Town of Atherton

FISCAL YEAR 2021/22

OPERATING & CAPITAL IMPROVEMENT BUDGET

TOWN OF ATHERTON - CALIFORNIA

Adopted [√]

FISCAL YEAR 2021-2022 BUDGET

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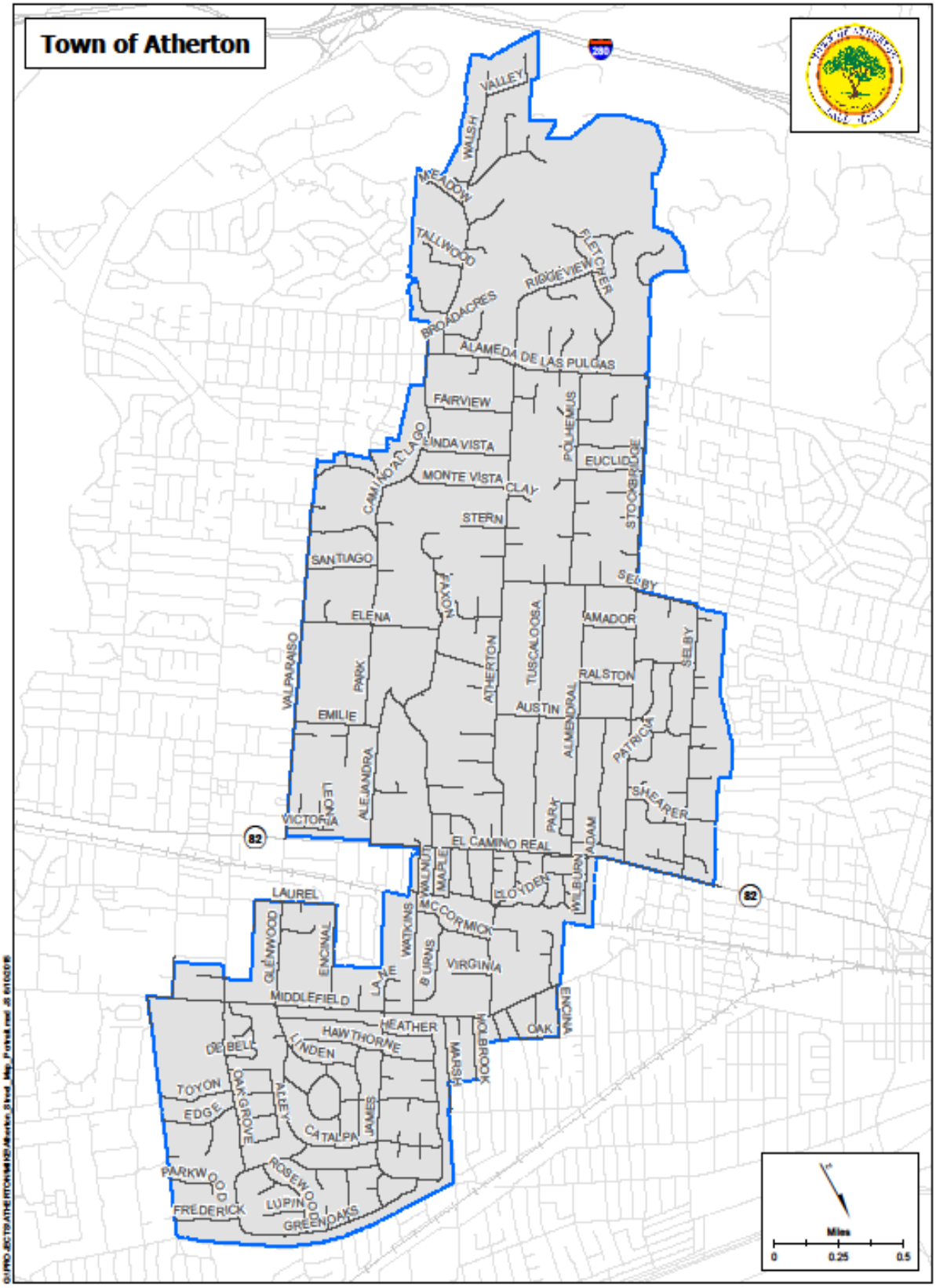
Mission Statement

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
VALLEY
WALSH
MEADOW
TALLWOOD
RIDGEVIEW
FLETCHER
BROADACRES
ALAMEDA DE LAS PULGAS
FAIRVIEW
POLHEMUS
LINDA VISTA
EUCLID
CAMINO AL LAGO
MONTE VISTA
CLAY
STOCKBRIDGE
STERN
SANTIAGO
SELBY
FAXON
ELENA
AMADOR
VALPARAISO
PARK
ATHERTON
TUSCALOOSA
RALSTON
SELBY
EMILIE
AUSTIN
ALMENDRAL
PATRICIA
ALEJANDRA
LEON
SHEARER
VICTORIA
PARA
ADAM
82
EL CAMINO REAL
WALNUT
MAPLE
WILBURN
LOYDEN
82
LAUREL
MCCORMICK
GLENWOOD
ENCINAL
WATKINS
BURNS
VIRGINIA
LA NE
MIDDLEFIELD
ENCINA
HEATHER
OAK
HAWTHORNE
DEBELL
LINDEN
MARSH
WOLBROOK
TOYON
OAKGROVE
ALLEY
JAMES
EDGE
CATALPA
PARKWOOD
ROSEWOOD
FREDERICK
LUPIN
GREENOAKS
Miles
0
0.25
0.5

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 Town Center Project is nearing its completion, as the Town services are geared to move into the new facility in late July 2021. The entire completion of the project, the new Library, civic campus will be completed by the Fall 2021, with a grand opening to welcome this historic milestone.

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 16, 2021

SUBJECT: **Recommended Operating Budget for FY 2021-2022**

Staff is pleased to present the City Council with a balanced Annual Operating Budget for FY 2021/22. The Council held four (4) public sessions in review of the Town Operational and Capital Budgets. The FY 2021/22 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. As the current fiscal year concludes, the Town is near the completion of one of the most historical milestone projects in its history. The new Town Center will be completed by late Fall 2021. As was discussed in previous study sessions, there is an estimated impact of the new Town Center with respect to oversight and service needs. Overall, the needs will be related to 1st year maintenance and monitoring of the new building systems, landscaping, custodial services, and utility costs. 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. With the assistance of COVID-19 relief funds and the American rescue Plan, the Town seeks to mitigate COVID-19 operational expenses and the loss of short- and near-term revenues.

Staff incorporated all City Council feedback from the FY 2021/22 Budget meetings, together with additional adjustments, if any, to the Operational and CIP budgets based on identified priorities or projects that need to move forward to the subsequent fiscal year. **The only significant change in the Report below and attached documents is the increase in the General Fund balances due to a projected increase of $407,000 in the American Rescue Plan funding for the Town.**

CIP projects continue to be identified from the various master plans and residual funding remaining from the Town Parcel Tax is being used. With the Town Center construction near completion, the Town is still in "save mode" for capital projects. The Town will maintain its annual street maintenance, continue to identify bike pedestrian and drainage maintenance projects. Some CIP projects been delayed as staff seeks additional funding options, grants, and replenishment of Town reserves. Staff will return to the Council in early Fall 2021 to discuss out year saving and spending plans based on Council priorities for the Unallocated General Fund Balance.

During the current fiscal year, the CIP has focused on:

- Annual Road Maintenance and Rehabilitation program;
- Green Infrastructure - minor projects;
- Bayfront Canal Collaborative Project;
- Neighborhood Traffic Management plan;
- Holbrook Palmer Park Access and Circulation Plan project design; and
- Town Center Project

The Town's General Fund Operating Budget has relied upon fiscal prudence, especially during this pandemic. FY 2021/22 Total General Fund revenues are projected at $17,359,797 against $16,520,252 in expenditures. This is a single year surplus of $839,545 before the addition below the line of ERAF and transfers in/out. There is a projected year-end positive fund balance in the General Fund of $14.62 million.

American Rescue Plan - $1.7 Million

The Town expects to receive $1.7 million from the American Rescue Plan (ARP). This amount was recently increased by $407K as the Treasury and State updates the allocations based on 2019 Census numbers. These funds may be used to respond to the public health emergency with respect to COVID-19. The Town is entitled to these funds and they will be certified with the next month. Federal Treasury in concert with other agencies began releasing guidelines for localities on when to expect to receive their funds, and the intended purposes the money may be spent. Larger cities of population over 50K, have recently been receiving their funds. Those cities below this threshold will be receiving their fund from the State. The Town expects to receive its funds in the next couple of months from the State. Funds may be used through December 31, 2024. All recipients must provide periodic reports to Treasury on the use of the funds.

Staff seeks to ensure that the Town's fiscal position remains positive while continuing current programs, policies, and services. The Town's General Fund Operating Budget relies on continued fiscal prudence, especially during emergency situations. In addition, service delivery options and service needs may shift as we seek to meet rising demands for Town services, capital improvements, and other priorities.

REVENUE HIGHLIGHTS

The Town's total General Fund revenue for FY 2021/22 is projected to be $17,359,797. 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 $155,000 are included as known revenues. Additional notable grant funds the Town received from various organizations/individuals in the current fiscal year is $365,000 toward the construction of the Town Center 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.

	Actual	Orig. Budget	Estimated-Actual	Recommended
Category	**FY 2019/20**	**FY 2020/21**	**FY 2020/21**	**FY 2021/22**
Secured Property Tax	*$9,269,350*	*$9,611,026*	*$9,937,446*	*$10,363,791*
Other	*$2,342,247*	*$2,437,724*	*$1,931,083*	*$2,223,107*
Subtotal Property Tax	**$11,611,597**	**$12,048,750**	**$11,868,529**	**$12,586,898**
Sales Taxes	**$353,389**	**$285,000**	**$261,097**	**$267,000**
Franchise Fees	**$922,513**	**$918,468**	**$912,386**	**$938,000**
Intergovernmental	**$39,608**	**$40,733**	**$38,941**	**$42,600**
Business License Tax	**$261,350**	**$239,431**	**$272,819**	**$260,000**
Planning Fees	**$219,537**	**$220,300**	**$213,834**	**$220,300**
Building Fees	**$1,330,443**	**$1,358,000**	**$1,572,803**	**$1,624,000**
Policing Fees	**$176,519**	**$178,136**	**$54,473**	**$157,050**
Public Works Fees	**$432,252**	**$460,700**	**$615,700**	**$625,700**
Park Program Fees				
Social Fees	*$85,074*	*$68,390*	*$1,496*	*$15,000*
Meeting Fees	*$7,830*	*$16,800*	*0*	*$10,000*
Class Fees	*$20,166*	*$17,500*	*0*	*$15,000*
Weddings	*$30,500*	*$26,600*	*$12,300*	*$20,000*
Day Use Fees	*$6,280*	*$8,400*	*$9,038*	*$10,500*
Admin Fees	*$32,708*	*$29,050*	*$3,868*	*$25,550*
Subtotal	**$182,558**	**$166,740**	**$26,702**	**$96,050**
Misc. Revenues				
Admin Citations	*$76,700*	*$55,000*	*$98,250*	*$85,000*
Cell Lease(s)	*$56,360*	*$63,920*	*$64,814*	*$65,441*
Interest Income	*$570,793*	*$135,000*	*$275,000*	*$175,000*
Knox Playschool	*$73,303*	*$87,897*	*$40,863*	*$89,533*
C&D Forfeiture	*$27,600*	*$65,000*	*$322,600*	*$65,000*
Other	*$153,966*	*$65,207*	*$183,851*	*$61,225*
Atherton 2020 Lease COP	*$7,680,000*			
Rule 20A Funds			*$642,521*	
Subtotal	**$8,638,722**	**$472,024**	**$1,627,899**	**$541,199**
Total General Fund	**$24,168,488**	**$16,388,282**	**$17,465,183**	**$17,358,797**
Excess ERAF	*$1,784,091*	*$1,312,500*	*$1,863,658*	*$1,100,000*
Total Revenues	**$25,952,579**	**$17,700,782**	**$19,328,842**	**$18,458,797**

- Note – table <u>includes</u> ERAF.

Educational Revenue Augmentation Fund (ERAF)

The exact amount of ERAF for FY 2021/22 is not yet known. ERAF is currently being monitored as there is the continuing risk that it is being targeted by the State for its own budget purposes.

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.

Staff **does not anticipate** that ERAF at the level received $1.86m in FY 2020/21 will continue as ERAF remains under threat at the State level. The exact amount of ERAF for FY 2021/22 is not yet known. ERAF is currently being monitored as there is the continuing risk that it is being targeted by the State for its own budget purposes. There is a general consensus that even with the new State Guidelines, local agencies, counties, and districts will still receive Excess ERAF.

Staff set future ERAF at $1.1 million per year. This will be monitored each year through the budget process.

Workers' Compensation and OPEB Contributions

In the FY 2019/20 budget, the City Council allocated $110,000 towards the elimination of the Town negative equity reserve in order to maintain the Worker's Compensation Assessment at the current level. In FY 2020/21, there was no WC equity replenishment. To maintain the required equity reserve, a replenishment is necessary. Staff included an allocation of $221,551 to replenish the reserve from the Workers Compensation Fund residual balance.

In previous fiscal years, the Town made significant contributions toward the OPEB Trust. The target contribution was set at $5 Million and this amount has been contributed to the Trust. There is now an estimated balance of $8.1 million in the Trust. The Town has a pay as you go expense for retiree health benefits. For FY 2021/22 the "pay as you go" base amount is expected to be $566,326. The recent OPEB actuarial valuation report identifies the Town's Actuarial Determined Contribution (ADC) for FY 2021/22 as $748,746. The Town will make an additional contribution of $182,419 towards the Town OPEB trust to satisfy the minimum required ADC funding toward the Unfunded Accrued Liability (UAL). These costs are included and charged to respective departments and allocated to the Employee Benefits Fund and are listed later in the report.

Revenue Assumptions

In FY 2021/22, ***Property Taxes*** represent 73% of the Town General Fund Revenues. The total projected revenue from property taxes is $12,586,898, approximately 4.4% or $555,822 over the FY 2020/21 Mid-Year estimate. The Town's property tax consultant HdL projects that any decrease due to COVID-19 would be gradual and not impact the Town until FY 2021/22. From early estimates for FY 2021/22 assessed property values are projected to increase $555 million or 4.49% over FY 2020/21.

From FY 2011/12 to FY 2020/21, Atherton has seen a growth in *assessed value* of approximately 94%. Staff projects base property tax revenue to increase by about 4.4% in FY 2021/22. According to HdL, tax revenue is anticipated to level out at 3.5% to 4% over the next couple of years. Property value increases could be below the maximum 2% CPI, however the high value home prices and construction activity in the Town carry the increase in property tax revenue in the coming years. In previous years property tax increases have been budgeted between 4.5% to 5%.

Other General Fund revenues for FY 2021/22 include conservative revenue assumptions and reflect minor 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.

- Building Department and Planning Department revenues are projected to increase by 5 percent (%). Staff currently anticipates that building permit revenues will rise back to normal levels
- Public Works revenue reflects a $165,000 increase in revenue. The department issues Encroachment Permits for construction activity and currently is on pace to return to pre-pandemic levels. There was a COVID-19 impact in short term revenue similar to the Building Permit revenues in FY 2019/20.
- Franchise revenues are projected at 1.5% to 2% percent (%); based on current FY 2020/21 levels.
- Park Program Revenue/Knox Play School. The FY 2021/22 budget, staff projects Park revenue at $93,950. This is predicated on a resumption of normal activities in Spring 2022. FY 2018/19 Park revenue was $212,854. FY 2019/20 the revenue was $182,558 and current year estimates are $21,767. An RFP for Park Event Services Management and the Town Café has been issued. Knox Playschool revenue for FY 2021/22 budget is projected back to normal monthly rent with a minor increase in August based on CPI. The estimate for FY 2021/22 is $89,533, an increase of $1,636 based on CPI increase.
- Sales & Use Tax projects a 13% decrease. This is likely the effects of reductions in operations and possible sale of personal property during the pandemic.

EXPENDITURE HIGHLIGHTS

Overall General Fund expenditures are estimated at $16.52 million**.** Expenditures continue to be evaluated based on operational needs to provide consistent services to the community. Staff reviewed operational expenditures and known expenditure adjustments were incorporated wherever possible based on upcoming contract costs, projected dues/fees for member agencies, as well as corresponding changes in rate adjustments for CalPERS, health costs, and Workers' Compensation rates.

New Services with Town Center

In anticipation of moving to the newly constructed Town Center and Library, there is expectation of new servicing needs for the new facilities and entire campus. Discussion at a prior budget study sessions included needs for the building maintenance and monitoring, landscaping, cleaning, and utilities for these new facilities. The additional needs below were discussed and are listed further in Department section detail.

Overall Personnel Costs and Benefits

The Public Safety Officer Employer Contribution Rate for FY 2021/22 is 25.59% (an increase of 0.05%). The Local Miscellaneous Employer Contribution Rate for FY 2021/22 is 11.06% (a decrease of 0.139%). With the above additional cost sharing of 3% in public safety, the rate is reduced to 22.59% and cost sharing of 1% in local miscellaneous, the rate is reduced to 10.06%. This results in a corresponding expenditure in the Normal Cost of Employer Rate Contribution through payroll.

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 2021/22 UAL payment is $1,430,174 and is an increase of $236,289. These expenses are incorporated into respective department budgets.

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	$333,762
Public Safety Employees	$325,906	$402,865	$498,416	$607,679	$750,799	$860,123
Total Contribution	**$442,229**	**$548,950**	**$682,064**	**$838,215**	**$1,039,269**	**$1,193,885**

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. The Town payments and is far better positioned than most agencies reliant on sales tax and transient occupancy tax revenues.

BUDGETS BY DEPARTMENT

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
DECREASE OF $9,761

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.

Personnel and Benefits - $0

There are no salaries or benefits in the City Council budget.

Operations – Decrease $9,761

Estimated water utility costs increased by $2,500 due to transition of meetings to the new Town Center Council Chambers. There is a small decrease in business meeting and meals, as well as slight increase in membership dues for City Council. There is a decrease in Municipal Election expense of $10,000 due to no election in 2021. There is also a reduction in office equipment and furniture expense of $2,000.

ADMINISTRATION DEPARTMENT
INCREASE OF $133,820

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.

Personnel and Benefits – Increase of $33,152

Salaries and benefits increased by $33,152. There were small adjustments in Employee benefits Earned as the expense was increased from 1.5% to 2% for contribution for accrual leave benefits increase of $2,768. 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 decreased by $218. The CalPERS UAL payment increased by $10,570. The CalPERS employer contribution decreased

to 11.06%; but with the share cost allocation of 1% to the employee, the contribution rate is 10.06%. The normal cost expense decreased $6,778.

Operations – Increase of $100,668

There was increase in Training and Workshops of $1,000 for technical track certification for City Clerks. There was a decrease in Utility expenses of $3,100 as we align costs across department for the new Town Center. There were small increases in advertising notice expense of $500 and subscription expense of $520. Decrease in Membership dues of $2,480 as no longer paying for Foster City Bay Area Relations services. The majority of the Departmental increase is due to the addition of a Sustainability Contract Coordinator expense of $70,000 for an as-needed basis with flexibility to ramp up or down the services provided. Such services include public outreach, sustainability projects, environmental programs support, climate action support and green infrastructure planning. This amount was estimated in the Planning Department at approximately $52,500. It is removed from the department budget and added to the Administration department with an increase of $17,500 for contract coordinator. There was a $34,337 increase discussed at the last Study Session attributed to legislative advisory services ($24,996), CalOpps membership fee ($3,641) and Code Publishing system upgrade ($6,700) - includes one-time costs of $5,700.

CITY ATTORNEY'S OFFICE
INCREASE OF $10,000

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.

Personnel and Benefits - $0

There are no salaries or benefits in the City Attorney's Office budget.

Operations – Increase of $10,000

The City Attorney's Budget reflects an increase. The department budget is $300,000 and includes the City Attorney retainer of $180,000. It also includes an expenditure budget of $120,000 for any additional retainer hours or outside attorney services as needed and $10,000 for COVID-19 expense.

FINANCE DEPARTMENT
INCREASE OF $53,105

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.

Personnel and Benefits – Increase of $44,618

Salaries and benefits increased by $30,462.

There were small adjustments in Employee Benefits Earned as the expense was increased from 1.5% to 2% for contribution for accrual leave benefits. Slight increase in Workers' Compensation and Unemployment Insurance allocations for a total increase of $1,463. The allocations for retiree and active employee health insurance costs increased by $4,319. The CalPERS normal cost contribution increased by $1,636 and the UAL payment increased by $6,332.

Operations – Increase of $8,487

Operation expenses for the Department increased by $8,487. Most of the increase is the Audit expense of $5,987 and increase of COVID-19 Emergency expense of $2,000.

PLANNING DEPARTMENT
DECREASE OF $49,600

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.

Personnel and Benefits – $0

There are no salaries or benefits in the Planning Department budget, except an allocated cost related to Arborist services.

Operations – Decrease of $49,600

The Sustainability Program expense was removed from this department and moved to Administration department. There was an increase of $3,250 in Utilities - Electricity as we align costs across departments for the new Town Center.

BUILDING DEPARTMENT
INCREASE OF $107,959

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.

Personnel and Benefits – Increase of $30,764

Salaries and benefits increased $4,916. There were minor adjustments in Employee Benefits Earned, Workers' Compensation, and Unemployment Insurance allocations. Allocations for retiree and active employee health insurance costs increased by $6,188. The CalPERS UAL payment increased by $14,413.

Operations – Increase of $77,195

The majority of this increase $65,450 is due to a corresponding Building and Life Safety Contract Services increase. This is based on the revenue assumption for the department for the upcoming fiscal year. There was an increase in utilities for electricity $2,300 and COVID-19 Emergency expense $10,000. There were slight increases in water utility and decreases in advertising/publishing and computer equipment software.

INTERDEPARTMENTAL
INCREASE OF $6,946

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.

Personnel and Benefits – $0

There are no salaries or benefits in the Inter-Departmental budget.

Operations – Increase of $6,946

There is an increase in telephone/internet for fiber of $11,015. General liability, employment practice, and property insurance costs increased $40,390 to maintain the Town's self-insured retention. There is an increase in IT support of $47,008 to meet the Town needs of onsite support which is set at 2 days per week, but on average IT support is onsite 3-4 days per week. This increase includes providing three (3) days of onsite support as we prepare for the rollout of moving to the Town Center and needed network upgrades, phone system replacement, and other application maintenance.

There is a decrease of ($82,476) in other rents and leases, dues and memberships. This is mainly due to Town offices moving into Town Center and no need for temporary trailer rentals. County Tax Administration expense had an increase of $12,000. IT Infrastructure expense had a decrease of ($19,935) as some upgrades have taken place in current year. 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. There was a $10,000 increase discussed at the last Study Session attributed to maintaining and upgrading cybersecurity prevention software.

PUBLIC WORKS DEPARTMENT
INCREASE OF $257,394

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.

Personnel and Benefits – Increase of $41,280

Salaries and benefits increase $22,131. 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 ($3,982). The CalPERS normal cost had an increase of $1,254 and CalPERS UAL payment increased by $21,591.

Operations – Increase of $216,114

Significant areas of change in the operations budget were largely related to contract services: MCE Contract Services, Park Event Services, and custodial services. With the anticipated move to the Town Center there are new servicing needs for the facilities and entire campus. These include systems maintenance and monitoring, landscaping, cleaning, and utilities for these new facilities. The total current contract DPW maintenance service budget is estimated at $665,069 an increase of $45,489, inclusive of a contractual adjustment in the MCE contract for CPI. Included in the Public Works budget is the increase of approximately $204,000 in new Town Center impact needs and services discussed in the Executive Summary. Vehicle Repairs and Maintenance increased by $3,500 for maintenance of a new Town vehicle and increase for potential maintenance vehicle rentals. Equipment Repairs and Maintenance increased $2,500 for new generator servicing. The Facility Repairs and Maintenance expense decreased by $5,000 to $74,000 for anticipated reduction in plumbing repairs that took place this fiscal year to the playground bathrooms, large playground repairs, and well maintenance at the Park. There was an increase in total Utilities by $9,600 for move to the Town Center and anticipated increase in usage. Rent Machinery & Equipment increased $2,500 due to new office copier lease and increase for rental of specialized equipment for streets maintenance. Contract tree maintenance increased by $10,000 to $100,000 for additional potential maintenance in the Park trees. There was an increase in Equipment replacement charges for $17,500 for increase in replacement charge for new vehicle and new generator at Town Center. 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 routine path maintenance and rehabilitation at the Park. Contract Park Event services decreased by $23,100 to $60,000.

POLICE DEPARTMENT
INCREASE OF $648,526

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 Department experienced some retirements and lateral promotions from officers to sergeant supervisor positions. Due to recruiting efforts, the Council authorized an over hire position for police trainee attending the academy. Once completed this will help fill a future position through retirement attrition. 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. Due to COVID-19 and schools mostly in virtual learning, the cost sharing agreement was put on hold. It is anticipated that the Town expects the cost sharing agreement with local institutions to resume later in the new school year. This revenue is included in the Town's budget on the revenue side. Included in the budget are Council approved positions to the FY 21/22 budget.

The Police Department total budget reflects an increase of $648,526 over the FY 2020/21 budget. The Department budget is $9,032,305 and still comprises 55% of the total General Fund operational budget. There was an increase of $55,756 at the last study session. This is attributed to changes in changes in the department regarding equipment replacement costs. There was also a minor decrease ($4,244) for Animal Control costs of $63,756 from County forecasted FY 21/22 budget.

GENERAL FUND SUMMARY

For FY 2021/22, staff projects the Town's Total General Fund revenues at $17,359,797 against $16,520,252 in expenditures. This is a single year surplus of $839,545 before the addition below the line of ERAF. There is a total positive ending Fund Balance of $14,621,509.

With the below the line items of $1.1 million ERAF, increase in ARP funds to $1.7m from $1.3m, the inclusion of COP debt service $861,000, remainder Town Center project allocation

$6,137,592 (includes contingency), the single-year projected change in fund balance is a negative $3,759,047. The negative change reflects the drawdown of unallocated reserves Fund Balance. There is a projected year-end positive fund balance in the General Fund of $14.62 million.

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.

CREATION OF COP DEBT SERVICE FUND

The Town issued COP Lease Financing of $6.78 million for cash flow purposes for the Town Center Project. The COP is a ten (10) year financing tool with a five (5) year call option and average annual debt service of approximately $861,000. The first semiannual payment began December 2020. The Town anticipates that in June 2025, it will exercise the call option and retire the COP. The call option final estimated payment amount is $4.7. Through term, the total lease financing payments is $8,594,771. Staff has appropriated the $861,000 amount for FY 2021/22 for its debt service payments. For budget presentation purposes, this amount is budgeted "below the line", similar to ERAF revenues.

One of the Resolutions included within tonight's budget adoption establishes a separate fund for the collection of debt service. The Council will discuss allocation of Unallocated General Funds into this fund at an upcoming meeting.

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 accumulated 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 agreed to the advancement of Library Trust funds for the completion of the project. In August 2020, the SMCL Advanced $5,391,725 inclusive of project costs and contingency. Upon completion of the

new Atherton Library, annual excess funds will be retained by the Library JPA until the total advancement amount is reimbursed. Once the advancement of funds is reimbursed, any remaining funds will be evenly split, with the Library JPA retaining half and the remaining half accumulated as Excess Funds held by the Library JPA for library-related activities in the Town of Atherton.

The anticipated FY 2020/21 ending balance for the Library Fund is $6,289,539. Funds are now held in trust by the Town. The Town holds $9,125,019 (this amount includes $3,915,948 Funds previously held by SMCL as of the June 30, 2020, Audit and the $5.39 Million advancement of funds received in August). The County holds all future excess funds. The projected Library Fund Revenue for FY 2021/22 is $1,500,000. As discussed earlier, the Town will not receive excess funds from the JPA until the advancement of funds are paid back. It is estimated that it will take approximately 3.5 to 4 years for reimbursement of the advancement of Library JPA funds. This is estimated at $1.5 Million excess donor funds per year. As the Library funds come from basic property tax allocations, similar to the Town, it is unlikely that there will be a COVID-19 impact in FY 2021/22. Library operations during the year experienced temporary closure, with transition to remote programming accessible to the public, and limited onsite operations. There is the potential for additional excess funds in FY 2020/21 than projected that could assist in the Town repayment of advancement of funds. The estimated available funding for FY 2021/22 including the advancement of Library Trust funds, is $6,289,539.

EXPENDITURES

The construction cost for the library is $18,375,965 with a current change order amount of $494,671 for current estimated project costs of $18,870,637. The remaining current construction only costs with current known change orders is $6,258,810. For the FY 2021/22 budget, staff has allocated $4,135,000 for the library's portion of the Town Center Project. This amount includes estimated remaining construction costs of $3,912,000, project management oversight of $223,000. This is an estimate only based on a draw down schedule as the project was delayed due to the COVID-19 SIP Order. The estimated remaining costs are based on the current year draw down schedule. Staff may return to the Council to amend the CIP project budget to reflect the remaining costs more accurately for the project. The FF&E expenses of $1.37 Million were extrapolated from the Town costs as the Library JPA is now funding these costs directly,

Remaining allocations include $190,075 for operations, utilities, and maintenance costs. Included in this amount are the new facility & maintenance costs for the new Civic campus and buildings. There is remaining rental cost of $19,825 for the library temporary trailers prior to moving into the new Library. There is anticipation that the library will be completed in early fall. As discussed during the operations budget, there are estimated impacts for the new Town Center & Library Civic campus. The new buildings will require maintenance and monitoring costs for several new systems that will require heightened attention. For the first year of the building onboarding, staff recommends hiring a Facilities Manager via contract to provide oversight and staff systems training. The new costs to the library are estimated at $31,000. There is an anticipated increased level of landscaping maintenance services for the Town Center and

Library. The estimated Library costs is $27,000. There is estimated increase of $47K in operation cost for Custodial Services to $58,000 for increased level of service for the library. Utility costs for electricity and water are expected to increase $18.8K to $32,000. With the advancement of funds and *current known costs* for construction and operations, the Library is projecting an ending fund balance of $2,064,464. The Town Center "project" should be completed in the fall of 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.

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.

FY 2021/22 revenues to the fund total $204,400 and the expenditures total $181,800. There is a allocation charge in the Police Department for FY 2021/22 for the purchase of future vehicle. In addition, the Department plans to purchase supplemental equipment to include defensive tactics tools $3,500, Narcan, $2,500, Sims guns/protective gear/handguns and rifles $15,000. Additional equipment includes training Mat $3,800, Lidar gun $5,000, and E-cites printers $17,000 for a total of $46,800.

Request	Amount	Description
1. Defense Tactics Gear	$3,500	Training Gear
2. Narcan	$2,500	Current order expires Sept/Oct 2021
3. Sims guns/protective gear/handguns/rifles	$15,000	Protective gear and equipment
4. Training Mat	$3,800	Training defense equipment
5. Lidar Gun	$5,000	Traffic enforcement radar gun

6. E-Cite Printers	$17,000	Printers for issuance of citations
Total Amount	**$46,800**	

There are charges in the FY 2021/22 Budget for future equipment for the Public Works Department. There is an increase in equipment replacment charges of $17,500 for the department for future replacement of the current Camry hyrbrid vehicle and new generator at Town Center. The Public Works Department also anticipates the replacement of the current 2001 Dodge pickup truck. The vehicle is twenty years old and in need of replacement. The department has delayed replacement and believed to got the most out of the vehicle prior to replacement. The Town Arborist currently uses this vehicle for site and inspection visits throughout the community. This is a planned vehicle replacement and the Department has been charged over time for the replacement cost. Staff looks to purchase a hybrid model vehicle. The beginning fund balance is estimated at $984,767. The FY 2021/22 ending fund balance is projected at $1,007,367.

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 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 rate was increased from 10% to 11% in order to recover the Town's self-insured negative equity reserve. We continue monitoring the rates charged to departments every year. 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 $757,134 in the current year. Some are major and some are minor claims that increase liability and are considered a series of random events. This is an increase of $290,408 from previous year. Claim costs and reserves are established for each claim; however, these amounts are <u>not</u>

indicative of the actual claim paid. The five-year average claim loss/expense is approximately $172,421.

Because the Town is self-insured, claims represent an existing liability against the Town's equity reserve. In the current FY Budget, there was no equity replenishment allocation from the General Fund as there was no requirement for an equity replenishment in FY 2020/21 budget. In the FY 2019/20 budget, the City Council allocated $110,000 towards the elimination of the Town negative equity reserve to maintain its level in Worker's Compensation assessment expense. If the equity is not refreshed as a one-time contribution, annual operational rates increase when the Cities Group JPA creates a "special assessment" as part of the agency base rates. To prevent special assessments from the Claim's Administrator that affect operational costs, JPA agencies benefit from maintaining their equity reserves. To maintain the required equity reserve, a replenishment is needed. Staff included an allocation of $221,551. This will replenish the reserve and staff recommends this come from the Workers Compensation Fund residual balance in FY 2021/22 Budget. Currently, there are reserves in the Town's Worker's Compensation Fund for future allocations.

Staff believes that each year it is sensible the Town review and establish the minimum equity reserve. This allows the reserve to be used as needed and eliminates the possibility that an assessment expense is incurred over multiple years impacting operational costs. Total Workers' Compensation charges expense increased by $8,133 to a total of $421,273 to recapture losses in self-insured claims.

Projected revenues to the fund are $425,062 and expenditures for FY 2020/21 total $387,433. This includes the FY 2021/22 JPA assessment expense of $159,264 an increase of $39,817, and safety compliance expense of $6,618. There is an equity replenishment contribution of $221,551 This produces revenue over expenditures of $37,629. As the Town has experienced underfunded reserves over the years within the JPA, the revenue charges to the Fund have 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 2021/22 are estimated at $337,838. The total FY 2021/22 projected expenditures for this fund are $335,628. 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.

For the past several years, the Town's liability insurance expense with PLAN JPA has remained static. For FY 2021/22 there is a projected budget increase of $33,835 in liability insurance for the Town. Total liability and employment practice coverage is estimated to be $235,628, a total increase of $37,394. The estimated liability insurance expense is $187,583. The Town liability and employment insurance expense for the current FY was $198,234. Total current claim retention expense for the FY is $5,017. The FY 2021/22 ending fund balance is projected at $651,126. 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 2021/22 is $962,299. Expenditures for FY 2021/22 are $763,747. Most of this expenditure is the $566,328 "pay as you go" retiree health care benefit contribution.

Within this fund is also the employee benefits charge of $155,469. 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. There was an increase in employee benefits allocation charge for contribution to the Employee Benefits Fund for accrual calculations for vacation, sick leave accruals. Police department percentage increased from 2% to 3% for an increase of $45,305 expense and all other departments increased from 1.5% to 2% for an increase of $8,693. The Town has a total compensated absences balance of $772,591. 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 $58,082. During the General Fund Operations presentation, staff recommended the Town make an additional contribution of $182,419 towards the Town OPEB trust to satisfy the minimum required ARC. This contribution is distributed amongst respective departments and is based on retiree health cost allocation. As of the June 30, 2020, OPEB actuarial valuation report, the Town's (ARC) is $748,746. As previously mentioned, the FY 2021/22 "pay as you go" retiree health care costs are $566,326. This is an increase of $84,867. These costs are included and charged to respective departments and allocated to the Employee Benefits Fund. With the implementation of GASB 74 and GASB 75 in FY 2017/18, the OPEB liability is now recorded in the Town financial statements. The Town's OPEB liability is $10.43 Million and there is approximately $8.1 million maintained in the Town OPEB Trust. This results in an estimated Net

OPEB liability of $2.33 Million. The projected ending fund balance for FY 2021/22 for the fund is $1,073,864.

TENNIS FUND

The Tennis Fund projected revenues are $58,900. A majority of this revenue attributable to the facility management servies 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. Due to COVID-19, key sales and use of the courts increased. A total of 171 residents have bought keys, an increase of 56 residents over the prior year. Keys are sold on an annual basis to any person (resident or non-resident) that wishes to use the Tennis courts. The sale of keys are for the maintenance and rehabilitation of the courts. Due to future court increased maintenance needs and expanded use of the courts, the Tennis Key fees were increased in January 2020. The standard key for residents was increased from $50 to $100 and includes clay court key, and the non-resident key increased from $200 to $275.

In previous years there was the installation and rehabilitiation of the tennis shelter area at the courts. Every year the Town tries to resurface and maintain the courts. The resurfacing treatment is limited in its impact and was suggested that a more comprehensive repair or complete rehabilation of a couple of the courts was warranted. Over the years the Tennis Fund has slowly accumulated reserves of approximately $200,000 that could be used for the more comprehensive repair. The increase in Tennis keys will help the continued accumulation and assistance for cost of maintenance of the courts.

