



**AGENDA**  
**Town of Atherton**  
**CITY COUNCIL/ATHERTON CHANNEL**  
**DRAINAGE DISTRICT**  
**June 10, 2009**  
**6:00 P.M.**  
**Town Council Chambers**  
91 Ashfield Road  
Atherton, California  
**Special Meeting**

**6:00 P.M.     ROLL CALL             Lewis, Dobbie, Marsala, McKeithen, Carlson**

**6:02 P.M.     PUBLIC COMMENTS**

**6:10 P.M.     REGULAR AGENDA**

**1.     APPROVAL OF NBS COST ALLOCATION PLAN**

**Report:** City Manager Jerry Gruber, Finance Director Louise Ho

**7:15 P.M.     PUBLIC HEARING**

**2.     FISCAL YEAR 2009/2010 OPERATING/CAPITAL BUDGET**

**Report:** City Manager Jerry Gruber, Finance Director Louise Ho

**8:15 P.M.     PUBLIC COMMENT**

**8:30 P.M.     ADJOURN**

**Pursuant to the Americans with Disabilities Act, if you need special assistance in this meeting, please contact the City Clerk's Office at (650) 752-0500. Notification of 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting. (29 CRF 35.104 ADA Title II)**



## Town of Atherton

### **CITY COUNCIL STAFF REPORT**

**TO: HONORABLE MAYOR AND CITY COUNCIL  
JEROME GRUBER, CITY MANAGER**

**FROM: LOUISE HO, FINANCE DIRECTOR**

**DATE: FOR THE MEETING OF JUNE 10, 2009**

**SUBJECT: OVERHEAD COST ALLOCATION PLAN**

### **RECOMMENDATION**

Accept and approve the model developed by NBS to calculate the Town of Atherton overhead cost.

### **DISCUSSION**

On January 21, 2009, the Town engaged the services of NBS to develop an overhead cost allocation plan, fully burdened staff hourly labor rates, and a comprehensive fee study. NBS has completed the cost allocation plan and is presenting the plan to the City Council for acceptance and approval.

A Cost Allocation Plan is an internal analytical tool through which a Town can apportion costs which have either broad or specific benefit to individual departments within its organization. Allocated costs are typically considered overhead or indirect service. Most overhead/indirect service costs are those expenditures which provide support services or oversight to each department Town-wide and can include legislative, management, finance, administrative, legal, personnel, technology, facilities, and risk management activities. Allocated costs may also include services within non-administrative/support services departments that provide targeted benefit to specific departments. A general example of this would be specific skill sets from one department that actually exist to provide support to a department outside its own.

The methods for allocating costs within this analysis are described briefly below:

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- An organizational analysis is conducted to identify entire departments or functions within departments Town-wide which provide either overhead or indirect services broadly or specifically to departments outside their own. (In addition to evaluating published data sources, NBS conferred with Town staff on multiple occasions to identify and consider allocable overhead and indirect services across all Town departments.)
- Line-item expenditures in each department are linked to the overhead/indirect services identified through the organizational analysis to create allocable cost pools for each.
- An allocation factor is assigned to each cost pool. An allocation factor is a data set used as the basis for distributing overhead/indirect service costs to departments receiving support or benefit from the cost pool. Allocation factors can include general data sets, such as employee count or budgeted expenditures in each department. Allocation factors can also include estimates of how time is spent across departments. Since this is a new process for the Town, many allocation factors are set to more general data sets; however, as the Cost Allocation Plan becomes regular practice for the Town in the years to come, collection of additional data sets and assignment of more varying allocation factors will occur, resulting in more refined cost allocations.
- Cost allocations are performed. Each cost pool is distributed across departments following the distribution inherent in the selected allocation factor for each pool. This results in a total share of overhead/indirect service costs for each department.
- Various outcomes are generated based on the total share of overhead/indirect service costs identified for each department.

Each allocable cost pool has been assigned a factor for use in apportionment across departments, as listed in Exhibit 1. The individual factors are described further as follows:

- **City-Wide Budgeted Expenditures:** This factor reflects the total operating budget of each individual department/division. Cost pools are allocated Town-wide following the proportion of each individual department's budget in relation to all others. Use of expenditures as a metric for allocating costs links to the broad benefit of general Town-wide services and oversight that touch each department.
  - **Full-Time Equivalent Employees (FTEs):** This factor reflects the total staffing in each individual department/division. Cost pools are allocated Town-wide following the proportion of each individual department's head-count in relation to all others. Use of FTEs as a metric for allocating costs attempts to best apportion costs that may have labor as the most significant underlying variable.
  - **Building Square Footage:** This factor reflects the building area occupied uniquely by each individual department/division. This metric is used to allocate the costs of building maintenance in proportion to the space needs of each department, both for its own use and the facilitation of programs it oversees.
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- City Attorney Development Review Time: This factor reflects a 100% allocation to the Planning, Building, and Public Works Department of legal services budgeted for development review.
- Estimated Code Enforcement Time: This factor reflects estimated time spent by the Town's code enforcement contractor across the departments whose core service/activities relate most closely to the contractor's efforts. Costs are allocated following the distribution of that estimated time.
- Estimated Information Technology Service Usage: This factor reflects estimated time spent by the Town's information technology contractor across the departments served. Costs are allocated following the distribution of that estimate time.

