



Town of Atherton

FISCAL YEAR 2023/24

OPERATING & CAPITAL
IMPROVEMENT BUDGET





TOWN OF ATHERTON - CALIFORNIA

Adopted **[✓]**

FISCAL YEAR 2023-2024 BUDGET

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Town of Atherton
Office of the City Manager
80 Fair Oaks Lane
Atherton, California 94027
Phone: (650) 752-0500

TO: Honorable Mayor and Members of the City Council

FROM: George J. Rodericks, City Manager

DATE: June 21, 2023

SUBJECT: Recommended Operating Budget for FY 2023-2024

Staff is pleased to present the City Council with a balanced Annual Operating Budget for FY 2023/24. The Council held four (4) public sessions in review of the Town Operational and Capital Budgets. The FY 2023/24 Operating Budget reflects a positive outlook. With the completion of the Town Center, focus is shifting to other capital projects needs in the Town. The Holbrook Palmer Park Circulation plan construction is set to begin in the coming months and other Park areas are new priorities along with Traffic Safety Improvement projects. The General Fund will provide new capacity in the next several years for project priorities within the CIP Master plans and operational needs. Such priorities include working on projects in the Bicycle Pedestrian Master plan, Drainage improvement plans and Green Infrastructure within Road and Maintenance projects.

Staff incorporated all City Council feedback from the FY 2023/24 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.

CIP projects continue to be identified from the various master plans and residual funding remaining from the Town Parcel Tax is being used. During the CIP budget study session, discussions included the use of unallocated General Fund Reserves toward Town capital projects. This budget includes an allocation from the Town Unallocated General Fund Balance toward the Town Capital Improvement Fund for CIP projects. The Town Financial Planning Model contained set aside buckets that correlated with funding toward various Bike|Ped, Drainage, Park master plans and other capital projects. *In 2023/24 fiscal year budget, \$5.89 million is allocated from General Fund Reserves to various set aside buckets as funding to various Council priorities. During the June 7th study session, the Council directed staff to remove the Hybrid Beacon study and project from the CIP. This reduced the allocation by \$100,000 to \$5.89 million.*

For FY 2023/24, General Fund revenues are projected at \$21,466,475 and General Fund expenditures are projected at \$19,250,260. This reflects a single year surplus of \$2,216,215 before the addition below the line of ERAF and transfers in/out for CIP. is a projected year-end positive fund balance in the General Fund of \$11.49 million. Staff seeks to ensure that the

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Town’s fiscal position remains positive while continuing current programs, policies, and services.

REVENUE HIGHLIGHTS

FY 2023/24 Total General Fund revenues are projected at \$21,466,475. 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.

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	Adjusted Estimate-	Recommended
Category	FY 2021/22	FY 2022/23	FY 2022/23	FY 2023/24
<i>Secured Property Tax</i>	\$10,480,500	\$11,107,730	\$11,500,000	\$12,082,630
<i>Other</i>	\$2,751,975	\$3,171,428	\$3,022,162	\$3,043,966
Subtotal Property Tax	\$13,232,475	\$14,279,158	\$14,522,162	\$15,126,596
Sales Taxes	\$305,011	\$295,000	\$304,000	\$321,100
Franchise Fees	\$969,422	\$1,005,000	\$1,028,997	\$1,056,000
Intergovernmental	\$41,996	\$43,000	\$39,600	\$40,700
Business License Tax	\$253,779	\$268,000	\$258,000	\$283,600
Planning Fees	\$289,279	\$225,300	\$290,300	\$298,300
Building Fees	\$1,680,961	\$1,817,000	\$1,562,291	\$1,677,000
Policing Fees	\$131,110	\$294,890	\$203,814	\$285,690
Public Works Fees	\$626,910	\$658,700	\$520,700	\$635,700
Park Program Fees				
<i>Social Fees</i>	\$89,026	\$90,100	\$90,000	\$95,000
<i>Meeting Fees</i>	\$0	\$10,000	\$0	\$0
<i>Class Fees</i>	7,260	\$15,000	\$8,278	\$15,000
<i>Weddings</i>	\$19,499	\$40,000	\$31,000	\$40,000
<i>Day Use Fees</i>	\$16,327	\$16,500	\$11,000	\$16,500
<i>Catering Service Fee</i>	\$7,139	\$5,200	\$31,000	\$41,000

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	Actual	Orig. Budget	Adjusted Estimate-	Recommended
Category	FY 2021/22	FY 2022/23	FY 2022/23	FY 2023/24
<i>Admin Fees</i>	\$25,141	\$0		
Subtotal	\$164,392	\$176,800	\$171,278	\$207,500
Misc. Revenues				
<i>Admin Citations</i>	\$10,300	\$32,000	\$106,400	\$85,000
<i>Cell Lease(s)</i>	\$67,896	\$70,775	\$70,775	\$73,606
<i>Interest Income</i>	(\$518,658)	\$132,000	\$150,000	\$175,000
<i>Knox Playschool</i>	\$67,154	\$89,533	\$85,000	\$89,533
<i>C&D Forfeiture</i>	\$655,900	\$65,000	\$874,200	\$1,000,000
<i>Other</i>	\$249,271	\$131,150	\$109,976	\$111,150
<i>ARPA Fiscal Recovery</i>	\$1,707,322			
<i>Bayfront Canal Leaseback Funds</i>	\$1,350,000			
Subtotal	\$3,589,185	\$520,458	\$1,396,351	\$1,534,289
Total General Fund	\$21,284,518	\$19,583,306	\$20,297,493	\$21,466,475
<i>Excess ERAF</i>	\$2,488,713	\$2,316,000	\$2,339,064	\$2,300,000
Total Revenues	\$23,773,231	\$21,899,306	\$22,636,547	\$23,766,475

- Note – table includes ERAF.

Educational Revenue Augmentation Fund (ERAF)

The Town’s ERAF revenue for FY 2022/23 was \$2,339,064. This is an increase of \$23,064 over the budget of \$2,316,000. Even though the Town has seen increases in ERAF recently, this funding remains at risk and should still be considered below-the-line for one-time use. **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 set ERAF at \$2.3 million for FY 2023/24

Revenue Assumptions

In FY 2022/23, **Property Taxes** represent approximately 72% of the Town General Fund Revenues. The total projected revenue from property taxes is \$15,526,595, approximately 5.3% or \$611,000 over the FY 2022/23 actuals estimate. Atherton’s changes in property values are based mainly on CPI growth, residential remodels, and new construction on razed properties. The Town’s Property Tax Consultant HdL Companies suggests that the Town use a projected

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increase of 4.5 to 5.5 percent in Property Tax revenues. Since FY 2011/12, the Town has seen an Assessed Property Value growth of about 223% - roughly 7.5% per year. However, while some years are higher and some years are lower, the overall trend is a decrease in growth. The property tax projection is 4.1% for FY 2022/23 property tax revenues.

The Property Tax in Lieu VLF was projected as \$1,856,000 during our April 5th Study Session. With the new VLF shortfall of \$70 million the Town now has a \$425,037 shortfall for FY 2022/23 revenue. Staff estimates that with the recent shortfall in VLF funds it is prudent to adjust the VLF amount for FY 2023/24. The Property Tax in lieu VLF revenue was adjusted to \$1,556,000.

Other General Fund revenues for FY 2023/24 include conservative revenue assumptions and reflect current market assumptions. Revenue from activities in the Building, Planning and Public Works Departments comprise the majority of fee revenue for the Town. These revenues are based on the current trend of building activity for residential improvements and new construction. Franchise fee revenues are projected at 2 to 4.3 percent (%) and based on the current year's trend. Miscellaneous and other revenues were evaluated based on current trends, eliminated revenues and one-time revenues.

EXPENDITURE HIGHLIGHTS

Overall, General Fund expenditures are estimated at \$19.25 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 rate adjustments.

Overall Personnel Costs and Benefits

Basic CalPERS pension costs for employees are 7% of salary for Miscellaneous employees (non-sworn personnel) and 9% of salary for Public Safety employees (sworn personnel). Through cost-sharing agreements with employees, in addition to the preceding rates, employees pay an additional 1% (local miscellaneous) and 3% (public safety) of the employer retirement cost.

The employer cost for CalPERS pension costs for Miscellaneous employees is 12.63%. This represents an increase of 1.57% from the prior year. With the above cost sharing agreement, the actual cost is reduced to 11.63%. The Public Safety employee cost is 29.09% (an increase of 3.45%). Through the cost-sharing agreement, the Town's actual cost is 26.09%.

Listed below are the Unfunded Accrued Liabilities (UAL) dollar amounts the Town has paid for FY 2016/17 through FY 2022/23. The FY 2023/24 total UAL payment is \$1,259,579 and is a decrease of \$6,283. These expenses are incorporated into respective department budgets.

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CalPERS Employer Payment of Unfunded Liability	UAL FY 2016/17	UAL FY 2017/18	UAL FY 2018/19	UAL FY 2019/20	UAL FY 2020/21	UAL FY 2021/22	UAL FY 2022/23
Miscellaneous Employees	\$146,085	\$183,648	\$230,536	\$288,470	\$333,762	\$393,774	\$452,652
Public Safety Employees	\$402,865	\$498,416	\$607,679	\$750,799	\$860,123	\$6,007,045	\$813,210
Total Contribution	\$548,950	\$682,064	\$838,215	\$1,039,269	\$1,193,885	\$6,400,819	\$1,265,862

OPEB & Workers' Compensation

Town retiree health expenses are now being paid through the PARS Trust. This is an operational cost savings expense to all General Fund operation departments in the amount of (\$495,032). The OPEB Liability is \$7.73 million and there is currently \$7.82 million in the Trust. This results in an estimated Net OPEB Liability *asset* of \$93,344.

The Town will continue to make only the Actuarial Determined Contribution (ADC) towards the OPEB trust to satisfy the future normal cost (cost of new service) and amortized unfunded liability (cost of past service). This amount is \$138,301 for FY 2023/24. These costs are included and charged to the respective departments and allocated to the Employee Benefits Fund.

Each department is responsible for an allocated cost for **Workers' Compensation**. Such allocations vary based on the risk assessed for each department (by type) and the number of employees. For the FY 2023/24 budget the Workers' Compensation charge was reduced from 7% to 1% of salary costs and other departments charges reduced from 3% to 1% for total cost of \$64,909. This reduction in Workers' Compensation charges produces a total savings of approximately \$245,322 in the General Fund operating departments.

The Town is "self-insured" as part of a risk pool – Cities Group Joint Powers Authority. The Town also maintains an active Workers' Compensation Risk Management Program. There are approximately 12 open claims (down from 17) that incur a *reserve* claims cost of approximately \$551,832 in the current year. This is a decrease of \$112,064 in reserve claims for the previous fiscal year. Claim costs and reserves are established for each claim; however, these amounts are not indicative of the actual claim paid. The three-year average claim loss/expense is approximately \$197,115, an increase of \$77,257. The current year assessment is \$212,350 and is expected to decrease to \$141,568 in FY 2023/24. The decrease is due to the Town equity reserve share is at \$151,007 and does not need replenishment to maintain its reserve requirement.

BUDGETS BY DEPARTMENT

During the review of department operations, each department evaluated service and maintenance needs required for the next fiscal year. 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

OVERALL NET INCREASE OF \$7,502

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.), Elections, utilities for the Council Chambers and incidentals.

Operations

FY 2023/24 includes an increase of \$500 for advertising/publishing for council meeting postcard notifications and business meetings & meals increased \$2,900 meeting meals, snacks, and refreshments. There was an increase of \$1,000 in training and workshops for Council related community workshops and team building. There is an increase in contribution to HIP Housing to \$15,000 for grant participation in the Town's first home sharing program. There was a decrease in municipal election budget line item of \$12,000 as no election costs are anticipated in the fiscal year.

ADMINISTRATION DEPARTMENT

OVERALL NET INCREASE OF \$66,978

The Administration Department budget includes the City Manager's Office and City Clerk's Office. This represents four full-time salaries and benefits (City Manager, City Clerk/Deputy City Manager, Management Analyst II, 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

Overall, the salaries and benefits categories increased by \$185,023. Majority of the increase is salary and benefits \$172,000 due to the hiring of Management Analyst II in the department for existing increased role for Town administration department for emergency preparedness, community outreach, environmental programs committee, sustainability programs, and information technology. Additional increase of approximately \$7,000 for salary adjustment of 4%. Workers' Compensation allocations decreased (\$5,964) due to program allocation being

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reduced from 3% to 1%. There were reductions for retiree health insurance costs (\$10,177) due to the reduction in OPEB retiree health expense as the PARS Trust is paying all retiree health costs. There is still an actuarial annual required contribution for future services. The CalPERS UAL payment decreased by \$3,722. The CalPERS normal cost expense increased by \$16,552. There was an additional reduction in dental insurance expense of (\$1,145) in the department.

Operations

There was a decrease in operations expense in the amount of (\$116,900). The majority of the reduction is due to the contract human resources (\$110,000) reduction in need for legal human resources assistance litigation support. This was a non-recurring expenditure. Other equipment repair and maintenance had an increase of \$2,400 as this for copier lease and increased printing of materials. Slight increase in advertising-notices of \$2,000 for town mailers. There was an increase in recruitment costs to the amount of \$3,500 for a recruitment consultant. Training and Workshops increased \$1,000 for food pantry for staff and conferences increased \$300 for municipal management analyst conference. There was a decrease in other contract services in the amount of \$35,000 as we adjusted services for newsletter, website and communication support. Environmental Programs committee expenses decreased \$6,500 as the AZGA event was a current year additional appropriation only. Special events and awards increased \$1,000 for quarterly staff team building luncheons hosted by Town departments. Other contract services budget is \$115,000 but the amount allows the Town to refocus efforts on areas that have been neglected. These includes the expansion of sustainability programs and outreach such as public outreach on the Town's Climate Action Plan, SB 1383 Compliance efforts, home energy audits, energy demonstration programs, battery loaner program, and several other programs and outreach efforts. There was an increase in other contract service expense as the Council approved a rebate program for \$25,000 for a one-time, individual rebate of up to \$250 toward eligible zero-emission equipment (batteries, equipment, etc.). This will provide \$250 to 100 residents. Residents could use the rebate to purchase equipment for themselves and their personal use; equipment for their landscapers; and/or equipment for the landscapers to use on their property only (such as batteries, etc.).

**CITY ATTORNEY'S OFFICE
OVERALL NET INCREASE OF \$0**

The City Attorney's Office budget consists of the legal retainer for the City Attorney and other associated legal services. The Town has a new City Attorney and adjusted retainer amount. The budget also includes a line item for Additional Services as needed.

**FINANCE DEPARTMENT
OVERALL NET DECREASE OF \$31,044**

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

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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

Overall, the salaries and benefits category decreased by \$4,484. This was attributed to a reduction in Workers' Compensation and retiree health expenses. There was a decrease in Workers' Compensation of (\$8,858) as the allocation percentage was reduced from 3% to 1% in the budget. Salaries and benefits had an increase of \$18,884 due to salary place holder adjustment of 4%. The allocations for retiree and active employee health insurance costs decreased by \$19,008 as OPEB retiree health expense is now being paid exclusively from the PARS Trust. The CalPERS normal cost contribution increased by \$5,714 and the UAL payment decreased by (\$2,230). There was an additional reduction in dental insurance expense of (\$921) in the department.

Operations

Operation expenses for the Department decreased by (\$25,639). Most of the decrease is in Other Contract Services due for the Cost Allocation Study which is anticipated to complete in June 2023. There were slight increases in various expense accounts audit and financial, technical services, business meeting and meals for a total of \$7,876. Business license processing fee had an increase of \$8,000 and reduction of \$1,000 in COVID-19 emergency expense.

PLANNING DEPARTMENT OVERALL NET INCREASE OF \$887,748

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. The Planning Department continues to reflect more significant adjustments due to a new Town planning services consultant and one-time programmatic expenditures related to the various General Plan Updates (Safety Element, Housing Element, etc.) and associated Zoning Code updates. These include preparation of the required environmental reviews for CEQA (~\$325k); creation of expanded objective design standards (~\$150k); General Plan Safety Element Update (~\$65k); preparation of the In-Lieu Inclusionary Fee Nexus Study and the Financial Feasibility Analysis Report (~\$100k); Evolving state mandates are requiring the Town to make modifications to the ADU Ordinance and implementation of an expanded ADU Program; and the implementation of the SB 9 Urban Lot Split Program. There are necessary Planning staff hours and counter review for day-to-day processing of basic applications that also see an increase in expense due to a change in contract planning service providers. Contract rates for Good City Company were approximately 20%-30% below market. Upon their departure, there was a determination that the processing and review being conducted were not sufficient. The cost of daily services can be largely offset through the pending fee study and fee adjustments, the one-time project costs for Housing elements cannot.

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The anticipated increase in the planning department operation budget includes a \$426,165 increase for Contract Planner hours and \$456,000 increase (one-time costs) for the above Housing Element updates.

Operations

Total operating Planning budget increased \$887,748 to \$1,649,819. The current planning contract is estimated to increase \$426,165 to \$877,440. This is for the core staffing planning services component for the Town. This is three (3) full time equivalents of Town Planner, Senior Planner, Assistant Planner, Associate Planner at total of 480 hours per month. Costs related to updates to the Housing Element, environmental reviews for CEQA, objective design standards, general plan safety update, modifications to ADU ordinance and implementation program, and preparation of the In-Lieu Inclusionary Fee Nexus Study and financial feasibility analysis report an increase of \$410,099 for a total of \$693,109. There is an increase in advertising/noticing expense of \$8,500 and increase in other contract services of \$37,440 for a shared housing planner. There is an increase in miscellaneous computer equipment of \$3,000 and computer equipment software increase of \$2,040 for two additional licenses for CRW Trakit software.

BUILDING DEPARTMENT OVERALL NET DECREASE OF \$161,205

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

Overall, the salaries and benefits category decreased \$24,405. There were minor adjustments in Salaries, Employee Benefits Earned, PERS Retiree Contribution, and Unemployment Insurance allocations. Allocations for retiree employee health insurance costs decreased by \$22,408 due to the expense now being paid by the PARS Trust. Workers' Compensation decreased by (\$3,581) due to allocation cost reduced to 1%. The CalPERS UAL payment decreased by \$5,075.

Operations

Most of the decrease is due to a corresponding Building and Life Safety Contract Services decrease – (\$139,700) This is based on the revenue assumption for the department for the upcoming fiscal year. Technical services increased \$10,000 for CRW software maintenance fee. There were slight increases in advertising and publishing, office supplies, subscriptions, safety supplies & materials of \$2,900.

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INTERDEPARTMENTAL OVERALL NET INCREASE OF \$31,031

The Interdepartmental budget provides for the accounting of costs that are incurred and supports 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.

Operations

There is a decrease in IT support by (\$47,004) for year cost of services contract compensation adjustment. General liability, employment practice, and property insurance costs increased \$73,035 to maintain the Town's cost for insurance and self-insured retention. There is an increase of \$5,000 in county tax administration cost. IT support amount remained static and provides three (3) days of onsite support and will provide support scope of work with needed network upgrades, phone system replacement, and other application maintenance for Town Center needs.

IT Infrastructure expense includes needs and upgrades identified with Town Center. The FY 2023/24 Budget includes updates to the Town's phone system continued cybersecurity, storage, various licenses, and software application needs. General technology services are within this department (maintenance as well as infrastructure) and include current Shoretel Phone Services, Data Storage Plans, Servers, virus protection systems, software licensing and transparency tools.

PUBLIC WORKS DEPARTMENT OVERALL NET INCREASE OF \$152,364

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, new Landscape Maintenance Services, Facility Maintenance 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.

The budget includes the expenditures for change in the department's operations largely related to existing and new contract services: MCE Contract Services, New Town Landscaping services, facility maintenance services, Park Event Services, and custodial services. Many of these items were refined during the fiscal year with no major increase. The new equipment and facility servicing needs for Town are incorporated to include systems maintenance and monitoring,

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landscaping, custodial, and utilities for these new facilities. The Public Works Department also reflects one of the more significant adjustments due to costs for the Facilities Manager, new maintenance contracts and building system costs this position will oversee. Within the budget includes maintenance costs for building systems (heating systems, chilled water systems, BMS systems, radiant ceiling and flooring, elevator, green infrastructure, permeable paving, etc.), expanded landscape services, and overall utility costs.

Personnel and Benefits

Overall, the salaries and benefits category increased \$121,086. This includes net adjustments of savings from OPEB retiree health expense, worker's compensation, and UAL. Most of the increase in the salaries and benefits category is due to the addition of the Maintenance Manager position and 4% salary adjustments estimation \$171,000. There was an adjustment decrease in Workers' Compensation of (\$7,103) due to the reduction in the allocation charge to 1%. There was decrease in retiree health OPEB insurance cost of (\$73,546) due to no more "pay as you go" retiree health as the PARS Trust is now use for retiree health. The CalPERS normal cost had an increase of \$17,089 mainly due to a new maintenance manager and CalPERS UAL payment decreased by \$7,602. There was an additional reduction in dental insurance expense of (\$1,271) in the department.

Operations

During fiscal year 2022/23 there were adjustments in the operations budget related to maintenance manager addition, contract professional engineering town service needs, existing contract for facilities maintenance services, repair and maintenance. There is a reduction in contract engineering services of (\$27,000) for contract professional services as anticipation for the hiring of a senior engineer in the new year. The Town has entered into service contracts with various vendors for the needs and services for the Town Center facility maintenance. There is an increase in the Equipment Repair and Maintenance budget by \$97,500 for service contracts with the vendors for inspections and servicing of new equipment and systems of new facilities. These include servicing contracts for elevator \$3K, BMS monitor system \$32K, Fire Alarm \$12K, generator \$4k, HVAC \$16K, heat pump \$7K, water treatment \$1K, Power wash \$6K and allowance of \$89k for repairs if needed for equipment and systems. The Facility Repairs and Maintenance expense increased by \$25,000 for anticipated minor facility repairs at park facilities, HVAC, water heater at Pavilion, roof, Gilmore house, playground equipment, painting, and other repairs. There was an increase in utilities of \$9,500. Utility costs are estimated at \$266,000 with 64% for the Town Center and the remaining 36% to the Library. These costs have been distributed across the respective departments and the Public Works budget increased to \$3,500. The total current contract DPW maintenance service budget is estimated at \$910,000. This does include funding for a contractual adjustment in the MCE contract for CPI, as staff expects to have the adjustment at the next reiteration review of the operations budget. The budget included the new Landscape Services for Town Center and Park facilities. With some additional enhancements for the park and town center campus. These potential adjustments and

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enhancement absorb the portion of the Facilities Manager allocation expense. This includes as follows:

- Contract maintenance for streets, building maintenance, and park events - \$530,000;
- New Landscape maintenance - Town Center Campus and Holbrook Palmer Park -\$325,000; includes park enhancements of \$55,000.

There are minor areas of adjustment in rent machinery & equipment, membership dues, office supplies, construction materials and computer equipment software for a total of \$7,600. Building Improvements expense budget decreased \$40,000 for carryover budget of the renovation of the Carriage House bathrooms, and painting of Little League building at the Park. COVID expense decreased \$10,000. Contract Park Event services decreased as the contract is on exclusive catering for events.

POLICE DEPARTMENT OVERALL NET DECREASE OF \$241,039

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.

There is a continuing recruitment effort seeking lateral as well as recent academy graduates. 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 as this provides opportunity for advancement and growth with the department.

Personnel and Benefits

Overall, the salary and benefits category decreased \$361,098. This is largely due to decreases in OPEB retiree health and Worker's Compensations expenditures in the department. There is an estimated annual salary adjustment of 4% placeholder in the budget. The Memorandum of Understanding (MOU) with the Atherton Police Officer's Association expires in FY 2022/23. The results in a salary adjustment of \$168,132 for FY 2023/24. This is for personnel represented by the APOA only. Overtime expense is expected to increase \$185,000 over the adopted FY 2022/23 budget. This is due to new augmented categories for built in 4 hours OT pay for dispatchers; OT for backfill staffing-court, training, investigations, court; special operations OT, and holiday OT.

There is a decrease in retiree and active health insurance of (\$375,893). This decrease is due to the Town now using the PARS OPEB Trust to pay all retiree health. With the Council recent direction to start paying the retiree health expense via the PARS Trust there is a realized decrease

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in operation expense for OPEB costs. This reduced OPEB operational expenditure for the department and also opens up the ability to allocate the savings as discussed earlier to one-time expenses or Council priorities in the General Fund. As discussed earlier, with the increase in adequate reserves in the Worker's Compensation fund, staff felt there was an opportunity to reduce the expense allocation for the department from 7% to 1% for sworn personnel and 4% to 1% for non-sworn personnel. This decreased Workers' Compensation expense by (\$219,843). Staff will continue to monitor this expense and may need to increase the allocation in future years to maintain adequate reserves. The normal cost for CalPERS contribution increased by \$71,343 as the contribution increased 3.45% to 29.09% in FY 2023/24. There was a minor increase in EE Benefits Earned/Medicare Tax and Unemployment/Insurance. The CalPERS UAL payment decreased by (\$29,353), mainly due to the ADP of \$5 million and the 21.3% return in FY 2020/21. There was an additional reduction in dental insurance expense of (\$9,365) in the department.

Operations

Overall, the Operations expenditure budget for the Police Department increased by \$129,424. The majority of this was due to an increase in the equipment replacement fund expense of \$31,463, technical services of \$33,880 and disaster/emergency expense of \$20,000.

The Department is purchasing some supplemental budget items within its equipment replacement fund. These items include a weapons rack \$7,732, Narcan life-saving medication \$3,000, Aardvark door breaching tool that allows entry into home or school to assist in active shooter or other crime \$18,566. Red dot pistols are new technology that will improve accuracy and prevent the misuse of a firearm \$28,865, and LED portable emergency light \$2,500. The Department is also anticipating the purchase of 2 Tahoe patrol vehicles as part of its regular equipment replacement schedule. There is a normal standard Equipment Replacement Fund allocation of \$175,000 each year. With the increase in radio equipment for vehicles this has increased to \$185,000. These are two new replacement vehicles for the patrol fleet. that These purchases will be from the Equipment Replacement Fund. There was an increase in disaster/emergency expense of \$20,000 for ADAPT's request to purchase emergency equipment cache boxes with tools, emergency equipment, and information for ADAPT members.

In addition to the preceding adjustments, technical services increased \$33,880 due to contract maintenance agreement for Town security cameras and door key cards. There was an increase in equipment maintenance-other for \$2,000. The electricity utility increased by \$13,000. Printing expenses decreased by \$2,000 as police resident handbooks are completed. There was an increase in Post Training of \$10,000 due to sending new hires and staff to more training. There is an increase adjustment of \$18,187 for Other Contract Service expenses with the recent increase for Department of Emergency Management and National Night Out expenses. Increase in K-9 expenses of \$12,000 as the department is adding a new K-9 unit. There was an increase in Computer Equipment/Software of \$18,897 due to an adjustment for new package installation of new surveillance cameras system at HP Park. There were decrease adjustments made across animal control services, other supplies and materials, machinery and equipment.

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GENERAL FUND SUMMARY

For FY 2023/24 the Town's General Fund Revenues are projected at \$21,466,475 against \$19,250,260 in expenditures. This will result in a single year-end positive balance of \$2,216,215 and a total ending Fund Balance of \$11,496,029.

FY 2023/24 includes below the line items of \$2,300,000 for ERAF, budgeted debt service payment of \$861,000, Transfer Out to CIP Fund 401 for capital projects of \$5,890,000 as there was a reduction of \$100,000 in HAWK beacon study. There will be a single-year projected change in fund balance by negative \$2,235,656. The negative change reflects the drawdown of unallocated reserves Fund Balance of \$5.890 million for capital projects.

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 most recent use of all excess funds have been for the Town Center Project – Library – as well as extended library hours of daily operation, utilities, and maintenance costs. Upon completion of the new Atherton Library, annual excess funds minus amounts needed for yearly operation of the Library 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 between the Library and the Town for library-related activities.

The anticipated FY 2022/23/22 ending balance for the Library Fund is \$1,375,239. This includes the SMCL funds held in trust retained by the Library JPA. The County holds all future excess funds. During the agreement on advancement of Library funds, it was estimated that the projected Library Fund Revenue would be in the range of approximately \$1,600,000. 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 could occur sooner depending upon property tax revenues. The estimated ending fund balance for FY 2023/24 Library Trust funds is \$1,391,239.

EXPENDITURES

The FY 2023/24 projected expenditures for the Library are \$637,102 for operations, utilities, maintenance costs and development of spaces. There is an increase in utilities costs of \$55,000 for electricity and water. Maintenance costs for facility contracts for Library increased \$14,000 for systems maintenance on new facilities. These amounts are based on the new building needs and operations, campus wide. There is Building Maintenance manager allocation of \$18,852 of

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Town personnel to oversee management of Library facility and systems. There is an allocation for Other Supplies and Materials of \$300,000 which includes purchases of various items for the development of spaces such as tables, canopies, umbrellas, café benches, community room furniture and community programs for an estimate of \$100,000. Also includes an allocation of \$200,000 toward building replacement fund.

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 set aside accumulation account to replace large equipment assets over time – such as computer equipment, software assets, vehicles, trailers, emergency equipment, etc. Annual depreciation-style departmental allocations to this Fund reduces the impact to the Town’s Operational year funding to replace the equipment. There remains sufficient funds in the fund to accommodate emergency replacement needs as well as planned needs.

The FY 2023/24, departmental allocations (revenues) total \$313,763 and the expenditures total \$290,663. The largest allocation charge is \$277,500 in the Police Department for FY 2023/24. This allocaton reflects the purchase of 2 vehicles each year as part of the regular maintenance and replacement schedule for vehicles. There was an increase in the vehicle and accessory expense account in the amount of \$92,500 for the purchase of an additional Tahoe patrol vehicle. The equipment replacement budget was amended due to an Explorer vehicle being involved in an accident and not repairable. There is an increase of \$92,500 expense from the fund for the purchase of an additional third Tahoe patrol vehicle to the fleet for a total amount of \$277,500. The Department is anticipating the purchase of 2 Tahoe patrol vehicles as part of its regular equipment replacement schedule. In FY 2023/24 there will be 3 vehicles purchased are replacement vehicles to the patrol fleet. It allows the Town to use the State and Federal Multiple-Award Schedule pricing to purchase vehicles from the Equipment Replacement Fund. In FY 2023/24 the Police Department will also purchase \$60,663 in other miscellaneous small equipment assets. These were noted in the General Fund Budget presentation. Public Works will also be replacing an older vehicle in the fleet and is looking at a hybrid vehicle alternative.

WORKERS’ COMPENSATION FUND

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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 liabilities. 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 Town maintains an active Workers' Compensation Risk Management Program. There are approximately twelve (12) open claims (down from 17) that incur a *reserve* claims cost of approximately \$551,832 in the current year. This is a decrease of \$112,064 in reserve claims for the previous fiscal year. Claim costs and reserves are established for each claim; however, these amounts are not indicative of the actual claim paid.

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. For the FY 2023/24 budget staff recommends adjusting the Workers' Compensation charge to the Police Department was reduced from 7% to 1% of salary costs and other departments charges reduced from 3% to 1% for total cost of \$64,909. This reduction in Workers' Compensation charges produces a total savings of approximately \$245,322 in the General Fund operating departments allocation reductions.

The Town maintains an equity reserve designed to keep overall operational rates low. If the equity reserve is maintained, annual operational rates are subject to increase due to a “special assessment” imposed by the Cities Group JPA. The current year assessment is \$212,350 and is expected to decrease to \$141,568 in FY 2023/24. The decrease is due to the Town equity reserve share is at \$151,007 and does not need replenishment to maintain its reserve requirement. Currently, there are enough reserves in the Town's Worker's Compensation Fund for future allocations of two years for equity replenishment and approximately two and a half years of reserve claims. The FY 2023/24 expense is \$148,186 in the fund.

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 2023/24 are estimated at \$536,295. The total FY 2023/24 projected expenditures for this fund are \$636,295. This includes the self-insurance retention expense of \$100,000 that allows the payout of four (4) claims at \$25,000 per claim. The Town

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does not anticipate expending retention expenses of 4 claims in the fiscal year, however, the amount is a requirement established by PLAN JPA. Average retention claims are about 1.5 per year.

EMPLOYEE BENEFITS FUND

The Employee Benefits Fund tracks expenditures across various departments for employment, unemployment, retirement, and healthcare benefits. The Fund also represents an audit compliant set aside for compensated absences (time earned) – vacation, sick leave, holiday, compensatory time, etc.). 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 2023/24 is \$448,824. Expenditures for FY 2023/24 are \$388,301. The expenditures include the \$138,301 for OPEB actuarial determined contribution (ADC) and employee benefits earned expense \$235,000. The Town is no longer budgeting the “pay as you go” retiree health benefit contribution as an operation expense as the retiree benefits are now funded through the OPEB Trust.

Within this fund is also the employee benefits charge of \$239,994. This is a charge of 3% to 4% of the General Fund Operational Departments salary expense that is allocated for personal leave contributions of sick, vacation, and holiday pay. The Police Department allocation is 4% and all other departments 3%. The Town has a total compensated absences balance of \$966,718. Compensated absences comprise of accrued time-off, vacation, and holiday pay for all employees and are recorded as a liability. These are amounts that would be liquidated or mature due to the termination of Town staff. As noted, these funds are accounted for as part of the Town’s annual audit.

Included within this fund are 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 \$66,029. During the General Fund Operations presentation, staff recommended the Town make only the ADC amount of \$138,301 towards the OPEB Trust to satisfy the normal cost (cost of new service) and amortized unfunded liability (cost of past service). These costs are included and charged to the respective departments based on retiree health costs and allocated to the Employee Benefits Fund.

TENNIS FUND

The Tennis Fund projected revenues are \$58,900. The majority of this revenue comes through the facility management services contract with Player Capital. This contract provides additional yearly revenue of \$40,000 to the Park. Keys are sold on an annual basis to any person (resident or non-resident) that wishes to use the Tennis courts. The standard key for residents is \$100 and includes clay court key, and the non-resident key increased is \$275 and clay court access of \$30/hour.

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Every year the Town tries to resurface and maintain the courts. The tennis court resurfacing treatment includes crack filling and taping, followed by a new surface coating and striping. This is done on approximately every 3-5 years on a cyclical basis on each of the five (5) non-clay tennis courts. The Tennis Fund had accumulated reserves over the years of approximately \$200,000 for comprehensive repairs. In FY 2021/22, the Town did an overlay of the three (3) rear courts at the facility. The current fiscal year budget included urgent needs rehabilitation of the remaining two tennis courts and clay court maintenance for completion of comprehensive repairs at the facility.

The FY 2023/24 budget includes the purchase of tennis keys by residents and non-residents providing annual revenue of approximately \$18,300. Each January, new tennis keys go on sale for the new court locks that get installed in February.

For FY 2023/24, the Town anticipates expenditures of \$57,500. This includes \$10,000 for contract maintenance services for MCE, general court maintenance and facility repairs needs of \$40,000 and \$5,000 for building security court gates upkeep.

COPS - CITIZEN'S OPTION FOR PUBLIC SAFETY

The COPS Office was created as a result of the Violent Crime Control and Law Enforcement Act of 1994. As a component of the Department of Justice, the mission of the COPS Office is to advance community policing in jurisdictions of all sizes across the nation. Community policing focuses on crime and social disorder through the delivery of police services that includes aspects of traditional law enforcement, as well as prevention, problem-solving, community engagement, and partnerships. In FY 1996/97, the California State Legislature created the Citizen's Option for Public Safety (COPS) Program. Funds have been available through the State of California to local entities in the form of Citizen's Option for Public Safety (COPS) Grant. The Town in recent years has received approximately \$160,000 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 five-year CIP proposes projects to analyze, repair or improve Town infrastructure, and the funding for those projects. The ten (10) projects are categorized into three areas:

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

Projects have been developed based on needs identified by the City Council, residents, staff, and adopted master plans. The 1st year (FY 2023/24) of the CIP is incorporated into the Town's

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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 24 meeting. The Commission will send their comments in writing to the City Council prior to the Council’s June 21 meeting at which the Council is scheduled to adopt the budget, inclusive of the CIP.

The 5-year CIP is presented to City Council tonight in the Study Session workshop format 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:

- \$1.9 million for the Traffic Safety Improvements Program;
- \$1.3 million for Bicycle & Pedestrian Program;
- \$1.6 million for the Road Maintenance Program;
- \$3.3 million for Drainage Improvements Program; and
- \$0.3 million for Park Improvements;

The total allocation for the 5-year period from FY 2023/24 through FY 2027/28 totals nearly \$26.7 million – the largest expenditures attributable to the Holbrook-Palmer Park Access and Circulation 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 discontinuation of certain programs and projects. Allocation of the remaining balance of Special Parcel funds is proposed in the FY 2023/24 budget.

During the most recent workshop, staff implemented changes directed by the Council and were minor changes and/or updates to the Park, Drainage and Bike Pedestrian projects based on that Council direction. Below are the changes to the CIP program:

Park Master Plan Implementation Program #56063 – Page 27 of the CIP Program Booklet- was updated to include:

- Park Playground Improvements: increased FY 24/25 look ahead budget from \$500,000 to \$1,000,000 in the Capital Improvement Fund

Drainage Improvement Program #56034 pg. 21 of the CIP Program Booklet- was updated to include:

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- El Camino Real Long-Term Solutions: project was advanced by one fiscal year – initiate study/design in FY 2023/24 (\$250,000). Capital Improvement fund increased to \$2,825,000 in FY 2023/24 with project implementation to follow in FY 2024/25 (\$2,275,000) instead of FY 2025/26. Funded through Capital Improvement Fund.

The FY 2023/24 Capital Improvement Fund includes funding sources of \$8.87 million for capital projects.

Funding Source	FY 2023/24 Allocation
CIP Fund	\$7,715,000
Gas Tax	\$375,000
Measure M	\$75,000
Atherton Channel Fund	\$127,000
Measure A	\$430,000
Measure W	\$145,000
Total	\$8,867,000

Expenditures in FY 2023/24 for the CIP are \$8.57 million. The following are project/program expenditures:

Project	FY 2023/24 Funding
Traffic Safety Improvements	\$1,890,000
Accessibility Improvements	\$10,000
Streets/Roads Maintenance	\$1,580,000
Park Improvement Program Projects	\$300,000
Drainage Improvement Projects	\$3,300,000
Bike/Ped Master Plan Program	\$1,275,000
Town Facilities	\$150,000
Neighborhood Traffic Management	\$40,000
Traffic Control Devices	\$15,000
Upper Channel Monitoring	\$10,000
Total*	\$8,570,000

OVERALL SUMMARY

For FY 2023/24 the Town's General Fund Revenues are projected at \$21,466,475 against \$19,250,260 in expenditures. This will result in a single year-end positive balance of \$2,216,215 and a total projected year ending positive Fund Balance of \$11,496,029.

FY 2023/24 includes below the line items of \$2,300,000 for ERAF, budgeted debt service payment of \$861,871, Transfer Out to CIP Fund 401 for capital projects of \$5,890,000. There will be a single-year projected change in fund balance by negative \$2,235,656. The negative

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change reflects the drawdown of unallocated reserves Fund Balance of \$5.89 million for capital projects.

RESERVES

With Council direction, the unallocated reserve balance can be appropriated towards operational use, capital projects or to pay down liabilities. During its review of the Town Financial Planning model during the fiscal year 2023/24 budget process, the Council considered uses for the unallocated funds towards various priorities. For FY 2023/24, there is an allocation of \$5.890 million for various set aside buckets for capital projects in the Town CIP.

The beginning FY 2022/23 General Fund Balance was \$13,585,333. With the inclusion of debt service, there is a total General Fund projected FY 2023/24 year-end fund balance of \$11,496,029. The table below reflects all the changes noted above.

FY 2023/24 Beginning Fund Balance	\$13,731,684
FY 2023/24 Projected Revenues (inclusive of ERAF)	\$23,766,475
Total Available Funds	\$37,498,159
COP Debt Service for FY 2023/24	(\$861,871)
FY 2023/24 Expenditures (Projected Budget)	(\$19,250,260)
FY 2023/24 Transfer Out CIP 401 Fund -Financial Planning	(\$5,890,000)
Projected FY 2023/24 Ending Fund Balance	\$11,496,029

As shown below, the Town will meet its new 30% reserve requirements total of \$5,775,078 in FY 2023/24 and projects an unallocated reserve that is 21% of projected expenditures.

Unallocated Fund Balance

Any remaining fund balance not reserved or committed is designated as Unallocated Fund Balance. The projected unallocated available fund balance for FY 2023/24 is \$4,013,951. 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.