The FY 2021/22 budget includes the purchase of tennis keys by residents and non-residents providing annual revenue of approximately $18,300. This is an increas of approximatley $11,800. The charges for keys are $100 for Atherton Residents for a standard tennis key/with clay court access.. The standard key fee for non-residents is $275 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. Due to COVID-19 staff believes that the increase use and the purchase of keys should remain static as more people seek more specific acitivites to mitigate exposure.

For FY 2021/22, the Town anticipates expenditures of $197,500 (inclusive of capital costs). This includes $10,000 for contract maintenance services for MCE, general court maintenance and potential rehabilitation of approximately 3 courts $185,000 and $2,500 for building security court gates upkeep. The Town will continue maintenance on the clay court in FY 2021/22.

The beginning fund balance is estimated at $194,674. The fund projects total revenues of $58,900 to expenditures of $197,500. The FY 2021/22 ending fund balance is projected at $56,074.

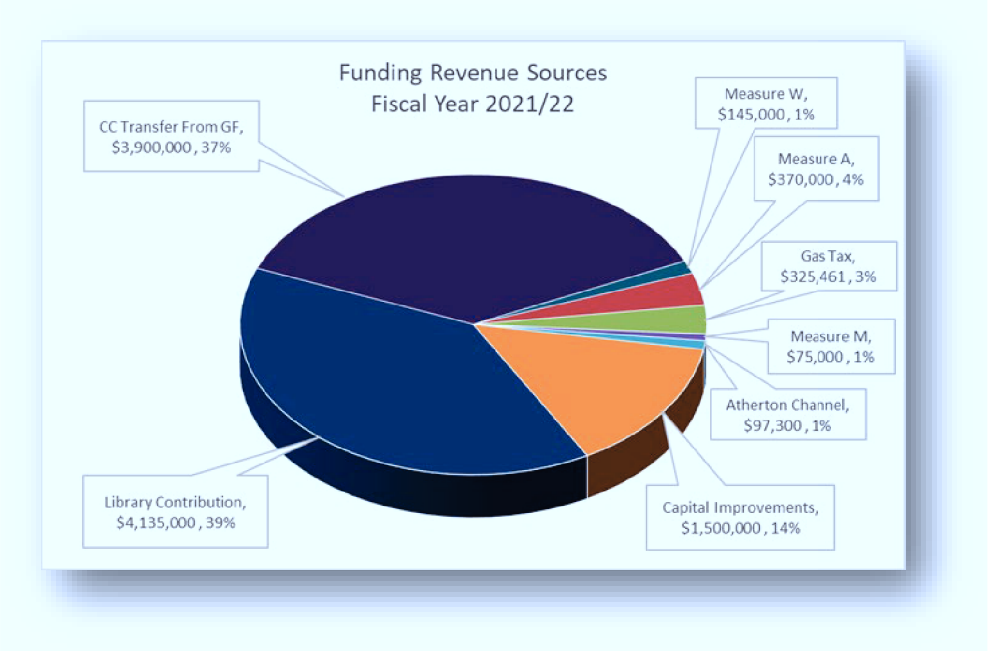
CITIZEN'S OPTION FOR PUBLIC SAFETY "COPS" FUND

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 $155,000 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.

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/infrastructure needs and include:

- 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 fifteen (15) projects are categorized into three areas:

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

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

The 1st year (FY 2021/22) 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 will be reviewed by the Planning Commission at their May 26 meeting. The Commission will send their comments in writing to the City Council prior to Council's June 16 meeting at which the Council is scheduled to adopt the budget, inclusive of the CIP.

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:

- $4.1 million for the Atherton Library;
- $3.9 million for the Atherton Civic Center;
- $1.5 million for Drainage Improvements Program;
- $1.05 million for Park Master Plan Implementation; and
- $1.125 million for the Road Maintenance Program.

The total allocation for the 5-year period from FY 2021/22 through FY 2025/26 totals nearly $16.26 million – the largest expenditures attributable to the Civic Center and Library Project.

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 reallocation of other funds to meet continuing programmatic needs. Allocations of the remaining balance of Special Parcel funds have been extended through 2024.

Following, the Study Session, there were no major changes directed by Council to the CIP. However, as outreach and design projects move forward, projects may matriculate up to the Council for consideration of funding allocations.

The FY 2021/22 Capital Improvement Fund includes funding sources of $10.55 million for capital projects.

Funding Source	FY 2021/22 Allocation
Library Fund	$4,135,000
CIP Fund- Drainage WCF & Bayfront	$1,500,000
Gas Tax	$325,461
Facilities Construction	$3,900,000
Measure M	$75,000
Atherton Channel Fund	$97,300
Measure A	$370,000
Measure W	$145,000
Total	**$10,547,761**

Expenditures in FY 2021/22 for the CIP are $12.21 million, including $340,000 in carryforward funds from FY 2021. The following are project/program expenditures:

Project	FY 2021/22 Funding
Traffic Safety Improvements	$40,000
Accessibility Improvements	$10,000
Streets/Roads Maintenance	$1,125,000
Park Improvement Program Projects	$1,050,000
Drainage Improvement Projects	$1,590,000
Bike/Ped Master Plan Program	$25,000
Atherton Library	$4,135,000
Civic Center – Facilities Construction	$3,900,000
Atherton Station Building	$150,000
Neighborhood Traffic Management	$160,000
Traffic Control Devices	$15,000
Upper Channel Monitoring	$10,000
Total*	**$12,210,000**

***expenditures include residual funds from the Special Parcel Tax, one-time grants and carryover funds**

OVERALL SUMMARY

For FY 2021/22 the Town's General Fund Revenues are projected at $17,359,797 against $16,520,252 in expenditures. This will result in a single year-end positive balance of $839,545 and a total positive ending Fund Balance of $14,621,509.

FY 2021/22 includes below the line items of $1,100,000 for ERAF, budgeted debt service payment $861,000, America Rescue Plan funds of $1.7 million, and remainder of Town Center project of $6,137,592 (includes $1.8m contingency) the single-year projected change in fund balance is a negative $3,352,047. The negative change reflects the drawdown of unallocated reserves Fund Balance.

RESERVES

Since the last Study Session, the projected year-end fund balance increased $407,000. Any remaining fund balance not reserved or committed is designated as Unallocated Fund Balance. The projected unallocated available ending fund balance for FY 2021/22 is $8,839,421. 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 unallocated reserve balance will be used toward the Town Center construction project and once the project is completed unallocated reserves may be used for other priorities.

The beginning FY 2020/21 General Fund Balance was $27,038,376. The FY 2020/21 updated estimate actual projected year-end fund balance is $17,973,556. This includes the ERAF revenues, as allocated and ARP funds. With the inclusion of the transfers out, there is a total General Fund projected year end fund balance of $14,621,509.

FY 2021/22 Beginning Fund Balance	**$17,973,556**
FY 2021/22 Projected Revenues (inclusive of ERAF)	$18,459,797
FY 2021/22 American Rescue Plan Funds	**$1,707,000**
Total Available Funds	**$38,140,353**
COP Debt Service for FY 2020/21	($861,000)
FY 2021/22 Expenditures (Projected Budget)	($16,520,252)
FY 2021/22 Town Center Remaining Construction	($6,137,592)
Projected FY 2021/22 Ending Fund Balance	**$14,621,509**

As shown below, the Town will meet its reserve requirements in FY 2021/22 and projects an unallocated reserve that is 51% of projected expenditures.

Unallocated Fund Balance

Any remaining fund balance not reserved or committed are designated as Unallocated Fund Balance. The projected unallocated available fund balance for FY 2021/22 is $8,839,421. 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 completion of the Town Center project.

FY 2021/22 Expenditures	$16,520,252
Projected FY 2021/22 Ending Fund Balance	**$14,621,509**
15% Emergency Reserve	$2,478,038
20% Budget Stabilization Reserve	$3,304,050
TOTAL RESERVE REQUIREMENT	**$5,782,088**
Less Above Reserve Requirement = Unallocated Reserves	***$8,839,421***

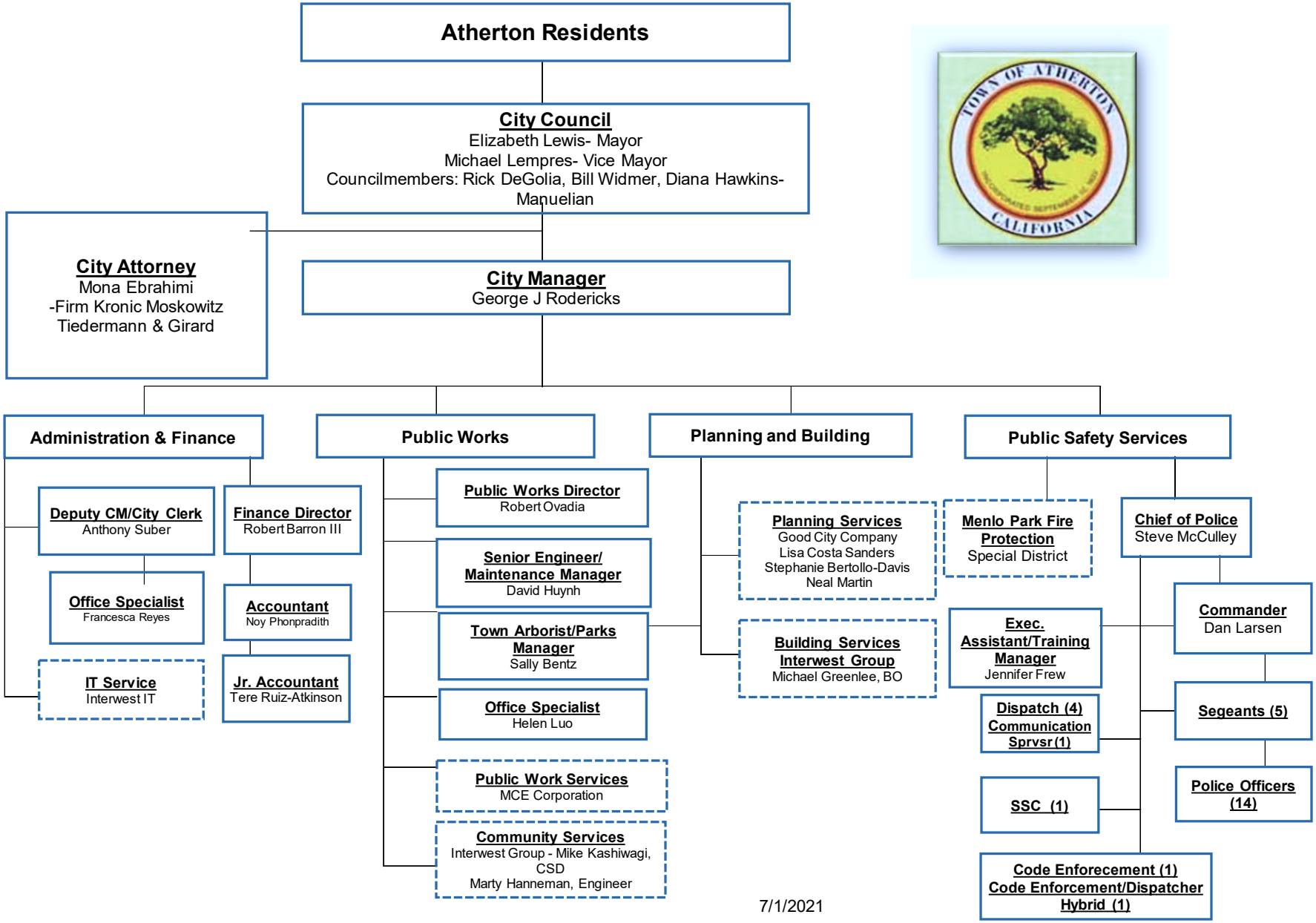
GANN LIMIT CALCULATION

The Finance Director calculated the FY 2021/22 GANN limit using the percentage change in population and the cost of living provided by the State Department of Finance. The GANN limit for 2021/22 is $15,040,431. The Town is in compliance with the GANN limit requirement for FY 2021/22.

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. As we reach the completion of the milestone project of a new Town Center, priorities will focus again on CIP Master Plan Projects.

Section A/Introduction/Organizational Chart FY 2021-22



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	40

Character:

Assessed Evaluation FY20/21	$12,376,059,220
Form of Government	General Law, City Council/ Manager
Incorporation Date	September 12, 1923

Education:

School District	Redwood City School District Las Lomitas 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 devise 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.

2021-2022 Budget Calendar

Meeting 1 - Budget Kick-off and Overview- *March 3, 2021 Study Session*

- Overview of the Budget Process and Policy Discussions
- An overview of the FY 2020/21 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- General Fund Operations – *April 7, 2021 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. Discussion of potential COVID-19 impact, fiscal recovery relief and American Rescue Plan (ARP) funds.
3. New Town Center Impacts oversight and service needs

Meeting 3- Special Revenues, Internal Service Funds & Capital Improvement Program Budget Study Session – *May 5, 2021 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 2, 2021 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 16, 2021 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.

ARPA FUNDS/COVID RELIEF FUNDS

The Town expects to receive $1.7 million from the American Rescue Plan (ARP) in FY 21/22. These funds may be used to respond to the public health emergency with respect to COVID-19. The Town is entitled to these funds and will receive its allocations once certified. Federal level agencies are working expeditiously to prepare the guidance that localities need to spend the money quickly and specifically for its intended purposes. The guidelines are ever changing for uses, however below are some general guidelines:

- Upon Certification (Agencies Must Certify that they want the funds) disbursement comes in two 50% tranches (12 months apart)
- The Town will receive funding through the State. The State has 30 days to distribute funds.
- Funds may be used through December 31, 2024.
- All recipients must provide periodic reports to Treasury on the use of the funds.

Funds may be used in response to COVID-19 emergencies or related negative economic impacts, including assistance provided to people, businesses etc. These funds can be used to address economic losses and have the flexibility to be used for the provision of relief. Funds may be used

to respond to workers performing essential work and for the provision of service that resulted in a reduction of revenue. These funds will augment the Town's COVID operation expenses, but they will also serve in relief for other unexpected costs and current or future loss of revenues. Legislation allows the Town to use the first fiscal year that there was not a revenue impact as a base year for revenue loss. For the Town, that would be FY 2018/19. The Town may also use funds for infrastructure support to provide basic services, including broadband, water, and sewer. Funds may not be used toward pension liabilities.

The Town received $87,000 from the CARES Act Relief Fund. This was the allotment to the Town and the relief funds have contributed to some of our COVID-19 expenses. When COVID-19 began, the Town activated its EOC, and expenses were incurred for the continued operation of the Town in a safe and protective manner to continue to provide critical essential services (police, public works, construction support, and general Town operations). The Town incurred costs that included PPE, office safety improvements, work-from-home technology purchases, meal costs, increased custodial services, technology costs, and legal costs. These CARES Act Funds helped contribute to some of these expenses.

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 2021/22 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 2021/22 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 the final stages of completion of construction of the Town Civic Center project, the funding plan of the project included the use the Town's Unallocated Reserve Fund Balance. With the construction project, the Town sought 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. The entire lease back financing has been spent on the 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.

With Council direction, the unallocated reserve balance can be appropriated towards operational use, capital projects, debt service call option, or to pay down liabilities. Once the Town Center project is completed, staff recommends that the Council consider uses for the unallocated funds. *In FY 21/22, staff anticipates having discussions on options for use of the General Fund unallocated reserves based on Council priorities and Town needs.* Below is one use of those such use of these reserve funds.

- 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. *In FY 20/21, the $505,000 building reserve was used as 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 2021-2022

	Projected Fund Balance 06/30/21	Budgeted Revenues	Budgeted Expenditures	Budgeted Transfer In	Library JPA Est. Advance excess funds	Budgeted Transfer Out/Lease Payment	American Rescue Plan	ERAF	Projected Fund Balance 06/30/22
General Fund									
101 General Fund	$ 17,973,556	$ 17,359,797	$ 16,520,252			$ (6,998,592)	$ 1,707,000	$ 1,100,000	$ 14,621,509
Special Revenue Funds									
105 Tennis Fund	194,674	58,900	197,500	-					56,074
209 Police (COPS) Grant	-	155,146	155,146						-
213 Library Fund	6,289,539	100,000	4,325,075						2,064,464
215 Evan Creative Design	-	-	-						-
Total Special Revenue	6,484,213	314,046	4,677,721	-	-	-			2,120,538
Capital Project Funds									
201 Special Tax	1,444,622		895,000						549,622
202 Measure A	606,387	370,000	325,000						651,387
203 Gas Tax	96,918	325,461	300,000						122,379
204 Measure M	144,482	75,000	75,000						144,482
205 Measure W	194,062	145,000	100,000						239,062
401 Capital Improvement	1,235,360	1,500,000	2,560,000						175,360
402 Storm Drainage	31,347	-	-						31,347
403 Channel Drainage Dt.	555,128	97,300	70,000						582,428
406 Facilities Construction		8,035,000	8,035,000						-
Total Capital Projects	4,308,306	10,547,761	12,360,000	-		-			2,496,067
Internal Service Funds									
610 Equipment Repl.	984,767	204,400	181,800						1,007,367
614 Worker's Comp.	1,626,345	425,062	387,433						1,663,974
615 General Liability	648,916	337,838	335,628						651,126
616 Employee Benefits	870,812	966,799	763,747						1,073,864
Total Internal Service	4,130,840	1,934,099	1,668,608	-		-			4,396,331
Total All Funds	**$ 32,896,915**	**$ 30,155,703**	**$ 35,226,581**	**$ -**	**$ -**	**$ (6,998,592)**	**$ 1,707,000**	**$ 1,100,000**	**$ 23,634,445**

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 21/22 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
Fund Number	105	209	215	
Est. Fund Bal. 07/01/21	194,674	-	-	194,674
				-
Est. Revenue 21/22	58,900	155,146	-	214,046
				-
Total Available Revenue	253,574	155,146	-	408,720
				-
Est. Expenditure 21/22	197,500	155,146	-	352,646
				-
Rev. Over Exp.	56,074	-	-	56,074
				-
Transfers In(out)				-
				-
Est. Fund Bal. 06/30/22	56,074	-	-	56,074

Internal Service Funds	Equip Repl.	Worker's Comp	General Liability	Employee Benefits	Total Internal Service Funds
Fund Number	610	614	615	616	
Est. Fund Bal. 07/01/20	984,767	1,626,345	648,916	870,812	4,130,840
Est. Revenue 21/22	204,400	425,062	337,838	966,799	1,934,099
Total Available Revenue	1,189,167	2,051,407	986,754	1,837,611	6,064,939
Est. Expenditure 21/22	181,800	387,433	335,628	763,747	1,668,608
Rev. Over Exp.	1,007,367	1,663,974	651,126	1,073,864	4,396,331
Transfers In(out)		-		-	-
Est. Fund Bal. 06/30/22	1,007,367	1,663,974	651,126	1,073,864	4,396,331

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. 07/01/21	1,444,622	606,387	96,918	144,482	194,062	-	1,235,360	31,347	555,128	-	2,863,684	4,308,306
Est. Revenue 21/22	-	370,000	325,461	75,000	145,000	-	1,500,000	-	97,300	8,035,000	10,547,761	10,547,761
Total Available Revenue	1,444,622	976,387	422,379	219,482	339,062	-	2,735,360	31,347	652,428	8,035,000	13,411,445	14,856,067
Est. Expenditure 21/22	895,000	325,000	300,000	75,000	100,000	-	2,560,000	-	70,000	8,035,000	11,465,000	12,360,000
Rev. Over Exp.	549,622	651,387	122,379	144,482	239,062	-	175,360	31,347	582,428	-	1,946,445	2,496,067
Transfers In(out)	-						-	-		-	-	-
Est. Fund Bal. 06/30/22	549,622	651,387	122,379	144,482	239,062	-	175,360	31,347	582,428	-	1,946,445	2,496,067

Town of Atherton

General Fund 101

Revenue & Expenditures Summary

Fiscal Year 2021-2022

Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actuals 2020-2021	Recommended Budget 2021-2022
	Revenues					
101-00-40001-000	Secured Property Tax	9,269,350	9,611,026	9,828,281	9,937,446	10,363,791
101-00-40002-000	Unsecured	455,718	479,795	486,995	424,025	435,000
101-00-40004-000	SB813 Redemption (Suppl)	244,902	285,000	285,000	217,238	296,000
101-00-40006-000	Prop Tax in Lieu of VLF (Motor Veh)	1,196,646	1,251,929	908,323	750,767	949,107
101-00-40008-000	Excess ERAF					
101-00-40010-000	Unsecured SB813 Redemp/Suppl	565				
101-00-42005-000	Property Transfer Tax	444,416	421,000	522,477	539,053	543,000
	Total Property Taxes ->	**11,611,597**	**12,048,750**	**12,031,076**	**11,868,529**	**12,586,898**
101-00-41001-000	Sales & Use Tax General	260,617	210,000	210,000	160,991	175,000
101-00-41002-040	Prop 172 Sales Tax for Police	92,773	75,000	95,000	100,106	92,000
101-00-41004-000	In Lieu Sales Tax/Trip Flip					
	Total Sales Taxes ->	**353,389**	**285,000**	**305,000**	**261,097**	**267,000**
101-00-42001-000	Franchise Taxes-Utilities	255,629	249,000	261,000	266,694	264,000
101-00-42002-000	Franchise Tax-Cal Water	149,353	157,610	157,610	167,916	162,000
101-00-42003-000	Franchise Tax-Garbage	351,889	333,430	347,430	340,170	375,000
101-00-42004-000	Franchise Taxes-Cable	165,641	178,428	178,428	137,606	137,000
	Total Franchise Fees ->	**922,513**	**918,468**	**944,468**	**912,386**	**938,000**
101-00-40005-000	Homeowners Exemption	34,012	36,836	36,836	33,784	37,400
101-00-40007-000	Motor Veh. Lic Fees (MVLF)	5,596	3,897	3,897	5,157	5,200
	Total Intergovernmental ->	**39,608**	**40,733**	**40,733**	**38,941**	**42,600**
101-00-43001-000	Business Licenses	261,350	239,431	254,431	272,819	260,000
	Total Business License Tax ->	**261,350**	**239,431**	**254,431**	**272,819**	**260,000**
101-00-47001-000	Home Occupation Permit	300	300	300	200	300
101-00-47019-020	Zoning & Planning Fees	219,237	220,000	220,000	213,634	220,000
	Total Planning Revenue ->	**219,537**	**220,300**	**220,300**	**213,834**	**220,300**
101-00-47002-025	Building Permit Fee	832,533	867,030	1,000,030	1,025,531	1,100,000
101-00-47004-025	Grading & Drainage	59,128	56,000	64,000	79,214	65,000
101-00-47021-025	Plan Check Fee	386,144	380,000	380,000	381,202	382,000
101-00-47030-025	Tree Removal Plan Check	47,129	54,970	60,970	58,668	52,000
101-00-47034-025	Contract Plan Review Services					
101-00-47035-025	Contract Inspection Services					
101-00-47050-025	Penalty No Building Permit	5,509		30,000	28,188	25,000
101-00-48502-025	Miscellaneous Income					
	Total Building Revenue ->	**1,330,443**	**1,358,000**	**1,535,000**	**1,572,803**	**1,624,000**
101-00-44001-040	Municipal & Vehicle Code Fines	4,335	8,474	8,474	1,250	5,000
101-00-44002-040	Other Fines & Forfeiture (County)	30,459	31,238	31,238	34,841	32,000
101-00-45007-040	POST Reimb	32,571	23,060	18,060	8,427	18,000
101-00-48505-040	Federal SRO Grant	75,000	80,000	-		75,000
101-00-47005-040	Other Licenses & Permit	6,297	4,014	4,014	2,267	3,800
101-00-47009-040	Photocopy Fee	212	150	150	114	150
101-00-47011-040	Alarm Sign Fees	1,400	1,900	1,900	1,440	1,900
101-00-47012-040	Vehicle Release	741	800	800	1,940	2,500
101-00-47013-040	Police Report	1				
101-00-47016-040	Special Service Fee	2,742	8,400	8,400	-	3,000

Town of Atherton

General Fund 101

Revenue & Expenditures Summary

Fiscal Year 2021-2022

Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actuals 2020-2021	Recommended Budget 2021-2022
101-00-47046-040	Alarm Permit Fee	20,141	18,300	18,300	3,950	16,000
101-00-48502-040	Miscellaneous Income	2,620	1,800	1,800	244	700
	Total Police Revenue ->	**176,519**	**178,136**	**93,136**	**54,473**	**158,050**
101-00-45005-050	C/CAG AB 1546-Veh regstration	7,859				
101-00-45021-053	Highway Maint Reimbursement	-	35,700	35,700	35,700	35,700
101-00-47003-050	Encroachment	424,393	425,000	575,000	580,000	590,000
	Total DPW Revenue ->	**432,252**	**460,700**	**610,700**	**615,700**	**625,700**
101-00-47022-058	Social Fees	85,074	68,390	4,390	1,496	15,000
101-00-47023-058	Meeting Fees	7,830	16,800	2,800	-	10,000
101-00-47025-058	Class Fees	20,166	17,500	3,500	-	15,000
101-00-47028-058	Weddings	30,500	26,600	11,600	12,300	20,000
101-00-47029-058	Park Day Use Fee	6,280	8,400	15,400	9,038	10,500
101-00-47039-058	Park Rev-Admin 30% Non-Resident	30,182	24,500	11,500	3,671	21,000
101-00-47040-058	Park Rev-Admin 15% Resident	2,526	4,550	2,050	197	4,550
	Total Park Program Revenue ->	**182,558**	**166,740**	**51,240**	**26,702**	**96,050**
101-00-44003-000	Heritage Tree Damage Fee	95,820	20,000	20,000	37,000	15,000
101-00-44004-000	C & D Deposit Forfeited	27,600	65,000	265,000	322,600	65,000
101-00-45016-058	DOC Grant	5,000	5,000	5,000	5,000	5,000
101-00-45020-000	Other Reimbursements	5,006	-	2,599	2,599	-
101-00-47005-012	Other Licenses & Permit Admin	2,325	2,100	2,100	748	1,500
101-00-47031-030	Tree Inspection Fee	36,541	29,782	41,782	34,574	31,000
101-00-47036-030	Admin Citation (code enforcement)	76,700	55,000	75,000	98,250	85,000
101-00-47038-000	Banner Permit Fee	2,400	2,475	975	1,762	2,475
101-00-47045-000	Drone Application Fee	-	750	750	-	750
101-00-48001-000	Interest Income	570,793	135,000	135,000	275,000	175,000
101-00-48002-000	Cell Antenna Lease	56,390	63,920	63,920	64,814	65,441
101-00-48003-000	Property Rental - Playschool	73,303	87,897	87,897	40,863	89,533
101-00-48004-000	Sale of Property					
101-00-48005-000	Post Office	2,127	2,800	2,800	2,100	3,200
101-00-48501-000	Donations/Contributions	100			1,306	
101-00-48502-000	Miscellaneous Income	4,619	2,300	2,300	1,020	2,300
101-00-48507-000	Settlement/Claims			10,760	10,760	
101-00-48508-000	COVID-19 Relief			86,813	86,813	
101-00-48510-000	Atherton 2020 Lease COP	7,680,000			169	
101-00-48515-000	Rule 20 A Funds				642,521	
	Total Misc. Revenues ->	**8,638,722**	**472,024**	**802,696**	**1,627,899**	**541,199**
	Total Operating Revenues ->	**24,168,488**	**16,388,282**	**16,888,780**	**17,465,184**	**17,359,797**
	Expenditures					
	City Council Department	27,116	64,117	64,117	47,634	54,356
	Administration Department	875,808	873,638	873,638	873,638	1,007,458
	City Attorney Department	388,662	300,000	300,000	243,133	310,000
	Finance Department	768,780	790,189	790,189	775,000	843,294
	Planning Department	296,502	353,383	353,383	353,383	303,783
	Building Department	1,095,558	1,145,950	1,226,800	1,175,000	1,334,759
	Inter Department	892,801	887,994	887,994	850,000	894,940
	Police Department	7,621,569	8,383,779	8,383,779	8,383,779	9,032,305
	Public Works Department (adj)	1,666,529	2,441,964	2,441,964	2,441,964	2,739,358
	Total Operating Expenditures ->	**13,633,325**	**15,241,014**	**15,321,864**	**15,143,531**	**16,520,252**
	Excess (Deficiency) of Revenues Over Expenditures	**10,535,163**	**1,147,267**	**1,566,915**	**2,321,653**	**839,545**

Town of Atherton

General Fund 101

Revenue & Expenditures Summary

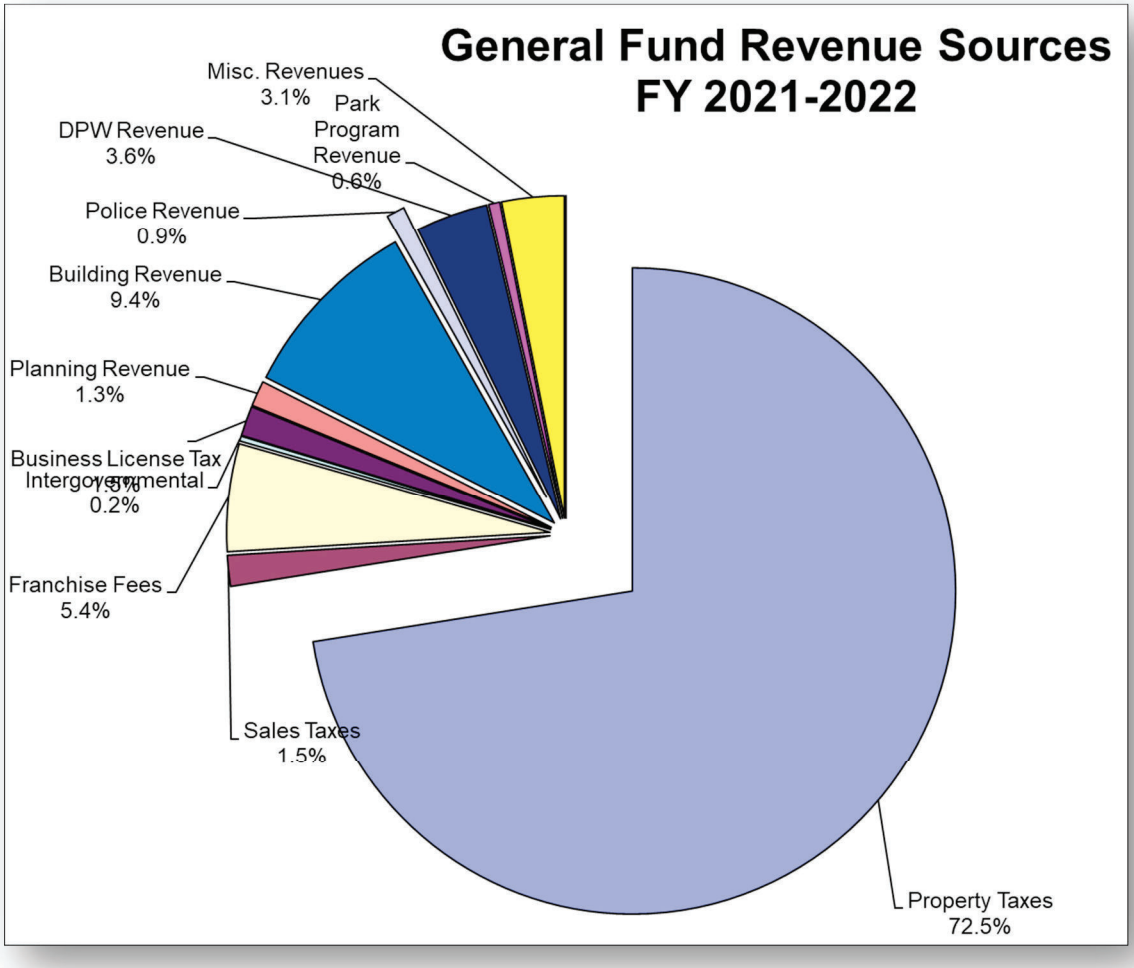
Fiscal Year 2021-2022

Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actuals 2020-2021	Recommended Budget 2021-2022
	Other Financing Sources/(Uses)					
101-00-49002-000	Special Parcel Tax Fund-Safety					
	COP Debt Service		(837,930)	(837,930)	(837,930)	(861,000)
101-00-58005-000	Transfer (out) to OPEB/Pension					
101-00-58004-000	Trsfr in/(out) Workers Compensation	(110,000)				
101-00-58002-000	Trsfr in/(out) Capital Replacement reserve					
101-00-58002-030	Trsfr in/(out) Const. 406-COP Funds	(1,551,164)		(5,965,635)	(5,965,635)	
101-00-58003-000	Trsfr in/(out) to Facilities Const-406	(6,192,783)			(6,446,565)	(6,137,592)
	COVID America Rescue Plan					1,707,000
	Excess ERAF	1,784,091	1,312,500	1,863,658	1,863,658	1,100,000
	Total Transfers In/(Out) ->	**(6,069,856)**	**474,570**	**(4,939,907)**	**(11,386,473)**	**(4,191,592)**
	Incr/(Decr) of General Fund Resv	4,465,307	1,621,837	(3,372,992)	(9,064,820)	(3,352,047)
	Net Change in Fund Balance	**4,465,307**	**1,621,837**	**(3,372,992)**	**(9,064,820)**	**(3,352,047)**
	Beginning Fund Balance	22,573,069	27,038,376	27,038,376	27,038,376	17,973,556
	Ending Fund Balance	***27,038,376***	***28,660,214***	***23,665,385***	***17,973,556***	***14,621,509***
	Fund Balance Schedule					
	Building Component Town Center Funding	505,000	505,000	505,000	505,000	
	15% Emergency Reserve	2,044,999	2,286,152	2,298,280	2,271,530	2,478,038
	20% Reserve	2,726,665	3,048,203	3,064,373	3,028,706	3,304,050
	Reserved for OPEB					
	Available Fund Balance	21,761,712	22,820,859	17,797,732	12,168,321	8,839,421
	Ending Fund Balance	***27,038,376***	***28,660,214***	***23,665,385***	***17,973,556***	***14,621,509***

Section B

General Fund

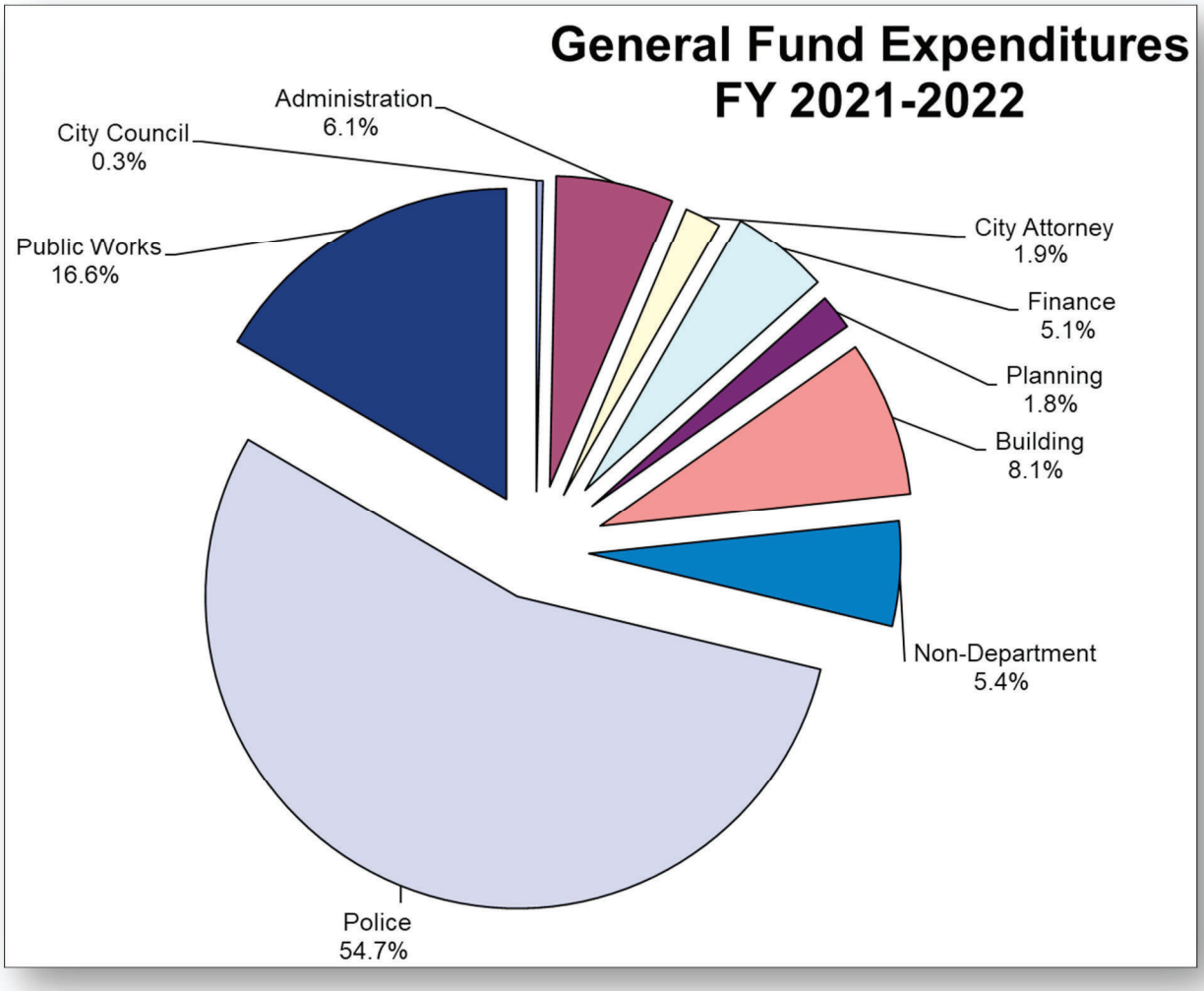
General Fund 101 Revenue Summary Chart



Section B

General Fund

General Fund 101 Expenditures Summary Chart



Goals | Mission **Budget 2021-2022**

- Completion of the new Town Center and grand opening with community and other stakeholders
- Update the Human Resources Policies and Procedures Manual, and records retention
- Continue to stimulate Community engagement through Town Events especially at New Town Center, activities, and sponsorships, SeeClickFix application
- Recommit to fostering partnerships with schools and other agencies
- Continue to connect with surrounding jurisdictions on regional issues and concerns with potential for project partnerships
- COVID-19 emergency response and preparedness event review
- Work with legislative services consultant on housing related issues relevant to RHNA process and State legislation
- Provide sustainability programs management and liaison to Environmental Programs committee

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 additional special meetings. The first Wednesday of each month is reserved for Council Study Sessions. City Council agendas, reports, packets and video archives of the meetings are posted on the Town's website.