***Exhibit 1. Selected Allocation Factor by Allocable Cost Pool***

<b>Budget Unit: Department Number and Name - Division</b>	<b>Allocable Indirect Service or Overhead Function</b>	<b>Allocable Overhead Expenditures</b>	<b>Allocation Factor</b>
11 City Council	City Council	\$ 29,382	City-Wide Budgeted Expenditures
12 Administration	Administration	798,060	City-Wide Budgeted Expenditures
16 City Attorney	General Counsel	332,500	City-Wide Budgeted Expenditures
16 City Attorney	Development Review Counsel	90,500	City Attorney Development Review Time
18 Finance	Finance	509,604	City-Wide Budgeted Expenditures
30 Non-Department	General Indirect Activities	323,628	Full-Time Equivalent Employees
30 Non-Department	Information Technology	39,624	Estimated IT Service Usage
30 Non-Department	Code Enforcement	56,985	Estimated Code Enforcement Time
59 Public Works - Building Maintenance	Building Maintenance	248,833	Building Square Footage
<b>Total Allocable Expenditures</b>		<b>2,429,116</b>	

**DRAFT RESULTS FOR FISCAL YEAR 2009/2010**

Under the Cost Allocation Plan, using prospective expenditures for 2009/2010, the resulting allocations of Town-wide overhead and other indirect services is listed in Exhibit 2.

**Exhibit 2. Allocated Overhead and Indirect Costs for Use in Budget Presentation**  
*(Refer also to attached Worksheet Series E for a larger view.)*

Department Name-Division	Allocable Indirect Services / Overhead Functions									Total Allocation
	City Council	Administration	General Counsel	Dev. Review Counsel	Finance	General Indirect Activities	Info. Tech.	Code Enforce.	Building Maint.	
11 City Council	\$ 84	\$ 2,280	\$ 950	\$ -	\$ 1,456	\$ -	\$ 1,981	\$ -	\$ 9,593	\$ 16,345
12 Administration	2,280	61,938	25,806	-	39,551	23,818	5,944	6,704	17,755	183,796
16 City Attorney	1,209	32,830	13,678	-	20,963	2,977	7,925	-	-	79,582
18 Finance	1,456	39,551	16,478	-	25,255	15,482	1,981	-	11,541	111,744
20 Planning	561	15,232	6,346	90,500	9,726	2,977	1,981	6,704	6,455	140,482
25 Building	2,906	78,934	32,887	-	50,404	41,682	1,981	17,598	11,917	238,309
30 Non-Department	1,310	35,581	14,824	-	22,721	-	-	-	-	74,437
40 Police	14,490	393,568	163,974	-	251,314	171,788	15,850	5,028	68,522	1,084,534
50 Public Works - Engineering	693	18,815	7,839	-	12,015	19,054	792	4,190	10,924	74,323
53 Public Works - Street Maintenance	2,033	55,223	23,008	-	35,263	21,436	792	4,190	12,910	154,857
57 Public Works - Park Maintenance	797	21,653	9,021	-	13,827	8,336	198	4,190	99,217	157,240
58 Public Works - Park Programs	852	23,141	9,641	-	14,777	8,336	198	4,190	-	61,136
59 Public Works - Building Maintenance	711	19,312	8,046	-	12,332	7,741	-	4,190	-	52,332
<b>Total Allocable Expenditures</b>	<b>29,382</b>	<b>798,060</b>	<b>332,500</b>	<b>90,500</b>	<b>509,604</b>	<b>323,628</b>	<b>39,624</b>	<b>56,985</b>	<b>248,833</b>	<b>2,429,116</b>

It should be noted that secondary allocations are performed by the Cost Allocation Plan to express the fully-loaded costs of the Town's direct service and activities. These secondary allocations are used in setting full cost recovery rates, fees, and charges in other analyses; they are not used in the budget process and are therefore not discussed in this memo.

**NEXT STEPS**

The results described in this memo are labeled "draft." They are based on the Town's draft budget for Fiscal Year 2009/2010 which may change as the budget process proceeds. Furthermore, it is possible that refinements may be made in the Cost Allocation Plan itself as budget inputs are revised and as the complete integration of its results in all of the Town's financial planning activities is performed.

**FISCAL IMPACT**

None.

Prepared by:

Approved by:

\_\_\_\_\_  
 Louise Ho  
 Finance Director

\_\_\_\_\_  
 Jerome D. Gruber  
 City Manager

Attachment: Draft Overhead Allocation Plan



Dept Number	Department Name [a]	Program Name [a]	Complete Name for Overhead Cost Allocation Plan
11	City Council	City Council	11 City Council - City Council
12	Administration	Manager, Clerk, Administration	12 Administration - Manager, Clerk, Administration
16	City Attorney	Legal Services	16 City Attorney - Legal Services
18	Finance	Accounting & Finance	18 Finance - Accounting & Finance
20	Community Development	Planning	20 Community Development - Planning
25	Building	Building	25 Building - Building
30	Non-Department		30 Non-Department
40	Police	Police Services	40 Police - Police Services
50	Public Works	Engineering	50 Public Works - Engineering
53	Public Works	Street Maintenance	53 Public Works - Street Maintenance
57	Public Works	Park Maintenance	57 Public Works - Park Maintenance
58	Public Works	Park Programs	58 Public Works - Park Programs
59	Public Works	Building Maintenance	59 Public Works - Building Maintenance
	Other	Other	Other - Other
	Other	Other	Other - Other

**Notes:**  
 [a] Funds/budget units strictly related to capital expenditures and debt service have been excluded from the organizational structure listed for cost allocation purposes. This implies that capital and debt service funds/budget units neither allocate nor receive overhead costs through this plan.

