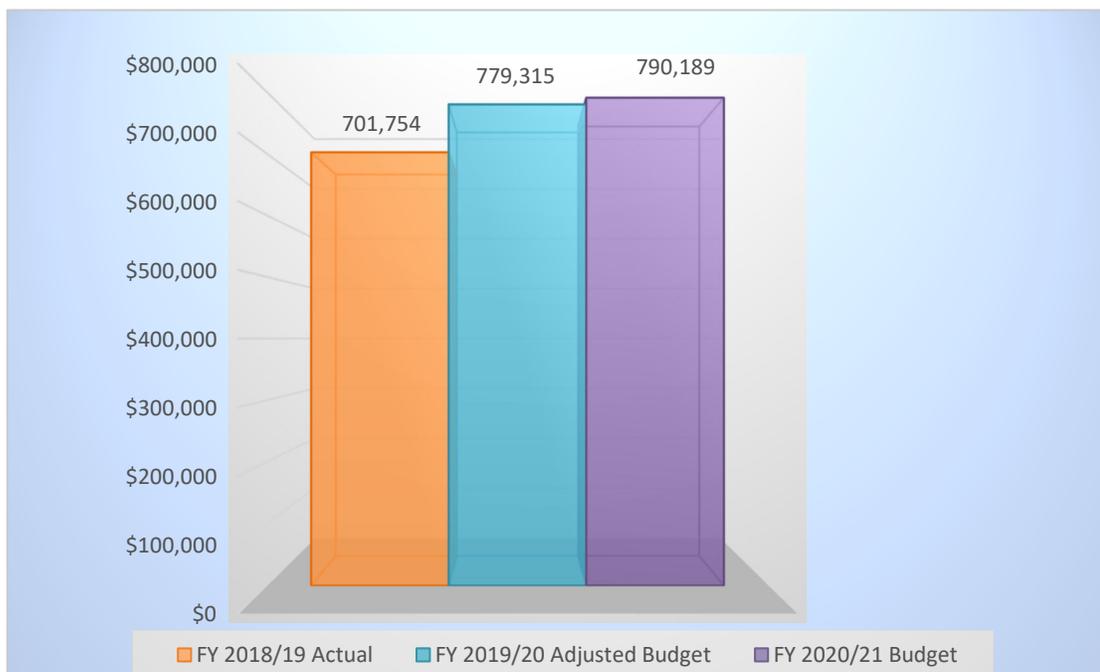
\$790,189

Employee

3 Full Time: Finance Director, Accountant, Jr Accountant

Three-year Summary

Year	FY 2018/19 Actual	FY 2019/20 Budget	FY 2020/21 Budget
Amount	701,754	779,315	790,189



Town of Atherton Annual Operating Budget FY 2020-2021
Finance - Budget by Account

Account	Description	Actual 2018-19	Adopted Budget 2019-20	Adjusted Budget 2019-20	Recomm Budget 2020-21
101-18-50001-018	Regular Salaries	373,517	399,657	399,657	406,704
101-18-50006-018	Overtime	-	-	-	-
101-18-50013-018	EE Benefits Earned	3,721	5,995	5,995	6,101
101-18-51001-018	Medicare	5,565	5,795	5,795	5,897
101-18-51003-018	PERS Retire Contrib- ER	28,060	30,952	30,952	34,720
101-18-51004-018	PERS Retire Contrib- EE	-	-	-	-
101-18-51007-018	STD Insurance	576	576	576	576
101-18-51008-018	Health Insurance-Active	40,268	40,639	40,639	41,171
101-18-51009-018	Health Insurance-Retirees	30,090	33,887	33,887	30,828
101-18-51010-018	Dental Insurance	3,509	3,685	3,685	3,685
101-18-51011-018	Vision Insurance	620	794	794	794
101-18-51013-018	Workers' Compensation	15,570	15,986	15,986	16,268
101-18-51014-018	Life & ADD Insurance	391	427	427	427
101-18-51015-018	LTD Insurance	2,202	2,217	2,217	2,271
101-18-51016-018	Unemployment Insurance	3,896	3,997	3,997	4,067
101-xx-51xxx-misc	Unfunded liabilities	23,515	30,472	30,472	35,215
	Total Salaries & Benefits	531,501	575,080	575,080	588,724
101-18-52001-018	Audit & Financial	60,392	58,855	58,855	60,185
101-18-52017-018	Technical Services	18,062	19,500	19,500	19,500
101-18-53002-018	Repair Machinery & Equip	-	500	500	200
101-18-53025-018	External Printing Service	111	500	500	3,500
101-18-53031-018	Banking Services	7,604	16,800	16,800	12,000
101-18-53503-018	Trsfr to Equip Replace Fund	10,000	10,000	10,000	10,000
101-18-54003-018	Conferences	2,213	2,500	2,500	2,500
101-18-54004-018	Training and Workshops	388	8,200	8,200	4,800
101-18-54005-018	Subscriptions	-	-	-	-

Town of Atherton Annual Operating Budget FY 2020-2021
Finance - Budget by Account

Account	Description	Actual 2018-19	Adopted Budget 2019-20	Adjusted Budget 2019-20	Recomm Budget 2020-21
101-18-54007-018	Memberships & Dues	685	1,200	1,200	1,200
101-18-54008-018	Mileage Reimbursement	-	200	200	100
101-18-54010-018	Other Contract Services	45,058	48,100	48,100	49,100
101-18-54016-018	Business License Processing Fee	23,420	34,380	34,380	34,380
101-18-55002-018	Office Supplies	680	500	1,000	1,000
101-18-55009-018	Misc. Computer Parts	209	500	-	500
101-18-57006-018	Computer Equip/Software	1,432	1,500	1,500	2,000
101-18-57007-018	Office Machines & Furniture	-	1,000	1,000	500
		<u>170,253</u>	<u>204,235</u>	<u>204,235</u>	<u>201,465</u>
101-18-53022-018	Liability Claim Expense				
	Total Operations	<u>170,253</u>	<u>204,235</u>	<u>204,235</u>	<u>201,465</u>
	Total Finance Dept	<u>701,754</u>	<u>779,315</u>	<u>779,315</u>	<u>790,189</u>

Town of Atherton Annual Operating Budget FY 2020-2021
Finance - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-18-50001-018	Regular Salaries	Salaries - three full-time (FTE) staff	406,704
101-18-50013-018	EE Benefits Earned	1.5% of Salary/Earnings contribution for vac, sick, comp, & holiday pay	6,101
101-18-51001-018	Medicare	Employees hired after April 1986 pay 1.45% of earnings	5,897
101-18-51003-018	PERS Retire Contrib- ER	Employer contribution for employee pension	34,720
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	41,171
101-18-51009-018	Health Insurance-Retirees	Retiree health Pay-as-you-go	23,843
101-18-51009-018	Health Insurance-GASB45	GASB 45 annual required contribution	6,985
101-18-51010-018	Dental Insurance	Delta Dental Plan premium	3,685
101-18-51011-018	Vision Insurance	Vision Service Plan premium	794
101-18-51013-018	Workers' Compensation	Workers Comp charged to Department	16,268
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	2,271
101-18-51016-018	Unemployment Insurance	Projected unemployment benefits 1% of Salary/Earnings	4,067
101-xx-51xxx-misc	Unfunded liabilities-Misc	Unfunded liabilities	35,215
Total Salaries & Benefits			<u><u>588,724</u></u>
101-18-52001-018	Audit & Financial	FY 2018 Audit (40% Audit Fee)	21,324
101-18-52001-018	Audit & Financial	FY 2019 Audit (60% total for interim)	31,986
101-18-52001-018	Audit & Financial	FY 2019 CA Controller Report-Town	5,815
101-18-52001-018	Audit & Financial	FY 2019 Appropriations Limit	1,060
A/C Subtotal->			60,185

Town of Atherton Annual Operating Budget FY 2020-2021
Finance - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-18-52017-018	Technical Services	Springbrook annual maintenance fee	19,500
101-18-52017-018	Technical Services	Harris (Wintegrate) one license maintenance fee	-
		A/C Subtotal->	19,500
101-18-53002-018	Repair Machinery & Equip	misc repair for office equip and laser printers	200
101-18-53025-018	External Printing Service	FY 2019 financial report, form 1099, W-2s	3,500
101-18-53031-018	Banking Services	Account analysis fees	9,000
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	2,500
		A/C Subtotal->	12,000
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	2,000
101-18-54003-018	Conferences	CSMFO/CMTA joint lunch meetings - Finance Director	500
		A/C Subtotal->	2,500
101-18-54004-018	Training and Workshops	Springbrook Client Conference - Finance Director	1,000
101-18-54004-018	Training and Workshops	Governmental Accounting - Updates and Implementation	800
101-18-54004-018	Training and Workshops	GFOA, CSMFO, Springbrook, Payroll tax training for finance staff	3,000
101-18-54004-018	Training and Workshops	A/C Subtotal->	4,800
101-18-54005-018	Subscriptions	Wall Street Journal, GASB, GFOA books	

Town of Atherton Annual Operating Budget FY 2020-2021
Finance - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-18-54007-018	Memberships & Dues	GFOA, CSMFO, CMTA, PERS PAC, CMRTA	1,000
101-18-54007-018	Memberships & Dues	Springbrook National User Group	200
A/C Subtotal->			1,200
101-18-54008-018	Mileage Reimbursement	Use of private vehicles for training & meeting	100
101-18-54010-018	Other Contract Services	GASB 45 Report; GASB 75; GovInvest OPEB license; GovInvest Pension calculator license	21,600
101-18-54010-018	Other Contract Services	Investment advisory service	18,625
101-18-54010-018	Other Contract Services	Revenue audits-property tax and sales tax (HDL)	5,875
101-18-54010-018	Other Contract Services	State mandated cost (SB90) claiming service	3,000
A/C Subtotal->			49,100
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	1,000
101-18-55009-018	Misc. Computer Parts	Keyboard tray, mouse, ups, misc. software	500
101-18-57006-018	Computer Equip/Software	Computer lease program; yearly Adobe subscription	2,000
101-18-57007-018	Office Machines & Furniture	Purchase new furniture for office relocation	500
Total Operations			201,465
Total Finance Dept			<u><u>790,189</u></u>

Town of Atherton Annual Operating Budget FY 2020-21
Finance- Salaries & Benefits

FTE	Job Class	Step	FY 19/20 Salary	COLA	FY 20/21 Salary	ER PERS	EE PERS	Defer Comp	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (Ph. Etc)	Total	
1	Finance Director	D	203,406	100.00%	203,406	20,745	-	-	2,949	18,262	1,167	228	192	794	210	8,136	600	256,091	
1	Accountant	C/D	107,689	113,064	100.00%	110,376	7,587	-	1,600	9,965	671	157	192	794	108	4,415	-	135,867	
1	Jr. Accountant	C	92,921	100.00%	92,921	6,387	-	-	1,347	12,943	1,847	409	192	683	108	3,717	-	120,556	
Total Finance Dept						406,704	34,720	-	-	5,897	41,171	3,685	794	576	2,271	427	16,268	600	512,513

Section B

General Fund

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

Goals | Mission Budget 2020-2021

- Provide educational training to staff, either on-line or attending classes to earn the CEU's required to maintain certifications
- Continue the monthly Development Roundtable meetings and foster communication with other government agencies
- Closely work with Planning, Menlo Fire, and Plan Reviewers regarding updated requirements for Accessory Dwelling Units (ADU's)
- Closely work with and monitor construction of New Town Center
- Update Ordinances consistent with changes in State Law (ADU, Density bonus provisions)
- Continue to enhance and develop streamlined digital submittal process for incoming applications and web and based public information
- Provide sustainability programs management
- Implement Green House Gas Reduction measures in the Climate Action Plan
- Work on Housing Element 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

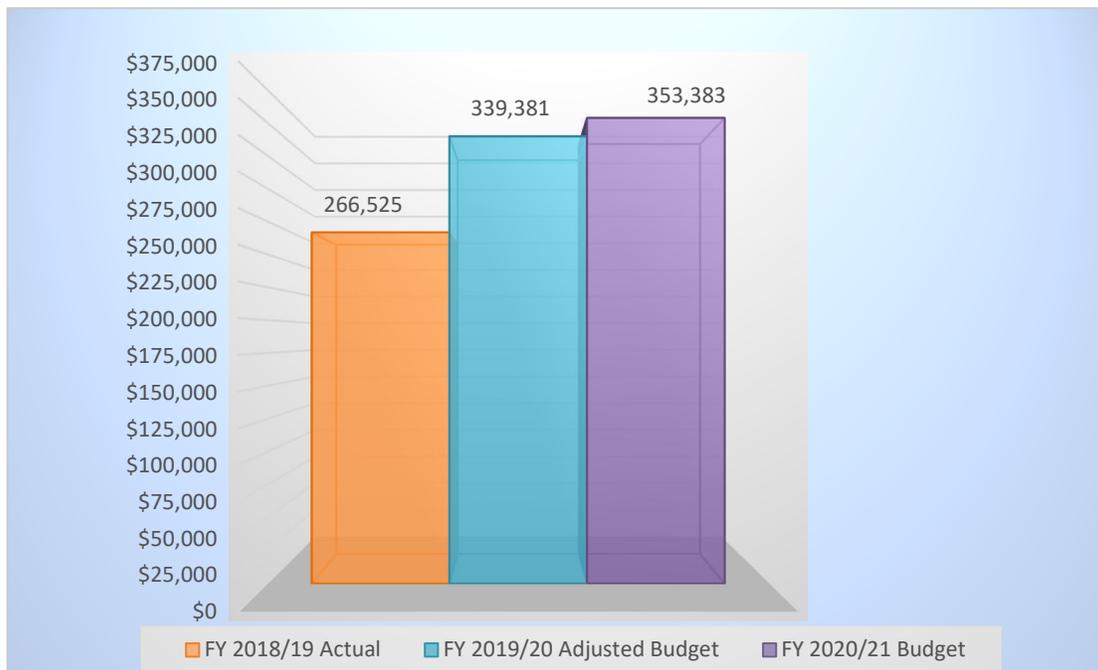
\$353,383

Employee

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

Three-year Summary

Year	FY 2018/19 Actual	FY 2019/20 Budget	FY 2020/21 Budget
Amount	266,525	339,381	353,383





Town of Atherton
 Annual Operating Budget FY 2020-2021
 Planning Budget - Summary

Category	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Professional Svs	257,006	291,603	331,203	345,583
General Operations	3,887	5,590	5,590	4,300
Other Services/Exp.	3,286	-	-	-
Supplies & Materials	2,048	2,000	2,000	2,500
Capital Outlay	298	588	588	1,000
Planning Total	266,525	299,781	339,381	353,383

Town of Atherton Annual Operating Budget FY 2020-2021
Planning Budget By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Professional Svs	101-20-52011-020	Contract Planner	257,006	281,603	319,603	335,583
Professional Svs	101-20-52014-020	General Plan Update	-	-	1,600	-
Professional Svs	101-20-52029-020	Contract Arborist Service	-	10,000	10,000	10,000
General Operations	101-20-53002-020	Other Equip Repair & Maint	-	2,690	2,690	1,200
General Operations	101-20-53014-020	Utilities - Electricity	54	250	250	250
General Operations	101-20-53015-020	Utilities - Gas	217	180	180	180
General Operations	101-20-53016-020	Utilities - Water	92	70	70	70
General Operations	101-20-53024-020	Advertising/Noticing	2,442	1,500	1,500	1,500
General Operations	101-20-53033-020	Rent - Mach & Equip	1,082	900	900	1,100
Other Services/Exp.	101-20-54004-020	Training & Workshops	286	-	-	-
Other Services/Exp.	101-20-54007-020	Membership Dues	3,000	-	-	-
Other Services/Exp.	101-20-54010-020	Other Contract Services	-	-	-	-
Supplies & Materials	101-20-55002-020	Office Supplies	2,048	2,000	2,000	2,500
Supplies & Materials	101-20-55009-020	Misc. Computer Parts	-	-	-	-
Capital Outlay	101-20-57006-020	Computer Equipment/Software	298	588	588	1,000
Total Planning Dept			266,525	299,781	339,381	353,383

Town of Atherton Annual Operating Budget FY 2020-2021
 Planning Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 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	283,083
	Contract Planner	sustainability programs management	52,500
		General Plan Update surcharge accumulation	(20,000)
101-20-52014-020	General Plan Update	Update to the Town General Plan	20,000
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 and Toshiba Administration Copier	1,200
101-20-53014-020	Utilities - Electricity	PG&E	250
101-20-53015-020	Utilities - Gas	ABAG gas	180
101-20-53016-020	Utilities - Water	Cal water	70
101-20-53024-020	Advertising/Noticing	Newspaper publication of legal notices, Housing Element, General Plan	1,500
101-20-53033-020	Rent - Mach & Equip	Planning share of MX-M453 Sharp copier annual lease	1,100
101-20-55002-020	Office Supplies	paper, pens, etc.	2,500
101-20-57006-020	Computer Equipment/Software		1,000
Total Planning Dept			<u>353,383</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 oversees plan checking, permit issuance, and field inspections of all buildings and structures in the Town.

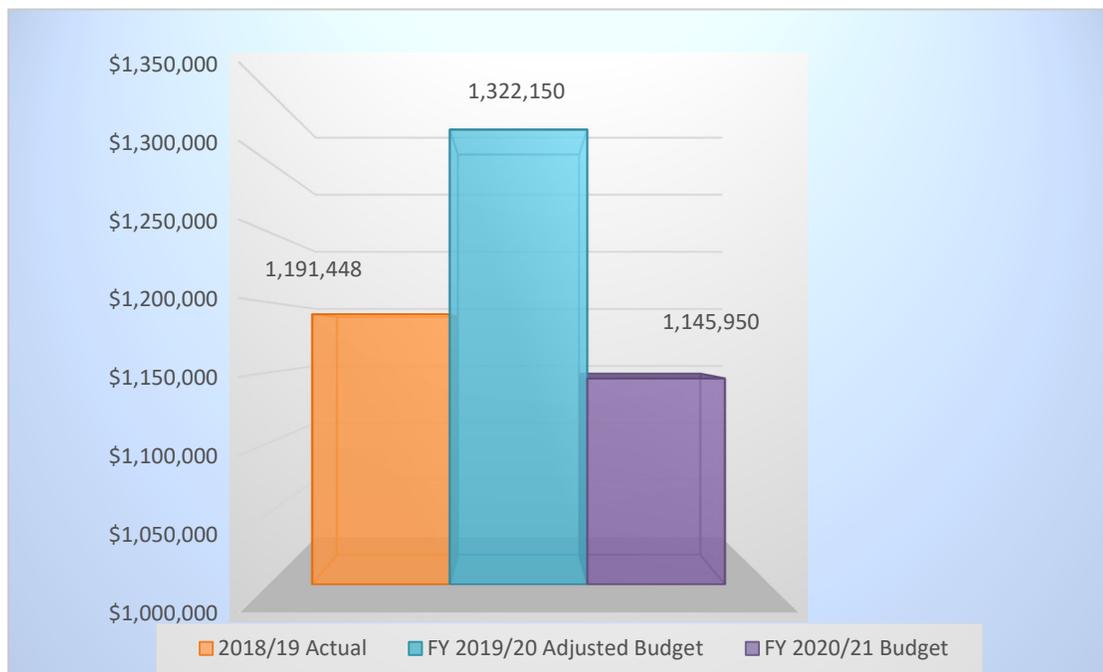
The Department receives applications, reviews construction documents and issues permits for the construction, and alteration, demolition and moving of buildings and structures. It inspects the premises for which such permits have been issued and enforces code enforcement compliance with the provisions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

Annual Fiscal Impact **\$1,145,950**

Employee 0.5 Full Time Office Specialist, (.4) Senior Engineer, (.5) Arborist allocated within DPW/Building/Planning, Contract (1) Building Official, Contract (1) Inspector, Contract (1) Plans Examiner, Contract (1) Permit Technician

Three-year Summary

Year	FY 2018/19 Actual	FY 2019/20 Budget	FY 2020/21 Budget
Amount	1,191,448	1,322,150	1,145,950





Town of Atherton
Annual Operating Budget FY 2020-2021
Building Budget - Summary

Category	Actual 2018-19	Adopted Budget 2019-20	Adjusted Budget 2019-20	Recomm Budget 2020-21
Salaries & Wages	156,826	163,325	163,325	163,428
EE Benefits	143,059	148,443	148,443	159,657
Professional Svs	884,387	995,629	995,629	808,900
General Operations	2,521	6,460	5,460	6,460
Other Services/Exp.	135	2,150	2,150	1,150
Supplies & Materials	3,467	4,200	4,200	4,200
Capital Outlay	1,054	1,943	2,943	2,155
Building Total	1,191,448	1,322,150	1,322,150	1,145,950

Town of Atherton Annual Operating Budget FY 2020-2021
Building Budget By Account

Category	Account	Description	Actual 2018-19	Adopted Budget 2019-20	Adjusted Budget 2019-20	Recomm Budget 2020-21
Salaries & Wages	101-25-50001-025	Regular Salaries	155,192	160,911	160,911	161,013
Salaries & Wages	101-25-50006-025	Overtime	94	-	-	-
Salaries & Wages	101-25-50013-025	EE Benefits Earned	1,540	2,414	2,414	2,415
EE Benefits	101-25-51001-025	Medicare	2,335	2,406	2,406	2,407
EE Benefits	101-25-51003-025	PER Retire Contrib- ER	12,346	11,989	11,989	13,405
EE Benefits	101-25-51007-025	STD Insurance	269	269	269	269
EE Benefits	101-25-51008-025	Health Insurance-Active	24,588	24,583	24,583	24,899
EE Benefits	101-25-51009-025	Health Insurance-Retirees	38,540	28,141	28,141	26,822
EE Benefits	101-25-51010-025	Dental Insurance	1,815	1,905	1,905	1,905
EE Benefits	101-25-51011-025	Vision Insurance	336	352	352	352
EE Benefits	101-25-51013-025	Workers' Compensation	6,524	6,636	6,636	6,641
EE Benefits	101-25-51014-025	Life & ADD Insurance	172	193	193	193
EE Benefits	101-25-51015-025	LTD Insurance	1,081	997	997	995
EE Benefits	101-25-51016-025	Unemployment Insurance	1,528	1,609	1,609	1,610
EE Benefits	101-xx-51xxx-misc	Unfunded liabilities-Misc	53,526	69,363	69,363	80,159
Total Salaries & Benefits			299,884	311,768	311,768	323,085
Professional Svs	101-25-52017-025	Technical Service	-	32,000	32,000	32,000
Professional Svs	101-25-52033-025	Contract Bldg & Life Safety Svs	884,387	963,629	963,629	776,900
General Operations	101-25-53014-025	Utilities - Electricity	324	1,200	200	1,200
General Operations	101-25-53015-025	Utilities - Gas	561	500	500	400
General Operations	101-25-53016-025	Utilities - Water	553	600	600	600
General Operations	101-25-53024-025	Advertising/Publishing	-	300	1,300	400
General Operations	101-25-53033-025	Rent - Mach & Equip	1,082	3,860	2,860	3,860
Other Services/Exp.	101-25-54005-025	Subscriptions	-	2,000	2,000	1,000
Other Services/Exp.	101-25-54007-025	Memberships & Dues	135	150	150	150
Supplies & Materials	101-25-55002-025	Office Supplies	3,467	3,200	3,200	3,200

Town of Atherton Annual Operating Budget FY 2020-2021
Building Budget By Account

Category	Account	Description	Actual 2018-19	Adopted Budget 2019-20	Adjusted Budget 2019-20	Recomm Budget 2020-21
Supplies & Materials	101-25-55003-025	Microfilms-Digital Archiving	-	-	-	-
Supplies & Materials	101-25-55006-025	Safety Supplies & Matls	-	1,000	1,000	1,000
Capital Outlay	101-25-57006-025	Computer Equipment/Software	1,054	1,943	2,943	2,155
Transfer	101-25-58003-025	Trsfr to Facil Construct Fd	-	-	-	-
Total Operations			891,564	1,010,382	1,010,382	822,865
Total Building Dept			1,191,448	1,322,150	1,322,150	1,145,950

Town of Atherton Annual Operating Budget FY 2020-2021
Building Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021	
				Recommended Appropriations
101-25-50001-025	Regular Salaries	Salaries - Two staff 0.9 full-time (FTE)	166,013	161,013
101-25-50001-025	Regular Salaries	Salarris - Arbroist Service for Planning	(5,000)	
101-25-50013-025	EE Benefits Earned	1.5% contribution for vac, sick, comp, & holiday pay		2,415
101-25-51001-025	Medicare	Medicare is paid on all salaries at a rate of 1.45%		2,407
101-25-51003-025	PER Retire Contrib- ER	Employer contribution for employee pension		13,405
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		24,899
101-25-51009-025	Health Insurance-Retirees	Retiree health pay-as-you-go	19,837	
101-25-51009-025	Health Insurance- GASB45	GASB 45 annual required	6,985	26,822
101-25-51010-025	Dental Insurance	Delta Dental Plan premium		1,905
101-25-51011-025	Vision Insurance	Vision Service Plan premium		352
101-25-51013-025	Workers' Compensation	Workers Comp charged to Department		6,641
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		995
101-25-51016-025	Unemployment Insurance	Projected unemployment cost 1%		1,610
101-25-51019-025	Auto Allowance			
101-xx-51xxx-misc	Unfunded liabilities-Misc	Unfunded liabilities		80,159
Total Salaries & Benefits				323,085
101-25-52017-025	Technical Service	CRW maintenance fee		32,000

Town of Atherton Annual Operating Budget FY 2020-2021
Building Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 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.	776,900
101-25-53014-025	Utilities - Electricity	PG&E	1,200
101-25-53015-025	Utilities - Gas	ABAG gas	400
101-25-53016-025	Utilities - Water	Cal water	600
101-25-53024-025	Advertising/Publishing	Building code	400
101-25-53033-025	Rent - Mach & Equip	Bldg share of Sharp copier annual lease; Toshiba Admin copier	3,860
101-25-53503-025	Trsfr to Equip Replace Fd	1) Misc. CRW/TRAKiT reports, maintenance and enhancements updates. \$5,000	9,000
101-25-53503-025	Trsfr to Equip Replace Fd	2) Funded through technology surcharge fee	(9,000)
101-25-54005-025	Subscriptions	Misc. Reference Code Books	1,000
101-25-54007-025	Memberships & Dues	Town membership to code council	150
101-25-55002-025	Office Supplies	Office supplies, permit cards, project envelope, etc.	3,200
101-25-55003-025	Microfilms-Digital Archiving	Digital Archiving	10,000
		Digital Archiving Funding through Technology surcharge fee	(10,000)
101-25-55006-025	Safety Supplies & Matls	Construction Signs	1,000
101-25-57006-025	Computer Equipment/Software	Computer Repl Program 2 (Lease)	2,155
Total Operations			822,865
Total Building Dept			1,145,950

Town of Atherton Annual Operating Budget FY 2020-2021
Building - Salaries & Benefits

FTE	Job Class	Step	2019/20 Salary	COLA	2020/21 Salary	PERS Salary	ER PERS	EE PERS	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (Ph. etc)	Total
0.4	Sr. Engineer/Maint Mgr	D	58,823		59,955	59,955	6,115	-	869	9,296	739	147	77	318	84	2,398	240	80,238
0.5	Office Specialist (0.5)	D	38,477		38,106	38,106	2,619	-	553	6,472	583	103	96	280	54	1,524	-	50,391
0.5	Town Arborist/Park Mgr (0.5)	D	68,611		67,951	67,951	4,671	-	985	9,131	583	103	96	397	54	2,718	300	86,990
1.4		FTE 1.4	165,911	-	166,013	166,013	13,405	-	2,407	24,899	1,905	352	269	995	193	6,641	540	217,619
<u>Summary</u>																		
1	DPW Director	D	202,694	100.00%	202,694	202,694	20,673	-	2,939	12,943	1,847	368	192	794	210	8,108	900	251,668
1	Sr. Engineer/Maint Mgr	D	149,887	100.00%	149,887	149,887	15,287	-	2,173	23,240	1,847	368	192	794	210	5,995	600	200,594
1	Office Specialist	D	76,213	100.00%	76,213	76,213	5,239	-	1,105	12,943	1,167	205	192	560	108	3,049		100,781
1	Town Arborist/Park Mgr (0.5)	D	135,903	100.00%	135,903	135,903	9,342	-	1,971	18,262	1,167	205	192	794	108	5,436	600	173,980
			564,696		564,696	564,696	50,541	-	8,188	67,390	6,027	1,147	768	2,942	638	22,588	2,100	727,024

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. With the Town Center under construction, there is a yearly rental for temporary trailers. There is a need for phone system and needed Town server and network upgrades that will be compatible with the new Town Center project. The yearly operational rental expense for Administration and Community development departments office relocation during the Town Center construction project is included in this department.