Annual Fiscal Impact

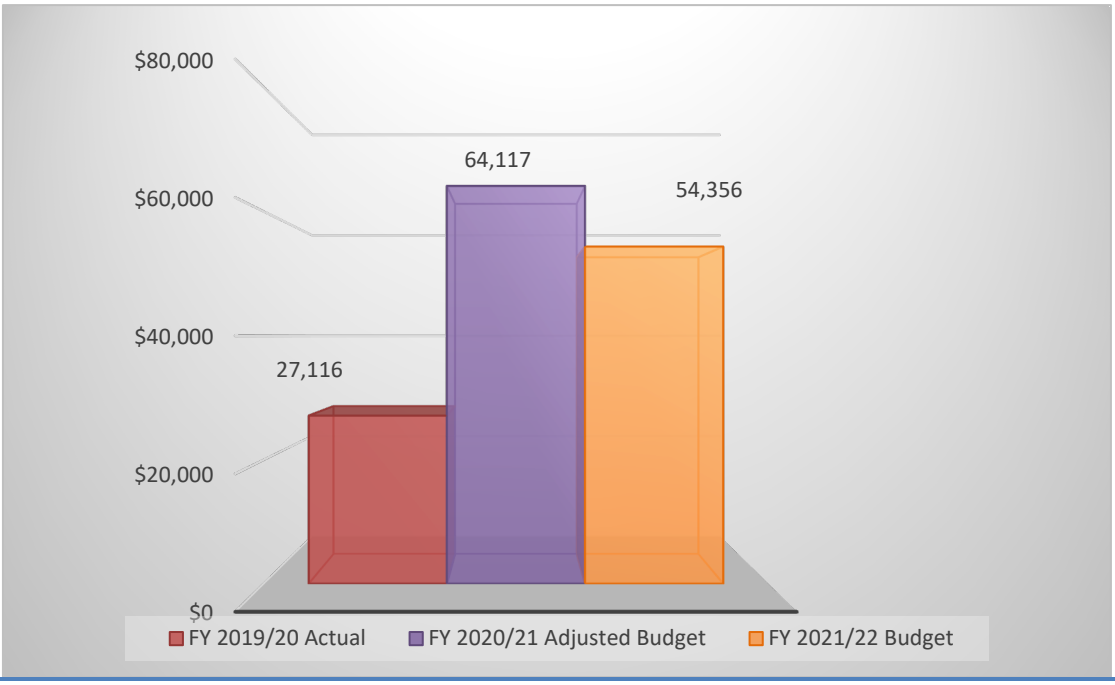
$54,356

Employee

5 elected city council members

Three-year Summary

Year	FY 2019/20 Actual	FY 2020/21 Budget	FY 2021/22 Budget
Amount	27,116	64,117	54,356



Town of Atherton
Annual Operating Budget FY 2021-2022
City Council Budget - Summary

Category	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
General Operation	1,725	2,500	2,500	5,000
Other Services/Exp	21,580	55,117	55,117	44,856
Supplies & Materials	990	500	500	500
Capital Outlay	2,821	6,000	6,000	4,000
City Council	27,116	64,117	64,117	54,356

Town of Atherton Annual Operating Budget FY 2021-2022
City Council Budget By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
General Operation	101-11-53016-011	Utilities - Water	77	-	-	2,500
General Operation	101-11-53024-011	Advertising/Publishing	1,648	2,500	2,500	2,500
Other Services/Exp	101-11-54002-011	Bus Meeting & Meals	1,256	1,700	1,700	1,500
Other Services/Exp	101-11-54003-011	Conferences	892	7,500	7,500	7,500
Other Services/Exp	101-11-54004-011	Training & Workshops	153	2,000	2,000	2,000
Other Services/Exp	101-11-54007-011	Membership/Dues	14,016	15,167	15,167	15,356
Other Services/Exp	101-11-54008-011	Mileage Reimbursement	-	250	250	-
Other Services/Exp	101-11-54010-011	Other Contract Services	685	10,000	10,000	10,000
Other Services/Exp	101-11-54011-011	Environmental Program	231	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	96	10,000	10,000	-
Supplies & Materials	101-11-55002-011	Office Supplies	990	500	500	500
Capital Outlay	101-11-57007-011	Office Equip & Furniture	2,821	6,000	6,000	4,000
		Total City Council	27,116	64,117	64,117	54,356

Town of Atherton Annual Operating Budget FY 2021-2022
City Council Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 Recommended Appropriations
101-11-53016-011	Utilities - Water	Calwater		2,500
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		1,500
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)	2,265	
101-11-54007-011	Membership/Dues	San Mateo County-Airport Community Fund	1,500	
101-11-54007-011	Membership/Dues	City/County Association of Government - San Mateo (C/CAG) (From Intergovernmental)	2,516	
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	4,700	
		A/C Subtotal->		15,356
101-11-54010-011	Other Contract Services	High Speed Rail Public Relation (HSR) (from Intergovernmenal 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
101-11-54013-011	Contribution-SSV	Sustainable Silicon to produce environmental and resources conservation Silicon Valley (from Intergovernmental)		1,000

Town of Atherton Annual Operating Budget FY 2021-2022
City Council Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 Recommended Appropriations
101-11-54014-011	Contribution-HIP	Human Investment Project (HIP) grant to find a place to call home for people throughout San Mateo County (from Intergovernmental)		2,500
101-11-54020-011	Election Expenses	General Election		-
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, Audio Visuals	4,000	
		A/C Subtotal->		4,000
		Total City Council Dept		**54,356**

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. The administration department will begin to oversee the Town Sustainability Program and Environmental Programs committee

Annual Fiscal Impact

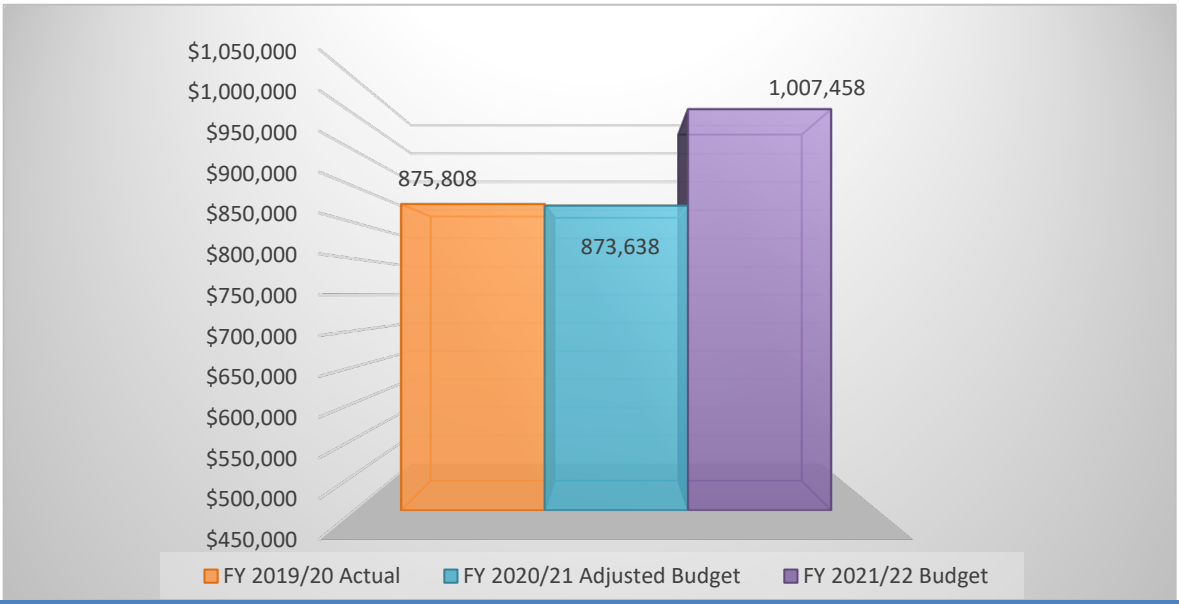
$1,007,458

Employee

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

Three-year Summary

Year	FY 2019/20 Actual	FY 2020/21 Budget	FY 2021/22 Budget
Amount	875,808	873,638	1,007,458



Town of Atherton
Annual Operating Budget FY 2021-22
Administration Budget - Summary

Category	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	487,473	471,602	471,602	494,217
EE Benefits	253,077	264,522	264,522	275,059
Professional Svs	34,907	30,000	30,000	30,000
General Operations	29,166	32,800	32,800	30,700
Other Services/Exp.	32,567	59,214	59,214	162,582
Supplies & Materials	5,199	11,500	11,500	10,500
Capital Outlay	33,420	4,000	4,000	4,400
Administration Total	875,808	873,638	873,638	1,007,458

Town of Atherton Annual Operating Budget FY 2021-22
Administration - Budget by Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	101-12-50001-012	Regular Salaries	484,252	463,102	463,102	485,717
Salaries & Wages	101-12-50001-012	Office Intern	-	7,500	7,500	7,500
Salaries & Wages	101-12-50006-012	Overtime	3,220	1,000	1,000	1,000
EE Benefits	101-12-50013-012	EE Benefits Earned	8,908	6,947	6,947	9,714
EE Benefits	101-12-51001-012	Medicare Tax	7,608	6,715	6,715	7,043
EE Benefits	101-12-51003-012	PERS Retire Contrib- ER	35,069	47,232	47,232	40,454
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	56,056	54,446	54,446	49,893
EE Benefits	101-12-51009-012	Health Insurance-Retirees	49,403	41,915	41,915	46,251
EE Benefits	101-12-51010-012	Dental Insurance	2,860	3,013	3,013	3,694
EE Benefits	101-12-51011-012	Vision Insurance	715	487	487	715
EE Benefits	101-12-51013-012	Workers' Compensation	20,210	18,524	18,524	19,429
EE Benefits	101-12-51014-012	Life & ADD Insurance	529	529	529	529
EE Benefits	101-12-51015-012	LTD Insurance	2,449	2,148	2,148	2,176
EE Benefits	101-12-51016-012	Unemployment Insurance	4,772	4,631	4,631	4,857
EE Benefits	101-12-51019-012	Allowance	6,531	4,800	4,800	6,600
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	49,119	58,786	58,786	69,356
		Total Salaries & Benefits	**740,550**	**736,124**	**736,124**	**769,276**
Professional Svs	101-12-52023-012	Contract Human Resources	34,907	30,000	30,000	30,000
General Operations	101-12-53002-012	Other Equip Repair & Maint	12,930	11,500	11,500	12,000
General Operations	101-12-53014-012	Utilities - Electricity	1,684	6,500	6,500	3,500
General Operations	101-12-53015-012	Utilities - Gas	559	650	650	-
General Operations	101-12-53016-012	Utilities - Water	55	650	650	1,200
General Operations	101-12-53024-012	Advertising - Noticing	5,294	4,000	4,000	4,500
General Operations	101-12-53025-012	External Printing Services	8,525	9,000	9,000	9,000
General Operations	101-12-53026-012	Recruitment Costs	120	500	500	500
Other Services/Exp.	101-12-54002-012	Business Meetings & Meals	50	300	300	300
Other Services/Exp.	101-12-54003-012	Conferences	4,308	9,500	9,500	9,500

Town of Atherton Annual Operating Budget FY 2021-22
Administration - Budget by Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Other Services/Exp.	101-12-54004-012	Training and Workshops	1,165	2,000	2,000	3,000
Other Services/Exp.	101-12-54005-012	Subscriptions	803	680	680	1,200
Other Services/Exp.	101-12-54007-012	Memberships & Dues	11,740	13,084	13,084	19,936
Other Services/Exp.	101-12-54008-012	Mileage Reimbursement	-	150	150	150
Other Services/Exp.	101-12-54010-012	Other Contract Services	9,249	25,000	25,000	119,996
Other Services/Exp.	101-12-54019-012	Special Events & Awards	2,253	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	3,864	6,500	6,500	6,500
Supplies & Materials	101-12-55017-012	Postage	1,334	5,000	5,000	4,000
Capital Outlay	101-12-57006-012	Computer Equipment/Software	3,996	1,000	1,000	1,400
Capital Outlay	101-12-57007-012	Office Equip & Furn	168	3,000	3,000	1,000
Capital Outlay	101-12-57025-012	COVID-19 Emergency	29,255	-	-	2,000
		Total Operations	**135,258**	**137,514**	**137,514**	**238,182**
		Total Admin Dept	**875,808**	**873,638**	**873,638**	**1,007,458**

Town of Atherton Annual Operating Budget FY 2021-2022
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 Recommended Appropriations
101-12-50001-012	Regular Salaries	Salaries -three full-time (FTE) staff		485,717
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	2% contribution for vac, sick, comp, & holiday pay		9,714
101-12-51001-012	Medicare Tax	Employees hired after April 1986 pay 1.45% of earnings		7,043
101-12-51003-012	PERS Retire Contrib- ER	Employer contribution for employee pension		40,454
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		49,893
101-12-51009-012	Health Insurance-Retirees	Retiree Health Pay-as-you-go	20,191	
101-12-51009-012	Health Insurance-GASB45	GASB 45 annual required contribution	26,060	46,251
101-12-51010-012	Dental Insurance	Delta Dental Plan premium		3,694
101-12-51011-012	Vision Insurance	Vision Service Plan premium		715
101-12-51013-012	Workers' Compensation	Workers Comp charged to Department		19,429
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		2,176
101-12-51016-012	Unemployment Insurance	Projected unemployment benefits 1% of Salary		4,857
101-12-51019-012	Auto Allowance	Car allowance City Manager; dept phone allowance		6,600
101-12-51020-012	Educational Reimb	Education Reimbursement		8,000
101-xx-51xxx-misc	Unfunded liabilities-Misc	Unfunded liabilities-Misc		69,356
		Total Salaries & Benefits		769,276
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		12,000
101-12-53014-012	Utilities - Electricity	Admin Office PG&E		3,500
101-12-53015-012	Utilities - Gas	Admin Office ABAG gas		-
101-12-53016-012	Utilities - Water	Admin Office Cal Water		1,200

Town of Atherton Annual Operating Budget FY 2021-2022
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 Recommended Appropriations
101-12-53024-012	Advertising - Noticing	City Clerk/legal notices, etc.	2,250	
101-12-53024-012	Advertising - Noticing	Town wide mailers	2,250	
		A/C Subtotal->		4,500
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)	2,000	
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->		3,000
101-12-54005-012	Subscriptions	Employment law posters & subscriptions		1,200
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	Cal Opps	3,641	
101-12-54007-012	Memberships & Dues	City Clerk - CCAC	200	
101-12-54007-012	Memberships & Dues	City Clerk - IIMC International Institute	220	

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 Recommended Appropriations
101-12-54007-012	Memberships & Dues	City Clerk - MMANC Municipal Management Assoc.	75	
101-12-54007-012	Memberships & Dues	San Mateo County City Manager's Association	300	
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	400	
101-12-54007-012	Memberships & Dues	Code Publishing Inc. Web site hosting	6,700	
		A/C Subtotal->		19,936
101-12-54008-012	Mileage Reimbursement	Meetings & conferences		150
101-12-54010-012	Other Contract Services	Sustainability Coordinator-Public Outreach, sustainabilty projects, environmental programs support, green infrastructure	70,000	
101-12-54010-012	Other Contract Services	National Night Out	4,000	
101-12-54010-012	Other Contract Services	Legislative Advisory Services-Renne Public Law Group	24,996	
101-12-54010-012	Other Contract Services	Disaster Preparedness		
101-12-54010-012	Other Contract Services	Concerts in the Park	1,000	
101-12-54010-012	Other Contract Services	State of the City	1,000	
101-12-54010-012	Other Contract Services	Others	19,000	
		A/C Subtotal->		119,996
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	2,500	
101-12-55002-012	Office Supplies	Record destruction plastic storage containers for permanent docs, file materials	3,000	
		Relocation to Town Center	1,000	
		A/C Subtotal->		6,500
101-12-55017-012	Postage	Postage Refills, mailings		4,000

Town of Atherton Annual Operating Budget FY 2021-2022
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2022 Recommended Appropriations
101-12-57006-012	Computer Equipment/Software	Computer leasing program 3rd Batch	1,400
101-12-57007-012	Office Equip & Furn	Ergonomic chair, tables, etc.	1,000
101-12-57025-012	COVID-19 Emergency	COVID-19 Emergency	2,000
		Total Operations	238,182
		Total Admin Dept	1,007,458

Town of Atherton Annual Operating Budget FY 2021-2022
Administration - Salaries & Benefits

Job Class	Step	FY 20/21 Salary		COLA	FY 21/22 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		100.00%	233,196	233,196	23,460	5,772	3,381	13,139	-	142	192	794	210	9,328	6,600	296,214
Asst to CM/City Clerk	C/D	161,102	169,146	102.00%	172,529	172,529	11,611	-	2,502	13,139	1,847	205	192	794	210	6,901		209,931
Office Specialist	D	78,423		102.00%	79,991	79,991	5,383	-	1,160	23,614	1,847	368	192	588	108	3,200	-	116,452
Office Intern	$15/hour	7,500			7,500													7,500
Total Admin Dept		**480,221**			**493,217**	**485,717**	**40,454**	**5,772**	**7,043**	**49,893**	**3,694**	**715**	**576**	**2,176**	**529**	**19,429**	**6,600**	**630,097**

Section B

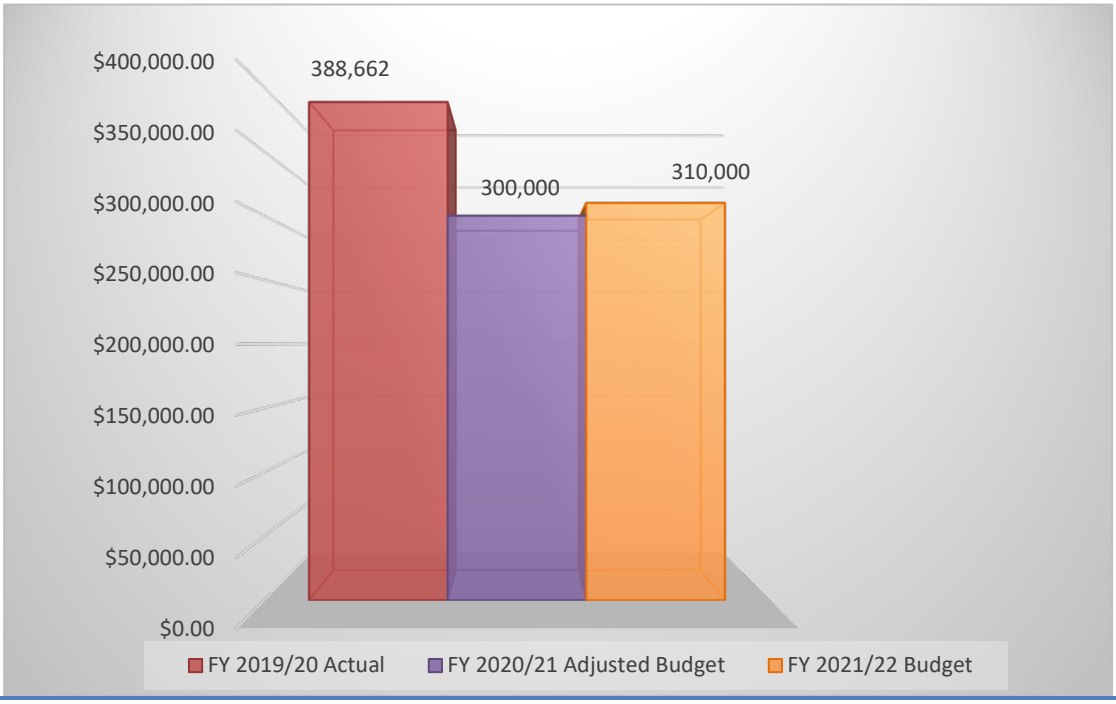
General Fund

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	**$310,000**
Employee	Contract (2): City Attorney, Asst. City Attorney

Three-year Summary

Year	FY 2019/20 Actual	FY 2020/21 Budget	FY 2021/22 Budget
Amount	388,662	300,000	310,000



Town of Atherton

Annual Operating Budget FY 2021-2022

City Attorney Budget - Summary

Category	Actual 2019-20	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Professional Svs	388,662	300,000	300,000	310,000
City Attorney Total	388,662	300,000	300,000	310,000

Town of Atherton Annual Operating Budget FY 2021-2022
City Attorney - Budget By Account

Category	Account	Description	Actual 2019-20	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Professional Svs	101-16-52002-016	City Attorney - Retainer	182,647	180,000	180,000	180,000
Professional Svs	101-16-52006-016	City Attorney - Other Services	192,442	120,000	120,000	120,000
Professional Svs	101-16-57025-016	COVID-19 Emergency	13,574			10,000
		Total City Attorney Dept	388,662	300,000	300,000	310,000

Town of Atherton Annual Operating Budget FY 2021-2022
City Attorney Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2022 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
101-16-57025-016	COVID-19 Emergency	COVID-19 Emergency	10,000
		Total City Attorney Dept	310,000

General Fund

General Fund 101 Finance Dept. (D18)

Goals | Mission **Budget 2021-2022**

- Town Center construction funding completion
- 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
- Replenishment of Reserves and priority items list for use of unallocated reserves

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

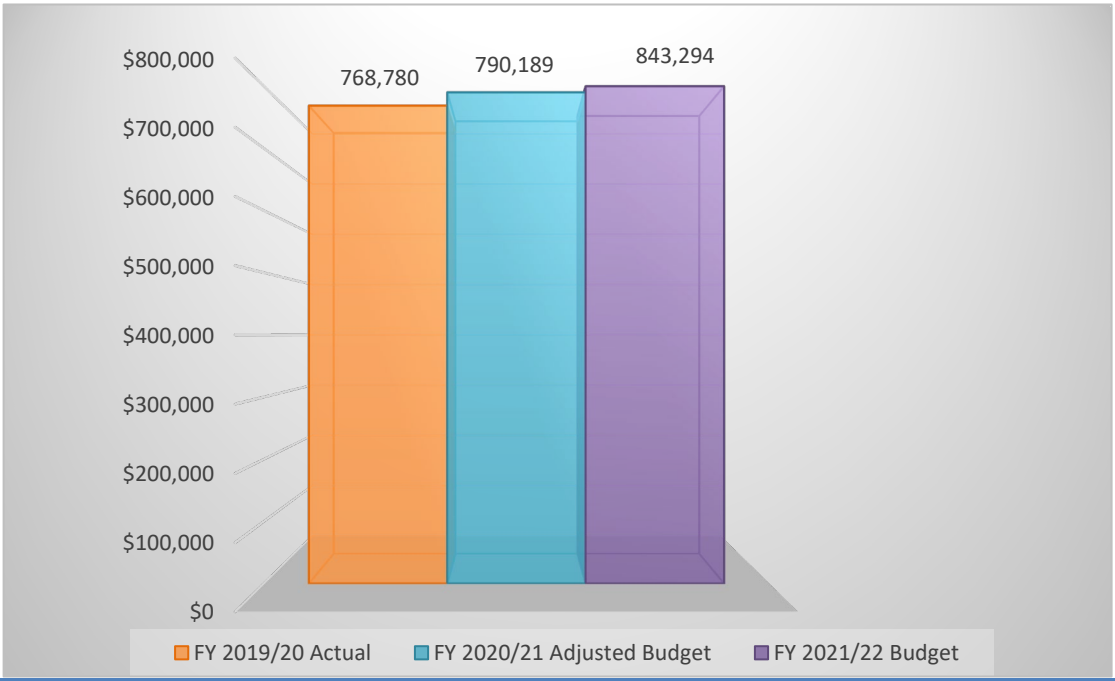
$843,294

Employee

3 Full Time: Finance Director, Accountant, Jr Accountant

Three-year Summary

Year	FY 2019/20 Actual	FY 2020/21 Budget	FY 2021/22 Budget
Amount	768,780	790,189	843,294



Town of Atherton
Operating Budget FY 2021-2022
Finance Budget - Summary

Category	Actual 2019-20	Adopted Budget 2020-21	Adjusted Budget 2020-21	Recomm Budget 2021-22
Salaries & Wages	411,710	412,804	412,804	443,267
EE Benefits	170,361	175,920	175,920	190,075
Professional Svs	94,633	79,685	79,685	86,172
General Operations	17,508	25,700	25,700	25,700
Other Services/Exp.	68,394	92,080	92,080	92,080
Supplies & Materials	3,281	1,500	1,500	1,500
Capital Outlay	2,893	2,500	2,500	4,500
Finance Total	768,780	790,189	790,189	843,294

Town of Atherton Annual Operating Budget FY 2021-2022
Finance - Budget by Account

Account	Description	Actual 2019-20	Adopted Budget 2020-21	Adjusted Budget 2020-21	Recomm Budget 2021-22
101-18-50001-018	Regular Salaries	403,923	406,704	406,704	434,575
101-18-50006-018	Overtime		-	-	-
101-18-50013-018	EE Benefits Earned	7,787	6,101	6,101	8,692
101-18-51001-018	Medicare	6,245	5,897	5,897	6,301
101-18-51003-018	PERS Retire Contrib- ER	30,671	34,720	34,720	36,356
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	40,990	41,171	41,171	41,834
101-18-51009-018	Health Insurance-Retirees	33,887	30,828	30,828	34,484
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	17,432	16,268	16,268	17,383
101-18-51014-018	Life & ADD Insurance	391	427	427	427
101-18-51015-018	LTD Insurance	2,349	2,271	2,271	2,341
101-18-51016-018	Unemployment Insurance	4,265	4,067	4,067	4,346
101-xx-51xxx-misc	Unfunded liabilities	29,424	35,215	35,215	41,547
	Total Salaries & Benefits	**582,071**	**588,724**	**588,724**	**633,342**
101-18-52001-018	Audit & Financial	75,668	60,185	60,185	66,172
101-18-52017-018	Technical Services	18,965	19,500	19,500	20,000
101-18-53002-018	Repair Machinery & Equip		200	200	200
101-18-53025-018	External Printing Service	156	3,500	3,500	3,500
101-18-53031-018	Banking Services	7,252	12,000	12,000	12,000
101-18-53503-018	Trsfr to Equip Replace Fund	10,000	10,000	10,000	10,000
101-18-54003-018	Conferences		2,500	2,500	2,500
101-18-54004-018	Training and Workshops	436	4,800	4,800	4,800
101-18-54005-018	Subscriptions	99	-	-	-

Town of Atherton Annual Operating Budget FY 2021-2022
Finance - Budget by Account

Account	Description	Actual 2019-20	Adopted Budget 2020-21	Adjusted Budget 2020-21	Recomm Budget 2021-22
101-18-54007-018	Memberships & Dues	515	1,200	1,200	1,200
101-18-54008-018	Mileage Reimbursement		100	100	100
101-18-54010-018	Other Contract Services	39,724	49,100	49,100	49,100
101-18-54016-018	Business License Processing Fee	27,620	34,380	34,380	34,380
101-18-55002-018	Office Supplies	3,281	1,000	1,000	1,000
101-18-55009-018	Misc. Computer Parts		500	500	500
101-18-57006-018	Computer Equip/Software	1,308	2,000	2,000	2,000
101-18-57007-018	Office Machines & Furniture		500	500	500
101-18-57025-018	COVID-19 Emergency	1,584			2,000
		186,609	201,465	201,465	209,952
	Total Operations	**186,609**	**201,465**	**201,465**	**209,952**
	Total Finance Dept	**768,680**	**790,189**	**790,189**	**843,294**

Town of Atherton Annual Operating Budget FY 2021-2022
Finance - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 Recommended Appropriations
101-18-50001-018	Regular Salaries	Salaries - three full-time (FTE) staff		434,575
101-18-50013-018	EE Benefits Earned	2% of Salary/Earnings contribution for vac, sick, comp, & holiday pay		8,692
101-18-51001-018	Medicare	Employees hired after April 1986 pay 1.45% of earnings		6,301
101-18-51003-018	PERS Retire Contrib- ER	Employer contribution for employee pension		36,356
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		41,834
101-18-51009-018	Health Insurance-Retirees	Retiree health Pay-as-you-go	25,797	
101-18-51009-018	Health Insurance-GASB45	GASB 45 annual required contribution	8,687	34,484
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		17,383
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		2,341
101-18-51016-018	Unemployment Insurance	Projected unemployment benefits 1% of Salary/Earnings		4,346
101-xx-51xxx-misc	Unfunded liabilities-Misc	Unfunded liabilities		41,547
		Total Salaries & Benefits		633,342
101-18-52001-018	Audit & Financial	FY 2021 Audit (40% Audit Fee)	24,250	
101-18-52001-018	Audit & Financial	FY 2021 Audit (60% total for interim)	34,912	
101-18-52001-018	Audit & Financial	FY 2021 CA Controller Report-Town	5,930	
101-18-52001-018	Audit & Financial	FY 2021 Appropriations Limit	1,080	
		A/C Subtotal->		66,172

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 Recommended Appropriations
101-18-52017-018	Technical Services	Springbrook annual maintenance fee	20,000	-
101-18-52017-018	Technical Services	Harris (Wintegrate) one license maintenance fee		-
		A/C Subtotal->		20,000
101-18-53002-018	Repair Machinery & Equip	misc repair for office equip and laser printers		200
101-18-53025-018	External Printing Service	FY 2022 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 2021-2022
Finance - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 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		2,000
101-18-57007-018	Office Machines & Furniture	Purchase furniture for office relocation needs		500
101-18-57025-018	COVID-19 Emergency	COVID-19 Emergency		2,000
		Total Operations		209,952
		Total Finance Dept		843,294

Town of Atherton Annual Operating Budget FY 2021-22

Finance- Salaries & Benefits

FTE	Job Class	Step	FY 20/21 Salary	COLA	FY 21/22 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	209,305	102.00%	213,491	21,477	-	-	3,096	18,559	1,167	228	192	794	210	8,540	600	267,754
1	Accountant	D	116,343	102.00%	118,669	7,986	-	-	1,721	10,138	671	157	192	794	108	4,747	-	145,184
1	Jr. Accountant	C/D	100,407	102.00%	102,415	6,893	-	-	1,485	13,138	1,847	409	192	753	108	4,097	-	131,336
	Total Finance Dept				**434,575**	**36,356**	**-**	**-**	**6,301**	**41,834**	**3,685**	**794**	**576**	**2,341**	**427**	**17,383**	**600**	**544,273**

Goals | Mission **Budget 2021-2022**

- 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 and monitor the construction finalization of New Town Center
- Prepare Ordinance updates as requested by City Council (Mills Act, Landscape Screening)
- Continue to enhance and develop streamlined digital submittal process for incoming applications and web and based public information
- Implement Green House Gas Reduction measures in the Climate Action Plan
- Work on Housing Element Update
- Review of REACH Codes for Atherton

Section B

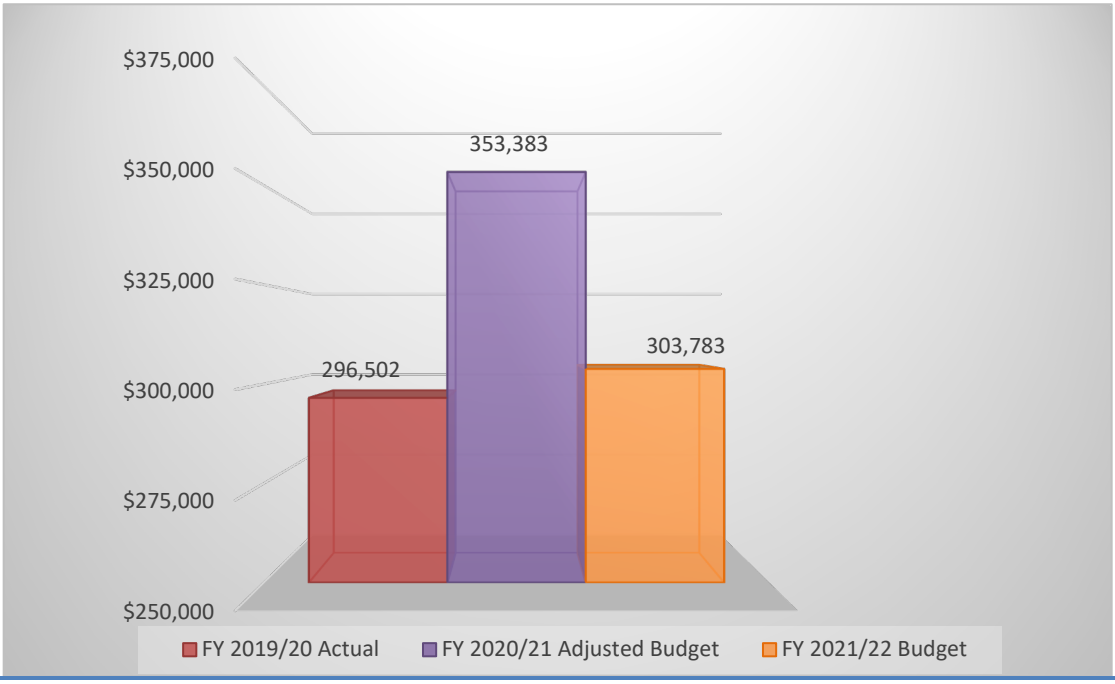
General Fund

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	**$303,783**
Employee	Contract: (2) Planners, Arborist: time shared with Building & DPW

Three-year Summary

Year	FY 2019/20 Actual	FY 2020/21 Budget	FY 2021/22 Budget
Amount	296,502	353,383	303,783



Town of Atherton
Annual Operating Budget FY 2021-2022
Planning Budget - Summary

Category	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Professional Svs	287,357	345,583	345,583	293,083
General Operations	3,665	4,300	4,300	7,600
Other Services/Exp.	2,370	-	-	-
Supplies & Materials	2,466	2,500	2,500	2,500
Capital Outlay	644	1,000	1,000	600
Planning Total	296,502	353,383	353,383	303,783

Town of Atherton Annual Operating Budget FY 2021-2022
Planning Budget By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Professional Svs	101-20-52011-020	Contract Planner	287,357	335,583	335,583	283,083
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		1,200	1,200	500
General Operations	101-20-53014-020	Utilities - Electricity	1,635	250	250	3,500
General Operations	101-20-53015-020	Utilities - Gas	12	180	180	-
General Operations	101-20-53016-020	Utilities - Water	50	70	70	600
General Operations	101-20-53024-020	Advertising/Noticing	836	1,500	1,500	1,500
General Operations	101-20-53025-020	Printing - External Service		-	-	-
General Operations	101-20-53033-020	Rent - Mach & Equip	1,132	1,100	1,100	1,500
Other Services/Exp.	101-20-54004-020	Training & Workshops		-	-	-
Other Services/Exp.	101-20-54007-020	Membership Dues	2,370	-	-	-
Other Services/Exp.	101-20-54010-020	Other Contract Services		-	-	-
Supplies & Materials	101-20-55002-020	Office Supplies	2,466	2,500	2,500	2,500
Supplies & Materials	101-20-55009-020	Misc. Computer Parts				-
Capital Outlay	101-20-57006-020	Computer Equipment/Software	470	1,000	1,000	600
Capital Outlay	101-20-57025-020	COVID-19 Emergency	173	-	-	-
		Total Planning Dept	296,502	353,383	353,383	303,783