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FY 2023/24 Expenditures	\$19,250,260
Projected FY 2023/24 Ending Fund Balance	\$11,496,029
15% Emergency Reserve	\$2,887,539
15% Budget Stabilization Reserve	\$2,887,539
TOTAL RESERVE REQUIREMENT	\$5,775,078
<i>Reserved for ARPA</i>	<i>\$1,707,000</i>
<i>Less Above Reserve Requirement = Unallocated Reserves</i>	<i>\$4,013,951</i>

GANN LIMIT CALCULATION

The Finance Director calculated the FY 2023/24 GANN limit using the percentage change in population and the cost of living provided by the State Department of Finance. The GANN limit for 2023/24 is \$16,667,794. The Town is in compliance with the GANN limit requirement for FY 2023/24.

MASTER FEE SCHEDULE CPI ADJUSTMENT

The Town is currently conducting a User Fee Study that is a detailed review that includes a cost allocation plan, hourly rate calculation, and user fee study. The Master Fee Study will entail all fees charged by all Town Departments and a detailed cost analysis of user fees. The objectives are to ensure that the Town is using comprehensive overhead rates and to accurately account for the true cost of providing the Town's various services. Staff recommended the Town consider a regular escalator based on a local Consumer Price Index in the periods between adoption of the fee resolution and the next comprehensive fee review. The fee schedule includes the fully loaded hourly rate for staff. The escalator is based on labor cost adjustments and has been adjusted since the last Master Fee Study. During the FY 2022/23 budget, the fees on the Master Fee Schedule that have a labor component were increased by 6.9% and there was an adjustment of 6.9% to Planning fees. No changes have been made to valuation-driven fees until a fee study is complete. Since the Town is currently in the User Fee Study stages, it is recommended that no escalator be instituted at this time. The Master Fee Schedule will remain as is until the new study is completed in the next couple of months.

ARPA FUNDING

The Town received \$1.707 million from the American Rescue Plan. These funds may be used to respond to the public health emergency with respect to COVID-19; but are also fairly broad in their application. **Funds must be obligated by December 31, 2024, and must be spent by the end of calendar year 2026.** Current regulations allow local governments to utilize funds for expenditures in response to COVID-19 or to recoup negative economic impacts, such as revenue loss. There are also special categories of uses for the funds that the Town can take advantage of for special projects.

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Staff have segregated these funds within the Town's General Fund, and they will be allocated as part of the FY 2023/24 Budget to eligible expenses (past and present). Below is recommendation of projects and expenditures to apply and adopt through resolution for ARPA reimbursement to General Fund for allocations of expenditures.

1. Town Center Project Construction COVID related delays: \$925,000 (**Capital Expenditures related to response**)
2. Police Technology: The Town's Axon Agreements for tasers, incorporating new integrated and transparency technologies for body cameras, interview cameras, and fleet vehicles. This will be part of a multi-year agreement that includes licensing, storage, and technology upgrades. The multi-year, integrated system agreement will represent overall long-term savings to the Town and will vastly improve staff efficiency and data transparency- 1-year worth of cost - \$96,000. (**Government Services-Police and Public Health Safety**)
3. Town administrative Offices & Park facilities Generator: \$200,000 (**Government Services-Police and Public Health Safety**)
4. Drainage projects necessary to assist in heavy storm mitigation: \$486,000 (**Government Services-Police and Public Health Safety**)

ARPA funds are non-recurring so their use should be applied primarily to non-recurring expenditures (i.e., one-time purchases or infrastructure).

Authorized Uses of ARPA Funds:

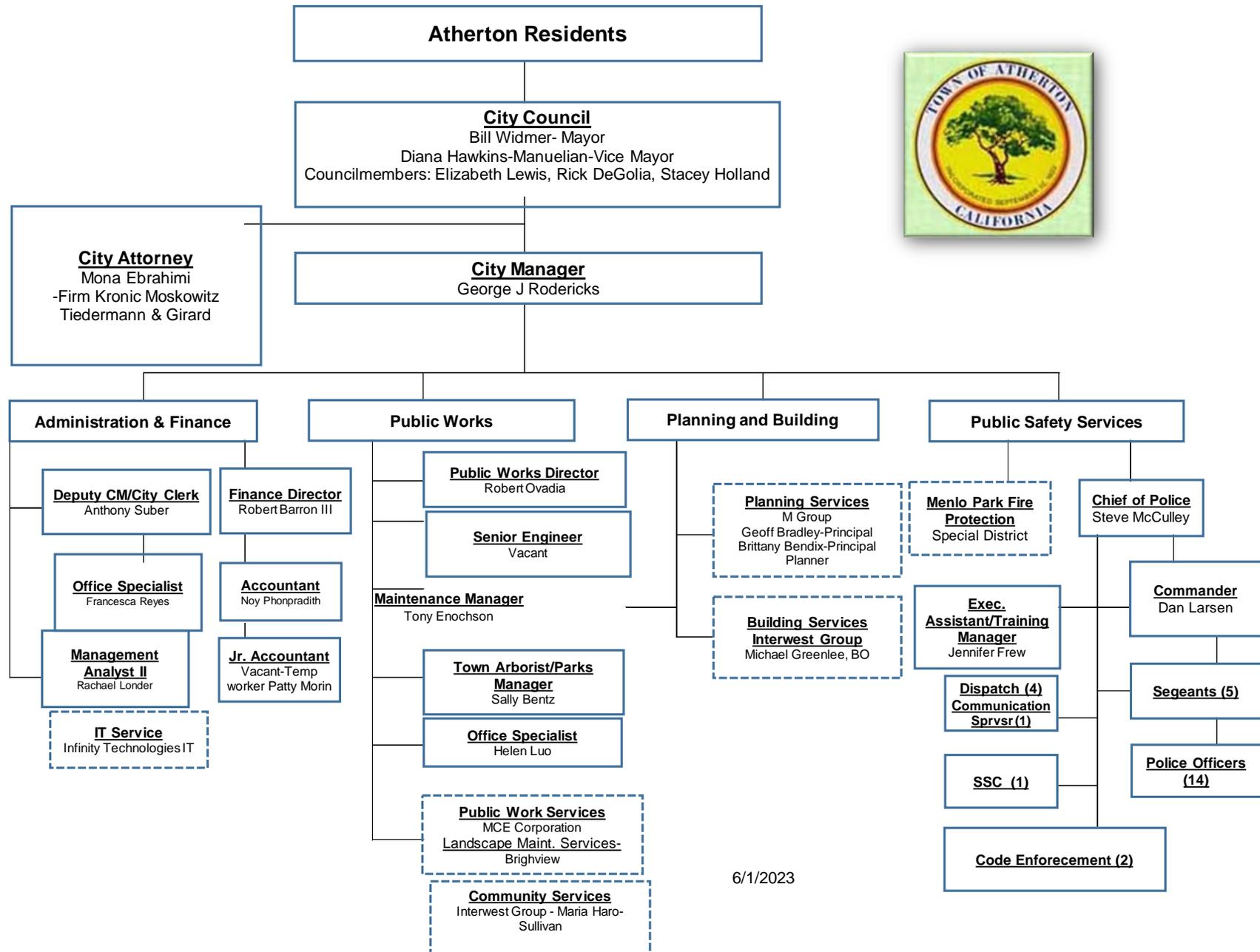
1. Replace lost public sector revenue;
2. Government services, such as roadway construction and maintenance, as well as other infrastructure related to government administration, staff, and administrative facilities; provision of police and other public safety services;
3. Responses to Public Health and Economic Impacts of COVID-19, including Public Communication efforts, Emergency Operations Centers & response equipment;
4. Public Sector Capacity Enhancements - Public Safety, Public Health, and Human Services;
5. Capital Expenditures related to response to public health and negative economic impacts;
6. Premium Pay to eligible workers performing essential work during the pandemic; and
7. Water & Sewer Infrastructure necessary investments in water and sewer infrastructure.

CONCLUSION

This budget presents a roadmap for accomplishing the goals and objectives of the City Council within existing resources and core strategy of financial stability. We continue to be fiscally prudent with our resources but are mindful of operational and infrastructure needs. The Town has many long-term infrastructure needs as priorities focus on CIP Master Plan projects.

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Section A/**Introduction**/Organizational Chart FY 2023-24



6/1/2023

Section A

INTRODUCTION

POLICY MAKERS & ADVISORS

City Council

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

Planning Commission

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

Citizen Advisory Bodies

The voluntary participation of Atherton's citizens in the operation of the Town government is critical to the City Council's and the Town staff's success in serving the community. The City Council has established several citizen advisory bodies composed mainly of volunteers. Volunteers to specific bodies are appointed by the City Council and charged with the responsibilities of gathering, synthesizing, and analyzing the information relevant to their areas of responsibility and providing the City Council and Town staff with advice and recommendations.

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 work with staff to provide 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.

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	6,718
Area	5.049 Sq. Miles
Residential Units	2,474
Mileage of the City Streets	53 centerline miles
Full time Employees	40

Character:

Assessed Evaluation FY22/23	\$14,227,857,062
Form of Government	General Law, City Council/ Manager
Incorporation Date	September 12, 1923

Education:

School District	Redwood City School District Las Lomas Elementary School District Menlo Park City School District Sequoia Union High School District
Schools	3 Elementary Schools 2 Dual Elementary & Middle Schools 3 High Schools 1 College

Recreation:

Park	Holbrook-Palmer Park
Park Acreage	22-Acre
Library	Town of Atherton Library JPA –San Mateo County

Public Safety:

Police Protection	Atherton Police Department
Fire Protection	Menlo Park Fire Protection District

Section A

INTRODUCTION

BUDGET STRUCTURES

Town Operates on a “Fund” Basis & Basic Fiscal Accounting Entity in Governmental Accounting

A “Fund” is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities. The Town of Atherton, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with financial-related legal requirements. Each fund is considered a separate accounting entity. Resources are allocated to and accounted for within individual funds based on the purpose which they are to be spent and activities controlled based on the type of funds. The Town operates under two classifications of funds called governmental funds and proprietary funds.

The Town’s Primary Funds are “governmental funds” consisting of:

- General Fund
- Special Revenue Funds
- Capital Project Funds

General Fund Is the Primary Operating Fund of the Town

- The General Fund is the main operating fund of the Town
- All general tax revenues and other receipts that are not allocated by law or contract to other funds are accounted for here.
- Expenditures from the General Fund are most commonly general operating expenses and capital improvement costs that are not paid through other funds. General Fund expenditures include planning, building, public works, public safety, and administration departments.

Special Revenues

Special Revenue Funds are used to account for revenues derived from specific sources. These represent funds with a dedicated revenue source set aside for a specific purpose. Revenues to these funds are usually required by law or administrative regulation to be accounted for in a separate fund. Examples include the Library Fund, the Special Tax (Parcel Tax Fund), Measure A, Measure M, Gas Tax fund, Equipment Replacement Fund, etc. In FY 2017/18, The Special Parcel Tax was not renewed for an additional four years. The Town maintains residual funds from the Tax, and these are being used for road and drainage projects in the Capital Improvement Program.

Capital Project Funds

Funds used to account for financial resources for the acquisition of construction of major capital projects or facilities. The Town has a five-year capital improvement program that proposes projects to analyze, repair, or improve Town infrastructure, and the funding for these projects.

Some of the funding for capital projects comes from the Special Parcel Tax, other Special Revenue Funds and General Fund. The remainder of the Parcel Tax fund will be depleted within the Town CIP program in the next year.

Proprietary Funds:

The Town of Atherton maintains one type of proprietary fund. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the Town of Atherton various functions. They incur costs that are then allocated to each receiving department. They are established to equitably allocate costs to departments for support and maintenance of services and allow the spread and stabilization of replacement and operational costs over fiscal years. Each Internal Service Funds are set to recover charges sufficient to meet operating expenses, replacement costs, and fund balance reserves. The Town uses internal service funds to account for its fleet of vehicles and equipment, worker's compensation liability, general and employment liabilities, and employee benefits including compensated absences and other post-employment benefits other than pension.

Budget Process and Policy Discussions

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

2023-2024 Budget Calendar

Meeting 1 - Budget Kick-off and Overview- *March 1, 2023 Study Session*

- Overview of the Budget Process and Policy Discussions
- An overview of the FY 2022/23 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 5, 2023 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. New Town Center Impacts oversight and service needs. 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.

Meeting 3- Special Revenues, Internal Service Funds & Capital Improvement Program Budget Study Session – May 3, 2023 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 7, 2023 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 21, 2023 Regular Meeting

Reserve Balances

The net revenues over expenditures should produce a balance, whether it is positive, negative or zero. These balances are called equity or “Fund Balances.” When agencies have a net positive balance within their funds at the end of 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 received \$1.7 million from the American Rescue plan. These funds may be used to respond to the public health emergency with respect to COVID-19; but are also fairly broad in their application. **Funds must be obligated by December 31, 2024 and must be spent by the end of calendar year 2026.** Current regulations allow local governments to utilize funds for expenditures in response to COVID-19 or to recoup negative economic impacts, such as revenue loss. There are also special categories of uses for the funds that the Town can take advantage of for special projects.

These funds will augment the Town’s COVID operation expenses, but they will also serve as relief for other unexpected costs and current or future loss of revenues. **ARPA funds are non-recurring so their use should be applied primarily to non-recurring expenditures** (i.e. one-time purchases or infrastructure).

Authorized Uses of ARPA Funds:

1. Replace lost public sector revenue;

2. Government services, such as roadway construction and maintenance, as well as other infrastructure related to government administration, staff, and administrative facilities; provision of police and other public safety services;
3. Responses to Public Health and Economic Impacts of COVID-19, including Public Communication efforts, Emergency Operations Centers & response equipment;
4. Public Sector Capacity Enhancements - Public Safety, Public Health, and Human Services;
5. Capital Expenditures related to response to public health and negative economic impacts;
6. Premium Pay to eligible workers performing essential work during the pandemic; and
7. Water & Sewer Infrastructure necessary investments in water and sewer infrastructure.

Specific to the Town, in addition to direct revenue loss and one-time capital projects, these funds may be utilized to offset the costs of COVID-related construction delay to the Town Center Project, make purchases related to police services (vehicles and technology). Staff identified specific eligible expenses (past and present) which staff recommend be offset using ARPA funds. Presently, these funds are segregated within the Town's General Fund and have not been specifically allocated. 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 services that have resulted in a reduction of revenue. These funds will augment the Town's COVID operation expenses, but they will also serve as 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. Recommended projects and expenditures for ARPA reimbursement: 1. Town Center Project Construction COVID related delays: \$925,000 (**Capital Expenditures related to response**) 2. Police Technology: The Town's Axon Agreements for tasers, incorporating new integrated and transparency technologies for body cameras, interview cameras, and fleet vehicles. This will be part of a multi-year agreement that includes licensing, storage, and technology upgrades. The multi-year, integrated system agreement will represent overall long-term savings to the Town and will vastly improve staff efficiency and data transparency- 1-year worth of cost - \$96,000. (**Government Services-Police and Public Health Safety**) 3. Town administrative Offices & Park facilities Generator: \$200,000 (**Government Services-Police and Public Health Safety**) 4. Drainage projects necessary to assist in heavy storm mitigation: \$486,000 (**Government Services-Police and Public Health Safety**)

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 ongoing 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 2023/24 Budget meets the Emergency set aside fund balance.

➤ General Fund Budget Stabilization Reserve 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 15 percent of the actual operating expenditures. The Town Budget Stabilization Reserve policy percentage is 15%. The Town's total reserve policy is thirty percent (30%) Any remaining fund balance not reserved or committed is designated as Unallocated Fund Balance. The projected unallocated available ending fund balance for FY 2023/24 is \$4,013,951. The FY 2023/24 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 Center project is near final completion. As part of the Town's ongoing financial stability core value and operations process, staff will continue to work with the council on the use of *unallocated reserve fund balance* options. Now that the Town Center project is complete, the Town is refocused on its Capital

Improvement program, long term liabilities, operational uses, and debt service call 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. During its review of the Town Financial Planning model during the fiscal year 2023/24 budget process, the Council considered uses for the unallocated funds towards various priorities. For FY 2023/24, there is an allocation of \$5.890 million for various set aside buckets for capital projects in the Town CIP. With the addition of the new Town Center and Library, there will be future needs for facility maintenance and replacements on other aging facilities. Below is one use of those such use of these reserve funds.

➤ Capital Facilities Replacement Reserve

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. There is currently no allocation to the Capital Facility replacement reserve.

Section A

INTRODUCTION

REVENUE EXPENDITURES PROJECTED FUND BALANCE SUMMARY 1

Town of Atherton									
Budget for FY 2023-2024									
	Projected Fund Balance 06/30/23	Budgeted Revenues	Budgeted Expenditures	Budgeted Transfer In	Library JPA Est. Advance excess funds	Budgeted Transfer Out/Lease Payment	Lease Payment	ERAF	Projected Fund Balance 06/30/24
General Fund									
101 General Fund	\$ 13,731,684	\$ 21,466,475	\$ 19,250,260			\$ (5,890,000)	\$ (861,871)	\$ 2,300,000	\$ 11,496,028
Special Revenue Funds									
105 Tennis Fund	114,424	58,900	57,500	-					115,824
209 Police (COPS) Grant	183	160,146	160,329						-
213 Library Fund	1,375,239	653,102	637,102						1,391,239
215 Evan Creative Design	-	-	-						-
Total Special Revenue	1,489,846	872,148	854,931	-	-	-			1,507,063
Capital Project Funds									
201 Special Tax	113,173	-	110,000						3,173
202 Measure A	151,489	430,000	385,000						196,489
203 Gas Tax	206,529	375,000	300,000						281,529
204 Measure M	216,149	75,000	75,000						216,149
205 Measure W	524,243	145,000	140,000						529,243
401 Capital Improvement	1,467,373	7,715,000	7,750,000						1,432,373
402 Storm Drainage	-	-	-						-
403 Channel Drainage Dt.	675,256	127,000	210,000						592,256
406 Facilities Construction	-	-	-						-
Total Capital Projects	3,354,212	8,867,000	8,970,000	-	-	-			3,251,212
Internal Service Funds									
610 Equipment Repl.	1,082,551	313,763	383,163						1,013,151
614 Worker's Comp.	1,948,442	68,880	148,186						1,869,136
615 General Liability	688,158	538,495	636,295						590,358
616 Employee Benefits	633,232	448,824	388,301						693,755
Total Internal Service	4,352,383	1,369,962	1,555,945	-	-	-			4,166,400
Total All Funds	\$ 22,928,125	\$ 32,575,585	\$ 30,631,136	\$ -	\$ -	\$ (5,890,000)	\$ (861,871)	\$ 2,300,000	\$ 20,420,703

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 22/23 expenditures. Since most major capital projects have significant costs, the Town “saves then spends” for capital projects over multiple years.

Section A

INTRODUCTION

REVENUE EXPENDITURES PROJECTED FUND BALANCE SUMMARY 2

Special Revenue Funds	Tennis Fund	Police COPS	Evan Creative Design	Special Revenue W/O Library		Internal Service Funds	Equip Repl.	Worker's Comp	General Liability	Employee Benefits	Total Internal Service Funds
Fund Number	105	209	215			Fund Number	610	614	615	616	
Est. Fund Bal 07/01/23	114,424	183	-	114,607		Est. Fund Bal 07/01/23	1,082,551	1,948,442	688,158	633,232	4,352,383
Est. Revenue 23/24	58,900	160,146	-	219,046		Est. Revenue 23/24	313,763	68,880	538,495	448,824	1,369,962
Total Available Revenue	173,324	160,329	-	333,653		Total Available Revenue	1,396,314	2,017,322	1,226,653	1,082,056	5,722,345
Est. Expenditure 23/24	57,500	160,329	-	217,829		Est. Expenditure 23/24	383,163	148,186	636,295	388,301	1,555,945
Rev. Over Exp.	115,824	-	-	115,824		Rev. Over Exp.	1,013,151	1,869,136	590,358	693,755	4,166,400
Transfers In(out)						Transfers In(out)					
Est. Fund Bal 06/30/23	115,824	-	-	115,824		Est. Fund Bal 06/30/23	1,013,151	1,869,136	590,358	693,755	4,166,400

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 07/01/23	113,173	151,489	206,529	216,149	524,243	-	1,467,373	-	675,256	-	3,241,039	3,354,212
Est. Revenue 23/24	-	430,000	375,000	75,000	145,000	-	7,715,000	-	127,000	-	8,867,000	8,867,000
Total Available Revenue	113,173	581,489	581,529	291,149	669,243	-	9,182,373	-	802,256	-	12,108,039	12,221,212
Est. Expenditure 23/24	110,000	385,000	300,000	75,000	140,000	-	7,750,000	-	210,000	-	8,860,000	8,970,000
Rev. Over Exp.	3,173	196,489	281,529	216,149	529,243	-	1,432,373	-	592,256	-	3,248,039	3,251,212
Transfers In(out)	-											
Est. Fund Bal 06/30/23	3,173	196,489	281,529	216,149	529,243	-	1,432,373	-	592,256	-	3,248,039	3,251,212

Town of Atherton
General Fund 101
 Revenue & Expenditures Summary
 Fiscal Year 2023-2024



Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Estimated Actuals 2022-2023	Recommended Budget 2023-2024
Revenues						
101-00-40001-000	Secured Property Tax	10,480,500	11,107,730	11,452,730	11,500,000	12,082,630
101-00-40002-000	Unsecured	410,649	420,000	426,200	414,494	449,641
101-00-40004-000	SB813 Redemption (Suppl)	328,318	315,000	315,000	317,000	332,325
101-00-40006-000	Prop Tax in Lieu of VLF (Motor Veh)	1,264,027	1,672,448	1,956,777	1,677,668	1,556,000
101-00-40008-000	Excess ERAF					
101-00-42005-000	Property Transfer Tax	748,980	763,980	763,980	613,000	706,000
	Total Property Taxes ->	13,232,475	14,279,158	14,914,687	14,522,162	15,126,596
101-00-41001-000	Sales & Use Tax General	196,263	195,000	205,000	195,000	209,100
101-00-41002-040	Prop 172 Sales Tax for Police	108,747	100,000	110,000	109,000	112,000
101-00-41004-000	In Lieu Sales Tax/Trip Flip	-				
	Total Sales Taxes ->	305,011	295,000	315,000	304,000	321,100
101-00-42001-000	Franchise Taxes-Utilities	262,941	269,000	269,000	299,000	305,000
101-00-42002-000	Franchise Tax-Cal Water	169,099	172,000	172,000	185,997	189,000
101-00-42003-000	Franchise Tax-Garbage	434,648	425,000	425,000	407,000	415,000
101-00-42004-000	Franchise Taxes-Cable	102,734	139,000	145,000	137,000	147,000
	Total Franchise Fees ->	969,422	1,005,000	1,011,000	1,028,997	1,056,000
101-00-40005-000	Homeowners Exemption	34,008	37,400	41,000	34,000	35,000
101-00-40007-000	Motor Veh. Lic Fees (MVLFF)	7,988	5,600	5,600	5,600	5,700
	Total Intergovernmental ->	41,996	43,000	46,600	39,600	40,700
101-00-43001-000	Business Licenses	253,779	268,000	278,000	258,000	283,600
	Total Business License Tax ->	253,779	268,000	278,000	258,000	283,600
101-00-47001-000	Home Occupation Permit	300	300	300	300	300
101-00-47019-020	Zoning & Planning Fees	288,979	225,000	290,000	290,000	298,000
	Total Planning Revenue ->	289,279	225,300	290,300	290,300	298,300
101-00-47002-025	Building Permit Fee	1,141,371	1,236,000	1,286,000	1,025,000	1,115,000
101-00-47004-025	Grading & Drainage	59,281	72,000	82,000	79,000	85,000
101-00-47021-025	Plan Check Fee	408,671	412,000	467,000	375,000	385,000
101-00-47030-025	Tree Removal Plan Check	61,043	72,000	84,000	77,000	80,000
101-00-47034-025	Contract Plan Review Services	-				
101-00-47035-025	Contract Inspection Services	-				
101-00-47050-025	Penalty No Building Permit	10,394	25,000	10,000	6,291	12,000
101-00-48502-025	Miscellaneous Income	201				
	Total Building Revenue ->	1,680,961	1,817,000	1,929,000	1,562,291	1,677,000
101-00-44001-040	Municipal & Vehicle Code Fines	6,331	5,000	5,000	6,986	5,100
101-00-44002-040	Other Fines & Forfeiture (County)	55,349	37,000	47,000	39,000	41,000
101-00-45019-040	Grant Police	-				
101-00-45007-040	POST Reimb	10,292	13,000	17,000	15,000	17,300
101-00-48505-040	Federal SRO Grant	-	75,000	75,000		75,000
101-00-47005-040	Other Licenses & Permit	6,431	4,140	4,140	1,975	4,140
101-00-47009-040	Photocopy Fee	130	150	150	115	150
101-00-47011-040	Alarm Sign Fees	2,660	2,400	2,400	1,500	1,500
101-00-47012-040	Vehicle Release	2,498	2,300	2,300	1,000	1,000
101-00-47013-040	Police Report	15				
101-00-47014-040	Fingerprinting Fee	160	-	-		
101-00-47016-040	Special Service Fee	8,788	3,000	5,500	8,338	10,000

Town of Atherton
General Fund 101
 Revenue & Expenditures Summary
 Fiscal Year 2023-2024



Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Estimated Actuals 2022-2023	Recommended Budget 2023-2024
101-00-47017-040	Solicitor's Permit		-	-	-	-
101-00-47018-040	Disaster Assistance Reimb					
101-00-47046-040	Alarm Permit Fee	5,100	122,500	122,500	122,500	122,500
101-00-47049-040	False Alarm Fees	32,700	30,000	30,000	7,400	8,000
101-00-48502-040	Miscellaneous Income	657	400	400	-	-
	Total Police Revenue ->	131,110	294,890	311,390	203,814	285,690
101-00-45021-053	Highway Maint Reimbursement	35,700	35,700	35,700	35,700	35,700
101-00-47003-050	Encroachment	591,210	623,000	643,000	485,000	600,000
	Total DPW Revenue ->	626,910	658,700	678,700	520,700	635,700
101-00-47022-058	Social Fees	89,026	90,100	100,100	90,000	95,000
101-00-47023-058	Meeting Fees	-	10,000	10,000	-	-
101-00-47025-058	Class Fees	7,260	15,000	15,000	8,278	15,000
101-00-47028-058	Weddings	19,499	40,000	40,000	31,000	40,000
101-00-47029-058	Park Day Use Fee	16,327	16,500	16,500	11,000	16,500
101-00-47033-058	Catering Service Fee	7,139	5,200	40,200	31,000	41,000
101-00-47039-058	Park Rev-Admin 30% Non-Resident	19,171	-	9,000	-	-
101-00-47040-058	Park Rev-Admin 15% Resident	5,970	-	2,000	-	-
	Total Park Program Revenue ->	164,391	176,800	232,800	171,278	207,500
101-00-44003-000	Heritage Tree Damage Fee	136,260	20,000	20,000	35,400	40,000
101-00-44004-000	C & D Deposit Forfeited	655,900	65,000	615,000	874,200	1,000,000
101-00-45016-058	DOC -CALRecycle-Park/Recreation	5,000	5,000	5,000	5,000	5,000
101-00-45016-000	DOC Grant	20,678				
101-00-45019-000	Grant	-	65,000	65,000	40,000	25,000
101-00-45020-000	Other Reimbursements	-	-	-	-	-
101-00-47005-012	Other Licenses & Permit Admin	2,100	1,200	1,200	1,125	1,200
101-00-47009-000	Photocopy Fee	-				
101-00-47031-030	Tree Inspection Fee	36,442	32,000	40,000	23,681	32,000
101-00-47036-030	Admin Citation (code enforcement)	10,300	32,000	107,000	106,400	85,000
101-00-47038-000	Banner Permit Fee	2,025	2,200	2,200	1,575	2,200
101-00-47045-000	Drone Application Fee	250	750	750	-	750
101-00-47052-050	Chargepoint Chargin Stations			1,000	776	
101-00-48001-000	Interest Income	(518,658)	132,000	132,000	150,000	175,000
101-00-48002-000	Cell Antenna Lease	67,896	70,775	70,775	70,775	73,606
101-00-48003-000	Property Rental - Playschool	67,154	89,533	89,533	85,000	89,533
101-00-48005-000	Post Office	1,690	2,700	2,700	1,371	2,700
101-00-48502-000	Miscellaneous Income	44,826	2,300	2,300	1,048	2,300
101-00-48520-000	ARP Funds Fiscal Recovery	1,707,322				
101-00-48525-000	Bayfront Canal Leaseback Fund	1,350,000				
	Total Misc. Revenues ->	3,589,185	520,458	1,154,458	1,396,351	1,534,289
	Total Operating Revenues ->	21,284,518	19,583,306	21,161,935	20,297,493	21,466,475
	Expenditures					
	City Council Department	48,972	61,513	61,513	59,000	69,015
	Administration Department	1,086,144	1,032,501	1,199,001	1,175,000	1,265,979
	City Attorney Department	242,338	310,000	310,000	310,000	310,000
	Finance Department	835,390	897,696	897,696	875,000	866,652
	Planning Department	402,922	612,071	762,071	762,071	1,649,819
	Building Department	1,284,442	1,454,284	1,523,034	1,400,000	1,361,829
	Inter Department	816,792	981,511	1,024,511	1,005,000	1,055,542
	Police Department	14,055,499	9,303,866	9,526,866	9,500,000	9,285,827
	Public Works Department	1,881,249	3,076,233	3,233,233	2,900,000	3,385,596
	Total Operating Expenditures ->	20,653,748	17,729,676	18,537,925	17,986,071	19,250,260
	Excess (Deficiency) of Revenues Over Expenditures	630,769	1,853,631	2,624,010	2,311,422	2,216,215

Town of Atherton
General Fund 101
 Revenue & Expenditures Summary
 Fiscal Year 2023-2024



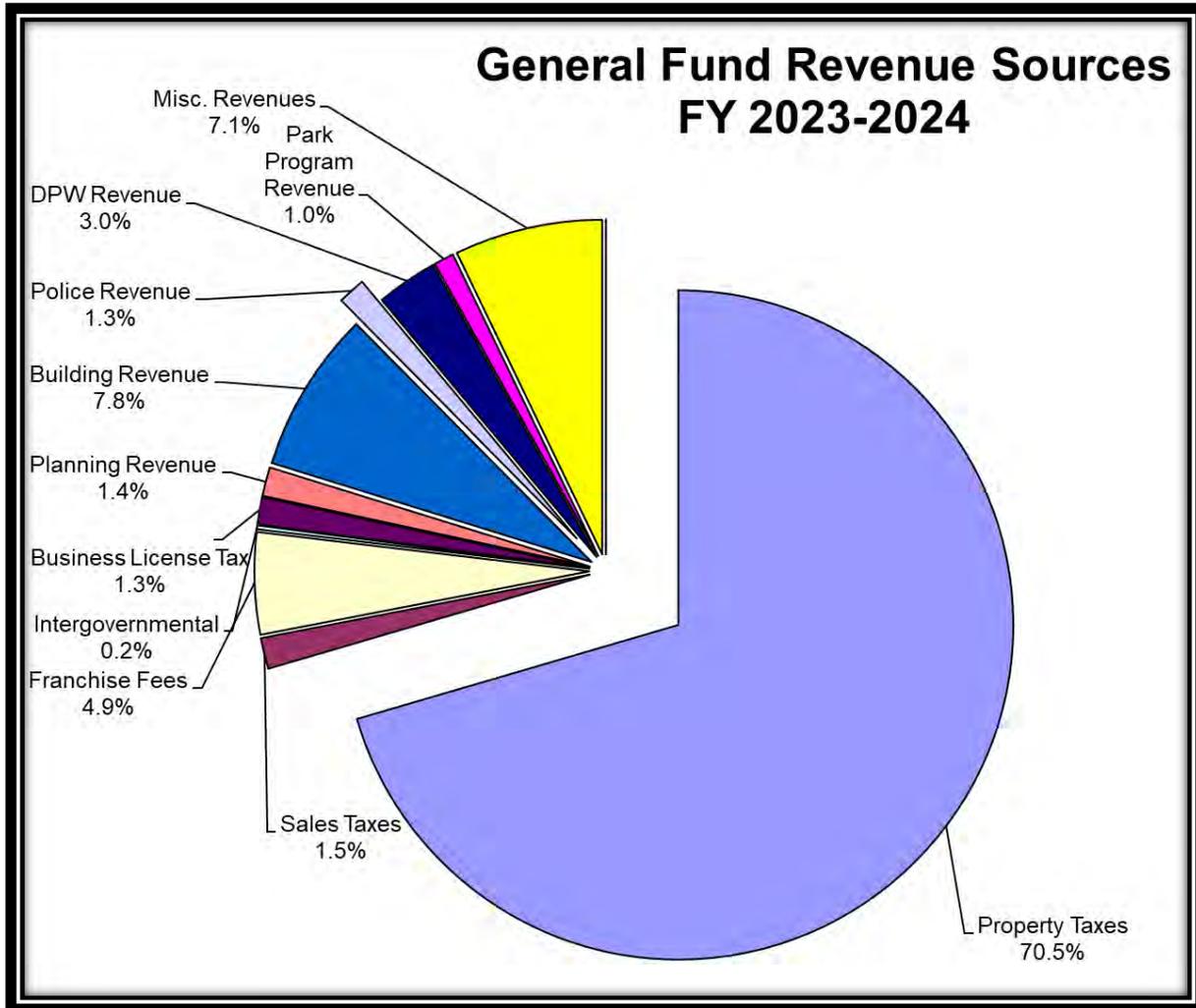
Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Estimated Actuals 2022-2023	Recommended Budget 2023-2024
Other Financing Sources/(Uses)						
101-00-58002-030	Trans Out CIP 401 Future Projects		(3,340,000)	(3,340,000)	(3,340,000)	(5,890,000)
101-00-58010-000	COP Debt Service	(861,871)	(861,000)	(861,000)	(861,000)	(861,871)
101-00-58005-000	Transfer (out) to OPEB/Pension					
101-00-58004-000	Trsfr in/(out) Workers Compensation			150,000	150,000	
101-00-58002-000	Trsfr in/(out) CIP (401)	(1,350,000)				
101-00-58002-030	Trsfr in/(out) Const. 406-COP Funds			(453,135)	(453,135)	
101-00-58003-000	Trsfr in/(out) to Facilities Const-406	(3,640,557)				
	COVID America Rescue Plan					
	Excess ERAF	2,488,713	2,316,000	2,339,064	2,339,064	2,300,000
	Total Transfers In/(Out) ->	(3,363,715)	(1,885,000)	(2,165,071)	(2,165,071)	(4,451,871)
	Incr/(Decr) of General Fund Resv	(2,732,945)	(31,369)	458,939	146,351	(2,235,656)
	Net Change in Fund Balance	(2,732,945)	(31,369)	458,939	146,351	(2,235,656)
	Beginning Fund Balance	16,318,279	13,585,333	13,585,333	13,585,333	13,731,684
	Ending Fund Balance	13,585,333	13,553,964	14,044,273	13,731,684	11,496,029

Fund Balance Schedule					
Building Component Town Center Funding					
15% Emergency Reserve	3,098,062	2,659,451	2,780,689	2,697,911	2,887,539
15% Reserve	3,098,062	2,659,451	2,780,689	2,697,911	2,887,539
Reserved for ARPA		1,707,000	1,707,000	1,707,000	1,707,000
Available Fund Balance	7,389,209	6,528,061	6,775,895	6,628,863	4,013,951
Ending Fund Balance	13,585,333	13,553,964	14,044,273	13,731,684	11,496,029

Section B

General Fund

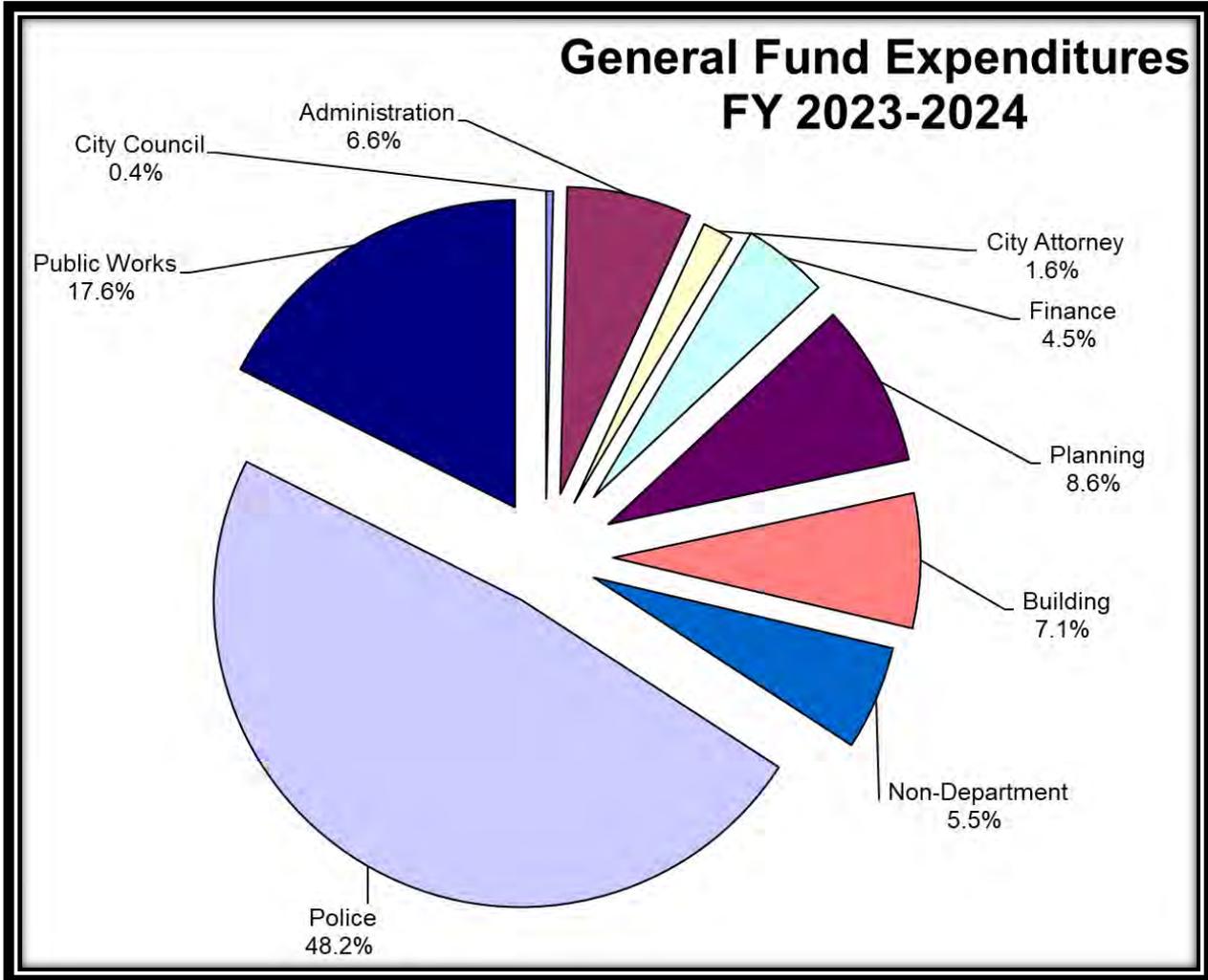
General Fund 101 Revenue Summary Chart



Section B

General Fund

General Fund 101 Expenditures Summary Chart



Section B

General Fund

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

Goals | Mission Budget 2023-2024

- Plan and host the Town's Centennial/100 Year Anniversary Celebration
- Renovate the historic train station
- Continue work with legislative services consultant on housing related issues relevant to RHNA process and State legislation
- Work on Climate Action Plan
- Opening of the Café at Old Town Hall
- Update the Human Resources Policies and Procedures Manual, and records retention
- Continue to stimulate Community engagement through Town Events especially that celebrate community involvement, activities, 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