**Budget Items Outside of Overhead Cost Allocation Scope**

Dept Number	Department Name	Program Name	Complete Name
401	Public Works	Tennis Fund	Public Works - Tennis Fund
402	Capital Projects	Capital Improvement	401 Capital Projects - Capital Improvement
402	Capital Projects	Storm Drainage	402 Capital Projects - Storm Drainage
403	Capital Projects	Channel Drainage District	403 Capital Projects - Channel Drainage District
406	Capital Projects	Facilities Construction	406 Capital Projects - Facilities Construction

**Internal Service Funds**

Dept Number	Department Name	Program Name	Complete Name
184	Finance	Fleet Management (Equip. Repair & Replace.)	184 Finance - Fleet Management (Equip. Repair & Replace.)
	Finance	Employee Benefits/Compensated Absences	Finance - Employee Benefits/Compensated Absences
	Finance	GASB 45	Finance - GASB 45

TOWN OF ATHERTON  
 OVERHEAD COST ALLOCATION PLAN  
 Labor Organization and Identification of Indirect Services

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**CONFIDENTIAL INFORMATION -- PLEASE USE DISCRETION IF DISTRIBUTING THIS WORKSHEET.**

**11 City Council - City Council**

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	City Council	[Other]	[Other]	[Other]	[Other]
x Mayor		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Vice Mayor		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Council Member		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Council Member		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Council Member		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>-</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

Notes:

**12 Administration - Manager, Clerk, Administration**

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	Administration	[Other]	[Other]	[Other]	[Other]
x City Manager		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Assistant City Manager		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Executive Assistant/Deputy City Clerk		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Office Specialist		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>614,770</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

Notes:

TOWN OF ATHERTON  
 OVERHEAD COST ALLOCATION PLAN  
 Labor Organization and Identification of Indirect Services

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**16 City Attorney - Legal Services**

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	General Counsel	Development Review Counsel	[Other]	[Other]	[Other]
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	-	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

Notes:

**18 Finance - Accounting & Finance**

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	Finance	[Other]	[Other]	[Other]	[Other]
x Finance Director		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Asst Finance Director		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Accountant		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Finance Assistant (.6)		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>373,858</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

Notes:

TOWN OF ATHERTON  
 OVERHEAD COST ALLOCATION PLAN  
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**20 Community Development - Planning**

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	[Other]	[Other]	[Other]	[Other]	[Other]
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	-	<b>0.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

Notes:

**25 Building - Building**

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	[Other]	[Other]	[Other]	[Other]	[Other]
x Building Official		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Senior Bldg Inspector		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Building Inspector		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Building Inspector		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Arborist		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Permit Technician		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Office Specialist		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>870,309</b>	<b>0.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

Notes:

TOWN OF ATHERTON  
 OVERHEAD COST ALLOCATION PLAN  
 Labor Organization and Identification of Indirect Services

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**30 Non-Department**

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	General Indirect Activities	Information Technology	Code Enforcement	[Other]	[Other]
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	-	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

Notes:

TOWN OF ATHERTON  
 OVERHEAD COST ALLOCATION PLAN  
 Labor Organization and Identification of Indirect Services

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40 Police - Police Services		Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
Personnel Number and Position Description	Total Salary/Wage & Benefits	Indirect Service or Overhead	Direct Service	[Other]	[Other]	[Other]	[Other]	[Other]
				x Chief of Police		0.0%	100.0%	0.0%
x Lieutenant		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Sergeant (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Sergeant (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Sergeant (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Sergeant (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Sergeant (80 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (80 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (80 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (80 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (84 hrs) - Vacant		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Officer (84 hrs)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Com Supervisor		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Dispatcher - Vacant		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x CSO/Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Police Lieutenant		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%

TOWN OF ATHERTON  
 OVERHEAD COST ALLOCATION PLAN  
 Labor Organization and Identification of Indirect Services

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**40 Police - Police Services (Continued)**

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	[Other]	[Other]	[Other]	[Other]	[Other]
x Part-Time Temp Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Part-Time Temp Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Part-Time Temp Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Part-Time Temp Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Part-Time Temp Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Part-Time Temp Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Part-Time Temp Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Part-Time Temp Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Part-Time Temp Dispatcher		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Reserve Officer		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Reserve Officer		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Reserve Officer		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Reserve Officer		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Administrative Assistant		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>3,920,084</b>	<b>0.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

Notes:

**OVERHEAD COST ALLOCATION PLAN**

**Labor Organization and Identification of Indirect Services**

*Note: This page is not used to catalog the actual costs that will be allocated. It is used only to identify departments and/or functions that should be allocated as overhead. Refer to Worksheet C for the actual costs to be allocated.*

**CONFIDENTIAL INFORMATION -- PLEASE USE DISCRETION IF DISTRIBUTING THIS WORKSHEET.**

**50 Public Works - Engineering**

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	[Other]	[Other]	[Other]	[Other]	[Other]
x PW Director (.6)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x PW Superintendent (.1)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Assistant Engineer		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x PW Supervisor (.5)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Office Specialist		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>396,552</b>	<b>0.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

Notes:

**53 Public Works - Street Maintenance**

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	[Other]	[Other]	[Other]	[Other]	[Other]
x PW Director (.1)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x PW Superintendent (.4)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x PW Supervisor (.5)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x PW Maint Worker I (.8)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x PW Maint Worker II (.9)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x PW Maint Worker II (.9)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>405,551</b>	<b>0.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

Notes:

TOWN OF ATHERTON  
 OVERHEAD COST ALLOCATION PLAN  
 Labor Organization and Identification of Indirect Services

Note: This page is not used to catalog the actual costs that will be allocated. It is used only to identify departments and/or functions that should be allocated as overhead. Refer to Worksheet C for the actual costs to be allocated.