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 2022 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	sustainablility programs management	-
		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 Admininstration Copier	500
101-20-53014-020	Utilities - Electricity	PG&E	3,500
101-20-53015-020	Utilities - Gas	ABAG gas	-
101-20-53016-020	Utilities - Water	Cal water	600
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	1,500
101-20-55002-020	Office Supplies	paper, pens, etc.	2,500
101-20-55009-020	Misc. Computer Parts		
101-20-57006-020	Computer Equipment/Software		600
101-20-57025-020	COVID-19 Emergency	COVID-19 Emergency	
		Total Planning Dept	**303,783**

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

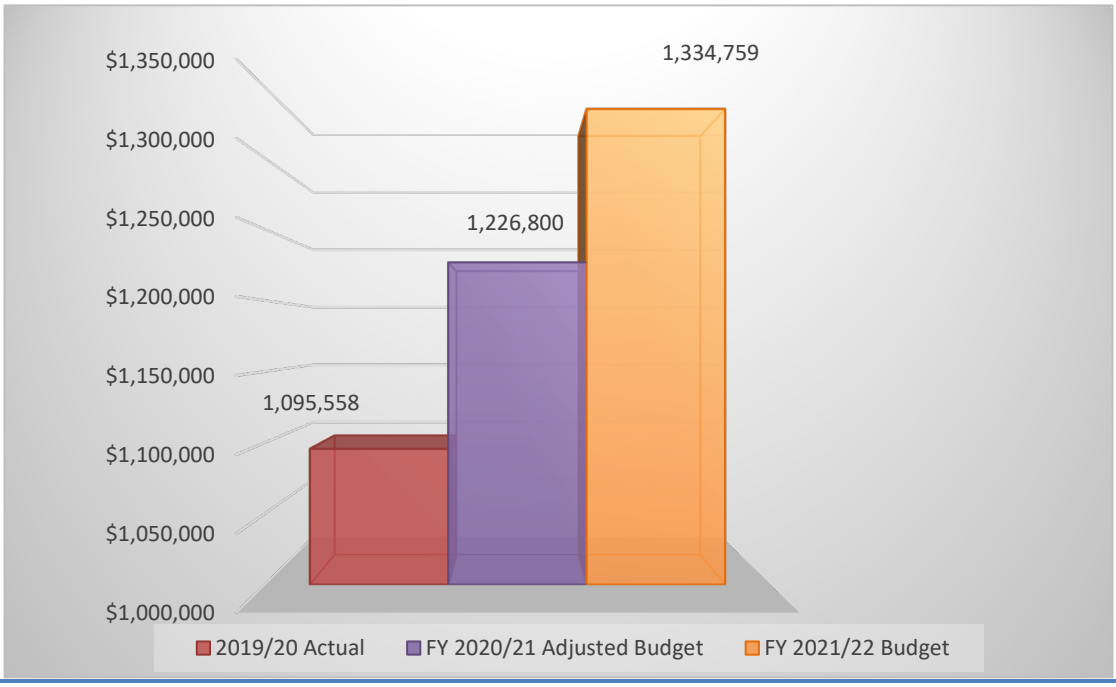
$1,334,759

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 2019/20 Actual	FY 2020/21 Budget	FY 2021/22 Budget
Amount	1,095,558	1,226,800	1,334,759



Town of Atherton
Annual Operating Budget FY 2021-2022
Building Budget - Summary

Category	Actual 2019-20	Adopted Budget 2020-21	Adjusted Budget 2020-21	Recomm Budget 2021-22
Salaries & Wages	166,743	163,428	163,428	172,628
EE Benefits	146,561	159,657	159,657	181,220
Professional Svs	747,494	808,900	808,900	955,200
General Operations	3,841	6,460	6,460	8,360
Other Services/Exp.	1,419	1,150	1,150	1,150
Supplies & Materials	4,418	4,200	4,200	4,200
Capital Outlay	25,082	2,155	2,155	12,000
Building Total	1,095,558	1,145,950	1,145,950	1,334,759

Town of Atherton Annual Operating Budget FY 2021-2022
Building Budget By Account

Category	Account	Description	Actual 2019-20	Adopted Budget 2020-21	Adjusted Budget 2020-21	Recomm Budget 2021-22
Salaries & Wages	101-25-50001-025	Regular Salaries	163,550	161,013	161,013	169,244
Salaries & Wages	101-25-50006-025	Overtime		-	-	-
Salaries & Wages	101-25-50013-025	EE Benefits Earned	3,194	2,415	2,415	3,385
EE Benefits	101-25-51001-025	Medicare	2,456	2,407	2,407	2,527
EE Benefits	101-25-51003-025	PER Retire Contrb- ER	11,823	13,405	13,405	13,822
EE Benefits	101-25-51007-025	STD Insurance	269	269	269	269
EE Benefits	101-25-51008-025	Health Insurance-Active	24,930	24,899	24,899	25,293
EE Benefits	101-25-51009-025	Health Insurance-Retirees	28,141	26,822	26,822	32,616
EE Benefits	101-25-51010-025	Dental Insurance	1,815	1,905	1,905	1,905
EE Benefits	101-25-51011-025	Vision Insurance	335	352	352	352
EE Benefits	101-25-51013-025	Workers' Compensation	6,883	6,641	6,641	6,970
EE Benefits	101-25-51014-025	Life & ADD Insurance	172	193	193	193
EE Benefits	101-25-51015-025	LTD Insurance	1,063	995	995	1,009
EE Benefits	101-25-51016-025	Unemployment Insurance	1,698	1,610	1,610	1,692
EE Benefits	101-xx-51xxx-misc	Unfunded liabilities-Misc	66,977	80,159	80,159	94,573
		Total Salaries & Benefits	**313,305**	**323,085**	**323,085**	**353,849**
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	747,494	776,900	857,750	923,200
General Operations	101-25-53014-025	Utilities - Electricity	1,635	1,200	1,200	3,500
General Operations	101-25-53015-025	Utilities - Gas	72	400	400	-
General Operations	101-25-53016-025	Utilities - Water	297	600	600	1,000
General Operations	101-25-53024-025	Advertising/Publishing	704	400	400	-
General Operations	101-25-53033-025	Rent - Mach & Equip	1,132	3,860	3,860	3,860
Other Services/Exp.	101-25-54005-025	Subscriptions	1,284	1,000	1,000	1,000
Other Services/Exp.	101-25-54007-025	Memberships & Dues	135	150	150	150

Town of Atherton Annual Operating Budget FY 2021-2022
Building Budget By Account

Category	Account	Description	Actual 2019-20	Adopted Budget 2020-21	Adjusted Budget 2020-21	Recomm Budget 2021-22
Supplies & Materials	101-25-55002-025	Office Supplies	3,269	3,200	3,200	3,200
Supplies & Materials	101-25-55006-025	Safety Supplies & Matls	1,149	1,000	1,000	1,000
Capital Outlay	101-25-57006-025	Computer Equipment/Software	1,708	2,155	2,155	2,000
Capital Outlay	101-25-57025-025	COVID-19 Emergency	23,374	-	-	10,000
		Total Operations	**782,253**	**822,865**	**903,715**	**980,910**
		Total Building Dept	**1,095,558**	**1,145,950**	**1,226,800**	**1,334,759**

Town of Atherton Annual Operating Budget FY 2021-2022
Building Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 Recommended Appropriations
101-25-50001-025	Regular Salaries	Salaries - Two staff 0.9 full-time (FTE)	174,244	169,244
101-25-50001-025	Regular Salaries	Salarris - Arbroist Service for Planning	(5,000)	
101-25-50013-025	EE Benefits Earned	2% contribution for vac, sick, comp, & holiday pay		3,385
101-25-51001-025	Medicare	Medicare is paid on all salaries at a rate of 1.45%		2,527
101-25-51003-025	PER Retire Contrb- ER	Employer contribution for employee pension		13,822
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		25,293
101-25-51009-025	Health Insurance-Retirees	Retiree health pay-as-you-go	23,929	
101-25-51009-025	Health Insurance- GASB45	GASB 45 annual required	8,687	32,616
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		6,970
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		1,009
101-25-51016-025	Unemployment Insurance	Projected unemployment cost 1%		1,692
101-25-51019-025	Auto Allowance			
101-xx-51xxx-misc	Unfunded liabilities-Misc	Unfunded liabilities		94,573
		Total Salaries & Benefits		**353,849**
101-25-52017-025	Technical Service	CRW maintenance fee		32,000

Town of Atherton Annual Operating Budget FY 2021-2022
Building Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2022 Recommended Appropriations
101-25-52033-025	Contract Bldg & Life Safety Svs	Contract costs equal 58% of the first one million dollars in projected building revenues (excluding tree removal plan check), plus 55% of revenue in excess of one million dollars, plus certain previous inspections.	923,200
101-25-53014-025	Utilities - Electricity	PG&E	3,500
101-25-53015-025	Utilities - Gas	ABAG gas	-
101-25-53016-025	Utilities - Water	Cal water	1,000
101-25-53024-025	Advertising/Publishing	Building code	
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)	2,000
101-25-57025-025	COVID-19 Emergency	COVID-19 Emergency	10,000
		Total Operations	**980,910**
		Total Building Dept	**1,334,759**

Town of Atherton Annual Operating Budget FY 2021-2022

Building - Salaries & Benefits

FTE	Job Class	Step	2020/21 Salary	COLA	2021/22 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		62,927	62,927	6,330	-	912	9,445	739	147	77	318	84	2,517	240	83,737
0.5	Office Specialist (0.5)	D	38,477		39,996	39,996	2,692	-	580	6,569	583	103	96	294	54	1,600	-	52,566
0.5	Town Arborist/Park Mgr (0.5)	D	68,611		71,321	71,321	4,800	-	1,034	9,280	583	103	96	397	54	2,853	300	90,820
1.4	FTE	1.4	165,911	-	174,244	174,244	13,822	-	2,527	25,293	1,905	352	269	1,009	193	6,970	540	227,123
	Summary																	
1	DPW Director	D	208,572	102.00%	212,743	212,743	21,402	-	3,085	13,138	1,847	368	192	794	210	8,510	900	263,189
1	Sr. Engineer/Maint Mgr	D	154,233	102.00%	157,318	157,318	15,826	-	2,281	23,612	1,847	368	192	794	210	6,293	600	209,342
1	Office Specialist	D	78,423	102.00%	79,991	79,991	5,383	-	1,160	13,138	1,167	205	192	588	108	3,200		105,132
1	Town Arborist/Park Mgr (0.5)	D	139,844	102.00%	142,641	142,641	9,600	-	2,068	18,559	1,167	205	192	794	108	5,706	600	181,640
			581,073		592,694	592,694	52,211	-	8,594	68,446	6,027	1,147	768	2,970	638	23,708	2,100	759,303

Section B

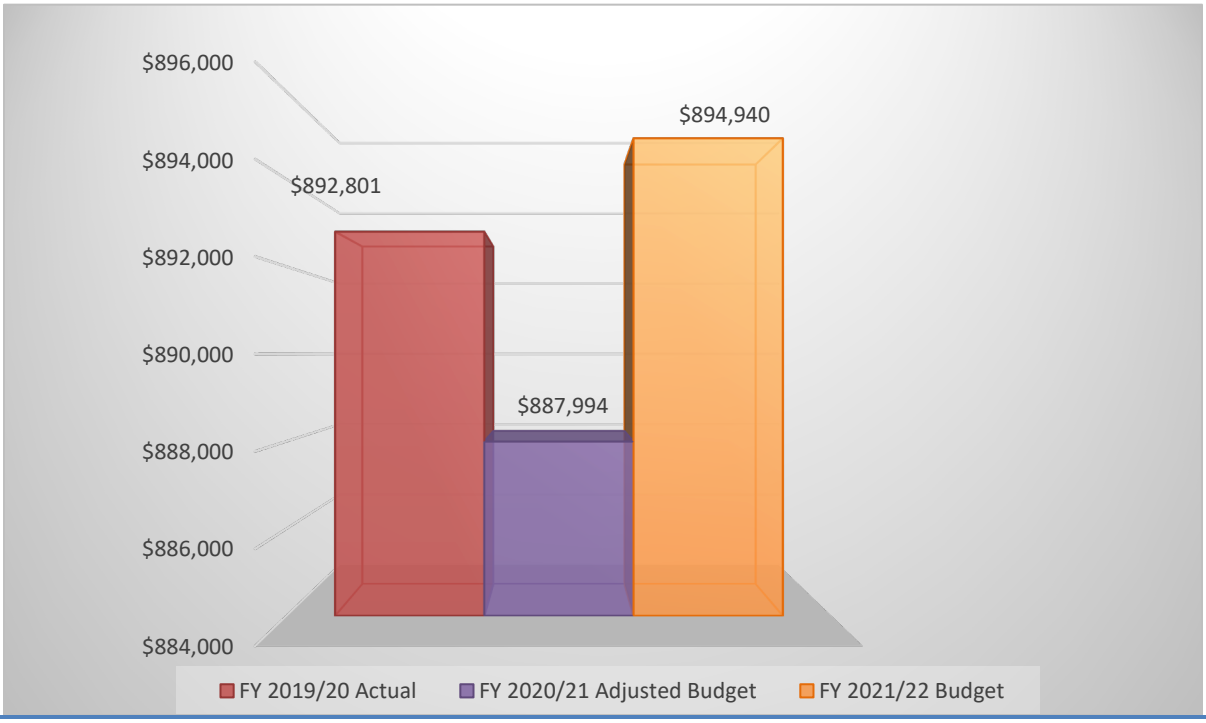
General Fund

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. As the completion of the Town Center nears in fall of 2021, the rental expense for trailers will no longer be needed. There is a need for phone system and needed Town server, virtual storage, and network upgrades that will be compatible with the new Town Center project. A new agenda management tool and community engagement SeeClickFix upgrades to be implemented.
Annual Fiscal Impact	**$894,940**
Employee	No employees

Three-year Summary

Year	FY 2019/20 Actual	FY 2020/21 Budget	FY 2021/22 Budget
Amount	892,801	887,994	894,940



Town of Atherton
Annual Operating Budget FY 2021-2022
Inter Department Budget - Summary

Category	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
EE Benefits	2,124	1,610	1,610	1,610
Professional Svs	116,192	116,192	116,192	163,200
General Operations	315,739	333,029	333,029	373,378
Other Services/Exp.	205,829	205,829	205,829	135,353
Supplies & Materials	14,383	25,450	25,450	25,450
Capital Outlay	238,534	205,885	205,885	195,950
Inter-Dept. Total	892,801	887,994	887,994	894,940

Town of Atherton Annual Operating Budget FY 2021-2022
Inter-Department Budget By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
EE Benefits	101-30-51012-030	Employee Assistance Program	2,124	1,610	1,610	1,610
Professional Svs	101-30-52019-030	IT Support	116,192	116,192	116,192	163,200
General Operations	101-30-53018-030	Utilities - Telephone	19,323	21,315	21,315	21,315
General Operations	101-30-53019-030	Liability Insurance	244,269	253,748	253,748	287,573
General Operations	101-30-53020-030	Employment Practice Liability Ins	39,740	44,486	44,486	48,045
General Operations	101-30-53021-030	Property Insurance	12,407	13,479	13,479	16,445
Other Services/Exp.	101-30-53035-030	Other Rents & Leases	97,184	91,249	91,249	11,813
Other Services/Exp.	101-30-54007-030	Memberships & Dues	5,883	5,920	5,920	2,880
Other Services/Exp.	101-30-54017-030	Post Office Expense	4,443	10,660	10,660	10,660
Other Services/Exp.	101-30-54029-030	County Tax Administration Cost	98,319	98,000	98,000	110,000
Supplies & Materials	101-30-55009-030	Misc Computer Parts & Supplies	1,610	9,650	9,650	9,650
Supplies & Materials	101-30-55016-030	Other Supplies & Materials	(198)	2,000	2,000	2,000
Supplies & Materials	101-30-55017-030	Postage	12,971	13,800	13,800	13,800
Capital Outlay	101-30-57006-030	IT Infrastructure Plan	75,164	205,885	205,885	195,950
Capital Outlay	101-30-59010-030	2020 Lease Cost of Issuance	163,370			-
		Total Inter-Department	**892,801**	**887,994**	**887,994**	**894,940**

Town of Atherton Annual Operating Budget FY 2021-2022
Inter-Department Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 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		163,200
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)	112,704	
101-30-53019-030	Liability Insurance	Annual premiums for excess liability insurance pool(Fd615)	25,823	
101-30-53019-030	Liability Insurance	Public Official bond(Fd615)	1,660	
101-30-53019-030	Liability Insurance	Administrative Premium to ABAG(Fd615)	47,386	
101-30-53019-030	Liability Insurance	Self-insured retention (SIR) reserve(Fd615)	100,000	
		A/C Subtotal ->		287,573
101-30-53020-030	Employment Practice Liab Ins	Premium to employment practice liability	48,045	
101-30-53021-030	Property Insurance	Annual premiums for property insurance pool	16,445	
				64,490
101-30-53035-030	Other Rents & Leases	Admininstration & Community Development Temporary Trailers	10,000	
		Police Department Restrooms	1,813	11,813
101-30-54007-030	Memberships & Dues	ABAG	2,520	
101-30-54007-030	Memberships & Dues	Almanac Online	360	
101-30-54007-030	Memberships & Dues	CalOpps Annual Membership	-	
		A/C Subtotal ->		2.880

Town of Atherton Annual Operating Budget FY 2021-2022
Inter-Department Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 Recommended Appropriations
101-30-54017-030	Post Office Expense	Weighing platform(S#3776), base(S#1659), feeder rental(S#4197)	7,100	
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	110,000	110,000
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	

Town of Atherton Annual Operating Budget FY 2021-2022
Inter-Department Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 Recommended Appropriations
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	-	
101-30-57006-030	IT Infrastructure Plan	Virtual Storage Backup-Baracuda	14,000	
101-30-57006-030	IT Infrastructure Plan	Civic Plus Website Annual Renewal, host, storage	9,000	
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	10,000	
101-30-57006-030	IT Infrastructure Plan	Cybersecurity Prevention Software	10,000	
101-30-57006-030	Computer Equipment/Software	Office 365 Full Licenses-Exchange-55	15,000	
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	Prime Gov - agenda management tool	20,000	
101-30-57006-030	Computer Equipment/Software	OPENGOv Transparency Platform	36,000	
101-30-57006-030	Computer Equipment/Software	Computer lease program	1,000	
			A/C Subtotal ->	195,950
		Total Inter-Department		894,940

General Fund

General Fund 101 Police Dept. (D40)

Goals | Mission **Budget 2021-2022**

"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 though 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

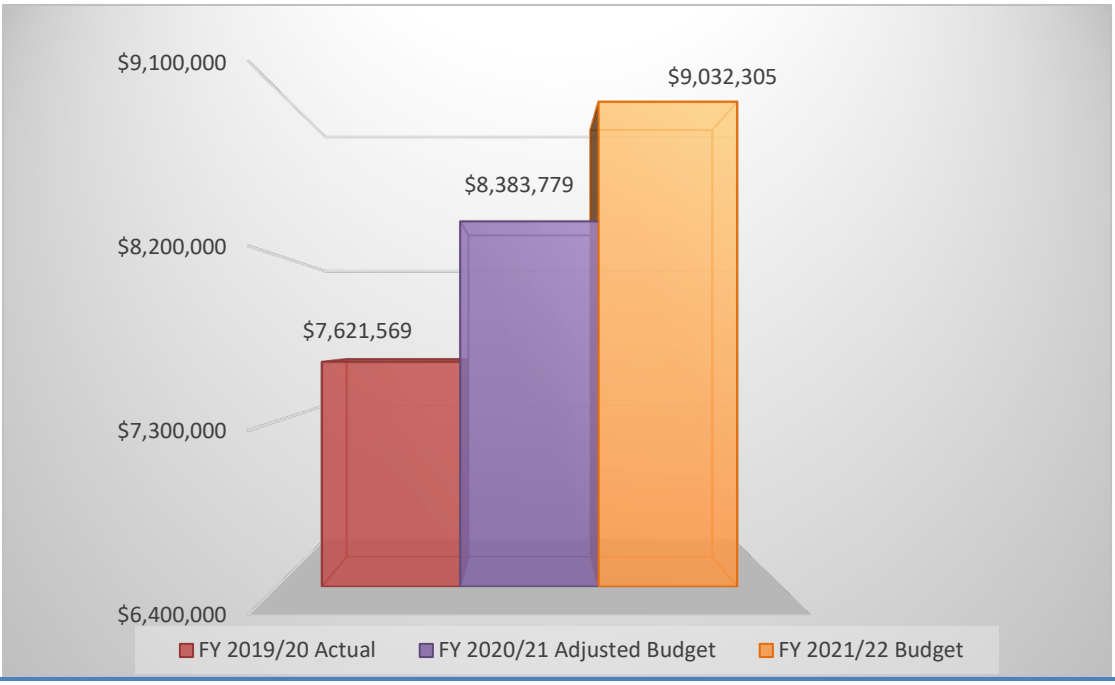
General Fund

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.
Annual Fiscal Impact	**$9,032,305**
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), Hybrid Code Enforcement/Dispacther (1) Dispatcher (4), Communication Sprv. Dispatcher (1) part-time reserve officers (3), per diem dispatchers (6)

Three-year Summary

Year	FY 2019/20 Actual	FY 2020/21 Budget	FY 2021/22 Budget
Amount	7,621,569	8,383,779	9,032,305



Town of Atherton
Annual Operating Budget FY 2021-2022
Police Budget - Summary

Category	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	3,884,682	4,350,157	4,350,157	4,525,242
EE Benefits	2,886,693	3,182,293	3,182,293	3,525,122
Professional Svs	78,684	124,731	124,731	114,044
General Operations	304,889	176,112	176,112	312,346
Other Services/Exp.	269,053	276,039	276,039	280,943
Supplies & Materials	142,427	146,500	146,500	154,500
Capital Outlay	55,142	127,947	127,947	120,108
Police Total	7,621,569	8,383,779	8,383,779	9,032,305

Town of Atherton Annual Operating Budget FY 2021-2022
Police Budget By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	101-40-50001-040	Regular Salaries	2,759,903	3,346,978	3,281,978	3,483,007
Salaries & Wages	101-40-50003-040	Dispatcher Salaries	503,393	518,262	518,262	557,318
Salaries & Wages	101-40-50004-040	Reserve Salaries	100,288	96,356	96,356	96,356
Salaries & Wages	101-40-50005-040	Temporary Help	53,149	28,561	43,561	28,561
Salaries & Wages	101-40-50006-040	Overtime	467,731	350,000	400,000	350,000
Salaries & Wages	101-40-50007-040	Special Event Salaries Reimb	219	10,000	10,000	10,000
EE Benefits	101-40-50013-040	EE Benefits Earned	66,390	80,105	80,105	125,410
EE Benefits	101-40-51001-040	Medicare Tax	59,191	59,774	59,774	62,302
EE Benefits	101-40-51002-040	Social Security	1,805	5,974	5,974	5,974
EE Benefits	101-40-51003-040	PERS Retire Contr - ER	531,116	638,337	638,337	607,258
EE Benefits	101-40-51004-040	PERS Retire Contr - EE		-	-	-
EE Benefits	101-40-51005-040	Deferred Compensation	15,906	20,919	20,919	25,094
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	461,847	514,286	514,286	554,433
EE Benefits	101-40-51009-040	Health Insurance - Retirees	427,778	391,798	391,798	504,267
EE Benefits	101-40-51010-040	Dental Insurance	41,421	47,438	47,438	47,699
EE Benefits	101-40-51011-040	Vision Insurance	7,365	8,168	8,168	8,298
EE Benefits	101-40-51013-040	Workers' Compensation	377,646	355,760	355,760	360,542
EE Benefits	101-40-51014-040	Life & ADD Insurance	3,134	3,622	3,622	3,757
EE Benefits	101-40-51015-040	LTD Insurance	22,353	23,506	23,506	24,581
EE Benefits	101-40-51016-040	Unemployment Insurance	42,402	41,302	41,302	43,052
EE Benefits	101-40-51018-040	Uniforms	28,402	30,000	30,000	30,000
EE Benefits	101-40-51020-040	Educational Reimbursement	4,834	20,000	20,000	20,000
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Misc	42,621	51,010	51,010	60,181
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Safety	750,799	889,718	889,718	1,041,696
		Total Salaries & Benefits	**6,771,375**	**7,532,450**	**7,532,450**	**8,050,364**
Professional Svs	101-40-52017-040	Technical Services	78,684	124,731	124,731	114,044
General Operations	101-40-53001-040	Equip Maint - Vehicles	47,243	40,000	40,000	40,000
General Operations	101-40-53002-040	Equip Maint - Other	9,637	25,000	19,000	15,000
General Operations	101-40-53014-040	Utilities - Electricity	28,021	25,000	25,000	42,000
General Operations	101-40-53015-040	Utilities - Gas	751	1,000	1,000	3,000
General Operations	101-40-53016-040	Utilities - Water	1,314	2,000	2,000	3,000
General Operations	101-40-53018-040	Utilities - Telephone	56,360	55,650	55,650	42,750

Town of Atherton Annual Operating Budget FY 2021-2022
Police Budget By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
General Operations	101-40-53022-040	Liability Claim Expense				
General Operations	101-40-53025-040	Printing - External Service	3,092	3,000	3,000	6,000
General Operations	101-40-53026-040	Recruitment Cost	27,128	12,000	22,000	7,500
General Operations	101-40-53028-040	Citation Processing	126	1,000	1,000	500
General Operations	101-40-53032-040	Rent - Facilities	10,217	11,462	11,462	10,796
General Operations	101-40-53503-040	Trsfr to Equip Replace Fd	121,000	-	-	141,800
Other Services/Exp.	101-40-54003-040	Conferences	3,289	5,000	5,000	4,500
Other Services/Exp.	101-40-54004-040	Training & Workshops	12,181	15,000	15,000	13,000
Other Services/Exp.	101-40-54005-040	Subscriptions	1,459	1,500	1,500	2,000
Other Services/Exp.	101-40-54006-040	POST Training	38,056	40,000	40,000	40,000
Other Services/Exp.	101-40-54007-040	Memberships & Dues	3,180	4,500	4,500	4,550
Other Services/Exp.	101-40-54008-040	Mileage Reimbursement	47	300	300	300
Other Services/Exp.	101-40-54010-040	Other Contract Services	157,286	154,539	144,539	152,837
Other Services/Exp.	101-40-54021-040	Animal Control Services	53,555	55,200	55,200	63,756
Supplies & Materials	101-40-55002-040	Office Supplies	9,133	10,000	10,000	10,000
Supplies & Materials	101-40-55006-040	Safety Supplies & Materials	9,768	7,000	7,000	8,000
Supplies & Materials	101-40-55007-040	K-9 Expenses	10,768	14,000	20,000	14,000
Supplies & Materials	101-40-55015-040	Oil and Gasoline	68,490	65,000	65,000	65,000
Supplies & Materials	101-40-55016-040	Other Supplies & Matls	35,420	31,600	31,600	49,500
Supplies & Materials	101-40-55018-040	Disaster/Emergency	8,849	18,900	18,900	8,000
Capital Outlay	101-40-57004-040	Mach & Equip	9,444	4,500	4,500	2,500
Capital Outlay	101-40-57006-040	Computer Equip/Software*	28,851	123,447	123,447	117,608
Capital Outlay	101-40-57007-040	Office Equip & Furniture	319	-	-	-
Capital Outlay	101-40-57025-040	COVID-19 Emergency	16,528	-	-	-
			850,194	851,329	851,329	981,941
		Total Operations	**850,194**	**851,329**	**851,329**	**981,941**
		Total Police Dept	**7,621,569**	**8,383,779**	**8,383,779**	**9,032,305**

Town of Atherton Annual Operating Budget FY 2021-2022
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 Recommended Appropriations
101-40-50001-040	Regular Salaries	21 Sworn, 1 Executive Assistant, 1 Community Service Officer 1 Code Enforcement	3,623,007	
101-40-50001-040	Regular Salaries	COPS Grant funding	(140,000)	3,483,007
101-40-50003-040	Dispatcher Salaries	5 full-time dispatchers		557,318
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	350,000
101-40-50007-040	Special Event Salaries Reimb	Overtime Subcategory: POTUS/Special Events		10,000
101-40-50013-040	EE Benefits Earned	3% contribution for vac, sick, comp, & holiday pay		125,410
101-40-51001-040	Medicare Tax	1.45% of salary		62,302
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		607,258
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 Dispatchers PER MOU		25,094
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		554,433
101-40-51009-040	Health Insurance-Retirees	Retiree health Pay-as-you-go	408,714	
101-40-51009-040	Health Insurance-GASB45	GASB 45 annual required contribution	95,553	504,267
101-40-51010-040	Dental Insurance	Delta dental plan premium		47,699
101-40-51011-040	Vision Insurance	Vision Service Plan premium		8,298
101-40-51013-040	Workers' Compensation	Workers Comp charged to Department		360,542
101-40-51014-040	Life & ADD Insurance	Premium to the Cities Group		3,757
101-40-51015-040	LTD Insurance	Long-term disability premium to The Cities Group		24,581
101-40-51016-040	Unemployment Insurance	Self-funded unemployment based on 1% of salary		43,052
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		60,181
101-40-51xxx-040	Unfunded liabilities-Safety	CA PERS Unfunded liability-Safety		1,041,696
		Total Salaries & Benefits		8,050,364

Town of Atherton Annual Operating Budget FY 2021-2022
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 Recommended Appropriations
101-40-52017-040	Technical Services	Sunridge RIMS Annual Maintenance (Dispatch-Patrol CAD)	26,269	
101-40-52017-040	Technical Services	TEA Maint. (Telecommunications Dispatch/Radio Support)	29,892	
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)	1,700	
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	18,000	
101-40-52017-040	Technical Services	Critical Reach (TRAK System, Missing Persons Support System)	250	
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	3,000	
101-40-52017-040	Technical Services	MKMS Server - Alarm, license for second dispatch station	2,133	
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 ->**		114,044
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		15,000
101-40-53014-040	Utilities - Electricity	PG&E		42,000
101-40-53015-040	Utilities - Gas	ABAG gas		3,000
101-40-53016-040	Utilities - Water	Cal water		3,000
101-40-53018-040	Utilities - Telephone	Telephone (Lobby-Front Door)		
101-40-53018-040	Utilities - Telephone	Telephones (Office, Comm Center, Admin, Patrol, Invest.)	7,000	
101-40-53018-040	Utilities - Telephone	Cell Phones (Admin, Investigations, Patrol Cars)	16,800	
101-40-53018-040	Utilities - Telephone	T1 Line-Shared with City of Menlo Park	5,000	
101-40-53018-040	Utilities - Telephone	T1 Line-Fires Station 4- Shared with MPFD	1,350	

Town of Atherton Annual Operating Budget FY 2021-2022
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 Recommended Appropriations
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 ->**		42,750
101-40-53025-040	Printing - External Service	Forms, secure identification cards, no parking signs, citations, resident handbooks		6,000
101-40-53026-040	Recruitment Cost	Associated costs to include; polygraph,		7,500
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		500
101-40-53032-040	Rent - Facilities	Rent for temporary police facility @ $729.97 per month		10,796
101-40-53503-040	Trsfr to Equip Replace Fd	Future replacement of vehicle(s), additional Equipment		95,000
		Supplemental equipment		46,800
101-40-54003-040	Conferences	S.M. Gang Task Force Conference, RIMS, CCUG, CAPE, SMCPCA, TMA, Public Safety Chiefs Conference		4,500
101-40-54004-040	Training & Workshops	Supplies for POST annual dept training and other trainings	3,000	
		Executive Command School	10,000	
		A/C Subtotal ->		13,000
101-40-54005-040	Subscriptions	Library books, criminal codes		2,000
101-40-54006-040	POST Training	Post Reimbursement (Mandated, Essential, Desirable Categories)		40,000
101-40-54007-040	Memberships & Dues	California Chiefs of Police	550	
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 ->**		4,550

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 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)	14,740	
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	7,000	
101-40-54010-040	Other Contract Services	S.M. Co. OES Hazardous Materials Program	46,000	
101-40-54010-040	Other Contract Services	First Chance (DUI Booking Alternative)	5,658	
101-40-54010-040	Other Contract Services	Pd copier lease	6,000	
101-40-54010-040	Other Contract Services	Keller Center (Child Abuse/Sexual Assault Victims Program)	1,200	
101-40-54010-040	Other Contract Services	Youth Family Service (Youth Counseling Diversion)	4,972	
101-40-54010-040	Other Contract Services	S.M. Co. Community Overcoming Relationship (Domestic Abuse)	3,367	
101-40-54010-040	Other Contract Services	Lexipol (Police General Orders, Case Law Update Training)	7,300	
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	31,000	
101-40-54010-040	Other Contract Services	Conflict Resolution - Mills Peninsula	500	
101-40-54010-040	Other Contract Services	Service Master Clean	2,000	
101-40-54010-040	Other Contract Services	OES Fire Battalion Chief - shared cost in County	-	
101-40-54010-040	Other Contract Services	Zetron Maintenance Warranty	-	
101-40-54010-040	Other Contract Services	Fast Response On Site Testing - Gas Masks	6,000	
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 ->**		152,837
101-40-54021-040	Animal Control Services	San Mateo animal control services cost		63,756
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)	8,000	
101-40-55006-040	Safety Supplies & Materials	**A/C Subtotal ->**		8,000
101-40-55007-040	K-9 Expenses	K-9 Maint., Training, Veterinarian, Boarding, Food for 2 dogs		14,000

Town of Atherton Annual Operating Budget FY 2021-2022
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 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.	20,000	
101-40-55016-040	Other Supplies & Matls	California Vehicle Codes	500	
101-40-55016-040	Other Supplies & Matls	Awards and Engraving	3,000	
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)	25,000	
101-40-55016-040	Other Supplies & Matls	**A/C Subtotal ->**		49,500
101-40-55018-040	Disaster/Emergency	Supplies, water, MRE's		8,000
101-40-57004-040	Mach & Equip	Taser Cartridges/Training Rounds (qualify ABAG reimb)	2,500	
101-40-57004-040	Mach & Equip	**A/C Subtotal ->**		2,500
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)	10,000	
101-40-57006-040	Computer Equip/Software	Patrol Scheduling Software	1,885	
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	6,000	
101-40-57006-040	Computer Equip/Software	Goserco, Inc-Warranty for 911/non-emergency	3,014	
101-40-57006-040	Computer Equip/Software	LEFTA- FTO manual online	1,545	
101-40-57006-040	Computer Equip/Software	Leads On Line	1,553	
101-40-57006-040	Computer Equip/Software	Pager software		
101-40-57006-040	Computer Equip/Software	First Two Invest.software	2,400	
101-40-57006-040	Computer Equip/Software	Forensic Logic		
101-40-57006-040	Computer Equip/Software	Hawk Analytics	2,495	
101-40-57006-040	Computer Equip/Software	Copware	700	
101-40-57006-040	Computer Equip/Software	Body Cameras (21) and Increased Storage capacity	24,416	
101-40-57006-040	Computer Equip/Software	Manage Mobility	1,600	
101-40-57006-040	Computer Equip/Software	Flock Cameras	42,000	
		A/C Subtotal ->		117,608
101-40-57025-040	COVID-19 Emergency	COVID-19 Emergency		-
		Total Operations		981,941
		Total Police Dept		9,032,305

Town of Atherton Annual Operating Budget FY 2021-2022
Police - Salaries & Benefits