Annual Fiscal Impact

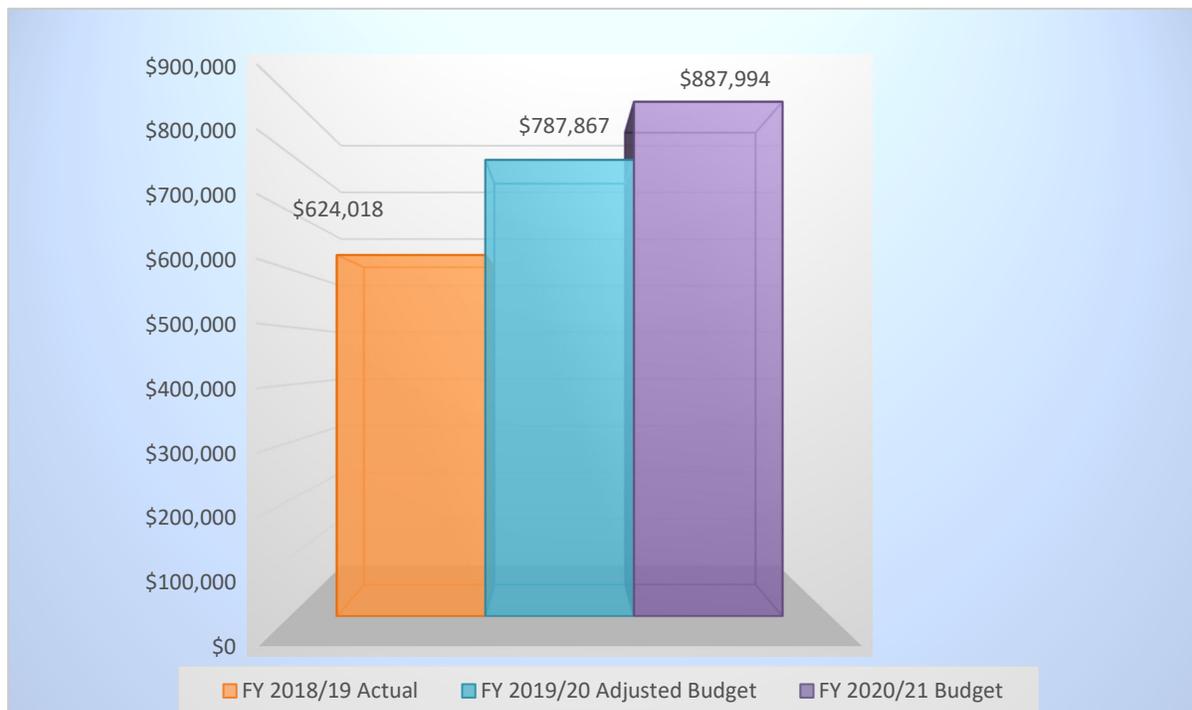
\$887,994

Employee

No employees

Three-year Summary

Year	FY 2018/19 Actual	FY 2019/20 Budget	FY 2020/21 Budget
Amount	624,018	787,867	887,994





Town of Atherton
 Annual Operating Budget FY 2020-2021
 Inter Department Budget - Summary

Category	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
EE Benefits	1,758	1,610	1,610	1,610
Professional Svs	116,192	116,192	116,192	116,192
General Operations	280,604	302,766	302,766	333,029
Other Services/Exp.	106,875	181,988	211,028	205,829
Supplies & Materials	15,707	39,300	36,300	25,450
Capital Outlay	102,881	119,971	119,971	205,885
Inter-Dept. Total	624,018	761,827	787,867	887,994

Town of Atherton Annual Operating Budget FY 2020-2021
Inter-Department Budget By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
EE Benefits	101-30-51009-030	Retiree Health	-	-	-	-
EE Benefits	101-30-51012-030	Employee Assistance Program	1,758	1,610	1,610	1,610
Professional Svs	101-30-52019-030	IT Support	116,192	116,192	116,192	116,192
General Operations	101-30-53018-030	Utilities - Telephone	11,619	10,300	10,300	21,315
General Operations	101-30-53019-030	Liability Insurance	228,126	239,770	239,770	253,748
General Operations	101-30-53020-030	Employment Practice Liability Ins	29,583	40,442	40,442	44,486
General Operations	101-30-53021-030	Property Insurance	11,276	12,254	12,254	13,479
Other Services/Exp.	101-30-53035-030	Other Rents & Leases	-	69,200	95,240	91,249
Other Services/Exp.	101-30-54007-030	Memberships & Dues	5,805	6,120	6,120	5,920
Other Services/Exp.	101-30-54010-030	Other Contract Services	128	-	-	-
Other Services/Exp.	101-30-54017-030	Post Office Expense	5,597	10,660	10,660	10,660
Other Services/Exp.	101-30-54029-030	County Tax Administration Cost	95,345	96,008	99,008	98,000
Supplies & Materials	101-30-55008-030	Misc Computer Software	-	-	-	-
Supplies & Materials	101-30-55009-030	Misc Computer Parts & Supplies	3,769	21,500	18,500	9,650
Supplies & Materials	101-30-55016-030	Other Supplies & Materials	939	3,000	3,000	2,000
Supplies & Materials	101-30-55017-030	Postage	11,000	14,800	14,800	13,800
Capital Outlay	101-30-57006-030	IT Infrastructure Plan	102,881	119,971	119,971	205,885
Total Inter-Department			624,018	761,827	787,867	887,994

Town of Atherton Annual Operating Budget FY 2020-2021
Inter-Department Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
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; increased to (2) two days permanently on site	116,192
101-30-53018-030	Utilities - Telephone	Main line, PBX charge, phone usage, high speed internet,	21,315
101-30-53019-030	Liability Insurance	Annual premiums for general insurance pool (Fd615)	92,380
101-30-53019-030	Liability Insurance	Annual premiums for excess liability insurance pool(Fd615)	21,166
101-30-53019-030	Liability Insurance	Public Official bond(Fd615)	1,361
101-30-53019-030	Liability Insurance	Administrative Premium to ABAG(Fd615)	38,841
101-30-53019-030	Liability Insurance	Self-insured retention (SIR) reserve(Fd615)	100,000
		A/C Subtotal ->	253,748
101-30-53020-030	Employment Practice Liab Ins	Premium to employment practice liability	44,486
101-30-53021-030	Property Insurance	Annual premiums for property insurance pool	13,479
			57,966
101-30-53035-030	Other Rents & Leases	Admininstration & Community Development Temporary Trailers	80,373
		Police Department Restrooms	10,876
			91,249
101-30-54007-030	Memberships & Dues	ABAG	2,420
101-30-54007-030	Memberships & Dues	CalOpps Annual Membership (Foster City)	3,500
		A/C Subtotal ->	5,920
101-30-54017-030	Post Office Expense	Weighing platform(S#3776), base(S#1659), feeder rental(S#4197)	7,100

Town of Atherton Annual Operating Budget FY 2020-2021
Inter-Department Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-30-54017-030	Post Office Expense	Supplies - ink cartridge, strips, paper, pre-inked stamps	2,800
101-30-54017-030	Post Office Expense	Header (security device) rental(S#3185)	760
		A/C Subtotal ->	10,660
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	98,000
			98,000
101-30-55009-030	Misc Computer Parts & Supplies	Symantec Anti-virus	1,650
101-30-55009-030	Misc Computer Parts & Supplies	Parts for servers, spare hard drive, UPS battery Replace UPS Units	8,000
		A/C Subtotal ->	9,650
101-30-55016-030	Other Supplies & Materials	Other unexpected small items Administration offices	2,000
101-30-55017-030	Postage	Header rental & maint(town S#7038)	3,800
101-30-55017-030	Postage	Stamps for mailing	10,000
		A/C Subtotal ->	13,800
101-30-57006-030	IT Infrastructure Plan	Firewall security - support	3,500
101-30-57006-030	IT Infrastructure Plan	Shoretel Support	7,800
101-30-57006-030	IT Infrastructure Plan	Wireless projects for improved security, controller plus access points, Misc Computer hardware	10,000
101-30-57006-030	IT Infrastructure Plan	Phone System Replacement	50,000
101-30-57006-030	IT Infrastructure Plan	Spam Protection and Antivirus renewal	910
101-30-57006-030	IT Infrastructure Plan	PRTG Network issues troubleshooting	2,000
101-30-57006-030	IT Infrastructure Plan	Virtual Storage Backup-Baracuda	9,000
101-30-57006-030	IT Infrastructure Plan	Civic Plus Website Annual Renewal, host, storage	7,707

Town of Atherton Annual Operating Budget FY 2020-2021
Inter-Department Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-30-57006-030	IT Infrastructure Plan	SSL Certificates and Windows License for new Virtual host	2,500
101-30-57006-030	IT Infrastructure Plan	CIVICPLUS - SeeClickFix Community Engagement / CRM Application - Webpage and Mobile Application Platform	5,000
101-30-57006-030	IT Infrastructure Plan	IT Infrastructure Plan - Server and Networking Upgrades (DELL)	50,000
101-30-57006-030	Computer Equipment/Software	Office 365 Full Licenses-Exchange-55	13,728
101-30-57006-030	Computer Equipment/Software	Office 365 Mailbox only Licenses-Exchange-25	3,120
101-30-57006-030	Computer Equipment/Software	Upgrade Window License Town Wide	3,120
101-30-57006-030	Computer Equipment/Software	Peak Democracy	
101-30-57006-030	Computer Equipment/Software	OPENGOv Transparency Platform	36,000
101-30-57006-030	Computer Equipment/Software	Computer lease program	1,500
		A/C Subtotal ->	205,885
		Total Inter-Department	<u><u>887,994</u></u>

Section B

General Fund

General Fund 101 Police Dept. (D40)

Goals | Mission Budget 2020-2021

“To Serve With Honor, Integrity, and Professionalism”

- **The mission of the Atherton Police Department is: “Our mission is to develop and support a team of professionals who consistently seek and find innovative policing strategies to affirmatively promote, preserve, and deliver those quality services which enhance security and safety in our community and enhance the lives of our residents. To support this mission, we will work in strong partnership with the community and the citizens we serve.”**
- **Customer Service – Provide professional, courteous, and quality police services. Community interactions during daily operations, hosting outreach events, attending local community events, and local schools’ engagement**
- **Proactivity – Provide crime prevention through proactive policing methods. Includes neighborhood patrols, construction site checks, home site security assessments, code enforcement violations, self-initiated enforcement activities, and security cameras.**
- **Traffic Safety – Conduct enforcement operations, traffic safety education outreach and engineering observations. Ongoing communication with Town Public Works and allied agencies to remedy and prevent roadway hazards.**
- **Training – Provide quality training for all agency personnel. To include POST mandated, essential, and desirable training.**
- **Disaster Preparedness – Provide emergency police response and disaster readiness services to the community. Work with ADAPT and participate in county wide and regional training exercises.**
- **Employee safety and wellness – Provide all employees with the proper training, equipment, and resources to safely conduct daily operations.**

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. The department provides quality police services through a high level of personal community interactions.

Annual Fiscal Impact

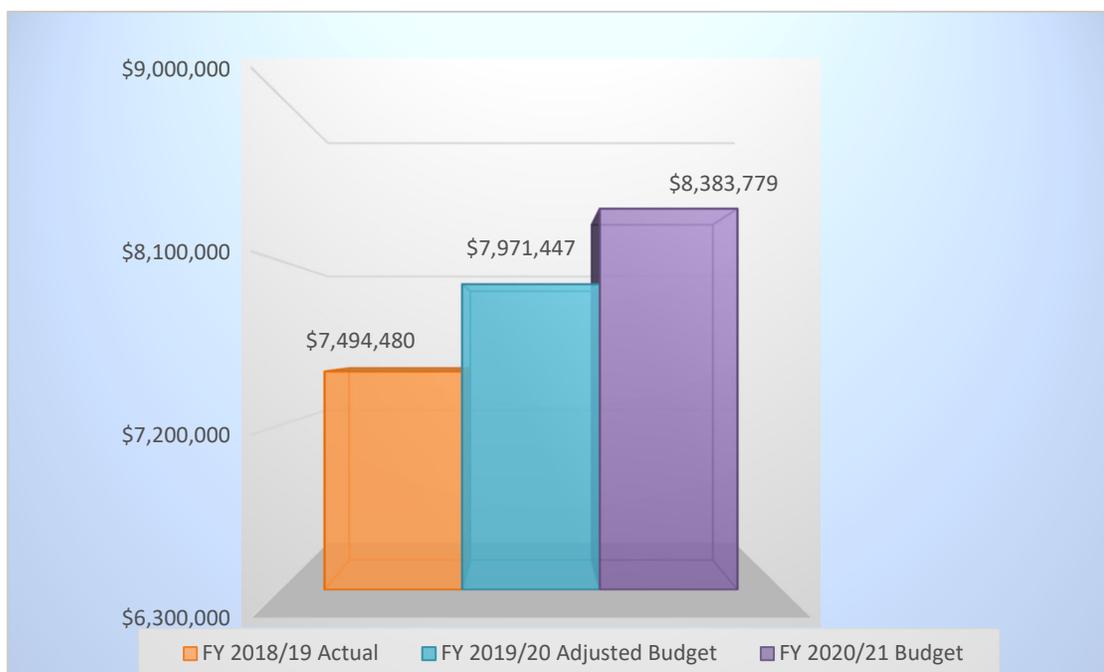
\$8,383,779

Employee

Police Chief (1), Commander (1), Sergeant (5), Police Officer (14), Asst. to Chief/Training Mgr (1), Support Services Coordinator SSC (1), Code Enforcement (1), Dispatcher (5), part-time reserve officers (3), per diem dispatchers (6)

Three-year Summary

Year	FY 2018/19 Actual	FY 2019/20 Budget	FY 2020/21 Budget
Amount	7,494,480	7,971,447	8,383,779





Town of Atherton
 Annual Operating Budget FY 2020-2021
 Police Budget - Summary

Category	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget
Salaries & Wages	3,899,174	4,148,590	4,120,590	4,350,157
EE Benefits	2,668,143	2,988,534	2,988,534	3,182,293
Professional Svs	83,138	97,628	97,628	124,731
General Operations	434,028	288,550	311,550	176,112
Other Services/Exp.	240,480	264,382	264,382	276,039
Supplies & Materials	143,646	133,000	138,000	146,500
Capital Outlay	25,870	50,764	50,764	127,947
Police Total	7,494,480	7,971,447	7,971,447	8,383,779

Town of Atherton Annual Operating Budget FY 2020-2021
Police Budget By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Salaries & Wages	101-40-50001-040	Regular Salaries	2,780,758	3,152,983	2,904,983	3,346,978
Salaries & Wages	101-40-50003-040	Dispatcher Salaries	474,766	510,690	510,690	518,262
Salaries & Wages	101-40-50004-040	Reserve Salaries	100,488	96,356	96,356	96,356
Salaries & Wages	101-40-50005-040	Temporary Help	49,206	28,561	48,561	28,561
Salaries & Wages	101-40-50006-040	Overtime	491,977	350,000	550,000	350,000
Salaries & Wages	101-40-50007-040	Special Event Salaries Reimb	1,978	10,000	10,000	10,000
Salaries & Wages	101-40-50008-040	Vacation/Comp Time Payout	-	-	-	-
EE Benefits	101-40-50013-040	EE Benefits Earned	64,975	75,273	75,273	80,105
EE Benefits	101-40-51001-040	Medicare Tax	60,678	56,271	56,271	59,774
EE Benefits	101-40-51002-040	Social Security	2,246	5,974	5,974	5,974
EE Benefits	101-40-51003-040	PERS Retire Contr - ER	484,097	566,890	566,890	638,337
EE Benefits	101-40-51004-040	PERS Retire Contr - EE	-	-	-	-
EE Benefits	101-40-51005-040	Deferred Compensation	8,263	7,604	7,604	20,919
EE Benefits	101-40-51006-040	Benefits Admin Fees	1,109	-	-	-
EE Benefits	101-40-51007-040	STD Insurance	576	576	576	576
EE Benefits	101-40-51008-040	Health Insurance - Active	464,366	527,999	527,999	514,286
EE Benefits	101-40-51009-040	Health Insurance - Retirees	397,942	423,783	423,783	391,798
EE Benefits	101-40-51010-040	Dental Insurance	40,925	47,933	47,933	47,438
EE Benefits	101-40-51011-040	Vision Insurance	7,029	8,168	8,168	8,168
EE Benefits	101-40-51013-040	Workers' Compensation	396,380	331,340	331,340	355,760
EE Benefits	101-40-51014-040	Life & ADD Insurance	3,250	3,622	3,622	3,622
EE Benefits	101-40-51015-040	LTD Insurance	22,785	22,536	22,536	23,506
EE Benefits	101-40-51016-040	Unemployment Insurance	42,024	38,886	38,886	41,302
EE Benefits	101-40-51018-040	Uniforms	23,027	30,000	30,000	30,000
EE Benefits	101-40-51020-040	Educational Reimbursement	6,732	20,000	20,000	20,000
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Misc	34,061	44,139	44,139	51,010
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Safety	607,679	777,538	777,538	889,718
Total Salaries & Benefits			6,567,318	7,137,124	7,109,124	7,532,450
Professional Svs	101-40-52017-040	Technical Services	83,138	97,628	97,628	124,731
General Operations	101-40-53001-040	Equip Maint - Vehicles	46,195	40,000	53,000	40,000
General Operations	101-40-53002-040	Equip Maint - Other	6,257	25,000	25,000	25,000
General Operations	101-40-53014-040	Utilities - Electricity	27,639	25,000	25,000	25,000
General Operations	101-40-53015-040	Utilities - Gas	653	1,000	1,000	1,000
General Operations	101-40-53016-040	Utilities - Water	3,163	1,500	1,500	2,000

Town of Atherton Annual Operating Budget FY 2020-2021
Police Budget By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
General Operations	101-40-53018-040	Utilities - Telephone	52,473	49,050	49,050	55,650
General Operations	101-40-53022-040	Liability Claim Expense	1,798			
General Operations	101-40-53025-040	Printing - External Service	2,913	3,000	3,000	3,000
General Operations	101-40-53026-040	Recruitment Cost	12,186	12,000	22,000	12,000
General Operations	101-40-53027-040	SMC Booking Fees	-	-	-	-
General Operations	101-40-53028-040	Citation Processing	482	1,000	1,000	1,000
General Operations	101-40-53032-040	Rent - Facilities	10,170	10,000	10,000	11,462
General Operations	101-40-53503-040	Trsfr to Equip Replace Fd	270,100	121,000	121,000	-
Other Services/Exp.	101-40-54003-040	Conferences	4,650	5,000	5,000	5,000
Other Services/Exp.	101-40-54004-040	Training & Workshops	18,436	15,000	15,000	15,000
Other Services/Exp.	101-40-54005-040	Subscriptions	175	1,500	1,500	1,500
Other Services/Exp.	101-40-54006-040	POST Training	52,282	40,000	40,000	40,000
Other Services/Exp.	101-40-54007-040	Memberships & Dues	4,457	4,500	4,500	4,500
Other Services/Exp.	101-40-54008-040	Mileage Reimbursement	50	300	300	300
Other Services/Exp.	101-40-54010-040	Other Contract Services	119,528	146,551	146,551	154,539
Other Services/Exp.	101-40-54021-040	Animal Control Services	40,902	51,531	51,531	55,200
Supplies & Materials	101-40-55002-040	Office Supplies	7,455	6,500	11,500	10,000
Supplies & Materials	101-40-55006-040	Safety Supplies & Materials	6,140	8,000	8,000	7,000
Supplies & Materials	101-40-55007-040	K-9 Expenses	16,381	14,000	14,000	14,000
Supplies & Materials	101-40-55009-040	Misc. Computer Parts/supplies	136			
Supplies & Materials	101-40-55015-040	Oil and Gasoline	69,291	65,000	65,000	65,000
Supplies & Materials	101-40-55016-040	Other Supplies & Matls	36,875	31,000	31,000	31,600
Supplies & Materials	101-40-55018-040	Disaster/Emergency	7,368	8,500	8,500	18,900
Capital Outlay	101-40-57004-040	Mach & Equip	7,049	7,000	7,000	4,500
Capital Outlay	101-40-57005-040	Vehicles & Accessories	803			
Capital Outlay	101-40-57006-040	Computer Equip/Software*	18,018	43,764	43,764	123,447
Capital Outlay	101-40-57007-040	Office Equip & Furniture		-	-	-
Capital Outlay	101-40-57010-040	Misc. Capital Outlay		-	-	-
			927,163	834,324	862,324	851,329
Total Operations			927,163	834,324	862,324	851,329
Total Police Dept			7,494,480	7,971,447	7,971,447	8,383,779

Town of Atherton Annual Operating Budget FY 2020-2021
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-40-50001-040	Regular Salaries	21 Sworn, 1 Executive Assistant, 1 Community Service Officer 1 Code Enforcement	3,486,978
101-40-50001-040	Regular Salaries	COPS Grant funding	(140,000)
101-40-50003-040	Dispatcher Salaries	5 full-time dispatchers	518,262
101-40-50004-040	Reserve Salaries	5 part-time reserve officers	96,356
101-40-50005-040	Temporary Help	8 per diem dispatchers	28,561
101-40-50006-040	Overtime	Overtime worked based upon staffing, court, training, investigation, holiday pay, etc.	319,580
101-40-50006-040	Overtime	Overtime built in for Dispatchers 5PPL/4 Hrs/26Pay Period	30,420
101-40-50007-040	Special Event Salaries Reimb	Overtime Subcategory: POTUS/Special Events	10,000
101-40-50013-040	EE Benefits Earned	2% contribution for vac, sick, comp, & holiday pay	80,105
101-40-51001-040	Medicare Tax	1.45% of salary	59,774
101-40-51002-040	Social Security	6.2% of eligible temp salary	5,974
101-40-51003-040	PERS Retire Contr - ER	Employer contribution for pension	638,337
101-40-51004-040	PERS Retire Contr - EE	Employee contribution paid for by the employer	-
101-40-51005-040	Deferred Compensation	2% Deferred compensation matching program	20,919
101-40-51007-040	STD Insurance	Short-term disability premium to the Cities Group	576
101-40-51008-040	Health Insurance - Active	Health plan coverage - Kaiser, Blue Shield, Blue Cross	514,286
101-40-51009-040	Health Insurance-Retirees	Retiree health Pay-as-you-go	314,965
101-40-51009-040	Health Insurance-GASB45	GASB 45 annual required contribution	76,833
101-40-51010-040	Dental Insurance	Delta dental plan premium	47,438
101-40-51011-040	Vision Insurance	Vision Service Plan premium	8,168
101-40-51013-040	Workers' Compensation	Workers Comp charged to Department	355,760
101-40-51014-040	Life & ADD Insurance	Premium to the Cities Group	3,622
101-40-51015-040	LTD Insurance	Long-term disability premium to The Cities Group	23,506
101-40-51016-040	Unemployment Insurance	Self-funded unemployment based on 1% of salary	41,302
101-40-51018-040	Uniforms	Uniform and Gear	30,000
101-40-51020-040	Educational Reimbursement	Per MOU	20,000
101-40-51xxx-040	Unfunded liabilities-Misc	CA PERS Unfunded liability-Misc	51,010
101-40-51xxx-040	Unfunded liabilities-Safety	CA PERS Unfunded liability-Safety	889,718
Total Salaries & Benefits			7,532,450

Town of Atherton Annual Operating Budget FY 2020-2021
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-40-52017-040	Technical Services	Sunridge RIMS Annual Maintenance (Dispatch-Patrol CAD)	40,500
101-40-52017-040	Technical Services	TEA Maint. (Telecommunications Dispatch/Radio Support)	23,208
101-40-52017-040	Technical Services	Alarm Software Maint. Fee (Residential Burglar Alarms)	1,400
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"	9,600
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
101-40-52017-040	Technical Services	Message Switch - County of San Mateo/Microwave Maint	21,888
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)	1,000
101-40-52017-040	Technical Services	RIMS on-line citizen access	-
101-40-52017-040	Technical Services	RIMS Database Split-Back-Up	-
101-40-52017-040	Technical Services	Crossroads-Annual Maintenance	1,500
101-40-52017-040	Technical Services	Milestone Maintenance Agreement	2,100
101-40-52017-040	Technical Services	MKMS Server - Alarm, license for second dispatch station	2,300
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 ->	124,731
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, Ojo Cameras	25,000
101-40-53014-040	Utilities - Electricity	PG&E	25,000
101-40-53015-040	Utilities - Gas	ABAG gas	1,000
101-40-53016-040	Utilities - Water	Cal water	2,000
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)	12,000
101-40-53018-040	Utilities - Telephone	T1 Line-Shared with City of Menlo Park	5,300