**CONFIDENTIAL INFORMATION -- PLEASE USE DISCRETION IF DISTRIBUTING THIS WORKSHEET.**

**57 Public Works - Park Maintenance**

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	[Other]	[Other]	[Other]	[Other]	[Other]
x PW Director (.1)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x PW Superintendent (.2)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Park Supervisor		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Park/Facil Maint Worker II (.1)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>189,350</b>	<b>0.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

Notes:

**58 Public Works - Park Programs**

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	[Other]	[Other]	[Other]	[Other]	[Other]
x PW Director (.1)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Park Program Manager (.8)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Park/Facil Maint Worker II (.5)		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x Position		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>168,721</b>	<b>0.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

Notes:

TOWN OF ATHERTON  
 OVERHEAD COST ALLOCATION PLAN  
 Labor Organization and Identification of Indirect Services

Note: This page is not used to catalog the actual costs that will be allocated. It is used only to identify departments and/or functions that should be allocated as overhead. Refer to Worksheet C for the actual costs to be allocated.

**CONFIDENTIAL INFORMATION -- PLEASE USE DISCRETION IF DISTRIBUTING THIS WORKSHEET.**

**59 Public Works - Building Maintenance**

Personnel Number and Position Description	Total Salary/Wage & Benefits	Distribution to Service Type		Allocation of Staff Time to Functions of Indirect Service or Overhead				
		Indirect Service or Overhead	Direct Service	Building Maintenance	[Other]	[Other]	[Other]	[Other]
x PW Director (.1)		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x PW Superintendent (.3)		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Park Program Manager (.2)		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x PW Maint Worker I (.2)		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Park/Facil Maint Worker II (.3)		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x PW Maint Worker II (.1)		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x PW Maint Worker II (.1)		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
x Position		100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>165,797</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

Notes:

**11 City Council - City Council**

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		City Council	[Other]	[Other]	[Other]	[Other]
Advertising/Publishing	\$ 2,000	100.0%	0.0%	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Bus Meeting & Meals	1,100	100.0%	0.0%	1,100	1,100	-	-	-	-
Other Contract Services	-	100.0%	0.0%	-	-	-	-	-	-
Office Supplies	1,950	100.0%	0.0%	1,950	1,950	-	-	-	-
Membership/Dues	8,407	100.0%	0.0%	8,407	8,407	-	-	-	-
Utilities - Water	625	100.0%	0.0%	625	625	-	-	-	-
Conferences	5,000	100.0%	0.0%	5,000	5,000	-	-	-	-
Mileage Reimbursement	1,300	100.0%	0.0%	1,300	1,300	-	-	-	-
Boards & Commissions	2,000	100.0%	0.0%	2,000	2,000	-	-	-	-
Special Events & Awards	-	100.0%	0.0%	-	-	-	-	-	-
Office Equip & Furniture	7,000	100.0%	0.0%	7,000	7,000	-	-	-	-
Administrative Services	-	100.0%	0.0%	-	-	-	-	-	-
Computer Services Charge	-	100.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
<b>Total</b>	<b>29,382</b>			<b>29,382</b>	<b>29,382</b>	-	-	-	-

Notes:

12 Administration - Manager, Clerk, Administration

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		Administration	[Other]	[Other]	[Other]	[Other]
Regular Salaries	\$ 453,964	100.0%	0.0%	\$ 453,964	\$ 453,964	\$ -	\$ -	\$ -	\$ -
Part-Time Permanent	-	100.0%	0.0%	-	-	-	-	-	-
Temporary Help	-	100.0%	0.0%	-	-	-	-	-	-
Overtime	5,000	100.0%	0.0%	5,000	5,000	-	-	-	-
Medicare Tax	6,582	100.0%	0.0%	6,582	6,582	-	-	-	-
Social Security Tax	-	100.0%	0.0%	-	-	-	-	-	-
PERS Retire Contrib- ER	59,483	100.0%	0.0%	59,483	59,483	-	-	-	-
PERS Retire Contrib- EE	31,777	100.0%	0.0%	31,777	31,777	-	-	-	-
Deferred Compensation	-	100.0%	0.0%	-	-	-	-	-	-
Health Insurance	46,442	100.0%	0.0%	46,442	46,442	-	-	-	-
Retiree Healthcare	91,898	100.0%	0.0%	91,898	91,898	-	-	-	-
Dental Insurance	6,778	100.0%	0.0%	6,778	6,778	-	-	-	-
Vision Insurance	636	100.0%	0.0%	636	636	-	-	-	-
Workers' Compensation	754	100.0%	0.0%	754	754	-	-	-	-
Life & ADD Insurance	890	100.0%	0.0%	890	890	-	-	-	-
LTD Insurance	2,663	100.0%	0.0%	2,663	2,663	-	-	-	-
Unemployment Insurance	4,540	100.0%	0.0%	4,540	4,540	-	-	-	-
Auto Allowance	4,800	100.0%	0.0%	4,800	4,800	-	-	-	-
Educational Reimbursement	1,000	100.0%	0.0%	1,000	1,000	-	-	-	-
EE Benefits Earned	4,540	100.0%	0.0%	4,540	4,540	-	-	-	-
Recruitment Costs	1,000	100.0%	0.0%	1,000	1,000	-	-	-	-
Labor Relation Services	14,000	100.0%	0.0%	14,000	14,000	-	-	-	-
Repair Machinery & Equip	4,800	100.0%	0.0%	4,800	4,800	-	-	-	-
Facility Repair	-	100.0%	0.0%	-	-	-	-	-	-
Advertising - Noticing	2,500	100.0%	0.0%	2,500	2,500	-	-	-	-
Training and Workshops	5,668	100.0%	0.0%	5,668	5,668	-	-	-	-
Other Contract Services	-	100.0%	0.0%	-	-	-	-	-	-
Disaster Preparedness	-	100.0%	0.0%	-	-	-	-	-	-
Human Resources Services	-	100.0%	0.0%	-	-	-	-	-	-
Office Supplies	3,000	100.0%	0.0%	3,000	3,000	-	-	-	-
Subscriptions	800	100.0%	0.0%	800	800	-	-	-	-
Memberships & Dues	15,280	100.0%	0.0%	15,280	15,280	-	-	-	-
External Printing Services	12,000	100.0%	0.0%	12,000	12,000	-	-	-	-
Postage	1,000	100.0%	0.0%	1,000	1,000	-	-	-	-