FTE	Job Class	Step	FY 20/21 Salary		Increase	FY 21/22 Salary	Post Incent	SR/FT Incent	DT Incent	K9 Incent	MC Incent	BL Incent	Boot Allwn	Total Salary	PERS Salary	ER PERS	EE PERS	Def. comp	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (House, ph)	Total
	Police																											
1	Chief of Police	D	199,319		102.00%	203,306							250	203,556	203,556	22,350	-	-	2,952	18,559	1,404	368	192	794	292	8,142	900	259,509
1	Commander	C/D+2.5%	187,589	196,868	102.00%	197,756	4,944						250	202,950	202,950	45,846	-	-	2,943	23,612	1,847	368	192	794	292	8,118	900	287,862
1	Sergeant (84hrs)	E+7.5%+DT	159,447		102.00%	162,636	12,198		8,132				250	183,215	183,215	41,388	-	-	2,657	23,612	1,847	368		794	108	20,154		274,143
1	Sergeant (84hrs)	B+7.5%	137,736		102.00%	140,491	10,537						250	151,278	151,278	34,174	-	-	2,194	23,612	1,847	368		794	108	16,641		231,015
1	Sergeant (84hrs)	D/E+7.5%+MC	144,623	159,447	102.00%	153,629	11,522		-		7,681		250	173,083	173,083	39,099	-	-	2,510	10,138	1,847	142		794	108	19,039		246,760
1	Sergeant (84hrs)	C/D+7.5%+FT	144,623		102.00%	147,515	11,064	7,376					250	166,205	166,205	37,546	-	-	2,410	18,559	1,167	142		794	108	18,283		245,213
1	Sergeant (84hrs)	C/D+5%	144,623		102.00%	147,515	11,064						250	158,829	158,829	17,439	-	-	2,303	13,138	1,847	368		794	108	17,471		212,298
1	Officer (84hrs)	E+7.5%+K9	131,041		102.00%	133,662	10,025			6,683			250	150,620	150,620	34,025	-	-	2,184	13,138	2,179	368		794	108	16,568		219,985
1	Officer (84hrs)	E+7.5%	131,041		102.00%	133,662	6,683						250	140,595	140,595	15,437	-	-	2,039	18,559	1,167	205		794	108	15,465		194,370
1	Officer (84hrs)	E+5%+SR+MC	131,041		102.00%	133,662	6,683	6,683			6,683		250	153,961	153,961	16,905	-	-	2,232	23,612	1,847	368		794	108	16,936		216,764
1	Officer (84hrs)	E+MC	131,041		102.00%	133,662					6,683		250	140,595	140,595	15,437	-	-	2,039	23,612	1,847	-		794	108	15,465		199,898
1	Officer (84hrs)*	E	131,041		102.00%	133,662							250	133,912	133,912	30,251	-	-	1,942	23,612	1,847	-		794	108	14,730		207,196
1	Officer (84hrs)*	E+5%	131,041		102.00%	133,662	6,683						250	140,595	140,595	31,760	-	-	2,039	18,559	1,404	205		794	108	15,465		210,930
1	Officer (84hrs)*	D/E	124,801	131,041	102.00%	130,254							250	130,504	130,504	14,329	-	-	1,892	10,138	839	142		794	108	14,355		173,102
1	Officer (84hrs)	C/D+K9+BL	118,858	124,801	102.00%	127,297				6,365		2,400	250	136,312	136,312	14,967	-	-	1,977	23,612	1,847	368		794	108	14,994		194,980
1	Officer (84hrs)*	B/C	113,198	118,858	102.00%	120,308							250	120,558	120,558	13,237	-	-	1,748	13,138	1,847	368		794	108	13,261		165,060
1	Officer (84hrs)*	B/C	113,198	118,858	102.00%	119,072							250	119,322	119,322	13,102	-	-	1,730	10,138	671	142		794	108	13,125		159,132
1	Officer (84hrs)*	B/C	113,198	118,858	102.00%	121,235							250	121,485	121,485	27,444	-	-	1,762	13,138	1,847	368		794	108	13,363		180,309
1	Officer (84hrs)*	B/C	113,198	118,858	102.00%	116,599							250	116,849	116,849	12,830			1,694	10,138	671	142		794	108	12,853		156,079
1	Officer (84hrs)*	B/C	113,198	118,858	102.00%	116,599							250	116,849	116,849	12,830	-	-	1,694	23,612	1,847	368		794	108	12,853		170,956
1	Officer (84hrs)	A	107,808		102.00%	109,964							250	110,214	110,214	12,102	-	-	1,598	23,612	1,847	368		794	108	12,124		162,767
1	Officer (84hrs)*	A	107,808		102.00%	109,964							250	110,214	110,214	12,102	-	-	1,598	23,612	1,847	368		794	108	12,124		162,767
			25,317		102.00%	25,824							250	26,074	26,074	2,281			367	5,903	440	88		199	27	1,013		36,390
22	**TOT Sworn**	FTE 22	**2,954,793**			**3,051,936**	**91,402**	**14,059**	**8,132**	**13,048**	**21,048**	**2,400**	**5,750**	**3,207,775**	**3,207,775**	**516,882**	**-**	**-**	**46,502**	**409,361**	**35,797**	**5,991**	**384**	**17,667**	**2,781**	**322,544**	**1,800**	**4,567,482**
	Dispatch																											
1	Dispatcher	E+5%	103,476		102.00%	105,546	5,277						250	111,073	111,073	11,174	-	3,166	1,611	10,138	839	142		794	108	4,443		143,488
1	Dispatcher	E+5%+FP	103,476		102.00%	105,546	5,277						250	111,073	111,073	11,174	-	3,166	1,611	23,612	1,847	368		794	108	4,443		158,196
1	Dispatcher	E+5%	103,476		102.00%	105,546	5,277					-	250	111,073	111,073	11,174	-	3,166	1,611	10,138	671	142		794	108	4,443		143,320
1	Dispatcher *	E	103,476		102.00%	105,546						-	250	105,796	105,796	7,120	-	3,166	1,534	23,612	1,847	368		778	108	4,232		148,561
1	Dispatcher *	B/C	89,387	93,856	102.00%	93,048						2,400	250	95,698	95,698	6,440	-	2,791	1,388	10,138	671	142		703	108	3,828		121,908
	Communications Supervi	D	21,107		102.00%	21,529	1,076							22,605	22,605	1,521		646	328									25,100
5	**TOT Dispatch**	FTE 5	**524,398**		**-**	**536,760**	**16,908**	**-**	**-**	**-**	**-**	**2,400**	**1,250**	**557,318**	**557,318**	**48,604**	**-**	**16,103**	**8,081**	**77,637**	**5,875**	**1,161**	**-**	**3,863**	**542**	**21,389**	**-**	**740,572**
	Admin - Civilian																											
1	Exec Assistant	D	105,258		102.00%	107,363								107,363	107,363	10,801	-	-	1,557	23,612	1,847	368	192	789	108	4,295		150,931
1	CSO/Dispatcher	E+5%	98,302		102.00%	100,268	5,013						250	105,532	105,532	10,617	-	3,008	1,530	23,612	1,847	368		776	108	4,221		151,619
1	CSO/CodeEnforce	E+BL	97,502		102.00%	99,452						2,400	250	102,102	102,102	10,271	-	2,984	1,480	10,106	1,167	205		750	108	4,084		133,258
1	Hvrbid Code Enforcemen	D	98,025		102.00%	99,986							250	100,236	100,236	10,084		3,000	1,453	10,106	1,167	205		737	108	4,009		131,105
4	**TOT Admin**	FTE 4	**399,087**			**407,069**	**5,013**	**-**	**-**	**-**	**-**	**2,400**	**750**	**415,232**	**415,232**	**41,772**	**-**	**8,991**	**6,021**	**67,436**	**6,027**	**1,147**	**192**	**3,052**	**434**	**16,609**	**-**	**566,913**
	Less: Salaries Charged to COPS Grant									-				(100,000)	(100,000)													(100,000)
31	**Total Police Dept**	FTE 31	**3,878,278**			**3,995,765**	**113,324**	**14,059**	**8,132**	**13,048**	**21,048**	**7,200**	**7,750**	**4,080,325**	**4,080,325**	**607,258**	**-**	**25,094**	**60,604**	**554,433**	**47,699**	**8,298**	**576**	**24,581**	**3,757**	**360,542**	**1,800**	**5,774,968**

Town of Atherton Annual Operating Budget FY 2021-22
Temp Salaries for Police Department

Position	Total Hours	Hourly Rate	Annual Salary	ER PERS	EE PERS	Social Security	Med Tax	Uniforms	Worker's Comp	Total
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	344	-		50		137	3,955
Part-Time Temp Dispatcher	100	43.34	4,334	436	-	-	63		173	5,006
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	-							-
	659		28,561	780	-	-	301	-	830	30,473
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
	2,114		96,356	-	-	5,974	1,397	-	3,854	107,582
Total Temp Help Salaries			**124,917**	**780**	**-**	**5,974**	**1,698**	**-**	**4,685**	**138,055**

Goals | Mission ***Budget 2021-2022***

- 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
- 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 Council priority list
- Continue to work with the San Mateo Flood and Sea Level Rise Resiliency District, San Mateo County, Menlo Park and Redwood City regarding the construction phase of the Bayfront Canal project and the funding/loan contribution agreement.

Section B

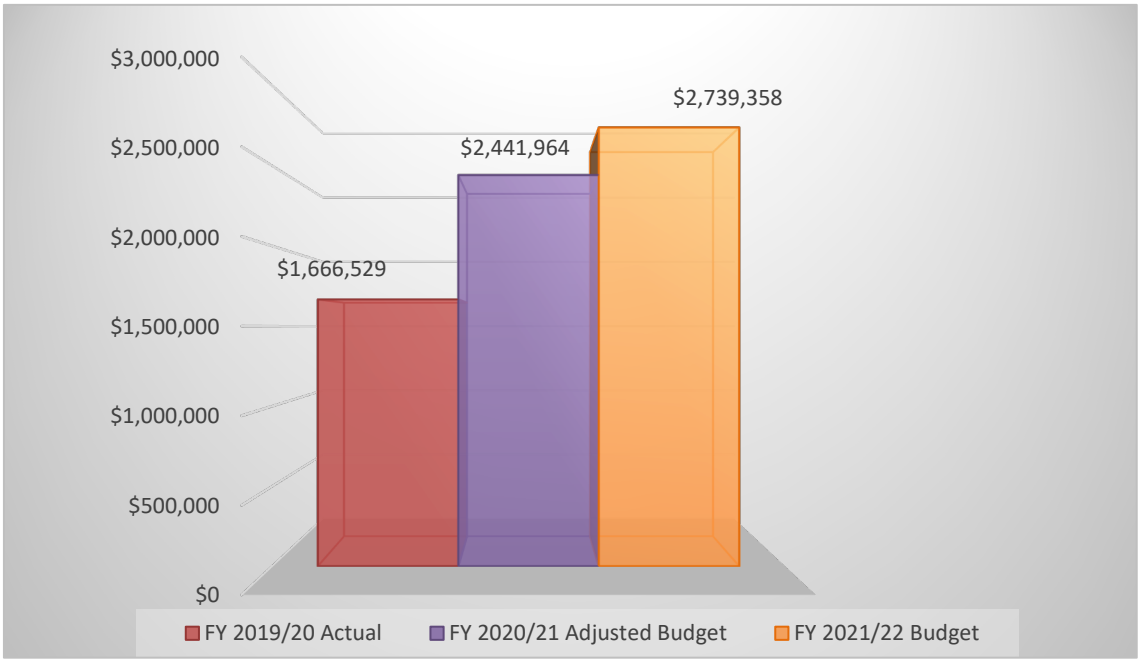
General Fund

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	**$2,739,358**
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 2019/20 Actual	FY 2020/21 Budget	FY 2021/22 Budget
Amount	1,666,529	2,441,964	2,739,358



Town of Atherton
Annual Operating Budget FY 2021-22
DPW 50-59 Budget - Summary

Category	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	243,316	237,911	237,911	260,042
EE Benefits	369,730	369,950	369,950	389,100
Professional Svs	624,050	904,463	904,463	947,507
General Operations	344,135	579,200	619,200	748,510
Other Services/Exp.	25,272	42,450	42,450	55,050
Supplies & Materials	45,376	128,590	128,590	129,650
Capital Outlay	14,651	179,400	179,400	209,500
DPW Total	1,657,677	2,441,964	2,481,964	2,739,358

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	50001	Regular Salaries	397,239	393,684	393,684	413,451
Salaries & Wages	50006	Overtime	-	-	-	-
Salaries & Wages	50013	EE Benefits Earned	7,755	5,905	5,905	8,269
Salaries & Wages	50015	Salary Allocated to CIP	(161,678)	(161,678)	(161,678)	(161,678)
EE Benefits	51001	Medicare Insurance	6,037	5,781	5,781	6,068
EE Benefits	51003	PERS Retire Contr - ER	33,437	37,135	37,135	38,389
EE Benefits	51007	STD Life	499	499	499	499
EE Benefits	51008	Health Insurance-Active	42,526	42,491	42,491	43,153
EE Benefits	51009	Health Insurance-Retirees	158,675	136,777	136,777	131,130
EE Benefits	51010	Dental Insurance	3,926	4,122	4,122	4,122
EE Benefits	51011	Vision Insurance	757	794	794	794
EE Benefits	51013	Workers Compensation	16,938	15,947	15,947	16,738
EE Benefits	51014	Life & ADD Insurance	364	445	445	445
EE Benefits	51015	LTD Insurance	2,042	1,947	1,947	1,961
EE Benefits	51016	Unemployment Insurance	4,200	3,937	3,937	4,135
EE Benefits	51018	Uniforms	-	-	-	-
EE Benefits	51xxx	Unfunded Liabilities-Misc	100,329	120,074	120,074	141,666
		Total Salaries & Benefits	**613,046**	**607,861**	**607,861**	**649,141**
Professional Svs	52010 (50)	Contract Engineering	3,240	100,000	100,000	100,000
Professional Svs	52017	Technical Services	3,030	40,000	40,000	40,000
Professional Svs	52030 (58)	Contract Park Event Svs	48,863	83,100	83,100	60,000
Professional Svs	52031	Contract DPW Maint Serv	568,916	681,362	681,362	747,507
General Operations	53001	Vehicle Repair & Maint	2,378	4,000	4,000	7,500
General Operations	53002	Equipment Repair & Maint	6,914	9,500	9,500	12,000
General Operations	53003	Building Security	487	10,500	10,500	10,500
General Operations	53004	Facility Repair & Maint	60,015	79,000	79,000	74,000
General Operations	53006	Electrical Repair & Maint	8,112	11,000	11,000	11,000
General Operations	53008	Contract Custodial Services	42,533	80,000	120,000	141,823
General Operations	53009	Contract Tree Maintenance	37,085	90,000	90,000	100,000
General Operations	53010	Street Sweeping	24,802	30,000	30,000	30,000
General Operations	53011	Contract Lndscp Maint.	-	-	-	79,687
General Operations	53012	Traffic Signal Repair & Maint	7,399	15,000	15,000	15,000
General Operations	53013	Street Light Repair & Maint	2,230	60,000	60,000	60,000
General Operations	53014	Utilities -Electricity	74,944	94,000	94,000	95,500

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
General Operations	53015	Utilities - Gas	7,936	5,500	5,500	6,800
General Operations	53016	Utilities - Water	19,941	27,900	27,900	28,000
General Operations	53017	Utilities - Sewer	23,022	20,300	20,300	27,000
General Operations	53018	Utilities - Telephone	2,117	2,500	2,500	2,200
General Operations	53024	Advertising/Publishing	1,232	2,500	2,500	2,500
General Operations	53029	Contract Inspection & Testing	-	9,250	9,250	9,250
General Operations	53030(58)	Credit Card Merchant Fees	4,854	5,500	5,500	5,500
General Operations	53033	Rent - Mach & Equipment	1,132	5,500	5,500	8,000
General Operations	53034	Rent - Facilities	-	250	250	250
General Operations	53503	Equip Replace Charges	32,500	32,500	32,500	50,000
Other Services/Exp.	54003	Conferences	93	8,000	8,000	8,000
Other Services/Exp.	54004	Training & Workshops	291	5,500	5,500	4,600
Other Services/Exp.	54007	Membership/Dues	9,247	11,900	11,900	12,900
Other Services/Exp.	54010	Other Contract Services	28,172	64,050	64,050	64,050
Supplies & Materials	55001	Pesticides & Fertilizer	236	-	-	-
Supplies & Materials	55002	Office Supplies	1,108	2,000	2,000	2,000
Supplies & Materials	55006	Safety Supplies & Matls	361	1,750	1,750	1,750
Supplies & Materials	55008	Misc. Computer Software	2,205	12,500	12,500	11,500
Supplies & Materials	55009	Misc. Computer Supplies	-	750	750	750
Supplies & Materials	55010	Custodial Supplies	-	840	840	900
Supplies & Materials	55011	Landscape Supplies	5,936	23,000	23,000	23,000
Supplies & Materials	55012	Construction Matls	111	5,000	5,000	7,500
Supplies & Materials	55014	Minor Tools & Equip	-	1,250	1,250	750
Supplies & Materials	55015	Gas & Oil	7,389	8,300	8,300	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	80	163,000	163,000	163,000
Capital Outlay	57004	Machinery & Equipment	2,284	9,000	9,000	8,500
Capital Outlay	57006	Computer Equip/Software	3,369	3,200	3,200	3,500
Capital Outlay	57007	Office Machines & Furn	65	4,200	4,200	4,500
Capital Outlay	57025	COVID-19 Emergency				30,000
		Total Operations	**1,044,631**	**1,834,103**	**1,874,103**	**2,090,217**
		Total DPW	**1,657,677**	**2,441,964**	**2,481,964**	**2,739,358**

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Engineering By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	101-50-50001-050	Regular Salaries	125,587	123,038	123,038	129,387
Salaries & Wages	101-50-50013-050	EE Benefits Earned	2,504	1,846	1,846	2,588
Salaries & Wages	101-50-50015-050	Salary Allocated to CIP	(50,418)	(50,418)	(50,418)	(50,418)
EE Benefits	101-50-51001-050	Medicare Insurance	1,944	1,857	1,857	1,949
EE Benefits	101-50-51003-050	PERS Retire Contr - ER	10,645	11,792	11,792	12,187
EE Benefits	101-50-51007-050	STD Insurance	211	211	211	211
EE Benefits	101-50-51008-050	Health Insurance-Active	20,387	20,416	20,416	20,736
EE Benefits	101-50-51009-050	Health Insurance-Retirees	39,492	31,283	31,283	42,562
EE Benefits	101-50-51010-050	Dental Insurance	1,611	1,691	1,691	1,691
EE Benefits	101-50-51011-050	Vision Insurance	308	323	323	323
EE Benefits	101-50-51013-050	Workers Compensation	5,513	5,122	5,122	5,375
EE Benefits	101-50-51014-050	Life & ADD Insurance	150	181	181	181
EE Benefits	101-50-51015-050	LTD Insurance	822	756	756	770
EE Benefits	101-50-51016-050	Unemployment Insurance	1,344	1,230	1,230	1,294
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	32,408	38,786	38,786	45,761
		Total Salaries & Benefits	**192,508**	**188,114**	**188,114**	**214,598**
Professional Svs	101-50-52010-050	Contract Engineering	3,240	100,000	100,000	100,000
Professional Svs	101-50-52017-050	Technical Services	3,030	40,000	40,000	40,000
General Operations	101-50-53001-050	Vehicle Repair & Maint	2,378	3,000	3,000	5,000
General Operations	101-50-53002-050	Equipment Repair & Maint		1,500	1,500	1,500
General Operations	101-50-53014-050	Utilities - Electricity	1,635	2,000	2,000	3,500
General Operations	101-50-53015-050	Utilities - Gas	36	250	250	250
General Operations	101-50-53016-050	Utilities - Water	149	400	400	500
General Operations	101-50-53018-050	Utilities - Telephone	2	200	200	200
General Operations	101-50-53024-050	Advertising/Publishing	1,232	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	1,132	3,000	3,000	4,500
General Operations	101-50-53503-050	Equip Replace Charges	8,000	8,000	8,000	13,000
Other Services/Exp.	101-50-54003-050	Conferences	93	8,000	8,000	8,000
Other Services/Exp.	101-50-54004-050	Training & Workshops	196	3,500	3,500	3,500

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Engineering By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Other Services/Exp.	101-50-54007-050	Membership/Dues	9,247	11,500	11,500	12,500
Other Services/Exp.	101-50-54010-050	Other Contract Services		800	800	800
Supplies & Materials	101-50-55002-050	Office Supplies	1,108	1,750	1,750	1,750
Supplies & Materials	101-50-55006-050	Safety Supplies & Matls	34	1,000	1,000	1,000
Supplies & Materials	101-50-55008-050	Misc. Computer Software	1,935	11,000	11,000	10,000
Supplies & Materials	101-50-55009-050	Misc. Computer Supplies		500	500	500
Supplies & Materials	101-50-55014-050	Minor Tools & Equip		1,000	1,000	500
Supplies & Materials	101-50-55015-050	Gas & Oil	22	300	300	300
Supplies & Materials	101-50-55017-050	Postage		400	400	400
Capital Outlay	101-50-57006-050	Computer Equip/Software	1,488	1,500	1,500	1,500
Capital Outlay	101-50-57007-050	Office Machines & Furn	65	3,000	3,000	3,000
Capital Outlay	101-59-57025-059	COVID-19 Emergency				-
		Total Operations	**35,022**	**210,100**	**210,100**	**219,700**
		Total DPW Engineering	**227,530**	**398,214**	**398,214**	**434,298**

Town of Atherton Annual Operating Budget FY 2021-2022
DPW Engineering - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 Recommended Appropriations
101-50-50001-050	Regular Salaries	Salaries - two full-time staff 50-60% each or 1.1 FTE	134,387	
101-50-50001-050	Regular Salaries	Salaries - Arborist Service Planning	(5,000)	129,387
101-50-50005-050	Temporary Help	Workers to assist with larger projects		
101-50-50006-050	Overtime	For meetings and construction inspection		
101-50-50010-050	Standby Pay	Per MOU		
101-50-50013-050	EE Benefits Earned			2,588
		2% contribution for vac, sick, comp, & holiday pay		
101-50-50015-050	Salary Allocated to CIP	Salaries charged to CIP projects or Gas Tax		(50,418)
101-50-51001-050	Medicare Insurance			1,949
		Medicare is paid on all salaries at a rate of 1.45%		
101-50-51003-050	PERS Retire Contr - ER	Employer contribution for employee pension		12,187
101-50-51007-050	STD Life			211
		Short-term disability premium to The Cities Group		
101-50-51008-050	Health Insurance-Active	Health plan coverage - Cafeteria Plan		20,736
101-50-51009-050	Retiree health pay-as-you go	Retiree health Pay-as-you-go	29,532	
101-50-51009-050	Retiree health GASB45	GASB 45 annual required contribution	13,030	42,562
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		5,375
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		770
101-50-51016-050	Unemployment Insurance			1,294
		Self-funded unemployment based on 1% of salaries		
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc		45,761
		Total Salaries & Benefits		**214,598**
101-50-52010-050	Contract Engineering	Contract Professional Services (Traffic Study, GIS and etc)		100,000

Town of Atherton Annual Operating Budget FY 2021-2022
DPW Engineering - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2022 Recommended Appropriations
101-50-52017-050	Technical Services	GIS - upgrades, surveys	40,000
101-50-53001-050	Vehicle Repair & Maint	Inspector's Vehicle	5,000
101-50-53002-050	Equipment Repair & Maint	Copier maintenance, drafting and survey equipment	1,500
101-50-53014-050	Utilities - Electricity	PG&E	3,500
101-50-53015-050	Utilities - Gas	ABAG gas	250
101-50-53016-050	Utilities - Water	Calwater	500
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	4,500
101-50-53503-050	Equip Replace Charges	Contribution to Town wide fund for replacement of vehicles and equipment	13,000
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	12,500
101-50-54010-050	Other Contract Services	(NPDES)-to be performed by contract planner	800

Town of Atherton Annual Operating Budget FY 2021-2022
DPW Engineering - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2022 Recommended Appropriations
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
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	10,000
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	500
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
101-59-57025-059	COVID-19 Emergency		-
		Total Operations	**219,700**
		Total DPW - Engineering	**434,298**

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Street By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	101-53-50001-053	Regular Salaries	101,797	101,347	101,347	106,372
Salaries & Wages	101-53-50013-053	EE Benefits Earned	1,987	1,520	1,520	2,127
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	1,573	1,470	1,470	1,542
EE Benefits	101-53-51003-053	PERS Retire Contr - ER	9,416	10,336	10,336	10,701
EE Benefits	101-53-51007-053	STD Insurance	96	96	96	96
EE Benefits	101-53-51008-053	Health Insurance - Active	6,469	6,472	6,472	6,569
EE Benefits	101-53-51009-053	Health Insurance - Retirees	101,193	90,092	90,092	71,670
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	4,404	4,054	4,054	4,255
EE Benefits	101-53-51014-053	Life & ADD Insurance	80	105	105	105
EE Benefits	101-53-51015-053	LTD Insurance	407	397	397	397
EE Benefits	101-53-51016-053	Unemployment Insurance	1,101	1,013	1,013	1,064
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	42,503	50,868	50,868	60,014
		Total Salaries & Benefits	**160,820**	**157,617**	**157,617**	**154,760**
Professional Svs	101-53-52031-053	Contract DPW Maint Serv	300,448	330,563	330,563	368,827
General Operations	101-53-53001-053	Vehicle Repair & Maint		1,000	1,000	2,500
General Operations	101-53-53002-053	Equipment Repair & Maint	5,214	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	4,105	5,000	5,000	5,000
General Operations	101-53-53006-053	Electrical Repair & Maint		1,000	1,000	1,000
General Operations	101-53-53009-053	Tree Maintenance	21,285	70,000	70,000	70,000
General Operations	101-53-53010-053	Street Sweeping	24,802	30,000	30,000	30,000
General Operations	101-53-53011-053	Contract Lndscp Maint.		-	-	79,687
General Operations	101-53-53012-053	Traffic Signal Repair & Maint	7,399	15,000	15,000	15,000
General Operations	101-53-53013-053	Street Light Repair & Maint	2,230	60,000	60,000	60,000
General Operations	101-53-53014-053	Utilities - Electricity	54,180	75,000	75,000	75,000
General Operations	101-53-53015-053	Utilities - Gas	1,113	850	850	850
General Operations	101-53-53016-053	Utilities - Water	6,419	12,500	12,500	12,500

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Street By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
General Operations	101-53-53018-053	Utilities - Telephone	357	800	800	500
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	2,000
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.	101-53-54004-053	Training & Workshops	95	2,000	2,000	1,100
Other Services/Exp.	101-53-54007-053	Membership/Dues		400	400	400
Other Services/Exp.	101-53-54010-053	Other Contract Services	142	750	750	750
Supplies & Materials	101-53-55001-053	Pesticides & Fertilizer	236	-	-	-
Supplies & Materials	101-53-55002-053	Office Supplies		250	250	250
Supplies & Materials	101-53-55006-053	Safety Supplies & Matls	327	500	500	500
Supplies & Materials	101-53-55009-053	Misc. Computer Supplies		250	250	250
Supplies & Materials	101-53-55011-053	Landscape Supplies	19	2,500	2,500	2,500
Supplies & Materials	101-53-55012-053	Construction Matls	13	2,000	2,000	2,000
Supplies & Materials	101-53-55014-053	Minor Tools & Equip		250	250	250
Supplies & Materials	101-53-55015-053	Gas & Oil	1,005	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	2,284	2,500	2,500	2,500
Capital Outlay	101-53-57006-053	Computer Equip/Software	940	1,000	1,000	1,000
Capital Outlay	101-53-57007-053	Office Machines & Furn		500	500	500
Capital Outlay	101-59-57025-059	COVID-19 Emergency				10,000
		Total Operations	**441,612**	**633,913**	**633,913**	**763,164**
		Total DPW Street Maint	**602,432**	**791,530**	**791,530**	**917,924**

Town of Atherton Annual Operating Budget FY 2021-2022
DPW Street - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 Recommended Appropriations
101-53-50001-053	Regular Salaries	Salaries - one full-time staff 50% or 0.5 FTE		106,372
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	2% contribution for vac, sick, comp, & holiday pay		2,127
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%		1,542
101-53-51003-053	PERS Retire Contr - ER	Employer contribution for employee pension		10,701
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		6,569
101-53-51009-053	Health Insurance - Retirees	Retiree health Pay-as-you-go	49,953	
101-53-51009-053	Health Insurance - GASB45	Retiree health GASB45	21,717	71,670
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		4,255
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		1,064
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc		60,014
		Total Salaries & Benefits		**154,760**
101-53-52031-053	Contract DPW Maint Serv	Portion of MCE contract		368,827
101-53-53001-053	Vehicle Repair & Maint	Fleet trucks, dump truck		2,500
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
101-53-53006-053	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

Town of Atherton Annual Operating Budget FY 2021-2022
DPW Street - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2022 Recommended Appropriations
101-53-53011-053	Contract Lndscp Maint.	Contract landscape for Town Center and Streets; El Camino Real and Ceballo	79,687
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
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	500
101-53-53029-053	Contract Inspection & Testing	Storm drain videos & inspections	750
101-53-53033-053	Rent - Mach & Equipment	Specialized equipment	2,000
101-53-53034-053	Rent - Facilities	Temporary rental equipment	250
101-53-53503-053	Equip Replace Charges	Transfer for future replacement of vehicles & equipment backhoe	9,000
101-53-54004-053	Training & Workshops	Training seminars and arborist continue education	1,100
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

Town of Atherton Annual Operating Budget FY 2021-2022
DPW Street - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2022 Recommended Appropriations
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
101-59-57025-059	COVID-19 Emergency		10,000
		Total Operations	**763,164**
		Total DPW - Street Maintenance	**917,924**

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Park Maint. By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	101-57-50001-057	Regular Salaries	108,777	108,490	108,490	113,869
Salaries & Wages	101-57-50013-057	EE Benefits Earned	2,072	1,627	1,627	2,277
EE Benefits	101-57-51001-057	Medicare Insurance	1,576	1,573	1,573	1,651
EE Benefits	101-57-51003-057	PERS Retire Contr - ER	7,726	8,806	8,806	9,080
EE Benefits	101-57-51007-057	STD Insurance	134	134	134	134
EE Benefits	101-57-51008-057	Health Insurance - Active	11,789	11,720	11,720	11,907
EE Benefits	101-57-51009-057	Health Insurance - Retirees	9,380	7,855	7,855	8,691
EE Benefits	101-57-51010-057	Dental Insurance	907	953	953	953
EE Benefits	101-57-51011-057	Vision Insurance	168	176	176	176
EE Benefits	101-57-51013-057	Workers Compensation	4,379	4,340	4,340	4,555
EE Benefits	101-57-51014-057	Life & ADD Insurance	86	96	96	96
EE Benefits	101-57-51015-057	LTD Insurance	569	556	556	556
EE Benefits	101-57-51016-057	Unemployment Insurance	1,095	1,085	1,085	1,139
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	9,144	10,944	10,944	12,911
		Total Salaries & Benefits	**157,803**	**158,354**	**158,354**	**167,996**
Professional Svs	101-57-52031-057	Contract DPW Maint Serv	235,684	289,017	289,017	296,242
General Operations	101-57-53002-057	Equipment Repair & Maint		3,500	3,500	3,500
General Operations	101-57-53003-057	Building Security	487	2,500	2,500	2,500
General Operations	101-57-53004-057	Facility Repair & Maint	48,838	40,000	40,000	35,000
General Operations	101-57-53006-057	Electrical Repair & Maint	8,112	10,000	10,000	10,000
General Operations	101-57-53008-057	Contract Custodial Services	11,930	20,000	20,000	35,000
General Operations	101-57-53009-057	Tree Maintenance	15,800	20,000	20,000	30,000
General Operations	101-57-53014-057	Utilities - Electricity	9,582	7,500	7,500	7,500
General Operations	101-57-53015-057	Utilities - Gas	3,413	2,000	2,000	2,000
General Operations	101-57-53017-057	Utilities - Sewer	15,001	11,000	11,000	15,000
General Operations	101-57-53029-057	Contract Inspection & Testing		2,000	2,000	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	28,030	32,500	32,500	32,500

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Park Maint. By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Supplies & Materials	101-57-55008-057	Misc. Computer Software	270	1,500	1,500	1,500
Supplies & Materials	101-57-55011-057	Landscape Supplies	5,917	20,000	20,000	20,000
Supplies & Materials	101-57-55012-057	Construction Matls	20	1,000	1,000	2,000
Capital Outlay	101-57-57002-057	Building Improvements	80	160,000	160,000	160,000
Capital Outlay	101-57-57025-057	COVID-19 Emergency	8,705			10,000
		Total Operations	**394,869**	**627,017**	**627,017**	**669,242**
		Total DPW Park Maintenance	**552,672**	**785,371**	**785,371**	**837,239**

Town of Atherton Annual Operating Budget FY 2021-2022
DPW Park Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 Recommended Appropriations
101-57-50001-057	Regular Salaries	Salaries - one full-time staff 20% or 0.2 FTE		113,869
101-57-50013-057	EE Benefits Earned	2% contribution for vac, sick, comp, & holiday pay		2,277
101-57-51001-057	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%		1,651
101-57-51003-057	PERS Retire Contr - ER	Employer contribution for employee pension		9,080
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		11,907
101-57-51009-057	Health Insurance - Retirees	Retiree health Pay-as-you-go	4,348	
101-57-51009-057	Health Insurance - GASB45	Retiree health GASB45	4,343	8,691
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		4,555
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		1,139
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc		12,911
		Total Salaries & Benefits		**167,996**
101-57-52031-057	Contract DPW Maint Serv	Portion of MCE contract, head gardener, 7 days coverage		296,242
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- inlcudes Gilmore house minor repairs		35,000
101-57-53006-057	Electrical Repair & Maint	Defer maint. electrical repairs park		10,000

Town of Atherton Annual Operating Budget FY 2021-2022
DPW Park Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 Recommended Appropriations
101-57-53008-057	Contract Custodial Services	Cleaning of restrooms at park		35,000
101-57-53009-057	Tree Maintenance	Contract tree maintenance; pruning cylce for trees		30,000
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		15,000
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.		2,000
101-57-57002-057	Building Improvements	LL Stands paint	10,000	
101-57-57002-057	Building Improvements	Carriage House bath room remodel	100,000	
101-57-57002-057	Building Improvements	Maintenance & Rehab of park path from pedestrian bridge to par course	50,000	
				160,000
101-57-57-025-057	COVID-19 Emergency	COVID-19 Emergency		10,000
		Total Operations		**669,242**
		Total DPW - Park Maintenance		**837,239**

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Park Program By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	101-58-50001-058	Regular Salaries	40,719	40,539	40,539	42,549
Salaries & Wages	101-58-50013-058	EE Benefits Earned	795	608	608	851
EE Benefits	101-58-51001-058	Medicare Insurance	629	588	588	617
EE Benefits	101-58-51003-058	PERS Retire Contr - ER	3,766	4,135	4,135	4,280
EE Benefits	101-58-51007-058	STD Insurance	38	38	38	38
EE Benefits	101-58-51008-058	Health Insurance - Active	2,588	2,589	2,589	2,628
EE Benefits	101-58-51009-058	Health Insurance - Retiree	8,610	7,548	7,548	8,207
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	1,762	1,622	1,622	1,702
EE Benefits	101-58-51014-058	Life & ADD Insurance	32	42	42	42
EE Benefits	101-58-51015-058	LTD Insurance	163	159	159	159
EE Benefits	101-58-51016-058	Unemployment Insurance	440	405	405	425
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	16,274	19,477	19,477	22,979
		Total Salaries & Benefits	**76,238**	**78,192**	**78,192**	**84,921**
Professional Svs	101-58-52030-058	Contract Park Event Svs	48,863	83,100	83,100	60,000
Professional Svs	101-58-52031-058	Contract DPW Maint Serv	1,155	5,408	5,408	7,000
General Operations	101-58-53003-058	Building Security		2,500	2,500	2,500
General Operations	101-58-53004-058	Facility Repair & Maint	950	3,000	3,000	3,000
General Operations	101-58-53014-058	Utilities - Electricity	9,549	9,000	9,000	9,000
General Operations	101-58-53015-058	Utilities - Gas	3,374	1,700	1,700	3,000
General Operations	101-58-53016-058	Utilities - Water	13,373	15,000	15,000	15,000
General Operations	101-58-53018-058	Utilities - Telephone	1,757	1,500	1,500	1,500
General Operations	101-58-53030-058	Credit Card Merchant Fees	4,854	5,500	5,500	5,500
Supplies & Materials	101-58-55010-058	Custodial Supplies		840	840	900
Supplies & Materials	101-58-55011-058	Landscape Supplies		500	500	500
Supplies & Materials	101-58-55012-058	Construction Matls		500	500	2,000
Capital Outlay	101-58-57004-058	Machinery & Equipment		3,500	3,500	3,000
Capital Outlay	101-58-57006-058	Computer Equip/Software	940	700	700	1,000
Capital Outlay	101-58-57007-058	Office Machines & Furn		700	700	1,000
Capital Outlay	101-59-57025-059	COVID-19 Emergency	-			-
		Total Operations	**84,816**	**133,448**	**133,448**	**114,900**
		Total DPW Park Programs	**161,055**	**211,640**	**211,640**	**199,821**