Town of Atherton Annual Operating Budget FY 2020-2021
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-40-53018-040	Utilities - Telephone	T1 Line-Fires Station 4- Shared with MPFD	1,350
101-40-53018-040	Utilities - Telephone	Share MPPD T1 line from FS4 to MPPD	1,200
101-40-53018-040	Utilities - Telephone	Share MPPD T1 line from FS2 to MPPD	1,200
101-40-53018-040	Utilities - Telephone	Share MPPD T1 line from Haven to MPPD	1,200
101-40-53018-040	Utilities - Telephone	Sprint Mobile Data (Patrol Car Mobile CAD/RIMS Support Service).	9,000
101-40-53018-040	Utilities - Telephone	A/C Subtotal ->	55,650
101-40-53025-040	Printing - External Service	Forms, secure identification cards, no parking signs, citations, resident handbooks	3,000
101-40-53026-040	Recruitment Cost	Associated costs to include; polygraph,	12,000
101-40-53027-040	SMC Booking Fees	Booking fees, County of San Mateo	-
101-40-53028-040	Citation Processing	Turbo Data for processing of parking citations	1,000
101-40-53032-040	Rent - Facilities	Rent for temporary police facility @ \$729.97 per month	11,462
101-40-53503-040	Trsfr to Equip Replace Fd	Future replacement of vehicle(s), additional Equipment	-
		Supplemental equipment	-
101-40-54003-040	Conferences	S.M. Gang Task Force Conference, RIMS, CCUG, CAPE, SMCPCA, TMA, Public Safety Chiefs Conference	5,000
101-40-54004-040	Training & Workshops	Supplies for POST annual dept training and other trainings	5,000
		Executive Command School	10,000
		A/C Subtotal ->	15,000
101-40-54005-040	Subscriptions	Library books, criminal codes	1,500
101-40-54006-040	POST Training	Post Reimbursement (Mandated, Essential, Desirable Categories)	40,000
101-40-54007-040	Memberships & Dues	California Chiefs of Police	500
101-40-54007-040	Memberships & Dues	CPOA, CPCA, APCO, CAPE	2,500
101-40-54007-040	Memberships & Dues	S.M. Co. Police Chiefs Association, Training Managers, Comm., CCUG	1,500
101-40-54007-040	Memberships & Dues	A/C Subtotal ->	4,500

Town of Atherton Annual Operating Budget FY 2020-2021
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-40-54008-040	Mileage Reimbursement	Reimb for use of personal vehicles on Town business	300
101-40-54010-040	Other Contract Services	S.M. Co. Chaplin Service - Call-outs only	1,000
101-40-54010-040	Other Contract Services	Dry Cleaning-Uniforms	10,000
101-40-54010-040	Other Contract Services	San Mateo PD Range Rental (\$65 per hour)	14,000
101-40-54010-040	Other Contract Services	SMART Car Services	1,000
101-40-54010-040	Other Contract Services	S.M. Co. Coyote Pt. Firearms Range -2nd Wed. use only	10,000
101-40-54010-040	Other Contract Services	S.M. Co. OES Hazardous Materials Program	45,000
101-40-54010-040	Other Contract Services	First Chance (DUI Booking Alternative)	5,000
101-40-54010-040	Other Contract Services	Pd copier lease	3,600
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)	3,367
101-40-54010-040	Other Contract Services	Lexipol (Police General Orders, Case Law Update Training)	8,500
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)	500
101-40-54010-040	Other Contract Services	San Mateo County Narcotics Task Force	33,000
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	-
101-40-54010-040	Other Contract Services	Zetron Maintenance Warranty	-
101-40-54010-040	Other Contract Services	Fast Response On Site Testing - Gas Masks	6,300
101-40-54010-040	Other Contract Services	Aflac administration fee	1,100
101-40-54010-040	Other Contract Services	Forensic Art Services (Suspect Sketches)	2,000
101-40-54010-040	Other Contract Services	A/C Subtotal ->	154,539
101-40-54021-040	Animal Control Services	San Mateo animal control services cost	55,200
101-40-55002-040	Office Supplies	Paper, pens, software, film and photo processing	10,000
101-40-55006-040	Safety Supplies & Materials	Replacement of individual protective vests (MOU 5-year)	7,000
101-40-55006-040	Safety Supplies & Materials	A/C Subtotal ->	7,000
101-40-55007-040	K-9 Expenses	K-9 Maint., Training, Veterinarian, Boarding, Food for 2 dogs	14,000

Town of Atherton Annual Operating Budget FY 2020-2021
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-40-55015-040	Oil and Gasoline	Fuel for vehicles	65,000
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	500
101-40-55016-040	Other Supplies & Matls	Awards and Engraving	4,100
101-40-55016-040	Other Supplies & Matls	Business Cards	1,000
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)	20,000
101-40-55016-040	Other Supplies & Matls	A/C Subtotal ->	31,600
101-40-55018-040	Disaster/Emergency	Supplies, water, MRE's	18,900
101-40-57004-040	Mach & Equip	Taser Cartridges/Training Rounds (qualify ABAG reimb)	2,500
101-40-57004-040	Mach & Equip	Dispatch headsets + Wireless console	2,000
101-40-57004-040	Mach & Equip	Chairs - Report Writing Room	-
101-40-57004-040	Mach & Equip	Infrared camera	-
101-40-57004-040	Mach & Equip	A/C Subtotal ->	4,500
101-40-57006-040	Computer Equip/Software	Replacement of old computers (leasing Program)	10,000
101-40-57006-040	Computer Equip/Software	PD patrol cars - mobile replacement (2)	6,000
101-40-57006-040	Computer Equip/Software	Patrol Scheduling Software	1,555
101-40-57006-040	Computer Equip/Software	Surveillance System - HP Park	10,000
101-40-57006-040	Computer Equip/Software	Replace RIMS with GIS mapping	
101-40-57006-040	Computer Equip/Software	RIMS Auto Cite Software	
101-40-57006-040	Computer Equip/Software	CopLogic Lexis Nexis Report Writing Software	7,500
101-40-57006-040	Computer Equip/Software	Goserco, Inc-Warranty for 911/non-emergency	2,870
101-40-57006-040	Computer Equip/Software	LEFTA- FTO manual online	1,650
101-40-57006-040	Computer Equip/Software	Leads On Line	1,500
101-40-57006-040	Computer Equip/Software	Pager software	390
101-40-57006-040	Computer Equip/Software	First Two Invest.software	2,400
101-40-57006-040	Computer Equip/Software	Forensic Logic	2,100
101-40-57006-040	Computer Equip/Software	Hawk Analytics	2,495
101-40-57006-040	Computer Equip/Software	Copware	615
101-40-57006-040	Computer Equip/Software	Body Cameras (21) and Increased Storage capacity	24,372
101-40-57006-040	Computer Equip/Software	Flock Cameras	50,000
		A/C Subtotal ->	123,447
		Total Operations	<u>851,329</u>
		Total Police Dept	<u><u>8,383,779</u></u>

Town of Atherton Annual Operating Budget FY 2020-21
Temp Salaries for Police Department

<u>Position</u>	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Annual Salary</u>	<u>ER PERS</u>	<u>EE PERS</u>	<u>Social Security</u>	<u>Med Tax</u>	<u>Uniforms</u>	<u>Worker's Comp</u>	<u>Total</u>
Part-Time Temp Dispatcher	300	43.34	13,002				189		520	13,711
Part-Time Temp Dispatcher		43.34	-				-		-	-
Part-Time Temp Dispatcher	79	43.34	3,424	349	-		50		137	3,960
Part-Time Temp Dispatcher	100	43.34	4,334	442	-	-	63		173	5,012
Part-Time Temp Dispatcher		43.34	-	-	-	-	-		-	-
Part-Time Temp Dispatcher	180	43.34	7,801							7,801
Part-Time Temp Dispatcher		43.34	-							-
Part-Time Temp Dispatcher		43.34	-							-
Part-Time Temp Dispatcher	-	0	-							-
Part-Time Temp Dispatcher	-	0	-							-
	<u>659</u>		<u>28,561</u>	<u>791</u>	<u>-</u>	<u>-</u>	<u>301</u>	<u>-</u>	<u>830</u>	<u>30,484</u>
Reserve Officer	192	45.58	8,751			543	127	-	350	9,771
Reserve Officer	192	45.58	8,751			543	127	-	350	9,771
Reserve Officer	192	45.58	8,751			543	127	-	350	9,771
Reserve Officer	237	45.58	10,802			670	157	-	432	12,061
Reserve Officer	237	45.58	10,802			670	157	-	432	12,061
Reserve Officer	1,064	45.58	48,497			3,007	703		1,940	54,147
	<u>2,114</u>		<u>96,356</u>	<u>-</u>	<u>-</u>	<u>5,974</u>	<u>1,397</u>	<u>-</u>	<u>3,854</u>	<u>107,582</u>
Total Temp Help Salaries			<u>124,917</u>	<u>791</u>	<u>-</u>	<u>5,974</u>	<u>1,698</u>	<u>-</u>	<u>4,685</u>	<u>138,065</u>

Section B

General Fund

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

Goals | Mission Budget 2020-2021

- Continue to preserve and maintain the public right of way to allow for safe travel and use for all modes of transportation, vehicular, pedestrian and bicycle.
- Assist with monitoring of Town Center construction project
- Review projects that will improve safety, connectivity and awareness on major bike corridors accessing schools and parks. Research grant funding for bicycle, pedestrian, and Safe Routes to School improvements.
- Continue to implement drainage improvement projects as identified in the Town Master Drainage study. Prioritizing projects that will improve intersection drainage and will minimize localized flooding issues
- Continue to work with the County for participating in the construction phase of the Bayfront Canal project and agreement for funding/loan contribution.
- Maintain average PCI street rating at or above 75 for the entire street network and to increase minimum PCI of all streets to 50
- Protect and maintain Town's heritage trees and urban forest character
- Continue implementation of Park Master plan by accomplishing items from the 5-year council priority list

Section B

General Fund

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

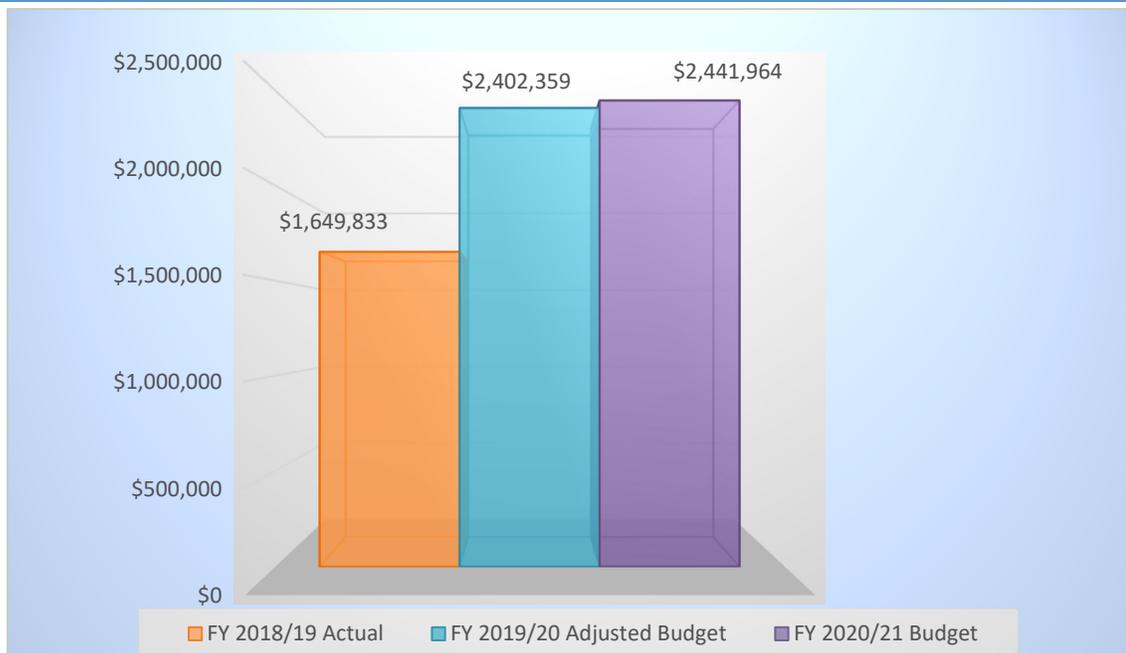
Department 50-59 Public Works Department is responsible for the overall planning, maintenance, operation and improvement of public infrastructure, including streets, storm drainage, parks and all Town owned buildings and facilities. The Department also provides engineering services and project management for most 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 **\$2,441,964**

Employee Public Works Director (1), Senior Engineer/Maintenance Manager (0.6), Office Specialist (.5) Arborist/Parks Manager allocated within DPW/Building/Planning, Contract: Engineer (2)

Three-year Summary

Year	FY 2018/19 Actual	FY 2019/20 Budget	FY 2020/21 Budget
Amount	1,649,833	2,402,359	2,441,964





Town of Atherton
 Annual Operating Budget FY 2020-21
 DPW 50-59 Budget - Summary

Category	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Salaries & Wages	221,883	239,232	239,232	237,911
EE Benefits	338,395	371,915	371,915	369,950
Professional Svs	669,545	884,029	918,797	904,463
General Operations	355,957	548,754	553,754	579,200
Other Services/Exp.	27,799	41,950	41,950	42,450
Supplies & Materials	33,448	121,990	114,390	128,590
Capital Outlay	2,806	173,269	175,869	179,400
DPW Total	1,649,833	2,381,139	2,415,906	2,441,964

Town of Atherton Annual Operating Budget FY 2020-2021
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Salaries & Wages	50001	Regular Salaries	379,700	394,985	394,985	393,684
Salaries & Wages	50006	Overtime	94	-	-	-
Salaries & Wages	50013	EE Benefits Earned	3,768	5,925	5,925	5,905
Salaries & Wages	50015	Salary Allocated to CIP	(161,678)	(161,678)	(161,678)	(161,678)
EE Benefits	51001	Medicare Insurance	5,679	5,800	5,800	5,781
EE Benefits	51003	PERS Retire Contr - ER	28,890	33,821	33,821	37,135
EE Benefits	51007	STD Life	499	499	499	499
EE Benefits	51008	Health Insurance-Active	41,965	41,957	41,957	42,491
EE Benefits	51009	Health Insurance-Retirees	153,918	158,675	158,675	136,777
EE Benefits	51010	Dental Insurance	3,926	4,122	4,122	4,122
EE Benefits	51011	Vision Insurance	756	794	794	794
EE Benefits	51013	Workers Compensation	16,027	15,999	15,999	15,947
EE Benefits	51014	Life & ADD Insurance	364	445	445	445
EE Benefits	51015	LTD Insurance	2,299	1,950	1,950	1,947
EE Benefits	51016	Unemployment Insurance	3,893	3,950	3,950	3,937
EE Benefits	51018	Uniforms	-	-	-	-
EE Benefits	51xxx	Unfunded Liabilities-Misc	80,180	103,902	103,902	120,074
Total Salaries & Benefits			560,278	611,147	611,147	607,861
Professional Svs	52010 (50)	Contract Engineering	23,700	100,000	100,000	100,000
Professional Svs	52017	Technical Services	8,075	40,000	57,098	40,000
Professional Svs	52025	Contract Pubilc Works Director	1,960	-	-	-
Professional Svs	52030 (58)	Contract Park Event Svs	69,845	80,680	98,350	83,100
Professional Svs	52031	Contract DPW Maint Serv	565,965	663,349	663,349	681,362
General Operations	53001	Vehicle Repair & Maint	3,157	3,500	3,500	4,000
General Operations	53002	Equipment Repair & Maint	5,027	8,900	12,400	9,500
General Operations	53003	Building Security	2,525	9,750	9,750	10,500
General Operations	53004	Facility Repair & Maint	11,159	74,000	70,500	79,000
General Operations	53006	Electrical Repair & Maint	-	11,000	11,000	11,000
General Operations	53008	Contract Custodial Services	36,270	72,204	72,204	80,000
General Operations	53009	Contract Tree Maintenance	116,964	85,000	85,000	90,000
General Operations	53010	Street Sweeping	22,222	18,000	18,000	30,000
General Operations	53012	Traffic Signal Repair & Maint	9,761	15,000	15,000	15,000

Town of Atherton Annual Operating Budget FY 2020-2021
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
General Operations	53013	Street Light Repair & Maint	4,633	60,000	60,000	60,000
General Operations	53014	Utilities -Electricity	83,875	94,000	96,000	94,000
General Operations	53015	Utilities - Gas	6,294	5,500	6,500	5,500
General Operations	53016	Utilities - Water	16,303	27,900	25,900	27,900
General Operations	53017	Utilities - Sewer	11,037	20,300	24,300	20,300
General Operations	53018	Utilities - Telephone	1,963	2,500	2,500	2,500
General Operations	53024	Advertising/Publishing	2,411	2,500	2,500	2,500
General Operations	53029	Contract Inspection & Testing	-	8,950	8,950	9,250
General Operations	53030(58)	Credit Card Merchant Fees	4,273	5,500	5,500	5,500
General Operations	53033	Rent - Mach & Equipment	1,082	7,000	7,000	5,500
General Operations	53034	Rent - Facilities	-	250	250	250
General Operations	53503	Equip Replace Charges	32,500	32,500	32,500	32,500
Other Services/Exp.	54003	Conferences	1,330	9,500	9,000	8,000
Other Services/Exp.	54004	Training & Workshops	559	3,500	4,000	5,500
Other Services/Exp.	54007	Membership/Dues	10,183	11,900	11,900	11,900
Other Services/Exp.	54010	Other Contract Services	22,067	64,050	59,050	64,050
Supplies & Materials	55002	Office Supplies	1,953	2,000	2,000	2,000
Supplies & Materials	55006	Safety Supplies & Matls	979	1,750	1,750	1,750
Supplies & Materials	55008	Misc. Computer Software	1,223	12,500	12,500	12,500
Supplies & Materials	55009	Misc. Computer Supplies	24	750	750	750
Supplies & Materials	55010	Custodial Supplies	67	840	840	840
Supplies & Materials	55011	Landscape Supplies	2,352	23,000	15,400	23,000
Supplies & Materials	55012	Construction Matls	-	3,200	3,200	5,000
Supplies & Materials	55014	Minor Tools & Equip	881	750	750	1,250
Supplies & Materials	55015	Gas & Oil	4,129	4,000	9,000	8,300
Supplies & Materials	55016	Other Supplies & Matls	-	300	300	300
Supplies & Materials	55017	Postage	-	400	400	400
Supplies & Materials	55018	Disaster Preparedness	-	10,000	10,000	10,000
Capital Outlay	57002	Building Improvements	636	160,000	160,000	160,000
Capital Outlay	57004	Machinery & Equipment	-	7,500	9,000	9,000
Capital Outlay	57006	Computer Equip/Software	2,170	1,569	2,844	3,200
Capital Outlay	57007	Office Machines & Furn	-	4,200	4,025	7,200
Total Operations			1,089,555	1,769,992	1,804,760	1,834,103
Total DPW			1,649,833	2,381,139	2,415,906	2,441,964

Town of Atherton Annual Operating Budget FY 2020-2021
DPW - Engineering By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Salaries & Wages	101-50-50001-050	Regular Salaries	182,911	121,712	121,712	123,038
Salaries & Wages	101-50-50006-050	Overtime	94	-	-	-
Salaries & Wages	101-50-50013-050	EE Benefits Earned	1,815	1,826	1,826	1,846
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	2,738	1,837	1,837	1,857
EE Benefits	101-50-51003-050	PERS Retire Contr - ER	10,265	10,566	10,566	11,792
EE Benefits	101-50-51007-050	STD Insurance	307	211	211	211
EE Benefits	101-50-51008-050	Health Insurance-Active	29,178	20,159	20,159	20,416
EE Benefits	101-50-51009-050	Health Insurance-Retirees	38,632	39,492	39,492	31,283
EE Benefits	101-50-51010-050	Dental Insurance	2,167	1,691	1,691	1,691
EE Benefits	101-50-51011-050	Vision Insurance	406	323	323	323
EE Benefits	101-50-51013-050	Workers Compensation	7,669	5,068	5,068	5,122
EE Benefits	101-50-51014-050	Life & ADD Insurance	204	181	181	181
EE Benefits	101-50-51015-050	LTD Insurance	1,252	759	759	756
EE Benefits	101-50-51016-050	Unemployment Insurance	1,804	1,217	1,217	1,230
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	25,900	33,562	33,562	38,786
Total Salaries & Benefits			254,922	188,187	188,187	188,114
Professional Svs	101-50-52010-050	Contract Engineering	23,700	100,000	100,000	100,000
Professional Svs	101-50-52017-050	Technical Services	8,075	40,000	57,098	40,000
Professional Svs	101-50-52025-050	Contract Public Works Director	1,960	-	-	-
General Operations	101-50-53001-050	Vehicle Repair & Maint	2,811	2,500	2,500	3,000
General Operations	101-50-53002-050	Equipment Repair & Maint	49	1,400	1,400	1,500
General Operations	101-50-53014-050	Utilities - Electricity	162	2,000	2,000	2,000
General Operations	101-50-53015-050	Utilities - Gas	355	250	250	250
General Operations	101-50-53016-050	Utilities - Water	277	400	400	400
General Operations	101-50-53018-050	Utilities - Telephone	4	200	200	200
General Operations	101-50-53024-050	Advertising/Publishing	2,411	2,500	2,500	2,500
General Operations	101-50-53029-050	Contract Inspection & Testing	-	5,000	5,000	5,000
General Operations	101-50-53033-050	Rent - Mach & Equipment	1,082	4,500	4,500	3,000
General Operations	101-50-53503-050	Equip Replace Charges	8,000	8,000	8,000	8,000
Other Services/Exp.	101-50-54003-050	Conferences	1,330	8,000	8,000	8,000

Town of Atherton Annual Operating Budget FY 2020-2021
DPW - Engineering By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Other Services/Exp.	101-50-54004-050	Training & Workshops	559	3,500	3,500	3,500
Other Services/Exp.	101-50-54007-050	Membership/Dues	10,183	11,500	11,500	11,500
Other Services/Exp.	101-50-54010-050	Other Contract Services	-	800	800	800
Supplies & Materials	101-50-55002-050	Office Supplies	1,953	1,750	1,750	1,750
Supplies & Materials	101-50-55006-050	Safety Supplies & Matls	979	1,000	1,000	1,000
Supplies & Materials	101-50-55008-050	Misc. Computer Software	972	11,000	11,000	11,000
Supplies & Materials	101-50-55009-050	Misc. Computer Supplies	24	500	500	500
Supplies & Materials	101-50-55014-050	Minor Tools & Equip	312	500	500	1,000
Supplies & Materials	101-50-55015-050	Gas & Oil	-	1,000	1,000	300
Supplies & Materials	101-50-55017-050	Postage	-	400	400	400
Capital Outlay	101-50-57006-050	Computer Equip/Software	974	683	858	1,500
Capital Outlay	101-50-57007-050	Office Machines & Furn		3,000	2,825	3,000
Total Operations			66,171	210,383	227,481	210,100
Total DPW Engineering			321,093	398,570	415,668	398,214

Town of Atherton Annual Operating Budget FY 2020-2021
DPW Engineering - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-50-50001-050	Regular Salaries	Salaries - two full-time staff 50-60% each or 1.1 FTE	128,038
101-50-50001-050	Regular Salaries	Salaries - Arborist Service Planning Workers to assist with larger projects	(5,000)
101-50-50005-050	Temporary Help	For meetings and construction inspection	
101-50-50006-050	Overtime	Per MOU	
101-50-50010-050	Standby Pay		
101-50-50013-050	EE Benefits Earned	1.5% contribution for vac, sick, comp, & holiday pay	1,846
101-50-50015-050	Salary Allocated to CIP	Salaries charged to CIP projects or Gas Tax	(50,418)
101-50-51001-050	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	1,857
101-50-51003-050	PERS Retire Contr - ER	Employer contribution for employee pension	11,792
101-50-51007-050	STD Life	Short-term disability premium to The Cities Group	211
101-50-51008-050	Health Insurance-Active	Health plan coverage - Cafeteria Plan	20,416
101-50-51009-050	Retiree health pay-as-you go	Retiree health Pay-as-you-go	20,806
101-50-51009-050	Retiree health GASB45	GASB 45 annual required contribution	10,477
101-50-51010-050	Dental Insurance	Delta Dental Plan premium	1,691
101-50-51011-050	Vision Insurance	Vision service plan premium	323
101-50-51013-050	Workers Compensation	Worker's Compensation charged to Department	5,122
101-50-51014-050	Life & ADD Insurance	Premium to The Cities Group	181
101-50-51015-050	LTD Insurance	Long-term disability premium to The Cities Group	756
101-50-51016-050	Unemployment Insurance	Self-funded unemployment based on 1% of salaries	1,230
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc	38,786
Total Salaries & Benefits			188,114
101-50-52010-050	Contract Engineering	Contract Professional Services (Traffic Study, GIS and etc)	100,000
101-50-52017-050	Technical Services	GIS - upgrades, surveys	40,000
101-50-53001-050	Vehicle Repair & Maint	Inspector's Vehicle	3,000
101-50-53002-050	Equipment Repair & Maint	Copier maintenance, drafting and survey equipment	1,500
101-50-53014-050	Utilities - Electricity	PG&E	2,000

Town of Atherton Annual Operating Budget FY 2020-2021
DPW Engineering - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-50-53015-050	Utilities - Gas	ABAG gas	250
101-50-53016-050	Utilities - Water	Calwater	400
101-50-53018-050	Utilities - Telephone	Public Works cell phone	200
101-50-53024-050	Advertising/Publishing	Vendor bid advertising	2,500
101-50-53029-050	Contract Inspection & Testing	Traffic count , geotech soil testing	5,000
101-50-53033-050	Rent - Mach & Equipment	Copier Lease ; storage containers	3,000
101-50-53503-050	Equip Replace Charges	Contribution to Town wide fund for replacement of vehicles and equipment	8,000
101-50-54003-050	Conferences	ISA annual conference - Arborist, APWA, ASE, FMA Conference, CA Cities conference	8,000
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	3,500
101-50-54007-050	Membership Dues	Membership/Dues 1) ASCE \$530 2) APWA \$230 3) State PE \$300 4) NPDES (CA water quality control) \$7000 5) Hazardous materials annual permit 2@\$636 (93 Stationline and 89 Ashfield) 6) Flood Management Certification \$300 7) Qualified SWPP Developer Cert \$400 8) PWD membership/Dues \$1,440	11,500
101-50-54010-050	Other Contract Services	(NPDES)-to be performed by contract planner	800
101-50-55002-050	Office Supplies	General office supplies, paper, pens, staples, paper clips, coffee, etc.	1,750
101-50-55006-050	Safety Supplies & Matls	Vests, hats, glasses, boots, arborist supplies, etc.	1,000