**12 Administration - Manager, Clerk, Administration (Continued)**

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		Administration	[Other]	[Other]	[Other]	[Other]
Utilities - Electricity	\$ 6,000	100.0%	0.0%	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -
Utilities - Gas	650	100.0%	0.0%	650	650	-	-	-	-
Utilities - Water	485	100.0%	0.0%	485	485	-	-	-	-
Utilities - Telephone	600	100.0%	0.0%	600	600	-	-	-	-
Conferences	2,000	100.0%	0.0%	2,000	2,000	-	-	-	-
Business Meetings & Meals	1,230	100.0%	0.0%	1,230	1,230	-	-	-	-
Special Events & Awards	1,800	100.0%	0.0%	1,800	1,800	-	-	-	-
Election Expense	-	100.0%	0.0%	-	-	-	-	-	-
Computer Equipment	3,000	100.0%	0.0%	3,000	3,000	-	-	-	-
Office Equip & Furn	500	100.0%	0.0%	500	500	-	-	-	-
Administrative Services	-	100.0%	0.0%	-	-	-	-	-	-
Computer Services	-	100.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
<b>Total</b>	<b>798,060</b>			<b>798,060</b>	<b>798,060</b>	-	-	-	-

Notes:

16 City Attorney - Legal Services									
Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		General Counsel	Development Review Counsel	[Other]	[Other]	[Other]
City Attorney - Retainer	\$ 132,000	100.0%	0.0%	\$ 132,000	\$ 132,000	\$ -	\$ -	\$ -	\$ -
City Attorney - Planning	48,000	100.0%	0.0%	48,000	-	48,000	-	-	-
City Attorney - Building	27,500	100.0%	0.0%	27,500	-	27,500	-	-	-
City Attorney - DPW Eng	15,000	100.0%	0.0%	15,000	-	15,000	-	-	-
City Attorney - Other Services	200,500	100.0%	0.0%	200,500	200,500	-	-	-	-
Attorney - Other Legal	-	100.0%	0.0%	-	-	-	-	-	-
Labor Relations Service	-	100.0%	0.0%	-	-	-	-	-	-
Litigation Services	-	100.0%	0.0%	-	-	-	-	-	-
Other Contract Services	-	100.0%	0.0%	-	-	-	-	-	-
Facility Repair	-	100.0%	0.0%	-	-	-	-	-	-
Membership/Dues	-	100.0%	0.0%	-	-	-	-	-	-
Travel & Meetings	-	100.0%	0.0%	-	-	-	-	-	-
Liability Claims	-	100.0%	0.0%	-	-	-	-	-	-
Administrative Services	-	100.0%	0.0%	-	-	-	-	-	-
Computer Service Charge	-	100.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
<b>Total</b>	<b>423,000</b>			<b>423,000</b>	<b>332,500</b>	<b>90,500</b>	-	-	-

Notes:

TOWN OF ATHERTON  
OVERHEAD COST ALLOCATION PLAN  
Master Expenditure Detail for Source Fiscal Year 2009/2010