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

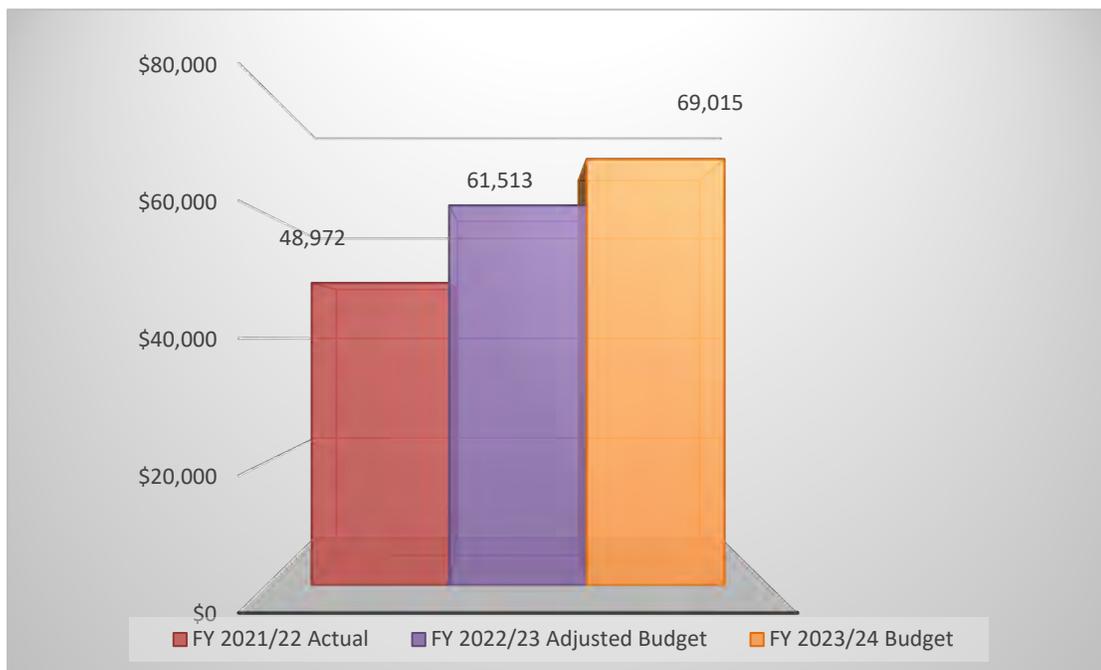
\$69,015

Employee

5 elected city council members

Three-year Summary

Year	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Budget
Amount	48,972	61,513	69,015





Town of Atherton
 Annual Operating Budget FY 2023-2024
 City Council Budget - Summary

Category	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
General Operation	1,919	5,000	5,000	5,500
Other Services/Exp	37,854	50,213	50,213	57,215
Supplies & Materials	1,993	1,300	1,300	1,300
Capital Outlay	7,206	5,000	5,000	5,000
City Council	48,972	61,513	61,513	69,015

Town of Atherton Annual Operating Budget FY 2023-2024
City Council Budget By Account

Category	Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
General Operation	101-11-53016-011	Utilities - Water	230	2,500	2,500	2,500
General Operation	101-11-53024-011	Advertising/Publishing	1,689	2,500	2,500	3,000
Other Services/Exp	101-11-54002-011	Bus Meeting & Meals	1,021	2,500	2,500	5,400
Other Services/Exp	101-11-54003-011	Conferences	5,101	7,500	7,500	7,500
Other Services/Exp	101-11-54004-011	Training & Workshops	5,900	9,000	9,000	10,000
Other Services/Exp	101-11-54007-011	Membership/Dues	13,515	15,713	15,713	15,815
Other Services/Exp	101-11-54010-011	Other Contract Services	2,853	-	-	-
Other Services/Exp	101-11-54011-011	Environmental Program	7,715	-	-	-
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	17,500
Other Services/Exp	101-11-54015-011	Contribution-SSM County	1,000	-	-	-
Other Services/Exp	101-11-54020-011	Election Cost	-	12,000	12,000	-
Supplies & Materials	101-11-55002-011	Office Supplies	1,993	1,300	1,300	1,300
Capital Outlay	101-11-57006-011	Computer Equipment/Software	4,297	-	-	-
Capital Outlay	101-11-57007-011	Office Equip & Furniture	2,909	5,000	5,000	5,000
Total City Council			48,972	61,513	61,513	69,015

Town of Atherton Annual Operating Budget FY 2023-2024
City Council Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 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	3,000
101-11-54002-011	Bus Meetings & Meals	Meeting meals and supplies - City Council Meetings dinners refreshments	5,400
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, and Council community related workshops & priorities	10,000
101-11-54007-011	Membership/Dues	Local Agency Formation Commission (LAFCO)	2,632
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)	2,608
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->	15,815
101-11-54010-011	Other Contract Services	High Speed Rail Public Relation (HSR) (from Intergovernmental Dept)	-
		A/C Subtotal->	-
101-11-54011-011	Environ Program Committee	Support for committee work (previously in non-dept)	

Town of Atherton Annual Operating Budget FY 2023-2024
City Council Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-11-54013-011	Contribution-SSV	Sustainable Silicon to produce environmental and resources conservation Silicon Valley (from Intergovernmental)	1,000
101-11-54014-011	Contribution-HIP	Human Investment Project (HIP) grant to find a place to call home for people throughout San Mateo County (from Intergovernmental)	2,500
101-11-54014-011	Contribution-HIP	Human Investment Project (HIP) grant- Atherton Home Sharing Program	15,000
101-11-54020-011	Election Expenses	General Election	-
101-11-55002-011	Office Supplies	Business Cards	800
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	5,000
A/C Subtotal->			5,000
Total City Council Dept			<u>69,015</u>

Section B

General Fund

General Fund 101 Administration Dept. (D12)

Department 12

Administration is responsible for planning, organizing, directing and providing guidance for all municipal government operations. The City Manager's Office carries out the City Council's policies and directives. Directs activities of the overall management of the Town's departments and services. Several specific programs and services fall under the City Manager's Office "umbrella," including Administration, Human Resources, and the City Clerk's Office. The Human Resources Department is responsible for providing administrative direction to and implementation of the Town's employee and labor relations programs, employee benefits administration, and establishing and monitoring personnel practices and policies consistent with mandatory Federal and State regulations. The City Clerk is the Custodian of Records for the Town of Atherton and the City's Election Official responsible for all General Municipal and Special Elections. The City Clerk's primary responsibility is to accurately record the actions and proceedings of City Council meetings, administer the City's Record Management Program, maintain the Atherton Municipal Code, administer regulations relating to the Fair Political Practices Commission, and provide research and information services to the public and Town personnel. The department includes a Management Analyst to oversee Town Sustainability Programs, other projects, and the Environmental Programs committee

Annual Fiscal Impact

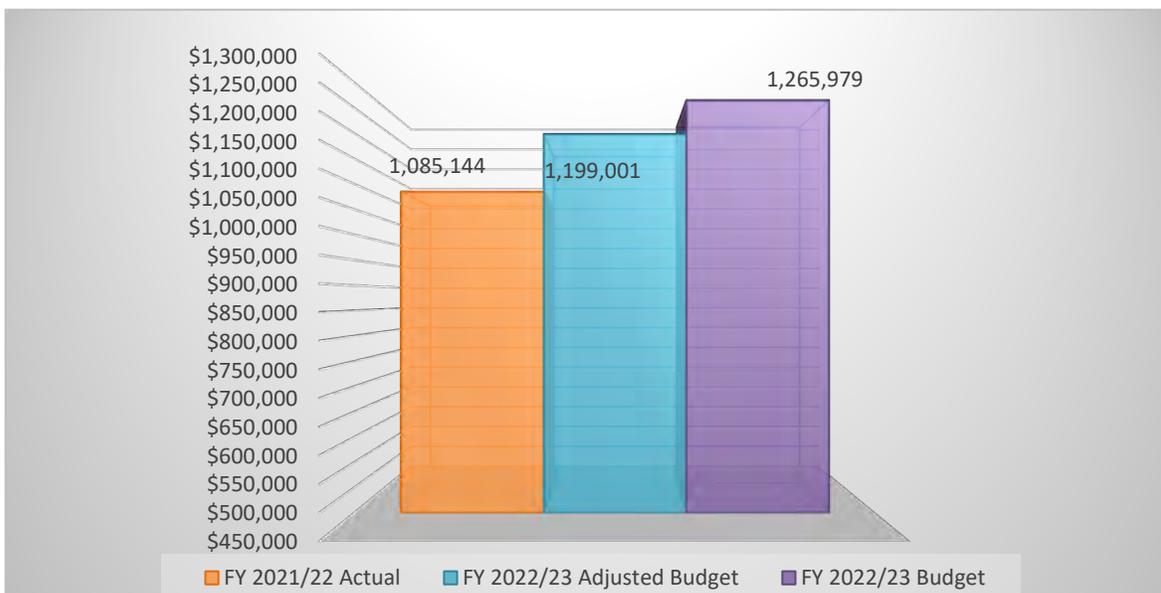
\$1,265,979

Employee

4 Full Time: City Manager, Deputy CM/City Clerk, Office Specialist, Management Analyst II

Three-year Summary

Year	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Budget
Amount	1,086,144	1,199,001	1,265,979





Town of Atherton
 Annual Operating Budget FY 2023-24
 Administration Budget - Summary

Category	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
Salaries & Wages	539,544	515,744	515,744	680,235
EE Benefits	271,296	264,274	264,274	283,663
Professional Svcs	52,795	30,000	150,000	40,000
General Operations	27,231	38,396	38,396	45,496
Other Services/Exp.	174,372	168,186	214,686	201,686
Supplies & Materials	14,250	12,500	12,500	12,500
Capital Outlay	6,656	3,400	3,400	2,400
Administration Total	1,086,144	1,032,500	1,199,000	1,265,979

Town of Atherton Annual Operating Budget FY 2023-24
Administration - Budget by Account

Category	Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
Salaries & Wages	101-12-50001-012	Regular Salaries	529,680	507,244	507,244	671,735
Salaries & Wages	101-12-50001-012	Office Intern	-	7,500	7,500	7,500
Salaries & Wages	101-12-50006-012	Overtime	9,863	1,000	1,000	1,000
EE Benefits	101-12-50013-012	EE Benefits Earned	10,329	15,217	15,217	20,152
EE Benefits	101-12-51001-012	Medicare Tax	8,616	7,355	7,355	9,740
EE Benefits	101-12-51002-012	Social Security Tax	103	-	-	-
EE Benefits	101-12-51003-012	PERS Retire Contrib- ER	42,592	42,362	42,362	58,914
EE Benefits	101-12-51005-012	Deferred Compensation	5,772	5,772	5,772	5,772
EE Benefits	101-12-51007-012	STD Insurance	624	576	576	768
EE Benefits	101-12-51008-012	Health Insurance-Active	52,452	50,441	50,441	61,849
EE Benefits	101-12-51009-012	Health Insurance-Retirees	45,251	29,934	29,934	19,757
EE Benefits	101-12-51010-012	Dental Insurance	3,827	3,694	3,694	4,617
EE Benefits	101-12-51011-012	Vision Insurance	910	715	715	920
EE Benefits	101-12-51013-012	Workers' Compensation	23,423	12,681	12,681	6,717
EE Benefits	101-12-51014-012	Life & ADD Insurance	574	529	529	740
EE Benefits	101-12-51015-012	LTD Insurance	2,380	2,199	2,199	2,993
EE Benefits	101-12-51016-012	Unemployment Insurance	5,579	5,072	5,072	6,717
EE Benefits	101-12-51019-012	Allowance	816	-	-	-
EE Benefits	101-12-51020-012	Educational Reimb	-	8,000	8,000	8,000
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	67,049	79,727	79,727	76,005
		Total Salaries & Benefits	809,840	780,019	780,019	963,897
Professional Svcs	101-12-52023-012	Contract Human Resources	52,795	30,000	150,000	40,000
General Operations	101-12-53002-012	Other Equip Repair & Maint	12,589	12,000	12,000	14,400
General Operations	101-12-53014-012	Utilities - Electricity	3,180	10,596	10,596	10,596
General Operations	101-12-53015-012	Utilities - Gas	391	-	-	-
General Operations	101-12-53016-012	Utilities - Water	976	1,800	1,800	1,000
General Operations	101-12-53024-012	Advertising - Noticing	4,977	4,500	4,500	6,500
General Operations	101-12-53025-012	External Printing Services	5,118	9,000	9,000	9,000
General Operations	101-12-53026-012	Recruitment Costs	-	500	500	4,000
Other Services/Exp.	101-12-54002-012	Business Meetings & Meals	178	300	300	1,000

Town of Atherton Annual Operating Budget FY 2023-24
Administration - Budget by Account

Category	Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
Other Services/Exp.	101-12-54003-012	Conferences	4,270	9,500	9,500	9,800
Other Services/Exp.	101-12-54004-012	Training and Workshops	60	10,500	10,500	11,500
Other Services/Exp.	101-12-54005-012	Subscriptions	1,630	1,200	1,200	1,200
Other Services/Exp.	101-12-54007-012	Memberships & Dues	16,245	20,036	20,036	20,036
Other Services/Exp.	101-12-54008-012	Mileage Reimbursement	-	150	150	150
Other Services/Exp.	101-12-54010-012	Other Contract Services	145,988	110,000	150,000	140,000
Other Services/Exp.	101-12-54011-012	Environmental Program Committee	-	5,000	11,500	5,000
Other Services/Exp.	101-12-54019-012	Special Events & Awards	3,000	8,500	8,500	10,000
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	14,250	8,500	8,500	8,500
Supplies & Materials	101-12-55017-012	Postage	-	4,000	4,000	4,000
Capital Outlay	101-12-57006-012	Computer Equipment/Software	3,932	1,400	1,400	1,400
Capital Outlay	101-12-57007-012	Office Equip & Furn	2,724	1,000	1,000	1,000
Capital Outlay	101-12-57025-012	COVID-19 Emergency		1,000	1,000	-
Total Operations			275,304	252,482	418,982	302,082
Total Admin Dept			1,085,144	1,032,501	1,199,001	1,265,979

Town of Atherton Annual Operating Budget FY 2023-2024
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-12-50001-012	Regular Salaries	Salaries -three full-time (FTE) staff	671,735
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	3% contribution for vac, sick, comp, & holiday pay	20,152
101-12-51001-012	Medicare Tax	Employees hired after April 1986 pay 1.45% of earnings	9,740
101-12-51003-012	PERS Retire Contrib- ER	Employer contribution for employee pension	58,914
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	768
101-12-51008-012	Health Insurance-Active	Health plan coverage - Cafeteria Plan	61,849
101-12-51009-012	Health Insurance-Retirees	Retiree Health Pay-as-you-go	-
101-12-51009-012	Health Insurance-GASB45	GASB 45 annual required contribution	19,757
101-12-51010-012	Dental Insurance	Delta Dental Plan premium	4,617
101-12-51011-012	Vision Insurance	Vision Service Plan premium	920
101-12-51013-012	Workers' Compensation	Workers Comp charged to Department	6,717
101-12-51014-012	Life & ADD Insurance	Premium to The Cities Group	740
101-12-51015-012	LTD Insurance	Long-term disability premium to The Cities Group	2,993
101-12-51016-012	Unemployment Insurance	Projected unemployment benefits 1% of Salary	6,717
101-12-51019-012	Auto Allowance	Car allowance City Manager; dept phone allowance	
101-12-51020-012	Educational Reimb	Education Reimbursement	8,000
101-xx-51xxx-misc	Unfunded liabilities-Misc	Unfunded liabilities-Misc	76,005
		Total Salaries & Benefits	963,897
101-12-52023-012	Contract Human Resources	Human Resources Support	40,000
101-12-53002-012	Other Equip Repair & Maint	Maint. equipment contract & usage copier	14,400
101-12-53014-012	Utilities - Electricity	Admin Office PG&E	10,596

Town of Atherton Annual Operating Budget FY 2023-2024
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-12-53015-012	Utilities - Gas	Admin Office ABAG gas	
101-12-53016-012	Utilities - Water	Admin Office Cal Water	1,000
101-12-53024-012	Advertising - Noticing	City Clerk/legal notices, etc.	2,500
101-12-53024-012	Advertising - Noticing	Town wide mailers, postcards	4,000
		A/C Subtotal->	6,500
101-12-53025-012	External Printing Services	Athertonian Newsletter	9,000
101-12-53026-012	Recruitment Costs	Fingerprints, job posting, oral panel working lunch, recruitment consultant	4,000
101-12-54002-012	Business Meetings & Meals	Various meetings, admin pantry	1,000
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, MMANC conference	2,000
101-12-54003-012	Conferences	Annual ICMA Conference	2,500
		A/C Subtotal->	9,800
101-12-54004-012	Training and Workshops	Training and Materials -City Clerk, Managemant Analyst	2,000
101-12-54004-012	Training and Workshops	Human Resources training and meetings, disaster preparedness	2,000
101-12-54004-012	Training and Workshops	Staff team building	7,500
		A/C Subtotal->	11,500

Town of Atherton Annual Operating Budget FY 2023-2024
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
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
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 membership	400
101-12-54007-012	Memberships & Dues	Code Publishing Inc. Web site hosting	6,800
101-12-54007-012	Memberships & Dues	Zoom Membership - Townwide	-
		A/C Subtotal->	20,036
101-12-54008-012	Mileage Reimbursement	Meetings & conferences	150
101-12-54010-012	Other Contract Services	Sustainability Program-Public Outreach, sustainability projects, environmental programs support, green infrastructure	85,000
101-12-54010-012	Other Contract Services	National Night Out	-
101-12-54010-012	Other Contract Services	Legislative Advisory Services-Renne Public Law Group	25,000
101-12-54010-012	Other Contract Services	State of the City	
101-12-54010-012	Other Contract Services	Concerts in the Park	6,000
101-12-54010-012	Other Contract Services	Holiday Events	3,000

Town of Atherton Annual Operating Budget FY 2023-2024
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-12-54010-012	Other Contract Services	Communications Support-Tripepi Smith	21,000
		A/C Subtotal->	140,000
101-12-54011-012	Environmental Program	Support for committee work (previously in city council)	5,000
101-12-54019-012	Special Events & Awards	Staff Recognition Program, team building luncheons	10,000
101-12-54025-012	Technology Reimbursement	City Manager Technology Reimbursement	3,000
101-12-55002-012	Office Supplies	Pens, paper, envelopes, binders, paper clips, etc., file materials for records retention and destruction	5,500
101-12-55002-012	Office Supplies	Record destruction plastic storage containers for permanent docs, file materials	3,000
		A/C Subtotal->	8,500
101-12-55017-012	Postage	Postage Refills, mailings	4,000
101-12-57006-012	Computer Equipment/Software	Computer leasing program 3rd Batch	1,400
101-12-57007-012	Office Equip & Furn	miscellaneous office furniture needs	1,000
101-12-57025-012	COVID-19 Emergency	COVID-19 Emergency	
		Total Operations	302,082
		Total Admin Dept	1,265,979

Town of Atherton Annual Operating Budget FY 2023-2024 Administration - Salaries & Benefits

Job Class	Step	FY 22/23 Salary	COLA	FY 23/24 Salary	PERS Salary	ER PERS	Defer Comp	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Total
City Manager	N/A	256,854	100.00%	256,854	256,854	29,872	5,772	3,724	13,534	-	142	192	794	210	2,569	313,664
Asst to CM/City Clerk	D	179,430	104.00%	186,607	186,607	13,063	-	2,706	13,534	1,755	205	192	794	210	1,866	220,933
Management Analyst II	B/C (4/18/23)	139,502	104.00%	145,082	145,082	10,156	-	2,104	10,411	1,108	205	192	794	210	1,451	171,713
Receptionist/Clerk	D	83,191	100.00%	83,191	83,191	5,823	-	1,206	24,369	1,755	368	192	611	108	832	118,457
Office Intern	\$15/hour	7,500		7,500												7,500
Total Admin Dept		666,477		679,235	671,735	58,914	5,772	9,740	61,849	4,617	920	768	2,993	740	6,717	832,266

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. The law firm Kronick Moskovitz Tiedemann & Girard on monthly retainer to serve as city attorney for the Town.

Annual Fiscal Impact

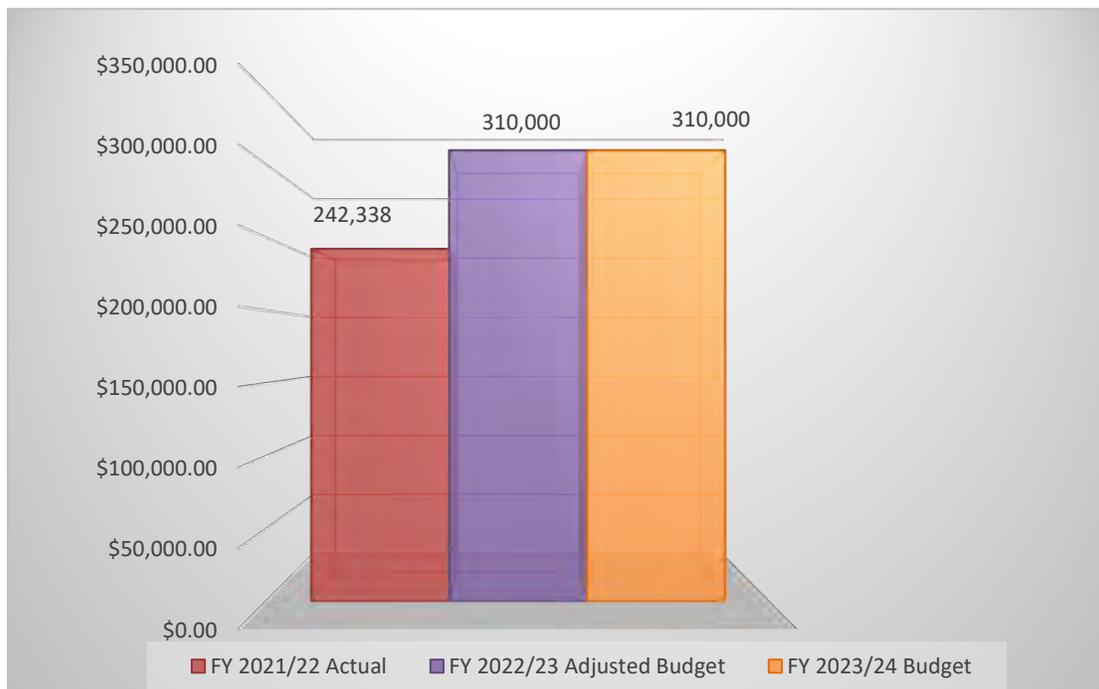
\$310,000

Employee

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

Three-year Summary

Year	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Budget
Amount	242,338	310,000	310,000





Town of Atherton
 Annual Operating Budget FY 2023-2024
 City Attorney Budget - Summary

Category	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
Professional Svs	241,102	300,000	300,000	310,000
Capital Outlay	1,236	10,000	10,000	-
City Attorney Total	242,338	310,000	310,000	310,000

Town of Atherton Annual Operating Budget FY 2023-2024
City Attorney - Budget By Account

Category	Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
Professional Svs	101-16-52002-016	City Attorney - Retainer	177,763	180,000	180,000	204,000
Professional Svs	101-16-52006-016	City Attorney - Other Services	63,339	120,000	120,000	106,000
Capital Outlay	101-16-57025-016	COVID-19 Emergency	1,236	10,000	10,000	-
Total City Attorney Dept			242,338	310,000	310,000	310,000

Town of Atherton Annual Operating Budget FY 2023-2024
City Attorney Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-16-52002-016	City Attorney - Retainer	Monthly retainer \$15000 x 12	204,000
101-16-52006-016	City Attorney - Other Services	Additional services	106,000
101-16-57025-016	COVID-19 Emergency	COVID-19 Emergency	
Total City Attorney Dept			<u>310,000</u>

Section B

General Fund

General Fund 101 Finance Dept. (D18)

Goals | Mission Budget 2023-2024

- Create a plan to set aside funds for Town facility maintenance and replacement costs
- Complete User Fee Indirect cost allocation plan Study
- Replenishment of Reserves and priority items list for use of unallocated reserves
- Actively manage long-term liabilities; 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
- Research and apply for Capital Improvement Infrastructure funding grants
- Enhance use of OPENGOV transparency platform and other tools
- Continue to explore ways to maximize revenue to the General Fund

Section B

General Fund

General Fund 101 Finance Dept. (D18)

Department 18

The Finance Department monitors and reports on the financial position of the Town. The Department is responsible for oversight of the annual budget and financial statement audit and reports. Works with departments on the Five-Year Capital Improvement Program, as well as accounting for all revenues and expenditures, grants programs, and fiscal support to various Town departments and committees. Provide timely financial reporting and maximize town core value of financial stability. Responsibilities include cash receipts, payroll administration, accounts payable, all treasury functions, provide for completion of annual independent audit report, and filing of required reports with other government agencies. It ensures that the City's assets are safeguarded, preserved, maximized and maintained through effective financial management in order to provide a sound financial base to deliver City services. Facilitates financing needs for the Town Center project and grants for other capital projects and operational needs.

Annual Fiscal Impact Employee

\$866,652
3 Full Time: Finance Director, Accountant, Jr Accountant

Three-year Summary

Year	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Budget
Amount	835,930	897,696	866,652





Town of Atherton
 Operating Budget FY 2023-2024
 Finance Budget - Summary

Category	Actual 2021-22	Adopted Budget 2022-23	Adjusted Budget 2022-23	Recomm Budget 2023-24
Salaries & Wages	456,746	465,517	465,517	484,138
EE Benefits	196,819	186,818	186,818	162,792
Professional Svs	100,926	87,231	87,231	93,907
General Operations	27,568	26,750	26,750	26,750
Other Services/Exp.	50,956	126,280	126,280	95,165
Supplies & Materials	1,051	1,500	1,500	1,300
Capital Outlay	1,324	3,600	3,600	2,600
Finance Total	835,390	897,696	897,696	866,652

Town of Atherton Annual Operating Budget FY 2023-2024
Finance - Budget by Account

Account	Description	Actual 2021-22	Adopted Budget 2022-23	Adjusted Budget 2022-23	Recomm Budget 2023-24
101-18-50001-018	Regular Salaries	447,734	451,958	451,958	470,037
101-18-50006-018	Overtime	-	-	-	-
101-18-50013-018	EE Benefits Earned	9,012	13,559	13,559	14,101
101-18-51001-018	Medicare	7,036	6,553	6,553	6,816
101-18-51003-018	PERS Retire Contrib- ER	37,726	37,879	37,879	43,594
101-18-51007-018	STD Insurance	624	576	576	576
101-18-51008-018	Health Insurance-Active	44,985	42,362	42,362	43,186
101-18-51009-018	Health Insurance-Retirees	34,484	26,332	26,332	6,586
101-18-51010-018	Dental Insurance	3,818	3,685	3,685	3,501
101-18-51011-018	Vision Insurance	675	794	794	794
101-18-51013-018	Workers' Compensation	19,777	13,559	13,559	4,700
101-18-51014-018	Life & ADD Insurance	424	427	427	427
101-18-51015-018	LTD Insurance	2,437	2,371	2,371	2,382
101-18-51016-018	Unemployment Insurance	4,668	4,520	4,520	4,700
101-xx-51xxx-misc	Unfunded liabilities	40,165	47,760	47,760	45,530
Total Salaries & Benefits		653,566	652,335	652,335	646,930
101-18-52001-018	Audit & Financial	80,017	66,322	66,322	70,965
101-18-52017-018	Technical Services	20,909	20,909	20,909	22,942
101-18-53002-018	Repair Machinery & Equip	-	200	200	200
101-18-53025-018	External Printing Service	3,271	3,500	3,500	3,500
101-18-53031-018	Banking Services	14,297	12,550	12,550	12,550

Town of Atherton Annual Operating Budget FY 2023-2024
Finance - Budget by Account

Account	Description	Actual 2021-22	Adopted Budget 2022-23	Adjusted Budget 2022-23	Recomm Budget 2023-24
101-18-53503-018	Trsfr to Equip Replace Fund	10,000	10,500	10,500	10,500
101-18-54003-018	Conferences	-	2,625	2,625	2,625
101-18-54002-018	Business Meetings & Meals				1,200
101-18-54004-018	Training and Workshops	122	5,040	5,040	5,040
101-18-54005-018	Subscriptions	-	-	-	-
101-18-54007-018	Memberships & Dues	270	1,260	1,260	1,050
101-18-54008-018	Mileage Reimbursement	-	105	105	-
101-18-54010-018	Other Contract Services	31,703	85,250	85,250	45,250
101-18-54016-018	Business License Processing Fee	18,860	32,000	32,000	40,000
101-18-55002-018	Office Supplies	1,001	1,000	1,000	800
101-18-55009-018	Misc. Computer Parts	50	500	500	500
101-18-57006-018	Computer Equip/Software	1,324	2,100	2,100	2,100
101-18-57007-018	Office Machines & Furniture	-	500	500	500
101-18-57025-018	COVID-19 Emergency	-	1,000	1,000	-
		181,824	245,361	245,361	219,722
	Total Operations	181,824	245,361	245,361	219,722
	Total Finance Dept	835,390	897,696	897,696	866,652

Town of Atherton Annual Operating Budget FY 2023-2024
Finance - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-18-50001-018	Regular Salaries	Salaries - three full-time (FTE) staff	470,037
101-18-50013-018	EE Benefits Earned	3% of Salary/Earnings contribution for vac, sick, comp, & holiday pay	14,101
101-18-51001-018	Medicare	Employees hired after April 1986 pay 1.45% of earnings	6,816
101-18-51003-018	PERS Retire Contrib- ER	Employer contribution for employee pension	43,594
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	43,186
101-18-51009-018	Health Insurance-Retirees	Retiree health Pay-as-you-go	
101-18-51009-018	Health Insurance-GASB45	GASB 45 annual required contribution	6,586
101-18-51010-018	Dental Insurance	Delta Dental Plan premium	3,501
101-18-51011-018	Vision Insurance	Vision Service Plan premium	794
101-18-51013-018	Workers' Compensation	Workers Comp charged to Department	4,700
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	2,382
101-18-51016-018	Unemployment Insurance	Projected unemployment benefits 1% of Salary/Earnings	4,700
101-xx-51xxx-misc	Unfunded liabilities-Misc	Unfunded liabilities	45,530
Total Salaries & Benefits			646,930
101-18-52001-018	Audit & Financial	FY 2024 Audit (40% Audit Fee)	25,948
101-18-52001-018	Audit & Financial	FY 2024 Audit (60% total for interim)	37,356
101-18-52001-018	Audit & Financial	FY 2024 CA Controller Report-Town	6,345
101-18-52001-018	Audit & Financial	FY 2024 Appropriations Limit	1,166
101-18-52001-018	Audit & Financial	FY 2024 Fee Audit Confirmation	150
A/C Subtotal->			70,965
101-18-52017-018	Technical Services	Springbrook annual maintenance fee	22,942

Town of Atherton Annual Operating Budget FY 2023-2024
Finance - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-18-52017-018	Technical Services	Harris (Wintegrate) one license maintenance fee	-
		A/C Subtotal->	22,942
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 & Budget books printing	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	650
101-18-53031-018	Banking Services	Armored car service	2,900
		A/C Subtotal->	12,550
101-18-53503-018	Trsfr to Equip Replace Fund	Fund future financial system upgrades	10,500
101-18-54003-018	Conferences	CSMFO Annual Conference - Finance Director	2,100
101-18-54003-018	Conferences	CSMFO/CMTA meetings - Finance Director	525
		A/C Subtotal->	2,625
101-18-54004-018	Training and Workshops	Springbrook Client Conference - Finance Director	1,050
101-18-54004-018	Training and Workshops	Governmental Accounting - Updates and Implementation	840
101-18-54004-018	Training and Workshops	GFOA, CSMFO, Springbrook, Payroll tax training for finance staff	3,150
		A/C Subtotal->	5,040
101-18-54002-018	Business Meeting & Meals	Teamwork luncheons and staff food pantry	1,200
101-18-54005-018	Subscriptions	Wall Street Journal, GASB, GFOA books	

Town of Atherton Annual Operating Budget FY 2023-2024
Finance - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-18-54007-018	Memberships & Dues	GFOA, CSMFO, CMTA, PERS PAC, CMRTA	1,050
101-18-54007-018	Memberships & Dues	Springbrook National User Group	
		A/C Subtotal->	1,050
101-18-54008-018	Mileage Reimbursement	Use of private vehicles for training & meeting	
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	16,000
101-18-54010-018	Other Contract Services	Revenue audits-property tax and sales tax (HDL)	4,500
101-18-54010-018	Other Contract Services	Townwide Cost Allocation Study	
101-18-54010-018	Other Contract Services	State mandated cost (SB90) claiming service, Actuary assistance	3,150
		A/C Subtotal->	45,250
101-18-54016-018	Business License Processing Fee	Payment to MuniServices at \$20 per license issued	40,000
101-18-55002-018	Office Supplies	Binders, folders, storage boxes, copy paper, ink cartridges, budget book supplies, envelopes, fixed asset tags	800
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	2,100
101-18-57007-018	Office Machines & Furniture	Purchase furniture and other office needs	500
101-18-57025-018	COVID-19 Emergency	COVID-19 Emergency	-
		Total Operations	219,722
		Total Finance Dept	<u><u>866,652</u></u>

Town of Atherton Annual Operating Budget FY 2022-23 Finance- Salaries & Benefits

FTE	Job Class	Step	FY 22/23 Salary	COLA	FY 23/24 Salary	PERS Salary	ER PERS	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (Ph. Etc)	Total
1	Finance Director	D	222,031	104.00%	230,912	230,912	26,855	3,348	19,164	1,108	228	192	794	210	2,309	600	285,121
1	Accountant	D	123,416	104.00%	128,353	128,353	8,985	1,861	10,488	638	157	192	794	108	1,284	-	152,859
1	Jr. Accountant	D	106,511	104.00%	110,772	110,772	7,754	1,606	13,534	1,755	409	192	794	108	1,108	-	138,032
3	Total Finance Dept				470,037	470,037	43,594	6,816	43,186	3,501	794	576	2,382	427	4,700	600	576,013

Section B

General Fund

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

Goals | Mission Budget 2023-2024

- Update General Plan, Safety Element, Objective Standards, and Complete Housing Element for review by the State
- Update Ordinances consistent with changes in State Law (ADU, Density bonus provisions) and monitor SB 9 -California Home Act
- 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
- Review Planning department services and update process review with Town Planning Consultant provider
- 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
- Review of REACH Codes for Atherton and Environmental Programs

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). Metropolitan Planning Group (M-Group) provides our planning services and is primary in assisting the Town in completing its Housing Element.

Annual Fiscal Impact

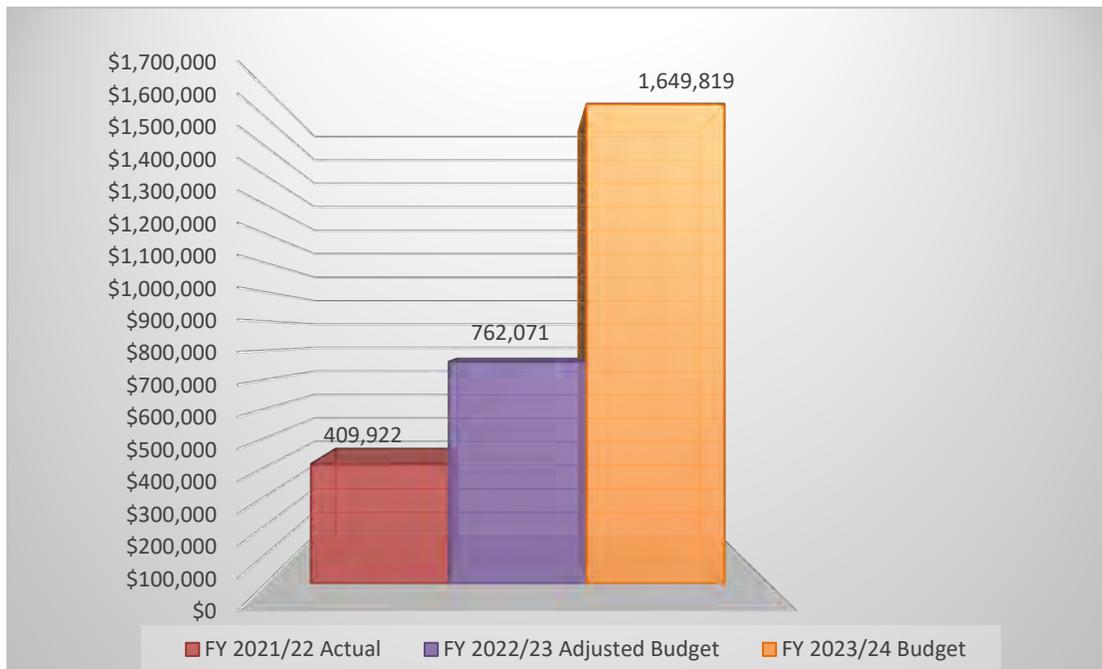
\$1,649,819

Employee

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

Three-year Summary

Year	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Budget
Amount	402,922	762,071	1,649,819





Town of Atherton
 Annual Operating Budget FY 2023-2024
 Planning Budget - Summary

Category	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
Professional Svs	389,439	594,275	744,275	1,583,839
General Operations	10,667	14,696	14,696	21,100
Other Services/Exp.	-	-	-	37,440
Supplies & Materials	2,448	2,500	2,500	4,800
Capital Outlay	368	600	600	2,640
Planning Total	402,922	612,071	762,071	1,649,819

Town of Atherton Annual Operating Budget FY 2023-2024
Planning Budget By Account

Category	Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
Professional Svs	101-20-52011-020	Contract Planner	327,374	301,275	451,275	877,440
Professional Svs	101-20-52014-020	General Plan Update	431	55,000	55,000	63,101
Professional Svs	101-20-52015-020	Housing Element	58,884	228,000	228,000	629,998
Professional Svs	101-20-52017-020	Technical Services	-	-	-	3,300
Professional Svs	101-20-52029-020	Contract Arborist Service	2,750	10,000	10,000	10,000
General Operations	101-20-53002-020	Other Equip Repair & Maint	-	-	-	-
General Operations	101-20-53014-020	Utilities - Electricity	3,180	10,596	10,596	8,000
General Operations	101-20-53016-020	Utilities - Water	459	600	600	600
General Operations	101-20-53024-020	Advertising/Noticing	4,486	1,500	1,500	10,000
General Operations	101-20-53033-020	Rent - Mach & Equip	2,542	2,000	2,000	2,500
Other Services/Exp.	101-20-54007-020	Membership Dues	-	-	-	-
Other Services/Exp.	101-20-54010-020	Other Contract Services	-	-	-	37,440
Supplies & Materials	101-20-55002-020	Office Supplies	2,448	2,500	2,500	1,800
Supplies & Materials	101-20-55009-020	Misc. Computer Parts	-	-	-	3,000
Capital Outlay	101-20-57006-020	Computer Equipment/Software	368	600	600	2,640
Capital Outlay	101-20-57025-020	COVID-19 Emergency	-	-	-	-
Total Planning Dept			402,922	612,071	762,071	1,649,819

Town of Atherton Annual Operating Budget FY 2023-2024
Planning Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-20-52011-020	Contract Planner	Good City Company services. Town Planner: +/- 32 hours per month; Senior Planner: +/- 68 hours per month; Assistant Planner: +/- 108 hours per month	877,440
	Contract Planner	sustainability programs management	
	Contract Planner	General Plan Update surcharge accumulation	
101-20-52014-020	General Plan Update	Safety Element update (County-wide coordinated effort)	63,101
101-20-52015-020	Housing Element	Participation in 21 Elements	1,950
101-20-52015-020	Housing Element	Housing Element certification by HCD	118,363
101-20-52015-020	Housing Element	Housing Element Implementation (Zoning Changes) + CEQA	350,069
101-20-52015-020	Housing Element	Objective Design Standards	159,616
101-20-52015-020	Housing Element	Zoning Update for new housing programs	
	Zoning Ordinance Updates	Landscape screening, SB9 and ADU revisions	
101-20-52016-020	Historical Artifacts		
101-20-52016-020	Technical Services	GIS Services, other planning services	3,300
101-20-52029-020	Contract Arborist Service	Contract arborist services that cannot be passed through	10,000
101-20-53002-020	Other Equip Repair & Maint	Planning share of MX-M453 Sharp copier annual maint cost and Toshiba Administration Copier	
101-20-53014-020	Utilities - Electricity	PG&E	8,000
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	10,000

101-20-53033-020	Rent - Mach & Equip	Planning share of MX-M453 Sharp copier annual lease	2,500
101-20-54010-020	Other Contract Services	Shared Housing Planner (21 Elements)	37,440
101-20-55002-020	Office Supplies	paper, pens, etc.	1,000
		Staff Food Pantry items	800
101-20-55009-020	Misc. Computer Parts	New computer, monitor, keyboard, mouse	3,000
101-20-57006-020	Computer Equipment/Software	Trakit licenses (2additional)	2,640
Total Planning Dept			<u>1,649,819</u>

Section B

General Fund

General Fund 101 Building Dept. (D25)

Department 25

Building Department enforces the provisions of Title 24 of the California Code of Regulations generally referred to as the California Building Code and the Atherton Municipal Code. The Building Division oversees plan checking, permit issuance, and field inspections of all buildings and structures in the Town.