Town of Atherton Annual Operating Budget FY 2020-2021
 DPW Engineering - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
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 @\$1,250 3 GIS update/upgrade - \$2,500	11,000
101-50-55009-050	Misc. Computer Supplies	printer & ink/cartridges and plotter paper, plus minor supplies (keyboards, mice, flash drives, etc.)	500
101-50-55014-050	Minor Tools & Equip	Engineering tools costing less than \$100, new smart level	1,000
101-50-55015-050	Gas & Oil	Arborist. Engineer. Director's Vehicle	300
101-50-55016-050	Other Supplies & Matls		
101-50-55017-050	Postage	postage	400
101-50-57006-050	Computer Equip/Software	Computer lease Program	1,500
101-50-57007-050	Office Machines & Furn	Furniture- desks, chairs, drafting tables, during relocation	3,000
Total Operations			<u>210,100</u>
Total DPW - Engineering			<u><u>398,214</u></u>

Town of Atherton Annual Operating Budget FY 2020-2021
DPW - Street By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Salaries & Wages	101-53-50001-053	Regular Salaries	98,395	102,331	102,331	101,347
Salaries & Wages	101-53-50013-053	EE Benefits Earned	976	1,535	1,535	1,520
Salaries & Wages	101-53-50015-053	Salary Allocated to CIP/Gas Tax	(111,260)	(111,260)	(111,260)	(111,260)
EE Benefits	101-53-51001-053	Medicare Insurance	1,471	1,484	1,484	1,470
EE Benefits	101-53-51003-053	PERS Retire Contr - ER	9,313	9,544	9,544	10,336
EE Benefits	101-53-51007-053	STD Insurance	96	96	96	96
EE Benefits	101-53-51008-053	Health Insurance - Active	6,393	6,393	6,393	6,472
EE Benefits	101-53-51009-053	Health Insurance - Retirees	97,508	101,193	101,193	90,092
EE Benefits	101-53-51010-053	Dental Insurance	879	923	923	923
EE Benefits	101-53-51011-053	Vision Insurance	175	184	184	184
EE Benefits	101-53-51013-053	Workers Compensation	4,179	4,093	4,093	4,054
EE Benefits	101-53-51014-053	Life & ADD Insurance	80	105	105	105
EE Benefits	101-53-51015-053	LTD Insurance	523	397	397	397
EE Benefits	101-53-51016-053	Unemployment Insurance	1,045	1,023	1,023	1,013
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	33,967	44,016	44,016	50,868
Total Salaries & Benefits			143,740	162,059	162,059	157,617
Professional Svs	101-53-52031-053	Contract DPW Maint Serv	241,295	322,500	322,500	330,563
General Operations	101-53-53001-053	Vehicle Repair & Maint	-	1,000	1,000	1,000
General Operations	101-53-53002-053	Equipment Repair & Maint	2,060	2,000	2,000	2,000
General Operations	101-53-53003-053	Building Security	-	500	500	500
General Operations	101-53-53004-053	Facility Repair & Maint	903	5,000	5,000	5,000
General Operations	101-53-53006-053	Electrical Repair & Maint	-	1,000	1,000	1,000
General Operations	101-53-53008-053	Contract Custodial Services	4,158	-	-	-
General Operations	101-53-53009-053	Tree Maintenance	93,221	70,000	70,000	70,000
General Operations	101-53-53010-053	Street Sweeping	22,222	18,000	18,000	30,000
General Operations	101-53-53012-053	Traffic Signal Repair & Maint	9,761	15,000	15,000	15,000
General Operations	101-53-53013-053	Street Light Repair & Maint	4,633	60,000	60,000	60,000
General Operations	101-53-53014-053	Utilities - Electricity	65,209	75,000	75,000	75,000
General Operations	101-53-53015-053	Utilities - Gas	1,025	850	850	850
General Operations	101-53-53016-053	Utilities - Water	8,084	12,500	12,500	12,500

Town of Atherton Annual Operating Budget FY 2020-2021
DPW - Street By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
General Operations	101-53-53018-053	Utilities - Telephone	352	800	800	800
General Operations	101-53-53029-053	Contract Inspection & Testing	-	750	750	750
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	9,000	9,000	9,000	9,000
Other Services/Exp.	101-53-54003-053	Conferences	-	1,500	1,000	-
Other Services/Exp.	101-53-54004-053	Training & Workshops	-	-	500	2,000
Other Services/Exp.	101-53-54007-053	Membership/Dues	-	400	400	400
Other Services/Exp.	101-53-54010-053	Other Contract Services	227	750	750	750
Supplies & Materials	101-53-55002-053	Office Supplies	-	250	250	250
Supplies & Materials	101-53-55006-053	Safety Supplies & Matls	-	500	500	500
Supplies & Materials	101-53-55009-053	Misc. Computer Supplies	-	250	250	250
Supplies & Materials	101-53-55011-053	Landscape Supplies	-	2,500	900	2,500
Supplies & Materials	101-53-55012-053	Construction Matls	-	200	200	2,000
Supplies & Materials	101-53-55014-053	Minor Tools & Equip	569	250	250	250
Supplies & Materials	101-53-55015-053	Gas & Oil	1,969	1,500	1,500	1,500
Supplies & Materials	101-53-55016-053	Other Supplies & Matls	-	300	300	300
Supplies & Materials	101-53-55018-053	Emergency/Disaster Preparedness	-	4,000	4,000	4,000
Capital Outlay	101-53-57004-053	Machinery & Equipment	-	1,000	2,500	2,500
Capital Outlay	101-53-57006-053	Computer Equip/Software	596	886	986	1,000
Capital Outlay	101-53-57007-053	Office Machines & Furn	-	500	500	500
Total Operations			465,284	609,936	609,936	633,913
Total DPW Street Maint			609,024	771,995	771,995	791,530

Town of Atherton Annual Operating Budget FY 2020-2021
DPW Street - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-53-50001-053	Regular Salaries	Salaries - one full-time staff 50% or 0.5 FTE	101,347
101-53-50002-053	Part-Time Permanent		
101-53-50005-053	Temporary Help	Workers to assist with larger projects	
101-53-50006-053	Overtime	Overtime need	
101-53-50010-053	Standby Pay	Per MOU	
101-53-50013-053	EE Benefits Earned	1.5% contribution for vac, sick, comp, & holiday pay	1,520
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%	1,470
101-53-51003-053	PERS Retire Contr - ER	Employer contribution for employee pension	10,336
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	6,472
101-53-51009-053	Health Insurance - Retirees	Retiree health Pay-as-you-go	72,630
101-53-51009-053	Health Insurance - GASB45	Retiree health GASB45	17,462
101-53-51010-053	Dental Insurance	Delta Dental Plan premium	923
101-53-51011-053	Vision Insurance	Vision service plan premium	184
101-53-51013-053	Workers Compensation	Worker's Compensation charged to Department	4,054
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	1,013
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc	50,868
Total Salaries & Benefits			157,617
101-53-52031-053	Contract DPW Maint Serv	Portion of MCE contract	330,563
101-53-53001-053	Vehicle Repair & Maint	Fleet trucks, dump truck	1,000
101-53-53002-053	Equipment Repair & Maint	Backhoe and small equip repair	2,000
101-53-53003-053	Building Security	Doors, locks etc	500
101-53-53004-053	Facility Repair & Maint	Fencing, guardrail, storm drain slip lining	5,000
101-53-53005-053	HVAC Repair & Maint		
101-53-53006-053	Electrical Repair & Maint	Outdoor electrical issues	1,000
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	30,000
101-53-53011-053	Contract Lndscp Maint.	Contract landscape for Town Center and Streets; El Camino Real and Ceballo	
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	75,000

Town of Atherton Annual Operating Budget FY 2020-2021
DPW Street - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-53-53015-053	Utilities - Gas	ABAG gas	850
101-53-53016-053	Utilities - Water	Cal water	12,500
101-53-53018-053	Utilities - Telephone	Cellular Phones	800
101-53-53024-053	Advertising/Publishing	Vendor bid advertising	
101-53-53029-053	Contract Inspection & Testing	Storm drain videos & inspections	750
101-53-53030-058	Credit Card Merchant Fees		
101-53-53033-053	Rent - Mach & Equipment	Specialized equipment	1,000
101-53-53034-053	Rent - Facilities	Temporary rental equipment	250
101-53-53501-053	Administrative Services		
101-53-53502-053	Computer Services Charg		
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	2,000
101-53-54007-053	Membership/Dues	Professional memberships: MSA, APWA, and etc	400
101-53-54010-053	Other Contract Services	Backflow preventer testing	750
101-53-55001-053	Pesticides & Fertilizer		
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.	500
101-53-55009-053	Misc. Computer Supplies	Minor supplies (keyboards, mice, flash drives, etc.)	250
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.	2,000
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	1,500
101-53-55016-053	Other Supplies & Matls	Misc. supplies	300
101-53-55018-053	Emergency/Disaster Preparednes	Emergency equipment supplies updates	4,000
101-53-57004-053	Machinery & Equipment	Purchase & replace chainsaw, blower, power shear	2,500
101-53-57006-053	Computer Equip/Software	Computer lease program	1,000
101-53-57007-053	Office Machines & Furn	Replace damaged machines or furniture; upgrade based on ergonomic review & relocation, i.e., chairs	500
Total Operations			633,913
Total DPW - Street Maintenance			791,530

Town of Atherton Annual Operating Budget FY 2020-2021
DPW - Park Maint. By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Salaries & Wages	101-57-50001-057	Regular Salaries	39,358	109,544	109,544	108,490
Salaries & Wages	101-57-50013-057	EE Benefits Earned	390	1,643	1,643	1,627
EE Benefits	101-57-51001-057	Medicare Insurance	588	1,588	1,588	1,573
EE Benefits	101-57-51003-057	PERS Retire Contr - ER	3,725	7,984	7,984	8,806
EE Benefits	101-57-51007-057	STD Insurance	38	134	134	134
EE Benefits	101-57-51008-057	Health Insurance - Active	2,557	11,570	11,570	11,720
EE Benefits	101-57-51009-057	Health Insurance - Retirees	8,889	9,380	9,380	7,855
EE Benefits	101-57-51010-057	Dental Insurance	352	953	953	953
EE Benefits	101-57-51011-057	Vision Insurance	70	176	176	176
EE Benefits	101-57-51013-057	Workers Compensation	1,672	4,382	4,382	4,340
EE Benefits	101-57-51014-057	Life & ADD Insurance	32	96	96	96
EE Benefits	101-57-51015-057	LTD Insurance	209	556	556	556
EE Benefits	101-57-51016-057	Unemployment Insurance	418	1,095	1,095	1,085
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	7,307	9,470	9,470	10,944
Total Salaries & Benefits			65,606	158,570	158,570	158,354
Professional Svs	101-57-52031-057	Contract DPW Maint Serv	259,128	280,599	280,599	289,017
General Operations	101-57-53002-057	Equipment Repair & Maint	2,639	3,000	3,000	3,500
General Operations	101-57-53003-057	Building Security	2,432	1,750	1,750	2,500
General Operations	101-57-53004-057	Facility Repair & Maint	3,747	35,000	35,000	40,000
General Operations	101-57-53006-057	Electrical Repair & Maint	-	10,000	10,000	10,000
General Operations	101-57-53008-057	Contract Custodial Services	8,445	19,404	19,404	20,000
General Operations	101-57-53009-057	Tree Maintenance	23,744	15,000	15,000	20,000
General Operations	101-57-53014-057	Utilities - Electricity	8,911	7,500	9,500	7,500
General Operations	101-57-53015-057	Utilities - Gas	2,795	2,000	2,000	2,000
General Operations	101-57-53017-057	Utilities - Sewer	6,061	11,000	15,000	11,000
General Operations	101-57-53029-057	Contract Inspection & Testing	-	1,700	1,700	2,000
General Operations	101-57-53033-057	Rent - Mach & Equipment	-	1,500	1,500	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	7,485	32,500	32,500	32,500
Supplies & Materials	101-57-55008-057	Misc. Computer Software	251	1,500	1,500	1,500

Town of Atherton Annual Operating Budget FY 2020-2021
DPW - Park Maint. By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Supplies & Materials	101-57-55011-057	Landscape Supplies	2,352	20,000	14,000	20,000
Supplies & Materials	101-57-55012-057	Construction Matls	-	1,000	1,000	1,000
Capital Outlay	101-57-57002-057	Building Improvements	636	160,000	160,000	160,000
Total Operations			331,626	606,453	606,453	627,017
Total DPW Park Maintenance			397,232	765,023	765,023	785,371

Town of Atherton Annual Operating Budget FY 2020-2021
DPW Park Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-57-50001-057	Regular Salaries	Salaries - one full-time staff 20% or 0.2 FTE	108,490
101-57-50013-057	EE Benefits Earned	1.5% contribution for vac, sick, comp, & holiday pay	1,627
101-57-51001-057	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	1,573
101-57-51003-057	PERS Retire Contr - ER	Employer contribution for employee pension	8,806
101-57-51007-057	STD Insurance	Short-term disability premium to The Cities Group	134
101-57-51008-057	Health Insurance - Active	Health plan coverage - Cafeteria Plan	11,720
101-57-51009-057	Health Insurance - Retirees	Retiree health Pay-as-you-go	4,362
101-57-51009-057	Health Insurance - GASB45	Retiree health GASB45	3,492
101-57-51010-057	Dental Insurance	Teamster Dental Plan premium	953
101-57-51011-057	Vision Insurance	Vision service plan premium	176
101-57-51013-057	Workers Compensation	Worker's Compensation charged to Department	4,340
101-57-51014-057	Life & ADD Insurance	Premium to The Cities Group	96
101-57-51015-057	LTD Insurance	Long-term disability premium to The Cities Group	556
101-57-51016-057	Unemployment Insurance	Self-funded unemployment	1,085
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc	10,944
		Total Salaries & Benefits	158,354
101-57-52031-057	Contract DPW Maint Serv	Portion of MCE contract, head gardener, 7 days coverage	289,017
101-57-53002-057	Equipment Repair & Maint	Tractor, small equipment repairs (blowers, weed eaters, chainsaws, etc.)	3,500
101-57-53003-057	Building Security	Lock repair and replacement	2,500
101-57-53004-057	Facility Repair & Maint	Minor repairs around park grounds, Elevator, roof, HVAC, etc- includes Gilmore house minor repairs	40,000
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	20,000
101-57-53009-057	Tree Maintenance	Contract tree maintenance; pruning cycle for trees	20,000
101-57-53014-057	Utilities - Electricity	PG&E	7,500
101-57-53015-057	Utilities - Gas	ABAG gas	2,000
101-57-53016-057	Utilities - Water	Cal water	
101-57-53017-057	Utilities - Sewer	County of San Mateo	11,000

Town of Atherton Annual Operating Budget FY 2020-2021
 DPW Park Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-57-53029-057	Contract Inspection & Testing	Playground, fire extinguishers, sprinklers, pumps, well water, soil tests, etc.	2,000
101-57-53033-057	Rent - Mach & Equipment	Temporary 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, park landscape services	32,500
101-57-55008-057	Misc. Computer Software	Cost of Upgrades License and Programs; Rainmaster Irrigation controllers	1,500
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	Carriage House bath room remodel	100,000
	Building Improvements	Maintenance & Rehab of park path from pedestrian bridge to par course	60,000
			160,000
Total Operations			<u>627,017</u>
Total DPW - Park Maintenance			<u><u>785,371</u></u>

Town of Atherton Annual Operating Budget FY 2020-2021
DPW - Park Program By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Salaries & Wages	101-58-50001-058	Regular Salaries	39,358	40,932	40,932	40,539
Salaries & Wages	101-58-50013-058	EE Benefits Earned	391	614	614	608
EE Benefits	101-58-51001-058	Medicare Insurance	588	594	594	588
EE Benefits	101-58-51003-058	PERS Retire Contr - ER	3,725	3,818	3,818	4,135
EE Benefits	101-58-51007-058	STD Insurance	38	38	38	38
EE Benefits	101-58-51008-058	Health Insurance - Active	2,557	2,557	2,557	2,589
EE Benefits	101-58-51009-058	Health Insurance - Retiree	8,889	8,610	8,610	7,548
EE Benefits	101-58-51010-058	Dental Insurance	352	369	369	369
EE Benefits	101-58-51011-058	Vision Insurance	70	74	74	74
EE Benefits	101-58-51013-058	Workers Compensation	1,672	1,637	1,637	1,622
EE Benefits	101-58-51014-058	Life & ADD Insurance	32	42	42	42
EE Benefits	101-58-51015-058	LTD Insurance	209	159	159	159
EE Benefits	101-58-51016-058	Unemployment Insurance	418	409	409	405
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	13,006	16,854	16,854	19,477
Total Salaries & Benefits			71,305	76,708	76,708	78,192
Professional Svs	101-58-52030-058	Contract Park Event Svs	69,845	80,680	98,350	83,100
Professional Svs	101-58-52031-058	Contract DPW Maint Serv	1,690	5,250	5,250	5,408
General Operations	101-58-53003-058	Building Security	-	2,500	2,500	2,500
General Operations	101-58-53004-058	Facility Repair & Maint	3,392	3,000	3,000	3,000
General Operations	101-58-53014-058	Utilities - Electricity	9,593	9,000	9,000	9,000
General Operations	101-58-53015-058	Utilities - Gas	2,120	1,700	2,700	1,700
General Operations	101-58-53016-058	Utilities - Water	7,942	15,000	13,000	15,000
General Operations	101-58-53018-058	Utilities - Telephone	1,607	1,500	1,500	1,500
General Operations	101-58-53030-058	Credit Card Merchant Fees	4,273	5,500	5,500	5,500
Supplies & Materials	101-58-55010-058	Custodial Supplies	67	840	840	840
Supplies & Materials	101-58-55011-058	Landscape Supplies	-	500	500	500
Supplies & Materials	101-58-55012-058	Construction Mats	-	500	500	500
Capital Outlay	101-58-57004-058	Machinery & Equipment	-	3,500	3,500	3,500
Capital Outlay	101-58-57006-058	Computer Equip/Software	601	-	1,000	700
Capital Outlay	101-58-57007-058	Office Machines & Furn	-	700	700	700
Total Operations			101,475	130,170	147,840	133,448
Total DPW Park Programs			172,780	206,878	224,548	211,640

Town of Atherton Annual Operating Budget FY 2020-2021
DPW Park Program - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-58-50001-058	Regular Salaries	Salaries - one full-time staff 20% or 0.2 FTE	40,539
101-58-50013-058	EE Benefits Earned	1.5% contribution for vac, sick, comp, & holiday pay	608
101-58-51001-058	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	588
101-58-51003-058	PERS Retire Contr - ER	Employer contribution for employee pension	4,135
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	2,589
101-58-51009-058	Health Insurance - Retiree	Retiree health Pay-as-you-go	4,055
101-58-51009-058	Health Insurance - GASB45	Retiree health GASB45	3,492
101-58-51010-058	Dental Insurance	Delta Dental Plan premium	369
101-58-51011-058	Vision Insurance	Vision service plan premium	74
101-58-51013-058	Workers Compensation	Worker's Compensation charged to Department	1,622
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	405
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc	19,477
Total Salaries & Benefits			<u>78,192</u>
101-58-52030-058	Contract Park Event Svs	Park events services and additional services	83,100
101-58-52031-058	Contract DPW Maint Serv	MCE services for park program	5,408
101-58-53003-058	Building Security	Building Security; locks	2,500
101-58-53004-058	Facility Repair & Maint	Carpet cleaning, Sound system repairs	3,000
101-58-53014-058	Utilities - Electricity	PG&E	9,000
101-58-53015-058	Utilities - Gas	ABAG gas	1,700
101-58-53016-058	Utilities - Water	Calwater	15,000
101-58-53017-058	Utilities - Sewer	West Bay	
101-58-53018-058	Utilities - Telephone	Phone & Internet	1,500
101-58-53024-058	Advertising/Publishing	"Here Comes the Guide"	
101-58-53030-058	Credit Card Merchant Fees	For processing of credit card transactions	5,500

Town of Atherton Annual Operating Budget FY 2020-2021
 DPW Park Program - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 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	840
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 and new PA upgrades	3,500
101-58-57006-058	Computer Equip/Software	Computer lease program	700
101-58-57007-058	Office Machines & Furn	Replace damaged machines or furniture or upgrade based on ergonomic review, i.e., chairs	700
Total Operations			<u>133,448</u>
Total DPW - Park Programs			<u>211,640</u>

Town of Atherton Annual Operating Budget FY 2020-2021
DPW - Building Maint. By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Salaries & Wages	101-59-50001-059	Regular Salaries	19,679	20,466	20,466	20,269
Salaries & Wages	101-59-50013-059	EE Benefits Earned	195	307	307	304
EE Benefits	101-59-51001-059	Medicare Insurance	294	297	297	294
EE Benefits	101-59-51003-059	PERS Retire Contr - ER	1,863	1,909	1,909	2,067
EE Benefits	101-59-51007-059	STD Insurance	19	19	19	19
EE Benefits	101-59-51008-059	Health Insurance - Active	1,279	1,279	1,279	1,294
EE Benefits	101-59-51010-059	Dental Insurance	176	185	185	185
EE Benefits	101-59-51011-059	Vision Insurance	35	37	37	37
EE Benefits	101-59-51013-059	Workers Compensation	836	819	819	811
EE Benefits	101-59-51014-059	Life & ADD Insurance	16	21	21	21
EE Benefits	101-59-51015-059	LTD Insurance	105	79	79	79
EE Benefits	101-59-51016-059	Unemployment Insurance	209	205	205	203
Total Salaries & Benefits			24,705	25,622	25,622	25,584
Professional Svcs	101-59-52031-059	Contract DPW Maint Serv	63,852	55,000	55,000	56,375
General Operations	101-59-53002-059	Equipment Repair & Maint	280	2,500	6,000	2,500
General Operations	101-59-53003-059	Building Security	93	5,000	5,000	5,000
General Operations	101-59-53004-059	Facility Repair & Maint	3,116	31,000	27,500	31,000
General Operations	101-59-53008-059	Contract Custodial Services	23,667	52,800	52,800	60,000
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	4,976	9,300	9,300	9,300
General Operations	101-59-53029-059	Contract Inspection & Testing	-	1,500	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	14,355	30,000	25,000	30,000
Supplies & Materials	101-59-55006-059	Safety Supplies & Mats	-	250	250	250
Supplies & Materials	101-59-55012-059	Construction Mats	-	1,500	1,500	1,500
Supplies & Materials	101-59-55015-059	Gas & Oil	2,160	1,500	6,500	6,500
Supplies & Materials	101-59-55018-059	Disaster Preparedness	-	6,000	6,000	6,000
Capital Outlay	101-59-57004-059	Machinery & Equipment	-	3,000	3,000	3,000
Capital Outlay	101-59-57007-059	Office Machines & Furn	-	-	-	3,000
Total Operations			124,999	213,050	213,050	229,625
Total DPW Bldg Maint			149,705	238,672	238,672	255,209

Town of Atherton Annual Operating Budget FY 2020-2021
DPW Building Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
101-59-50001-059	Regular Salaries	Salaries - one full-time staff scheduled 10% or 0.1 FTE	20,269
101-59-50013-059	EE Benefits Earned	1.5% contribution for vac, sick, comp, & holiday pay	304
101-59-51001-059	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	294
101-59-51003-059	PERS Retire Contr - ER	Employer contribution for employee pension	2,067
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	1,294
101-59-51010-059	Dental Insurance	Delta Dental Plan premium	185
101-59-51011-059	Vision Insurance	Vision service plan premium	37
101-59-51013-059	Workers Compensation	Worker's Compensation charged to Department	811
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	203
		Total Salaries and Benefits	<u>25,584</u>
101-59-52031-059	Contract DPW Maint Serv	Portion of MCE contract	56,375
101-59-53002-059	Equipment Repair & Maint	Routine building repairs	2,500
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; related to city uses & needs in the park	31,000
101-59-53008-059	Contract Custodial Services	All DPW custodial now covered in building maintenance	60,000
101-59-53014-059	Utilities - Electricity	Electricity	500
101-59-53015-059	Utilities - Gas	ABAG gas	700
101-59-53017-059	Utilities - Sewer	County of San Mateo	9,300
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; Cal Recycle	30,000
101-59-55006-059	Safety Supplies & Matls	First Aid kit replenishment	250

Town of Atherton Annual Operating Budget FY 2020-2021
 DPW Building Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
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	6,500
101-59-55018-059	Disaster Preparedness	Emergency supplies & storage	6,000
101-59-57002-059	Building Improvements	Other building improvements	3,000
101-59-57004-059	Machinery & Equipment	Replacement of broken machinery/equipment	3,000
Total Operations			<u>229,625</u>
Total DPW - Building Maintenance			<u><u>255,209</u></u>

Town of Atherton Annual Operating Budget FY 2020-2021
Public Work - Salaries & Benefits