18 Finance - Accounting & Finance

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		Finance	[Other]	[Other]	[Other]	[Other]
Regular Salaries	\$ 261,601	100.0%	0.0%	\$ 261,601	\$ 261,601	\$ -	\$ -	\$ -	\$ -
Part-Time Permanent Salaries	-	100.0%	0.0%	-	-	-	-	-	-
Temporary Help	-	100.0%	0.0%	-	-	-	-	-	-
Overtime	-	100.0%	0.0%	-	-	-	-	-	-
Medicare	3,793	100.0%	0.0%	3,793	3,793	-	-	-	-
Social Security Tax	-	100.0%	0.0%	-	-	-	-	-	-
PERS Retire Contrib- ER	34,278	100.0%	0.0%	34,278	34,278	-	-	-	-
PERS Retire Contrib- EE	18,312	100.0%	0.0%	18,312	18,312	-	-	-	-
Health Insurance	48,279	100.0%	0.0%	48,279	48,279	-	-	-	-
Retiree Health	34,434	100.0%	0.0%	34,434	34,434	-	-	-	-
Dental Insurance	4,462	100.0%	0.0%	4,462	4,462	-	-	-	-
Vision Insurance	674	100.0%	0.0%	674	674	-	-	-	-
Workers' Compensation	434	100.0%	0.0%	434	434	-	-	-	-
Life & ADD Insurance	406	100.0%	0.0%	406	406	-	-	-	-
LTD Insurance	1,621	100.0%	0.0%	1,621	1,621	-	-	-	-
Unemployment Insurance	2,616	100.0%	0.0%	2,616	2,616	-	-	-	-
EE Benefits Earned	2,616	100.0%	0.0%	2,616	2,616	-	-	-	-
Audit & Financial	42,057	100.0%	0.0%	42,057	42,057	-	-	-	-
Technical Services	24,584	100.0%	0.0%	24,584	24,584	-	-	-	-
Repair Machinery & Equip	1,000	100.0%	0.0%	1,000	1,000	-	-	-	-
External Printing Service	3,000	100.0%	0.0%	3,000	3,000	-	-	-	-
Training and Workshops	5,084	100.0%	0.0%	5,084	5,084	-	-	-	-
Other Contract Services	-	100.0%	0.0%	-	-	-	-	-	-
Office Supplies	3,000	100.0%	0.0%	3,000	3,000	-	-	-	-
Subscriptions	750	100.0%	0.0%	750	750	-	-	-	-
Misc. Computer Parts	500	100.0%	0.0%	500	500	-	-	-	-
Memberships & Dues	1,205	100.0%	0.0%	1,205	1,205	-	-	-	-
Postage	-	100.0%	0.0%	-	-	-	-	-	-
Utilities - Telephone	-	100.0%	0.0%	-	-	-	-	-	-
Conferences	1,300	100.0%	0.0%	1,300	1,300	-	-	-	-
Mileage Reimbursement	600	100.0%	0.0%	600	600	-	-	-	-
Computer Equipment	3,000	100.0%	0.0%	3,000	3,000	-	-	-	-
Office Machines & Furniture	-	100.0%	0.0%	-	-	-	-	-	-
Administrative Services	-	100.0%	0.0%	-	-	-	-	-	-

**18 Finance - Accounting & Finance (Continued)**

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		Finance	[Other]	[Other]	[Other]	[Other]
Trsfr to Computer Services Fd	\$ -	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trsfr to Equip Replace Fund	10,000	100.0%	0.0%	10,000	10,000	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
<b>Total</b>	<b>509,604</b>			<b>509,604</b>	<b>509,604</b>	-	-	-	-

Notes:

**20 Community Development - Planning**

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Contract Planner	\$ 177,077	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Zoning Code Update	-	0.0%	0.0%	-	-	-	-	-	-
General Plan Update	4,900	0.0%	0.0%	-	-	-	-	-	-
Housing Element	7,350	0.0%	0.0%	-	-	-	-	-	-
Historical Artifacts	-	0.0%	0.0%	-	-	-	-	-	-
Advertising/Noticing	2,000	0.0%	0.0%	-	-	-	-	-	-
Plan Review	-	0.0%	0.0%	-	-	-	-	-	-
Other Contract Services	-	0.0%	0.0%	-	-	-	-	-	-
Printing - External Service	2,500	0.0%	0.0%	-	-	-	-	-	-
Office Supplies	2,000	0.0%	0.0%	-	-	-	-	-	-
Postage	-	0.0%	0.0%	-	-	-	-	-	-
Utilities - Electricity	230	0.0%	0.0%	-	-	-	-	-	-
Utilities - Gas	150	0.0%	0.0%	-	-	-	-	-	-
Utilities - Water	50	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
<b>Total</b>	<b>196,257</b>			-	-	-	-	-	-

Notes:

25 Building - Building

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Regular Salaries	\$ 597,738	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Temporary Help	-	0.0%	0.0%	-	-	-	-	-	-
Overtime	-	0.0%	0.0%	-	-	-	-	-	-
Medicare	8,667	0.0%	0.0%	-	-	-	-	-	-
Social Security Tax	-	0.0%	0.0%	-	-	-	-	-	-
PER Retire Contrb- ER	78,322	0.0%	0.0%	-	-	-	-	-	-
PERS Retire Contrb- EE	41,842	0.0%	0.0%	-	-	-	-	-	-
Health Insurance	83,686	0.0%	0.0%	-	-	-	-	-	-
Retiree Healthcare	74,878	0.0%	0.0%	-	-	-	-	-	-
Dental Insurance	11,497	0.0%	0.0%	-	-	-	-	-	-
Vision Insurance	1,413	0.0%	0.0%	-	-	-	-	-	-
Workers' Compensation	25,454	0.0%	0.0%	-	-	-	-	-	-
Life & ADD Insurance	909	0.0%	0.0%	-	-	-	-	-	-
LTD Insurance	4,282	0.0%	0.0%	-	-	-	-	-	-
Unemployment Insurance	5,977	0.0%	0.0%	-	-	-	-	-	-
Uniforms	600	0.0%	0.0%	-	-	-	-	-	-
Auto Allowance	15,900	0.0%	0.0%	-	-	-	-	-	-
EE Benefits Earned	5,977	0.0%	0.0%	-	-	-	-	-	-
Technical Service	8,000	0.0%	0.0%	-	-	-	-	-	-
City Attorney Retainer	-	0.0%	0.0%	-	-	-	-	-	-
Contract Planner	-	0.0%	0.0%	-	-	-	-	-	-
Plan Reviewer	-	0.0%	0.0%	-	-	-	-	-	-
Vehicle Repair & Maint	600	0.0%	0.0%	-	-	-	-	-	-
Equip Repair & Maint	2,000	0.0%	0.0%	-	-	-	-	-	-
Custodial Services	-	0.0%	0.0%	-	-	-	-	-	-
Advertising/Publishing	-	0.0%	0.0%	-	-	-	-	-	-
Plan Review	-	0.0%	0.0%	-	-	-	-	-	-
Code Enforcement	-	0.0%	0.0%	-	-	-	-	-	-
Other Contract Services	-	0.0%	0.0%	-	-	-	-	-	-
Environment Programs	-	0.0%	0.0%	-	-	-	-	-	-
Building Inspection	-	0.0%	0.0%	-	-	-	-	-	-
Environ Report Service	-	0.0%	0.0%	-	-	-	-	-	-
Office Supplies	6,000	0.0%	0.0%	-	-	-	-	-	-
Subscriptions	905	0.0%	0.0%	-	-	-	-	-	-
Microfilms	7,500	0.0%	0.0%	-	-	-	-	-	-
Safety Supplies & Matls	5,785	0.0%	0.0%	-	-	-	-	-	-
Computer Software	-	0.0%	0.0%	-	-	-	-	-	-