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

Annual Fiscal Impact

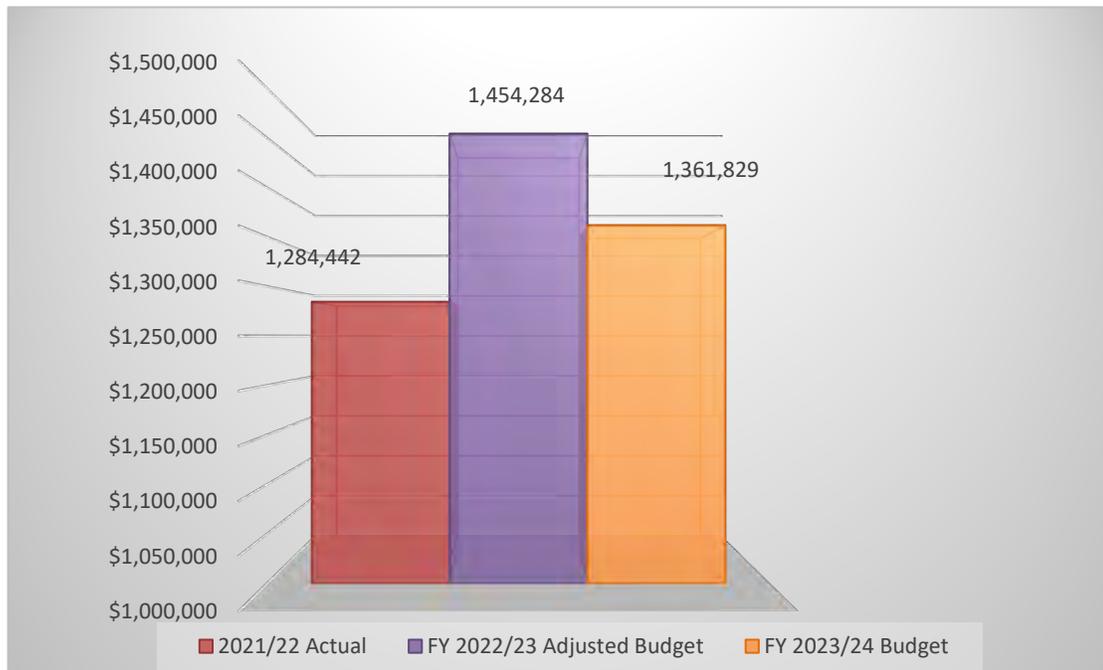
\$1,361,829

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 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Budget
Amount	1,284,442	1,454,284	1,361,829





Town of Atherton
 Annual Operating Budget FY 2023-2024
 Building Budget - Summary

Category	Actual 2021-22	Adopted Budget 2022-23	Adjusted Budget 2022-23	Recomm Budget 2023-24
Salaries & Wages	177,125	181,500	181,500	185,910
EE Benefits	180,869	191,278	191,278	162,463
Professional Svs	916,255	1,048,700	1,048,700	987,750
General Operations	6,181	15,456	15,456	16,656
Other Services/Exp.	246	1,150	1,150	1,350
Supplies & Materials	2,992	4,200	4,200	5,700
Capital Outlay	774	12,000	12,000	2,000
Building Total	1,284,442	1,454,284	1,454,284	1,361,829

Town of Atherton Annual Operating Budget FY 2023-2024
Building Budget By Account

Category	Account	Description	Actual 2021-22	Adopted Budget 2022-23	Adjusted Budget 2022-23	Recomm Budget 2023-24
Salaries & Wages	101-25-50001-025	Regular Salaries	173,598	176,213	176,213	180,495
Salaries & Wages	101-25-50006-025	Overtime	-	-	-	-
Salaries & Wages	101-25-50013-025	EE Benefits Earned	3,527	5,286	5,286	5,415
EE Benefits	101-25-51001-025	Medicare	2,873	2,628	2,628	2,690
EE Benefits	101-25-51003-025	PER Retire Contrb- ER	13,971	14,410	14,410	16,136
EE Benefits	101-25-51007-025	STD Insurance	285	269	269	269
EE Benefits	101-25-51008-025	Health Insurance-Active	26,402	25,596	25,596	26,097
EE Benefits	101-25-51009-025	Health Insurance-Retirees	32,616	28,994	28,994	6,586
EE Benefits	101-25-51010-025	Dental Insurance	1,913	1,905	1,905	1,810
EE Benefits	101-25-51011-025	Vision Insurance	352	352	352	352
EE Benefits	101-25-51013-025	Workers' Compensation	7,945	5,436	5,436	1,855
EE Benefits	101-25-51014-025	Life & ADD Insurance	181	193	193	193
EE Benefits	101-25-51015-025	LTD Insurance	1,062	1,020	1,020	1,033
EE Benefits	101-25-51016-025	Unemployment Insurance	1,844	1,762	1,762	1,805
EE Benefits	101-xx-51xxx-misc	Unfunded liabilities-Misc	91,427	108,713	108,713	103,638
Total Salaries & Benefits			357,994	372,778	372,778	348,373
Professional Svs	101-25-52017-025	Technical Service	-	32,000	32,000	42,000
Professional Svs	101-25-52033-025	Contract Bldg & Life Safety Svs	916,255	1,016,700	1,085,450	945,750
General Operations	101-25-53014-025	Utilities - Electricity	3,180	10,596	10,596	10,596
General Operations	101-25-53016-025	Utilities - Water	459	1,000	1,000	1,000
General Operations	101-25-53024-025	Advertising/Publishing	-	-	-	1,200
General Operations	101-25-53033-025	Rent - Mach & Equip	2,542	3,860	3,860	3,860
Other Services/Exp.	101-25-54005-025	Subscriptions	-	1,000	1,000	1,200
Other Services/Exp.	101-25-54007-025	Memberships & Dues	145	150	150	150
Supplies & Materials	101-25-54010-025	Other Contract Services	101	-	-	-
Supplies & Materials	101-25-55002-025	Office Supplies	2,992	3,200	3,200	4,400
Supplies & Materials	101-25-55006-025	Safety Supplies & Mats	-	1,000	1,000	1,300
Capital Outlay	101-25-57006-025	Computer Equipment/Software	736	2,000	2,000	2,000
Capital Outlay	101-25-57025-025	COVID-19 Emergency	38	10,000	10,000	-
Total Operations			926,448	1,081,506	1,150,256	1,013,456
Total Building Dept			1,284,442	1,454,284	1,523,034	1,361,829

Town of Atherton Annual Operating Budget FY 2023-2024
Building Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-25-50001-025	Regular Salaries	Salaries - Two staff 0.9 full-time (FTE)	185,495
101-25-50001-025	Regular Salaries	Salarris - Arbroist Service for Planning	(5,000)
101-25-50013-025	EE Benefits Earned	3% contribution for vac, sick, comp, & holiday pay	5,415
101-25-51001-025	Medicare	Medicare is paid on all salaries at a rate of 1.45%	2,690
101-25-51003-025	PER Retire Contrb- ER	Employer contribution for employee pension	16,136
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	26,097
101-25-51009-025	Health Insurance-Retirees	Retiree health pay-as-you-go	
101-25-51009-025	Health Insurance- GASB45	GASB 45 annual required	6,586
101-25-51010-025	Dental Insurance	Delta Dental Plan premium	1,810
101-25-51011-025	Vision Insurance	Vision Service Plan premium	352
101-25-51013-025	Workers' Compensation	Workers Comp charged to Department	1,855
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	1,033
101-25-51016-025	Unemployment Insurance	Projected unemployment cost 1%	1,805
101-25-51019-025	Auto Allowance		
101-xx-51xxx-misc	Unfunded liabilities-Misc	Unfunded liabilities	103,638
Total Salaries & Benefits			<u>348,373</u>
101-25-52017-025	Technical Service	CRW maintenance fee	42,000

Town of Atherton Annual Operating Budget FY 2023-2024
Building Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 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.	945,750
101-25-53014-025	Utilities - Electricity	PG&E	10,596
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	1,200
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	1,200
101-25-54007-025	Memberships & Dues	Town membership to code council	150
101-25-54008-025	Mileage Reimbursement		
101-25-54010-025	Other Contract Services		
101-25-54010-025	Building Inspection		
101-25-54011-025	Environment Programs	See Interdepartmental for the cost details	
101-25-55002-025	Office Supplies	Office supplies, permit cards, project envelope, etc.	4,400
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	1,300
101-25-57006-025	Computer Equipment/Software	Computer Repl Program 2 (Lease)	2,000
		Total Operations	<u>1,013,456</u>
		Total Building Dept	<u><u>1,361,829</u></u>

Town of Atherton Annual Operating Budget FY 2023-2024
Building - Salaries & Benefits

FTE	Job Class	Step	2022/23 Salary	COLA	2022/23 Salary	PERS Salary	ER PERS	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (Ph. etc)	Total
0.4	Sr. Engineer/Maint Mgr	D	65,444		68,062	68,062	7,916	987	9,748	702	147	77	318	84	681	240	88,961
0.5	Office Specialist (0.5)	D	41,596		43,259	43,259	3,028	627	6,767	554	103	96	318	54	433	-	55,240
0.5	Town Arborist/Park Mgr (0.5)	D	74,173		74,173	74,173	5,192	1,076	9,582	554	103	96	397	54	742	300	92,269
1.4		FTE 1.4	181,213	-	185,495	185,495	16,136	2,690	26,097	1,810	352	269	1,033	193	1,855	540	236,469
<u>Summary</u>																	
1	DPW Director	D	221,253	104.00%	230,103	230,103	26,761	3,336	13,534	1,755	368	192	794	210	2,301	900	280,255
1	Sr. Engineer/Maint Mgr	D	163,611	104.00%	170,155	170,155	19,789	2,467	24,369	1,755	368	192	794	210	1,702	600	222,402
1	Office Specialist	D	83,191	104.00%	86,519	86,519	6,056	1,255	13,534	1,108	205	192	636	108	865		110,479
1	Maint Manager	B (7/30/23)	133,355	104.00%	138,689	138,689	9,708	2,011	24,369	1,755	368	192	794	210	1,387	600	180,084
1	Town Arborist/Park Mgr (0.5)	D	148,347	100.00%	148,347	148,347	10,384	2,151	19,164	1,108	205	192	794	108	1,483	600	184,537
			749,757		773,813	773,813	72,699	11,220	94,971	7,480	1,515	960	3,812	848	7,738	2,700	977,757

Section B

General Fund

General Fund 101 Interdepartmental Dept. (D30)

Department 30

Intergovernmental department provides for the accounting of costs that are incurred and support all city departments. Costs include liability insurance, IT support, County Tax administration costs, IT infrastructure costs and other charges that are Town wide in nature. With the Town Center under construction, there is a yearly rental for temporary trailers. There is a need for phone system and needed Town server, virtual storage, and network upgrades that will be compatible with the new Town Center. This department includes the new agenda management tool Primegov, community engagement SeeClickFix upgrades, and continued use of Zoom for Town meetings.

Annual Fiscal Impact

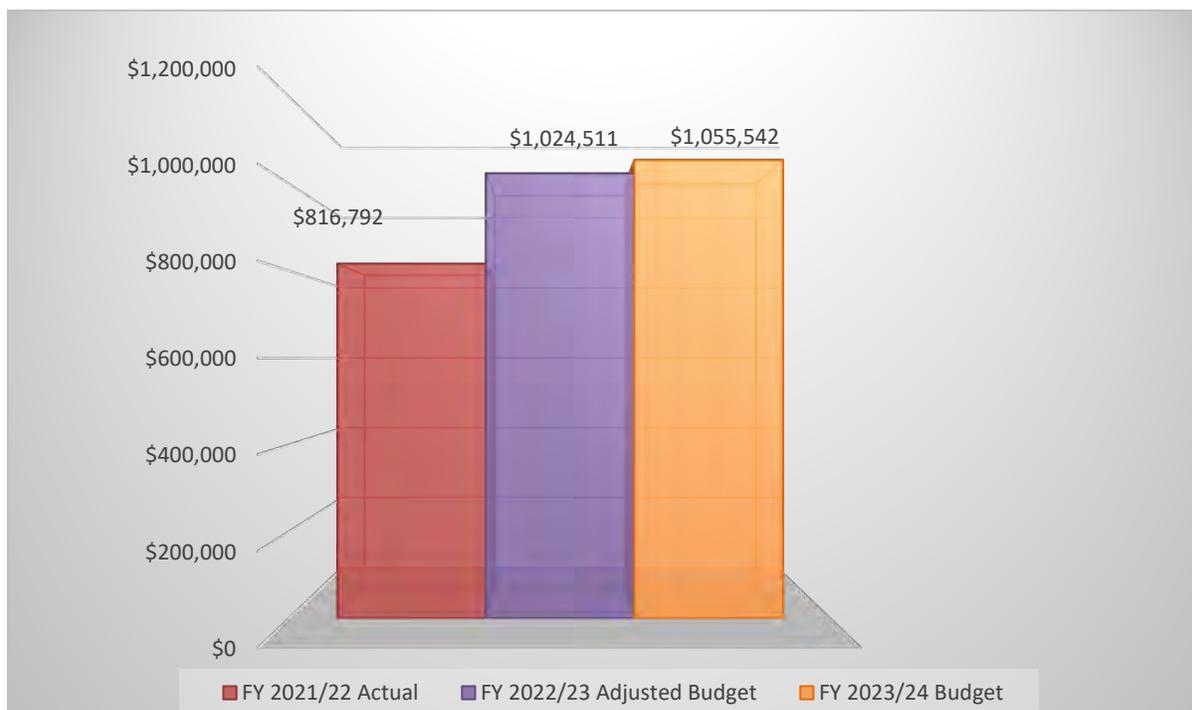
\$1,055,542

Employee

No employees

Three-year Summary

Year	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Budget
Amount	816,792	1,024,511	1,055,542





Town of Atherton
 Annual Operating Budget FY 2023-2024
 Inter Department Budget - Summary

Category	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
EE Benefits	2,260	2,000	2,000	2,000
Professional Svs	163,432	163,200	163,200	116,196
General Operations	312,055	435,260	478,260	551,295
Other Services/Exp.	166,065	122,508	122,508	127,508
Supplies & Materials	12,793	20,500	20,500	20,500
Capital Outlay	160,187	238,043	238,043	238,043
Inter-Dept. Total	816,792	981,511	1,024,511	1,055,542

Town of Atherton Annual Operating Budget FY 2023-2024
Inter-Department Budget By Account

Category	Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
EE Benefits	101-30-51012-030	Employee Assistance Program	2,260	2,000	2,000	2,000
Professional Svs	101-30-52019-030	IT Support	163,432	163,200	163,200	116,196
General Operations	101-30-53018-030	Utilities - Telephone	15,378	15,000	15,000	15,000
General Operations	101-30-53019-030	Liability Insurance	241,418	343,932	343,932	359,124
General Operations	101-30-53020-030	Employment Practice Liability Ins	26,328	26,328	26,328	37,171
General Operations	101-30-53021-030	Property Insurance	28,931	50,000	93,000	140,000
Other Services/Exp.	101-30-53035-030	Other Rents & Leases	38,199	-	-	-
Other Services/Exp.	101-30-54007-030	Memberships & Dues	3,239	6,765	6,765	6,765
Other Services/Exp.	101-30-54010-030	Other Contract Services	500	-	-	-
Other Services/Exp.	101-30-54017-030	Post Office Expense	5,896	5,743	5,743	5,743
Other Services/Exp.	101-30-54029-030	County Tax Administration Cost	118,230	110,000	110,000	115,000
Supplies & Materials	101-30-55008-030	Misc Computer Software	180	-	-	-
Supplies & Materials	101-30-55009-030	Misc Computer Parts & Supplies	3,475	5,000	5,000	5,000
Supplies & Materials	101-30-55016-030	Other Supplies & Materials	557	2,000	2,000	2,000
Supplies & Materials	101-30-55017-030	Postage	8,581	13,500	13,500	13,500
Capital Outlay	101-30-57006-030	IT Infrastructure Plan	157,387	238,043	238,043	238,043
Capital Outlay	101-30-59010-030	2020 Lease Cost of Issuance	2,800	-	-	-
Total Inter-Department			816,792	981,511	1,024,511	1,055,542

Town of Atherton Annual Operating Budget FY 2023-2024
Inter-Department Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024	
				Recommended Appropriations
101-30-51012-030	Employee Assistance	Premium for employee assistance program		2,000
101-30-52019-030	IT Support	Contract IT support; increased to (2) two days permanently on site		116,196
101-30-53018-030	Utilities - Telephone	Main line, PBX charge, phone usage & maint, high speed internet, Telguard Unit 56%		15,000
101-30-53019-030	Liability Insurance	Annual premiums for general insurance pool (Fd615)	175,000	
101-30-53019-030	Liability Insurance	Annual premiums for excess liability insurance pool(Fd615)	85,000	
101-30-53019-030	Liability Insurance	Public Official bond(Fd615)	4,124	
101-30-53019-030	Liability Insurance	Administrative Premium to ABAG(Fd615)	95,000	
101-30-53019-030	Liability Insurance	Self-insured retention (SIR) reserve(Fd615)		
		A/C Subtotal ->		359,124
101-30-53020-030	Employment Practice Liab Ins	Premium to employment practice liability		37,171
101-30-53021-030	Property Insurance	Annual premiums for property insurance pool		140,000
101-30-54007-030	Memberships & Dues	ABAG	2,582	
101-30-54007-030	Memberships & Dues	LAFCO (See City Council Dept)		
101-30-54007-030	Memberships & Dues	Almanac Online	360	
101-30-54007-030	Memberships & Dues	CalOpps Annual Membership	3,823	
101-30-54007-030	Memberships & Dues	Adobe Lic Fee		
		A/C Subtotal ->		6,765
101-30-54017-030	Post Office Expense	USPS contract station rental #MT70/0002366	4,243	
101-30-54017-030	Post Office Expense	USPS contract station Supplies - ink cartridge, strips, paper, pre-inked stamps	1,500	
101-30-54017-030	Post Office Expense	Header (security device) rental(S#3185)	-	
		A/C Subtotal ->		5,743
101-30-54020-030	Election Cost (*)	Move to City Council Dept		-
101-30-54024-030	Contribution to P/Y Solid Waste			

Town of Atherton Annual Operating Budget FY 2023-2024
Inter-Department Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024	
				Recommended Appropriations
101-30-54029-030	County Tax Administration Cost	San Mateo County property tax admin charges		115,000
101-30-55008-030	Misc Computer Software			-
101-30-55009-030	Misc Computer Parts & Supplies	6 Off-site security of backup tapes		
101-30-55009-030	Misc Computer Parts & Supplies	Symantec Anti-virus		
101-30-55009-030	Misc Computer Parts & Supplies	Parts for servers, spare hard drive, UPS battery Replace UPS Units	5,000	
		A/C Subtotal ->		5,000
101-30-55016-030	Other Supplies & Materials	Other unexpected small items Administration offices		2,000
101-30-55017-030	Postage	Town contract station rental #4CES/0916294	3,500	
101-30-55017-030	Postage	Town contract station meter refill & supplies - ink cartridge, strips, paper, pre-inked stamps	10,000	
		A/C Subtotal ->		13,500
101-30-57006-030	IT Infrastructure Plan	Firewall security - support	3,500	
101-30-57006-030	IT Infrastructure Plan	(1) Lease Dell Computer NON-DEPT ATTORNEY		
101-30-57006-030	IT Infrastructure Plan	Annual Fee Website media center storage	1,477	
101-30-57006-030	IT Infrastructure Plan	Annual Fee Website SSI Certificate	134	
101-30-57006-030	IT Infrastructure Plan	Annual Renewal CivicSend	1,470	
101-30-57006-030	IT Infrastructure Plan	Annual Fee Website Hosting & Support	7,111	
101-30-57006-030	IT Infrastructure Plan	Annual Website Dept. Header hosting & Support PD	830	
101-30-57006-030	IT Infrastructure Plan	(5) SeeClickFix Annual & (1) Unlimited licenses	11,300	
101-30-57006-030	IT Infrastructure Plan	Staff Training & Design/appl. Svcs for Website		
101-30-57006-030	IT Infrastructure Plan	Annual Maint Shoretel Contract	3,200	
101-30-57006-030	IT Infrastructure Plan	PrimeGov Agenda Automation, Video Streaming&Meeting Management Svcs	13,500	

Town of Atherton Annual Operating Budget FY 2023-2024
Inter-Department Budget Object Details

			FY 2024
Account No.	Acct Description	Quantity, brief description and justification of items requested	Recommended Appropriations
101-30-57006-030	IT Infrastructure Plan	Wireless projects for improved security, controller plus access points, Misc Computer hardware	
101-30-57006-030	IT Infrastructure Plan	Phone System Replacement	60,000
101-30-57006-030	IT Infrastructure Plan	Spam Protection and Antivirus renewal	
101-30-57006-030	IT Infrastructure Plan	PRTG Network issues troubleshooting	
101-30-57006-030	IT Infrastructure Plan	Server Storage Backup-Baracuda	35,000
101-30-57006-030	IT Infrastructure Plan	Cybersecurity Prevention Software-(100) Cylance Inc. Blackberry Guard	12,650
101-30-57006-030	Computer Equipment/Software	(54) Microsoft License 0365GCCE1	1,608
101-30-57006-030	Computer Equipment/Software	(12) Microsoft License SQLSvrStdCore	2,702
101-30-57006-030	Computer Equipment/Software	(237) Microsoft License 0365GCCE3	19,466
101-30-57006-030	Computer Equipment/Software	(88) Office 365 Cloud to Cloud Backup (Datto)	2,495
101-30-57006-030	Computer Equipment/Software	OpenGov-Financial Integration, stories, dashboards, budget, workforce planning- Tranparency platform,	33,600
101-30-57006-030	Computer Equipment/Software	Purchase Host Server (one-time expense)	15,000
101-30-57006-030	Computer Equipment/Software	Computer lease program	5,000
101-30-57006-030	Computer Equipment/Software	ADOBE Accounts	5,000
101-30-57006-030	Computer Equipment/Software	Zoom Membership - Townwide	3,000
		A/C Subtotal ->	238,043
		Total Inter-Department	1,055,542

Section B

General Fund

General Fund 101 Police Dept. (D40)

Goals | Mission Budget 2023-2024

“To Serve With Honor, Integrity, and Professionalism”

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

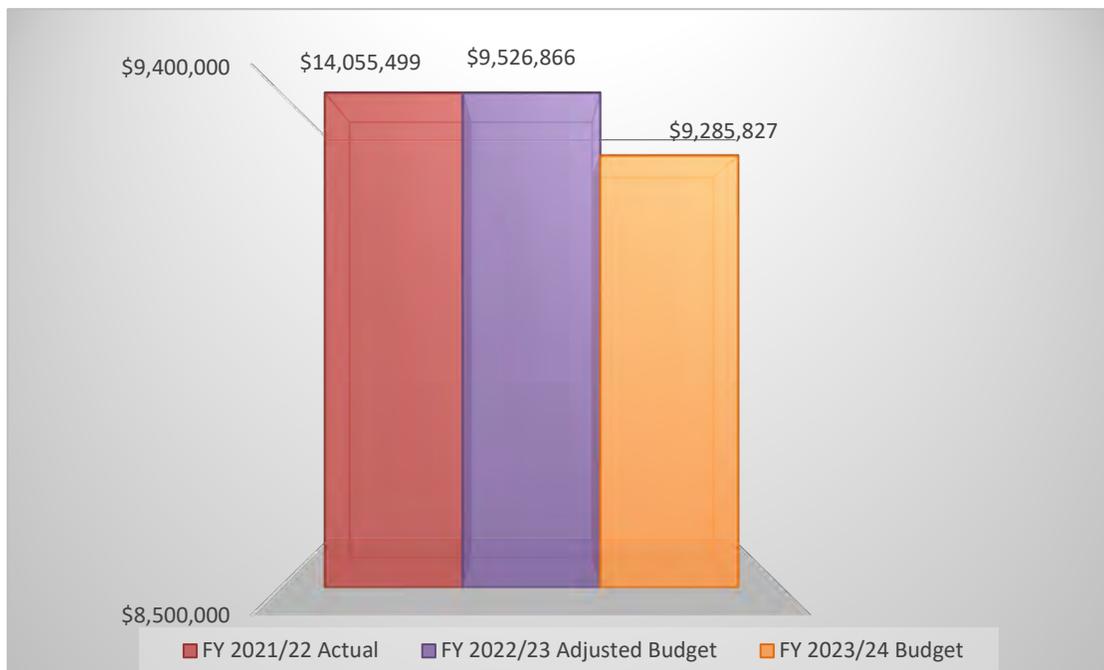
Department 40 Police Department serves with honor, integrity, and professionalism. The Department provides a full range of police services to the residents of Atherton. The Police Department consists of four distinct divisions: Admin/Training, Patrol/Traffic, Investigations, and Communications/Records. 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 **\$9,285,827**

Employee Police Chief (1), Commander (1), Sergeant (5), Police Officer (14), Asst. to Chief/Training Mgr (1), Support Services Coordinator SSC (1), Code Enforcement (2), Dispatcher (4), Communication Supervisor Dispatcher (1) part-time reserve officers (3), per diem dispatchers (6)

Three-year Summary

Year	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Budget
Amount	14,055,499	9,526,866	9,285,827





Town of Atherton
 Annual Operating Budget FY 2023-2024
 Police Budget - Summary

Category	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
Salaries & Wages	4,456,962	4,777,213	4,957,213	5,130,345
EE Benefits	8,570,555	3,203,693	3,203,693	2,660,099
Professional Svcs	109,590	105,308	116,308	150,188
General Operations	339,799	474,450	468,450	518,613
Other Services/Exp.	281,548	284,388	312,388	335,172
Supplies & Materials	194,102	172,500	182,500	192,500
Capital Outlay	102,943	286,314	286,314	298,911
Police Total	14,055,499	9,303,866	9,526,866	9,285,827

Town of Atherton Annual Operating Budget FY 2023-2024
Police Budget By Account

Category	Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
Salaries & Wages	101-40-50001-040	Regular Salaries	3,294,794	3,677,345	3,677,345	3,807,002
Salaries & Wages	101-40-50003-040	Dispatcher Salaries	536,647	579,951	579,951	618,426
Salaries & Wages	101-40-50004-040	Reserve Salaries	75,428	96,356	26,356	96,356
Salaries & Wages	101-40-50005-040	Temporary Help	35,647	28,561	28,561	28,561
Salaries & Wages	101-40-50006-040	Overtime	510,934	385,000	635,000	570,000
Salaries & Wages	101-40-50007-040	Special Event Salaries Reimb	3,513	10,000	10,000	10,000
EE Benefits	101-40-50013-040	EE Benefits Earned	116,657	175,892	175,892	182,617
EE Benefits	101-40-51001-040	Medicare Tax	71,774	65,459	65,459	67,897
EE Benefits	101-40-51002-040	Social Security	1,831	5,974	5,974	5,974
EE Benefits	101-40-51003-040	PERS Retire Contr - ER	567,178	602,233	602,233	673,576
EE Benefits	101-40-51004-040	PERS Retire Contr - EE	-	-	-	-
EE Benefits	101-40-51005-040	Deferred Compensation	18,552	25,184	25,184	26,711
EE Benefits	101-40-51006-040	Benefits Admin Fees	-	-	-	-
EE Benefits	101-40-51007-040	STD Insurance	4,668	5,832	5,832	5,832
EE Benefits	101-40-51008-040	Health Insurance - Active	582,222	528,595	528,595	521,857
EE Benefits	101-40-51009-040	Health Insurance - Retirees	504,267	441,598	441,598	72,443
EE Benefits	101-40-51010-040	Dental Insurance	41,871	38,419	38,419	36,490
EE Benefits	101-40-51011-040	Vision Insurance	8,106	7,630	7,630	7,241
EE Benefits	101-40-51013-040	Workers' Compensation	473,731	265,498	265,498	45,654
EE Benefits	101-40-51014-040	Life & ADD Insurance	3,578	3,730	3,730	3,730
EE Benefits	101-40-51015-040	LTD Insurance	27,042	29,593	29,593	29,693
EE Benefits	101-40-51016-040	Unemployment Insurance	48,417	45,222	45,222	46,903
EE Benefits	101-40-51018-040	Uniforms	35,439	30,000	30,000	30,000
EE Benefits	101-40-51020-040	Educational Reimbursement	-	20,000	20,000	20,000
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Misc	58,179	69,180	69,180	65,950
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Safety	6,007,045	843,654	843,654	817,530
Total Salaries & Benefits			13,027,518	7,980,906	8,160,906	7,790,444
Professional Svs	101-40-52017-040	Technical Services	109,590	105,308	116,308	150,188
General Operations	101-40-53001-040	Equip Maint - Vehicles	56,890	50,000	50,000	50,000
General Operations	101-40-53002-040	Equip Maint - Other	8,513	10,000	10,000	12,000
General Operations	101-40-53014-040	Utilities - Electricity	61,199	127,000	127,000	140,000

Town of Atherton Annual Operating Budget FY 2023-2024
Police Budget By Account

Category	Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
General Operations	101-40-53015-040	Utilities - Gas	569	3,000	3,000	-
General Operations	101-40-53016-040	Utilities - Water	6,148	4,500	6,500	6,500
General Operations	101-40-53018-040	Utilities - Telephone	43,776	42,750	34,750	43,450
General Operations	101-40-53025-040	Printing - External Service	8,420	12,000	12,000	10,000
General Operations	101-40-53026-040	Recruitment Cost	7,608	6,000	6,000	6,000
General Operations	101-40-53028-040	Citation Processing	343	5,000	5,000	5,000
General Operations	101-40-53032-040	Rent - Facilities	4,532	-	-	-
General Operations	101-40-53503-040	Trsfr to Equip Replace Fd	141,800	214,200	214,200	245,663
Other Services/Exp.	101-40-54003-040	Conferences	4,465	5,000	5,000	5,000
Other Services/Exp.	101-40-54004-040	Training & Workshops	14,547	13,000	13,000	13,000
Other Services/Exp.	101-40-54005-040	Subscriptions	(180)	3,000	1,000	3,000
Other Services/Exp.	101-40-54006-040	POST Training	47,217	40,000	40,000	50,000
Other Services/Exp.	101-40-54007-040	Memberships & Dues	3,834	4,750	4,750	4,750
Other Services/Exp.	101-40-54008-040	Mileage Reimbursement	110	300	300	300
Other Services/Exp.	101-40-54010-040	Other Contract Services	151,527	157,338	187,338	205,525
Other Services/Exp.	101-40-54021-040	Animal Control Services	60,028	61,000	61,000	53,597
Supplies & Materials	101-40-55002-040	Office Supplies	14,699	12,000	12,000	12,000
Supplies & Materials	101-40-55006-040	Safety Supplies & Materials	8,795	9,000	9,000	9,000
Supplies & Materials	101-40-55007-040	K-9 Expenses	8,192	12,000	12,000	24,000
Supplies & Materials	101-40-55015-040	Oil and Gasoline	101,225	75,000	85,000	75,000
Supplies & Materials	101-40-55016-040	Other Supplies & Matls	53,462	56,500	56,500	44,500
Supplies & Materials	101-40-55018-040	Disaster/Emergency	7,729	8,000	8,000	28,000
Capital Outlay	101-40-57004-040	Mach & Equip	765	6,300	6,300	-
Capital Outlay	101-40-57006-040	Computer Equip/Software*	101,129	280,014	280,014	298,911
Capital Outlay	101-40-57025-040	COVID-19 Emergency	1,050	-	-	-
			1,027,982	1,322,960	1,365,960	1,495,384
Total Operations			1,027,982	1,322,960	1,365,960	1,495,384
Total Police Dept			14,055,499	9,303,866	9,526,866	9,285,827

Town of Atherton Annual Operating Budget FY 2023-2024
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-40-50001-040	Regular Salaries	21 Sworn, 1 Executive Assistant, 1 Community Service Officer 1 Code Enforcement	3,947,002
101-40-50001-040	Regular Salaries	COPS Grant funding	(140,000)
101-40-50003-040	Dispatcher Salaries	5 full-time dispatchers	618,426
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.	325,000
101-40-50006-040	Overtime	Overtime built in for Dispatchers 5PPL/4 Hrs/26Pay Period	105,000
101-40-50006-040	Overtime	Special Operations Overtime	50,000
101-40-50006-040	Overtime	Holiday OT Pay	90,000
101-40-50007-040	Special Event Salaries Reimb	Overtime Subcategory: POTUS/Special Events	10,000
101-40-50013-040	EE Benefits Earned	4% contribution for vac, sick, comp, & holiday pay	182,617
101-40-51001-040	Medicare Tax	1.45% of salary	67,897
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	673,576
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	26,711
101-40-51006-040	Benefits Admin Fees		
101-40-51007-040	STD Insurance	Short-term disability premium to the Cities Group	5,832
101-40-51008-040	Health Insurance - Active	Health plan coverage - Kaiser, Blue Shield, Blue Cross	521,857
101-40-51009-040	Health Insurance-Retirees	Retiree health Pay-as-you-go	
101-40-51009-040	Health Insurance-GASB45	GASB 45 annual required contribution	72,443
101-40-51010-040	Dental Insurance	Delta dental plan premium	36,490
101-40-51011-040	Vision Insurance	Vision Service Plan premium	7,241
101-40-51013-040	Workers' Compensation	Workers Comp charged to Department	45,654
101-40-51014-040	Life & ADD Insurance	Premium to the Cities Group	3,730
101-40-51015-040	LTD Insurance	Long-term disability premium to The Cities Group	29,693
101-40-51016-040	Unemployment Insurance	Self-funded unemployment based on 1% of salary	46,903
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	65,950
101-40-51xxx-040	Unfunded liabilities-Safety	CA PERS Unfunded liability-Safety	817,530
Total Salaries & Benefits			7,790,444

Town of Atherton Annual Operating Budget FY 2023-2024
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-40-52017-040	Technical Services	Sunridge RIMS Annual Maintenance (Dispatch-Patrol CAD)	19,438
101-40-52017-040	Technical Services	TEA Maint. (Telecommunications Dispatch/Radio Support)	34,173
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	15,769
101-40-52017-040	Technical Services	Critical Reach (TRAK System, Missing Persons Support System)	300
101-40-52017-040	Technical Services	Towing (Crime Scene Evidence & Patrol Cars)	1,500
101-40-52017-040	Technical Services	RIMS on-line citizen access	
101-40-52017-040	Technical Services	RIMS Database Split-Back-Up	
101-40-52017-040	Technical Services	Crossroads-Annual Maintenance	1,500
101-40-52017-040	Technical Services	Milestone Maintenance Agreement	2,560
101-40-52017-040	Technical Services	MKMS Server - Alarm, license for second dispatch station	948
101-40-52017-040	Technical Services	Commerical Controls - Town security/cameras/door key cards	39,000
101-40-52017-040	Technical Services	Crime Lab - Annual Flat Fee	6,000
101-40-52017-040	Technical Services	S.M. Co. Sheriff's Ofc. FISC Forensic Lab	13,000
101-40-52017-040	Technical Services	A/C Subtotal ->	150,188
101-40-53001-040	Equip Maint - Vehicles	Vehicle maintenance	50,000
101-40-53002-040	Equip Maint - Other	Maintenance of radar, office equip, radio equip., warranty Data 911, Vie Vue repairs, Ojo Cameras	12,000
101-40-53014-040	Utilities - Electricity	PG&E	140,000
101-40-53015-040	Utilities - Gas	ABAG gas	-
101-40-53016-040	Utilities - Water	Cal water	6,500
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)	17,500
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
101-40-53018-040	Utilities - Telephone	Share MPPD T1 line from FS4 to MPPD	1,200

Town of Atherton Annual Operating Budget FY 2023-2024
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
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 ->	43,450
101-40-53025-040	Printing - External Service	Forms, secure identification cards, no parking signs, citations, resident handbooks	10,000
101-40-53026-040	Recruitment Cost	Associated costs to include; polygraph,	6,000
101-40-53027-040	SMC Booking Fees	Booking fees, County of San Mateo	
101-40-53028-040	Citation Processing	Turbo Data for processing of parking citations	5,000
101-40-53032-040	Rent - Facilities	Rent for temporary police facility @ \$729.97 per month	
101-40-53503-040	Trsfr to Equip Replace Fd	Future replacement of vehicle(s), additional Equipment	185,000
		Supplemental equipment	60,663
101-40-54003-040	Conferences	S.M. Gang Task Force Conference, RIMS, CCUG, CAPE, SMCPCA, TMA, Public Safety Chiefs Conference	5,000
101-40-54004-040	Training & Workshops	Supplies for POST annual dept training and other trainings	3,000
		Executive Command School	10,000
		A/C Subtotal ->	13,000
101-40-54005-040	Subscriptions	Library books, criminal codes	3,000
101-40-54006-040	POST Training	Post Reimbursement (Mandated, Essential, Desirable Categories)	50,000
101-40-54007-040	Memberships & Dues	California Chiefs of Police	750
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 ->	4,750

Town of Atherton Annual Operating Budget FY 2023-2024
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 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)	16,000
101-40-54010-040	Other Contract Services	SMART Car Services	1,000
101-40-54010-040	Other Contract Services	S.M. Co. Coyote Pt. Firearms Range -2nd Wed. use only	7,500
101-40-54010-040	Other Contract Services	S.M. Co. OES Hazardous Materials Program	46,250
101-40-54010-040	Other Contract Services	Dept. of Emergency Management - JPA	42,785
101-40-54010-040	Other Contract Services	First Chance (DUI Booking Alternative)	8,224
101-40-54010-040	Other Contract Services	Pd copier lease	6,500
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)	3,514
101-40-54010-040	Other Contract Services	Lexipol (Police General Orders, Case Law Update Training)	8,480
101-40-54010-040	Other Contract Services	Recall Secure Destruction Services (Sensitive Files)	2,000
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	30,000
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	National Night Out	6,000
101-40-54010-040	Other Contract Services	Forensic Art Services (Suspect Sketches)	
101-40-54010-040	Other Contract Services	A/C Subtotal ->	205,525
101-40-54021-040	Animal Control Services	San Mateo animal control services cost	53,597
101-40-55002-040	Office Supplies	Paper, pens, software, film and photo processing	12,000
101-40-55006-040	Safety Supplies & Materials	Replacement of individual protective vests (MOU 5-year)	9,000
101-40-55006-040	Safety Supplies & Materials	A/C Subtotal ->	9,000
101-40-55007-040	K-9 Expenses	K-9 Maint., Training, Veterinarian, Boarding, Food for 2 dogs	24,000

Town of Atherton Annual Operating Budget FY 2023-2024
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-40-55015-040	Oil and Gasoline	Fuel for vehicles	75,000
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)	20,000
101-40-55016-040	Other Supplies & Matls	Centennial Bagdes-Patches- Magnetic Signs for Town Centennial	
101-40-55016-040	Other Supplies & Matls	A/C Subtotal ->	44,500
101-40-55018-040	Disaster/Emergency	Supplies, water, MRE's	28,000
101-40-57004-040	Mach & Equip	Taser Cartridges/Training Rounds (qualify ABAG reimb)	
101-40-57004-040	Mach & Equip	Dept Flashlights-Streamlight-Stinger 25	
101-40-57004-040	Mach & Equip	A/C Subtotal ->	-
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)	-
101-40-57006-040	Computer Equip/Software	Patrol Scheduling Software	1,885
101-40-57006-040	Computer Equip/Software	Surveillance System - HP Park	75,000
101-40-57006-040	Computer Equip/Software	Replace RIMS with GIS mapping	-
101-40-57006-040	Computer Equip/Software	Comcaste Code Enforcement Software	6,945
101-40-57006-040	Computer Equip/Software	E-Cite Citations- 10 Machines	29,532
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	3,390
101-40-57006-040	Computer Equip/Software	LEFTA- FTO manual online	1,639
101-40-57006-040	Computer Equip/Software	Leads On Line	2,106
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	2,524
101-40-57006-040	Computer Equip/Software	Hawk Analytics	3,995
101-40-57006-040	Computer Equip/Software	Copware	700
101-40-57006-040	Computer Equip/Software	Axon-Taser-Fleet-Body Cameras (21) and Increased Storage capacity	96,174
101-40-57006-040	Computer Equip/Software	Veritone	2,500
101-40-57006-040	Computer Equip/Software	Manage Mobility	1,620
101-40-57006-040	Computer Equip/Software	Flock Cameras	52,500
		A/C Subtotal ->	298,911
		Total Operations	<u>1,495,384</u>
		Total Police Dept	<u>9,285,827</u>

Town of Atherton Annual Operating Budget FY 2023-2024
Police - Salaries & Benefits