FTE	Job Class	Step	FY 19/20 Salary	COLA	FY 20/21 Salary	Post Incent	School Incent	PERS Salary	ER PERS	EE PERS	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (Ph. Etc)	Total
<u>DPW- Engineering 50</u>																				
0.6	Sr. Engineer/Maint Mgr (0.6)	D	88,235		89,932			89,932	9,172	-	1,304	13,944	1,108	221	115	476	126	3,597	360	120,357
0.5	Office Specialist (0.5)	D	38,477		38,106			38,106	2,619	-	553	6,472	583	103	96	280	54	1,524		50,391
	Town Arborist/Park Mgr (0.5)	D	-		-			-	-	-	-	-	-	-	-	-	-	-	-	-
	FTE	1.1	126,712	-	128,038	-	-	128,038	11,792	-	1,857	20,416	1,691	323	211	756	181	5,122	360	170,747
<u>DPW - Street Maint 53</u>																				
0.5	DPW Director (0.5)	D	102,331		101,347			101,347	10,336	-	1,470	6,472	923	184	96	397	105	4,054	450	125,834
	FTE	0.5	102,331		101,347	-	-	101,347	10,336	-	1,470	6,472	923	184	96	397	105	4,054	450	125,834
<u>DPW - Parks Maint 57</u>																				
0.2	DPW Director (0.2)	D	40,932		40,539			40,539	4,135	-	588	2,589	369	74	38	159	42	1,622	180	50,334
0.5	Town Arborist/Park Mgr (0.5)	D	68,611		67,951			67,951	4,671	-	985	9,131	583	103	96	397	54	2,718	300	86,990
	FTE	0.2	109,544		108,490	-	-	108,490	8,806	-	1,573	11,720	953	176	134	556	96	4,340	480	137,324
<u>DPW - Park Program 58</u>																				
0.2	DPW Director (0.2)	D	40,932		40,539			40,539	4,135	-	588	2,589	369	74	38	159	42	1,622	180	50,334
	FTE	0.2	40,932		40,539	-	-	40,539	4,135	-	588	2,589	369	74	38	159	42	1,622	180	50,334
<u>DPW - Building Maint 59</u>																				
0.1	DPW Director (0.1)	D	20,466		20,269			20,269	2,067	-	294	1,294	185	37	19	79	21	811	90	25,167
	FTE	0.1	20,466		20,269	-	-	20,269	2,067	-	294	1,294	185	37	19	79	21	811	90	25,167
2.60	Total DPW FTE	2.1	399,985		398,684			398,684	37,135	-	5,781	42,491	4,122	794	499	1,947	445	15,947	1,560	509,406
<u>Summary</u>																				
1.00	DPW Director	D	202,694	100.00%	202,694	100.0%	202,694	202,694	20,673	-	2,939	12,943	1,847	368	192	794	210	8,108	900	251,668
1.00	Sr. Engineer/Maint Mgr	D	149,887	100.00%	149,887	100.0%	149,887	149,887	15,287	-	2,173	23,240	1,847	368	192	794	210	5,995	600	200,594
1.00	Office Specialist	D	76,213	100.00%	76,213	100.0%	76,213	76,213	5,239	-	1,105	12,943	1,167	205	192	560	108	3,049		100,781
1.00	Town Arborist/Park Mgr (0.5)	D	135,903	100.00%	135,903	100.0%	135,903	135,903	9,342	-	1,971	18,262	1,167	205	192	794	108	5,436	600	173,980
			564,696		564,696			564,696	50,541	-	8,188	67,390	6,027	1,147	768	2,942	638	22,588	2,100	727,024

Section C

Special Revenue Fund

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

Budget 2020-2021

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 2020-2021

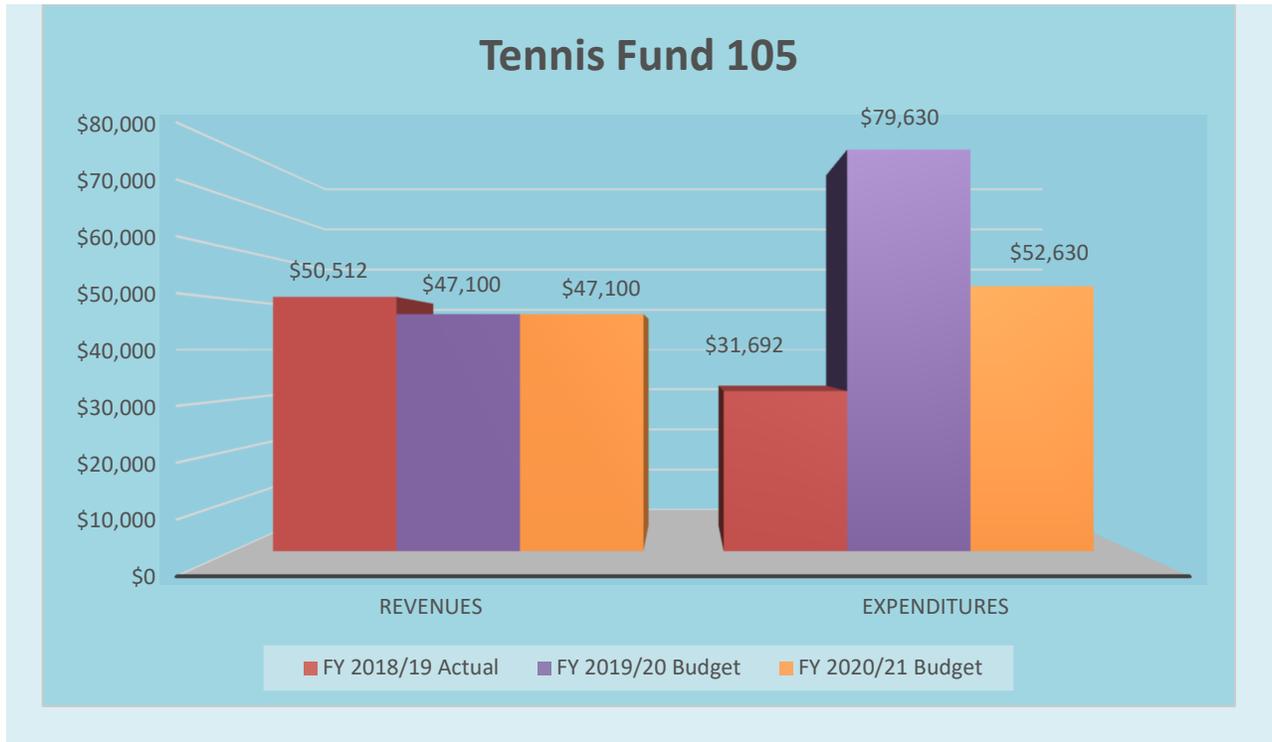
Tennis Fund 105

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. The Town has an agreement with Player Capital for Tennis Facility Management Services to manage the Town’s current tennis programs. The agreement calls for an annual contribution to the Town of \$40,000. This agreement continues to meet 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. The Town anticipates rehabilitation of two courts and maintenance of the clay court in FY 2020/21.

Annual Fiscal Impact	\$52,630
Employee	No employees

Three-year Summary

Category Details	FY 2018/19 Actual	FY 2019/20 Budget	FY 2020/21 Budget
Beg. Fund Balance	181,709	200,529	167,999
Revenue	50,512	47,100	47,100
Expenditures	31,692	79,630	52,630
Net Assets(Deficit)	200,529	167,999	162,469



Town of Atherton Annual Operating Budget FY 2020-2021
Special Revenue Fund
Tennis Fund 105

Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Recomm Budget 2020-2021
105-00-47027-058	Tennis Classes	40,000	40,000	40,000
105-00-47026-058	Tennis Keys	7,255	6,500	6,500
105-00-48001-058	Interest Income	3,257	600	600
105-00-48501-000	Donation & contributions			
Total Revenues		50,512	47,100	47,100
105-58-52031-000	Contract Maint Services	4,003	10,130	10,130
105-58-53003-000	Building Security	1,850	2,500	2,500
105-58-53004-000	Facility Repair & Maint	25,840	65,000	35,000
105-58-55012-000	Construction Materials	-	2,000	5,000
Total Operations		31,692	79,630	52,630
Total Expenditures		31,692	79,630	52,630
Excess (Deficiency) of Rev Over Exp		18,819	(32,530)	(5,530)
Contribution from MALL Player Capital contract				
Beginning Fund Balance		181,709	200,529	167,999
Ending Fund Balance		200,529	167,999	162,469

Town of Atherton Annual Operating Budget FY 2020-2021
Internal Service Fund
Tennis Budget Object Details

Fund 105 Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
Contract Maint Service	Portion of MCE contract for cleaning courts	10,130
Building Security	Re-key tennis court gates	2,500
Facility Repair & Maint	Urgent court needs/Resurface/Restripe	35,000
Construction Materials	Court patching and painting Rejuvenate Tennis seating area	5,000
	Total Operations	<u>52,630</u>
	Total Tennis Fund	<u><u>52,630</u></u>

Section C

Special Revenue Fund

COPS Grant 209

Budget 2020-2021

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. The Town anticipates receiving \$100,000 per year from the grant. The Town uses the COPS grant for funding of sworn personnel salary related expenses.

Annual Fiscal Impact

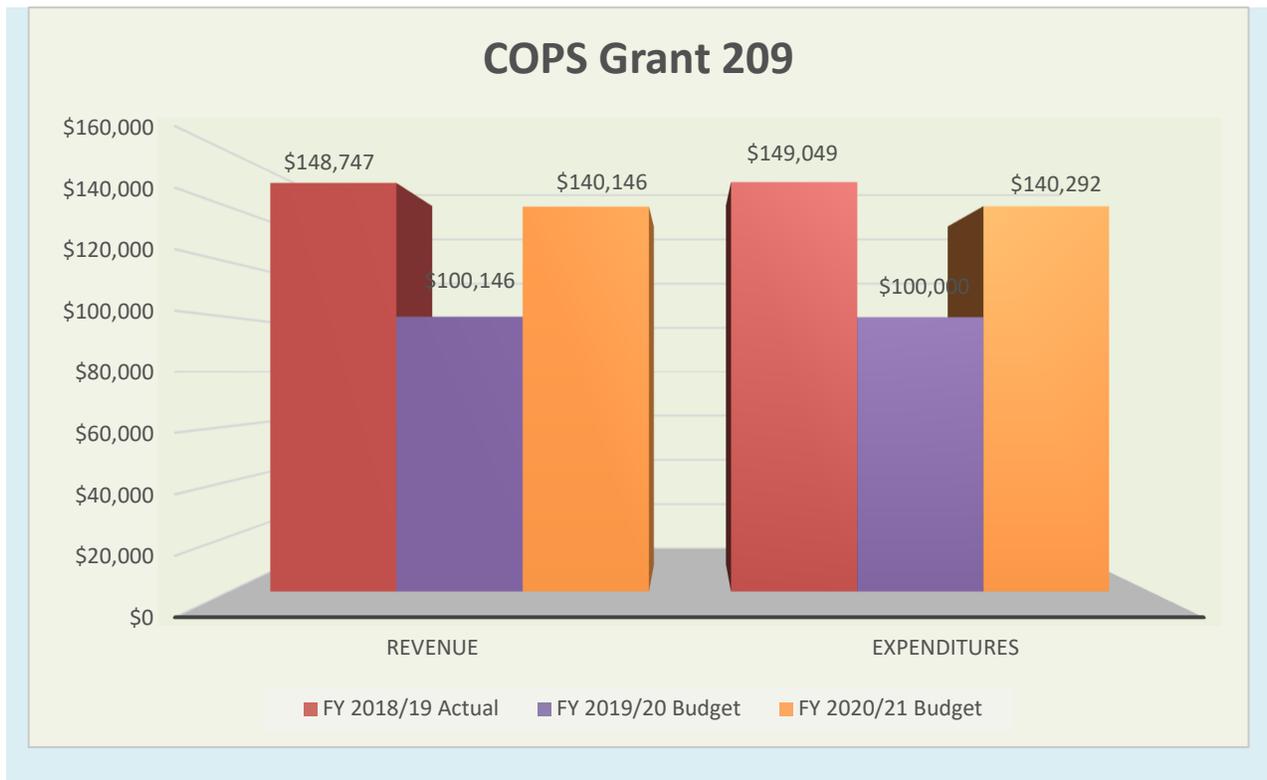
\$100,000

Employee

No employees

Three-year Summary

<u>Category Details</u>	<u>FY 2018/19 Actual</u>	<u>FY 2019/20 Budget</u>	<u>FY 2020/21 Budget</u>
Beg. Fund Balance	302	-	146
Revenue	148,747	100,146	140,146
Expenditures	149,049	100,000	140,292
Net Assets(Deficit)	-	146	-



Town of Atherton Annual Operating Budget FY 2020-2021
Special Revenue Fund
COPS Grant

Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Proposed Budget 2020-2021
209-00-45019-040	Grant	148,747	100,000	140,000
209-00-48001-040	Interest Income	-	146	146
Total Revenue		148,747	100,146	140,146
209-40-50001-040	Salaries related expenditures	149,049	100,000	140,292
Total Expenditure		149,049	100,000	140,292
Excess (Deficiency) of Rev Over Exp		(302)	146	(146)
Beginning Fund Balance		302		146
Ending Fund Balance		(0)	146	-

Town of Atherton Annual Operating Budget FY 2020-2021
Special Revenue Fund
COPS Grant Budget Object Details

Fund 209 Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
Regular Salaries	Portion of Police Officer salary related expenditure funded by COPS Grant	140,292
	Total	<u>140,292</u>

Section C

Special Revenue Fund

Library Fund 213

Budget 2020-2021

Library Fund 213

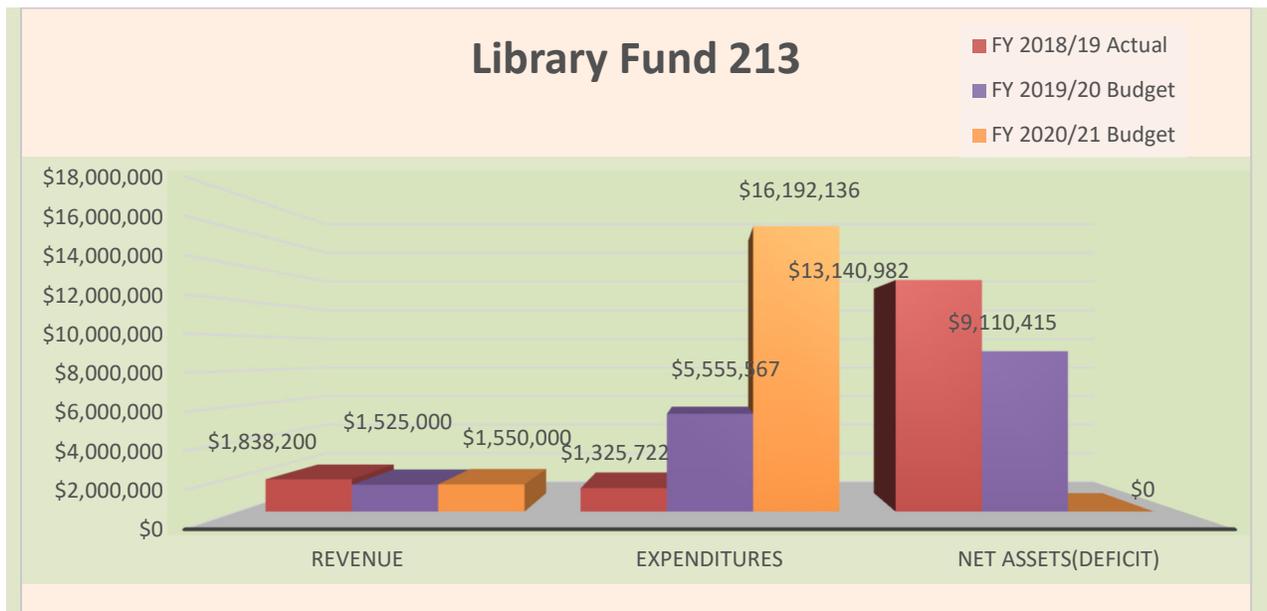
LIBRARY FUND- In 1999 the San Mateo County Library Joint Powers Authority was formed to assist in governing library funds accumulated through Proposition 13 in 1978, which set aside a portion of assessed property values to fund California Libraries. The Town of Atherton Library is part of a JPA. Under 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 San Mateo County operates the daily operation of the Library. During the past several years, the Town has experienced an accumulation of excess revenue in the Library Fund. The excess revenue or “Donor Funds” may be used to augment library services and/or fund future library capital infrastructure needs. These excess donor funds are committed as the primary funding source for the design and construction of the new Atherton Library as well as extended library hours of operation, utilities and maintenance costs. The current balance in the Library Fund also includes funds held in the JPA trust. *The County JPA is going to advance the Town its future excess donor funds for completion of the Library construction.*

Annual Fiscal Impact **\$16,192,136**

Employee No Town employees

Three-year Summary

<u>Category Details</u>	<u>FY 2018/19 Actual</u>	<u>FY 2018/19 Budget</u>	<u>FY 2019/20 Budget</u>
Beg. Fund Balance	12,628,503	13,140,982	9,110,415
Revenue	1,838,200	1,525,000	1,550,000
Expenditures	1,325,722	5,555,567	16,192,136
Net Assets(Deficit)	13,140,982	9,110,415	(5,531,721)



Town of Atherton Annual Operating Budget FY 2020-2021
Special Revenue Fund
Library Fund

Account	Description	Actual 2018-19	Adopted Budget 2019-20	Proposed Budget 2020-21
213-00-40001-000	Secured Property Tax	1,609,416	1,450,000	1,450,000
213-00-48001-000	Interest Income	228,784	75,000	100,000
Total Revenues		1,838,200	1,525,000	1,550,000
213-00-58003-000	Trans to Facilities Const-406	1,280,254	5,507,517	14,261,490
213-30-52007-000	Other Legal Services	-		
213-30-52011-000	Contract Planner	-		
213-30-52024-000	Architectural Services	-		
213-30-52027-000	Environmental Consulting Svs	-		
213-30-52031-000	Contract Maint Services	16,908	22,000	18,000
213-30-53003-000	Building Security	128	250	250
213-30-53004-000	Facility Repair & Maintenance	5,246	2,000	2,000
213-30-53008-000	Contract Custodial Services	6,609	9,000	11,000
213-30-53014-000	Utilities - Electricity	8,216	10,000	10,000
213-30-53015-000	Utilities - Gas	782	400	200
213-30-53016-000	Utilities Water	2,738	3,200	3,200
213-30-53017-000	Utilities - Sewer	-		
213-30-53024-000	Advertising & Noticing	-		
213-30-53035-213	Other Rents & Leases			47,600
213-30-53036-000	Contract Pesticid & Fertilizer	-	1,200	800
213-30-54010-000	Other Contract Services	4,840		
213-30-55016-000	Other Supplies & Materials			1,837,596
Total Operations		1,325,722	5,555,567	16,192,136
Total Expenditures		1,325,722	5,555,567	16,192,136
Excess (Deficiency) of Rev Over Exp		512,479	(4,030,567)	(14,642,136)
Beginning Fund Balance		12,628,503	13,140,982	9,110,415
Ending Fund Balance		13,140,982	9,110,415	(5,531,721)

Town of Atherton Annual Operating Budget FY 2020-2021
Special Revenue Fund
Library Budget Object Details

Fund 213 Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
Contract Maint Services	MCE contract maint for HVAC, electrical, roof and landscape services, etc.	18,000
Building Security	Misc locks, etc	250
Facility Maint and Repair	Scheduled maint and misc repairs as needed	2,000
Contract Custodial Services	Portion of Town janitorial contract	11,000
Utilities - Electricity	Operating electricity	10,000
Utilities - Gas	Operating gas	200
Utilities Water	Operating water	3,200
Other Rents & Leases	Library Temporary Trailers lease	47,591
Contract Pesticid & Fertilizer	Vector control	800
Other Contract Services	Library allocation portion new Town Center Construction, project management, FF&E	14,261,490
Other Supplies & Materials	10 % Contingency of Library project	1,837,596
	Total Library	<u><u>16,192,126</u></u>

Section D

Internal Service Fund

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

Budget 2020-2021

The Town maintains 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 General Fund department charges based on allocations by department and uses. 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 2020-2021

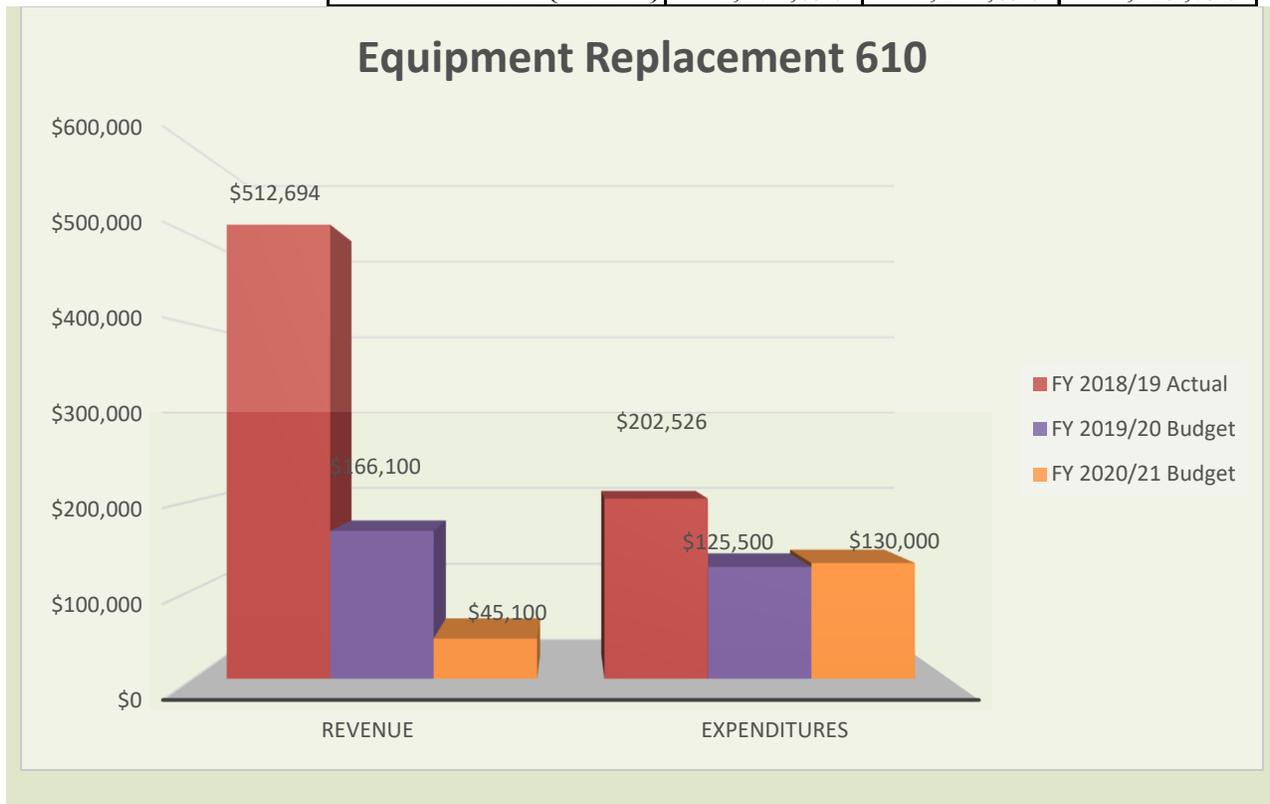
Equipment Replacement 610

The Equipment Replacement Fund is an internal depreciation fund for the replacement of large assets. The Fund is essentially the Town’s savings account over time 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. The 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. Allocations are based on the estimated life of the equipment and estimated purchase costs. There were no equipment replacement charges to the police department in FY 2020/21

Annual Fiscal Impact	\$130,000
Employee	No employees

Three-year Summary

Category Details	FY 2018/19 Actual	FY 2019/20 Budget	FY 2020/21 Budget
Beg. Fund Balance	863,922	1,174,090	1,214,690
Revenue	512,694	166,100	45,100
Expenditures	202,526	125,500	130,000
Net Assets(Deficit)	1,174,090	1,214,690	1,129,790



Town of Atherton Annual Operating Budget FY 2020-2021
Internal Service Fund
Equipment Replacement Budget By Account

Fund 610 Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Recomm Budget 2020-2021
610-00-48001-000	Interest on Investments	11,990	2,600	2,600
610-00-47509-018	Equip Replace Charges - Finance	10,000	10,000	10,000
610-00-47509-040	Equip Replace Charges - Police	455,100	121,000	
610-00-47509-050	Equip Replace Charges - DPW Engineering	8,000	8,000	8,000
610-00-47509-053	Equip Replace Charges - DPW Street Maint	9,000	9,000	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	3,104		
	Total Revenues	<u>512,694</u>	<u>166,100</u>	<u>45,100</u>
	Depreciation			
610-18-57006-018	Computer Software	-	4,500	-
610-12-57004-012	Machinery & Equipment	6,694	-	-
610-40-57004-040	Machinery & Equipment	55,389	41,000	-
610-40-57005-040	Vehicles & Accessories	123,576	80,000	177,000
610-50-57005-050	Vehicles & Accessories	16,867	-	-
	Total Expenditures	<u>202,526</u>	<u>125,500</u>	<u>177,000</u>
	Excess (Deficiency) of Revenues Over Expenditures	310,168	40,600	(131,900)
	Beginning Net Asset (Deficit)	<u>863,922</u>	<u>1,174,090</u>	<u>1,214,690</u>
	Ending Net Asset (Deficit)	<u><u>1,174,090</u></u>	<u><u>1,214,690</u></u>	<u><u>1,082,790</u></u>

Town of Atherton Annual Operating Budget FY 2020-2021
 Internal Service Fund
 Equipment Replacement Budget Object Details

Fund 610 Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
Vehicle Expense	Public Works Vehicle Replacement	
Vehicle Expense	Police Vehicle Replacement	177,000
	Total	<u>177,000</u>

Town of Atherton Annual Operating Budget FY 2020-2021
Internal Service Fund
Worker's Compensation Budget By Account

Fund 614 Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Recomm Budget 2020-2021
614-00-47503-012	Charges for Services - Admin Dept	18,679	18,410	19,061
614-00-47503-018	Charges for Services - Finance Dept	15,570	15,986	16,740
614-00-47503-025	Charges for Services - Building Dept	6,524	6,636	6,833
614-00-47503-040	Charges for Services - Police Dept	396,380	341,212	357,170
614-00-47503-050	Charges for Services - DPW Engineering	7,669	5,068	5,270
614-00-47503-053	Charges for Services - DPW Street Maint	4,179	4,093	4,171
614-00-47503-057	Charges for Services - DPW Park Maint	1,672	4,382	4,465
614-00-47503-058	Charges for Services - DPW Park Prog & Tennis Fd	1,672	1,637	1,669
614-00-47503-059	Charges for Services - DPW Building Maint	836	819	834
614-00-48001-000	Interest on Investments	17,232	1,250	4,000
614-00-49001-000	Transfer From General Fund	235,397		
	Total Revenues	<u>705,810</u>	<u>399,493</u>	<u>420,213</u>
614-30-51013-000	Worker's Comp Expense	381,477	158,909	119,448
614-30-51017-000	Safety/Compliance Program Assessment	5,647	6,258	5,795
	Reserve Equity Contribution	-	110,000	
	Total Expenditures	<u>387,124</u>	<u>275,167</u>	<u>125,243</u>
	Excess (Deficiency) of Revenues Over Expenditures	318,686	124,326	294,970
	Transfer-in	-		
	Beginning Net Assets (Deficit)	<u>724,656</u>	<u>1,043,342</u>	<u>1,167,668</u>
	Ending Net Assets (Deficit)	<u>1,043,342</u>	<u>1,167,668</u>	<u>1,462,638</u>

Town of Atherton Annual Operating Budget FY 2020-2021
Internal Service Fund
Worker's Compensation Budget Object Details

Fund 614 Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
WC Assessment	Assessment by the Cities Group (JPA)	119,448
Safety Program Assess	Assessment by the Cities Group (JPA)	5,795
		<u>125,243</u>

Section D

Internal Service Fund

General Liability 615

Budget 2020-2021

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 PLAN JPA. The activities for this fund provide for costs to general liability insurance, employment practice insurance, and self-insured retention claim expense. Total internal service charges from the General Fund for FY 2020/21 are estimated at \$300,434. The total FY 2020/21 expenditures for this fund are \$298,234 of which includes self-insurance retention expense of \$100,000 that allows the payout of 4 claims at \$25,000 per claim and is a requirement of the JPA. The Town does not anticipate expending retention expenses for 4 claims in the fiscal year.