Town of Atherton Annual Operating Budget FY 2021-2022
DPW Park Program - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested		FY 2022 Recommended Appropriations
101-58-50001-058	Regular Salaries	Salaries - one full-time staff 20% or 0.2 FTE		42,549
101-58-50013-058	EE Benefits Earned	2% contribution for vac, sick, comp, & holiday pay		851
101-58-51001-058	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%		617
101-58-51003-058	PERS Retire Contr - ER	Employer contribution for employee pension		4,280
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		2,628
101-58-51009-058	Health Insurance - Retiree	Retiree health Pay-as-you-go	3,864	
101-58-51009-058	Health Insurance - GASB45	Retiree health GASB45	4,343	8,207
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		1,702
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		425
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc		22,979
		Total Salaries & Benefits		**84,921**
101-58-52030-058	Contract Park Event Svs	Park events services and additional services		60,000
101-58-52031-058	Contract DPW Maint Serv	MCE services for park program		7,000
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		3,000
101-58-53016-058	Utilities - Water	Calwater		15,000
101-58-53018-058	Utilities - Telephone	Phone & Internet		1,500

Town of Atherton Annual Operating Budget FY 2021-2022
DPW Park Program - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2022 Recommended Appropriations
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
101-58-55010-058	Custodial Supplies	Supplies used in the operation or routine maintenance of the park event buildings including: restroom and kitchen	900
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.	2,000
101-58-57004-058	Machinery & Equipment	Audio, visual and new PA upgrades	3,000
101-58-57006-058	Computer Equip/Software	Computer lease program	1,000
101-58-57007-058	Office Machines & Furn	Replace damaged machines or furniture or upgrade based on ergonomic review, i.e., chairs	1,000
101-59-57025-059	COVID-19 Emergency		
		Total Operations	**114,900**
		Total DPW - Park Programs	**199,821**

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Building Maint. By Account

Category	Account	Description	Acutal 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	101-59-50001-059	Regular Salaries	20,359	20,269	20,269	21,274
Salaries & Wages	101-59-50013-059	EE Benefits Earned	397	304	304	425
EE Benefits	101-59-51001-059	Medicare Insurance	315	294	294	308
EE Benefits	101-59-51003-059	PERS Retire Contr - ER	1,883	2,067	2,067	2,140
EE Benefits	101-59-51007-059	STD Insurance	19	19	19	19
EE Benefits	101-59-51008-059	Health Insurance - Active	1,294	1,294	1,294	1,314
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	881	811	811	851
EE Benefits	101-59-51014-059	Life & ADD Insurance	16	21	21	21
EE Benefits	101-59-51015-059	LTD Insurance	81	79	79	79
EE Benefits	101-59-51016-059	Unemployment Insurance	220	203	203	213
		Total Salaries & Benefits	**25,676**	**25,584**	**25,584**	**26,867**
Professional Svs	101-59-52031-059	Contract DPW Maint Serv	31,630	56,375	56,375	75,438
General Operations	101-59-53002-059	Equipment Repair & Maint	1,700	2,500	2,500	5,000
General Operations	101-59-53003-059	Building Security		5,000	5,000	5,000
General Operations	101-59-53004-059	Facility Repair & Maint	6,122	31,000	31,000	31,000
General Operations	101-59-53008-059	Contract Custodial Services	30,603	60,000	100,000	106,823
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	8,021	9,300	9,300	12,000
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	25,000
Supplies & Materials	101-59-54010-059	Other Contract Services		30,000	30,000	30,000
Supplies & Materials	101-59-55006-059	Safety Supplies & Matls		250	250	250
Supplies & Materials	101-59-55012-059	Construction Matls	78	1,500	1,500	1,500
Supplies & Materials	101-59-55015-059	Gas & Oil	6,363	6,500	6,500	6,500

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Building Maint. By Account

Category	Account	Description	Acutal 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Supplies & Materials	101-59-55018-059	Disaster Preparedness		6,000	6,000	6,000
Capital Outlay	101-59-57002-059	Building Improvements		3,000	3,000	3,000
Capital Outlay	101-59-57004-059	Machinery & Equipment		3,000	3,000	3,000
Capital Outlay	101-59-57025-059	COVID-19 Emergency	148			10,000
		Total Operations	**97,165**	**229,625**	**269,625**	**323,210**
		Total DPW Bldg Maint	**122,841**	**255,209**	**295,209**	**350,077**

Town of Atherton Annual Operating Budget FY 2021-2022
DPW Building Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2022 Recommended Appropriations
101-59-50001-059	Regular Salaries	Salaries - one full-time staff scheduled 10% or 0.1 FTE	21,274
101-59-50013-059	EE Benefits Earned	2% contribution for vac, sick, comp, & holiday pay	425
101-59-51001-059	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	308
101-59-51003-059	PERS Retire Contr - ER	Employer contribution for employee pension	2,140
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	1,314
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	851
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	213
		Total Salaries and Benefits	**26,867**
101-59-52031-059	Contract DPW Maint Serv	Portion of MCE contract	75,438
101-59-53002-059	Equipment Repair & Maint	Routine building repairs	5,000
101-59-53003-059	Building Security	Gates, fences, doors, locks, for all bldgs	5,000
101-59-53004-059	Facility Repair & Maint	Elevator, carpet cleaning, carpentry, electrical, plumbing; 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	106,823
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	12,000

Town of Atherton Annual Operating Budget FY 2021-2022
DPW Building Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2022 Recommended Appropriations
101-59-53029-059	Contract Inspection & Testing	Comprehensive inspections (3); fire extinguishers, elevator	1,500
101-59-53503-059	Equip Replace Charges	Generators	25,000
101-59-54010-059	Other Contract Services	Facility related maint. and repairs; Cal Recylce grant	30,000
101-59-55006-059	Safety Supplies & Matls	First Aid kit replenishment	250
101-59-55012-059	Construction Matls	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.	1,500
101-59-55015-059	Gas & Oil	Generators	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
101-59-57025-059	COVID-19 Emergency	COVID-19 Emergency	10,000
		Total Operations	**323,210**
		Total DPW - Building Maintenance	**350,077**

Town of Atherton Annual Operating Budget FY 2021-2022

Public Work - Salaries & Benefits

FTE	Job Class	Step	FY 20/21 Salary	COLA	FY 21/22 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
	DPW- Engineering 50																			
0.6	Sr. Engineer/Maint Mgr (0.6)	D	89,932		94,391			94,391	9,496	-	1,369	14,167	1,108	221	115	476	126	3,776	360	125,605
0.5	Office Specialist (0.5)	D	38,106		39,996			39,996	2,692	-	580	6,569	583	103	96	294	54	1,600		52,566
	Town Arborist/Park Mgr (0.5)	D	-		-			-	-	-	-	-	-	-	-	-	-	-	-	-
	FTE	1.1	128,038	-	134,387	-	-	134,387	12,187	-	1,949	20,736	1,691	323	211	770	181	5,375	360	178,171
	DPW - Street Maint 53																			
0.5	DPW Director (0.5)	D	101,347		106,372			106,372	10,701	-	1,542	6,569	923	184	96	397	105	4,255	450	131,594
	FTE	0.5	101,347		106,372	-	-	106,372	10,701	-	1,542	6,569	923	184	96	397	105	4,255	450	131,594
	DPW - Parks Maint 57																			
0.2	DPW Director (0.2)	D	40,539		42,549			42,549	4,280	-	617	2,628	369	74	38	159	42	1,702	180	52,638
0.5	Town Arborist/Park Mgr (0.5)		67,951		71,321			71,321	4,800		1,034	9,280	583	103	96	397	54	2,853	300	90,820
	FTE	0.2	108,490		113,869	-	-	113,869	9,080	-	1,651	11,907	953	176	134	556	96	4,555	480	143,458
	DPW - Park Program 58																			
0.2	DPW Director (0.2)	D	40,539		42,549			42,549	4,280	-	617	2,628	369	74	38	159	42	1,702	180	52,638
	FTE	0.2	40,539		42,549	-	-	42,549	4,280	-	617	2,628	369	74	38	159	42	1,702	180	52,638
	DPW - Building Maint 59																			
0.1	DPW Director (0.1)	D	20,269		21,274			21,274	2,140	-	308	1,314	185	37	19	79	21	851	90	26,319
	FTE	0.1	20,269		21,274	-	-	21,274	2,140	-	308	1,314	185	37	19	79	21	851	90	26,319
2.60	**Total DPW FTE**	2.1	398,684		418,451			418,451	38,389	-	6,068	43,153	4,122	794	499	1,961	445	16,738	1,560	532,180
	Summary																			
1.00	DPW Director	D	208,572	102.00%	212,743	100.0%	212,743	212,743	21,402	-	3,085	13,138	1,847	368	192	794	210	8,510	900	263,189
1.00	Sr. Engineer/Maint Mgr	D	154,233	102.00%	157,318	100.0%	157,318	157,318	15,826	-	2,281	23,612	1,847	368	192	794	210	6,293	600	209,342
1.00	Office Specialist	D	78,423	102.00%	79,991	100.0%	79,991	79,991	5,383	-	1,160	13,138	1,167	205	192	588	108	3,200		105,132
1.00	Town Arborist/Park Mgr (0.5)	D	139,844	102.00%	142,641	100.0%	142,641	142,641	9,600	-	2,068	18,559	1,167	205	192	794	108	5,706	600	181,640
			581,073		592,694			592,694	52,211	-	8,594	68,446	6,027	1,147	768	2,970	638	23,708	2,100	759,303

Special Revenue Fund

Tennis Fund, COPS Grant, Library Fund

Budget 2021-2022

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.

Special Revenue Fund

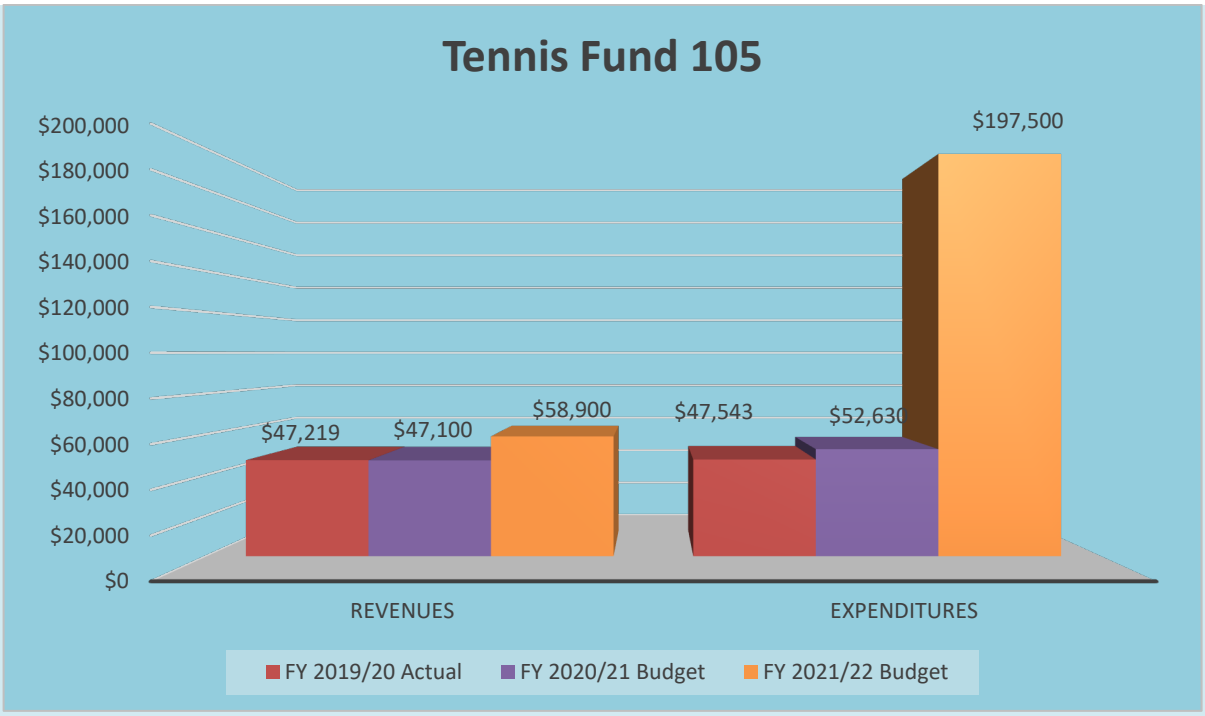
Tennis Fund 105

Budget 2021-2022

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 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 or three courts $180,000 and maintenance of the clay court in FY 2021/22.**
Annual Fiscal Impact	**$197,500**
Employee	No employees

Three-year Summary

Category Details	FY 2019/20 Actual	FY 2020/21 Budget	FY 2021/22 Budget
Beg. Fund Balance	200,529	200,205	194,675
Revenue	47,219	47,100	58,900
Expenditures	47,543	52,630	**197,500**
Net Assets(Deficit)	200,205	194,675	56,075



Town of Atherton Annual Operating Budget FY 2021-2022
Special Revenue Fund
Tennis Fund 105

Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Recomm Budget 2021-2022
105-00-47027-058	Tennis Classes	36,667	40,000	40,000
105-00-47026-058	Tennis Keys	7,050	6,500	18,300
105-00-48001-058	Interest Income	3,502	600	600
105-00-48501-000	Donation & contributions			
	Total Revenues	**47,219**	**47,100**	**58,900**
105-58-52031-000	Contract Maint Services	2,518	10,130	10,000
105-58-53003-000	Building Security	1,720	2,500	2,500
105-58-53004-000	Facility Repair & Maint	3,917	35,000	180,000
105-58-55012-000	Construction Materials	39,388	5,000	5,000
	Total Operations	47,543	52,630	197,500
	Total Expenditures	**47,543**	**52,630**	**197,500**
	Excess (Deficiency) of Rev Over Exp	(325)	(5,530)	(138,600)
	Contribution from MALL Player Capital contract			
	Beginning Fund Balance	200,529	200,204	194,674
	Ending Fund Balance	**200,204**	**194,674**	**56,074**

Town of Atherton Annual Operating Budget FY 2021-2022
Internal Service Fund
Tennis Budget Object Details

Fund 105 Acct Description	Quantity, brief description and justification of items requested	FY 2022 Recommended Appropriations
Contract Maint Service	Portion of MCE contract for cleaning courts	10,000
Building Security	Re-key tennis court gates	2,500
Facility Repair & Maint	Urgent court needs/Resurface/Restripe	180,000
Construction Materials	Court patching and painting Rejuvenate Tennis seating area	5,000
	Total Operations	197,500
	Total Tennis Fund	197,500

Special Revenue Fund

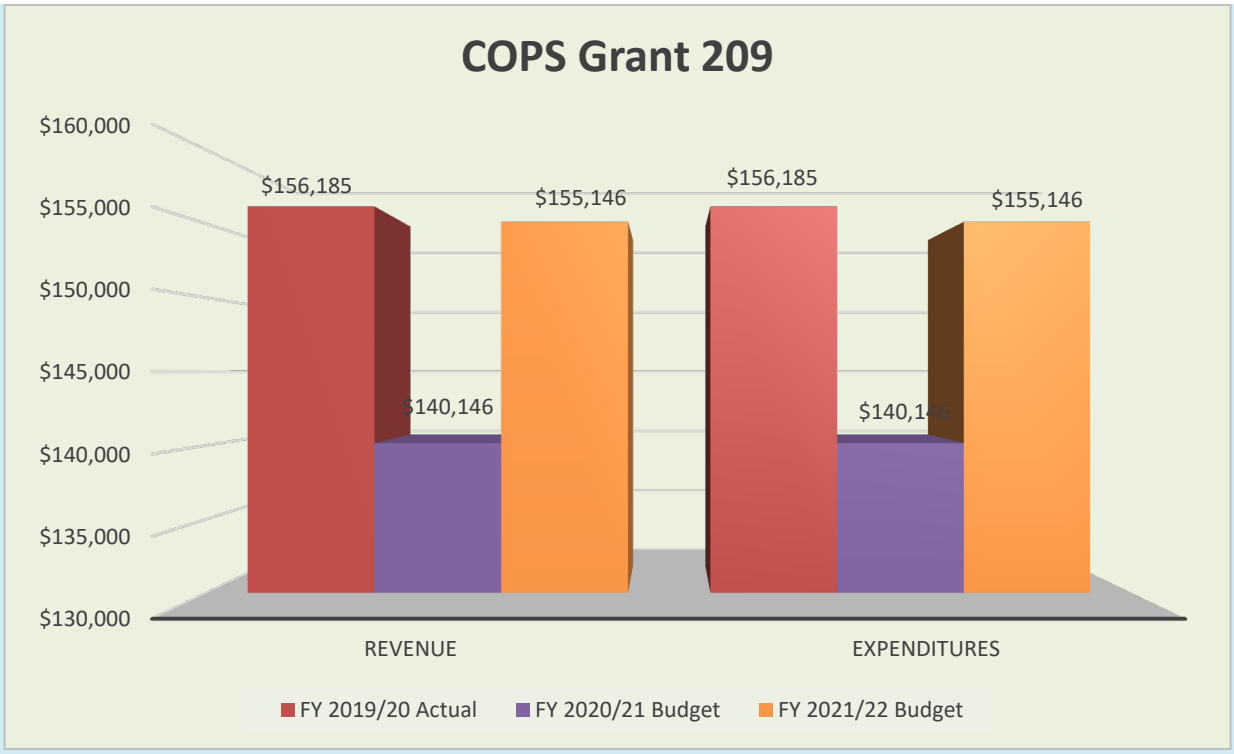
COPS Grant 209

Budget 2021-2022

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 $155,000 per year from the grant. The Town uses the COPS grant for funding of sworn personnel salary related expenses.
Annual Fiscal Impact	**$155,000**
Employee	No employees

Three-year Summary

Category Details	FY 2019/20 Actual	FY 2020/21 Budget	FY 2021/22 Budget
Beg. Fund Balance	-	-	-
Revenue	156,185	140,146	155,146
Expenditures	156,185	140,146	**155,146**
Net Assets(Deficit)	-	-	-



Town of Atherton Annual Operating Budget FY 2021-2022
Special Revenue Fund
COPS Grant

Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Proposed Budget 2021-2022
209-00-45019-040	Grant	156,185	140,000	155,000
209-00-48001-040	Interest Income	-	146	146
	Total Revenue	**156,185**	**140,146**	**155,146**
209-40-50001-040	Salaries related expenditures	156,185	140,146	155,146
	Total Expenditure	**156,185**	**140,146**	**155,146**
	Excess (Deficiency) of Rev Over Exp	-	-	-
	Beginning Fund Balance	(0)	(0)	(0)
	Ending Fund Balance	**(0)**	**(0)**	**(0)**

Town of Atherton Annual Operating Budget FY 2021-2022
Special Revenue Fund
COPS Grant Budget Object Details

Fund 209 Acct Description	Quantity, brief description and justification of items requested	FY 2022 Recommended Appropriations
Regular Salaries	Portion of Police Officer salary related expenditure funded by COPS Grant	155,146
	Total	155,146

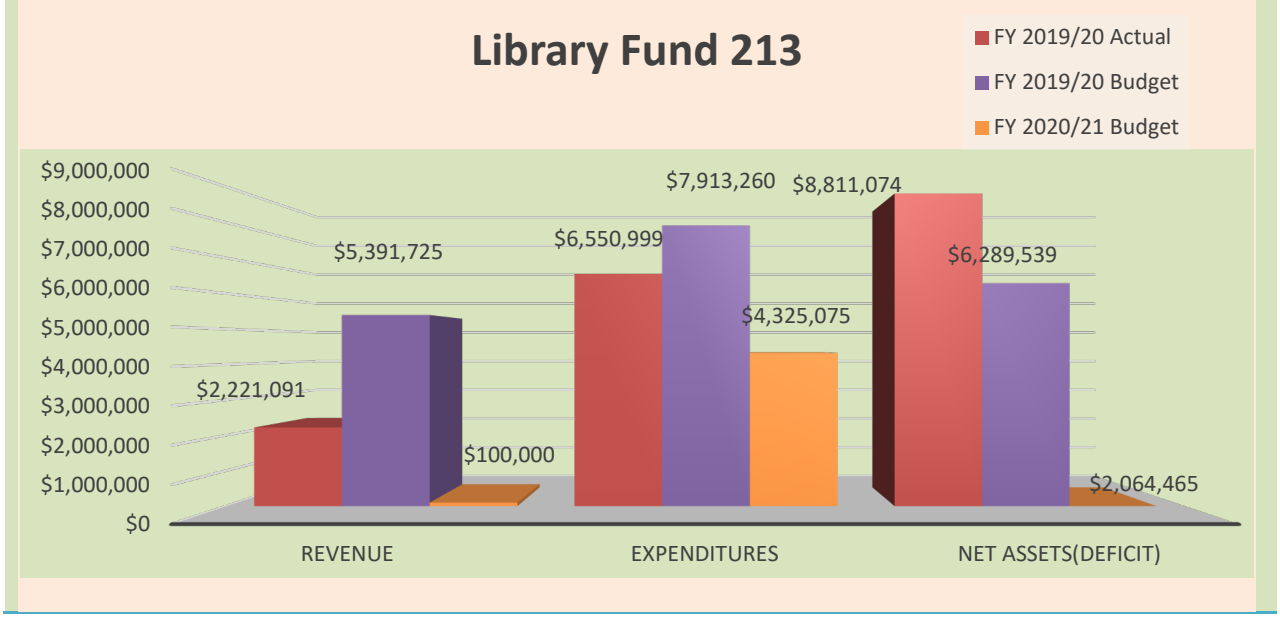
Special Revenue Fund

Library Fund 213

Budget 2021-2022

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 advanced the Town its future excess donor funds for completion of the Library construction.*
Annual Fiscal Impact	**$4,325,075**
Employee	No Town employees
Three-year Summary	

Category Details	FY 2019/20 Actual	FY 2020/21 Estimates	FY 2021/22 Budget
Beg. Fund Balance	13,140,982	8,811,075	6,289,540
Revenue	2,221,091	5,391,725	100,000
Expenditures	6,550,999	7,913,260	**4,325,075**
Net Assets(Deficit)	8,811,075	6,289,540	2,064,465



Town of Atherton Annual Operating Budget FY 2021-2022
Special Revenue Fund
Library Fund

Account	Description	Actual 2019-20	Adopted Budget 2020-21	Estimated Actuals 2020-2021	Proposed Budget 2021-22
213-00-40001-000	Secured Property Tax	2,003,683	1,450,000		
213-00-48001-000	Interest Income	217,408	100,000		100,000
	Advancement of Funds			5,391,725	
	Total Revenues	**2,221,091**	**1,550,000**	**5,391,725**	**100,000**
213-00-58003-000	Trans to Facilities Const-406	6,478,637	14,261,490	7,856,243	4,135,000
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	6,365	18,000	6,819	19,000
213-30-53003-000	Building Security		250		250
213-30-53004-000	Facility Repair & Maintenance	515	2,000		2,000
213-30-53008-000	Contract Custodial Services	9,337	11,000	6,381	58,000
213-30-53014-000	Utilities - Electricity	4,961	10,000	3,242	24,000
213-30-53015-000	Utilities - Gas	0	200		200
213-30-53016-000	Utilities Water	799	3,200	520	8,000
213-30-53017-000	Utilities - Sewer			396	
213-30-53024-000	Advertising & Noticing				
213-30-53035-213	Other Rents & Leases		47,600	39,659	19,825
213-30-53036-000	Contract Pesticid & Fertilizer		800		800
213-30-54010-000	Other Contract Services	50,315			58,000
213-30-55016-000	Other Supplies & Materials	70	1,837,596		-
	Total Operations	6,550,999	16,192,136	7,913,260	4,325,075
	Total Expenditures	**6,550,999**	**16,192,136**	**7,913,260**	**4,325,075**
	Excess (Deficiency) of Rev Over Exp	(4,329,907)	(14,642,136)	(2,521,535)	(4,225,075)
	Beginning Fund Balance	13,140,982	8,811,074	8,811,074	6,289,539
	Ending Fund Balance	**8,811,074**	**(5,831,061)**	**6,289,539**	**2,064,464**

Town of Atherton Annual Operating Budget FY 2021-2022
Special Revenue Fund
Library Budget Object Details

Fund 213 Acct Description	Quantity, brief description and justification of items requested	FY 2022 Recommended Appropriations
Contract Maint Services	MCE contract maint for HVAC, electrical, roof and landscape services, etc.	19,000
Building Security	Misc locks, etc	250
Facility Maint and Repair	Scheduled maint and misc repairs as needed	2,000
Contract Custodial Services	Portion of Town janitorial contract	58,000
Utilities - Electricity	Operating electricity	24,000
Utilities - Gas	Operating gas	200
Utilities Water	Operating water	8,000
Other Rents & Leases	Library Temporary Trailers lease	19,825
Contract Pesticid & Fertilizer	Vector control	800
Maintenance & Monitoring	New Building Maintenance & Monitoring	31,000
Landscape Maintenance	Library Landscaping Services	27,000
Other Contract Services	Library allocation portion new Town Center Construction, project management, FF&E	4,135,000
Other Supplies & Materials	10 % Contingency of Library project	
	Total Library	4,325,075

Internal Service Fund

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

Budget 2021-2022

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.

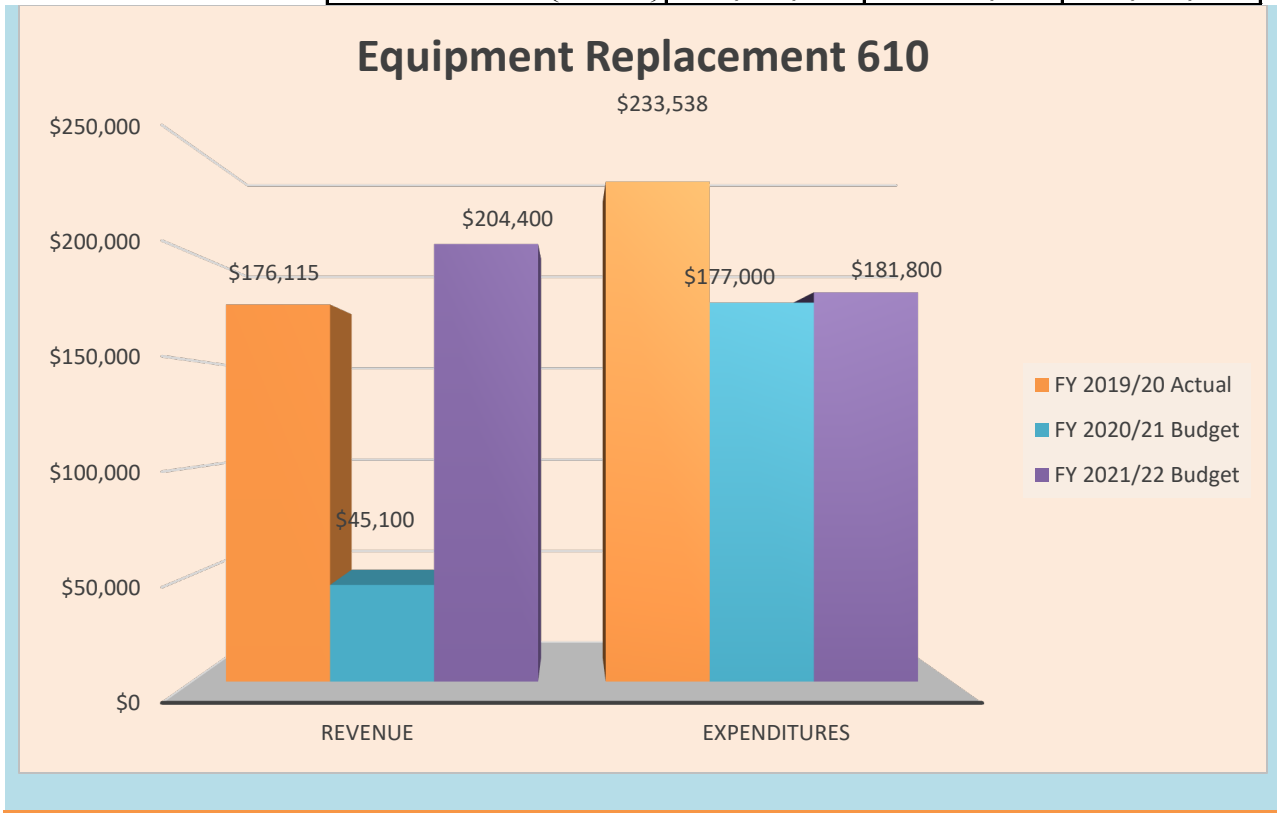
Internal Service Fund

Equipment Replacement 610

Budget 2021-2022

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. In FY 21/22 there are equipment replacement charges in the police department for an SUV Tahoe and vehicle replacement for Town Arborist.
Annual Fiscal Impact	**$181,800**
Employee	No employees
Three-year Summary	

Category Details	FY 2019/20 Actual	FY 2020/21 Budget	FY 2021/22 Budget
Beg. Fund Balance	1,174,090	1,116,667	984,767
Revenue	176,115	45,100	204,400
Expenditures	233,538	177,000	**181,800**
Net Assets(Deficit)	1,116,667	984,767	1,007,367



Town of Atherton Annual Operating Budget FY 2021-2022
Internal Service Fund
Equipment Replacement Budget By Account

Fund 610 Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Recomm Budget 2021-2022
610-00-48001-000	Interest on Investments	12,503	2,600	2,600
610-00-47509-012	Equip Replace Charges - Admin			
610-00-47509-018	Equip Replace Charges - Finance	10,000	10,000	10,000
610-00-47509-040	Equip Replace Charges - Police	121,000		141,800
610-00-47509-050	Equip Replace Charges - DPW Engineering	8,000	8,000	13,000
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	25,000
610-00-48004-000	Sale of Property	112		
	Total Revenues	176,115	45,100	204,400
	Depreciation			
610-18-57006-018	Computer Software		-	-
610-12-57004-012	Machinery & Equipment	6,694	-	-
610-40-57004-040	Machinery & Equipment	85,686	-	-
610-40-57005-040	Vehicles & Accessories	129,177	177,000	141,800
610-50-57005-050	Vehicles & Accessories	11,980	-	40,000
	Total Expenditures	233,538	177,000	181,800
	Excess (Deficiency) of Revenues Over Expenditures	(57,423)	(131,900)	22,600
	Beginning Net Asset (Deficit)	1,174,090	1,116,667	984,767
	Ending Net Asset (Deficit)	1,116,667	984,767	1,007,367

Town of Atherton Annual Operating Budget FY 2021-2022
Internal Service Fund
Equipment Replacement Budget Object Details

Fund 610 Acct Description	Quantity, brief description and justification of items requested	FY 2022 Recommended Appropriations
Vehicle Expense	Public Works Vehicle Replacement	40,000
Vehicle Expense	Police Vehicle Replacement	141,800
	Total	181,800

Town of Atherton Annual Operating Budget FY 2021-2022
Supplemental Budget Request - Poilce Department

Description	Amount	Note
Request #1		Equipment Replacement
Defensive Tactics Equipment / dummy	3,500	
Request #2		Equipment Replacement
Narcan - current order expires Sept/Oct. 2021	2,500	
Request #3		Equipment Replacement
Sim guns/ Protective Gear 8 handguns / 2 rifles	15,000	
Request #4		Equipment Replacement
Training Mat	3,800	
Request #5		Equipment Replacement
Lidar Gun	5,000	
Request #6		Equipment Replacement
E Cites / Printers	17,000	
Total Cost to Equipment Replacement Fund	46,800	

Internal Service Fund

Worker's Comp 614

Budget 2021-2022

Workers' Compensation 614

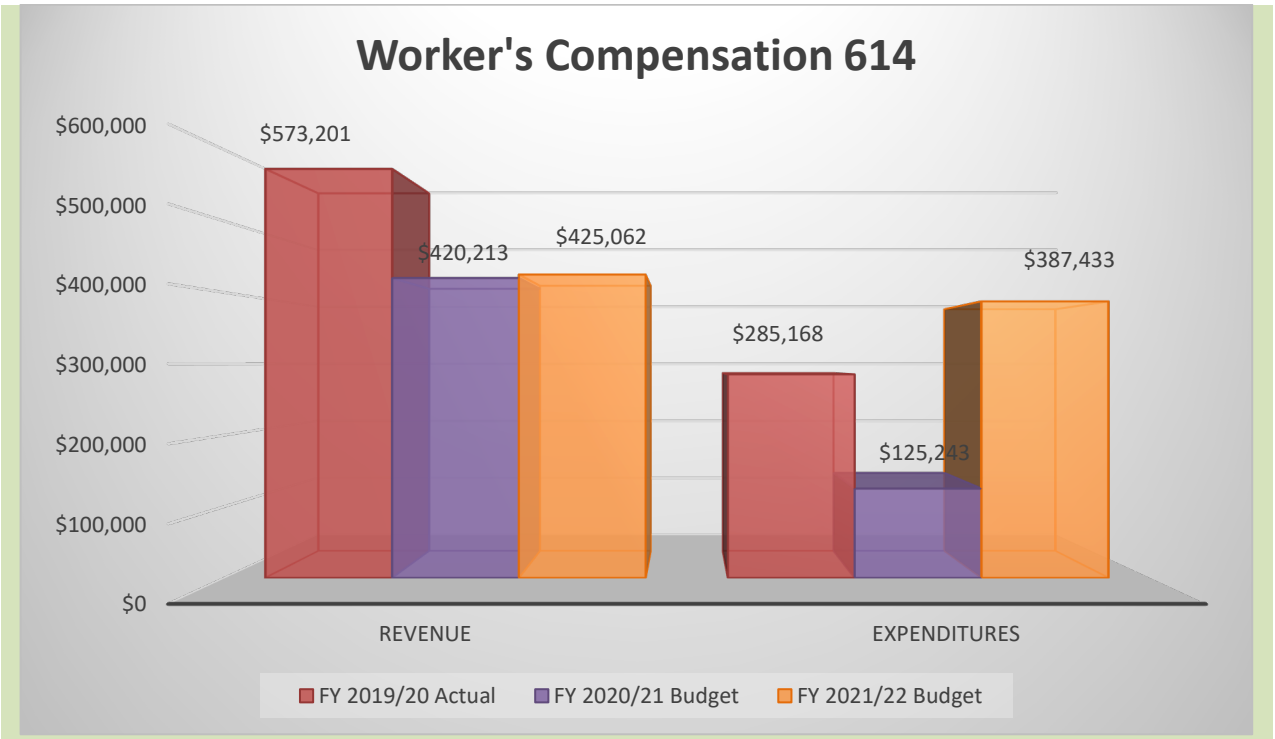
Workers' compensation fund activity is for the cost and expense of Town claims for Worker's compensation. Risk pool insurer for the Town is Cities Group. Within this Fund is the Risk management for safety training, educational materials and other accident prevention activities. As a member of a JPA, the Town contributes an annual assessment based on all recognized and potential liability. These are calculated annually based on agency claims history and any increases in loss recovery due to excessive claims losses. Staff recommends that it is sensible to monitor and increase workers' compensation reserves within the workers' compensation fund. There is an equity replenishment of $221,551 in the FY 2021/22 Budget. The revenue charges to the Fund have produced a build-up of net assets in the event claims losses.