FTE	Job Class	Step	FY 22/23 Salary	Increase	FY 23/24 Salary	Post Incent	SR/AS Incent	DT Incent	K9 Incent	MC Incent	BL Incent	Boot Allwn	Total Salary	PERS Salary	ER PERS	Def. comp	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (House, ph)	Total									
Police																																			
1	Chief of Police *	D	211,937	104.00%	220,414							250	220,664	220,664	25,376	-	3,200	19,164	1,108	368	192	794	292	2,207	900	274,265									
1	Commander	D+2.5%	208,838	104.00%	217,191	5,430						250	222,871	222,871	58,147	-	3,232	24,369	1,755	368	192	794	292	2,229	900	315,149									
1	Sergeant (84hrs)	E+7.5%+MC	169,141	104.00%	175,907	13,193					8,795	250	198,145	198,145	51,696	-	2,873	10,488	1,755	142	204	998	108	1,981		268,390									
1	Sergeant (84hrs)	E+7.5%	169,141	104.00%	175,907	13,193						250	189,350	189,350	49,401	-	2,746	19,164	1,108	142	204	998	108	1,893		265,114									
1	Sergeant (84hrs) *	E+5%	169,141	104.00%	175,907							250	176,157	176,157	20,258	-	2,554	24,369	1,755	368	204	998	108	1,762		228,533									
1	Sergeant (84hrs) *	B+5%+DT	139,009	104.00%	144,569	7,228		3,614				250	155,662	155,662	17,901	-	2,257	24,369	1,755	-	204	998	108	1,557		204,811									
1	Sergeant (84hrs) *	B+5%	169,141	104.00%	175,907							250	176,157	176,157	20,258	-	2,554	24,369	1,755	368	204	998	108	1,762		228,533									
1	Officer (84hrs) *	E+7.5%+MC	139,009	104.00%	144,569	7,228					7,228	250	159,276	159,276	18,317	-	2,309	19,164	1,108	205	204	998	108	1,593		203,283									
1	Officer (84hrs) *	E+5%+MC	139,009	104.00%	144,569	7,228					7,228	250	159,276	159,276	18,317	-	2,309	24,369	1,755	368	204	998	108	1,593		209,297									
1	Officer (84hrs) *	E+MC	139,009	104.00%	144,569						7,228	250	152,047	152,047	17,485	-	2,205	24,369	1,755	-	204	998	108	1,520		200,692									
1	Officer (84hrs)	E+7.5%+DT	139,009	104.00%	144,569	10,843		7,228				250	162,890	162,890	42,498	-	2,362	19,164	-	205	204	998	108	1,629		230,058									
1	Officer (84hrs) *	E+5%	139,009	104.00%	144,569							250	144,819	144,819	16,654	-	2,100	10,488	-	142	204	998	108	1,448		176,961									
1	Officer (84hrs) *	E+5%+K9+BL	139,009	104.00%	144,569				7,228			4,800	250	156,847	156,847	18,037	-	2,274	24,369	1,755	368	204	998	108	1,568		206,530								
1	Officer (84hrs)	E+7.5%	139,009	104.00%	144,569	10,843						250	155,662	155,662	40,612	-	2,257	10,411	1,108	205	204	998	108	1,557		213,123									
1	Officer (84hrs)	D/E+5%+SR	132,389	139,009	104.00%	139,884	6,994					250	154,123	154,123	40,211	-	2,235	13,534	1,755	368	204	998	108	1,541		215,077									
1	Officer (84hrs) *	D/E	132,389	139,009	104.00%	143,632						250	143,882	143,882	16,546	-	2,086	13,534	1,755	368	204	998	108	1,439		180,922									
1	Officer (84hrs) *	D/E	132,389	139,009	104.00%	134,263						250	134,513	134,513	15,469	-	1,950	10,488	638	142	204	998	108	1,345		165,855									
1	Officer (84hrs) *	D/E	132,389	139,009	104.00%	138,479						250	138,729	138,729	15,954	-	2,012	10,488	638	142	204	998	108	1,387		170,659									
1	Officer (84hrs) *	D/E	132,389	139,009	104.00%	138,479						250	138,729	138,729	15,954	-	2,012	24,369	1,755	368	204	998	108	1,387		185,884									
1	Officer (84hrs) *	C/D	126,085	132,389	104.00%	134,116						250	134,366	134,366	15,452	-	1,948	10,488	638	142	204	998	108	1,344		165,687									
1	Officer (84hrs) *	B/C	126,085	104.00%	131,128							250	131,378	131,378	15,109	-	1,905	10,488	638	142	204	998	108	1,314		162,283									
1	Officer (84hrs) *	A	114,363	104.00%	118,937							250	119,187	119,187	13,707	-	1,728	10,488	638	142	204	998	108	1,192		148,391									
22	TOT Sworn	FTE 22	3,237,886		3,376,704	82,181	6,994	10,843	7,228	30,481	4,800	5,500	3,524,730	3,524,730	563,360	-	51,109	382,505	26,922	5,061	4,464	21,548	2,754	35,247	1,800	4,619,499									
Dispatch																																			
1	Dispatcher	C/D+5%	132,157	104.00%	137,443	6,872						250	144,566	144,566	16,813	4,123	2,096	10,488	-	142	147	941	108	1,446		180,870									
1	Dispatcher	E+5%	109,768	104.00%	114,158	5,708						250	120,116	120,116	13,970	3,425	1,742	24,369	1,755	368	147	941	108	1,201		168,142									
1	Dispatcher	E+5%	109,768	104.00%	114,158	5,708						-	250	120,116	120,116	13,970	3,425	1,742	10,488	638	142	147	941	108	1,201		152,917								
1	Dispatcher *	E+3.25%	109,768	104.00%	114,158	3,710						-	250	118,118	118,118	8,268	3,425	1,713	24,369	1,755	368	147	941	108	1,181		160,394								
1	Dispatcher *	D/E	104,541	109,768	104.00%	110,459					4,800	250	115,509	115,509	8,086	3,314	1,675	10,488	638	142	147	941	108	1,155		142,202									
5	TOT Dispatch	FTE 5	-		590,377	21,998	-	-	-	-	4,800	1,250	618,426	618,426	61,106	17,711	8,967	80,202	4,784	1,161	735	4,705	542	6,184	-	804,524									
Admin - Civilian																																			
1	Exec Assistant	D	111,657	104.00%	116,124								116,124	116,124	13,505	-	1,684	24,369	1,755	368	192	794	108	1,161		160,060									
1	CSO/Dispatcher	E+5%	104,279	104.00%	108,450	5,423						250	114,123	114,123	13,272	3,254	1,655	24,369	1,755	368	147	941	108	1,141		161,133									
1	Code Enforcement *	B/C	93,814	104.00%	97,567							250	97,817	97,817	11,376	2,927	1,418	5,206	638	142	147	866	108	978		121,622									
1	Hybrid Code Enf Disp *	C/D	89,826	94,318	104.00%	93,958						250	94,208	94,208	10,956	2,819	1,366	5,206	638	142	147	839	108	942		117,371									
4	TOT Admin	FTE 4	-		416,099	5,423	-	-	-	-	-	750	422,272	422,272	49,110	8,999	6,123	59,150	4,784	1,019	633	3,440	434	4,223	-	560,187									
Less: Salaries Charged to COPS Grant													-	(100,000)	(100,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100,000)
31	Total Police Dept	FTE 31	-		4,383,180	109,601	6,994	10,843	7,228	30,481	9,600	7,500	4,465,428	4,465,428	673,576	26,711	66,199	521,857	36,490	7,241	5,832	29,693	3,730	45,654	1,800	5,884,210									

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

<u>Position</u>	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Annual Salary</u>	<u>ER PERS</u>	<u>EE PERS</u>	<u>Social Security</u>	<u>Med Tax</u>	<u>Uniforms</u>	<u>Worker's Comp</u>	<u>Total</u>
Part-Time Temp Dispatcher	300	43.34	13,002				189		520	13,711
Part-Time Temp Dispatcher		43.34	-				-		-	-
Part-Time Temp Dispatcher	79	43.34	3,424	398	-		50		137	4,009
Part-Time Temp Dispatcher	100	43.34	4,334	504	-	-	63		173	5,074
Part-Time Temp Dispatcher		43.34	-	-	-	-	-		-	-
Part-Time Temp Dispatcher	180	43.34	7,801							7,801
Part-Time Temp Dispatcher		43.34	-							-
Part-Time Temp Dispatcher		43.34	-							-
Part-Time Temp Dispatcher	-	0	-							-
Part-Time Temp Dispatcher	-	0	-							-
	<u>659</u>		<u>28,561</u>	<u>902</u>	<u>-</u>	<u>-</u>	<u>301</u>	<u>-</u>	<u>830</u>	<u>30,595</u>
Reserve Officer	192	45.58	8,751			543	127	-	350	9,771
Reserve Officer	192	45.58	8,751			543	127	-	350	9,771
Reserve Officer	192	45.58	8,751			543	127	-	350	9,771
Reserve Officer	237	45.58	10,802			670	157	-	432	12,061
Reserve Officer	237	45.58	10,802			670	157	-	432	12,061
Reserve Officer	<u>1,064</u>	<u>45.58</u>	<u>48,497</u>			<u>3,007</u>	<u>703</u>		<u>1,940</u>	<u>54,147</u>
	<u>2,114</u>		<u>96,356</u>	<u>-</u>	<u>-</u>	<u>5,974</u>	<u>1,397</u>	<u>-</u>	<u>3,854</u>	<u>107,582</u>
Total Temp Help Salaries			<u>124,917</u>	<u>902</u>	<u>-</u>	<u>5,974</u>	<u>1,698</u>	<u>-</u>	<u>4,685</u>	<u>138,176</u>

Town of Atherton Annual Operating Budget FY 2023-2024
 Supplemental Budget Request - Poilce Department

<u>Description</u>	<u>Amount</u>	<u>Note</u>
<u>Request #1</u> Weapons Rack	7,732	Equipment Replacement
<u>Request #2</u> Narcan - current order expires February 2024	3,000	Equipment Replacement
<u>Request #3</u> Aardvark	18,566	Equipment Replacement
<u>Request #4</u> LED Portable Emergency Light	2,500	Equipment Replacement
<u>Request #5</u> Red Dot Pistols	28,865	Equipment Replacement
Total Cost to Equipment Replacement Fund	60,663	

Section B

General Fund

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

Goals / Mission Budget 2023-2024

- 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.
- Park Masterplan Circulation project.
- Implement traffic mitigation measures. Stay abreast of regional projects that may impact the Town.
- 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
- Implement Bike/Pedestrian Master plan projects.
- 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
- Facilitate the implementation of Quad Gates at the Watkins Rail Crossing

Section B

General Fund

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

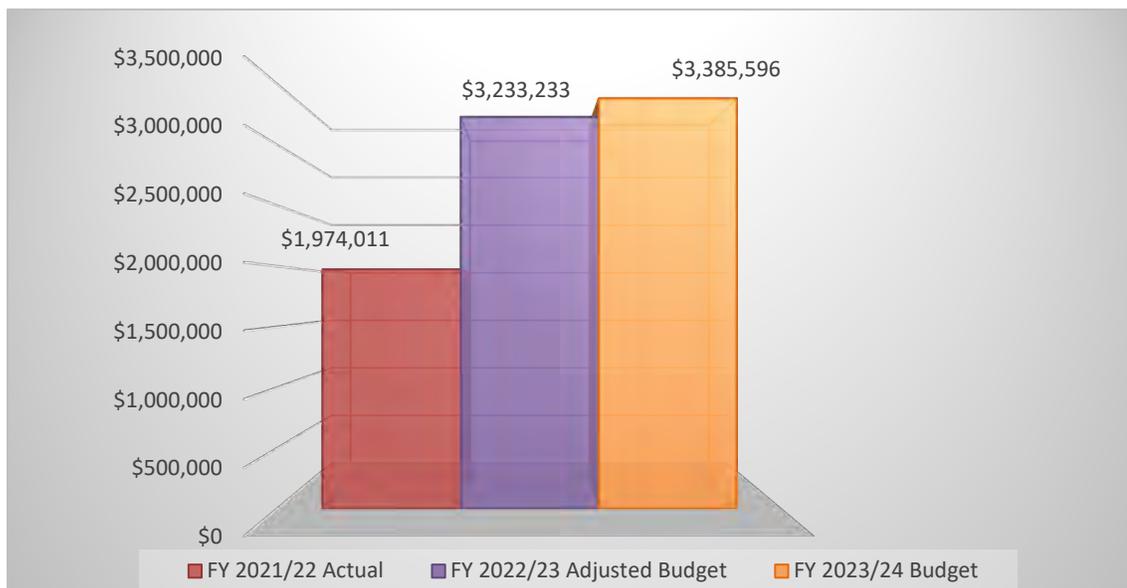
Department 50-59 Public Works Department is responsible for the overall planning, maintenance, operation and improvement of public infrastructure, including streets, storm drainage, parks and all Town owned buildings and facilities. The Department also provides engineering services and project management 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 **\$3,385,596**

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 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Budget
Amount	1,974,011	3,233,233	3,385,596





Town of Atherton
 Annual Operating Budget FY 2023-24
 DPW 50-59 Budget - Summary

Category	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
Salaries & Wages	269,274	281,416	281,416	446,283
EE Benefits	390,311	384,429	384,429	339,426
Professional Svs	680,385	1,060,000	1,137,000	1,100,000
General Operations	435,620	945,738	1,025,738	1,159,238
Other Services/Exp.	46,021	100,500	100,500	102,700
Supplies & Materials	35,587	74,650	74,650	78,150
Capital Outlay	116,813	229,500	229,500	159,800
DPW Total	1,974,011	3,076,233	3,233,233	3,385,596

Town of Atherton Annual Operating Budget FY 2023-2024
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
Salaries & Wages	50001	Regular Salaries	422,382	430,189	430,189	590,253
Salaries & Wages	50013	EE Benefits Earned	8,570	12,906	12,906	17,708
Salaries & Wages	50015	Salary Allocated to CIP	(161,678)	(161,678)	(161,678)	(161,678)
EE Benefits	51001	Medicare Insurance	6,917	6,310	6,310	8,631
EE Benefits	51003	PERS Retire Contr - ER	39,349	39,960	39,960	57,048
EE Benefits	51007	STD Life	531	499	499	691
EE Benefits	51008	Health Insurance-Active	44,397	43,645	43,645	63,669
EE Benefits	51009	Health Insurance-Retirees	131,130	106,475	106,475	32,929
EE Benefits	51010	Dental Insurance	4,178	4,122	4,122	5,024
EE Benefits	51011	Vision Insurance	805	794	794	999
EE Benefits	51013	Workers Compensation	19,096	13,056	13,056	5,953
EE Benefits	51014	Life & ADD Insurance	386	445	445	554
EE Benefits	51015	LTD Insurance	2,008	1,973	1,973	2,779
EE Benefits	51016	Unemployment Insurance	4,561	4,302	4,302	5,903
EE Benefits	51xxx	Unfunded Liabilities-Misc	136,953	162,848	162,848	155,246
Total Salaries & Benefits			659,585	665,845	665,845	785,708
Professional Svs	52010 (50)	Contract Engineering	108,390	100,000	177,000	150,000
Professional Svs	52017	Technical Services	9,673	40,000	40,000	40,000
Professional Svs	52030 (58)	Contract Park Event Svs	12,635	10,000	10,000	-
Professional Svs	52031	Contract DPW Maint Serv	549,687	910,000	910,000	910,000
General Operations	53001	Vehicle Repair & Maint	4,840	10,000	10,000	10,000
General Operations	53002	Equipment Repair & Maint	669	82,000	82,000	179,500
General Operations	53003	Building Security	930	11,000	11,000	11,000
General Operations	53004	Facility Repair & Maint	38,170	100,500	180,500	205,500
General Operations	53006	Electrical Repair & Maint	7,302	11,000	11,000	11,000
General Operations	53008	Contract Custodial Services	100,375	225,000	225,000	225,000
General Operations	53009	Contract Tree Maintenance	72,136	110,000	110,000	110,000
General Operations	53010	Street Sweeping	26,051	30,000	30,000	30,000
General Operations	53011	Contract Lndscp Maint.	-	50,000	50,000	50,000
General Operations	53012	Traffic Signal Repair & Maint	4,914	15,000	15,000	15,000
General Operations	53013	Street Light Repair & Maint	8,027	60,000	60,000	60,000
General Operations	53014	Utilities -Electricity	72,946	101,938	101,938	105,438

Town of Atherton Annual Operating Budget FY 2023-2024
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
General Operations	53015	Utilities - Gas	6,526	6,800	6,800	8,800
General Operations	53016	Utilities - Water	18,942	24,000	24,000	24,500
General Operations	53017	Utilities - Sewer	9,101	24,000	24,000	28,000
General Operations	53018	Utilities - Telephone	1,036	2,000	2,000	1,500
General Operations	53024	Advertising/Publishing	1,848	2,500	2,500	2,500
General Operations	53029	Contract Inspection & Testing	1,403	11,250	11,250	11,250
General Operations	53030(58)	Credit Card Merchant Fees	3,898	5,500	5,500	5,500
General Operations	53033	Rent - Mach & Equipment	5,535	8,000	8,000	9,500
General Operations	53034	Rent - Facilities	-	250	250	250
General Operations	53503	Equip Replace Charges	50,971	55,000	55,000	55,000
Other Services/Exp.	54003	Conferences	195	8,000	8,000	8,000
Other Services/Exp.	54004	Training & Workshops	133	4,600	4,600	4,500
Other Services/Exp.	54007	Membership/Dues	15,906	15,400	15,400	17,700
Other Services/Exp.	54010	Other Contract Services	29,787	72,500	72,500	72,500
Supplies & Materials	55001	Pesticides & Fertilizer	-	-	-	-
Supplies & Materials	55002	Office Supplies	4,440	2,750	2,750	3,250
Supplies & Materials	55006	Safety Supplies & Matls	194	2,000	2,000	2,000
Supplies & Materials	55008	Misc. Computer Software	2,290	12,000	12,000	12,000
Supplies & Materials	55009	Misc. Computer Supplies	-	750	750	750
Supplies & Materials	55010	Custodial Supplies	205	900	900	900
Supplies & Materials	55011	Landscape Supplies	9,900	23,000	23,000	23,000
Supplies & Materials	55012	Construction Matls	134	8,000	8,000	11,000
Supplies & Materials	55014	Minor Tools & Equip	-	750	750	750
Supplies & Materials	55015	Gas & Oil	18,424	11,800	11,800	11,800
Supplies & Materials	55016	Other Supplies & Matls	-	300	300	300
Supplies & Materials	55017	Postage	-	400	400	400
Supplies & Materials	55018	Disaster Preparedness	-	12,000	12,000	12,000
Capital Outlay	57002	Building Improvements	72,241	183,000	183,000	143,000
Capital Outlay	57004	Machinery & Equipment	1,226	8,500	8,500	8,500
Capital Outlay	57006	Computer Equip/Software	1,961	3,500	3,500	3,800
Capital Outlay	57007	Office Machines & Furn	805	4,500	4,500	4,500
Capital Outlay	57025	COVID-19 Emergency	40,579	30,000	30,000	-
Total Operations			1,314,426	2,410,388	2,567,388	2,599,888
Total DPW			1,974,011	3,076,233	3,233,233	3,385,596

Town of Atherton Annual Operating Budget FY 2023-2024
DPW - Engineering By Account

Category	Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
Salaries & Wages	101-50-50001-050	Regular Salaries	133,087	134,762	134,762	140,353
Salaries & Wages	101-50-50013-050	EE Benefits Earned	2,697	4,043	4,043	4,211
Salaries & Wages	101-50-50015-050	Salary Allocated to CIP	(50,418)	(50,418)	(50,418)	(50,418)
EE Benefits	101-50-51001-050	Medicare Insurance	2,386	2,027	2,027	2,108
EE Benefits	101-50-51003-050	PERS Retire Contr - ER	12,224	12,687	12,687	14,902
EE Benefits	101-50-51007-050	STD Insurance	219	211	211	211
EE Benefits	101-50-51008-050	Health Insurance-Active	21,034	20,976	20,976	21,389
EE Benefits	101-50-51009-050	Health Insurance-Retirees	42,562	36,477	36,477	9,879
EE Benefits	101-50-51010-050	Dental Insurance	1,660	1,691	1,691	1,607
EE Benefits	101-50-51011-050	Vision Insurance	317	323	323	323
EE Benefits	101-50-51013-050	Workers Compensation	6,563	4,193	4,193	1,454
EE Benefits	101-50-51014-050	Life & ADD Insurance	155	181	181	181
EE Benefits	101-50-51015-050	LTD Insurance	811	782	782	794
EE Benefits	101-50-51016-050	Unemployment Insurance	1,428	1,348	1,348	1,404
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	44,239	52,603	52,603	50,147
Total Salaries & Benefits			218,962	221,887	221,887	198,543
Professional Svs	101-50-52010-050	Contract Engineering	108,390	100,000	177,000	150,000
Professional Svs	101-50-52017-050	Technical Services	9,673	40,000	40,000	40,000
General Operations	101-50-53001-050	Vehicle Repair & Maint	486	-	-	-
General Operations	101-50-53002-050	Equipment Repair & Maint	-	1,500	1,500	1,500
General Operations	101-50-53014-050	Utilities - Electricity	3,180	11,438	11,438	11,438
General Operations	101-50-53015-050	Utilities - Gas	-	250	250	-
General Operations	101-50-53016-050	Utilities - Water	459	500	500	1,000
General Operations	101-50-53018-050	Utilities - Telephone	-	-	-	-
General Operations	101-50-53024-050	Advertising/Publishing	1,848	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	2,542	4,500	4,500	4,500
General Operations	101-50-53503-050	Equip Replace Charges	13,000	18,000	18,000	18,000

Town of Atherton Annual Operating Budget FY 2023-2024
DPW - Engineering By Account

Category	Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
Other Services/Exp.	101-50-54003-050	Conferences	195	8,000	8,000	8,000
Other Services/Exp.	101-50-54004-050	Training & Workshops	133	3,500	3,500	3,500
Other Services/Exp.	101-50-54007-050	Membership/Dues	15,906	15,000	15,000	17,000
Other Services/Exp.	101-50-54010-050	Other Contract Services	-	-	-	-
Supplies & Materials	101-50-55002-050	Office Supplies	4,109	2,500	2,500	3,000
Supplies & Materials	101-50-55006-050	Safety Supplies & Matls	-	1,000	1,000	1,000
Supplies & Materials	101-50-55008-050	Misc. Computer Software	2,290	10,000	10,000	10,000
Supplies & Materials	101-50-55009-050	Misc. Computer Supplies	-	500	500	500
Supplies & Materials	101-50-55014-050	Minor Tools & Equip	-	500	500	500
Supplies & Materials	101-50-55015-050	Gas & Oil	315	300	300	300
Supplies & Materials	101-50-55017-050	Postage	-	400	400	400
Capital Outlay	101-50-57006-050	Computer Equip/Software	488	1,500	1,500	1,800
Capital Outlay	101-50-57007-050	Office Machines & Furn	805	3,000	3,000	3,000
Capital Outlay	101-59-57025-059	COVID-19 Emergency	-	-	-	-
Total Operations			163,819	229,888	306,888	282,938
Total DPW Engineering			382,782	451,775	528,775	481,481

Town of Atherton Annual Operating Budget FY 2023-2024
DPW Engineering - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations	
101-50-50001-050	Regular Salaries	Salaries - two full-time staff 50-60% each or 1.1 FTE	145,353	
101-50-50001-050	Regular Salaries	Salaries - Arborist Service Planning	(5,000)	140,353
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			4,211
		3% 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			2,108
		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		14,902
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		21,389
101-50-51009-050	Retiree health pay-as-you go	Retiree health Pay-as-you-go		
101-50-51009-050	Retiree health GASB45	GASB 45 annual required contribution	9,879	9,879
101-50-51010-050	Dental Insurance	Delta Dental Plan premium		1,607
101-50-51011-050	Vision Insurance	Vision service plan premium		323
101-50-51013-050	Workers Compensation	Worker's Compensation charged to Department		1,454
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		794
101-50-51016-050	Unemployment Insurance			1,404
		Self-funded unemployment based on 1% of salaries		
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc		50,147
Total Salaries & Benefits			198,543	
101-50-52010-050	Contract Engineering	Contract Professional Services (Traffic Study, GIS and etc)		150,000

Town of Atherton Annual Operating Budget FY 2023-2024
DPW Engineering - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-50-52017-050	Technical Services	GIS - upgrades, surveys	40,000
101-50-53001-050	Vehicle Repair & Maint	Inspector's Vehicle	-
101-50-53002-050	Equipment Repair & Maint	Copier maintenance, drafting and survey equipment	1,500
101-50-53014-050	Utilities - Electricity	PG&E	11,438
101-50-53016-050	Utilities - Water	Calwater	1,000
101-50-53018-050	Utilities - Telephone	Public Works cell phone	
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	18,000
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) \$9000 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	17,000

Town of Atherton Annual Operating Budget FY 2023-2024
DPW Engineering - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-50-55002-050	Office Supplies	General office supplies, paper, pens, staples, paper clips, coffee, food pantry, team luncheons etc.	3,000
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	1,800
101-50-57007-050	Office Machines & Furn	Furniture- desks, chairs, drafting tables, during relocation	3,000
Total Operations			<u>282,938</u>
Total DPW - Engineering			<u><u>481,481</u></u>

Town of Atherton Annual Operating Budget FY 2023-2024
DPW - Street By Account

Category	Account	Description	Actual 2021-2022	Adopted Budget 2021-2022	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
Salaries & Wages	101-53-50001-053	Regular Salaries	108,897	110,627	110,627	187,864
Salaries & Wages	101-53-50013-053	EE Benefits Earned	2,207	3,319	3,319	5,636
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	1,740	1,604	1,604	2,724
EE Benefits	101-53-51003-053	PERS Retire Contr - ER	11,108	11,129	11,129	18,477
EE Benefits	101-53-51007-053	STD Insurance	104	96	96	192
EE Benefits	101-53-51008-053	Health Insurance - Active	6,602	6,635	6,635	16,349
EE Benefits	101-53-51009-053	Health Insurance - Retirees	71,670	58,298	58,298	16,464
EE Benefits	101-53-51010-053	Dental Insurance	957	923	923	1,431
EE Benefits	101-53-51011-053	Vision Insurance	191	184	184	287
EE Benefits	101-53-51013-053	Workers Compensation	4,803	3,319	3,319	1,879
EE Benefits	101-53-51014-053	Life & ADD Insurance	87	105	105	159
EE Benefits	101-53-51015-053	LTD Insurance	397	397	397	794
EE Benefits	101-53-51016-053	Unemployment Insurance	1,201	1,106	1,106	1,879
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	58,018	68,988	68,988	65,767
Total Salaries & Benefits			156,720	155,469	155,469	208,642
Professional Svs	101-53-52031-053	Contract DPW Maint Serv	252,908	400,000	400,000	400,000
General Operations	101-53-53001-053	Vehicle Repair & Maint	4,354	10,000	10,000	10,000
General Operations	101-53-53002-053	Equipment Repair & Maint	-	2,000	2,000	3,000
General Operations	101-53-53003-053	Building Security	-	500	500	500
General Operations	101-53-53004-053	Facility Repair & Maint	-	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	50,278	75,000	75,000	75,000
General Operations	101-53-53010-053	Street Sweeping	26,051	30,000	30,000	30,000
General Operations	101-53-53011-053	Contract Lndscp Maint.	-	50,000	50,000	50,000
General Operations	101-53-53012-053	Traffic Signal Repair & Maint	4,914	15,000	15,000	15,000
General Operations	101-53-53013-053	Street Light Repair & Maint	8,027	60,000	60,000	60,000
General Operations	101-53-53014-053	Utilities - Electricity	52,410	75,000	75,000	75,000
General Operations	101-53-53015-053	Utilities - Gas	801	850	850	1,800

Town of Atherton Annual Operating Budget FY 2023-2024
DPW - Street By Account

Category	Account	Description	Actual 2021-2022	Adopted Budget 2021-2022	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
General Operations	101-53-53016-053	Utilities - Water	8,982	12,500	12,500	12,500
General Operations	101-53-53018-053	Utilities - Telephone	(92)	500	500	-
General Operations	101-53-53029-053	Contract Inspection & Testing	-	750	750	750
General Operations	101-53-53033-053	Rent - Mach & Equipment	-	2,000	2,000	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	-	1,100	1,100	1,000
Other Services/Exp.	101-53-54007-053	Membership/Dues	-	400	400	700
Other Services/Exp.	101-53-54010-053	Other Contract Services	-	10,000	10,000	10,000
Supplies & Materials	101-53-55002-053	Office Supplies	-	250	250	250
Supplies & Materials	101-53-55006-053	Safety Supplies & Matls	-	500	500	500
Supplies & Materials	101-53-55009-053	Misc. Computer Supplies	-	250	250	250
Supplies & Materials	101-53-55011-053	Landscape Supplies	-	2,500	2,500	2,500
Supplies & Materials	101-53-55012-053	Construction Matls	(682)	2,000	2,000	5,000
Supplies & Materials	101-53-55014-053	Minor Tools & Equip	-	250	250	250
Supplies & Materials	101-53-55015-053	Gas & Oil	2,528	5,000	5,000	5,000
Supplies & Materials	101-53-55016-053	Other Supplies & Matls	-	300	300	300
Supplies & Materials	101-53-55018-053	Emergency/Disaster Preparedness	-	6,000	6,000	6,000
Capital Outlay	101-53-57004-053	Machinery & Equipment	-	2,500	2,500	2,500
Capital Outlay	101-53-57006-053	Computer Equip/Software	736	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	10,000	-
Total Operations			420,214	791,900	791,900	786,550
Total DPW Street Maint			576,934	947,369	947,369	995,192

Town of Atherton Annual Operating Budget FY 2023-2024
DPW Street - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-53-50001-053	Regular Salaries	Salaries - one full-time staff 50% or 0.5 FTE	187,864
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	3% contribution for vac, sick, comp, & holiday pay	5,636
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%	2,724
101-53-51003-053	PERS Retire Contr - ER	Employer contribution for employee pension	18,477
101-53-51007-053	STD Insurance	Short-term disability premium to The Cities Group	192
101-53-51008-053	Health Insurance - Active	Health plan coverage - Cafeteria Plan	16,349
101-53-51009-053	Health Insurance - Retirees	Retiree health Pay-as-you-go	
101-53-51009-053	Health Insurance - GASB45	Retiree health GASB45	16,464
101-53-51010-053	Dental Insurance	Delta Dental Plan premium	1,431
101-53-51011-053	Vision Insurance	Vision service plan premium	287
101-53-51013-053	Workers Compensation	Worker's Compensation charged to Department	1,879
101-53-51014-053	Life & ADD Insurance	Premium to The Cities Group	159
101-53-51015-053	LTD Insurance	Long-term disability premium to The Cities Group	794
101-53-51016-053	Unemployment Insurance	Self-funded unemployment	1,879
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc	65,767
Total Salaries & Benefits			<u>208,642</u>

Town of Atherton Annual Operating Budget FY 2023-2024
DPW Street - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-53-52031-053	Contract DPW Maint Serv	Portion of MCE contract	400,000
101-53-53001-053	Vehicle Repair & Maint	Fleet trucks, dump truck	10,000
101-53-53002-053	Equipment Repair & Maint	Backhoe and small equip repair	3,000
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	75,000
101-53-53010-053	Street Sweeping	Monthly/storm sweeping	30,000
101-53-53011-053	Contract Lndscp Maint.	Contract landscape for Town Center and Streets; El Camino Real and Ceballo	50,000
101-53-53012-053	Traffic Signal Repair & Maint	Signals (3) and in-roadway lighted crosswalks (2) monthly maintenance and needed repairs	15,000
101-53-53013-053	Street Light Repair & Maint	R/W street lights, paintings, poles and renumbering	60,000
101-53-53014-053	Utilities - Electricity	PG&E	75,000
101-53-53015-053	Utilities - Gas	ABAG gas	1,800
101-53-53016-053	Utilities - Water	Cal water	12,500
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	1,000
101-53-54007-053	Membership/Dues	Professional memberships: MSA, APWA, and etc	700

Town of Atherton Annual Operating Budget FY 2023-2024
DPW Street - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-53-54010-053	Other Contract Services	Backflow preventer testing	10,000
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.	5,000
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	5,000
101-53-55016-053	Other Supplies & Matls	Misc. supplies	300
101-53-55018-053	Emergency/Disaster Preparednes	Emergency equipment supplies updates	6,000
101-53-57004-053	Machinery & Equipment	Purchase & replace chainsaw, blower, power shear	2,500
101-53-57006-053	Computer Equip/Software	Computer lease program	1,000
101-53-57007-053	Office Machines & Furn	Replace damaged machines or furniture; upgrade based on ergonomic review & relocation, i.e., chairs	500
Total Operations			786,550
Total DPW - Street Maintenance			995,192

Town of Atherton Annual Operating Budget FY 2023-2024
DPW - Park Maint. By Account

Category	Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
Salaries & Wages	101-57-50001-057	Regular Salaries	115,061	118,424	118,424	134,756
Salaries & Wages	101-57-50013-057	EE Benefits Earned	2,341	3,553	3,553	4,043
EE Benefits	101-57-51001-057	Medicare Insurance	1,746	1,717	1,717	1,954
EE Benefits	101-57-51003-057	PERS Retire Contr - ER	9,353	9,466	9,466	11,564
EE Benefits	101-57-51007-057	STD Insurance	145	134	134	154
EE Benefits	101-57-51008-057	Health Insurance - Active	12,800	12,054	12,054	14,205
EE Benefits	101-57-51009-057	Health Insurance - Retirees	8,691	6,400	6,400	3,293
EE Benefits	101-57-51010-057	Dental Insurance	987	953	953	1,016
EE Benefits	101-57-51011-057	Vision Insurance	183	176	176	197
EE Benefits	101-57-51013-057	Workers Compensation	4,848	3,553	3,553	1,348
EE Benefits	101-57-51014-057	Life & ADD Insurance	93	96	96	107
EE Benefits	101-57-51015-057	LTD Insurance	562	556	556	635
EE Benefits	101-57-51016-057	Unemployment Insurance	1,212	1,184	1,184	1,348
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	12,482	14,842	14,842	14,149
Total Salaries & Benefits			170,506	173,107	173,107	188,768
Professional Svs	101-57-52031-057	Contract DPW Maint Serv	264,373	325,000	325,000	325,000
General Operations	101-57-53002-057	Equipment Repair & Maint	669	3,500	3,500	5,000
General Operations	101-57-53003-057	Building Security	698	3,000	3,000	3,000
General Operations	101-57-53004-057	Facility Repair & Maint	29,614	45,000	125,000	150,000
General Operations	101-57-53006-057	Electrical Repair & Maint	7,302	10,000	10,000	10,000
General Operations	101-57-53008-057	Contract Custodial Services	28,154	25,000	25,000	25,000
General Operations	101-57-53009-057	Tree Maintenance	21,858	35,000	35,000	35,000
General Operations	101-57-53014-057	Utilities - Electricity	8,538	6,000	6,000	10,000
General Operations	101-57-53015-057	Utilities - Gas	3,394	2,000	2,000	4,000
General Operations	101-57-53017-057	Utilities - Sewer	6,528	12,000	12,000	16,000
General Operations	101-57-53029-057	Contract Inspection & Testing	574	3,000	3,000	3,000
General Operations	101-57-53033-057	Rent - Mach & Equipment	2,993	1,500	1,500	3,000
Other Services/Exp.	101-57-53503-057	Equip Replace Charges	3,971	3,000	3,000	3,000
Supplies & Materials	101-57-54010-057	Other Contract Services	19,412	32,500	32,500	32,500

Town of Atherton Annual Operating Budget FY 2023-2024
DPW - Park Maint. By Account

Category	Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
Supplies & Materials	101-57-55002-057	Office Supplies	331	-	-	-
Supplies & Materials	101-57-55008-057	Misc. Computer Software	-	2,000	2,000	2,000
Supplies & Materials	101-57-55010-057	Custodial Supplies	205	-	-	-
Supplies & Materials	101-57-55011-057	Landscape Supplies	9,900	20,000	20,000	20,000
Supplies & Materials	101-57-55012-057	Construction Mats	-	2,000	2,000	2,000
Capital Outlay	101-57-57002-057	Building Improvements	71,884	180,000	180,000	140,000
Capital Outlay	101-57-57025-057	COVID-19 Emergency	40,579	10,000	10,000	-
Total Operations			520,977	720,500	800,500	788,500
Total DPW Park Maintenance			691,483	893,607	973,607	977,268

Town of Atherton Annual Operating Budget FY 2023-2024
DPW Park Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-57-50001-057	Regular Salaries	Salaries - one full-time staff 20% or 0.2 FTE	134,756
101-57-50013-057	EE Benefits Earned	3% contribution for vac, sick, comp, & holiday pay	4,043
101-57-51001-057	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	1,954
101-57-51003-057	PERS Retire Contr - ER	Employer contribution for employee pension	11,564
101-57-51007-057	STD Insurance	Short-term disability premium to The Cities Group	154
101-57-51008-057	Health Insurance - Active	Health plan coverage - Cafeteria Plan	14,205
101-57-51009-057	Health Insurance - Retirees	Retiree health Pay-as-you-go	
101-57-51009-057	Health Insurance - GASB45	Retiree health GASB45	3,293
101-57-51010-057	Dental Insurance	Teamster Dental Plan premium	1,016
101-57-51011-057	Vision Insurance	Vision service plan premium	197
101-57-51013-057	Workers Compensation	Worker's Compensation charged to Department	1,348
101-57-51014-057	Life & ADD Insurance	Premium to The Cities Group	107
101-57-51015-057	LTD Insurance	Long-term disability premium to The Cities Group	635
101-57-51016-057	Unemployment Insurance	Self-funded unemployment	1,348
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc	14,149
		Total Salaries & Benefits	188,768
101-57-52031-057	Contract DPW Maint Serv	Portion of MCE contract, head gardener, 7 days coverage	325,000
101-57-53002-057	Equipment Repair & Maint	Tractor, small equipment repairs (blowers, weed eaters, chainsaws, etc.)	5,000
101-57-53003-057	Building Security	Lock repair and replacement	3,000
101-57-53004-057	Facility Repair & Maint	Minor repairs around park grounds, Elevator, roof, HVAC, etc- includes Gilmore house minor repairs, water, HVAC Playschool, pumps at Little League	150,000
101-57-53006-057	Electrical Repair & Maint	Defer maint. electrical repairs park	10,000

Town of Atherton Annual Operating Budget FY 2023-2024
DPW Park Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-57-53007-057	Roof Repair & Maint		
101-57-53008-057	Contract Custodial Services	Cleaning of restrooms at park	25,000
101-57-53009-057	Tree Maintenance	Contract tree maintenance; pruning cycle for trees	35,000
101-57-53014-057	Utilities - Electricity	PG&E	10,000
101-57-53015-057	Utilities - Gas	ABAG gas	4,000
101-57-53016-057	Utilities - Water	Cal water	
101-57-53017-057	Utilities - Sewer	County of San Mateo	16,000
101-57-53029-057	Contract Inspection & Testing	Playground, fire extinguishers, sprinklers, pumps, well water, soil tests, etc.	3,000
101-57-53033-057	Rent - Mach & Equipment	Temporary restroom	3,000
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	2,000
101-57-55011-057	Landscape Supplies	Replacement plant material for the park; fertilizers, mulch, tree stakes, etc.	20,000
101-57-55012-057	Construction Mats	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	20,000
101-57-57002-057	Building Improvements	Carriage House bath room remodel	120,000
101-57-57002-057	Building Improvements	Maintenance & Rehab of park path from pedestrian bridge to par course	
			140,000
101-57-57-025-057	COVID-19 Emergency	COVID-19 Emergency	
		Total Operations	788,500
		Total DPW - Park Maintenance	977,268

Town of Atherton Annual Operating Budget FY 2023-2024
DPW - Park Program By Account