Annual Fiscal Impact

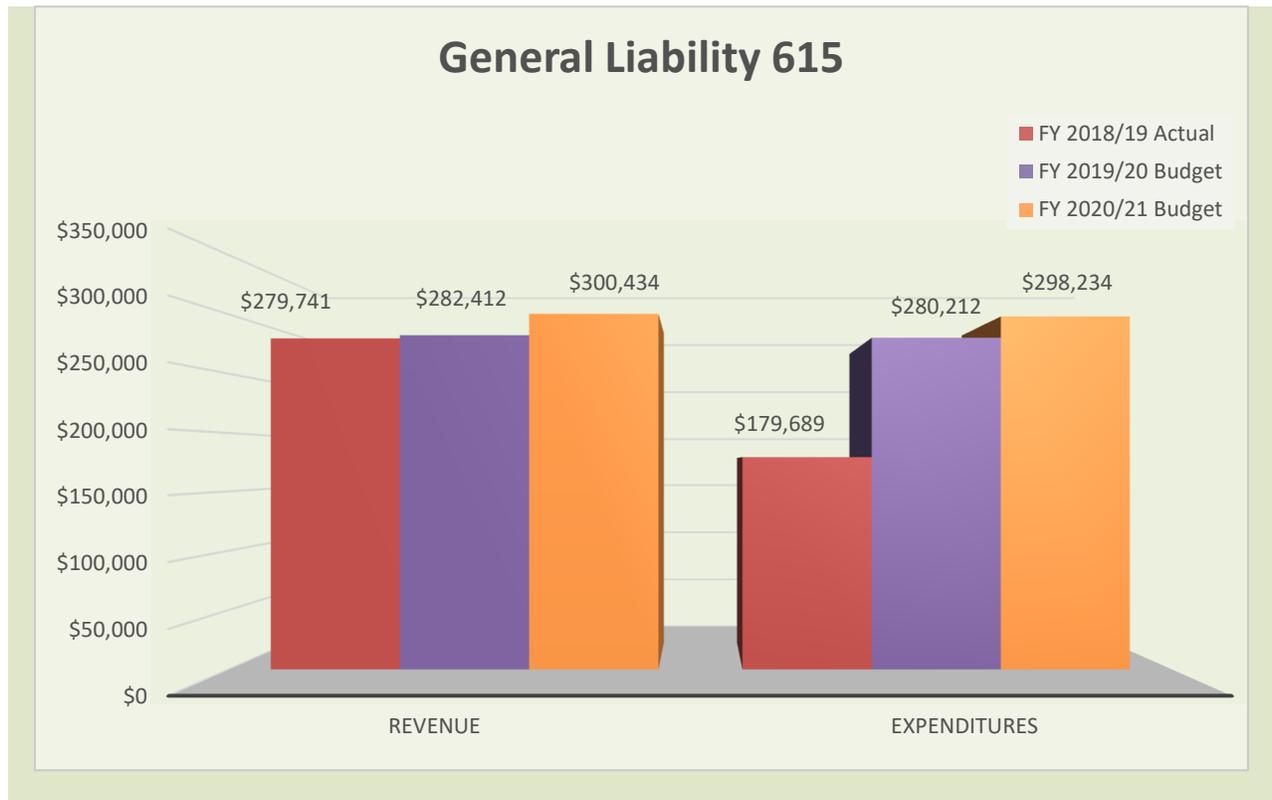
\$298,234

Employee

No employees

Three-year Summary

Category Details	FY 2018/19 Actual	FY 2019/20 Budget	FY 2020/21 Budget
Beg. Fund Balance	546,665	646,717	648,917
Revenue	279,741	282,412	300,434
Expenditures	179,689	280,212	298,234
Net Assets(Deficit)	646,717	648,917	651,117



Town of Atherton Annual Operating Budget FY 2020-2021
Internal Service Fund
General Liability Budget By Account

Fund 615 Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Recomm Budget 2020-2021
615-00-47504-000	Liability Insurance Charge	239,402	239,770	253,748
615-00-47505-000	Employment Practice Liability Charge	29,583	40,442	44,486
615-00-48001-000	Interest on Investments	10,756	2,200	2,200
Total Revenues		<u>279,741</u>	<u>282,412</u>	<u>300,434</u>
615-30-53019-000	Liability Insurance Expense	139,402	139,770	153,748
615-30-53020-000	Employment Practice Liability	29,583	40,442	44,486
615-30-53022-000	Liability Claim Expense	10,704	100,000	100,000
Total Expenditures		<u>179,689</u>	<u>280,212</u>	<u>298,234</u>
Excess (Deficiency) of Revenue Over Expenditures		100,052	2,200	2,200
Beginning Net Assets (Deficit)		<u>546,664</u>	<u>646,716</u>	<u>648,916</u>
Ending Net Assets (Deficit)		<u><u>646,716</u></u>	<u><u>648,916</u></u>	<u><u>651,116</u></u>

Town of Atherton Annual Operating Budget FY 2020-2021
Internal Service Fund
General Liability Budget Object Details

Fund 615 Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
Liability Insurance	Premium to ABAG	153,748
Employment Practice	Premium to Alliant	44,486
Claim Expense	SIR (self insured retention)	100,000
	Total	<u>298,234</u>

Section D

Internal Service Fund

Employee Benefit 616

Budget 2020-2021

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. The Town is making a contribution of \$146,681 toward the OPEB Trust to satisfy the minimum required ARC for FY 2020-21.

Annual Fiscal Impact

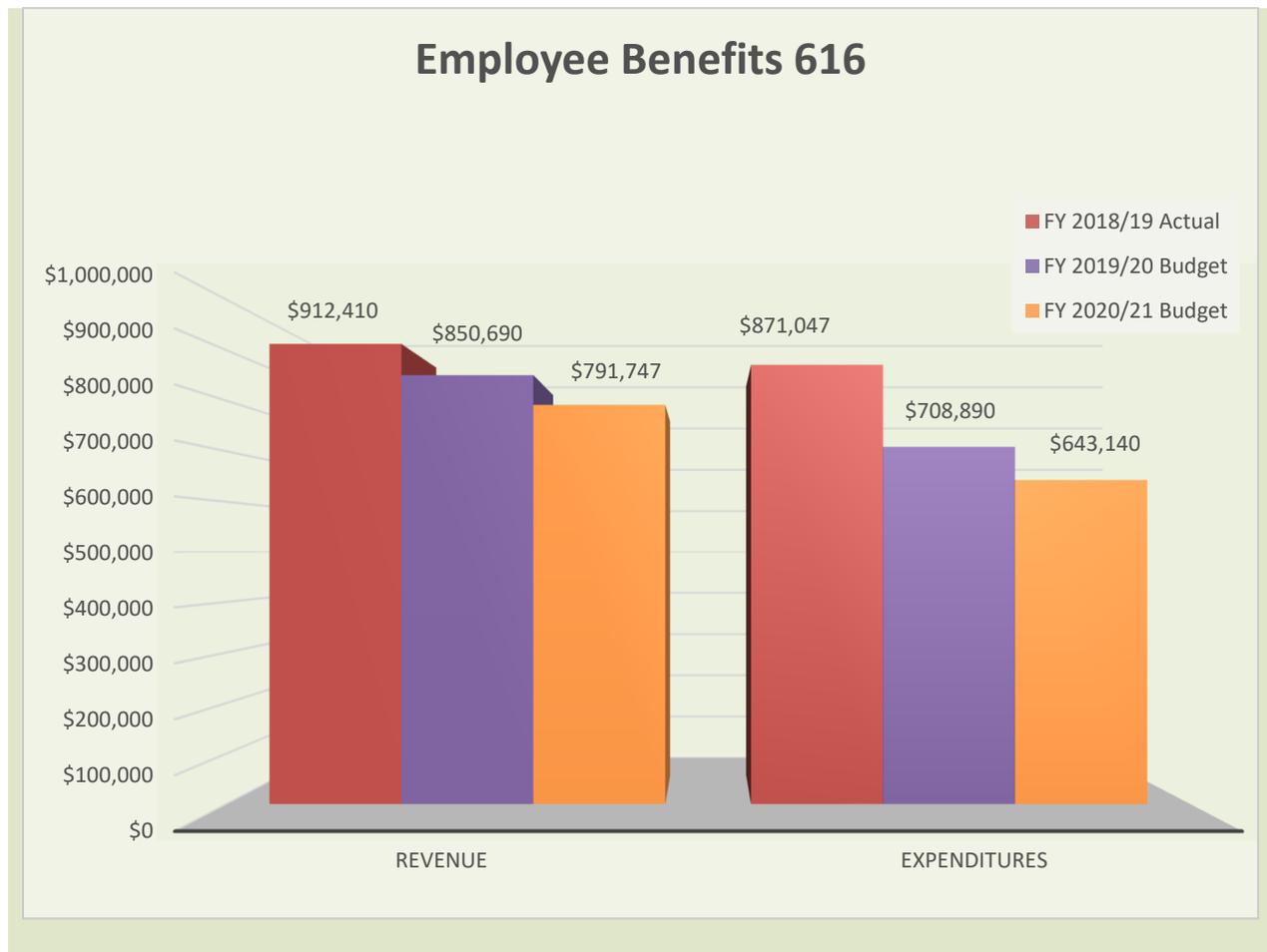
\$643,140

Employee

No employees

Three-year Summary

Category Details	FY 2018/19 Actual	FY 2019/20 Budget	FY 2020/21 Budget
Beg. Fund Balance	793,249	834,612	976,412
Revenue	912,410	850,690	791,747
Expenditures	871,047	708,890	643,140
Net Assets(Deficit)	834,612	976,412	1,125,019



Town of Atherton Annual Operating Budget FY 2020-2021
Internal Service Fund
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Recomm Budget 2020-2021
616-00-47506-000	GASB 45 ARC - Contribution	85,496	205,901	146,681
616-00-47506-012	GASB 45 ARC - Admin	48,357	19,989	20,961
616-00-47506-018	GASB 45 ARC - Finance	30,090	24,082	23,843
616-00-47506-025	GASB 45 ARC - Building	38,540	18,336	19,837
616-00-47506-040	GASB 45 ARC - Police	397,942	315,930	314,965
616-00-47506-050	GASB 45 ARC - DPW Engineering	38,632	24,785	20,806
616-00-47506-053	GASB 45 ARC - DPW Street Maint	97,508	76,681	72,630
616-00-47506-057	GASB 45 ARC - DPW Park Maint	8,889	4,478	4,362
616-00-47506-058	GASB 45 ARC - DPW Park Program	8,889	3,708	4,055
616-00-47507-012	EE Benefits Earned - Admin	4,342	6,936	7,148
616-00-47507-018	EE Benefits Earned - Finance	3,721	5,995	6,277
616-00-47507-025	EE Benefits Earned - Building	1,540	2,414	2,487
616-00-47507-040	EE Benefits Earned - Police	64,975	77,068	80,810
616-00-47507-050	EE Benefits Earned - DPW Engineering	1,815	1,826	1,901
616-00-47507-053	EE Benefits Earned - DPW Street Maint	976	1,535	1,564
616-00-47507-057	EE Benefits Earned - DPW Park Maint	390	1,643	1,675
616-00-47507-058	EE Benefits Earned - DPW Park Program	391	614	626
616-00-47507-059	EE Benefits Earned - DPW Bldg Maint	195	307	313
616-00-47508-012	Unemploy Benefits - Admin	4,587	4,624	4,765
616-00-47508-018	Unemploy Benefits - Finance	3,896	3,997	4,185
616-00-47508-025	Unemploy Benefits - Building	1,528	1,609	1,658
616-00-47508-040	Unemploy Benefits - Police	42,024	39,783	41,645
616-00-47508-050	Unemploy Benefits - DPW Engineering	1,804	1,217	1,268
616-00-47508-053	Unemploy Benefits - DPW Street Maint	1,045	1,023	1,043
616-00-47508-057	Unemploy Benefits - DPW Park Maint	418	1,095	1,116
616-00-47508-058	Unemploy Benefits - DPW Park Program	418	409	417
616-00-47508-059	Unemploy Benefits - DPW Building Maint	209	205	209
616-00-48001-000	Interest on Investments	23,793	4,500	4,500
616-00-49001-000	Transfer from General Fund	-		
Total Revenues		<u>912,410</u>	<u>850,690</u>	<u>791,747</u>
616-xx-51009-xxx	Retiree Health-Care OPEB		205,901	146,681
616-12-51009-012	Retiree Health-Care (Admin)	19,482	19,989	20,961
616-18-51009-018	Retiree Health-Care (Finance)	21,730	24,082	23,843
616-25-51009-025	Retiree Health-Care (Building)	30,923	18,336	19,837
616-40-51009-040	Retiree Health-Care (Police)	298,194	315,930	314,965
616-50-51009-050	Retiree Health-Care (Engineering)	37,381	24,785	20,806
616-53-51009-053	Retiree Health-Care (Street Maint)	49,038	76,681	72,630

Town of Atherton Annual Operating Budget FY 2020-2021
Internal Service Fund
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Recomm Budget 2020-2021
616-57-51009-057	Retiree Health-Care (Park Maint)	4,260	4,478	4,362
616-58-51009-058	Retiree Health-Care (Park Program)	3,755	3,708	4,055
616-30-51016-030	Unemployment Insurance	-	15,000	15,000
616-40-51016-040	Unemployment Insurance	136		
616-30-50013-030	Employee Benefits Earned	121,870		
616-30-51021-000	Net OPEB Expense	284,279		
	Total Expenditures	<u>871,047</u>	<u>708,890</u>	<u>643,140</u>
	Excess (Deficiency) of Revenues Over Expenditures	41,362	141,800	148,607
	Beginning Net Assets (Deficit)	<u>793,249</u>	<u>834,611</u>	<u>976,412</u>
	Ending Net Assets (Deficit)	<u><u>834,611</u></u>	<u><u>976,412</u></u>	<u><u>1,125,019</u></u>

Town of Atherton Annual Operating Budget FY 2020-2021
Internal Service Fund
Employee Benefits Object Details

Fund 616 Acct Description	Quantity, brief description and justification of items requested	FY 2021 Recommended Appropriations
Retiree Health Care -OPEB	OPEB Contribution	146,681
Retiree Health-Care (Admin)	Premium to CalPERS (pay-as-you-go)	20,961
Retiree Health-Care (Finance)	Premium to CalPERS (pay-as-you-go)	23,843
Retiree Health-Care (Building)	Premium to CalPERS (pay-as-you-go)	19,837
Retiree Health-Care (Police)	Premium to CalPERS (pay-as-you-go)	314,965
Retiree Health-Care (Engineering)	Premium to CalPERS (pay-as-you-go)	20,806
Retiree Health-Care (Street Maint)	Premium to CalPERS (pay-as-you-go)	72,630
Retiree Health-Care (Park Maint)	Premium to CalPERS (pay-as-you-go)	4,362
Retiree Health-Care (Park Program)	Premium to CalPERS (pay-as-you-go)	4,055
	Sub-Total	628,140
Unemp Insurance Insurance	Self insured unemployment insurance (EDD)	15,000
	Total	<u><u>643,140</u></u>

Capital Improvement Fund
Budget Summaries FY 2020-2021

Capital Improvement Programs Follow

Section F

Capital Improvement Fund

Budget Summaries FY 2020-2021

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 program serves as a road map in prioritizing community needs through the identification of funding and projects that will be a major focus in the next 5 years. The sunset of the Special Parcel Tax required the discontinuation of certain programs and projects. Allocations of the remaining residual balance of Special Parcel funds have been extended through 2023. The Special Parcel Tax provided funding to maintain police emergency response services, street repair and maintenance, drainage facility repair and maintenance, and other capital improvements. Since 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.

The 5-Year CIP proposes projects to analyze, repair or improve Town infrastructure, and the funding for those projects. The seventeen (17) projects are categorized into three areas of responsibility: streets & transportation, drainage & Town buildings, park & facilities. The Town completed the construction of the Middlefield Class II Bike Lane project in FY 2019-20. The project was awarded in April 2020. The Town Center Project inclusive of the new Town Center and Library continues to dominate the Town's CIP. Over the next few years, this milestone Project will be the primary focus of the Town's CIP and other projects will largely consist of basic maintenance efforts. Funding for this project is through Atherton Now donations, Capital Improvement Fund, Library Fund, and the entirety of the unallocated General Fund reserves, and future revenue over expenditures. The Town has projected a need for cash flow funding during the construction project until Town major revenue source of Property Taxes are received in that fiscal year. At its May 20 Council Meeting, the City Council approved the financing documents for the private placement issuance of the Atherton 2020 COP's. The amount of financing approved was \$7.5 Million for cash flow purposes for completion of the project. During the current fiscal year there was CIP focus on completion of the Middlefield Class II Bike Lane project. The Town began state mandated Green Infrastructure review/plan development and is working on finalizing its plan and anticipates implementing some minor projects as locations to be determined. The Town continued to evaluate, review, and plan for potential Water Capture Facility and siting location. The project will not proceed forward as Menlo College and Menlo School are unable to commit resources to the project. The Water Capture Facility remains in the CIP, staff plans to work with Caltrans to determine if alternatives are feasible for a distributed system along El Camino Real or other areas that may provide benefit to Caltrans and the Town's Green Infrastructure Plan. . The Water Capture Facility project would help mitigate drainage issues, storm water capacity for the Town, and reduction of pollutants in the Bayfront.

During the fiscal year, the Town continued the Bayfront Canal Study design review and potential construction. The project is contingent on the Council's agreement with the County for participation in the construction phase and an agreement with the County for the funding/loan of the full contribution amount of \$1.3 million. The Town continues its annual Road Maintenance and

Rehabilitation program and strive to meet the maintenance of effort of SB1 street monies. There are funds budgeted but there are no specific identified projects for Bicycle and Pedestrian Master Plan implementation. This funding could be used in support of grant application for larger projects as a local match. The Town submitted a funding application to the County of Santa Clara for Stanford funds to support access and circulation improvements project at Holbrook-Palmer Park. Project funding was approved by the County of Santa Clara. Funding is anticipated to be received during FY 2020/21 with the project coinciding with the completion of the Town Center Project.

There are various issues inherent in the selection of proposed projects, project schedules, and project funding. The Town has a number of Master Plans that identify a variety of projects to be completed. Based on critical need, recommendations from Town committees, and goals set by the City Council, staff has compiled the proposed CIP. With the Town in a “save and spend” mode the Town will continue to use every source of revenue to carry out its Capital Improvement Program (CIP). Projects will continue to be identified and designed based on capital project priorities. The principal focus of the CIP is the Town Center Project anticipating completion in first half of FY 2021/22. Clear priorities include identified projects within the Bike/Ped Master Plan and Drainage Master Plan, the Annual Road Maintenance Program, and the Civic Center Master Plan and Library Project.

On March 6, 2019, the Town awarded the contract for the construction of the Town Civic Center project to S.J. Amoroso Construction. The total with bid alternate was \$47,077,000. It is an approximate two (2) year construction project and includes the construction of the new Administration, Community Development Department, and Police Building; a new Library and renovation of the Historic Town Hall; Site improvements and the construction of a new Council Chambers/EOC. The CIP also includes a number of basic maintenance improvement projects that are routine in nature and occur year over year. *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 availability.* This year's CIP recommends new appropriations of approximately \$34.70 million. The five largest single expenditures in the CIP include the Town Center Project at \$16.6 million, Library project \$14.3 Million, Drainage improvements \$2.4 Million, and \$.83 Million Road Maintenance Program, and \$.15 Million for Park Improvement.

Funding Sources for Capital Improvement plan are as follows:

- General Fund
- Remaining Parcel Tax
- Measure A
- Measure M
- Measure W- new Congestion Relief Plan started in FY 2019/20
- Gas Tax Funds
- Atherton Channel Fund
- Library Fund
- Donations

Capital Improvement Plan Annual Projects include:

Traffic Safety Projects	Neighborhood Traffic Management plan	Atherton Town Center
ADA Improvements	Bridge Inspection Program	Atherton Library
Channel Monitoring	Facility Repairs	Traffic Control Devices
Pavement Management Projects;	Bicycle/Pedestrian Plan Program Projects	Engineering Project support
• Street Sealing	Park Improvement Projects	
• Street Patching	Drainage Improvement Projects	
• Pavement Marking		

As noted above, funding for the CIP consists of a variety of sources, some of which are restricted, such as Measures A, Measure M, & Measure W funds and Library Donor funds, as well as funds from the remaining Special Parcel Tax, from Gas Taxes, and the General Fund. The Town’s General Fund fulfills any funding needs for capital projects that do not have a specific identified funding source. For the FY 2020/21, the CIP anticipates approximately \$34.70 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. The total allocation for the 5-year period from FY 2020/21 through FY 2024/25 totals nearly \$51.9 million – the largest expenditures attributable to the Town Center and Library projects. It is important to note that for FY 2020/21, the expenditures related to the Civic Center and Library Project continue exclusive reliance on available funds from Atherton Now, the Library Fund, Building Facilities Fund, General Fund and cash flow funding via Certificates of Participation (COP’s).

(Please refer to next page for summary schedule)

Capital Project	FY2020/21	FY2021/22	FY2022/23	FY2023/24	FY 2024/25
<i>Drainage Projects</i>					
Drainage Improvements Program	2,365,000	5,150,000	3,111,000	50,000	50,000
Upper Atherton Channel Phase II Monitoring	10,000	10,000	10,000	10,000	10,000
<i>Transportation and Streets Projects</i>					
Traffic Control Devices Program	15,000	15,000	15,000	15,000	15,000
Traffic Safety Improvement Program	35,000	40,000	40,000	25,000	25,000
Bike and Pedestrian Facilities Improvement Program	200,000	25,000	25,000	25,000	25,000
Road Maintenance Program	875,000	825,000	700,000	475,000	475,000
Neighborhood Traffic Management Program	10,000	10,000	10,000	10,000	10,000
Engineering Project Support	\$150,000	\$150,000	150,000	145,000	137,500
<i>Facilities Projects</i>					
Accessibility Improvements	10,000	10,000	10,000	10,000	10,000
Atherton Library	14,261,490	1,837,600			
Civic Center	16,622,934	2,870,600			
<i>Parks Projects</i>					
Park Master Plan	149,250	650,000	105,500		

Annual Total \$34,703,674 \$11,593,200 \$4,1765,500 \$765,000 \$757,500



**TOWN OF ATHERTON
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FUND BY FUND SUMMARY**

Special Parcel Tax - Fund 201	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	
Fund Balance	\$ 1,107,493	\$ 532,493	\$ 217,493	\$ 2,493	\$ 2,493	
Revenue Projections	\$ -					\$ -
Expenditure Projections	\$ (575,000)	\$ (315,000)	\$ (215,000)			\$ (1,105,000)
Transfers In/(Out)	\$ -					\$ -
Remaining Fund Balance	\$ 532,493	\$ 217,493	\$ 2,493	\$ 2,493	\$ 2,493	
Measure A - Fund 202	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	
Fund Balance	\$ 761,746	\$ 806,746	\$ 851,746	\$ 896,746	\$ 941,746	
Revenue Projections	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 1,850,000
Expenditure Projections	\$ (325,000)	\$ (325,000)	\$ (325,000)	\$ (325,000)	\$ (325,000)	\$ (1,625,000)
Remaining Fund Balance	\$ 806,746	\$ 851,746	\$ 896,746	\$ 941,746	\$ 986,746	
Gas Tax - Fund 203	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	
Fund Balance	\$ 110,342	\$ 107,595	\$ 45,191	\$ 7,787	\$ 383	
Revenue Projections	\$ 297,253	\$ 187,596	\$ 187,596	\$ 187,596	\$ 187,596	\$ 1,047,637
Expenditure Projections	\$ (300,000)	\$ (250,000)	\$ (225,000)	\$ (195,000)	\$ (187,500)	\$ (1,157,500)
Remaining Fund Balance	\$ 107,595	\$ 45,191	\$ 7,787	\$ 383	\$ 479	
County Measure M - Fund 204	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	
Fund Balance	\$ 178,298	\$ 178,298	\$ 178,298	\$ 178,298	\$ 178,298	
Revenue Projections	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Expenditure Projections	\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (375,000)
Remaining Fund Balance	\$ 178,298					
County Measure W- Fund 205	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	
Fund Balance	\$ 133,000	\$ 158,000	\$ 183,000	\$ 208,000	\$ 233,000	
Revenue Projections	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 625,000
Expenditure Projections	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (500,000)
Transfers In/(Out)					\$ -	\$ -
Remaining Fund Balance	\$ 158,000	\$ 183,000	\$ 208,000	\$ 233,000	\$ 258,000	
Capital Improvement - Fund 401	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	
Fund Balance	\$ 1,273,482	\$ 1,114,232	\$ 454,232	\$ 338,732	\$ 328,732	
Revenue Projections	\$ 2,200,000	\$ 5,100,000	\$ 3,061,000	\$ -	\$ -	\$ 10,361,000

Expenditure Projections	\$ (2,359,250)	\$ (5,760,000)	\$ (3,176,500)	\$ (10,000)	\$ (10,000)	\$ (11,315,750)
Transfers In/(Out)					\$ -	\$ -
Remaining Fund Balance	\$ 1,114,232	\$ 454,232	\$ 338,732	\$ 328,732	\$ 318,732	
Atheton Channel - Fund 403	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	
Fund Balance	\$ 382,567	\$ 394,867	\$ 432,167	\$ 469,467	\$ 506,767	
Revenue Projections	\$ 97,300	\$ 97,300	\$ 97,300	\$ 97,300	\$ 97,300	\$ 486,500
Expenditure Projections	\$ (85,000)	\$ (60,000)	\$ (60,000)	\$ (60,000)	\$ (60,000)	\$ (325,000)
Remaining Fund Balance	\$ 394,867	\$ 432,167	\$ 469,467	\$ 506,767	\$ 544,067	
Facilities Construction - Fund 406	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	
Fund Balance	\$ 289,934	\$ -	\$ -	\$ -	\$ -	
Revenue Projections	\$ 16,333,000	\$ 2,870,600	\$ -	\$ -	\$ -	\$ 19,203,600
Expenditure Projections	\$ (30,884,424)	\$ (4,708,200)			\$ -	\$ (35,592,624)
Transfers In/(Out)	\$ 14,261,490	\$ 1,837,600			\$ -	\$ 16,099,090
Remaining Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	