Annual Fiscal Impact **$387,4333**

Employee No employees

Three-year Summary

Category Details	FY 2019/20 Actual	FY 2020/21 Budget	FY 2021/22 Budget
Beg. Fund Balance	1,043,342	1,331,375	1,626,345
Revenue	573,201	420,213	425,062
Expenditures	285,168	125,243	**387,433**
Net Assets(Deficit)	1,331,375	1,626,345	1,663,974



Town of Atherton Annual Operating Budget FY 2021-2022
Internal Service Fund
Worker's Compensation Budget By Account

Fund 614 Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Recomm Budget 2021-2022
614-00-47503-012	Charges for Services - Admin Dept	20,210	19,061	19,429
614-00-47503-018	Charges for Services - Finance Dept	17,432	16,740	17,383
614-00-47503-025	Charges for Services - Building Dept	6,883	6,833	6,970
614-00-47503-040	Charges for Services - Police Dept	377,646	357,170	360,542
614-00-47503-050	Charges for Services - DPW Engineering	5,513	5,270	5,375
614-00-47503-053	Charges for Services - DPW Street Maint	4,404	4,171	4,255
614-00-47503-057	Charges for Services - DPW Park Maint	4,379	4,465	4,555
614-00-47503-058	Charges for Services - DPW Park Prog & Tennis Fd	1,762	1,669	1,702
614-00-47503-059	Charges for Services - DPW Building Maint	881	834	851
614-00-48001-000	Interest on Investments	24,091	4,000	4,000
614-00-49001-000	Transfer From General Fund	110,000		
	Total Revenues	573,201	420,213	425,062
614-30-51013-000	Worker's Comp Expense	168,910	119,448	159,264
614-30-51017-000	Safety/Compliance Program Assessment	6,258	5,795	6,618
	Reserve Equity Contribution	110,000		221,551
	Total Expenditures	285,168	125,243	387,433
	Excess (Deficiency) of Revenues Over Expenditures	288,033	294,970	37,629
	Transfer-in			
	Beginning Net Assets (Deficit)	1,043,342	1,331,375	1,626,345
	Ending Net Assets (Deficit)	1,331,375	1,626,345	1,663,974

Town of Atherton Annual Operating Budget FY 2021-2022
Internal Service Fund
Worker's Compensation Budget Object Details

Fund 614 Acct Description	Quantity, brief description and justification of items requested	FY 2022 Recommended Appropriations
WC Assessment	Assessment by the Cities Group (JPA)	159,264
Safety Program Assess	Assessment by the Cities Group (JPA)	6,618
		165,882

Internal Service Fund

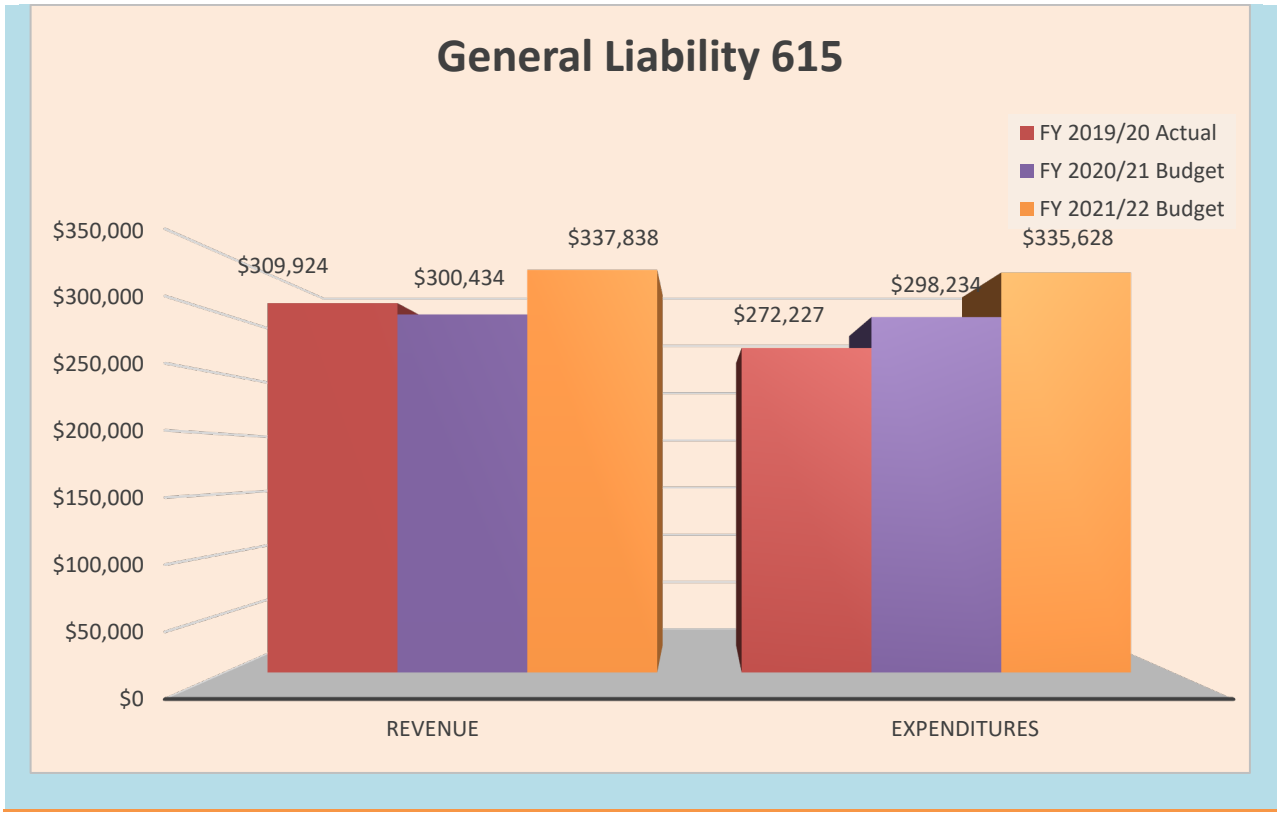
General Liability 615

Budget 2021-2022

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 2021/22 are estimated at $337,838. The total FY 2021/22 expenditures for this fund are $335,628 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	**$335,628**
Employee	No employees

Three-year Summary

Category Details	FY 2019/20 Actual	FY 2020/21 Budget	FY 2021/22 Budget
Beg. Fund Balance	646,716	684,413	686,613
Revenue	309,924	300,434	337,838
Expenditures	272,227	298,234	**335,628**
Net Assets(Deficit)	684,413	686,613	688,823



Town of Atherton Annual Operating Budget FY 2021-2022
Internal Service Fund
General Liability Budget By Account

Fund 615 Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Recomm Budget 2021-2022
615-00-47504-000	Liability Insurance Charge	255,642	253,748	287,573
615-00-47505-000	Employment Practice Liability Charge	40,774	44,486	48,065
615-00-48001-000	Interest on Investments	13,508	2,200	2,200
	Total Revenues	309,924	300,434	337,838
615-30-53019-000	Liability Insurance Expense	156,676	153,748	187,583
615-30-53020-000	Employment Practice Liability	54,847	44,486	48,045
615-30-53022-000	Liability Claim Expense	60,703	100,000	100,000
	Total Expenditures	272,227	298,234	335,628
	Excess (Deficiency) of Revenue Over Expenditures	37,698	2,200	2,210
	Beginning Net Assets (Deficit)	646,716	684,414	686,614
	Ending Net Assets (Deficit)	684,414	686,614	688,824

Town of Atherton Annual Operating Budget FY 2021-2022
Internal Service Fund
General Liability Budget Object Details

Fund 615 Acct Description	Quantity, brief description and justification of items requested	FY 2022 Recommended Appropriations
Liability Insurance	Premium to ABAG	187,583
Employment Practice	Premium to Alliant	48,045
Claim Expense	SIR (self insured retention)	100,000
	Total	335,628

Internal Service Fund

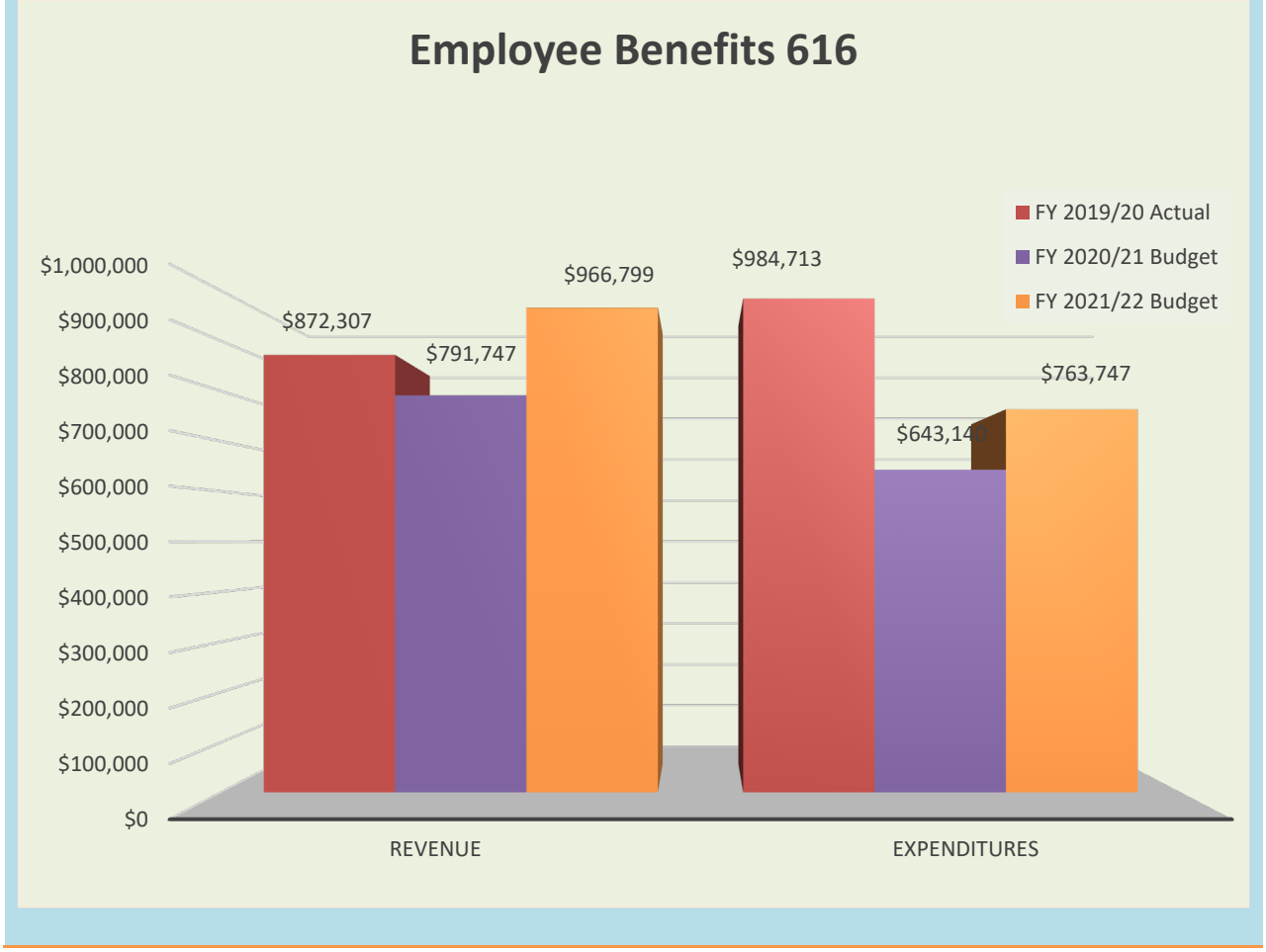
Employee Benefit 616

Budget 2021-2022

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 $182,425 toward the OPEB Trust to satisfy the minimum required ARC for FY 2021-22.
Annual Fiscal Impact	**$763,747**
Employee	No employees

Three-year Summary

Category Details	FY 2019/20 Actual	FY 2020/21 Budget	FY 2021/22 Budget
Beg. Fund Balance	834,611	722,205	870,812
Revenue	872,307	791,747	966,799
Expenditures	984,713	643,140	**763,747**
Net Assets(Deficit)	722,205	870,812	1,073,864



Town of Atherton Annual Operating Budget FY 2021-2022
Internal Service Fund
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Recomm Budget 2021-2022
616-00-47506-000	GASB 45 ARC - Contribution	-	146,681	182,425
616-00-47506-012	GASB 45 ARC - Admin	49,403	20,961	20,191
616-00-47506-018	GASB 45 ARC - Finance	33,887	23,843	25,797
616-00-47506-025	GASB 45 ARC - Building	28,141	19,837	23,929
616-00-47506-040	GASB 45 ARC - Police	423,783	314,965	408,714
616-00-47506-050	GASB 45 ARC - DPW Engineering	39,492	20,806	29,532
616-00-47506-053	GASB 45 ARC - DPW Street Maint	101,193	72,630	49,953
616-00-47506-057	GASB 45 ARC - DPW Park Maint	9,380	4,362	4,343
616-00-47506-058	GASB 45 ARC - DPW Park Program	8,610	4,055	3,864
616-00-47507-012	EE Benefits Earned - Admin	8,908	7,148	9,714
616-00-47507-018	EE Benefits Earned - Finance	7,787	6,277	8,692
616-00-47507-025	EE Benefits Earned - Building	3,194	2,487	3,385
616-00-47507-040	EE Benefits Earned - Police	66,390	80,810	125,410
616-00-47507-050	EE Benefits Earned - DPW Engineering	2,504	1,901	2,588
616-00-47507-053	EE Benefits Earned - DPW Street Maint	1,987	1,564	2,127
616-00-47507-057	EE Benefits Earned - DPW Park Maint	2,072	1,675	2,277
616-00-47507-058	EE Benefits Earned - DPW Park Program	795	626	851
616-00-47507-059	EE Benefits Earned - DPW Bldg Maint	397	313	425
616-00-47508-012	Unemploy Benefits - Admin	4,772	4,765	4,857
616-00-47508-018	Unemploy Benefits - Finance	4,265	4,185	4,346
616-00-47508-025	Unemploy Benefits - Building	1,698	1,658	1,692
616-00-47508-040	Unemploy Benefits - Police	42,402	41,645	43,052
616-00-47508-050	Unemploy Benefits - DPW Engineering	1,344	1,268	1,294
616-00-47508-053	Unemploy Benefits - DPW Street Maint	1,101	1,043	1,064
616-00-47508-057	Unemploy Benefits - DPW Park Maint	1,095	1,116	1,139
616-00-47508-058	Unemploy Benefits - DPW Park Program	440	417	425
616-00-47508-059	Unemploy Benefits - DPW Building Maint	220	209	213
616-00-48001-000	Interest on Investments	27,048	4,500	4,500
616-00-49001-000	Transfer from General Fund			
	Total Revenues	872,307	791,747	966,799
616-xx-51009-xxx	Retiree Health-Care OPEB		146,681	182,419
616-12-51009-012	Retiree Health-Care (Admin)	19,864	20,961	20,191
616-18-51009-018	Retiree Health-Care (Finance)	22,981	23,843	25,797
616-25-51009-025	Retiree Health-Care (Building)	27,682	19,837	23,929
616-40-51009-040	Retiree Health-Care (Police)	306,553	314,965	408,714

Town of Atherton Annual Operating Budget FY 2021-2022
Internal Service Fund
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Recomm Budget 2021-2022
616-50-51009-050	Retiree Health-Care (Engineering)	35,849	20,806	29,532
616-53-51009-053	Retiree Health-Care (Street Maint)	45,431	72,630	49,953
616-57-51009-057	Retiree Health-Care (Park Maint)	4,270	4,362	4,348
616-58-51009-058	Retiree Health-Care (Park Program)	3,793	4,055	3,864
616-30-51016-030	Unemployment Insurance		15,000	15,000
616-40-51016-040	Unemployment Insurance			
616-30-50013-030	Employee Benefits Earned	312,390		
616-30-51021-000	Net OPEB Expense	205,901		
	Total Expenditures	984,713	643,140	763,747
	Excess (Deficiency) of Revenues Over Expenditures	(112,406)	148,607	203,052
	Beginning Net Assets (Deficit)	834,611	722,205	870,812
	Ending Net Assets (Deficit)	722,205	870,812	1,073,864

Town of Atherton Annual Operating Budget FY 2021-2022
Internal Service Fund
Emlpyee Benefits Object Details

Fund 616 Acct Description	Quantity, brief description and justification of items requested	FY 2022 Recommended Appropriations
Retiree Health Care -OPEB	OPEB Contribution	182,419
Retiree Health-Care (Admin)	Premium to CalPERS (pay-as-you-go)	20,191
Retiree Health-Care (Finance)	Premium to CalPERS (pay-as-you-go)	25,797
Retiree Health-Care (Building)	Premium to CalPERS (pay-as-you-go)	23,929
Retiree Health-Care (Police)	Premium to CalPERS (pay-as-you-go)	408,714
Retiree Health-Care (Engineering)	Premium to CalPERS (pay-as-you-go)	29,532
Retiree Health-Care (Street Maint)	Premium to CalPERS (pay-as-you-go)	49,953
Retiree Health-Care (Park Maint)	Premium to CalPERS (pay-as-you-go)	4,348
Retiree Health-Care (Park Program)	Premium to CalPERS (pay-as-you-go)	3,864
	Sub-Total	748,747
Unemp Insurance Insurance	Self insured unemployment insurance (EDD)	15,000
	Total	763,747

Capital Improvement Programs Follow

Capital Improvement Fund

Budget Summaries FY 2021-2022

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. Allocations of the remaining residual balance of Special Parcel funds have been extended through 2024. 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. Due to the sunset of the Special Parcel Tax, there was a discontinuation of certain programs and projects. 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 fifteen (15) projects are categorized into three areas of responsibility: streets & transportation, drainage & Town buildings, park & facilities. The Town Center Project inclusive of the new Town Center and Library continues to dominate the Town's CIP. 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. There was also a projected need for cash flow funding during the construction project until major revenue sources were received during the fiscal year. With the Town Center construction near completion, the Town is still in save mode for capital projects. The Town will continue its annual street maintenance, continue to identify bike pedestrian and drainage maintenance projects. 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. In June 2020, the Town entered private placement issuance of the Atherton 2020 COP's. The amount of financing was $7.5 Million for cash flow purposes for completion of the project. During the current fiscal year there was CIP focus on annual road maintenance and rehabilitation program. The Town began state mandated Green Infrastructure implementing some minor projects and continues to focus on bigger projects as funding sources become available in the CIP. The Town also started developing its Neighborhood Management Traffic Action Plan. As part of the development process, staff has held numerous community meetings to identify support projects and priorities. As part of the development process, the Transportation Committee will make recommendations regarding pilot projects and other actions for Council consideration.

During the fiscal year, the Town entered into a lease funding agreement with San Mateo County for the Bayfront Canal Study construction Town's portion. The a agreement with the County includes a 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 is potential that the Town may not meet its MOE in future years and may lose $129,000 in rehabilitation money. 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 received a funding grant from 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 2021/22 with the project coinciding with the completion of the Town Center Project. The Parks and Recreation Committee is reviewing the design circulation plans with recommendations for Council approval.

Included in the CIP is the improvement of the former Atherton Station Building for integration into the new Civic Center. Funding for this project is pending the approval of a funding agreement with the San Mate County Transportation Authority, which has approved $400,000 towards station area improvements and the study of an active transportation route to the Meno Park station. As part of the program, staff will be seeking guidance from the Council on the use and design elements of the Station building and site for integration into the Town Center.

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.* Once the Town Center project is complete, staff will present to Council items for consideration for the use of unallocated General Fund reserves. Some of these items will include potential allocation to the CIP for various Town master plan projects. This year's CIP recommends new appropriations of approximately $12.2 million. The five largest single expenditures in the CIP include the Town Center Project at $3.9 million, Library project $4.1 Million, Drainage improvements $1.5 Million, and $1.125 Million Road Maintenance Program, and $1.05 Million for Park Improvements.

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	Green Infrastructure
• 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 2021/22, the CIP anticipates approximately $12.21 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 2021/22 through FY 2025/26 totals nearly $16.26 million – the largest expenditures attributable to the Town Center and Library projects are now winding down as completion nears. It is important to note that for FY 2021/22, 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). As this milestone project nears completion, the reliance of the General Fund will continue as it serves as main funding source for CIP project funding, Debt Service, paying down long-term liabilities, and other priority projects.

(Please refer to next page for summary schedule)

Capital Project	FY2021/22	FY2022/23	FY2023/24	FY2024/25	FY 2025/26
Drainage Projects					
Drainage Improvements Program	1,590,000	50,000	50,000	50,000	50,000
Upper Atherton Channel Phase II Monitoring	10,000	10,000	10,000	10,000	10,000
Transportation and Streets Projects					
Traffic Control Devices Program	15,000	15,000	15,000	15,000	15,000
Traffic Safety Improvement Program	40,000	40,000	40,000	25,000	25,000
Bike and Pedestrian Facilities Improvement Program	25,000	25,000	25,000	25,000	25,000
Road Maintenance Program	1,125,000	825,000	735,000	490,000	490,000
Neighborhood Traffic Management Program	160,000	80,000	40,000	10,000	10,000
Facilities Projects					
Accessibility Improvements	10,000	10,000	10,000	10,000	10,000
Atherton Library	4,135,000				
Civic Center	3,900,000				
Atherton Station Area Improvements	$150,000	$250,000			
Parks Projects					
Park Master Plan	1,050,000	550,000			
Annual Total	**$12,210,000**	**$1,855,00**	**$925,000**	**$635,000**	**$635,000**

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

Special Parcel Tax - Fund 201	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	
Fund Balance	$ 1,444,622	$ 549,622	$ 234,622	$ (378)	$ (378)	
Revenue Projections	$ -					$ -
Expenditure Projections	$ (895,000)	$ (315,000)	$ (235,000)			$ (1,445,000)
Transfers In/(Out)	$ -					$ -
Remaining Fund Balance	**$ 549,622**	**$ 234,622**	**$ (378)**	**$ (378)**	**$ (378)**	

Measure A - Fund 202	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	
Fund Balance	$ 606,387	$ 651,387	$ 656,387	$ 701,387	$ 746,387	
Revenue Projections	$ 370,000	$ 370,000	$ 370,000	$ 370,000	$ 370,000	$ 1,850,000
Expenditure Projections	$ (325,000)	$ (365,000)	$ (325,000)	$ (325,000)	$ (325,000)	$ (1,665,000)
Remaining Fund Balance	**$ 651,387**	**$ 656,387**	**$ 701,387**	**$ 746,387**	**$ 791,387**	

Gas Tax - Fund 203	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	
Fund Balance	$ 96,918	$ 122,379	$ 59,975	$ 22,571	$ 10,167	
Revenue Projections	$ 325,461	$ 187,596	$ 187,596	$ 187,596	$ 187,596	$ 1,075,845
Expenditure Projections	$ (300,000)	$ (250,000)	$ (225,000)	$ (200,000)	$ (190,000)	$ (1,165,000)
Remaining Fund Balance	**$ 122,379**	**$ 59,975**	**$ 22,571**	**$ 10,167**	**$ 7,763**	

County Measure M - Fund 204	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	
Fund Balance	$ 144,482	$ 144,482	$ 144,482	$ 144,482	$ 144,482	
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	**$ 144,482**	**$ 144,482**	**$ 144,482**	**$ 144,482**	**$ 144,482**	

County Measure W- Fund 205	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	
Fund Balance	$ 194,062	$ 239,062	$ 254,062	$ 254,062	$ 284,062	
Revenue Projections	$ 145,000	$ 145,000	$ 145,000	$ 145,000	$ 145,000	$ 725,000
Expenditure Projections	$ (100,000)	$ (130,000)	$ (145,000)	$ (115,000)	$ (115,000)	$ (605,000)
Transfers In/(Out)					$ -	$ -
Remaining Fund Balance	**$ 239,062**	**$ 254,062**	**$ 254,062**	**$ 284,062**	**$ 314,062**	

Capital Improvement - Fund 401	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	
Fund Balance	$ 1,235,360	$ 175,360	$ 100,360	$ 90,360	$ 80,360	
Revenue Projections	$ 1,500,000	$ 735,000	$ -	$ -	$ -	$ 2,235,000

Expenditure Projections	$ (2,560,000)	$ (810,000)	$ (10,000)	$ (10,000)	$ (10,000)	**$ (3,400,000)**
Transfers In/(Out)					$ -	**$ -**
Remaining Fund Balance	**$ 175,360**	**$ 100,360**	**$ 90,360**	**$ 80,360**	**$ 70,360**	
Atheton Channel - Fund 403	**FY 2021/22**	**FY 2022/23**	**FY 2023/24**	**FY 2024/25**	**FY 2025/26**	
Fund Balance	$ 555,128	$ 582,428	$ 619,728	$ 657,028	$ 694,328	
Revenue Projections	$ 97,300	$ 97,300	$ 97,300	$ 97,300	$ 97,300	**$ 486,500**
Expenditure Projections	$ (70,000)	$ (60,000)	$ (60,000)	$ (60,000)	$ (60,000)	**$ (310,000)**
Remaining Fund Balance	**$ 582,428**	**$ 619,728**	**$ 657,028**	**$ 694,328**	**$ 731,628**	
Facilities Construction - Fund 406	**FY 2021/22**	**FY 2022/23**	**FY 2023/24**	**FY 2024/25**	**FY 2025/26**	
Fund Balance		$ -	$ -	$ -	$ -	
Revenue Projections			$ -	$ -	$ -	**$ -**
Expenditure Projections	$ (8,035,000)	$ -			$ -	**$ (8,035,000)**
Transfers In/(Out)	$ 8,035,000				$ -	**$ 8,035,000**
Remaining Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

TOWN OF ATHERTON - POST PARCEL TAX
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FISCAL YEARS ENDING JUNE 30, 2022 TO 2026

Account	Fund Name	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026	Five Year Total
	SPECIAL PARCEL TAX - FUND 201						
	BEGINNING FUND BALANCE	**$ 1,444,622**	**$ 549,622**	**$ 234,622**	**$ (378)**	**$ (378)**	
Revenue							
201-00-40003-000	Special Tax						$
201-00-48001-000	Interest Income						$
201-00-45020-000	Other Reimbursements- MTC Middlefield OakGrove Grant						$
201-50-58001-000	Transfer to General Fund						$
							$
	TOTAL REVENUE - FUND 201	**$**	**$**	**$**	**$**	**$**	$
Expenditures							
201-50-56003-000	Road Maintenance Program	$ 715,000	$ 315,000	$ 235,000			$ 1,265,000
201-50-56034-000	Drainage Improvements Original Budget	$ 180,000					$ 180,000
	TOTAL EXPENDITURES - FUND 201	$ 895,000	$ 315,000	$ 235,000	$	$	$ 1,445,000
	SPECIAL PARCEL TAX - FUND 201						
	ENDING FUND BALANCE	**$ 549,622**	**$ 234,622**	**$ (378)**	**$ (378)**	**$ (378)**	
	MEASURE A - FUND 202						
	BEGINNING FUND BALANCE	**$ 606,387**	**$ 651,387**	**$ 656,387**	**$ 701,387**	**$ 746,387**	
Revenue							
202-00-41003-050	Transportation Co Measure A Sales Tax	$ 370,000	$ 370,000	$ 370,000	$ 370,000	$ 370,000	**$ 1,850,000**
							$
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	$ 100,000	$ 220,000	$ 220,000	$ 250,000	$ 250,000	$ 1,040,000
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	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
202-50-56076-000	Belbrook Way Culvert Repair						$
202-50-56078-000	Neighborhood Traffic Management Program	$ 160,000	$ 80,000	$ 40,000	$ 10,000	$ 10,000	$ 300,000
	TOTAL EXPENDITURES - FUND 202	$ 325,000	$ 365,000	$ 325,000	$ 325,000	$ 325,000	$ 1,665,000
	MEASURE A - FUND 202						
	ENDING FUND BALANCE	**$ 651,387**	**$ 656,387**	**$ 701,387**	**$ 746,387**	**$ 791,387**	

TOWN OF ATHERTON - POST PARCEL TAX
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FISCAL YEARS ENDING JUNE 30, 2022 TO 2026

Account	Fund Name	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026	Five Year Total
	GAS TAX - FUND 203						
	BEGINNING FUND BALANCE	**$ 96,918**	**$ 122,379**	**$ 59,975**	**$ 22,571**	**$ 10,167**	
Revenue							
203-00-45001-050	Gas Tax - 2105	$ 325,461	$ 187,596	$ 187,596	$ 187,596	$ 187,596	**$ 1,075,845**
	TOTAL REVENUE - FUND 203	$ 325,461	$ 187,596	$ 187,596	$ 187,596	$ 187,596	**$ 1,075,845**
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 Maintenace Program	$ 150,000	$ 100,000	$ 75,000	$ 50,000	$ 50,000	$ 425,000
203-50-56058-000	Drainage Program						$
203-50-56999-000	Engineering/Staff Costs (estimate)	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 140,000	$ 740,000
	TOTAL EXPENDITURES - FUND 203	$ 300,000	$ 250,000	$ 225,000	$ 200,000	$ 190,000	$ 1,165,000
	GAS TAX - FUND 203						
	ENDING FUND BALANCE	**$ 122,379**	**$ 59,975**	**$ 22,571**	**$ 10,167**	**$ 7,763**	
	COUNTY MEASURE M- FUND 204						
	BEGINNING FUND BALANCE	**$ 144,482**	**$ 144,482**	**$ 144,482**	**$ 144,482**	**$ 144,482**	
Revenue							
204-00-45025-050	SMCVehicle 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	$ 60,000	$ 60,000	$ 60,000	$ 75,000	$ 75,000	$ 330,000
204-50-56064-000	Traffic Safety	$ 15,000	$ 15,000	$ 15,000			$ 45,000
	TOTAL EXPENDITURES - FUND 204	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 375,000
	COUNTY MEASURE M- FUND 204						
	ENDING FUND BALANCE	**$ 144,482**	**$ 144,482**	**$ 144,482**	**$ 144,482**	**$ 144,482**	

TOWN OF ATHERTON - POST PARCEL TAX
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FISCAL YEARS ENDING JUNE 30, 2022 TO 2026

Account	Fund Name	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026	Five Year Total
	COUNTY MEASURE W- FUND 205	**$ 194,062**	**$ 239,062**	**$ 254,062**	**$ 254,062**	**$ 284,062**	
	BEGINNING FUND BALANCE						
Revenue							
205-00-45030-000	Measure W County half cent Sale Tax Congestion Relief Tax	$ 145,000	$ 145,000	$ 145,000	$ 145,000	$ 145,000	$ 725,000
	TOTAL REVENUE - FUND 205	$ 145,000	$ 145,000	$ 145,000	$ 145,000	$ 145,000	$ 725,000
Expenditures							
205-50-56003-000	Road Maintenance	$ 100,000	$ 130,000	$ 145,000	$ 115,000	$ 115,000	$ 605,000
205-50-56060-000	Accessibility Improvement Program						$
205-50-56064-000	Traffic Safety						$
	TOTAL EXPENDITURES - FUND 205	$ 100,000	$ 130,000	$ 145,000	$ 115,000	$ 115,000	$ 605,000
	COUNTY MEASURE W- FUND 205						
	ENDING FUND BALANCE	**$ 239,062**	**$ 254,062**	**$ 254,062**	**$ 284,062**	**$ 314,062**	
	CAPITAL IMPROVEMENT PROJECTS - FUND 401						
	BEGINNING FUND BALANCE	**$ 1,235,360**	**$ 175,360**	**$ 100,360**	**$ 90,360**	**$ 80,360**	
Revenue							
	CalTrain revenue Grant	$ 150,000	$ 250,000				$ 400,000
401-00-49001-000	Transfer In from General Fund						$
401-00-49001-000	Transfer In from General Fund (Bayfront Canal)	$ 1,350,000					$ 1,350,000
	CalTrans Reimbursement Water Capture Facility						$
	Santa Clara County/Stanford Grant		$ 300,000				$ 300,000
	State Parks Revenue Grant		$ 185,000				$ 185,000
	TOTAL REVENUE - FUND 204	$ 1,500,000	$ 735,000	$	$	$	$ 2,235,000
Expenditures							
401-00-58003-000	Transfer to Constuction Facilities						$
401-50-54015-000	Civic Center						$
401-50-56055-000	Town Center Facilities Plan and Repairs						$
401-50-56063-000	Park Master Plan	$ 1,050,000	$ 550,000				$ 1,600,000
	Atherton Station Improvements	$ 150,000	$ 250,000				$ 400,000
401-50-56090-000	BayFront Canal Project	$ 1,350,000					$ 1,350,000
401-50-56060-000	Accessibility Improvement Program	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 50,000
401-50-56080-000	Green Infrasturcture Plan-	$	$	$			$
	TOTAL EXPENDITURES - FUND 401	$ 2,560,000	$ 810,000	$ 10,000	$ 10,000	$ 10,000	$ 3,400,000
	CAPITAL IMPROVEMENT PROJECTS - FUND 401						
	ENDING FUND BALANCE	**$ 175,360**	**$ 100,360**	**$ 90,360**	**$ 80,360**	**$ 70,360**	

TOWN OF ATHERTON - POST PARCEL TAX
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FISCAL YEARS ENDING JUNE 30, 2022 TO 2026

Account	Fund Name	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026	Five Year Total
	ATHERTON CHANNEL- FUND 403						
	BEGINNING FUND BALANCE	**$ 555,128**	**$ 582,428**	**$ 619,728**	**$ 657,028**	**$ 694,328**	
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							
403-50-54029-000	County Tax Admin Cost						$
403-50-56037-000	Upper Channel Repair Monitoring Phase 1	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 50,000
403-50-56037-000	Upper Channel Phase 2						$
403-50-56077-000	Drainage Improvements	$ 60,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 260,000
403-50-56080-000	Green Infrastructure Plan						$
	TOTAL EXPENDITURES - FUND 403	$ 70,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 310,000
	ATHERTON CHANNEL- FUND 403						
	ENDING FUND BALANCE	**$ 582,428**	**$ 619,728**	**$ 657,028**	**$ 694,328**	**$ 731,628**	
	FACILITIES CONSTRUCTION - FUND 406						
	BEGINNING FUND BALANCE	**$ 1**	**$ 0**	**$ 0**			
Revenue							
406-00-48001-000	Interest Income						$
406-00-48501-000	Civic Center Contributions/Donations						$
406-00-49011-000	Capital Improvement - Library Contributions	$ 4,135,000					$ 4,135,000
406-00-49012-000	Capital Improvement - General Fund Contribution	$ 3,900,000					$ 3,900,000
	TOTAL REVENUE - FUND 406	$ 8,035,000	$	$			$ 8,035,000
Expenditures							
406-25-54015-025	Civic Center	$ 3,900,000					$ 3,900,000
406-30-57001-406	Building Construction - Facility Fund						$
406-30-57001-213	Building Construction - Library Fund	$ 4,135,000					$ 4,135,000
406-30-57001-101	Civic Center FF&E						
403-30-57021-213	Library Construction Project						
	TOTAL EXPENDITURES - FUND 406	$ 8,035,000	$	$			$ 8,035,000
	FACILITIES CONSTRUCTION - FUND 406						
	ENDING FUND BALANCE	**$ 0**	**$ 0**	**$ 0**	**$**	**$**	

Town of Atherton

Capital Improvement Program

FY 2021/22 -2025/26

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

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Section I: Introduction

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 2021/22 through 2025/26. 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.

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 serves 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.

Section II: Funding Sources & Revenues

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 includes Town management, administration, parks and recreation operations, public works operations, law enforcement, trash hauling, special operational programs, planning, and general Town services. When accounting for General Fund use, the fund description on the individual project pages shows as Capital Improvement.

The General Fund includes the money raised by the local property tax for a given year. It also includes an annual payment to mitigate accessibility risks from ABAG Plan, the Joint Powers Authority that provides liability insurance. When a project is funded with General Fund revenues, its entire cost is paid off within the year. The intent is to budget annually a certain amount from the General Fund to address Town priorities. General Fund (Capital Improvements) may also include one-time grant funds.

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 2023/24.

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).

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.

M**easure 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 cites 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 allocation of the Measure W funds is approximately 1.74% of the City/County distribution, which is projected to be approximately $145,000. 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.

Gas Tax

Atherton receives a formula allocation of funds based upon population and lane miles. In FY 2021-22, 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 total Gas Tax allocations to the Town is expected to be approximately $325,000 in FY 2021/22. 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 2021/22.

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.

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, 2020 Audit, the combined total fund balance is approximately $8.8 million. The beginning fund balance in the Town's Library Fund is estimated to be approximately $4.9 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.

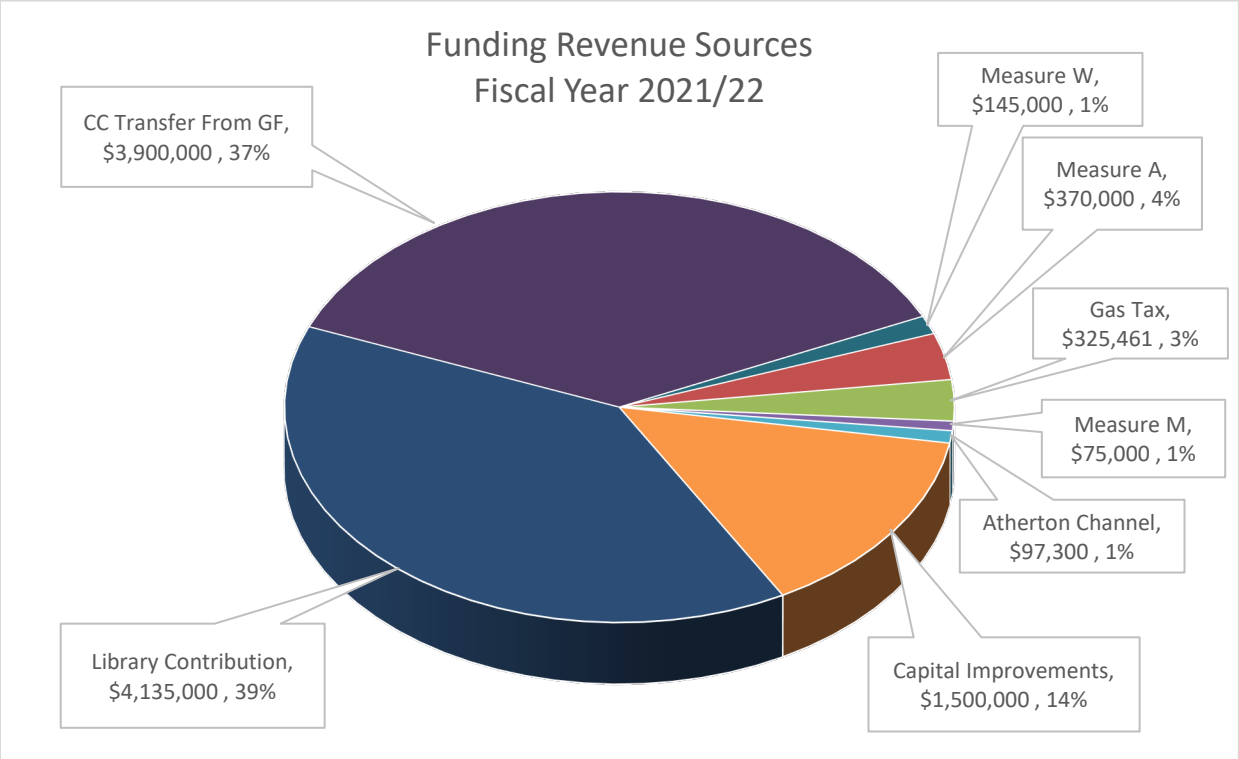
Donations

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 assist in funding the 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.