Category	Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
Salaries & Wages	101-58-50001-058	Regular Salaries	43,559	44,251	44,251	46,021
Salaries & Wages	101-58-50013-058	EE Benefits Earned	883	1,328	1,328	1,381
EE Benefits	101-58-51001-058	Medicare Insurance	696	642	642	667
EE Benefits	101-58-51003-058	PERS Retire Contr - ER	4,443	4,452	4,452	5,352
EE Benefits	101-58-51007-058	STD Insurance	42	38	38	38
EE Benefits	101-58-51008-058	Health Insurance - Active	2,641	2,654	2,654	2,707
EE Benefits	101-58-51009-058	Health Insurance - Retiree	8,207	5,300	5,300	3,293
EE Benefits	101-58-51010-058	Dental Insurance	383	369	369	351
EE Benefits	101-58-51011-058	Vision Insurance	76	74	74	74
EE Benefits	101-58-51013-058	Workers Compensation	1,921	1,328	1,328	460
EE Benefits	101-58-51014-058	Life & ADD Insurance	35	42	42	42
EE Benefits	101-58-51015-058	LTD Insurance	159	159	159	159
EE Benefits	101-58-51016-058	Unemployment Insurance	480	443	443	460
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	22,215	26,415	26,415	25,182
Total Salaries & Benefits			85,738	87,493	87,493	86,187
Professional Svs	101-58-52030-058	Contract Park Event Svs	12,635	10,000	10,000	-
Professional Svs	101-58-52031-058	Contract DPW Maint Serv	-	10,000	10,000	10,000
General Operations	101-58-53003-058	Building Security	232	2,500	2,500	2,500
General Operations	101-58-53004-058	Facility Repair & Maint	3,411	10,500	10,500	10,500
General Operations	101-58-53014-058	Utilities - Electricity	8,817	9,000	9,000	9,000
General Operations	101-58-53015-058	Utilities - Gas	2,330	3,000	3,000	3,000
General Operations	101-58-53016-058	Utilities - Water	9,502	11,000	11,000	11,000
General Operations	101-58-53018-058	Utilities - Telephone	1,128	1,500	1,500	1,500
General Operations	101-58-53024-058	Advertising/Publishing	-	-	-	-
General Operations	101-58-53030-058	Credit Card Merchant Fees	3,898	5,500	5,500	5,500
Supplies & Materials	101-58-55010-058	Custodial Supplies		900	900	900
Supplies & Materials	101-58-55011-058	Landscape Supplies		500	500	500
Supplies & Materials	101-58-55012-058	Construction Matls	188	2,000	2,000	2,000
Capital Outlay	101-58-57004-058	Machinery & Equipment	738	3,000	3,000	3,000
Capital Outlay	101-58-57006-058	Computer Equip/Software	736	1,000	1,000	1,000
Capital Outlay	101-58-57007-058	Office Machines & Furn	-	1,000	1,000	1,000
Capital Outlay	101-59-57025-059	COVID-19 Emergency		-	-	-
Total Operations			43,616	71,400	71,400	61,400
Total DPW Park Programs			129,355	158,893	158,893	147,587

Town of Atherton Annual Operating Budget FY 2023-2024
DPW Park Program - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-58-50001-058	Regular Salaries	Salaries - one full-time staff 20% or 0.2 FTE	46,021
101-58-50013-058	EE Benefits Earned	3% contribution for vac, sick, comp, & holiday pay	1,381
101-58-51001-058	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	667
101-58-51003-058	PERS Retire Contr - ER	Employer contribution for employee pension	5,352
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	2,707
101-58-51009-058	Health Insurance - Retiree	Retiree health Pay-as-you-go	
101-58-51009-058	Health Insurance - GASB45	Retiree health GASB45	3,293
101-58-51010-058	Dental Insurance	Delta Dental Plan premium	351
101-58-51011-058	Vision Insurance	Vision service plan premium	74
101-58-51013-058	Workers Compensation	Worker's Compensation charged to Department	460
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	460
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc	25,182
Total Salaries & Benefits			86,187
101-58-52030-058	Contract Park Event Svs	Park events services and additional services	-
101-58-52031-058	Contract DPW Maint Serv	MCE services for park program	10,000
101-58-53003-058	Building Security	Building Security; locks	2,500
101-58-53004-058	Facility Repair & Maint	Carpet cleaning, Sound system repairs	10,500
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	11,000
101-58-53018-058	Utilities - Telephone	Phone & Internet	1,500
101-58-53024-058	Advertising/Publishing	"Here Comes the Guide"	
101-58-53030-058	Credit Card Merchant Fees	For processing of credit card transactions	5,500

Town of Atherton Annual Operating Budget FY 2023-2024
DPW Park Program - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-58-55010-058	Custodial Supplies	Supplies used in the operation or routine maintenance of the park event buildings including: restroom and kitchen	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			<u>61,400</u>
Total DPW - Park Programs			<u><u>147,587</u></u>

Town of Atherton Annual Operating Budget FY 2023-2024
DPW - Building Maint. By Account

Category	Account	Description	Acutal 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
Salaries & Wages	101-59-50001-059	Regular Salaries	21,779	22,125	22,125	81,260
Salaries & Wages	101-59-50013-059	EE Benefits Earned	441	664	664	2,438
EE Benefits	101-59-51001-059	Medicare Insurance	348	321	321	1,178
EE Benefits	101-59-51003-059	PERS Retire Contr - ER	2,221	2,226	2,226	6,754
EE Benefits	101-59-51007-059	STD Insurance	21	19	19	96
EE Benefits	101-59-51008-059	Health Insurance - Active	1,320	1,327	1,327	9,019
EE Benefits	101-59-51010-059	Dental Insurance	191	185	185	619
EE Benefits	101-59-51011-059	Vision Insurance	38	37	37	119
EE Benefits	101-59-51013-059	Workers Compensation	961	664	664	813
EE Benefits	101-59-51014-059	Life & ADD Insurance	17	21	21	64
EE Benefits	101-59-51015-059	LTD Insurance	79	79	79	397
EE Benefits	101-59-51016-059	Unemployment Insurance	240	221	221	813
Total Salaries & Benefits			27,658	27,889	27,889	103,569
Professional Svs	101-59-52031-059	Contract DPW Maint Serv	32,406	175,000	175,000	175,000
General Operations	101-59-53002-059	Equipment Repair & Maint	-	75,000	75,000	170,000
General Operations	101-59-53003-059	Building Security	-	5,000	5,000	5,000
General Operations	101-59-53004-059	Facility Repair & Maint	5,145	40,000	40,000	40,000
General Operations	101-59-53008-059	Contract Custodial Services	72,221	200,000	200,000	200,000
General Operations	101-59-53014-059	Utilities - Electricity	-	500	500	-
General Operations	101-59-53015-059	Utilities - Gas	-	700	700	-
General Operations	101-59-53017-059	Utilities - Sewer	2,573	12,000	12,000	12,000
General Operations	101-59-53029-059	Contract Inspection & Testing	829	2,500	2,500	2,500
Other Services/Exp.	101-59-53503-059	Equip Replace Charges	25,000	25,000	25,000	25,000
Supplies & Materials	101-59-54010-059	Other Contract Services	10,375	30,000	30,000	30,000
Supplies & Materials	101-59-55006-059	Safety Supplies & Matls	194	500	500	500
Supplies & Materials	101-59-55012-059	Construction Matls	629	2,000	2,000	2,000
Supplies & Materials	101-59-55015-059	Gas & Oil	15,582	6,500	6,500	6,500

Town of Atherton Annual Operating Budget FY 2023-2024
DPW - Building Maint. By Account

Category	Account	Description	Acutal 2021-2022	Adopted Budget 2022-2023	Adjusted Budget 2022-2023	Recomm Budget 2023-2024
Supplies & Materials	101-59-55018-059	Disaster Preparedness	-	6,000	6,000	6,000
Capital Outlay	101-59-57002-059	Building Improvements	358	3,000	3,000	3,000
Capital Outlay	101-59-57004-059	Machinery & Equipment	488	3,000	3,000	3,000
Capital Outlay	101-59-57007-059	Office Machines & Furn	-	-	-	-
Capital Outlay	101-59-57025-059	COVID-19 Emergency	-	10,000	10,000	-
Total Operations			165,799	596,700	596,700	680,500
Total DPW Bldg Maint			193,458	624,589	624,589	784,069

Town of Atherton Annual Operating Budget FY 2023-2024
DPW Building Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-59-50001-059	Regular Salaries	Salaries - one full-time staff scheduled 10% or 0.1 FTE	81,260
101-59-50013-059	EE Benefits Earned	3% contribution for vac, sick, comp, & holiday pay	2,438
101-59-51001-059	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	1,178
101-59-51003-059	PERS Retire Contr - ER	Employer contribution for employee pension	6,754
101-59-51007-059	STD Insurance	Short-term disability premium to The Cities Group	96
101-59-51008-059	Health Insurance - Active	Health plan coverage -Cafeteria Plan	9,019
101-59-51010-059	Dental Insurance	Delta Dental Plan premium	619
101-59-51011-059	Vision Insurance	Vision service plan premium	119
101-59-51013-059	Workers Compensation	Worker's Compensation charged to Department	813
101-59-51014-059	Life & ADD Insurance	Premium to The Cities Group	64
101-59-51015-059	LTD Insurance	Long-term disability premium to The Cities Group	397
101-59-51016-059	Unemployment Insurance	Self-funded unemployment based on 1% of salaries	813
Total Salaries and Benefits			103,569
101-59-52031-059	Contract DPW Maint Serv	Portion of MCE contract	175,000
101-59-53002-059	Equipment Repair & Maint	Routine building repairs	170,000
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	40,000

Town of Atherton Annual Operating Budget FY 2023-2024
 DPW Building Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
101-59-53008-059	Contract Custodial Services	All DPW custodial now covered in building maintenance	200,000
101-59-53017-059	Utilities - Sewer	County of San Mateo	12,000
101-59-53029-059	Contract Inspection & Testing	Comprehensive inspections (3); fire extinguishers, elevator	2,500
101-59-53503-059	Equip Replace Charges	Generators	25,000
101-59-54010-059	Other Contract Services	Facility related maint. and repairs; Cal Recycle grant	30,000
101-59-55006-059	Safety Supplies & Matls	First Aid kit replenishment	500
101-59-55012-059	Construction Matls	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.	2,000
101-59-55015-059	Gas & Oil	Generators	6,500
101-59-55018-059	Disaster Preparedness	Emergency supplies & storage	6,000
101-59-57002-059	Building Improvements	Other building improvements	3,000
101-59-57004-059	Machinery & Equipment	Replacement of broken machinery/equipment	3,000
Total Operations			680,500
Total DPW - Building Maintenance			784,069

Town of Atherton Annual Operating Budget FY 2023-2024
Public Work - Salaries & Benefits

FTE	Job Class	Step	FY 22/23 Salary	COLA	FY 23/24 Salary	Post Incent	School Incent	PERS Salary	ER 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	98,167		102,093			102,093	11,873	1,480	14,622	1,053	221	115	476	126	1,021	360	133,441	
0.5	Office Specialist (0.5)	D	41,596		43,259			43,259	3,028	627	6,767	554	103	96	318	54	433	-	55,240	
0	Town Arborist/Park Mgr (0.5)	D	-		-			-	-	-	-	-	-	-	-	-	-	-	-	
	FTE	1.1	139,762	-	145,353	-	-	145,353	14,902	2,108	21,389	1,607	323	211	794	181	1,454	360	188,681	
DPW - Street Maint 53																				
0.5	DPW Director (0.5)	D	110,627		115,052			115,052	13,381	1,668	6,767	877	184	96	397	105	1,151	450	140,128	
0.5	Maint Manager	D			72,812			72,812	5,097	1,056	9,582	554	103	96	397	54	728	300	90,779	
	FTE	0.5	110,627		187,864	-	-	187,864	18,477	2,724	16,349	1,431	287	192	794	159	1,879	750	230,906	
DPW - Parks Maint 57																				
0.2	DPW Director (0.2)	D	44,251		46,021			46,021	5,352	667	2,707	351	74	38	159	42	460	180	56,051	
0.1	Maint Manager	D			14,562			14,562	1,019	211	1,916	111	21	19	79	11	146	60	18,156	
0.5	Town Arborist/Park Mgr (0.5)	D	74,173		74,173			74,173	5,192	1,076	9,582	554	103	96	397	54	742	300	92,269	
	FTE	0.2	118,424		134,756	-	-	134,756	11,564	1,954	14,205	1,016	197	154	635	107	1,348	540	166,475	
DPW - Park Program 58																				
0.2	DPW Director (0.2)	D	44,251		46,021			46,021	5,352	667	2,707	351	74	38	159	42	460	180	56,051	
	FTE	0.2	44,251		46,021	-	-	46,021	5,352	667	2,707	351	74	38	159	42	460	180	56,051	
DPW - Building Maint 59																				
0.1	DPW Director (0.1)	D	22,125		23,010			23,010	2,676	334	1,353	175	37	19	79	21	230	90	28,026	
0.4	Maint Manager	D			58,249			58,249	4,077	845	7,666	443	82	77	318	43	582	240	72,623	
	FTE	0.1	22,125		81,260	-	-	81,260	6,754	1,178	9,019	619	119	96	397	64	813	330	100,648	
3.20	Total DPW FTE	2.1	435,189		595,253			595,253	57,048	8,631	63,669	5,024	999	691	2,779	554	5,953	2,160	742,762	
Summary																				
1.00	DPW Director	D	221,253	104.00%	230,103	100.0%	230,103	230,103	26,761	3,336	13,534	1,755	368	192	794	210	2,301	900	280,255	
1.00	Sr. Engineer/Maint Mgr	D	163,611	104.00%	170,155	100.0%	170,155	170,155	19,789	2,467	24,369	1,755	368	192	794	210	1,702	600	222,402	
1.00	Office Specialist	D	83,191	104.00%	86,519	100.0%	86,519	86,519	6,056	1,255	13,534	1,108	205	192	636	108	865	-	110,479	
1.00	Maint Manager	B/C	140,023	104.00%	145,624	100.0%	145,624	145,624	10,194	2,112	19,164	1,108	205	192	794	108	1,456	600	181,557	
1.00	Town Arborist/Park Mgr (0.5)	D	148,347	100.00%	148,347	100.0%	148,347	148,347	10,384	2,151	19,164	1,108	205	192	794	108	1,483	600	184,537	
			756,425		780,748			780,748	73,184	11,321	89,766	6,834	1,352	960	3,812	746	7,807	2,700	979,231	

Section C

Special Revenue Fund

Tennis Fund, COPS Grant, and Library Fund

Budget 2023-2024

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, and Library.

Section C

Special Revenue Fund

Tennis Fund 105

Budget 2023-2024

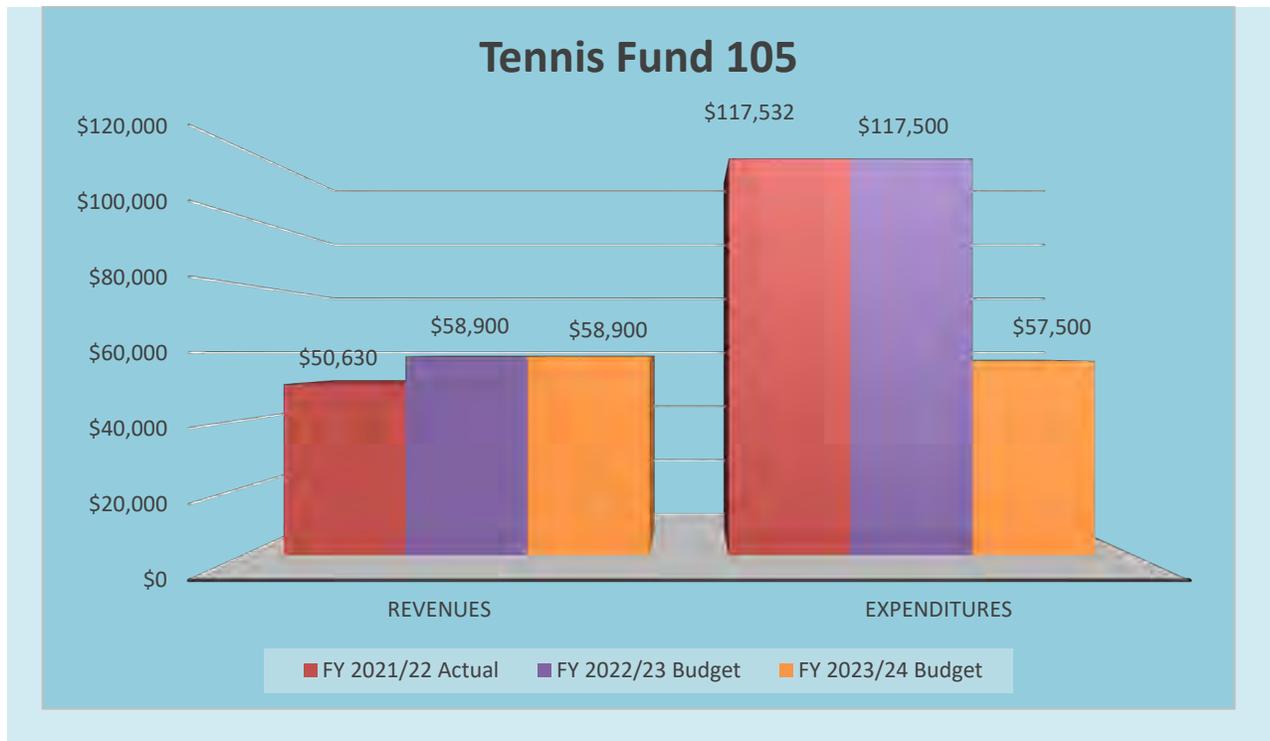
Tennis Fund 105

This fund is strictly for the maintenance and operations of the Town Tennis Program. There are six (6) tennis courts available that could benefit private and commercial uses. The Town has an agreement with Player Capital for Tennis Facility Management Services to manage the Town’s current tennis programs. The agreement calls for an annual contribution to the Town of \$40,000. This agreement continues to meet the needs of the community and provides additional revenue to the Park. Other revenue to the Fund is the purchase of Tennis keys for use of the tennis courts. In FY 2022/23 the performed rehabilitation of two Tennis courts and maintenance of the clay court. There is discussion of pickleball play possibly being allowed on one of the Tennis Courts in FY 2023/24.

Annual Fiscal Impact	\$117,500
Employee	No employees

Three-year Summary

<u>Category Details</u>	<u>FY 2021/22 Actual</u>	<u>FY 2022/23 Budget</u>	<u>FY 2023/24 Budget</u>
Beg. Fund Balance	239,925	173,023	114,423
Revenue	50,630	58,900	58,900
Expenditures	117,532	117,500	57,500
Net Assets(Deficit)	173,023	114,423	115,823



Town of Atherton Annual Operating Budget FY 2023-2024
Special Revenue Fund
Tennis Fund 105

Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Recomm Budget 2023-2024
105-00-47027-058	Tennis Classes	40,000	40,000	40,000
105-00-47026-058	Tennis Keys	9,663	18,300	18,300
105-00-48001-058	Interest Income	968	600	600
105-00-48501-000	Donation & contributions			
Total Revenues		50,630	58,900	58,900
105-58-52031-000	Contract Maint Services	776	10,000	10,000
105-58-53003-000	Building Security	871	2,500	2,500
105-58-53004-000	Facility Repair & Maint	115,885	100,000	40,000
105-58-55012-000	Construction Materials	-	5,000	5,000
Total Operations		117,532	117,500	57,500
Total Expenditures		117,532	117,500	57,500
Excess (Deficiency) of Rev Over Exp		(66,902)	(58,600)	1,400
Contribution from MALL Player Capital contract				
Beginning Fund Balance		239,925	173,024	114,424
Ending Fund Balance		173,024	114,424	115,824

Town of Atherton Annual Operating Budget FY 2023-2024
Internal Service Fund
Tennis Budget Object Details

Fund 105 Acct Description	Quantity, brief description and justification of items requested	FY 2024 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	40,000
Construction Materials	Court patching and painting Rejuvenate Tennis seating area	5,000
	Total Operations	<u>57,500</u>
	Total Tennis Fund	<u><u>57,500</u></u>

Section C

Special Revenue Fund

COPS Grant 209

Budget 2023-2024

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 \$160,000 per year from the grant. The Town uses the COPS grant for funding of sworn personnel salary related expenses.

Annual Fiscal Impact

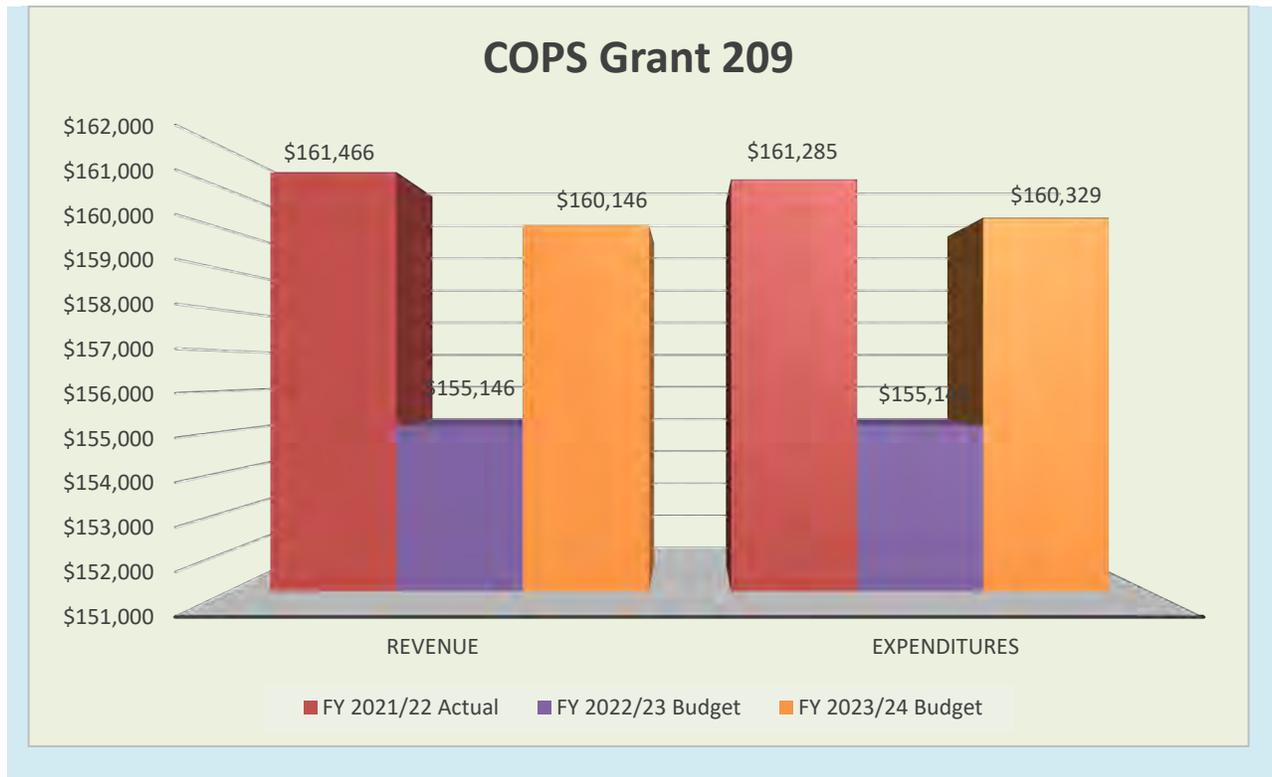
\$160,146

Employee

No employees

Three-year Summary

Beg. Fund Balance	2	183	183
Revenue	161,466	155,146	160,146
Expenditures	161,285	155,146	160,329
Net Assets(Deficit)	183	183	-



Town of Atherton Annual Operating Budget FY 2023-2024
Special Revenue Fund
COPS Grant

Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Proposed Budget 2022-2023
209-00-45019-040	Grant	161,285	155,000	160,000
209-00-45020-040	Other Reimbursements	180	-	-
209-00-48001-040	Interest Income	1	146	146
Total Revenue		161,466	155,146	160,146
209-40-50001-040	Salaries related expenditures	161,285	155,146	160,329
Total Expenditure		161,285	155,146	160,329
Excess (Deficiency) of Rev Over Exp		181	-	(183)
Beginning Fund Balance		2	183	183
Ending Fund Balance		183	183	(0)

Town of Atherton Annual Operating Budget FY 2023-2024
Special Revenue Fund
COPS Grant Budget Object Details

Fund 209 Acct Description	Quantity, brief description and justification of items requested	FY 2023 Recommended Appropriations	FY 2024 Recommended Appropriations
Regular Salaries	Portion of Police Officer salary related expenditure funded by COPS Grant	155,146	160,000
Total		<u>155,146</u>	<u>160,000</u>

Section C

Special Revenue Fund

Library Fund 213

Budget 2023-2024

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 were 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.

Annual Fiscal Impact

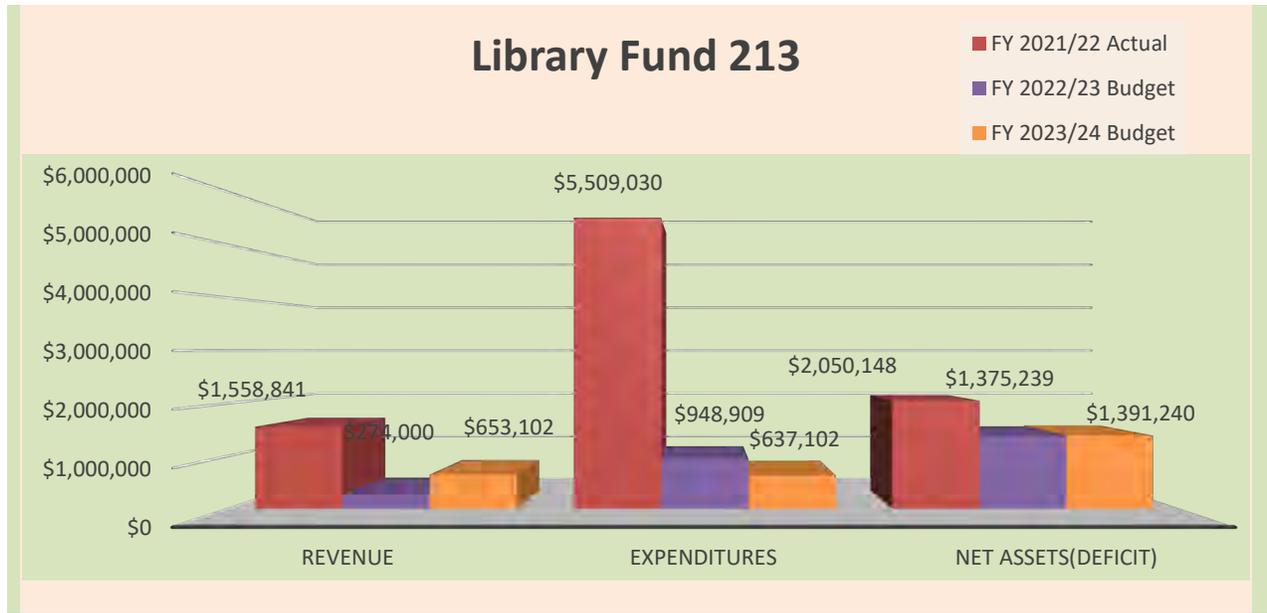
\$637,102

Employee

No Town employees

Three-year Summary

Category Details	FY 2021/22 Actual	FY 2021/22 Estimates	FY 2023/24 Budget
Beg. Fund Balance	6,000,337	2,050,149	1,375,240
Revenue	1,558,841	274,000	653,102
Expenditures	5,509,030	948,909	637,102
Net Assets(Deficit)	2,050,149	1,375,240	1,391,240



Town of Atherton Annual Operating Budget FY 2023-2024
Special Revenue Fund
Library Fund

Account	Description	Actuals 2021-22	Adopted Budget 2022-23	Proposed Budget 2023-24
213-00-40001-000	Secured Property Tax	1,545,233	249,000	637,102
213-00-48001-000	Interest Income	13,608	25,000	16,000
Advancement of Funds				
Total Revenues		1,558,841	274,000	653,102
213-00-58003-000	Trans to Facilities Const-406	5,347,074	700,000	-
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	6,539	19,000	19,000
213-30-53003-000	Building Security	-	250	250
213-30-53004-000	Facility Repair & Maintenance	-	2,000	2,000
213-30-53008-000	Contract Custodial Services	22,034	75,000	75,000
213-30-53014-000	Utilities - Electricity	39,402	72,659	96,000
213-30-53015-000	Utilities - Gas	-	200	200
213-30-53016-000	Utilities Water	5,195	8,000	40,000
213-30-53017-000	Utilities - Sewer	-		
213-30-53024-000	Advertising & Noticing	-		
213-30-53035-213	Other Rents & Leases	-	-	-
213-30-53036-000	Contract Pesticid & Fertilizer	-	800	800
213-30-54010-000	Other Contract Services	88,785	71,000	85,000
213-30-55016-000	Other Supplies & Materials	-	-	300,000
	Buiding Maintenance Manager Allocation			18,852
Total Operations		5,509,030	948,909	637,102
Total Expenditures		5,509,030	948,909	637,102
Excess (Deficiency) of Rev Over Exp		(3,950,189)	(674,909)	16,000
Beginning Fund Balance		6,000,337	2,050,148	1,375,239
Ending Fund Balance		2,050,148	1,375,239	1,391,239

Town of Atherton Annual Operating Budget FY 2022-2023
Special Revenue Fund
Library Budget Object Details

Fund 213 Acct Description	Quantity, brief description and justification of items requested	FY 2024 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	75,000
Utilities - Electricity	Operating electricity	96,000
Utilities - Gas	Operating gas	200
Utilities Water	Operating water	40,000
Other Rents & Leases	Library Temporary Trailers lease	-
Contract Pesticid & Fertilizer	Vector control	800
Maintenance & Monitoring	New Building Maintenance & Monitoring	45,000
Landscape Maintenance	Library Landscaping Services	40,000
	Building Maintenance Manager Support allocation	18,852
Trans to Facilities Const-406	Library allocation portion new Town Center Construction, project management, FF&E	
Other Supplies & Materials	Town Programing and Facility Esthetic update	300,000
	Total Library	<u>637,102</u>

Section D

Internal Service Fund

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

Budget 2023-2024

The Town maintains a variety of internal service funds that are “restricted funds” for specific purposes beyond basic capital improvement. Revenues to internal service funds are in the form of General Fund department charges based on allocations by department and uses. Internal Service Fund accounts for activities involved in rendering services to departments within the City. Costs of materials and services used are accumulated in these funds and are charged to the user departments as such goods are delivered or services rendered. Such services include the acquisition and replacement of vehicles and equipment, general liability insurance, Workmans’ compensation, and other post-employment benefits.

Section D

Internal Service Fund

General Liability 615

Budget 2023-2024

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 2023/24 are estimated at \$538,495. The total FY 2023/24 expenditures for this fund are \$636,295 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

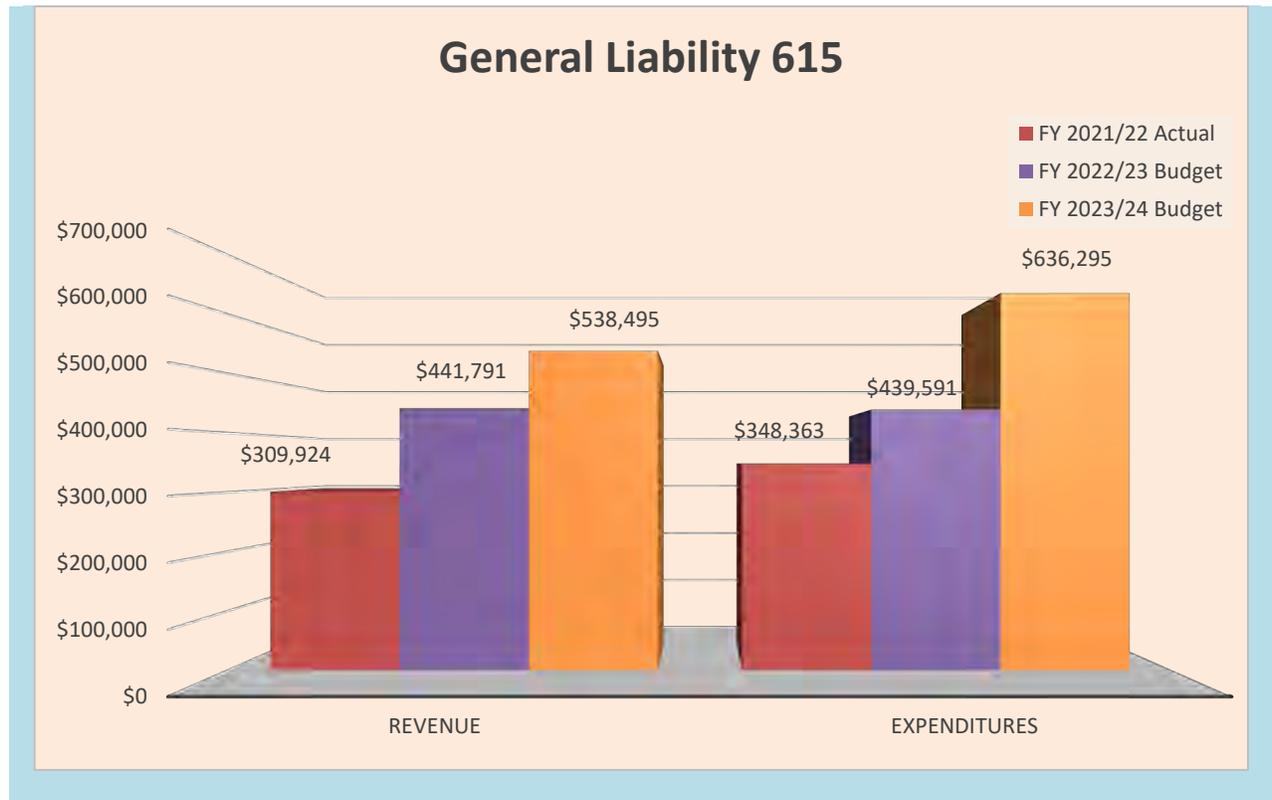
\$636,295

Employee

No employees

Three-year Summary

Category Details	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Budget
Beg. Fund Balance	733,248	685,958	688,158
Revenue	301,073	441,791	538,495
Expenditures	348,363	439,591	636,295
Net Assets(Deficit)	685,958	688,158	590,358



Town of Atherton Annual Operating Budget FY 2023-2024
Internal Service Fund
General Liability Budget By Account

Fund 615 Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Recomm Budget 2023-2024
615-00-47504-000	Liability Insurance Charge	270,349	407,997	499,124
615-00-47505-000	Employment Practice Liability Charge	26,328	31,594	37,171
615-00-48001-000	Interest on Investments	4,396	2,200	2,200
Total Revenues		<u>301,073</u>	<u>441,791</u>	<u>538,495</u>
615-30-53019-000	Liability Insurance Expense	270,349	307,997	499,124
615-30-53020-000	Employment Practice Liability	26,328	31,594	37,171
615-30-53022-000	Liability Claim Expense	51,686	100,000	100,000
Total Expenditures		<u>348,363</u>	<u>439,591</u>	<u>636,295</u>
Excess (Deficiency) of Revenue Over Expenditures		(47,290)	2,200	(97,800)
Beginning Net Assets (Deficit)		<u>733,248</u>	<u>685,958</u>	<u>688,158</u>
Ending Net Assets (Deficit)		<u><u>685,958</u></u>	<u><u>688,158</u></u>	<u><u>590,358</u></u>

Town of Atherton Annual Operating Budget FY 2023-2024
 Internal Service Fund
 General Liability Budget Object Details

Fund 615 Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
Liability Insurance	Premium to ABAG	499,124
Employment Practice	Premium to Alliant	37,171
Claim Expense	SIR (self insured retention)	100,000
Total		<u>636,295</u>

Section D

Internal Service Fund

Employee Benefit 616

Budget 2023-2024

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 budgeted a contribution of \$138,301 toward the OPEB Trust to satisfy the minimum required ARC for FY 2023-24. The Town could choose not to make the ARC based on OPEB Trust funding status.