TOWN OF ATHERTON - POST PARCEL TAX							
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM							
FISCAL YEARS ENDING JUNE 30, 2021 TO 2025							
Account	Fund Name	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025	Five Year Total
SPECIAL PARCEL TAX - FUND 201							
	BEGINNING FUND BALANCE	\$ 1,107,493	\$ 532,493	\$ 217,493	\$ 2,493	\$ 2,493	
Revenue							
201-00-40003-000	Special Tax						\$
201-00-48001-000	Interest Income						\$
201-50-58001-000	Transfer to General Fund						\$
							\$
	TOTAL REVENUE - FUND 201	\$	\$	\$	\$	\$	\$
Expenditures							
201-50-56003-000	Road Maintenance Program	\$ 310,000	\$ 315,000	\$ 215,000			\$ 840,000
201-50-56034-000	Drainage Improvements	\$ 90,000					\$ 90,000
201-50-56059-000	Bike & Pedestrian Improvement Program	\$ 175,000	\$				\$ 175,000
201-50-56060-000	Accessibility Improvements						\$
	TOTAL EXPENDITURES - FUND 201	\$ 575,000	\$ 315,000	\$ 215,000	\$	\$	\$ 1,105,000
SPECIAL PARCEL TAX - FUND 201							
	ENDING FUND BALANCE	\$ 532,493	\$ 217,493	\$ 2,493	\$ 2,493	\$ 2,493	
MEASURE A - FUND 202							
	BEGINNING FUND BALANCE	\$ 761,746	\$ 806,746	\$ 851,746	\$ 896,746	\$ 941,746	
Revenue							
202-00-41003-050	Transportation Co Measure A Sales Tax	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 1,850,000
	SMCTA Measure A Grant-Middlefield Class II						\$
202-00-48001-050	Interest Income						\$
	TOTAL REVENUE - FUND 202	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 1,850,000
Expenditures							
202-50-52001-000	Annual Financial Audit (Measure A)						\$
202-50-54025-000	Congestion Relief (C/CAG) Fee						\$
202-50-56003-000	Road Maintenance Program- Street Overlay	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
202-50-56059-000	Bike & Pedestrian Improvement Program	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
202-50-56064-000	Traffic Safety Improvement Program	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
202-50-56070-000	Traffic Control Devices Program Original Budget	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000



**TOWN OF ATHERTON - POST PARCEL TAX
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FISCAL YEARS ENDING JUNE 30, 2021 TO 2025**

Account	Fund Name	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025	Five Year Total
202-50-56078-000	Neighborhood Traffic Management Program	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
	TOTAL EXPENDITURES - FUND 202	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000	\$ 1,625,000
	MEASURE A - FUND 202						
	ENDING FUND BALANCE	\$ 806,746	\$ 851,746	\$ 896,746	\$ 941,746	\$ 986,746	
GAS TAX - FUND 203							
	BEGINNING FUND BALANCE	\$ 110,342	\$ 107,595	\$ 45,191	\$ 7,787	\$ 383	
	Revenue						
203-00-45001-050	Gas Tax - 2105 estimate of FY 19-20 Covid-19 revenue	\$ 297,253	\$ 187,596	\$ 187,596	\$ 187,596	\$ 187,596	\$ 1,047,637
	TOTAL REVENUE - FUND 203	\$ 297,253	\$ 187,596	\$ 187,596	\$ 187,596	\$ 187,596	\$ 1,047,637
	Expenditures						
203-50-52001-000	State Controller Street Report Preparation Fee						\$
203-50-54026-000	C/CAG Gas Tax Fee						\$
203-50-56003-000	Road Maintenance Program	\$ 150,000	\$ 100,000	\$ 75,000	\$ 50,000	\$ 50,000	\$ 425,000
203-50-56999-000	Engineering/Staff Costs (estimate)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 145,000	\$ 137,500	\$ 732,500
201-50-56059-000	Bike & Pedestrian Improvement Program						\$
	TOTAL EXPENDITURES - FUND 203	\$ 300,000	\$ 250,000	\$ 225,000	\$ 195,000	\$ 187,500	\$ 1,157,500
	GAS TAX - FUND 203						
	ENDING FUND BALANCE	\$ 107,595	\$ 45,191	\$ 7,787	\$ 383	\$ 479	
COUNTY MEASURE M- FUND 204							
	BEGINNING FUND BALANCE	\$ 178,298					
	Revenue						
204-00-45025-050	SMC Vehicle Registration Fee	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
204-00-48001-050	Interest Income						
	TOTAL REVENUE - FUND 204	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
	Expenditures						
204-50-56003-000	Road Maintenance Program	\$ 65,000	\$ 60,000	\$ 60,000	\$ 75,000	\$ 75,000	\$ 335,000
204-50-56064-000	Traffic Safety	\$ 10,000	\$ 15,000	\$ 15,000			\$ 40,000
	TOTAL EXPENDITURES - FUND 204	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
	COUNTY MEASURE M- FUND 204						
	ENDING FUND BALANCE	\$ 178,298					



**TOWN OF ATHERTON - POST PARCEL TAX
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FISCAL YEARS ENDING JUNE 30, 2021 TO 2025**

Account	Fund Name	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025	Five Year Total
COUNTY MEASURE W- FUND 205							
	BEGINNING FUND BALANCE	\$ 133,000	\$ 158,000	\$ 183,000	\$ 208,000	\$ 233,000	
Revenue							
205-00-45030-000	Measure W County half cent Sale Tax Congestion Relief Tax	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 625,000
	TOTAL REVENUE - FUND 205	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 625,000
Expenditures							
205-50-56003-000	Road Maintenance	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
205-50-56060-000	Accessibility Improvement Program						\$
205-50-56064-000	Traffic Safety						\$
	TOTAL EXPENDITURES - FUND 205	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
COUNTY MEASURE W- FUND 205							
	ENDING FUND BALANCE	\$ 158,000	\$ 183,000	\$ 208,000	\$ 233,000	\$ 258,000	
CAPITAL IMPROVEMENT PROJECTS - FUND 401							
	BEGINNING FUND BALANCE	\$ 1,273,482	\$ 1,114,232	\$ 454,232	\$ 338,732	\$ 328,732	
Revenue							
401-00-49001-000	Transfer In from General Fund						\$
401-00-49001-000	Transfer In from General Fund (Bayfront Canal)	\$ 1,300,000					\$ 1,300,000
	CalTrans Reimbursement Water Capture Facility	\$ 900,000	\$ 5,100,000	\$ 3,061,000			\$ 9,061,000
	Santa Clara County/Stanford Grant						\$
	SMCTA Grant						\$
	TOTAL REVENUE - FUND 204	\$ 2,200,000	\$ 5,100,000	\$ 3,061,000	\$	\$	\$ 10,361,000
Expenditures							
401-50-56063-000	Park Master Plan	\$ 149,250	\$ 650,000	\$ 105,500			\$ 904,750
401-50-56090-000	BayFront Canal Study	\$ 1,300,000					\$ 1,300,000
401-50-56095-000	Water Capture Project	\$ 900,000	\$ 5,100,000	\$ 3,061,000			\$ 9,061,000
401-50-56060-000	Accessibility Improvement Program	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
401-50-56080-000	Green Infrastructure Plan	\$	\$	\$			\$
	TOTAL EXPENDITURES - FUND 401	\$ 2,359,250	\$ 5,760,000	\$ 3,176,500	\$ 10,000	\$ 10,000	\$ 11,315,750
CAPITAL IMPROVEMENT PROJECTS - FUND 401							
	ENDING FUND BALANCE	\$ 1,114,232	\$ 454,232	\$ 338,732	\$ 328,732	\$ 318,732	



**TOWN OF ATHERTON - POST PARCEL TAX
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FISCAL YEARS ENDING JUNE 30, 2021 TO 2025**

Account	Fund Name	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025	Five Year Total
ATHERTON CHANNEL- FUND 403							
	BEGINNING FUND BALANCE	\$ 382,567	\$ 394,867	\$ 432,167	\$ 469,467	\$ 506,767	
Revenue							
403-00-40001-050	Secured Property Tax	\$ 83,000	\$ 83,000	\$ 83,000	\$ 83,000	\$ 83,000	\$ 415,000
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
403-00-48001-050	Interest Income	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 6,000
							\$
	TOTAL REVENUE - FUND 403	\$ 97,300	\$ 97,300	\$ 97,300	\$ 97,300	\$ 97,300	\$ 486,500
Expenditures							
403-50-52001-000	State Controller Drainage District Report Prep. F						\$
403-50-56037-000	Upper Channel Repair Monitoring Phase 1	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
403-50-56034-000	Drainage Improvements	\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 275,000
	TOTAL EXPENDITURES - FUND 403	\$ 85,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 325,000
	ATHERTON CHANNEL- FUND 403 ENDING FUND BALANCE	\$ 394,867	\$ 432,167	\$ 469,467	\$ 506,767	\$ 544,067	
FACILITIES CONSTRUCTION - FUND 406							
	BEGINNING FUND BALANCE	\$ 289,934	\$ 0	\$ 0			
Revenue							
	Transfer From Capital Improvement Fund						\$
	Transfer From General Fund	\$ 16,333,000	\$ 2,870,600				\$ 19,203,600
406-00-48001-000	Interest Income						\$
406-00-48501-000	Civic Center Contributions/Donations						\$
406-00-49011-000	Capital Improvement - Library Contributions	\$ 14,261,490	\$ 1,837,600				\$ 16,099,090
406-00-49012-000	Capital Improvement - General Fund Contribution						\$
	TOTAL REVENUE - FUND 406	\$ 30,594,490	\$ 4,708,200	\$			\$ 35,302,690
Expenditures							
406-25-54015-025	Civic Center	\$ 16,622,934	\$ 2,870,600				\$ 19,493,534
406-30-57001-406	Building Construction - Facility Fund						\$
406-30-57001-213	Building Construction - Library Fund	\$ 14,261,490	\$ 1,837,600				\$ 16,099,090
	TOTAL EXPENDITURES - FUND 406	\$ 30,884,424	\$ 4,708,200	\$			\$ 35,592,624
	FACILITIES CONSTRUCTION - FUND 406 ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$	\$	

Town of Atherton

Capital Improvement Program

FY 2020/21 -2024/25

Town of Atherton
Public Works Department
150 Watkins Avenue (Temporary Trailers)
Atherton, CA 94027
www.ci.atherton.ca.us

Streets & Transportation

Drainage

Town Buildings, Park & Facilities





Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

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**Capital Improvement Program
Fiscal Years 2020/21 through 2024/2025**

**Section I:
Introduction**



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

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 2020/21 through 2024/25. 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, park, and facilities improvements.



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

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 2020/21 through 2024/2025**

**Section II:
Funding Sources
& Revenues**



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

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
- Measure W
- Gas Tax
- Atherton Library
- Atherton Channel Fund
- Donations

General Fund (Capital Improvement)

The General Fund provides funding for the Town's general programs and day-to-day operations. This include Town management, administration, parks and recreation operations, public works operations, law enforcement, trash hauling, special operational programs, planning, and general Town services. When accounting for General Fund use, the fund description on the individual project pages shows as Capital Improvement.

The General Fund includes the money raised by the local property tax for a given year. 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 2020/21 through 2024/2025

Measure S (Special Parcel Tax)

Approved by a 2/3rds vote of Atherton residents in November 2013, Measure S (Special Parcel Tax) is an ordinance that continues the existing Town of Atherton Special Parcel Tax for four years. The most recent parcel tax expired in FY 2017/18. The Special Parcel Tax was not renewed in 2018. There are still residual funds that will be used for authorized capital project infrastructure needs, with available capital improvement funds programmed through FY 2021/22.

The Special Parcel Tax provided funding to maintain police emergency response services, street repair and maintenance, drainage facility repair and maintenance, and other capital improvements. The Special Parcel Tax generated approximately \$1.86 million annually and was divided 20% to Police Services and 80% to capital projects. The sunset of the Special Parcel Tax required the discontinuation of certain programs and projects.

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 \$370,000 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).



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

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

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

Measure W

Approved by voters in November 2018, Measure W is a half-cent sales tax on qualified retail transactions for use on transportation improvements and maintain affordable transit. This Measure is set to expire in 30 years (2048).

The distribution of funds are shaped by the San Mateo County Congestion Relief Plan. The Plan includes the five (5) following investment categories:

- Countywide Highway Congestion Improvements
- Local safety, pothole and congestion relief improvements
- Bicycle and pedestrian improvements
- Regional Transit Connections
- County public transportation improvements.

Ten percent (10%) of the annual revenue is allocated to the County of San Mateo and the cities of the County for transportation investments using a distribution formula that is based 50% on population and 50% on road miles (adjusted annually). The Town's FY 20/21 allocation of the available funds is approximately 1.74% which is projected to be approximately \$125,000. The Town may use Measure W funds for street paving and pothole repair, bicycle/pedestrian safety projects, promoting alternative modes of transportation, planning and implementing traffic and safety projects including signal coordination, and implementing advanced technologies and communications of the roadway system.



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Gas Tax

Atherton receives a formula allocation of funds based upon population and lane miles. In FY 2020-21, the Town will receive approximately \$187,000 in regular Gas Tax revenues. This amount is augmented with additional revenues from the Road Repair and Accountability Act of 2017 (SB 1). Effective November 1, 2017, the gasoline excise tax was increased 12 cents per gallon and the excise tax on diesel was increased 20 cents per gallon. SB 1 also increased the vehicle registration tax effective January 1, 2018 and an additional vehicle registration tax will be applied to zero emission vehicles effective July 1, 2020. As a result, the Gas Tax allocations to the Town is expected to increase to \$313,000 in FY 2020/21. It is unlikely that the Town will be able to achieve the Maintenance of Effort requirements of SB 1 to continue to receive SB1 funds beyond FY 2020/21.

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 retain a portion of the excess funds generated from the jurisdiction's property taxes as long as the basic library services were met. The Atherton Library fund is an accumulation of revenue in excess of annual operating cost generated over these years.

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

Currently, since the revenue generated in the Town of Atherton exceeds the cost of library services provided by San Mateo County, a portion of 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.



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

The JPA has agreed to allocate their portion of the excess funds generated in Atherton towards the construction of the new Atherton Library.

As of the June 30, 2019 Audit, the combined total fund balance is approximately \$13.1 million. The beginning fund balance in the Town's Library Fund is estimated to be approximately \$3.3 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 received prior to the initiation of construction have been expended. The Town has reengaged the community for additional donations associated with various project naming opportunities.

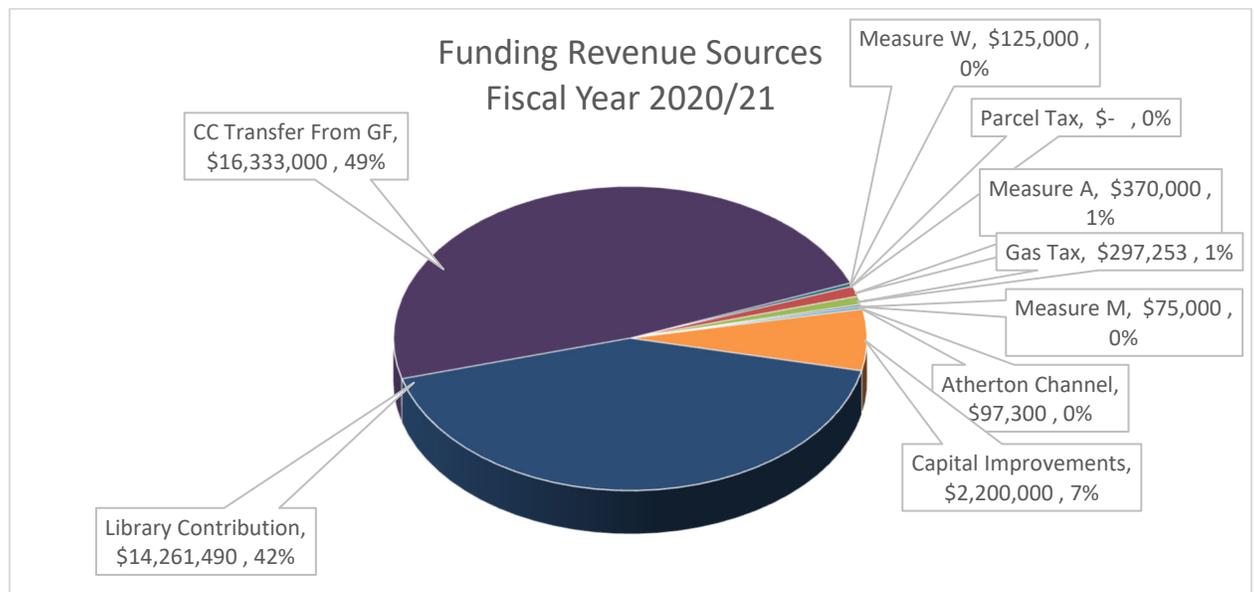


Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Fund Sources in FY 2020/21

The sources used to fund the FY 2020/21 capital improvements total approximately \$33.75 million and consist of existing fund balances plus new income. The four major sources of these funds are the Library, Facilities Construction, Measure A and Gas Tax. These funds are used to fund road maintenance, the Civic Center and Library construction projects. 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.

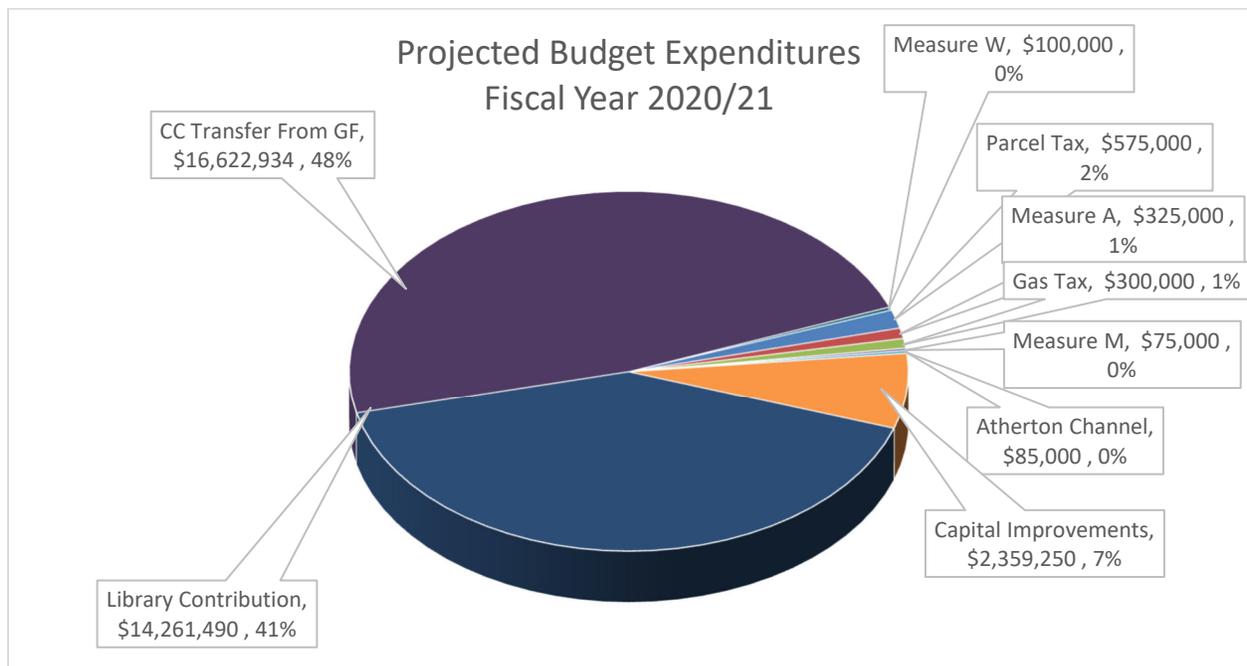




Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Capital Program Expenditures for FY 2020/21

For FY 2020/21, the CIP anticipates appropriating approximately \$34.55 million, in addition to prior year fund allocations. The major expenditures planned are for the construction of the Civic Center and Library. These project expenditures, in addition to other capital projects are identified in the chart below.





**Capital Improvement Program
Fiscal Years 2020/21 through 2024/2025**

**Section III:
Capital Projects**



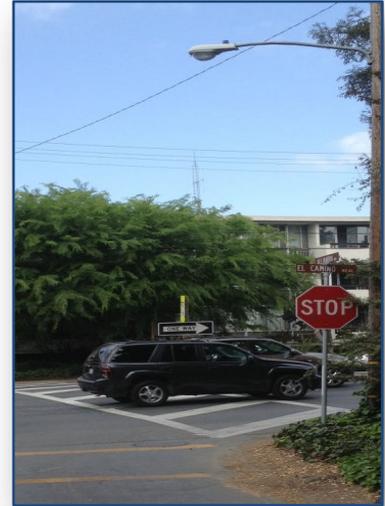
Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Project Type: Streets & Transportation

Project Name: Traffic Control Devices Program - #56070

Project Description: This program provides ongoing funding for the repair and replacement of regulatory, warning and advisory street signage, striping, cross walks, and markings, necessary to maintain safe and efficient roadways within the Town of Atherton.

This program also provides a funding source 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	20/21	21/22	22/23	23/24	24/25	Totals
Measure A	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
Totals	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Project Type: Streets & Transportation

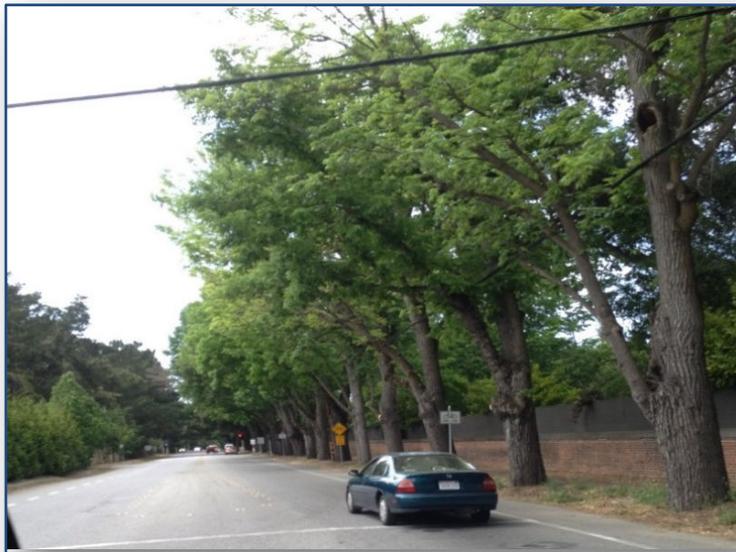
Project Name: Traffic Safety Improvement Program - #56064

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 items such as; fixed solar powered radar speed indicators, and flashing LED pedestrian activated crossing signs. Priority projects include:

- Purchase three fixed solar powered radar speed indicators (FY 2020/21) – estimate \$15,000
- Traffic consultant to assist the Town with a town-wide discussion on traffic mitigation (funded FY 2019/20)
- Traffic Counts and Speed Surveys

Funding Plan and Project Costs

Funding Source	20/21	21/22	22/23	23/24	24/25	Totals
Measure A	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
Measure M	\$10,000	\$15,000	\$15,000	\$0	\$0	\$40,000
Totals	\$35,000	\$40,000	\$40,000	\$25,000	\$25,000	\$165,000





Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Project Type: Streets & Transportation

Project Name: Bicycle & Pedestrian Master Plan Implementation Program - #56059

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 funds improvements to the routes as identified in the Master Plan. Most Recently, completion of the Middlefield Road Class II Bike Lanes project.



Priority projects include:

- Identify opportunities to improve safety and awareness on heavily used routes servicing schools and parks
- Seek grant funding to implement improvements identified in the Town of Atherton Bicycle and Pedestrian Master Plan

Funding Source	20/21	21/22	22/23	23/24	24/25	Totals
Measure A Fund	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
Special Parcel Tax	\$175,000					\$175,000
Totals	\$200,000	\$25,000	\$25,000	\$25,000	\$25,000	\$300,000



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Project Type: Streets & Transportation

Project Name: Road Maintenance Program - #56003

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, conducts physical inspections and recommends 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 \$675,000 for FY 2018/19. Funds for this program are reduced going forward due to the sunset of the Special Parcel Tax. Funds associated with the Roadway Maintenance and Rehabilitation Account (RMRA) approved through SB-1 in 2017 are subject to maintenance of effort requirements which may not be achieved in future years.



Staff is recommending an increase in the annual allocation to allow more streets to be paved with asphaltic concrete which improves ride quality. Asphaltic concrete has a longer life than the slurry/chip seals that have been used in the past several years. Special attention will be paid the Town's roadside drainage systems to ensure that the edges of pavement do not create situations that could be hazardous to pedestrians or impede drainage. The streets are to be determined based on the PCI index listing when it comes out in November.

- Two inch grind and overlay (on various streets throughout Town) - \$500,000
- Maintenance Dig-outs (on various streets throughout Town) - \$175,000
- Cape Seal/Slurry Seal (on various streets throughout Town) - \$200,000



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Funding Plan and Project Costs

Funding Source	20/21	21/22	22/23	23/24	24/25	Totals
Special Parcel Tax	\$310,000	\$315,000	\$215,000			\$840,000
Measure A	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
Gas Tax	\$150,000	\$100,000	\$75,000	\$50,000	\$50,000	\$425,000
Measure M	\$65,000	\$60,000	\$60,000	\$75,000	\$75,000	\$335,000
Measure W	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Totals	\$875,000	\$825,000	\$700,000	\$475,000	\$475,000	\$3,350,000



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Project Type: Streets & Transportation

Project Type: Streets and Transportation

Project Name: Neighborhood Traffic Management Program - #56078

Project Description: This is a new program in support of the Neighborhood Traffic Management Program (NTMP). The NTMP is designed to respond to concerns regarding increasing traffic volumes and vehicular speeds in residential neighborhoods. The NTMP is presently making its way through the Transportation Committee and will be presented to the City Council for adoption as a blueprint for addressing neighborhood traffic concerns.

The NTMP provides a framework for the selection, application, and implementation of traffic calming improvement measures in the Town of Atherton. The NTMP provides a systematic framework for handling neighborhood traffic requests to ensure equitable and effective solutions. The NTMP represents the Town of Atherton’s commitment to enhance the safety and livability of residential neighborhoods.

This program provides funding for improvements on neighborhood streets that meet program qualifying criteria and have demonstrated support of affected residences under the proposed policy document.

Funding Plan and Project Costs

Funding Source	20/21	21/22	22/23	23/24	24/25	Totals
Measure A	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Totals	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Project Type: Drainage

Project Name: Drainage Improvements Program - #56034

Project Description: In FY 2013-14, the City Council approved an update to the Town's Drainage Master Plan. The Master Plan identified 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.



Projects that are identified as the Town's responsibility will be assessed for 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. This process typically takes a year or more to complete. Future years include funding for project construction but are merely placeholder amounts for fiscal planning.