25 Building - Building (Continued)

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Oil & Gasoline	\$ 600	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recycling	-	0.0%	0.0%	-	-	-	-	-	-
Memberships & Dues	2,145	0.0%	0.0%	-	-	-	-	-	-
Utilities - Electricity	1,380	0.0%	0.0%	-	-	-	-	-	-
Utilities - Gas	900	0.0%	0.0%	-	-	-	-	-	-
Utilities - Water	300	0.0%	0.0%	-	-	-	-	-	-
Communication	1,650	0.0%	0.0%	-	-	-	-	-	-
Conferences	7,640	0.0%	0.0%	-	-	-	-	-	-
Computer Equipment	2,500	0.0%	0.0%	-	-	-	-	-	-
Office Equip & Furniture	2,000	0.0%	0.0%	-	-	-	-	-	-
Administrative Services	-	0.0%	0.0%	-	-	-	-	-	-
Trsfr to Computer Service	-	0.0%	0.0%	-	-	-	-	-	-
Trsfr to Equip Replace Fd	10,000	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
<b>Total</b>	<b>1,017,047</b>			-	-	-	-	-	-

Notes:

TOWN OF ATHERTON  
OVERHEAD COST ALLOCATION PLAN  
Master Expenditure Detail for Source Fiscal Year 2009/2010

Worksheet Series C

**30 Non-Department**

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		General Indirect Activities	Information Technology	Code Enforcement	[Other]	[Other]
Retiree Health	\$ -	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit & Financial	-	100.0%	0.0%	-	-	-	-	-	-
Code Enforcement Services	56,985	100.0%	0.0%	56,985	-	-	56,985	-	-
Other Contract Services	14,480	100.0%	0.0%	14,480	14,480	-	-	-	-
Environmental Programs Committee	29,900	0.0%	0.0%	-	-	-	-	-	-
IT Support	32,324	100.0%	0.0%	32,324	-	32,324	-	-	-
Misc Computer Parts & Supplies	7,300	100.0%	0.0%	7,300	-	7,300	-	-	-
Other Supplies & Materials	4,000	100.0%	0.0%	4,000	4,000	-	-	-	-
Memberships & Dues	5,719	100.0%	0.0%	5,719	5,719	-	-	-	-
Banking Services	10,500	100.0%	0.0%	10,500	10,500	-	-	-	-
Liability Insurance	190,937	100.0%	0.0%	190,937	190,937	-	-	-	-
Property Insurance	5,139	100.0%	0.0%	5,139	5,139	-	-	-	-
Employment Practice Liability Insurance	36,000	100.0%	0.0%	36,000	36,000	-	-	-	-
Employee Assistance Program	3,510	100.0%	0.0%	3,510	3,510	-	-	-	-
Contribution - SSV	500	0.0%	0.0%	-	-	-	-	-	-
Contribution - HIP	2,500	0.0%	0.0%	-	-	-	-	-	-
Contribution - Sustainable San Mateo Cty	1,500	0.0%	0.0%	-	-	-	-	-	-
Postage	16,843	100.0%	0.0%	16,843	16,843	-	-	-	-
Utilities - Telephone	23,500	100.0%	0.0%	23,500	23,500	-	-	-	-
Election Cost	13,000	100.0%	0.0%	13,000	13,000	-	-	-	-
Post Office Expense	3,820	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
<b>Total</b>	<b>458,457</b>			<b>420,237</b>	<b>323,628</b>	<b>39,624</b>	<b>56,985</b>	-	-

Notes:

TOWN OF ATHERTON  
OVERHEAD COST ALLOCATION PLAN  
Master Expenditure Detail for Source Fiscal Year 2009/2010