Annual Fiscal Impact

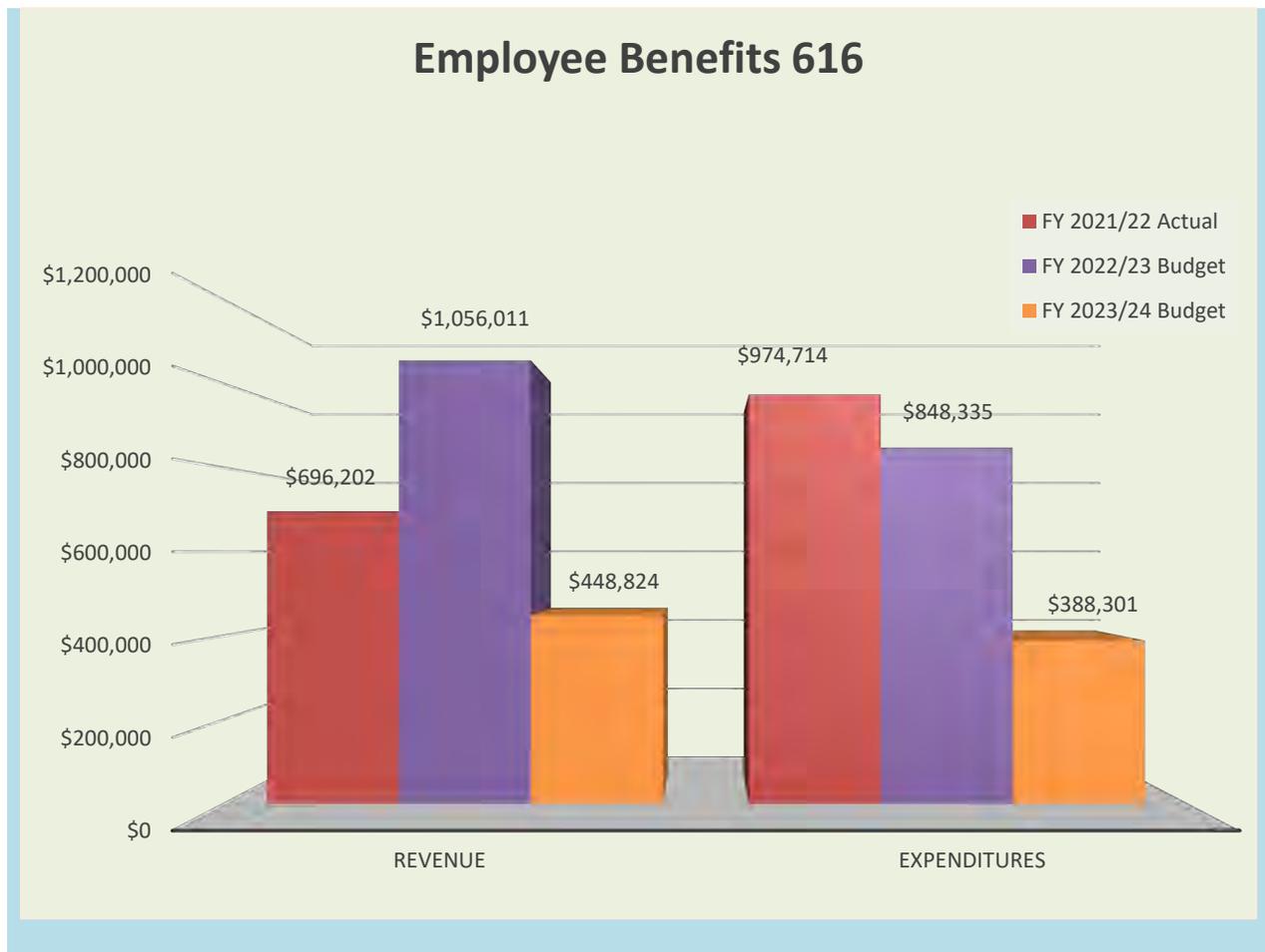
\$388,301

Employee

No employees

Three-year Summary

Category Details	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Budget
Beg. Fund Balance	431,069	425,556	633,232
Revenue	969,202	1,056,011	448,824
Expenditures	974,714	848,335	388,301
Net Assets(Deficit)	425,557	633,232	693,755



Town of Atherton Annual Operating Budget FY 2023-2024
Internal Service Fund
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Recomm Budget 2023-2024
616-00-47506-000	GASB 45 ARC - Contribution	-	182,425	
616-00-47506-012	GASB 45 ARC - Admin	46,251	20,363	19,757
616-00-47506-018	GASB 45 ARC - Finance	34,484	42,362	6,586
616-00-47506-025	GASB 45 ARC - Building	32,616	25,596	6,586
616-00-47506-040	GASB 45 ARC - Police	503,771	406,503	72,443
616-00-47506-050	GASB 45 ARC - DPW Engineering	42,562	31,691	9,879
616-00-47506-053	GASB 45 ARC - DPW Street Maint	71,670	50,322	16,464
616-00-47506-057	GASB 45 ARC - DPW Park Maint	8,691	4,805	3,293
616-00-47506-058	GASB 45 ARC - DPW Park Program	8,207	3,705	3,293
616-00-47507-012	EE Benefits Earned - Admin	10,329	15,217	20,152
616-00-47507-018	EE Benefits Earned - Finance	9,012	13,559	14,101
616-00-47507-025	EE Benefits Earned - Building	3,527	5,286	5,415
616-00-47507-040	EE Benefits Earned - Police	116,657	175,892	182,617
616-00-47507-050	EE Benefits Earned - DPW Engineering	2,697	4,043	4,211
616-00-47507-053	EE Benefits Earned - DPW Street Maint	2,207	3,319	5,636
616-00-47507-057	EE Benefits Earned - DPW Park Maint	2,341	3,553	4,043
616-00-47507-058	EE Benefits Earned - DPW Park Program	883	1,328	1,381
616-00-47507-059	EE Benefits Earned - DPW Bldg Maint	441	664	2,438
616-00-47508-012	Unemploy Benefits - Admin	5,579	5,072	6,717
616-00-47508-018	Unemploy Benefits - Finance	4,668	4,520	4,700
616-00-47508-025	Unemploy Benefits - Building	1,844	1,762	1,805
616-00-47508-040	Unemploy Benefits - Police	48,417	45,222	46,903
616-00-47508-050	Unemploy Benefits - DPW Engineering	1,428	1,348	1,404
616-00-47508-053	Unemploy Benefits - DPW Street Maint	1,201	1,106	1,879
616-00-47508-057	Unemploy Benefits - DPW Park Maint	1,212	1,184	1,348
616-00-47508-058	Unemploy Benefits - DPW Park Program	480	443	460
616-00-47508-059	Unemploy Benefits - DPW Building Maint	240	221	813
616-00-48001-000	Interest on Investments	7,787	4,500	4,500
616-00-49001-000	Transfer from General Fund			
Total Revenues		969,202	1,056,011	448,824
616-xx-51009-xxx	Retiree Health-Care OPEB	-	67,000	138,301
616-12-51009-012	Retiree Health-Care (Admin)	19,084	20,363	-
616-18-51009-018	Retiree Health-Care (Finance)	23,078	23,142	-
616-25-51009-025	Retiree Health-Care (Building)	23,789	25,804	-
616-40-51009-040	Retiree Health-Care (Police)	366,340	406,503	-

Town of Atherton Annual Operating Budget FY 2023-2024
Internal Service Fund
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Recomm Budget 2023-2024
616-50-51009-050	Retiree Health-Care (Engineering)	29,192	31,691	-
616-53-51009-053	Retiree Health-Care (Street Maint)	47,496	50,322	-
616-57-51009-057	Retiree Health-Care (Park Maint)	4,343	4,805	-
616-58-51009-058	Retiree Health-Care (Park Program)	3,623	3,705	-
616-30-51016-030	Unemployment Insurance	-	15,000	15,000
616-40-51016-040	Unemployment Insurance	366		
616-30-50013-030	Employee Benefits Earned	274,983	200,000	235,000
616-30-51021-000	Net OPEB Expense	182,419		
	Total Expenditures	<u>974,714</u>	<u>848,335</u>	<u>388,301</u>
	Excess (Deficiency) of Revenues Over Expenditures	(5,513)	207,676	60,523
	Beginning Net Assets (Deficit)	<u>431,069</u>	<u>425,556</u>	<u>633,232</u>
	Ending Net Assets (Deficit)	<u><u>425,556</u></u>	<u><u>633,232</u></u>	<u><u>693,755</u></u>

Town of Atherton Annual Operating Budget FY 2022-2023
Internal Service Fund
Employee Benefits Object Details

Fund 616 Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
Retiree Health Care -OPEB	OPEB Contribution	138,301
Retiree Health-Care (Admin)	Premium to CalPERS (pay-as-you-go)	
Retiree Health-Care (Finance)	Premium to CalPERS (pay-as-you-go)	
Retiree Health-Care (Building)	Premium to CalPERS (pay-as-you-go)	
Retiree Health-Care (Police)	Premium to CalPERS (pay-as-you-go)	
Retiree Health-Care (Engineering)	Premium to CalPERS (pay-as-you-go)	
Retiree Health-Care (Street Maint)	Premium to CalPERS (pay-as-you-go)	
Retiree Health-Care (Park Maint)	Premium to CalPERS (pay-as-you-go)	
Retiree Health-Care (Park Program)	Premium to CalPERS (pay-as-you-go)	
	Sub-Total	138,301
Unemp Insurance Insurance	Self insured unemployment insurance (EDD)	15,000
	Total	<u><u>153,301</u></u>

Section D

Internal Service Fund

Equipment Replacement 610

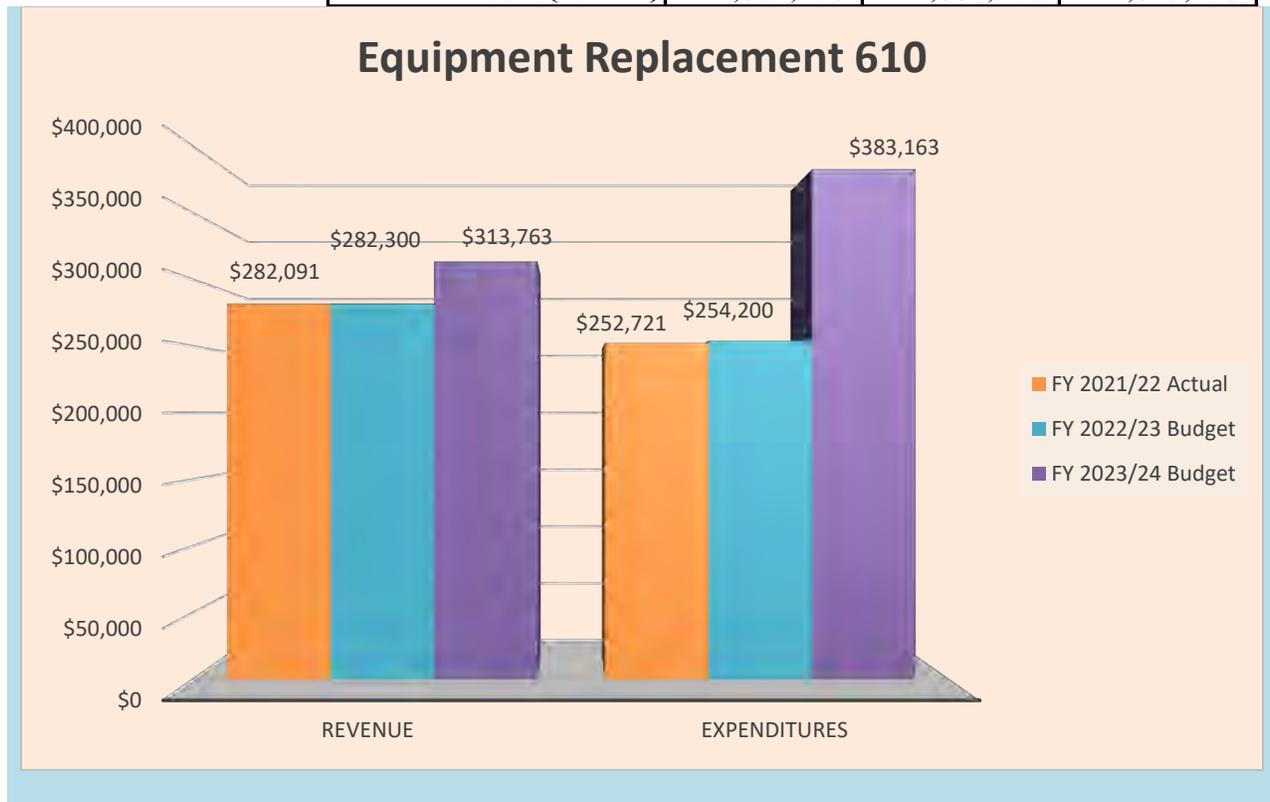
Budget 2023-2024

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 23/24 there are equipment replacement charges in the police department for three Tahoe patrol vehicles.

Annual Fiscal Impact	\$383,163
Employee	No employees
Three-year Summary	

<u>Category Details</u>	<u>FY 2021/22 Actual</u>	<u>FY 2022/23 Budget</u>	<u>FY 2023/24 Budget</u>
Beg. Fund Balance	1,025,080	1,054,450	1,082,550
Revenue	282,091	282,300	313,763
Expenditures	252,721	254,200	383,163
Net Assets(Deficit)	1,054,450	1,082,550	1,013,150



Town of Atherton Annual Operating Budget FY 2023-2024
Internal Service Fund
Equipment Replacement Budget By Account

Fund 610 Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Recomm Budget 2023-2024
610-00-48001-000	Interest on Investments	3,779	2,600	2,600
610-00-47509-012	Equip Replace Charges - Admin	-		
610-00-47509-018	Equip Replace Charges - Finance	10,000	10,500	10,500
610-00-47509-040	Equip Replace Charges - Police	210,262	214,200	245,663
610-00-47509-050	Equip Replace Charges - DPW Engineering	13,000	18,000	18,000
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	25,000	25,000	25,000
610-00-48004-000	Sale of Property	8,050		
	Total Revenues	<u>282,091</u>	<u>282,300</u>	<u>313,763</u>
	Depreciation	157,407		
610-18-57006-018	Computer Software		-	-
610-25-57006-025	Computer Software		-	-
610-12-57004-012	Machinery & Equipment		-	-
610-30-57005-030	Vehicles & Accessories	37,926		
610-40-57004-040	Machinery & Equipment	75,428	39,200	60,663
610-40-57005-040	Vehicles & Accessories	(18,040)	170,000	277,500
610-50-57004-050	Machinery & Equipment	-	-	-
610-50-57005-050	Vehicles & Accessories	-	45,000	45,000
	Total Expenditures	<u>252,721</u>	<u>254,200</u>	<u>383,163</u>
	Excess (Deficiency) of Revenues Over Expenditures	29,370	28,100	(69,400)
	Beginning Net Asset (Deficit)	<u>1,025,080</u>	<u>1,054,451</u>	<u>1,082,551</u>
	Ending Net Asset (Deficit)	<u>1,054,451</u>	<u>1,082,551</u>	<u>1,013,151</u>

Town of Atherton Annual Operating Budget FY 2023-2024
Internal Service Fund
Equipment Replacement Budget Object Details

Fund 610 Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
Vehicle Expense	Public Works Vehicle Replacement	45,000
Vehicle Expense	Police Vehicle Replacement	277,500
Machine & Equip	See Police Department Supplemental Requests	60,663
	Total	<u><u>383,163</u></u>

Town of Atherton Annual Operating Budget FY 2023-2024
Supplemental Budget Request - Poilce Department

<u>Description</u>	<u>Amount</u>	<u>Note</u>
<u>Request #1</u> Weapons Rack	7,732	Equipment Replacement
<u>Request #2</u> Narcan - current order expires February 2024	3,000	Equipment Replacement
<u>Request #3</u> Aardvark	18,566	Equipment Replacement
<u>Request #4</u> LED Portable Emergency Light	2,500	Equipment Replacement
<u>Request #5</u> Red Dot Pistols	28,865	Equipment Replacement
Total Cost to Equipment Replacement Fund	60,663	

Section D

Internal Service Fund

Worker's Comp 614

Budget 2023-2024

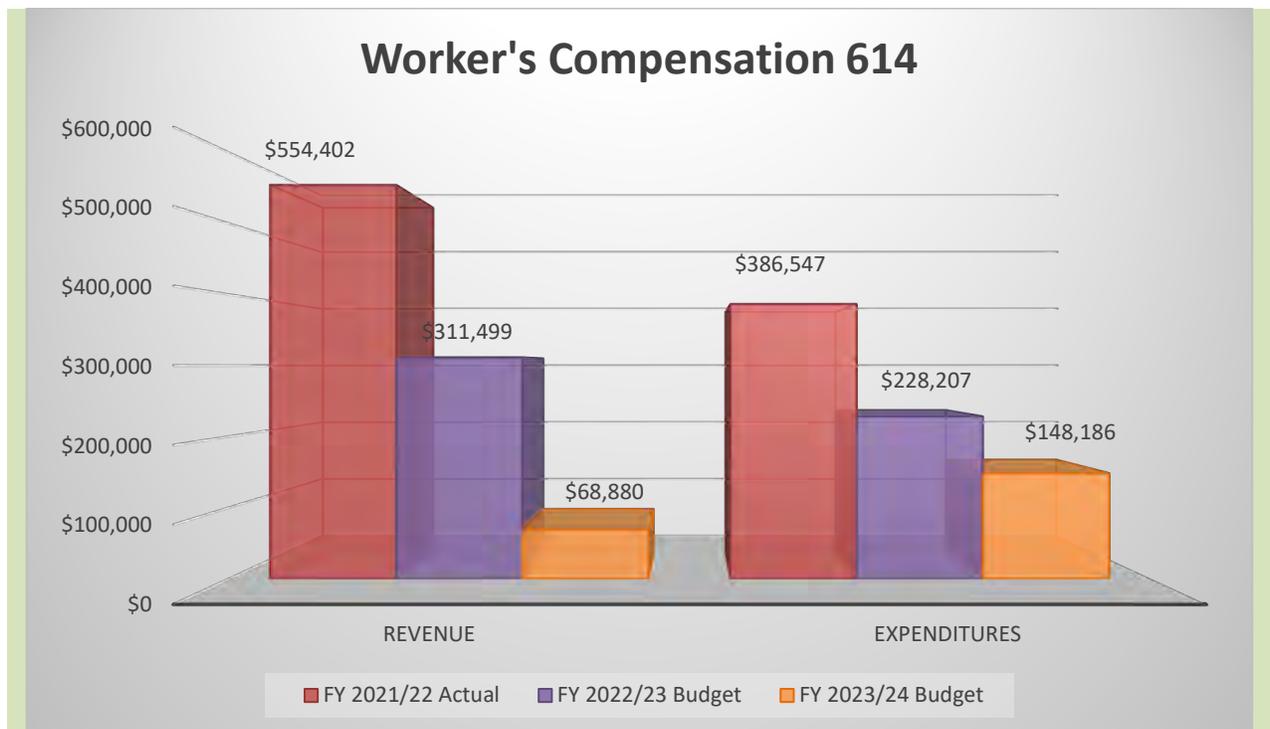
Workers' Compensation 614

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 when it is appropriate based on claims losses. There is no equity replenishment for FY 2023/24 Budget. The revenue charges to the Fund have produced a build-up of net assets in the event claims losses.

Annual Fiscal Impact	\$148,186
Employee	No employees

Three-year Summary

<u>Category Details</u>	<u>FY 2021/22 Actual</u>	<u>FY 2022/23 Budget</u>	<u>FY 2023/24 Budget</u>
Beg. Fund Balance	1,697,295	1,865,150	1,948,442
Revenue	554,402	311,499	68,880
Expenditures	386,547	228,207	148,186
Net Assets(Deficit)	1,865,150	1,948,442	1,869,136



Town of Atherton Annual Operating Budget FY 2023-2024
Internal Service Fund
Worker's Compensation Budget By Account

Fund 614 Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Recomm Budget 2023-2024
614-00-47503-012	Charges for Services - Admin Dept	23,423	13,927	6,717
614-00-47503-018	Charges for Services - Finance Dept	19,777	12,408	4,700
614-00-47503-025	Charges for Services - Building Dept	7,945	4,976	1,855
614-00-47503-040	Charges for Services - Police Dept	473,731	264,240	45,654
614-00-47503-050	Charges for Services - DPW Engineering	6,563	3,837	1,454
614-00-47503-053	Charges for Services - DPW Street Maint	4,803	3,037	1,879
614-00-47503-057	Charges for Services - DPW Park Maint	4,848	3,252	1,348
614-00-47503-058	Charges for Services - DPW Park Prog & Tennis Fd	1,921	1,215	460
614-00-47503-059	Charges for Services - DPW Building Maint	961	607	813
614-00-48001-000	Interest on Investments	10,431	4,000	4,000
614-00-49001-000	Transfer From General Fund	-		
Total Revenues		<u>554,402</u>	<u>311,499</u>	<u>68,880</u>
614-30-51013-000	Worker's Comp Expense	380,815	159,264	141,568
614-30-51017-000	Safety/Compliance Program Assessment	5,733	6,618	6,618
614-00-49001-000	Reserve Equity Contribution	-	62,325	
Total Expenditures		<u>386,547</u>	<u>228,207</u>	<u>148,186</u>
Excess (Deficiency) of Revenues Over Expenditures		167,855	83,292	(79,306)
Transfer-in				
Beginning Net Assets (Deficit)		<u>1,697,295</u>	<u>1,865,150</u>	<u>1,948,442</u>
Ending Net Assets (Deficit)		<u>1,865,150</u>	<u>1,948,442</u>	<u>1,869,136</u>

Town of Atherton Annual Operating Budget FY 2023-2024
 Internal Service Fund
 Worker's Compensation Budget Object Details

Fund 614 Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
WC Assessment	Assessment by the Cities Group (JPA)	141,568
Safety Program Assess	Assessment by the Cities Group (JPA)	6,618
		148,186

Capital Improvement Fund

Budget Summaries FY 2023-2024

Capital Improvement Programs Follow

Section F

Capital Improvement Fund

Budget Summaries FY 2023-2024

The 5-Year Capital Improvement Plan's purpose is to identify anticipated capital improvements and funding sources. The CIP does not appropriate funds, but 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 ten (10) projects are categorized into three areas of responsibility: streets & transportation, drainage & Town buildings, park & facilities. With the completion of the Town Center, focus is shifting to other capital projects needs in the Town. The Holbrook Palmer Park Circulation Project is set to begin in the coming months along with priority projects. The General Fund will provide new capacity in the next several years for project priorities within the CIP Master Plans. Such priorities include projects in the Bicycle Pedestrian Master Plan, Drainage Master Plan, Green Infrastructure Plan, and Road Improvement Plan. Unallocated General Fund reserves, and future revenue over expenditures provided funding for the Town Center project. Staff presented to Council items for consideration for the use of unallocated General Fund reserves.

The Town will continue its annual street maintenance, while focusing on identifying bike pedestrian and drainage maintenance projects. One main focus is the Holbrook Palmer Park master plan and other Park areas are new priorities along with Traffic Safety Improvement projects. The Town began state mandated Green Infrastructure implementing some minor projects and continues to focus on bigger projects within the CIP. The Town also started implementing its Neighborhood Management Traffic Action Plan mitigation measures for traffic calming pilot projects.

During the fiscal year, the Town began the Atherton Rail Station building improvements. There was also the award of the construction contract for the access and circulation improvements project at Holbrook Palmer Park. This is pedestrian improvements that included construct park entrance including the entry and exit driveways, pedestrian entry and exit pathways. The Town continues its annual Road Maintenance and Rehabilitation program and implementation of minor Green Infrastructure projects.

CIP projects continue to be identified from the various master plans and residual funding remaining from the Town Parcel Tax is being used. This budget includes an allocation from the Town Unallocated General Fund Balance toward the Town Capital Improvement Fund for CIP projects. This was a result of a review of our Financial Planning Model as we discussed our year's savings

and spending plans based on Council priorities for the Unallocated General Fund Balance. The Town will maintain its annual street maintenance, Neighborhood Traffic Management Action plans, work on Park Master Plan, continue to identify bike pedestrian and drainage maintenance projects.

There are various issues inherent in the selection of proposed projects, project schedules, and project funding. The Town has several Master Plans that identify a variety of projects to be completed. Based on critical needs, recommendations from Town committees, and goals set by the City Council, staff have compiled the proposed CIP. Clear priorities include identified projects within the Bike/Ped Master Plan and Drainage Master Plan, Park Master Plan, the Annual Road Maintenance Program, and Traffic Safety Improvements.

The CIP also includes several 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.* The CIP program includes a \$5.89 million allocation of unallocated General Fund reserves as focus is now turn to various Town master plan projects. This year's CIP recommends new appropriations of approximately \$8.57 million. The five largest single expenditures in the CIP include the Park plan improvements at \$.3 million, Traffic Safety Improvement projects \$1.9 Million, Drainage improvements \$3.3 Million, and \$1.6 Million Road Maintenance Program, and \$1.3 Million for Bike & Pedestrian Improvements.

Included in the CIP is the improvement of Bike & Pedestrian improvement projects throughout Town as some to include Stockbridge Avenue at Alameda de las Pulgas pedestrian improvements Watkins Avenue pedestrian improvements, Selby Lane improvements, and Fair Oaks Lane at Lloyd drive. Traffic and safety improvements along Alameda De Las Pulgas corridor as these improvements are through grant funding. There are Drainage Master Plan improvements for Atherton Channel assessment and relining upstream of Alameda De La Pulgas, and evaluation of culvert and detention system improvements at Alameda de las Pulgas, El Camino real long-term solutions study and improvements. Park circulation and pedestrian improvements, fencing and parking lot repairs at Holbrook Palmer Park. There is also design development for a new playground. The Town continues its annual Road Maintenance and Rehabilitation program and strives to meet the maintenance of effort of SB1 street monies.

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

Capital Improvement Plan Annual Projects include:

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

As noted above, funding for the CIP consists of a variety of sources, some of which are restricted, such as Measures A, Measure M, & Measure W funds and Library Donor funds, as well as funds from the remaining Special Parcel Tax, from Gas Taxes, and the General Fund. The Town’s General Fund fulfills any funding needs for capital projects that do not have a specific identified funding source. For the FY 2023/24, the CIP anticipates approximately \$8.57 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 2022/23 through FY 2026/27 totals nearly \$30.63 million – the largest expenditures attributable to Traffic Safety improvements, Bicycle Pedestrian master plan, drainage improvements, and Road Maintenance. 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	FY2023/24	FY2024/25	FY2025/26	FY2026/27	FY 2027/28
<i>Drainage Projects</i>					
Drainage Improvements Program	3,300,000	5,800,000	250,000	500,000	2,800,000
Upper Atherton Channel Phase II Monitoring	10,000	10,000	10,000	10,000	10,000
<i>Transportation and Streets Projects</i>					
Traffic Control Devices Program	15,000	15,000	15,000	15,000	15,000
Traffic Safety Improvement Program	1,890,000	40,000	40,000	40,000	40,000
Bike and Pedestrian Facilities Improvement Program	1,275,000	775,000	1,775,000	1,025,000	525,000
Road Maintenance Program	1,580,000	1,455,000	1,455,000	1,455,000	1,455,000
Neighborhood Traffic Management Program	40,000	10,000	10,000	10,000	10,000
<i>Facilities Projects</i>					
Accessibility Improvements	10,000	10,000	10,000	10,000	10,000
Town Center Improvements	\$150,000	\$100,000	\$100,000		
<i>Parks Projects</i>					
Park Master Plan	300,000	1,250,000	500,000	250,000	250,000
<u>Annual Total</u>	<u>\$8,570,000</u>	<u>\$9,465,000</u>	<u>\$4,165,000</u>	<u>\$3,315,000</u>	<u>\$5,115,000</u>



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

Special Parcel Tax - Fund 201	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	
Fund Balance	\$ 113,173	\$ 3,173	\$ 3,173	\$ 3,173	\$ 3,173	
Revenue Projections	\$ -					\$ -
Expenditure Projections	\$ (110,000)					\$ (110,000)
Transfers In/(Out)	\$ -					\$ -
Remaining Fund Balance	\$ 3,173					
Measure A - Fund 202	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	
Fund Balance	\$ 151,489	\$ 196,489	\$ 241,489	\$ 286,489	\$ 331,489	
Revenue Projections	\$ 430,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 1,910,000
Expenditure Projections	\$ (385,000)	\$ (325,000)	\$ (325,000)	\$ (325,000)	\$ (325,000)	\$ (1,685,000)
Remaining Fund Balance	\$ 196,489	\$ 241,489	\$ 286,489	\$ 331,489	\$ 376,489	
Gas Tax - Fund 203	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	
Fund Balance	\$ 206,529	\$ 281,529	\$ 331,529	\$ 381,529	\$ 431,529	
Revenue Projections	\$ 375,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,775,000
Expenditure Projections	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (1,500,000)
Remaining Fund Balance	\$ 281,529	\$ 331,529	\$ 381,529	\$ 431,529	\$ 481,529	
County Measure M - Fund 204	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	
Fund Balance	\$ 216,149	\$ 216,149	\$ 201,149	\$ 186,149	\$ 171,149	
Revenue Projections	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Expenditure Projections	\$ (75,000)	\$ (90,000)	\$ (90,000)	\$ (90,000)	\$ (90,000)	\$ (435,000)
Remaining Fund Balance	\$ 216,149	\$ 201,149	\$ 186,149	\$ 171,149	\$ 156,149	
County Measure W- Fund 205	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	
Fund Balance	\$ 524,243	\$ 529,243	\$ 534,243	\$ 539,243	\$ 544,243	
Revenue Projections	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 725,000
Expenditure Projections	\$ (140,000)	\$ (140,000)	\$ (140,000)	\$ (140,000)	\$ (140,000)	\$ (700,000)
Transfers In/(Out)					\$ -	\$ -
Remaining Fund Balance	\$ 529,243	\$ 534,243	\$ 539,243	\$ 544,243	\$ 549,243	
Capital Improvement - Fund 401	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	
Fund Balance	\$ 1,467,373	\$ 1,432,373	\$ 3,447,373	\$ 3,437,373	\$ 4,427,373	
Revenue Projections	\$ 7,715,000	\$ 10,965,000	\$ 3,690,000	\$ 2,940,000	\$ 4,740,000	\$ 30,050,000

Expenditure Projections	\$ (7,750,000)	\$ (8,950,000)	\$ (3,700,000)	\$ (1,950,000)	\$ (4,750,000)	\$ (27,100,000)
Transfers In/(Out)					\$ -	\$ -
Remaining Fund Balance	\$ 1,432,373	\$ 3,447,373	\$ 3,437,373	\$ 4,427,373	\$ 4,417,373	
Atheton Channel - Fund 403	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	
Fund Balance	\$ 675,256	\$ 592,256	\$ 609,571	\$ 676,886	\$ 744,201	
Revenue Projections	\$ 127,000	\$ 127,315	\$ 127,315	\$ 127,315	\$ 127,315	\$ 636,260
Expenditure Projections	\$ (210,000)	\$ (110,000)	\$ (60,000)	\$ (60,000)	\$ (60,000)	\$ (500,000)
Remaining Fund Balance	\$ 592,256	\$ 609,571	\$ 676,886	\$ 744,201	\$ 811,516	



**TOWN OF ATHERTON - POST PARCEL TAX
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FISCAL YEARS ENDING JUNE 30, 2024 TO 2028**

Account	Fund Name	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Five Year Total
SPECIAL PARCEL TAX - FUND 201							
	BEGINNING FUND BALANCE	\$ 113,173	\$ 3,173	\$ 3,173	\$ 3,173	\$ 3,173	
Revenue							
201-00-40003-000	Special Tax						\$
201-00-48001-000	Interest Income						\$
201-00-45020-000	Other Reimbursements						\$
							\$
	TOTAL REVENUE - FUND 201	\$	\$	\$	\$	\$	\$
Expenditures							
201-50-56003-000	Road Maintenance Program	\$ 110,000					\$ 110,000
201-50-56034-000	Drainage Improvements Original Budget						\$
	Drainage Improvements ECR Cross Streets						\$
	TOTAL EXPENDITURES - FUND 201	\$ 110,000	\$	\$	\$	\$	\$ 110,000
SPECIAL PARCEL TAX - FUND 201							
	ENDING FUND BALANCE	\$ 3,173	\$ 3,173	\$ 3,173	\$ 3,173	\$ 3,173	
MEASURE A - FUND 202							
	BEGINNING FUND BALANCE	\$ 151,489	\$ 196,489	\$ 241,489	\$ 286,489	\$ 331,489	
Revenue							
202-00-41003-050	Transportation Co Measure A Sales Tax	\$ 430,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 1,910,000
202-00-48001-050	Interest Income						\$
	TOTAL REVENUE - FUND 202	\$ 430,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 1,910,000
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	\$ 280,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,280,000
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
202-50-56078-000	Neighborhood Traffic Management Program	\$ 40,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 80,000
	TOTAL EXPENDITURES - FUND 202	\$ 385,000	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000	\$ 1,685,000
MEASURE A - FUND 202							
	ENDING FUND BALANCE	\$ 196,489	\$ 241,489	\$ 286,489	\$ 331,489	\$ 376,489	



TOWN OF ATHERTON - POST PARCEL TAX
 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
 FISCAL YEARS ENDING JUNE 30, 2024 TO 2028

Account	Fund Name	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Five Year Total
GAS TAX - FUND 203							
	BEGINNING FUND BALANCE	\$ 206,529	\$ 281,529	\$ 331,529	\$ 381,529	\$ 431,529	
Revenue							
203-00-45001-050	Gas Tax - 2105	\$ 375,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,775,000
							\$
	TOTAL REVENUE - FUND 203	\$ 375,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,775,000
Expenditures							
203-50-52001-000	State Controller Street Report Preparation Fee						\$
203-50-54026-000	C/CAG Gas Tax Fee						\$
203-50-56003-000	Road Maintenance Program	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
203-50-56999-000	Engineering/Staff Costs (estimate)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
	TOTAL EXPENDITURES - FUND 203	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
	GAS TAX - FUND 203						
	ENDING FUND BALANCE	\$ 281,529	\$ 331,529	\$ 381,529	\$ 431,529	\$ 481,529	
COUNTY MEASURE M- FUND 204							
	BEGINNING FUND BALANCE	\$ 216,149	\$ 216,149	\$ 201,149	\$ 186,149	\$ 171,149	
Revenue							
204-00-45025-050	SMC Vehicle Registration Fee	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
204-00-48001-050	Interest Income						\$
	TOTAL REVENUE - FUND 204	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Expenditures							
204-50-56003-000	Road Maintenance Program	\$ 60,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 360,000
204-50-56064-000	Traffic Safety	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
	TOTAL EXPENDITURES - FUND 204	\$ 75,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 435,000
	COUNTY MEASURE M- FUND 204						
	ENDING FUND BALANCE	\$ 216,149	\$ 201,149	\$ 186,149	\$ 171,149	\$ 156,149	



TOWN OF ATHERTON - POST PARCEL TAX
 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
 FISCAL YEARS ENDING JUNE 30, 2024 TO 2028

Account	Fund Name	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Five Year Total
COUNTY MEASURE W- FUND 205							
	BEGINNING FUND BALANCE	\$ 524,243	\$ 529,243	\$ 534,243	\$ 539,243	\$ 544,243	
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	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 700,000
	TOTAL EXPENDITURES - FUND 205	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 700,000
COUNTY MEASURE W- FUND 205							
	ENDING FUND BALANCE	\$ 529,243	\$ 534,243	\$ 539,243	\$ 544,243	\$ 549,243	
CAPITAL IMPROVEMENT PROJECTS - FUND 401							
	BEGINNING FUND BALANCE	\$ 1,467,373	\$ 1,432,373	\$ 3,447,373	\$ 3,437,373	\$ 3,427,373	
Revenue							
	CalTrain revenue Grant (Measure A)						\$
401-00-49001-000	Transfer In from General Fund	\$ 5,890,000	\$ 8,940,000	\$ 3,690,000	\$ 2,940,000	\$ 4,740,000	\$ 26,200,000
401-00-46022-050	Eshoo Grant (ADPL)	\$ 1,600,000					\$ 1,600,000
401-00-45023-050	Eshoo Grant - pending (Atherton Channel - Culvert & Detention)	\$ 225,000	\$ 2,025,000				\$ 2,250,000
	TOTAL REVENUE - FUND 204	\$ 7,715,000	\$ 10,965,000	\$ 3,690,000	\$ 2,940,000	\$ 4,740,000	\$ 30,050,000
Expenditures							
401-50-54015-000	Town Center	\$ 150,000	\$ 100,000	\$ 100,000			\$ 350,000
401-50-56059-000	Bike & Ped	\$ 1,250,000	\$ 750,000	\$ 1,750,000	\$ 1,000,000	\$ 500,000	\$ 5,250,000
401-50-56063-000	Park Master Plan	\$ 200,000	\$ 1,150,000	\$ 400,000	\$ 150,000	\$ 150,000	\$ 2,050,000
	General Assessment & Repairs	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
401-50-56091-000	Drainage Improvements (Atherton Channel Assessment and Relining)	\$ 2,900,000	\$ 4,825,000		\$ 250,000	\$ 2,500,000	\$ 10,475,000
401-50-56003-203	Road Maintenance Program	\$ 840,000	\$ 840,000	\$ 840,000	\$ 840,000	\$ 840,000	\$ 4,200,000
401-50-56093-000	Traffic Safety Improvement Program-Alameda De Las Pulgas Improvement	\$ 1,850,000					\$ 1,850,000
401-50-56060-000	Accessibility Improvement Program	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
401-50-56080-000	Green Infrastructure Plan-	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 250,000	\$ 1,050,000
401-50-56055-000	Facility Replacement/Improvements	\$ 250,000	\$ 300,000	\$ 300,000	\$ 400,000	\$ 400,000	
	TOTAL EXPENDITURES - FUND 401	\$ 7,750,000	\$ 8,950,000	\$ 3,700,000	\$ 2,950,000	\$ 4,750,000	\$ 28,100,000
CAPITAL IMPROVEMENT PROJECTS - FUND 401							
	ENDING FUND BALANCE	\$ 1,432,373	\$ 3,447,373	\$ 3,437,373	\$ 3,427,373	\$ 3,417,373	



TOWN OF ATHERTON - POST PARCEL TAX							
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM							
FISCAL YEARS ENDING JUNE 30, 2024 TO 2028							
Account	Fund Name	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Five Year Total
ATHERTON CHANNEL- FUND 403							
	BEGINNING FUND BALANCE	\$ 675,256	\$ 592,256	\$ 609,571	\$ 676,886	\$ 744,201	
Revenue							
403-00-40001-050	Secured Property Tax	\$ 98,985	\$ 99,300	\$ 99,300	\$ 99,300	\$ 99,300	\$ 496,185
403-00-40002-050	Unsecured Property Tax	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 30,000
403-00-40004-050	SB 813 Redemption-supplemental	\$ 3,275	\$ 3,275	\$ 3,275	\$ 3,275	\$ 3,275	\$ 16,375
403-00-40005-050	Home Owners Exemption	\$ 240	\$ 240	\$ 240	\$ 240	\$ 240	\$ 1,200
403-00-40008-050	ERAF Subvention	\$ 17,300	\$ 17,300	\$ 17,300	\$ 17,300	\$ 17,300	\$ 86,500
403-00-48001-050	Interest Income	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 6,000
							\$
	TOTAL REVENUE - FUND 403	\$ 127,000	\$ 127,315	\$ 127,315	\$ 127,315	\$ 127,315	\$ 636,260
Expenditures							
403-50-56037-000	Upper Channel Repair Monitoring Phase 1	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
403-50-56077-000	Drainage Improvements (Atherton Channel Assessment and Relining)	\$ 200,000					\$ 200,000
	Drainage Improvements		\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
403-50-56080-000	Green Infrastructure Plan						\$
	TOTAL EXPENDITURES - FUND 403	\$ 210,000	\$ 110,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 500,000
ATHERTON CHANNEL- FUND 403							
	ENDING FUND BALANCE	\$ 592,256	\$ 609,571	\$ 676,886	\$ 744,201	\$ 811,516	

Town of Atherton

Capital Improvement Program

FY 2023/24 -2027/28

Town of Atherton
Public Works Department
80 Fair Oaks Lane
Atherton, CA 94027
www.ci.atherton.ca.us

Streets & Transportation

Drainage

Town Buildings, Park & Facilities





Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

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**Capital Improvement Program
Fiscal Years 2023/24 through 2027/2028**

**Section I:
Introduction**



Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

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 2023/24 through 2027/28. 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
- Neighborhood Traffic Management Action Plan
- Street Light Inventory

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



Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

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
- Maintenance needs of roadways and safety of roadway users
- Ability to improve transportation deficiencies
- Drainage facilities improvement needs

The five-year CIP identifies the highest priority capital needs that can be addressed within the available and forecasted revenue. These capital needs are matched to their eligible funding consisting of the previous year's fund balances and five-year revenue projections identified by the Finance department.

CIP Document Organization

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

As such this CIP is organized into three parts.

- I. **Introduction:** This provides an overview of the purposes of the Capital Improvement Program.
- II. **Detail of Funding Sources and Revenues:** This section describes the anticipated funding and revenue sources supporting the projects and programs contained in this CIP.
- III. **CIP Project List and Budgeting Schedule:** This section provides a detailed overview of the projects and budgeting of project expenditures in relation to available forecasted funding over the next five years.



**Capital Improvement Program
Fiscal Years 2023/24 through 2027/2028**

**Section II:
Funding Sources
& Revenues**



Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

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
- Gas Tax
- Atherton Channel Fund
- Measure S - Special Parcel Tax
- Measure A
- Measure M
- Measure W

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. It also includes an annual payment to mitigate accessibility risks from ABAG Plan, the Joint Powers Authority that provides liability insurance.

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 as well as one-time grant funds received for specific projects and purposes. The intent is to budget annually a certain amount from the General Fund to address Town priorities.

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 in 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



Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

\$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.



Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

Measure W

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

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

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

Ten percent (10%) of the annual revenue is allocated to the County of San Mateo and the cities of the County for transportation investments using a distribution formula that is based 50% on population and 50% on road miles (adjusted annually). The Town's 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 2023-24 the Town will receive approximately \$205,000 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



Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

allocations to the Town is expected to be approximately \$375,000 in FY 2023/24. With the proposed funding through the Capital Improvements Program, the Town will be able to achieve the Maintenance of Effort requirements to continue to receive SB1 funds.

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.

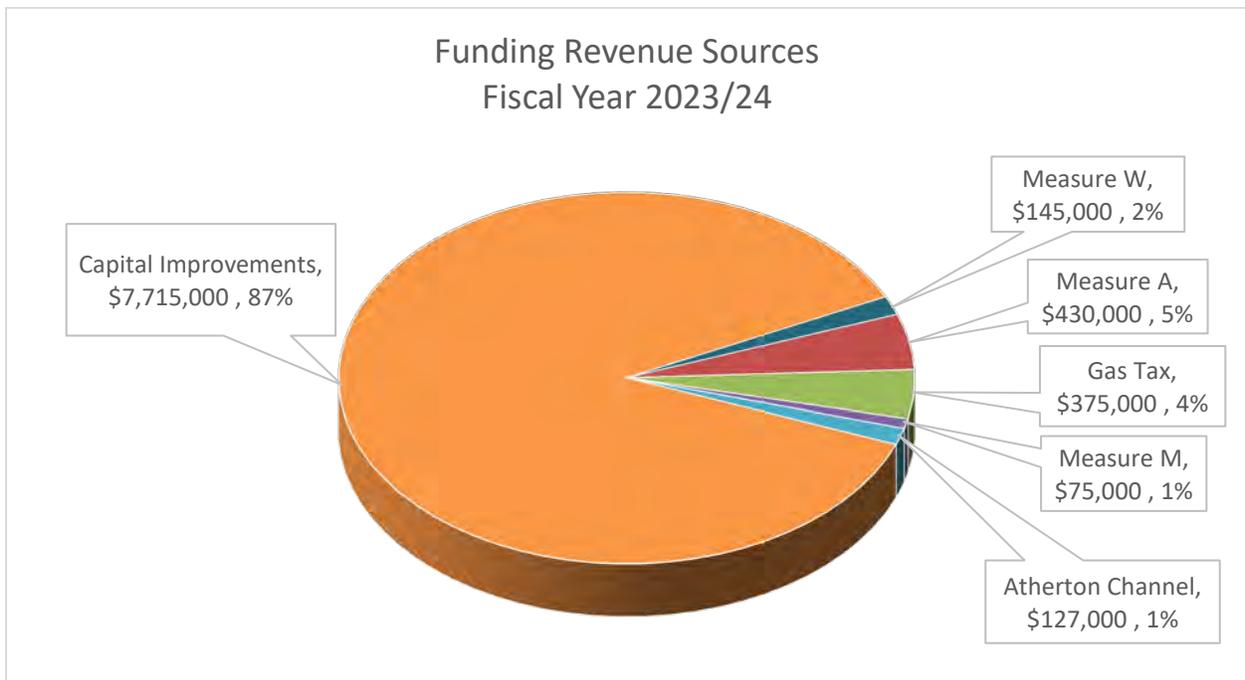


Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

Fund Sources in FY 2023/24

The sources used to fund the FY 2023/24 capital improvements total approximately \$8.87 million and consist of existing fund balances plus new income. The three major sources of these funds are the General Fund (Capital Improvement), Measure A and Gas Tax. These funds are used to fund bicycle, pedestrian and traffic safety improvements, and road maintenance and drainage projects. These and other capital projects are described in detail in the next section of this CIP.

The chart below depicts this fiscal year's funding sources for the Town's capital improvements.