Fund Sources in FY 2021/22

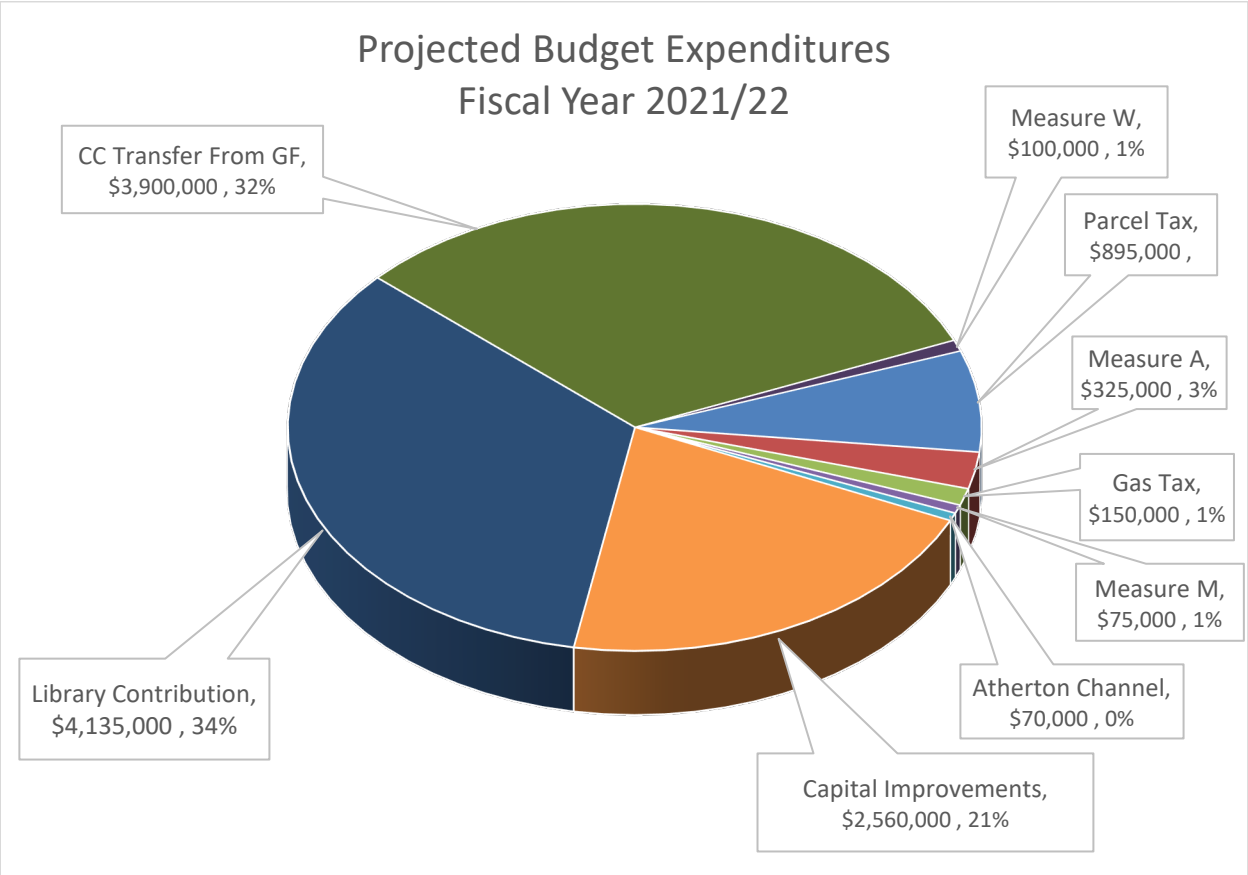
The sources used to fund the FY 2021/22 capital improvements total approximately $10.55 million and consist of existing fund balances plus new income. The four major sources of these funds are the Library, Facilities Construction, Measure A and Gas Tax. These funds are used to fund road maintenance, 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 Program Expenditures for FY 2021/22

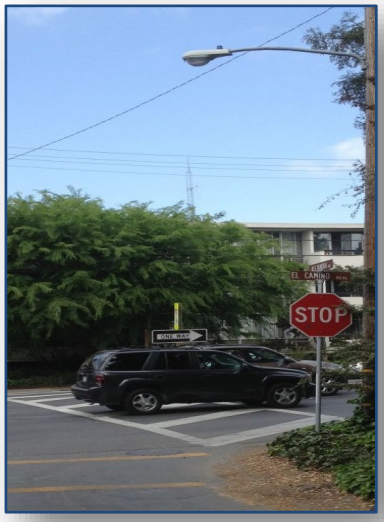
For FY 2021/22, the CIP anticipates appropriating approximately $12.21 million, including prior year fund allocations. The major expenditures planned are for the construction of the Civic Center and Library. These project expenditures, in addition to other capital projects are identified in the chart below.



Section III:
Capital Projects

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	21/22	22/23	23/24	24/25	25/27	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**

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 2022/23) – estimate $15,000
- Traffic Counts and Speed Surveys

Funding Plan and Project Costs

Funding Source	21/22	22/23	23/24	24/25	25/26	Totals
Measure A	$25,000	$25,000	$25,000	$25,000	$25,000	**$125,000**
Measure M	$15,000	$15,000	$15,000	$0	$0	**$45,000**
Totals	**$40,000**	**$40,000**	**$40,000**	**$25,000**	**$25,000**	**$170,000**

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.

Priority projects include:

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

Funding Source	21/22	22/23	23/24	24/25	25/26	Totals
Measure A Fund	$25,000	$25,000	$25,000	$25,000	$25,000	**$125,000**
Totals	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$125,000**

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 with the augmentation of the Special Parcel Tax and the approval of SB-1 to $875,000 for FY 2021/22. 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.

The streets are to be determined based on their PCI index listing when it comes out in November along with visual assessments and other priorities. 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.

- 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) - $450,000, including $250,000 carryover from FY 2020/2021

Funding Plan and Project Costs

Funding Source	21/22	22/23	23/24	24/25	25/26	Totals
Special Parcel Tax	$715,000	$315,000	$235,000	$0	$0	**$1,265,000**
Measure A	$100,000	$220,000	$220,000	$250,000	$250,000	**$1,040,000**
Gas Tax	$150,000	$100,00	$75,000	$50,000	$50,000	**$425,000**
Measure M	$60,000	$60,000	$60,000	$75,000	$75,000	**$330,000**
Measure W	$100,000	$130,000	$145,000	$115,000	$115,000	**$605,000**
Totals	**$1,125,000**	**$825,000**	**$735,000**	**$490,000**	**$490,000**	**$3,665,000**

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.

The Town in in the process of developing its Neighborhood Traffic Management Action Plan. This program will provide funding to initiate implementation of traffic calming pilot projects identified through the Plan.

Funding Plan and Project Costs

Funding Source	21/22	22/23	23/24	24/25	25/26	Totals
Measure A	$160,000	$80,000	$40,000	$10,000	$10,000	**$300,000**
Totals	**$160,000**	**$80,000**	**$40,000**	**$10,000**	**$10,000**	**$300,000**

Project Type: **Drainage**

Project Name: **Drainage Improvements Program - #56034**

Project Description: In FY 2013-14, the City Council approved an update 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 implementation of a Green Infrastructure Plan as required by the Municipal Regional Stormwater Permit issued by the Regional Water Quality Control Board.

Funding for the following improvements is estimated at:

- Bayfront Canal/Atherton Channel Flood Protection and Ecosystem Restoration Project $1,350,000
- Green Infrastructure Plan Implementation – estimate $240,000, including $90,000 carryover from FY2020/2021

- <u>Projects Not Budgeted but Planned for Future Years</u>
    - 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	21/22	22/23	23/24	24/25	25/26	Totals
Special Parcel Tax	$180,000					**$180,000**
Atherton Channel	$60,000	$50,000	$50,000	$50,000	$50,000	**$260,000**
Capital Improvement Projects	$1,350,000					**$1,350,000**
Totals	**$1,590,000**	**$50,000**	**$50,000**	**$50,000**	**$50,000**	**$1,790,000**

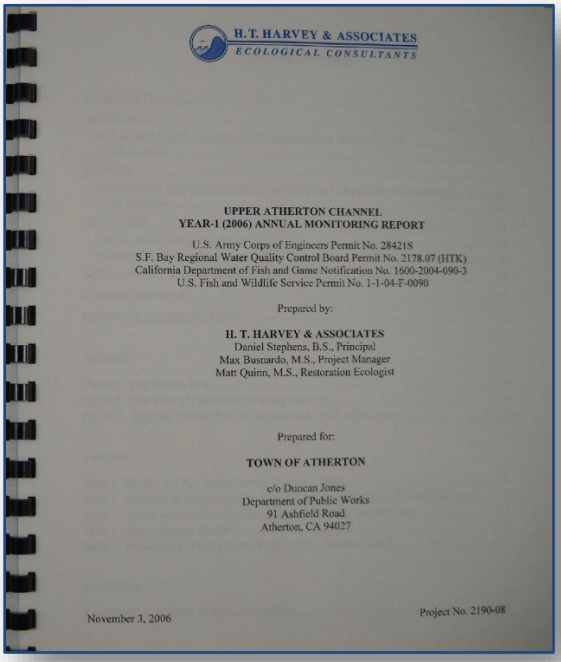
Project Type: **Drainage**

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	21/22	22/23	23/24	24/25	25/26	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**


H. T. HARVEY & ASSOCIATES
ECOLOGICAL CONSULTANTS

UPPER ATHERTON CHANNEL
YEAR-1 (2006) ANNUAL MONITORING REPORT

U.S. Army Corps of Engineers Permit No. 28421S
S.F. Bay Regional Water Quality Control Board Permit No. 2178.07 (HTK)
California Department of Fish and Game Notification No. 1600-2004-090-3
U.S. Fish and Wildlife Service Permit No. 1-1-04-F-0090

Prepared by:

H. T. HARVEY & ASSOCIATES
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Matt Quinn, M.S., Restoration Ecologist

Prepared for:

TOWN OF ATHERTON

c/o Duncan Jones
Department of Public Works
91 Ashfield Road
Atherton, CA 94027

November 3, 2006

Project No. 2190-08

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	21/22	22/23	23/24	24/25	25/26	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**

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	21/22	22/23	23/24	24/25	25/26	Totals
Atherton Library	$4,135,000	$0	$0	$0	$0	**$4,135,000**
Totals	**$4,135,000**	**$0**	**$0**	**$0**	**$0**	**$4,135,000**

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.

This program also includes the improvement of the former Atherton Train Station building and grounds for integration into the new Civic Center. Capital Improvement Projects funding listed is associated with anticipated grant funds from the Joint Powers Board (Caltrain)/San Mateo County Transportation Authority (Measure A - Caltrain).

Funding Plan and Project Costs

Funding Source	21/22	22/23	23/24	24/25	25/26	Totals
Building Capital	$3,9000,000	$0	$0	$0	$0	**$3,900,000**
Capital Improvement Projects	$150,000	$250,000	$0	$0	$0	**$400,000**
Totals	**$4,050,000**	**$0**	**$0**	**$0**	**$0**	**$4,300,000**

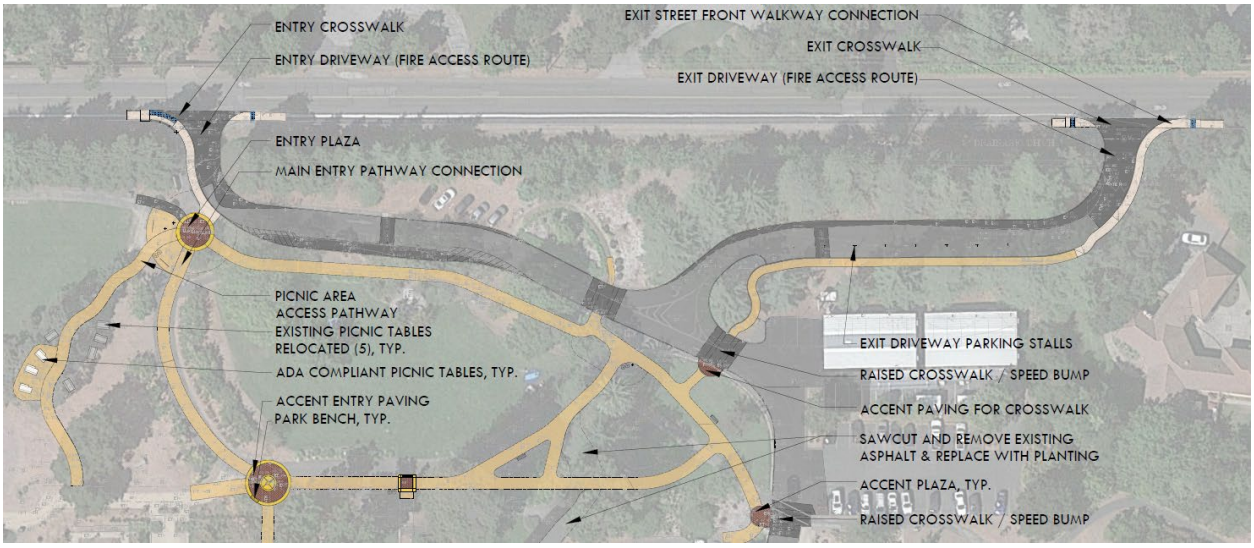
Project Type: **Town Buildings, Park and Facilities**

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:

- Park Circulation and Pedestrian Circulation improvements – Construct the Park entrance including the entry and exit driveways, pedestrian entry and exit pathways, Main House loop, DG pathways, focal point plaza spaces, and crosswalks. (FY 2021-22) estimate $1,050,000. Project funding includes anticipated grant funding from the County of Santa Clara (Stanford Mitigation Grant Funds) and from the State of California Department of Parks and Recreation (Prop 68 - Per Capita Program).
- Fencing Improvements along Watkins Avenue (FY 2022-23) – estimate $200,000
- Parking Lot Repairs and Seal Coat – (FY 2022-23) – estimate $350,000

- <u>Projects Planned but not budgeted for Future Years</u>
    - Create accessible seating along edge of lawn, provide compacted aggregate pad under picnic tables and purchase new site furnishing and signage for the park – estimate $60,000
    - Amphitheater Construction – estimate $150,000



Funding Plan and Project Costs

Funding Source	21/22	22/23	23/24	24/25	25/26	Totals
Capital Improvement Projects	$1,050,000	$550,000	$0	$0	$0	**$1,600,000**
Totals	**$1,050,000**	**$550,000**	**$0**	**$0**	**$0**	**$1,600,000**

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	2021-22 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	1.00
Deputy CM/City Clerk											1.00	1.00	1.00	1.00	1.00
City Clerk/Assistant to CM	1.00					1.00	1.00	1.00	1.00	1.00					
Assistant City Manager		1.00	1.00	1.00											
Office Assistant		0.75													
Office Specialist	1.00	1.00	1.00	1.00	0.50	1.00	1.00	1.00	1.00	1.00		1.00	1.00	1.00	1.00
Deputy City Clerk/Office Specialisit											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**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**
Finance															
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	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	1.00
Jr. Accountant										1.00	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**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**
Building															
Town Arborist/Park Manager									0.5	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	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**	**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	1.00
Commander										1.00	1.00	1.00	1.00	1.00	1.00
Captain															
Lieutenant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00						
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	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	14.00
Administrative Assistant	0.50	0.75	0.75	-											
Executive Assistant/Training 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
Communications Supervisor	1.00	1.00	1.00	1.00	1.00										1.00
Support Services Coordinator/Dispatcher													1.00	1.00	1.00
Community Service/Code Enforce									1.00	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforce/Dispatch															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			
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	4.00
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**	**30.00**
Public Works															
Town Arborist/Park Manager									0.5	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	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	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	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	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**	**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**	**40.00**

RESOLUTION NO. 21-xx

A RESOLUTION OF THE CITY COUNCIL OF THE TOWN OF ATHERTON APPROVING FISCAL YEAR 2021-2022 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 2021-22, incorporated in "Exhibit A" attached hereto.

WHEREAS, the 2021-22 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 16th day of June, 2021 by the following vote:

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

_____
Elizabeth Lewis, MAYOR
Town of Atherton

ATTEST:

_____
Anthony Suber, City Clerk

APPROVED AS TO FORM:

_____
Mona Ebrahimi, City Attorney

Exhibit A

TOWN OF ATHERTON									
Salary Schedule									
FY 2021-2022									
Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
	CM Rate effective 7/01/2021								
City Manager	Management/Misc	City Manager	12	1100	D	112.11	8,969.08	19,433.00	233,196.00
	Dept Head Rate Effective 07/01/2021								
Department Heads	Management/Misc	Finance Director	18	1104	A	88.67	7,093.43	15,369.09	184,429.12
					B	93.10	7,447.93	16,137.19	193,646.30
					C	97.75	7,819.98	16,943.28	203,319.35
					D	102.64	8,211.19	17,790.92	213,491.02
Department Heads	Management/Sworn	Chief of Police	40	1105	A	94.60	7,568.05	16,397.45	196,769.37
					B	99.33	7,946.71	17,217.86	206,614.37
					C	104.30	8,343.79	18,078.21	216,938.56
					D	109.51	8,760.99	18,982.14	227,785.63
		Chief of Police	40	1105	A	83.06	6,644.97	14,397.44	172,769.29
		Housing Reduction Salary			B	87.80	7,023.63	15,217.86	182,614.29
					C	92.76	7,420.71	16,078.21	192,938.48
					D	97.97	7,837.91	16,982.13	203,785.55
Department Heads	Management/Misc	City Clerk/Deputy City Manager	12		A	71.66	5,732.54	12,420.50	149,045.99
					B	75.24	6,019.08	13,041.34	156,496.11
					C	79.00	6,320.15	13,693.65	164,323.82
					D	82.95	6,635.74	14,377.43	172,529.12
Department Heads	Management/Misc	Public Works Director/City Engineer	50		A	88.35	7,068.30	15,314.65	183,775.83
					B	92.77	7,421.71	16,080.37	192,964.48
					C	97.41	7,792.80	16,884.40	202,612.77
					D	102.28	8,182.44	17,728.62	212,743.45
	Mid Mgmt Rate Effective 07/01/2021								
Mid-Management	Management/Misc	Commander	40	2204	A	83.41	6,672.60	14,457.30	173,487.55
					B	87.58	7,006.20	15,180.10	182,161.17
					C	91.95	7,356.04	15,938.10	191,257.16
					D	96.54	7,723.30	16,733.81	200,805.69
Mid-Management	Management/Misc	Senior Engineer/Maintenance Manager	50		A	65.34	5,226.82	11,324.78	135,897.39
					B	68.60	5,488.16	11,891.02	142,692.29
					C	72.03	5,762.57	12,485.57	149,826.82
					D	75.63	6,050.70	13,109.85	157,318.16
Mid-Management	Management/Misc	Town Arborist/Parks Manager	25/50		A	59.24	4,739.18	10,268.23	123,218.72
					B	62.20	4,976.14	10,781.63	129,379.57
					C	65.31	5,224.95	11,320.72	135,848.64
					D	68.58	5,486.19	11,886.75	142,641.01

Exhibit A

TOWN OF ATHERTON									
Salary Schedule									
FY 2021-2022									
Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
	General Gov Rate Effective 07/01/2021								
Confidential	Confidential/Misc	Jr. Accountant	18		A	42.74	3,419.60	7,409.12	88,909.48
					B	44.66	3,572.47	7,740.34	92,884.12
					C	46.89	3,751.09	8,127.36	97,528.33
					D	49.24	3,939.03	8,534.56	102,414.72
Confidential	Confidential/Misc	Accountant	18		A	49.29	3,942.86	8,542.87	102,514.44
					B	51.75	4,140.12	8,970.25	107,643.01
					C	54.34	4,347.23	9,419.00	113,028.01
					D	57.05	4,564.21	9,889.12	118,669.44
Confidential	Confidential/Misc	Assistant to Chief/Training Manager	40		A	44.59	3,567.08	7,728.68	92,744.12
					B	46.82	3,745.44	8,115.11	97,381.33
					C	49.16	3,932.71	8,520.87	102,250.39
					D	51.62	4,129.34	8,946.91	107,362.92
	General Gov Rate Effective 07/01/2021								
General Government	General Gov/Misc	Office Specialist	"12/25/50	3304	A	33.22	2,657.43	5,757.77	69,093.25
					B	34.88	2,790.58	6,046.25	72,555.04
					C	36.63	2,930.30	6,348.98	76,187.77
					D	38.46	3,076.59	6,665.96	79,991.46
General Government	General Gov/Misc	Town Arborist/Public Works Specialist	25	3306	A	51.29	4,103.40	8,890.71	106,688.53
					B	53.85	4,308.33	9,334.71	112,016.54
					C	56.55	4,523.66	9,801.27	117,615.23
					D	59.37	4,749.96	10,291.57	123,498.84

Exhibit A

TOWN OF ATHERTON									
Salary Schedule									
FY 2021-2022									
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	39.66	3,172.74	6,874.26	82,491.12
	80 hours shift				B	41.64	3,331.37	7,217.97	86,615.68
					C	43.72	3,497.94	7,578.87	90,946.46
					D	45.91	3,672.84	7,957.82	95,493.79
					E	48.21	3,856.48	8,355.71	100,268.48
Police-Civilian/APOA	Police/Misc	Support Service Coordinator/Dispatcher	40	4402	A	39.66	3,331.37	7,217.97	86,615.68
	84 hours shift				B	41.64	3,497.94	7,578.87	90,946.46
					C	43.72	3,672.84	7,957.82	95,493.79
					D	45.91	3,856.48	8,355.71	100,268.48
					E	48.21	4,049.30	8,773.49	105,281.90
Police-Civilian/APOA	Police/Misc	Code Enforcement	40	4401	A	39.34	3,146.90	6,818.28	81,819.33
	80 hours shift	(new Position 02/17/2015)			B	41.30	3,304.24	7,159.19	85,910.29
					C	43.37	3,469.45	7,517.15	90,205.81
					D	45.54	3,642.93	7,893.01	94,716.10
					E	47.81	3,825.07	8,287.66	99,451.90
Police-Civilian/APOA	Police/Misc	Code Enforcement	40	4402	A	39.34	3,304.24	7,159.19	85,910.29
	84 hours shift	(new Position 02/17/2015)			B	41.30	3,469.45	7,517.15	90,205.81
					C	43.37	3,642.93	7,893.01	94,716.10
					D	45.54	3,825.07	8,287.66	99,451.90
					E	47.81	4,016.33	8,702.04	104,424.50
Police-Civilian/APOA	Police/Misc	Code Enforcement/Dispatcher Hybrid			A	39.55	3,163.79	6,854.89	82,258.63
	80 hours shift	(new Position 07/1/2021)			B	41.52	3,321.98	7,197.63	86,371.56
					C	43.60	3,488.08	7,557.51	90,690.14
					D	45.78	3,662.49	7,935.39	95,224.64
					E	48.07	3,845.61	8,332.16	99,985.88
Police-Civilian/APOA	Police/Misc	Code Enforcement/Dispatcher Hybrid			A	39.55	3,321.98	7,197.63	86,371.56
	84 hours shift	(new Position 07/1/2021)			B	41.52	3,488.08	7,557.51	90,690.14
					C	43.60	3,662.49	7,935.39	95,224.64
					D	45.78	3,845.61	8,332.16	99,985.88
					E	48.07	4,037.89	8,748.76	104,985.17

Exhibit A

TOWN OF ATHERTON									
Salary Schedule									
FY 2021-2022									
Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
Police-Civilian/APOA	Police/Misc	Communication Supervisor			A	52.77	4,221.98	9,147.62	109,771.43
	80 hours shift	(new Position 07/1/2021)			B	55.41	4,433.08	9,605.00	115,260.00
					C	58.18	4,654.73	10,085.25	121,023.00
					D	61.09	4,887.47	10,589.51	127,074.15
					E	64.15	5,131.84	11,118.99	133,427.86
Police-Civilian/APOA	Police/Misc	Communication Supervisor			A	52.77	4,433.08	9,605.00	115,260.00
	84 hours shift	(new Position 07/1/2021)			B	55.41	4,654.73	10,085.25	121,023.00
					C	58.18	4,887.47	10,589.51	127,074.15
					D	61.09	5,131.84	11,118.99	133,427.86
					E	64.15	5,388.43	11,674.94	140,099.25
Police-Civilian/APOA	Police/Misc	Dispatcher/Records assistant	40	4405	A	41.75	3,339.72	7,236.06	86,832.76
	80 hours shift				B	43.83	3,506.71	7,597.87	91,174.40
					C	46.03	3,682.04	7,977.76	95,733.12
					D	48.33	3,866.15	8,376.65	100,519.78
					E	50.74	4,059.45	8,795.48	105,545.76
Police- Per-Diem	80 hours shift	Per-Diem Dispatcher	40		A	41.75	3,339.72	7,236.06	86,832.76
					B	43.83	3,506.71	7,597.87	91,174.40
					C	46.03	3,682.04	7,977.76	95,733.12
					D	48.33	3,866.15	8,376.65	100,519.78
					E	50.74	4,059.45	8,795.48	105,545.76
Police-Civilian	Police/Misc	Police Trainee	40	4406	D	46.45	3,716.35	8,052.10	96,625.17
Police-Civilian/APOA	Police/Misc	Dispatcher/Records assistant	40	4405	A	41.75	3,506.71	7,597.87	91,174.40
	84 hours shift				B	43.83	3,682.04	7,977.76	95,733.12
					C	46.03	3,866.15	8,376.65	100,519.78
					D	48.33	4,059.45	8,795.48	105,545.76
					E	50.74	4,262.43	9,235.25	110,823.05

Exhibit A

TOWN OF ATHERTON									
Salary Schedule									
FY 2021-2022									
Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
	Police/APOA Rate Effective 07/01/2021								
Police-Sworn/APOA	Police/Sworn/84	Police Officer	40	5505	A	50.35	4,229.39	9,163.68	109,964.16
	84 hours shift				B	52.87	4,440.86	9,621.86	115,462.37
					C	55.51	4,662.90	10,102.96	121,235.49
					D	58.29	4,896.05	10,608.11	127,297.26
					E	61.20	5,140.85	11,138.51	133,662.12
Police-Sworn/APOA	Police/Sworn/84	Police Sergeant	40	5520	A	61.26	5,146.18	11,150.06	133,800.77
	84 hours shift				B	64.33	5,403.49	11,707.57	140,490.81
					C	67.54	5,673.67	12,292.95	147,515.35
					D	70.92	5,957.35	12,907.59	154,891.12
					E	74.47	6,255.22	13,552.97	162,635.67
Police-Sworn/APOA	Police/Sworn/80	Police Officer	40	5506	A	50.35	4,027.99	8,727.31	104,727.77
	80 hours shift				B	52.87	4,229.39	9,163.68	109,964.16
					C	55.51	4,440.86	9,621.86	115,462.37
					D	58.29	4,662.90	10,102.96	121,235.49
					E	61.20	4,896.05	10,608.11	127,297.26
Police-Sworn/APOA	Police/Sworn/80	Police Sergeant	40	5528	A	61.26	4,901.13	10,619.11	127,429.31
	80 hours shift				B	64.33	5,146.18	11,150.06	133,800.77
					C	67.54	5,403.49	11,707.57	140,490.81
					D	70.92	5,673.67	12,292.95	147,515.35
					E	74.47	5,957.35	12,907.59	154,891.12
	Rate Effective 07/01/21								
Police-Sworn	Police/Sworn/84	Police Reserve	40		A	50.35	4,229.39	9,163.68	109,964.16
					B	52.87	4,440.86	9,621.86	115,462.37
					C	55.51	4,662.90	10,102.96	121,235.49
					D	58.29	4,896.05	10,608.11	127,297.26
					E	61.20	5,140.85	11,138.51	133,662.12

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 2021-2022 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 2021-22, 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 2021-22 shall be and is hereby set in the amount of **$15,040,431** 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 16th day of June, 2021, by the following vote:

Appendix C

AYES: *Council Members:*

NOES: *Council Members:*

ABSENT: *Council Members:*

ABSTAIN: *Council Members:*

_____

Elizabeth Lewis, 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 2021-2022

Schedule 1: Calculation of Spending Limit

Last Year's Limit (FY 2020-21)		14,319,831
Prior Year Parcel Tax Adjustment		
Adjusted Last Year's Limit (FY 2020-21)		14,319,831
Adjustment Factors:		
A. Population (County)	0.9934	
C. Inflation	1.0573	
A times C	1.05	
Total Adjustment (Percent)	0.0503	
Total Adjustment (Dollars)		720,600
Other Adjustments:		
Parcel Tax Adjustment (+)		
New Appropriation Limit for Fiscal Year 2021-22		15,040,431

Schedule 2: Appropriations Compared to Limit

Proceeds from Taxes	(Fm Schedule 3)	13,193,172
Appropriations Subject to Limit FY 2021-22		13,193,172
Appropriations Limit for FY 2021-22		**15,040,431**
Amount under Appropriations Limit		1,847,259

Schedule 3: Determination of Proceeds of Taxes

Per Budget for FY 2021-22

	Proceeds of Taxes	Non-Proceeds	Total
Revenues			
Property Tax	12,586,898		12,586,898
Sales Tax	175,000		175,000
Public Safety Sales Tax		92,000	92,000
Parcel Tax			-
County Measure A	370,000		370,000
Business License	260,000		260,000
Motor Vehicle License Fee			-
Homeowners Exemption	37,400		37,400
Franchise Fees		938,000	938,000
Development Fees/Permits		2,434,300	2,434,300
Fines & Forfeiture		37,000	37,000
Fees for Services		96,050	96,050
Rentals		158,174	158,174
Miscellaneous		369,975	369,975
	13,429,298	4,125,499	17,554,797
Interest Income	133,874	41,126	175,000
Reduction for CIP	(370,000)		
Total	13,193,172	4,166,625	17,729,797

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE TOWN OF ATHERTON ADOPTING THE FISCAL YEAR 2021-2022 OPERATING AND CAPITAL IMPROVEMENT PROGRAM BUDGET

WHEREAS, the City Council of the Town of Atherton set June 16, 2021, at the Town of Atherton Holbrook Palmer Park Pavilion 150 Watkins Avenue, Atherton, California, as the time and place for the public hearing on the introduction of the Fiscal Year 2021-2022 Operating and Capital Improvement Program Budget; and

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

WHEREAS, it appears to be in the best interest of the citizens of the Town of Atherton that the Fiscal Year 2021-2022 Operating and Capital Improvement Program Budget be adopted in the format set forth in Exhibit A, attached hereto, and by reference incorporated herein; and

WHEREAS, the Salary schedules and Classification for Fiscal Year 2021-2022 are incorporated in as a resolution within the proposed budget; and

WHEREAS, the budget was made available for public view at the Temporary Town Hall/Administration, 150 Watkins Avenue, Atherton, California, and the Town Library, 2 Dinkelspiel Station Lane, Atherton, California.

NOW THEREFORE, BE IT RESOLVED, that the Fiscal Year 2021-2022, Operating and Capital Improvement Program Budget projected appropriations /expenditures totaling $35,226,581, which includes the General Fund Operating Budget of $16,520,252, Other Funds Operating Budgets of $6,346,329, and the Capital Projects Budget of $12,360,000, as set forth in Exhibit A, attached hereto and by reference incorporated herein, be adopted for Fiscal Year 2021-2022.

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

* * * * * * * * * * * * *

I hereby certify that the foregoing resolution was duly and regularly passed and adopted by the City Council of the Town of Atherton at a regular meeting thereof held on the 16th day of June, 2021, by the following vote:

AYES: Council Members:
NOES: Council Members:

ABSENT: *Council Members:*
ABSTAIN: *Council Members:*

_____
Elizabeth Lewis, MAYOR
Town of Atherton

ATTEST:

_____
Anthony Suber, City Clerk

APPROVED AS TO FORM

_____
Mona Ebrahimi, City Attorney

EXHIBIT "A"

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

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

- Present Personnel Policies, Procedures, and Memorandum of Understanding, including salary schedules and benefits, except as hereinafter changed by resolution or ordinance of the City Council.

- The Expenditure Control Budget will show overall General Fund and other funds and/or departments.

- This system will apply to Operating and Capital Budget Expenditures as intended for use in Fiscal Year 2021-2022.

- All CIP encumbered expenditures from the Fiscal Year 2020-2021 Adopted/Revised Budget shall be carried forward and re-appropriated in Fiscal Year 2021-2022. Said encumbered expenditures to be re-appropriated in Fiscal Year 2021-2022 must be initiated by the Public Works Director, recommended by the Finance Director, and approved by the City Manager.

- Capital Project Commitments: Capital projects for which funds are appropriated in the budget year shall have those funds restricted for use for that project. Such appropriations will continue to be valid in subsequent fiscal years until the project is completed or the Council takes subsequent action to de-appropriate all or part of the funds originally restricted. If a capital project requires an additional appropriation, then City Council approval shall be required.

- General Fund Balance: The balance shall be established in accordance with the Fund Balance Policy for the General Fund as adopted by the City Council.

- The City Manager is authorized to make budget transfers within the same department. Any transfers between departments or funds shall require the approval of City Council.

- Expenditures are budgeted at, and may not legally exceed, the department level for the general fund and the fund level for Special Revenue and Capital Projects Funds. Budgeted amounts shown are as originally adopted, or as amended by the Town Council during the year.

- This budget system assumes existing service levels; Council approval will be required for any significant changes involving increased or decreased service levels.

- The Finance Department shall be responsible for constant monitoring of the budget and shall establish and implement appropriate control mechanisms necessary for said purpose after consultation with city staff and approval by the City Manager.

- A monthly financial report shall be made available by the Finance Director for each department and/or program and/or capital project.

Section 2: FY 2021-2022 all Funds Operating and Capital Budgets are hereby adopted, establishing the following revenue estimates and expenditure budgets:

Town of Atherton

Budget for FY 2021-2022

	Projected Fund Balance 06/30/21	Budgeted Revenues	Budgeted Expenditures	Budgeted Transfer In	Library JPA Est. Advance excess funds	Budgeted Transfer Out/Lease Payment	American Rescue Plan	ERAF	Projected Fund Balance 06/30/22
General Fund									
101 General Fund	$ 17,973,556	$ 17,359,797	$ 16,520,252			$ (6,998,592)	$ 1,707,000	$ 1,100,000	$ 14,621,509
Special Revenue Funds									
105 Tennis Fund	194,674	58,900	197,500	-					56,074
209 Police (COPS) Grant	-	155,146	155,146						-
213 Library Fund	6,289,539	100,000	4,325,075						2,064,464
215 Evan Creative Design	-	-	-						-
Total Special Revenue	6,484,213	314,046	4,677,721	-	-	-			2,120,538
Capital Project Funds									
201 Special Tax	1,444,622		895,000						549,622
202 Measure A	606,387	370,000	325,000						651,387
203 Gas Tax	96,918	325,461	300,000						122,379
204 Measure M	144,482	75,000	75,000						144,482
205 Measure W	194,062	145,000	100,000						239,062
401 Capital Improvement	1,235,360	1,500,000	2,560,000						175,360
402 Storm Drainage	31,347	-	-						31,347
403 Channel Drainage Dt.	555,128	97,300	70,000						582,428
406 Facilities Construction		8,035,000	8,035,000						-
Total Capital Projects	4,308,306	10,547,761	12,360,000	-		-			2,496,067
Internal Service Funds									
610 Equipment Repl.	984,767	204,400	181,800						1,007,367
614 Worker's Comp.	1,626,345	425,062	387,433						1,663,974
615 General Liability	648,916	337,838	335,628						651,126
616 Employee Benefits	870,812	966,799	763,747						1,073,864
Total Internal Service	4,130,840	1,934,099	1,668,608	-		-			4,396,331
Total All Funds	**$ 32,896,915**	**$ 30,155,703**	**$ 35,226,581**	**$ -**	**$ -**	**$ (6,998,592)**	**$ 1,707,000**	**$ 1,100,000**	**$ 23,634,445**