This program also includes the development and future implementation of a Green Infrastructure Plan as required by the Municipal Regional Stormwater Permit issued by the Regional Water Quality Control Board.

Priority projects still ongoing in FY 2019/20 are:

- Bayfront Canal Study (FY 2018/19) – design and permitting

Funding for the following improvements is estimated at:

- Cartan Field Stormwater Capture Facility (design) – estimate \$900,000 (FY 2020/21)
- Cartan Field Stormwater Capture Facility (construction) – estimate \$8,061,000 (FY 2021/22 – FY 2022/23)
- Bayfront Canal – Town Contribution estimate \$1,300,000
- Task 1B: Relining of Euclid Parker ditch (design) – estimate \$275,000 (Funded FY2019/20)
- Green Infrastructure Implementation – locations to be determined based on Green Infrastructure Plan – estimate \$75,000 (FY2020/21)



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

- Projects Not Budgeted but Planned for Future Years
 - Task 1C: Replacement of failed culverts; Euclid, Polhemus, Camino al Lago, Stockbridge and Carolina, Serrano, and Shearer intersection regrades, install new swales and berms. - estimate \$1,500,000
 - Task 2: Relining side slopes and bottom of Atherton Channel upstream of Alameda de las Pulgas. – estimate \$2,310,000

Funding Plan and Project Costs

Funding Source	20/21	21/22	22/23	23/24	24/25	Totals
Special Parcel Tax	\$90,000					\$90,000
Atherton Channel	\$75,000	\$50,000	\$50,000	\$50,000	\$50,000	\$275,000
Capital Improvement Projects	\$2,200,000	\$5,100,000	\$3,061,000			\$10,361,000
Totals	\$2,365,000	\$5,150,000	\$3,111,000	\$50,000	\$50,000	\$10,726,000



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

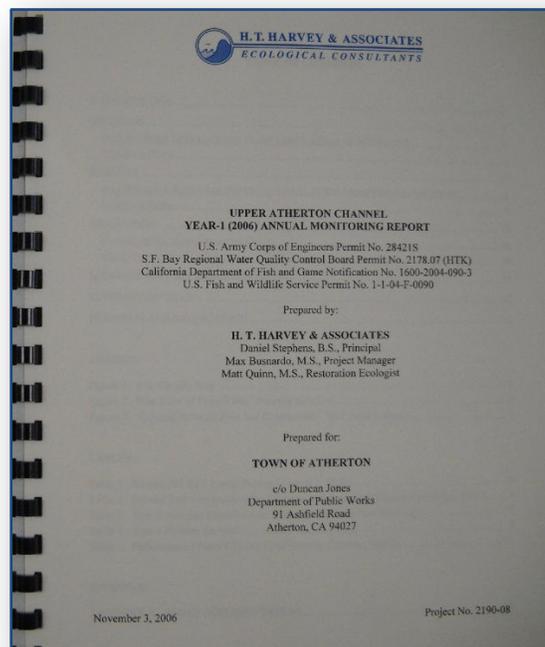
Project Type: Drainage

Project Name: Upper Atherton Channel Monitoring - #56037

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. The completion of the Belbrook Culvert Repair and Slope Stabilization project required a 5-year monitoring period for plant establishment. It is anticipated that additional monitoring will be required as the Atherton Channel and associated drainage is improved.

Funding Plan and Project Costs

Funding Source	20/21	21/22	22/23	23/24	24/25	Totals
Atherton Channel	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Totals	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000





Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Project Type: Town Buildings, Park and Facilities

Project Name: Accessibility Improvements Program - #56060

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 performs a required annual evaluation of facilities to identify areas that need to be improved.

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 sidewalk ramps and access improvements to and within Town owned and operated facilities.

Funding Plan and Project Costs

Funding Source	20/21	21/22	22/23	23/24	24/25	Totals
Capital Improvement Projects	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Totals	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000





Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Project Type: Town Buildings, Park and Facilities
Project Name: Atherton Library - #57001

Project Description: The Civic Center Master Plan includes the planning, design, and construction of an approximately 10,200 square foot new library on the Civic Center site. The construction contract for the project has been and construction began in September 2019.

Funding Plan and Project Costs

Funding Source	20/21	21/22	22/23	23/24	24/25	Totals
Atherton Library	\$14,261,490	\$1,837,600	\$0	\$0	\$0	\$16,099,090
Totals	\$14,261,490	\$1,837,600	\$0	\$0	\$0	\$16,099,090





Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Project Type: Town Buildings, Park and Facilities

Project Name: Civic Center Master Plan Implementation Program - #54015

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 primary Civic Center Project is funded by Donations and Building Capital Funds. Funding from the Capital Improvements Fund is for identified projects not a part of the primary Project to include the SFPUC water line and improvements to the corporation yard. The construction contract for the project has been awarded and construction began in September 2019.

Funding Plan and Project Costs

Funding Source	20/21	21/22	22/23	23/24	24/25	Totals
Building Capital	\$16,622,934	\$2,870,600	\$0	\$0	\$0	\$19,493,534
Totals	\$16,622,934	\$2,870,600	\$0	\$0	\$0	\$19,493,534





Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Project Type: Town Buildings, Park and Facilities

Project Name: Park Master Plan Implementation Program - #56063

Project Description: The Holbrook-Palmer Park Improvements Program is designed to implement a number of the proposed projects from the 2015 Park Facilities Master plan update, as recommended by the Park and Recreation Committee and approved by the Atherton City Council. The Park Master plan improvements, which began in FY 2015-16, has the following projects as priorities in the five-year outlook:

- Create turnaround at end of Pavilion Parking lot (hammerhead). (FY 2020-21) Re-budgeted from FY 2019-20 – estimate \$18,500
- Site lighting – Replace ten poles and fixtures (using most existing controls, conduit and wiring). (FY 2020-21) Re-budgeted from FY 2019-20 – estimate \$130,750
- Park Circulation and Pedestrian Circulation improvements – Construct the Park entrance including the driveway, pedestrian entry, Main House loop, Main Lawn, DG pathway, road standardization. Also to include focal points, plaza spaces crosswalks, exit road pathway and road repairs (widening). – (FY 2021-22) estimate \$650,000
- Amphitheater Construction (FY 2022-23) – estimate \$75,000
- Create accessible seating along edge of lawn, provide compacted aggregate pad under picnic tables and purchase new site furnishing and signage for the park. (FY 2022-23) – estimate \$30,500
- Projects Planned but not entirely budgeted for Future Years
 - Fencing Improvements along Watkins Avenue – estimate \$150,000

Funding Plan and Project Costs

Funding Source	20/21	21/22	22/23	23/24	24/25	Totals
Capital Improvement Projects	\$149,250	\$650,000	\$105,500	\$0	\$0	\$904,750
Totals	\$149,250	\$650,000	\$105,500	\$0	\$0	\$904,750

TOWN OF ATHERTON

AUTHORIZED POSITIONS BY DEPARTMENT

Appendix A
 AUTHORIZED POSITIONS BY DEPARTMENT

	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 Authorized	2016-17 Authorized	2017-18 Authorized	2018-19 Authorized	2019-20 Authorized	2020-21 Authorized
Administration														
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy CM/City Clerk											1.00	1.00	1.00	1.00
City Clerk/Assistant to CM	1.00					1.00	1.00	1.00	1.00	1.00				
Assistant City Manager		1.00	1.00	1.00										
Office Assistant		0.75												
Office Specialist	1.00	1.00	1.00	1.00	0.50	1.00	1.00	1.00	1.00	1.00		1.00	1.00	1.00
Deputy City Clerk/Office Specialist											1.00			
Assistant to City Manager	1.00													
Executive Assistant/Deputy City Clerk Intern		1.00	1.00	1.00	1.00									
Total Admin	4.00	4.75	4.00	4.00	2.50	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	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00												
Financial Services Manager					1.00									
Accountant			1.00	1.00	1.00	1.00	1.00	1.00	1.00				1.00	1.00
Jr. Accountant										1.00	1.00	1.00	1.00	1.00
Accounting Technician	1.00	0.60	0.60	0.60		1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Total Finance	3.00	2.60	2.60	2.60	3.00									
Building														
Town Arborist/Park Manager									0.5	0.5	0.5	0.5	0.5	0.5
Building Official	1.00	1.00	1.00	1.00										
Sr. Bldg Inspector/Plan Reviewer	1.00	1.00	1.00	1.00										
Bldg Inspector/Plan Reviewer	2.00	2.00	2.00	2.00										
Town Arborist/PW Technician	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	0.5	0.5	0.5	0.5	0.5
Permit Technician	1.00	1.00	1.00	1.00										
Contract Plan Reviewer	1.00													
Total Building	8.00	7.00	7.00	7.00	1.00	0.50	0.50	0.50	1.00	1.00	1.00	1.00	1.00	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	1.00	1.00	1.00	1.00
Commander										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					
Sergeant	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Police Officer	15.00	14.00	13.00	10.00	12.00	12.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Administrative Assistant Executive	0.50	0.75	0.75	-										
Assistant/Training Mgr Communications Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Support Services Coordinator/Dispatcher													1.00	1.00
Community Service/Code Enforce									1.00	1.00	1.00	1.00		
Community Service Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Dispatcher/Records Assistant	4.00	4.00	3.00	3.00	3.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00
Total Police	28.50	27.75	25.75	23.00	25.00	25.00	27.00	27.00	29.00	29.00	29.00	29.00	29.00	29.00
Public Works														
Town Arborist/Park Manager									0.5	0.5	0.5	0.5	0.5	0.5
Public Works Director	1.00	1.00	1.00	1.00	1.00							1.00	1.00	1.00
Public Works Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00				
Senior Engineer/Maintenance Mgr	1.00	1.00	1.00	1.00	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										
Office Specialist	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
PW Maintenance Supervisor	2.00	2.00	2.00	2.00										
PW Maintenance Worker I/II	4.00	4.00	4.00	4.00										
Total Public Works	11.00	11.00	11.00	11.00	3.50	2.50	2.50	2.50	3.00	3.00	3.00	3.00	3.00	3.00
Grand Total	54.50	53.10	50.35	47.60	35.00	34.00	36.00	36.00	39.00	39.00	39.00	39.00	39.00	39.00

RESOLUTION NO. 20-xx

**A RESOLUTION OF THE CITY COUNCIL OF THE
TOWN OF ATHERTON APPROVING FISCAL YEAR
2020-2021 SALARY SCHEDULES AND
CLASSIFICATIONS**

WHEREAS, according to the California Code of Regulations (CCR) section 570.5 sets the requirements for a Publicly Available Pay Schedule and,

WHEREAS, this regulation requires that each pay schedule include position title for every employee position, pay rate for each position, and time base for each position; and

WHEREAS, the formal approval of the pay schedules requires that they are duly approved and adopted by the City Council, such as CCR 570.5 regulation requires the adoption of the Salary Schedules for Fiscal Years 2020-21, incorporated in "Exhibit A" attached hereto.

WHEREAS, the 2020-21 Proposed Budget reflects the Salary Schedule and Classifications in "Exhibit A"

NOW, THEREFORE, BE IT RESOLVED that the City Council of the Town of Atherton does hereby approve the Salary Schedules attached hereto as Exhibit "A".

PASSED AND ADOPTED at a meeting of the City Council of the Town of Atherton held on the 17th day of June, 2020 by the following vote:

AYES: Council members:
NOES: Council members:
ABSENT: Council members:

Rick DeGolia, MAYOR
Town of Atherton

ATTEST:

Anthony Suber, City Clerk

APPROVED AS TO FORM:

Appendix B

Mona Ebrahimi, City Attorney

TOWN OF ATHERTON

Salary Schedule

FY 2020-2021

Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
	CM Rate effective 7/01/2020								
City Manager	Management/Misc	City Manager	12	1100	D	112.11	8,969.08	19,433.00	233,196.00
	Dept Head Rate Effective 07/01/2020								
Department Heads	Management/Misc	Finance Director	18	1104	A	84.48	6,758.35	14,643.09	175,717.06
					B	88.70	7,096.11	15,374.90	184,498.84
					C	93.13	7,450.58	16,142.91	193,714.96
					D	97.79	7,823.31	16,950.51	203,406.14
Department Heads	Management/Sworn	Chief of Police	40	1105	A	90.13	7,210.55	15,622.87	187,474.39
					B	94.64	7,571.32	16,404.53	196,854.34
					C	99.37	7,949.65	17,224.24	206,690.83
					D	104.34	8,347.13	18,085.46	217,025.51
		Chief of Police	40	1105	A	79.28	6,342.03	13,741.07	164,892.87
		Housing Reduction Salary			B	83.24	6,659.14	14,428.13	173,137.52
					C	87.40	6,992.09	15,149.53	181,794.39
					D	91.77	7,341.70	15,907.01	190,884.11
Department Heads	Management/Misc	City Clerk/Deputy City Manager	12		A	68.27	5,461.74	11,833.78	142,005.36
					B	71.68	5,734.75	12,425.30	149,103.55
					C	75.27	6,021.60	13,046.79	156,561.50
					D	79.03	6,322.28	13,698.27	164,379.19
Department Heads	Management/Misc	Public Works Director/City Engineer	50		A	84.18	6,734.41	14,591.22	175,094.63
					B	88.39	7,071.12	15,320.77	183,849.24
					C	92.81	7,424.68	16,086.81	193,041.76
					D	97.45	7,795.92	16,891.16	202,693.88
	Mid Mgmt Rate Effective 07/01/2020								
Mid-Management	Management/Misc	Commander	40	2204	A	79.47	6,357.40	13,774.36	165,292.35
					B	83.44	6,675.24	14,463.02	173,556.25
					C	87.61	7,008.56	15,185.21	182,222.57
					D	91.98	7,358.46	15,943.34	191,320.04
Mid-Management	Management/Misc	Senior Engineer/Maintenance Manager	50		A	62.25	4,979.92	10,789.82	129,477.88
					B	65.36	5,228.92	11,329.32	135,951.80
					C	68.63	5,490.36	11,895.78	142,749.31
					D	72.06	5,764.88	12,490.56	149,886.78
Mid-Management	Management/Misc	Town Arborist/Parks Manager	25/50		A	56.44	4,515.31	9,783.18	117,398.12
					B	59.26	4,741.07	10,272.33	123,267.95
					C	62.23	4,978.13	10,785.95	129,431.43
					D	65.34	5,227.04	11,325.25	135,902.94

TOWN OF ATHERTON									
Salary Schedule									
FY 2020-2021									
Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
General Gov Rate Effective 07/01/2020									
Confidential	Confidential/Misc	Jr. Accountant	18		A	40.73	3,258.06	7,059.13	84,709.58
					B	42.55	3,403.71	7,374.71	88,496.47
					C	44.67	3,573.90	7,743.44	92,921.29
					D	46.91	3,752.96	8,131.40	97,576.86
Confidential	Confidential/Misc	Accountant	18		A	46.96	3,756.61	8,139.32	97,671.87
					B	49.31	3,944.55	8,546.51	102,558.17
					C	51.77	4,141.88	8,974.07	107,688.80
					D	54.36	4,348.61	9,421.98	113,063.74
Confidential	Confidential/Misc	Assistant to Chief/Training Manager	40		A	42.48	3,398.58	7,363.59	88,363.08
					B	44.61	3,568.51	7,731.77	92,781.24
					C	46.84	3,746.93	8,118.36	97,420.29
					D	49.18	3,934.28	8,524.28	102,291.32
General Gov Rate Effective 07/01/2020									
General Government	General Gov/Misc	Office Specialist	"12/25/50	3304	A	31.65	2,531.90	5,485.79	65,829.43
					B	33.23	2,658.76	5,760.64	69,127.68
					C	34.90	2,791.88	6,049.07	72,588.82
					D	36.64	2,931.26	6,351.07	76,212.83
General Government	General Gov/Misc	Town Arborist/Public Works Specialist	25	3306	A	48.87	3,909.57	8,470.73	101,648.78
					B	51.31	4,104.81	8,893.76	106,725.11
					C	53.87	4,309.97	9,338.28	112,059.33
					D	56.57	4,525.58	9,805.42	117,665.01

TOWN OF ATHERTON									
Salary Schedule									
FY 2020-2021									
Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
	Police/APOA Rate Effective 07/01/2020								
Police-Civilian/APOA	Police/Misc	Support Service Coordinator/Dispatcher	40	4401	A	38.88	3,110.53	6,739.47	80,873.65
	80 hours shift				B	40.83	3,266.05	7,076.44	84,917.33
					C	42.87	3,429.35	7,430.27	89,163.20
					D	45.01	3,600.82	7,801.78	93,621.36
					E	47.26	3,780.86	8,191.87	98,302.43
Police-Civilian/APOA	Police/Misc	Support Service Coordinator/Dispatcher	40	4402	A	38.88	3,266.05	7,076.44	84,917.33
	84 hours shift				B	40.83	3,429.35	7,430.27	89,163.20
					C	42.87	3,600.82	7,801.78	93,621.36
					D	45.01	3,780.86	8,191.87	98,302.43
					E	47.26	3,969.91	8,601.46	103,217.55
Police-Civilian/APOA	Police/Misc	Code Enforcement	40	4401	A	38.56	3,085.19	6,684.59	80,215.03
	80 hours shift	(new Position 02/17/2015)			B	40.49	3,239.45	7,018.81	84,225.78
					C	42.52	3,401.43	7,369.76	88,437.07
					D	44.64	3,571.50	7,738.24	92,858.92
					E	46.88	3,750.07	8,125.16	97,501.87
Police-Civilian/APOA	Police/Misc	Code Enforcement	40	4402	A	38.56	3,239.45	7,018.81	84,225.78
	84 hours shift	(new Position 02/17/2015)			B	40.49	3,401.43	7,369.76	88,437.07
					C	42.52	3,571.50	7,738.24	92,858.92
					D	44.64	3,750.07	8,125.16	97,501.87
					E	46.88	3,937.58	8,531.41	102,376.96
Police-Civilian/APOA	Police/Misc	Dispatcher/Records assistant	40	4405	A	40.93	3,274.24	7,094.18	85,130.16
	80 hours shift				B	42.97	3,437.95	7,448.89	89,386.67
					C	45.12	3,609.85	7,821.33	93,856.00
					D	47.38	3,790.34	8,212.40	98,548.80
					E	49.75	3,979.86	8,623.02	103,476.24
Police- Per-Diem	80 hours shift	Per-Diem Dispatcher	40		A	40.93	3,274.24	7,094.18	85,130.16
					B	42.97	3,437.95	7,448.89	89,386.67
					C	45.12	3,609.85	7,821.33	93,856.00
					D	47.38	3,790.34	8,212.40	98,548.80
					E	49.75	3,979.86	8,623.02	103,476.24

TOWN OF ATHERTON									
Salary Schedule									
FY 2020-2021									
Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
Police-Civilian	Police/Misc	Police Trainee	40	4406	D	45.54	3,643.48	7,894.21	94,730.56
Police-Civilian/APOA	Police/Misc	Dispatcher/Records assistant	40	4405	A	40.93	3,437.95	7,448.89	89,386.67
	84 hours shift				B	42.97	3,609.85	7,821.33	93,856.00
					C	45.12	3,790.34	8,212.40	98,548.80
					D	47.38	3,979.86	8,623.02	103,476.24
					E	49.75	4,178.85	9,054.17	108,650.05
	Police/APOA Rate Effective 07/01/2020								
Police-Sworn/APOA	Police/Sworn/84	Police Officer	40	5505	A	49.36	4,146.46	8,984.00	107,808.00
	84 hours shift				B	51.83	4,353.78	9,433.20	113,198.40
					C	54.42	4,571.47	9,904.86	118,858.32
					D	57.14	4,800.05	10,400.10	124,801.24
					E	60.00	5,040.05	10,920.11	131,041.30
Police-Sworn/APOA	Police/Sworn/84	Police Sergeant	40	5520	A	60.06	5,045.28	10,931.44	131,177.23
	84 hours shift				B	63.07	5,297.54	11,478.01	137,736.09
					C	66.22	5,562.42	12,051.91	144,622.89
					D	69.53	5,840.54	12,654.50	151,854.04
					E	73.01	6,132.57	13,287.23	159,446.74
Police-Sworn/APOA	Police/Sworn/80	Police Officer	40	5506	A	49.36	3,949.01	8,556.19	102,674.29
	80 hours shift				B	51.83	4,146.46	8,984.00	107,808.00
					C	54.42	4,353.78	9,433.20	113,198.40
					D	57.14	4,571.47	9,904.86	118,858.32
					E	60.00	4,800.05	10,400.10	124,801.24
Police-Sworn/APOA	Police/Sworn/80	Police Sergeant	40	5528	A	60.06	4,805.03	10,410.89	124,930.69
	80 hours shift				B	63.07	5,045.28	10,931.44	131,177.23
					C	66.22	5,297.54	11,478.01	137,736.09
					D	69.53	5,562.42	12,051.91	144,622.89
					E	73.01	5,840.54	12,654.50	151,854.04
	Rate Effective 07/01/19								
Police-Sworn	Police/Sworn/84	Police Reserve	40		A	49.36	4,146.46	8,984.00	107,808.00
					B	51.83	4,353.78	9,433.20	113,198.40
					C	54.42	4,571.47	9,904.86	118,858.32
					D	57.14	4,800.05	10,400.10	124,801.24
					E	60.00	5,040.05	10,920.11	131,041.30

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 2020-2021 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 2019-20, 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 2019-20 shall be and is hereby set in the amount of **\$14,319,831** 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, 2020, 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:

Anthony Suber, City Clerk

APPROVED AS TO FORM:

Mona Ebrahimi, City Attorney

Appendix-C

APPROPRIATIONS SPENDING LIMIT (GANN LIMIT)

Town of Atherton
APPROPRIATIONS SPENDING LIMIT
Prop 4 - Gann Limit FY 2020-2021

Schedule 1: Calculation of Spending Limit

Last Year's Limit (FY 2019-20)	13,822,878
Prior Year Parcel Tax Adjustment	
Adjusted Last Year's Limit (FY 2019-20)	13,822,878

Adjustment Factors:

A. Population (County)	0.9987
C. Inflation	1.0373
A times C	1.04

Total Adjustment (Percent)	0.0360
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Total Adjustment (Dollars)	496,953
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Other Adjustments:

Parcel Tax Adjustment (+)	
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New Appropriation Limit for Fiscal Year 2020-21	14,319,831
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Schedule 2: Appropriations Compared to Limit

Proceeds from Taxes	(Fm Schedule 3)	12,639,820
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Appropriations Subject to Limit FY 2020-21	12,639,820
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Appropriations Limit for FY 2020-21	14,319,831
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Amount under Appropriations Limit	1,680,011
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Schedule 3: Determination of Proceeds of Taxes

Per Budget for FY 2020-21

Revenues	Proceeds of Taxes	Non- Proceeds	Total
Property Tax	12,048,750		12,048,750
Sales Tax	210,000		210,000
Public Safety Sales Tax		75,000	75,000
Parcel Tax			-
County Measure A	370,000		370,000
Business License	239,431		239,431
Motor Vehicle License Fee			-
Homeowners Exemption	36,836		36,836
Franchise Fees		918,468	918,468
Development Fees/Permits		2,003,300	2,003,300
Fines & Forfeiture		39,712	39,712
Fees for Services		166,740	166,740
Rentals		154,617	154,617
Miscellaneous		360,428	360,428
	12,905,017	3,718,265	16,623,282
Interest Income	104,803	30,197	135,000
Reduction for CIP	(370,000)		
Total	12,639,820	3,748,462	16,758,282

SECTION G
Appendix D

BUDGET RESOLUTION

Town of Atherton

ABSENT:
ABSTAIN:

Council Members:
Council Members:

Rick DeGolia, MAYOR
Town of Atherton

ATTEST:

Anthony Suber, City Clerk

APPROVED AS TO FORM

Mona Ebrahimi, City Attorney

Resolution No.

Adopted June 17, 2020
Appendix D Page 2 of 5

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 2020-2021.
- All CIP encumbered expenditures from the Fiscal Year 2019-2020 Adopted/Revised Budget shall be carried forward and re-appropriated in Fiscal Year 2020-2021. Said encumbered expenditures to be re-appropriated in Fiscal Year 2020-2021 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.

Resolution No.

Adopted June 17, 2020
Appendix D Page 3 of 5

- 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 G
Appendix D

BUDGET RESOLUTION

Town of Atherton

Section 2: FY 2020-2021 all Funds Operating and Capital Budgets are hereby adopted, establishing the following revenue estimates and expenditure budgets:

Town of Atherton Budget for FY 2020-2021								
	Projected Fund Balance 06/30/20	Budgeted Revenues	Budgeted Expenditures	Budgeted Transfer In	Library JPA Est. Advance excess funds	Budgeted Transfer Out/Lease Payment	ERAF	Projected Fund Balance 06/30/21
General Fund								
101 General Fund	\$ 25,287,581	\$ 16,388,282	\$ 15,241,014			\$ (837,930)	\$ 1,312,500	\$ 26,909,419
Special Revenue Funds								
105 Tennis Fund	167,999	47,100	52,630	-				162,469
209 Police (COPS) Grant	146	140,146	140,292					-
213 Library Fund	9,110,415	1,550,000	16,192,136		5,600,000			68,279
215 Evan Creative Design	7,351	90	7,441					-
Total Special Revenue	9,285,911	1,737,336	16,392,499	-	5,600,000	-		230,748
Capital Project Funds								
201 Special Tax	1,107,493		575,000					532,493
202 Measure A	761,746	370,000	325,000					806,746
203 Gas Tax	110,342	297,253	300,000					107,595
204 Measure M	178,298	75,000	75,000					178,298
205 Measure W	133,000	125,000	100,000					158,000
401 Capital Improvement	1,273,482	2,200,000	2,359,250					1,114,232
402 Storm Drainage	31,347	-	-					31,347
403 Channel Drainage Dt.	382,567	97,300	85,000					394,867
406 Facilities Construction	289,934	30,594,490	30,884,424					-
Total Capital Projects	4,268,209	33,759,043	34,703,674	-		-		3,323,578
Internal Service Funds								
610 Equipment Repl.	1,214,690	45,100	177,000					1,082,790
614 Worker's Comp.	1,167,668	420,213	125,243					1,462,638
615 General Liability	648,916	300,434	298,234					651,116
616 Employee Benefits	976,412	791,747	643,140					1,125,019
Total Internal Service	4,007,686	1,557,494	1,243,617	-		-		4,321,563
Total All Funds	\$ 42,849,387	\$ 53,442,155	\$ 67,580,804	\$ -	\$ 5,600,000	\$ (837,930)	\$ 1,312,500	\$ 34,785,308

Resolution No.

Adopted June 19, 2019
Appendix D Page 1 of 5