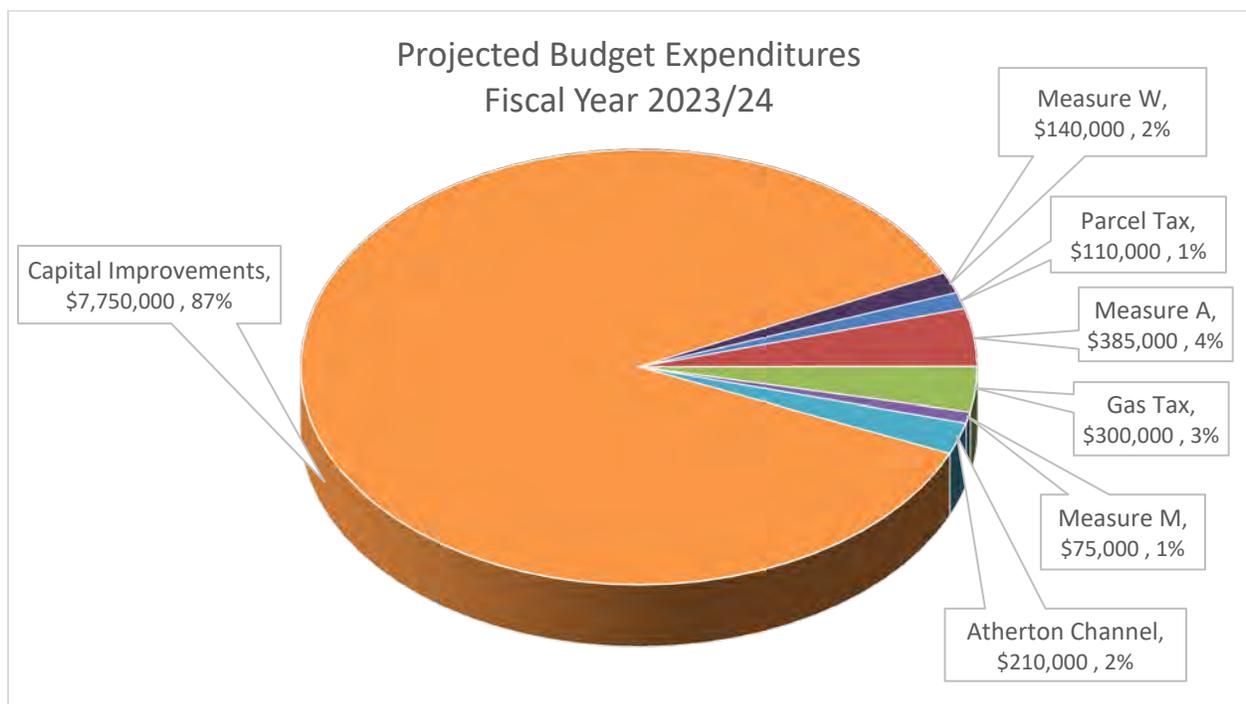




Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

Capital Program Expenditures for FY 2023/24

The CIP anticipates appropriating approximately \$8.97 million in Fiscal Year 2023/24. The major expenditures planned are for roadway maintenance, drainage, traffic safety, and bicycle and pedestrian improvement projects. These project expenditures, in addition to other capital projects are identified in the chart below.





**Capital Improvement Program
Fiscal Years 2023/24 through 2027/2028**

**Section III:
Capital Projects**



Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

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	23/24	24/25	25/26	26/27	27/28	Totals
Measure A	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
Totals	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000



Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

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 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:

- Alameda de las Pulgas Safety Improvements – Funded over multiple Fiscal Years \$600,000 (FY 2022/23), \$1,850,000 (FY 2023/24), including a \$2,000,000 Federal grant
- Purchase fixed solar powered radar speed indicators estimate – \$15,000 (FY 2023/24)
- Traffic Counts and Speed Surveys – \$25,000 (FY 2023/24)

Funding Plan and Project Costs

Funding Source	23/24	24/25	25/26	26/27	27/28	Totals
Capital Improvements	\$1,850,000	\$0	\$0	\$0	\$0	\$1,850,000
Measure A	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
Measure M	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
Totals	\$1,890,000	\$40,000	\$40,000	\$40,000	\$40,000	\$2,050,000





Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

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. Work continues to implement various projects funded in the previous fiscal year.



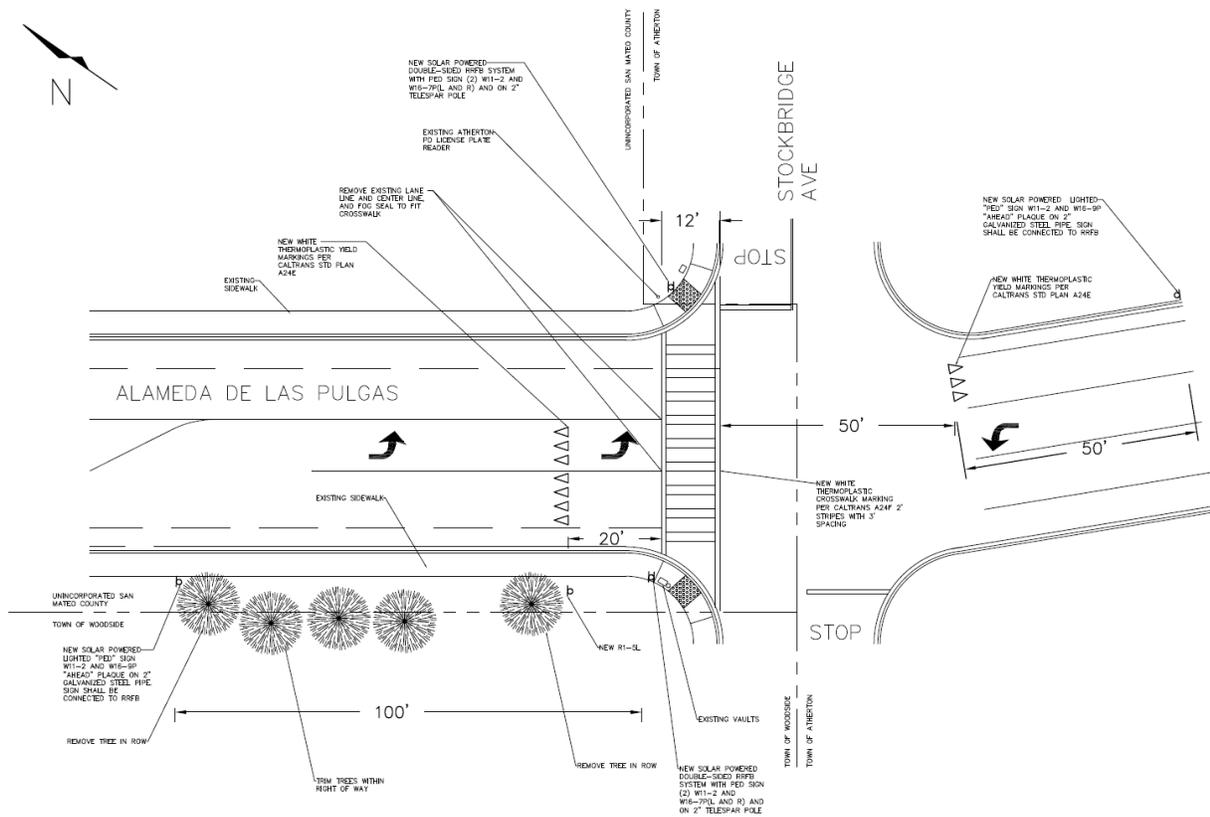
Priority projects include:

- 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 – estimate \$25,000 (FY 2023/24)
- Watkins Avenue Pedestrian Improvements, Middlefield Road to McCormick Lane – estimate \$100,000 (FY 2022/23)
- Selby Lane Bicycle Lane Improvements – Funded over multiple Fiscal Years - \$250,000 (FY 2022/23), \$1,150,000 (FY 2023/24)
- Fair Oaks Lane at Lloyd drive Pedestrian Improvements – estimate \$175,000 (FY 2022/23)
- El Camino Real Complete Streets Gap Closure Project – Planning Study (funded by SMCTA Bike and Pedestrian Program Grant)
- Stockbridge Avenue at Alameda de las Pulgas Pedestrian Crossing Improvements (Rectangular Rapid Flashing Beacons) – estimate \$100,000 (FY 2023/24)
- Projects Planned for Future Years
 - Watkins Avenue Pedestrian Improvements Study – Dinkelspiel Station Lane to El Camino Real (2024/25)
 - Bicycle and Pedestrian Master Plan Update (FY 2024/25)



Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

- El Camino Real Complete Streets Gap Closure – Project Approval/Environmental Documentation Phase (Beginning FY 2024/25 – contingent on grant funding)
- Atherton Avenue Bicycle Lanes (Beginning FY 2024/25)



Funding Source	23/24	24/25	25/26	26/27	27/28	Totals
Capital Improvements	\$1,250,000	\$750,000	\$1,750,000	\$1,000,000	\$500,000	\$5,250,000
Measure A Fund	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
Totals	\$1,275,000	\$775,000	\$1,775,000	\$1,025,000	\$525,000	\$5,375,000



Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

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 include the allocation of SB-1, Gas Tax, Measures A, M and W, and Capital Improvement Funds in the amount of \$1,580,000 for FY 2023/24. Funds associated with the Roadway Maintenance and Rehabilitation Account (RMRA) approved through SB-1 in 2017 are subject to maintenance of effort requirements which is supported by the proposed Capital Improvement funds in the current and 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) – estimate \$850,000
- Maintenance Dig-outs (on various streets throughout Town) – estimate \$360,000
- Cape Seal/Slurry Seal (on various streets throughout Town) – estimate \$370,000



Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

Funding Plan and Project Costs

Funding Source	23/24	24/25	25/26	26/27	27/28	Totals
Special Parcel Tax	\$110,000	\$0	\$0	\$0	\$0	\$110,000
Capital Improvement	\$840,000	\$840,000	\$840,000	\$840,000	\$840,000	\$4,200,000
Measure A	\$280,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,280,000
Gas Tax	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
Measure M	\$60,000	\$75,000	\$75,000	\$75,000	\$75,000	\$360,000
Measure W	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$700,000
Totals	\$1,580,000	\$1,455,000	\$1,455,000	\$1,455,000	\$1,455,000	\$7,400,000



Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

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 has approved the initial projects in its Neighborhood Traffic Management Action Plan. This program provides funding to initiate implementation of the traffic calming pilot projects identified through the Plan. Funding for FY 2023/24 is in addition to carryover funds from previous fiscal years.





Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

Funding Plan and Project Costs

Funding Source	23/24	24/25	25/26	26/27	27/28	Totals
Measure A	\$40,000	\$10,000	\$10,000	\$10,000	\$10,000	\$80,000
Totals	\$40,000	\$10,000	\$10,000	\$10,000	\$10,000	\$80,000



Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

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 implementation of a Green Infrastructure Plan and as otherwise required by the Municipal Regional Stormwater Permit issued by the Regional Water Quality Control Board. Green infrastructure improvements would include: required stormwater treatment measures associated with the Selby Lane Bicycle Lanes Project, roadway improvements, and potentially on Lloyd Drive (at Fair Oaks) and on Polhemus Avenue as identified in the Green Infrastructure Master Plan. Funding shown for FY 2023/24 is in addition to carryover funds from previous fiscal years.

Funding for the following improvements is estimated at:

- Atherton Channel Assessment and Relining Upstream of Alameda de las Pulgas – Funded over multiple fiscal years \$400,000 (FY 2022/23), \$2,400,000 (FY 2023/24)
- Green Infrastructure Plan Implementation – estimate \$200,000 (FY 2023/24)
- Atherton Channel culvert and detention system improvements at Alameda de las Pulgas and Las Lomas Elementary School – estimate \$450,000 (FY 2023/24), \$2,750,000 (FY 2024/25). Pending approval of \$2,000,000 in grant funding.
- El Camino Real Long-Term Solutions – estimate \$250,000 (FY2023/24), \$2,750,000 (FY 2024/25).



Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

Funding Plan and Project Costs

Funding Source	23/24	24/25	25/26	26/27	27/28	Totals
Atherton Channel	\$200,000	\$100,000	\$50,000	\$50,000	\$50,000	\$450,000
Capital Improvement	\$3,100,000	\$5,700,000	\$200,000	\$450,000	\$2,750,000	\$12,200,000
Totals	\$3,300,000	\$5,800,000	\$250,000	\$500,000	\$2,800,000	\$12,650,000





Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

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	23/24	24/25	25/26	26/27	27/28	Totals
Atherton Channel	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Totals	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000





Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

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	23/24	24/25	25/26	26/27	27/28	Totals
Capital Improvement Projects	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Totals	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000





Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

Project Type: Town Buildings, Park and Facilities

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

Project Description: The construction of the Town Center complex, including Administration offices, Community Services, Police Station, new Atherton Library and Civic Court was completed in FY 2022-23. Master Plan implementation is moving into its next phase in accommodating uses of the Town Center complex.

This program also includes the improvement of the former Atherton Rail Station building and grounds for integration into the new Civic Center, funded in FY 2022/23, and is scheduled to be completed in FY 2023/24. The project was primarily funded with grant funds from the Joint Powers Board (Caltrain)/San Mateo County Transportation Authority (Measure A - Caltrain).





Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

Funding Plan and Project Costs

Funding Source	23/24	24/25	25/26	26/27	27/28	Totals
Capital Improvement Projects	\$150,000	\$100,000	\$100,000	\$0	\$0	\$350,000
Totals	\$150,000	\$100,000	\$100,000	\$0	\$0	\$350,000



Capital Improvement Program Fiscal Years 2023/24 through 2027/2028

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. In addition to new projects, several projects were funded in FY 2022/23 and carry forward into FY 2023/24.

- 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. The construction contract for the Access and Circulation Improvements project is scheduled for award in FY 2022/23 and is scheduled to be completed in FY 2023/24. Project funding includes anticipated reimbursement 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 – project was funded in FY 2022/23 and is currently under design and construction is scheduled to be completed in FY 2023/24 – \$200,000 (FY 2022/23)
- Parking Lot Repairs (font lot) – project was funded in FY 2022/23 and is currently under design. Construction is scheduled to be completed in FY 2023/24 estimate \$350,000 (FY 2022/23)
- Park Playground Improvements - estimate \$200,000 (FY 2023/24), \$1,000,000 (FY2024/25)
- General assessment and miscellaneous repairs – estimate \$100,000 (FY 2023/24)
- Solar and Energy Resiliency Improvements – estimate \$150,000 (FY 2025/26)

Funding Plan and Project Costs

Funding Source	23/24	24/25	25/26	26/27	27/28	Totals
Capital Improvement	\$300,000	\$1,250,000	\$500,000	\$250,000	\$250,000	\$2,550,000
Totals	\$300,000	\$1,250,000	\$500,000	\$250,000	\$250,000	\$2,550,000



Capital Improvement Program Fiscal Years 2023/24 through 2027/2028



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	2022-23 Authorized	2023-24 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	1.00	1.00
Deputy CM/City Clerk											1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Clerk/Assistant to CM	1.00					1.00	1.00	1.00	1.00	1.00							
Assistant City Manager		1.00	1.00	1.00													
Office Assistant		0.75															
Office Specialist	1.00	1.00	1.00	1.00	0.50	1.00	1.00	1.00	1.00	1.00		1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk/Office Specialist											1.00						
Assistant to City Manager	1.00																
Executive Assistant/Deputy City Clerk Intern		1.00	1.00	1.00	1.00												
Total Admin	4.00	4.75	4.00	4.00	2.50	3.00											
Finance																	
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	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	1.00	1.00
Jr. Accountant										1.00	1.00	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	1.00	1.00	1.00	1.00	1.00
Total Finance	3.00	2.60	2.60	2.60	3.00												
Building																	
Town Arborist/Park Manager									0.5	0.5	0.5	0.5	0.5	0.5	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	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								
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	1.00	1.00
Commander										1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Captain																	
Lieutenant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00								
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	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	14.00	14.00
Administrative Assistant Executive	0.50	0.75	0.75	-													
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	1.00	1.00
Communications Supervisor	1.00	1.00	1.00	1.00	1.00											1.00	1.00
Support Services Coordinator/Dispatcher													1.00	1.00	1.00	1.00	1.00
Community Service/Code Enforce								1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Code Enforce/Dispatch Community Service Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00				1.00	1.00
Dispatcher/Records Assistant	4.00	4.00	3.00	3.00	3.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	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	30.00	30.00
Public Works																	
Town Arborist/Park Manager									0.5	0.5	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	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	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	0.50	0.50
PW Maintenance Supervisor	2.00	2.00	2.00	2.00													
PW Maintenance Worker III	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								
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	40.00	40.00

RESOLUTION NO. 23-xx

**A RESOLUTION OF THE CITY COUNCIL OF THE
TOWN OF ATHERTON APPROVING FISCAL YEAR
2023-2024 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 2023-24, incorporated in "Exhibit A" attached hereto.

WHEREAS, the 2023-24 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 21stth day of June, 2023 by the following vote:

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

Bill Widmer, MAYOR
Town of Atherton

ATTEST:

Anthony Suber, City Clerk

APPROVED AS TO FORM:

Mona Ebrahimi, City Attorney

TOWN OF ATHERTON									
Salary Schedule									
FY 2023-2024									
Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
	CM Rate effective 7/01/2023								
City Manager	Management/Misc	City Manager	12	1100	D	128.43	10,274.17	22,260.69	267,128.32
	Dept Head Rate Effective 07/01/2023								
Department Heads	Management/Misc	Finance Director	18	1104	A	95.90	7,672.25	16,623.21	199,478.53
					B	100.70	8,055.69	17,453.99	209,447.84
					C	105.73	8,458.09	18,325.85	219,910.21
					D	111.02	8,881.23	19,242.66	230,911.89
Department Heads	Management/Sworn	Chief of Police	40	1105	A	102.62	8,209.34	17,786.91	213,442.95
					B	107.75	8,620.08	18,676.85	224,122.18
					C	113.14	9,050.82	19,610.10	235,321.20
					D	118.79	9,503.36	20,590.62	247,087.42
		Chief of Police	40	1105	A	87.13	7,286.26	15,786.91	189,442.87
		Housing Reduction Salary			B	92.07	7,697.00	16,676.84	200,122.10
					C	97.25	8,127.74	17,610.09	211,321.12
					D	102.68	8,580.28	18,590.61	223,087.34
Department Heads	Management/Misc	City Clerk/Deputy City Manager	12		A	77.50	6,200.31	13,434.01	161,208.14
					B	81.38	6,510.24	14,105.52	169,266.19
					C	85.45	6,835.87	14,811.05	177,732.64
					D	89.72	7,177.21	15,550.62	186,607.49
Department Heads	Management/Misc	Public Works Director/City Engineer	50		A	95.56	7,645.07	16,564.33	198,771.93
					B	100.34	8,027.32	17,392.53	208,710.38
					C	105.36	8,428.69	18,262.16	219,145.98
					D	110.63	8,850.13	19,175.28	230,103.31
	Mid Mgmt Rate Effective 07/01/2023								
Mid-Management	Management/Misc	Commander	40	2204	A	90.21	7,217.08	15,637.01	187,644.13
					B	94.72	7,577.90	16,418.79	197,025.52
					C	99.45	7,956.30	17,238.65	206,863.75
					D	104.42	8,353.52	18,099.29	217,191.43
Mid-Management	Management/Misc	Senior Engineer	50		A	69.70	5,576.14	12,081.63	144,979.59
					B	73.19	5,854.95	12,685.71	152,228.57
					C	76.85	6,147.69	13,320.00	159,840.00
					D	80.69	6,455.08	13,986.00	167,832.00
Mid-Management	Management/Misc	Public Works Maintenance Manager	50		A	63.50	5,080.19	11,007.08	132,084.99
		effective 9/21/2022			B	66.68	5,334.20	11,557.44	138,689.24
					C	70.01	5,600.91	12,135.31	145,623.75
					D	73.51	5,880.96	12,742.07	152,904.89
Mid-Management	Management/Misc	Town Arborist	25/50		A	61.61	4,928.75	10,678.96	128,147.46
					B	64.69	5,175.18	11,212.90	134,554.75
					C	67.92	5,433.95	11,773.55	141,282.59
					D	71.32	5,705.64	12,362.22	148,346.65

TOWN OF ATHERTON									
Salary Schedule									
FY 2023-2024									
Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
	General Gov Rate Effective 07/01/2023								
Confidential	Confidential/Misc	Jr. Accountant	18		A	46.23	3,698.63	8,013.71	96,164.49
					B	48.30	3,863.98	8,371.96	100,463.47
					C	50.71	4,057.18	8,790.55	105,486.64
					D	53.26	4,260.45	9,230.98	110,771.76
Confidential	Confidential/Misc	Accountant	18		A	53.31	4,264.60	9,239.97	110,879.62
					B	55.97	4,477.95	9,702.22	116,426.68
					C	58.77	4,701.97	10,187.59	122,251.09
					D	61.71	4,936.65	10,696.07	128,352.86
Confidential	Confidential/Misc	Sr. Accountant	18		A	55.27	4,421.35	9,579.60	114,955.15
					B	58.03	4,642.42	10,058.58	120,702.91
					C	60.93	4,874.54	10,561.50	126,738.06
					D	63.98	5,118.27	11,089.58	133,074.96
Confidential	Confidential/Misc	Assistant to Chief/Training Manager	40		A	49.91	3,993.19	8,651.91	103,822.97
					B	52.41	4,192.85	9,084.51	109,014.11
					C	55.03	4,402.49	9,538.73	114,464.82
					D	57.78	4,622.62	10,015.67	120,188.07
General Government	General Gov/Misc	Associate Engineer	50/53		A	58.50	4,680.00	10,140.00	121,680.00
		Effective 9/21/22			B	61.43	4,914.00	10,647.00	127,764.00
					C	64.50	5,159.70	11,179.35	134,152.20
					D	67.72	5,417.69	11,738.32	140,859.81
	General Gov Rate Effective 07/01/2023								
Confidential	Confidential/Misc	Management Analyst I	12		A	57.23	4,578.38	9,919.83	119,037.98
		Effective 7/20/22			B	60.24	4,819.35	10,441.93	125,303.15
					C	63.41	5,073.00	10,991.50	131,898.00
					D	66.75	5,340.00	11,570.00	138,840.00
Confidential	Confidential/Misc	Management Analyst II	12		A	62.95	5,035.90	10,911.12	130,933.40
					B	66.26	5,300.95	11,485.39	137,824.65
					C	69.75	5,580.07	12,090.16	145,081.87
					D	73.42	5,873.76	12,726.48	152,717.76
Confidential	Confidential/Misc	Receptionist/Clerk	12		A	30.01	2,400.65	5,201.41	62,416.90
					B	31.59	2,527.00	5,475.17	65,702.00
					C	33.25	2,660.00	5,763.33	69,160.00
					D	35.00	2,800.00	6,066.67	72,800.00

TOWN OF ATHERTON									
Salary Schedule									
FY 2023-2024									
Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
General Gov Rate Effective 07/01/2023									
General Government	General Gov/Misc	Office Specialist	"12/25/50	3304	A	35.93	2,874.28	6,227.60	74,731.26
					B	37.73	3,018.29	6,539.63	78,475.53
					C	39.62	3,169.41	6,867.06	82,404.70
					D	41.60	3,327.64	7,209.90	86,518.77
General Government	General Gov/Misc	Assistant Engineer			A	50.66	4,052.73	8,780.91	105,370.91
					B	53.19	4,255.36	9,219.95	110,639.46
					C	55.85	4,468.13	9,680.95	116,171.43
					D	58.64	4,691.54	10,165.00	121,980.00
General Government	General Gov/Misc	Town Arborist/Public Works Specialist	25	3306	A	55.48	4,438.24	9,616.19	115,394.31
					B	58.25	4,659.89	10,096.42	121,157.09
					C	61.16	4,892.79	10,601.05	127,212.63
					D	64.22	5,137.55	11,131.36	133,576.35
Police/APOA Rate Effective 07/01/2023									
Police-Civilian/APOA	Police/Misc	Support Service Coordinator	40	4401	A	44.25	3,540.00	7,670.00	92,039.95
	80 hours shift				B	46.46	3,717.00	8,053.50	96,641.95
					C	48.79	3,902.85	8,456.17	101,474.04
					D	51.22	4,097.99	8,878.98	106,547.75
					E	53.79	4,302.89	9,322.93	111,875.13
Police-Civilian/APOA	Police/Misc	Support Service Coordinator	40	4402	A	44.25	3,717.00	8,053.50	96,641.95
	84 hours shift				B	46.46	3,902.85	8,456.17	101,474.04
					C	48.79	4,097.99	8,878.98	106,547.75
					D	51.22	4,302.89	9,322.93	111,875.13
					E	53.79	4,518.03	9,789.07	117,468.89
Police-Civilian/APOA	Police/Misc	Code Enforcement	40	4401	A	44.60	3,568.08	7,730.83	92,769.99
	80 hours shift	(new Position 02/17/2015)			B	46.83	3,746.48	8,117.37	97,408.49
					C	49.17	3,933.80	8,523.24	102,278.92
					D	51.63	4,130.49	8,949.41	107,392.86
					E	54.21	4,337.02	9,396.88	112,762.50
Police-Civilian/APOA	Police/Misc	Code Enforcement	40	4402	A	44.60	3,746.48	8,117.37	97,408.49
	84 hours shift	(new Position 02/17/2015)			B	46.83	3,933.80	8,523.24	102,278.92
					C	49.17	4,130.49	8,949.41	107,392.86
					D	51.63	4,337.02	9,396.88	112,762.50
					E	54.21	4,553.87	9,866.72	118,400.63

TOWN OF ATHERTON									
Salary Schedule									
FY 2023-2024									
Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
Police-Civilian/APOA	Police/Misc 80 hours shift	Communication Supervisor (new Position 07/1/2021)			A	62.79	5,023.60	10,884.46	130,613.53
					B	65.93	5,274.78	11,428.68	137,144.20
					C	69.23	5,538.52	12,000.12	144,001.41
					D	72.69	5,815.44	12,600.12	151,201.49
					E	76.33	6,106.21	13,230.13	158,761.56
Police-Civilian/APOA	Police/Misc 84 hours shift	Communication Supervisor (new Position 07/1/2021)			A	62.79	5,274.78	11,428.68	137,144.20
					B	65.93	5,538.52	12,000.12	144,001.41
					C	69.23	5,815.44	12,600.12	151,201.49
					D	72.69	6,106.21	13,230.13	158,761.56
					E	76.33	6,411.52	13,891.64	166,699.64
Police-Civilian/APOA	Police/Misc 80 hours shift	Dispatcher/Records assistant	40	4405	A	46.46	3,717.00	8,053.50	96,641.95
					B	48.79	3,902.85	8,456.17	101,474.04
					C	51.22	4,097.99	8,878.98	106,547.75
					D	53.79	4,302.89	9,322.93	111,875.13
					E	56.48	4,518.03	9,789.07	117,468.89
Police- Per-Diem	80 hours shift	Per-Diem Dispatcher	40		A	46.46	3,717.00	8,053.50	96,641.95
					B	48.79	3,902.85	8,456.17	101,474.04
					C	51.22	4,097.99	8,878.98	106,547.75
					D	53.79	4,302.89	9,322.93	111,875.13
					E	56.48	4,518.03	9,789.07	117,468.89
Police-Civilian	Police/Misc	Police Trainee	40	4406	D	50.25	4,019.61	8,709.15	104,509.79
Police-Civilian/APOA	Police/Misc 84 hours shift	Dispatcher/Records assistant	40	4405	A	46.46	3,902.85	8,456.17	101,474.04
					B	48.79	4,097.99	8,878.98	106,547.75
					C	51.22	4,302.89	9,322.93	111,875.13
					D	53.79	4,518.03	9,789.07	117,468.89
					E	56.48	4,743.94	10,278.53	123,342.33

TOWN OF ATHERTON									
Salary Schedule									
FY 2023-2024									
Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
	Police/APOA Rate Effective 07/01/2023								
Police-Sworn/APOA	Police/Sworn/84	Police Officer	40	5505	A	57.91	4,864.08	10,538.83	126,465.96
	84 hours shift				B	60.80	5,107.28	11,065.77	132,789.26
					C	63.84	5,362.64	11,619.06	139,428.72
					D	67.03	5,630.78	12,200.01	146,400.16
					E	70.38	5,912.31	12,810.01	153,720.17
Police-Sworn/APOA	Police/Sworn/84	Police Sergeant	40	5520	A	70.08	5,886.72	12,754.56	153,054.72
	84 hours shift				B	73.58	6,181.06	13,392.29	160,707.46
					C	77.26	6,490.11	14,061.90	168,742.83
					D	81.13	6,814.61	14,765.00	177,179.97
					E	85.18	7,155.35	15,503.25	186,038.97
Police-Sworn/APOA	Police/Sworn/80	Police Officer	40	5506	A	57.91	4,632.45	10,036.98	120,443.77
	80 hours shift				B	60.80	4,864.08	10,538.83	126,465.96
					C	63.84	5,107.28	11,065.77	132,789.26
					D	67.03	5,362.64	11,619.06	139,428.72
					E	70.38	5,630.78	12,200.01	146,400.16
Police-Sworn/APOA	Police/Sworn/80	Police Sergeant	40	5528	A	70.08	5,606.40	12,147.20	145,766.40
	80 hours shift				B	73.58	5,886.72	12,754.56	153,054.72
					C	77.26	6,181.06	13,392.29	160,707.46
					D	81.13	6,490.11	14,061.90	168,742.83
					E	85.18	6,814.61	14,765.00	177,179.97
	Rate Effective 07/01/23								
Police-Sworn	Police/Sworn/84	Police Reserve	40		A	57.91	4,864.08	10,538.83	126,465.96
					B	60.80	5,107.28	11,065.77	132,789.26
					C	63.84	5,362.64	11,619.06	139,428.72
					D	67.03	5,630.78	12,200.01	146,400.16
					E	70.38	5,912.31	12,810.01	153,720.17

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 2023-2024 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 2023-24, 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 2023-24 shall be and is hereby set in the amount of **\$16,666,794** 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 21st day of June, 2023, by the following vote:

Appendix C

AYES: Council Members:

NOES: Council Members:

ABSENT: Council Members:

ABSTAIN: Council Members:

Bill Widmer, 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 2023-2024

Schedule 1: Calculation of Spending Limit

Last Year's Limit (FY 2022-23)	16,027,165
Prior Year Parcel Tax Adjustment	
Adjusted Last Year's Limit (FY 2022-23)	16,027,165

Adjustment Factors:

A. Population (County)	0.9957
C. Inflation	1.0444
A times C	1.04

Total Adjustment (Percent)	0.0399
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Total Adjustment (Dollars)	639,629
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Other Adjustments:

Parcel Tax Adjustment (+)	
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New Appropriation Limit for Fiscal Year 2023-24	16,666,794
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Schedule 2: Appropriations Compared to Limit

Proceeds from Taxes (Fm Schedule 3)	15,783,880
-------------------------------------	------------

Appropriations Subject to Limit FY 2023-24	15,783,880
--------------------------------------------	------------

Appropriations Limit for FY 2023-24	16,666,794
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Amount under Appropriations Limit	882,915
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Schedule 3: Determination of Proceeds of Taxes

Per Budget for FY 2022-23

	Proceeds of Taxes	Non- Proceeds	Total
Revenues			
Property Tax	15,126,596		15,126,596
Sales Tax	209,100		209,100
Public Safety Sales Tax		112,000	112,000
Parcel Tax			-
County Measure A	430,000		430,000
Business License	283,600		283,600
Motor Vehicle License Fee			-
Homeowners Exemption	35,000		35,000
Franchise Fees		1,056,000	1,056,000
Development Fees/Permits		2,575,300	2,575,300
Fines & Forfeiture		46,100	46,100
Fees for Services		207,500	207,500
Rentals		165,839	165,839
Miscellaneous		1,474,440	1,474,440
	16,084,296	5,637,179	21,721,475
Interest Income	129,584	45,416	175,000
Reduction for CIP	(430,000)		
Total	15,783,880	5,682,595	21,896,475

RESOLUTION NO.

**A RESOLUTION OF THE CITY COUNCIL OF THE TOWN OF ATHERTON
ADOPTING THE FISCAL YEAR 2023-2024 OPERATING AND
CAPITAL IMPROVEMENT PROGRAM BUDGET**

WHEREAS, the City Council of the Town of Atherton set June 21, 2023, at the Town of Atherton City Council Chambers 80 Fair Oaks Lane, Atherton, California, as the time and place for the public hearing on the introduction of the Fiscal Year 2023-2024 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 2023-2024 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 2023-2024 are incorporated in as a resolution within the proposed budget

WHEREAS, the budget was made available for public view at the Town Center, 80 Fair Oaks Lane, Atherton, California, and the Town Library, 2 Dinkelspiel Station Lane, Atherton, California.

NOW THEREFORE, BE IT RESOLVED, that the Fiscal Year 2023-2024, Operating and Capital Improvement Program Budget projected appropriations /expenditures totaling \$30,631,136, which includes the General Fund Operating Budget of \$19,250,260, Other Funds Operating Budgets of \$2,410,876, and the Capital Projects Budget of \$8,970,000, as set forth in Exhibit A, attached hereto and by reference incorporated herein, be adopted for Fiscal Year 2023-2024.

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 21st day of June, 2023, by the following vote:

AYES: Council Members:
NOES: Council Members:

Resolution No.
Adopted June 15, 2022
Appendix D Page 1 of 5

SECTION G
Appendix D

BUDGET RESOLUTION

Town of Atherton

ABSENT:
ABSTAIN:

Council Members:
Council Members:

Bill Widmer, MAYOR
Town of Atherton

ATTEST:

Anthony Suber, City Clerk

APPROVED AS TO FORM

Mona Ebrahimi, City Attorney

Resolution No.

Adopted June 15, 2022
Appendix D Page 2 of 5

EXHIBIT "A"

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

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

- Present Personnel Policies, Procedures, and Memorandum of Understanding, including salary schedules and benefits, except as hereinafter changed by resolution or ordinance of the City Council.
- The Expenditure Control Budget will show overall General Fund and other funds and/or departments.
- This system will apply to Operating and Capital Budget Expenditures as intended for use in Fiscal Year 2023-2024.
- All CIP encumbered expenditures from the Fiscal Year 2022-2023 Adopted/Revised Budget shall be carried forward and re-appropriated in Fiscal Year 2023-2024. Said encumbered expenditures to be re-appropriated in Fiscal Year 2023-2024 must be initiated by the Public Works Director, recommended by the Finance Director, and approved by the City Manager.
- Capital Project Commitments: Capital projects for which funds are appropriated in the budget year shall have those funds restricted for use for that project. Such appropriations will continue to be valid in subsequent fiscal years until the project is completed or the Council takes subsequent action to de-appropriate all or part of the funds originally restricted. If a capital project requires an additional appropriation, then City Council approval shall be required.
- General Fund Balance: The balance shall be established in accordance with the Fund Balance Policy for the General Fund as adopted by the City Council.
- The City Manager is authorized to make budget transfers within the same department. Any transfers between departments or funds shall require the approval of City Council.
- Expenditures are budgeted at, and may not legally exceed, the department level for the general fund and the fund level for Special Revenue and Capital Projects Funds. Budgeted amounts shown are as originally adopted, or as amended by the Town Council during the year.
- This budget system assumes existing service levels; Council approval will be required for any significant changes involving increased or decreased service levels.

Resolution No.

Adopted June 15, 2022
Appendix D Page 3 of 5

- The Finance Department shall be responsible for constant monitoring of the budget and shall establish and implement appropriate control mechanisms necessary for said purpose after consultation with city staff and approval by the City Manager.
- A monthly financial report shall be made available by the Finance Director for each department and/or program and/or capital project.

SECTION G
Appendix D

BUDGET RESOLUTION

Town of Atherton

Section 2: FY 2023-2024 all Funds Operating and Capital Budgets are hereby adopted, establishing the following revenue estimates and expenditure budgets:

Town of Atherton Budget for FY 2023-2024									
	Projected Fund Balance 06/30/23	Budgeted Revenues	Budgeted Expenditures	Budgeted Transfer In	Library JPA Est. Advance excess funds	Budgeted Transfer Out/Lease Payment	Lease Payment	ERAF	Projected Fund Balance 06/30/24
General Fund									
101 General Fund	\$ 13,731,684	\$ 21,466,475	\$ 19,250,260			\$ (5,890,000)	\$ (861,871)	\$ 2,300,000	\$ 11,496,028
Special Revenue Funds									
105 Tennis Fund	114,424	58,900	57,500	-					115,824
209 Police (COPS) Grant	183	160,146	160,329						-
213 Library Fund	1,375,239	653,102	637,102						1,391,239
215 Evan Creative Design	-	-	-						-
Total Special Revenue	1,489,846	872,148	854,931	-	-	-			1,507,063
Capital Project Funds									
201 Special Tax	113,173	-	110,000						3,173
202 Measure A	151,489	430,000	385,000						196,489
203 Gas Tax	206,529	375,000	300,000						281,529
204 Measure M	216,149	75,000	75,000						216,149
205 Measure W	524,243	145,000	140,000						529,243
401 Capital Improvement	1,467,373	7,715,000	7,750,000						1,432,373
402 Storm Drainage	-	-	-						-
403 Channel Drainage Dt.	675,256	127,000	210,000						592,256
406 Facilities Construction	-	-	-						-
Total Capital Projects	3,354,212	8,867,000	8,970,000	-		-			3,251,212
Internal Service Funds									
610 Equipment Repl.	1,082,551	313,763	383,163						1,013,151
614 Worker's Comp.	1,948,442	68,880	148,186						1,869,136
615 General Liability	688,158	538,495	636,295						590,358
616 Employee Benefits	633,232	448,824	388,301						693,755
Total Internal Service	4,352,383	1,369,962	1,555,945	-		-			4,166,400
Total All Funds	\$ 22,928,125	\$ 32,575,585	\$ 30,631,136	\$ -	\$ -	\$ (5,890,000)	\$ (861,871)	\$ 2,300,000	\$ 20,420,703

Resolution No.

Adopted June 21, 2023
Appendix D Page 5 of 5

RESOLUTION NO. 23-xx

**A RESOLUTION OF THE CITY COUNCIL OF THE TOWN OF ATHERTON
REGARDING THE RECEIPT AND USE OF CORONAVIRUS STATE AND LOCAL
FISCAL RECOVERY FUNDS FROM THE AMERICAN RESCUE PLAN ACT OF 2021**

WHEREAS, , on March 11, 2021, President Biden signed into law HR 1319, the American Rescue Plan Act of 2021 ("ARPA"), which provides financial assistance to individuals, businesses, and state and local government agencies to assist in the economic recovery from the COVID-19 pandemic; and

WHEREAS, ARPA includes a provision entitled "Coronavirus State and Local Fiscal Recovery Funds" ("LRF") that includes \$350 billion in funding for state and local governments of which \$65 billion is dedicated to local government agencies; and

WHEREAS, the provisions in LRF provide flexibility for each government to meet local needs in seven areas: 1) Replace lost public sector revenue 2) Government Services such as roadway construction and maintenance, as well as other infrastructure related to government administration, staff, and administrative facilities; provision of police and other public safety services 3) supporting public health response and economic impacts from the pandemic 4) Public Sector Capacity Enhancements - Public Safety, Public Health, and Human Services 5) Capital Expenditures related to response to public health and negative economic impacts 6) provide premium pay for essential workers; 7) Water & Sewer Infrastructure necessary investments in water and sewer infrastructure; and

WHEREAS the Town of Atherton ("Town") is classified as a non-entitlement unit agency within the provisions of LRF and received its allocation of \$1,707,322 divided in two equal payments (tranches) of \$853,661, with the first payment paid on July 13, 2021; and

WHEREAS the US Treasury Department ("Treasury") is responsible for administration and distribution of LRF funds and issued its Final Rule (31 CFR Part 35, RIN 1505-AC77) ("IFR"), that establishes the provisions for the use of the LRF funds; and

WHEREAS staff has segregated these funds within the Town's General Fund and they will be allocated as part of the eligible expenses (past and present) as these funds may be used to respond to the public health emergency with respect to COVID-19 as recommended for project and expenditures incurred by the Town; and

NOW THEREFORE, BE IT RESOLVED, by the City Council of the Town of Atherton as follows:

1. The Town shall use the funds as outlined in the Town of Atherton American Rescue Plan Expenditures and Project List (Exhibit A).

* * * * *

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 21st day of June, 2023, by the following vote:

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

Bill Widmer, 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:

The recommendation of projects and expenditures to apply towards ARPA reimbursement to the General Fund for allocations of expenditure appropriations:

1. Town Center Project Construction COVID related delays: \$925,000 (**Capital Expenditures related to response**)
2. Police Technology: The Town's Axon Agreements for tasers, incorporating new integrated and transparency technologies for body cameras, interview cameras, and fleet vehicles. This will be part of a multi-year agreement that includes licensing, storage, and technology upgrades. The multi-year, integrated system agreement will represent an overall long-term savings to the Town and will vastly improve staff efficiency and data transparency- 1-year worth of cost - \$96,000. (**Government Services-Police and Public Health Safety**)
3. Town administrative Offices & Park facilities Generator: \$200,000 (**Government Services-Police and Public Health Safety**)
4. Drainage projects necessary to assist in heavy storm mitigation: \$486,322 (**Government Services-Police and Public Health Safety**)

ARPA funds are non-recurring so their use should be applied primarily to non-recurring expenditures (i.e. one-time purchases or infrastructure).