Worksheet Series C

40 Police - Police Services

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Regular Salaries	\$ 2,026,451	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time Permanent	-	0.0%	0.0%	-	-	-	-	-	-
Dispatcher Salaries	319,280	0.0%	0.0%	-	-	-	-	-	-
Reserve Salaries	39,872	0.0%	0.0%	-	-	-	-	-	-
Temporary Help	82,673	0.0%	0.0%	-	-	-	-	-	-
Overtime	161,000	0.0%	0.0%	-	-	-	-	-	-
Reimbursed Salaries	-	0.0%	0.0%	-	-	-	-	-	-
Medicare Tax	37,240	0.0%	0.0%	-	-	-	-	-	-
Social Security	1,490	0.0%	0.0%	-	-	-	-	-	-
PERS Retire Contr - ER	718,922	0.0%	0.0%	-	-	-	-	-	-
PERS Retire Contr - EE	182,971	0.0%	0.0%	-	-	-	-	-	-
Deferred Comp-ER Paid	6,386	0.0%	0.0%	-	-	-	-	-	-
Health Insurance	328,296	0.0%	0.0%	-	-	-	-	-	-
Retiree Healthcare	359,631	0.0%	0.0%	-	-	-	-	-	-
Dental Insurance	38,953	0.0%	0.0%	-	-	-	-	-	-
Vision Insurance	6,072	0.0%	0.0%	-	-	-	-	-	-
Workers' Compensation	94,506	0.0%	0.0%	-	-	-	-	-	-
Life & ADD Insurance	3,251	0.0%	0.0%	-	-	-	-	-	-
LTD Insurance	17,572	0.0%	0.0%	-	-	-	-	-	-
Unemployment Insurance	25,683	0.0%	0.0%	-	-	-	-	-	-
Uniforms	16,150	0.0%	0.0%	-	-	-	-	-	-
Educational Reimbursement	2,000	0.0%	0.0%	-	-	-	-	-	-
EE Benefits Earned	48,915	0.0%	0.0%	-	-	-	-	-	-
Technical Services	57,905	0.0%	0.0%	-	-	-	-	-	-
Animal Control Services	50,951	0.0%	0.0%	-	-	-	-	-	-
Equip Maint - Vehicles	35,000	0.0%	0.0%	-	-	-	-	-	-
Equip Maint - Other	4,000	0.0%	0.0%	-	-	-	-	-	-
Facility Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Custodial Services	-	0.0%	0.0%	-	-	-	-	-	-
Training & Workshops	6,300	0.0%	0.0%	-	-	-	-	-	-
SMC Booking Fees	4,139	0.0%	0.0%	-	-	-	-	-	-
Citation Processing	541	0.0%	0.0%	-	-	-	-	-	-
Other Contract Services	57,197	0.0%	0.0%	-	-	-	-	-	-
Recruitment Cost	5,000	0.0%	0.0%	-	-	-	-	-	-
Printing - External Service	2,000	0.0%	0.0%	-	-	-	-	-	-
Office Supplies	5,850	0.0%	0.0%	-	-	-	-	-	-
Subscriptions	746	0.0%	0.0%	-	-	-	-	-	-

40 Police - Police Services (Continued)

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Safety Supplies & Materials	\$ 6,000	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POST Training	20,000	0.0%	0.0%	-	-	-	-	-	-
K-9 Expenses	22,269	0.0%	0.0%	-	-	-	-	-	-
Vehicles Supplies	-	0.0%	0.0%	-	-	-	-	-	-
Oil and Gasoline	61,800	0.0%	0.0%	-	-	-	-	-	-
Other Supplies & Mats	31,000	0.0%	0.0%	-	-	-	-	-	-
Memberships & Dues	2,101	0.0%	0.0%	-	-	-	-	-	-
Postage	-	0.0%	0.0%	-	-	-	-	-	-
Utilities - Electricity	21,000	0.0%	0.0%	-	-	-	-	-	-
Utilities - Gas	1,100	0.0%	0.0%	-	-	-	-	-	-
Utilities - Water	500	0.0%	0.0%	-	-	-	-	-	-
Communication	40,622	0.0%	0.0%	-	-	-	-	-	-
Conferences	5,815	0.0%	0.0%	-	-	-	-	-	-
Mileage Reimbursement	300	0.0%	0.0%	-	-	-	-	-	-
Disaster/Emergency	2,800	0.0%	0.0%	-	-	-	-	-	-
Special Events & Awards	-	0.0%	0.0%	-	-	-	-	-	-
Rent Facilities	8,590	0.0%	0.0%	-	-	-	-	-	-
Non-Cap Off Mach & Furn	-	0.0%	0.0%	-	-	-	-	-	-
Non-Cap Tools & Equip	-	0.0%	0.0%	-	-	-	-	-	-
Misc. Capital Outlay	-	0.0%	0.0%	-	-	-	-	-	-
Building Improvements	-	0.0%	0.0%	-	-	-	-	-	-
Mach & Equip	25,185	0.0%	0.0%	-	-	-	-	-	-
Vehicles & Accessories	-	0.0%	0.0%	-	-	-	-	-	-
Computer Equip	4,500	0.0%	0.0%	-	-	-	-	-	-
Office Equip & Furniture	700	0.0%	0.0%	-	-	-	-	-	-
Administrative Services	-	0.0%	0.0%	-	-	-	-	-	-
Computer Svs Charge	-	0.0%	0.0%	-	-	-	-	-	-
Trsfr to Equip Replace Fd	69,800	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
<b>Total</b>	<b>5,071,024</b>			-	-	-	-	-	-

Notes:

50 Public Works - Engineering

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Regular Salaries	\$ 295,213	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-Time Permanent	-	0.0%	0.0%	-	-	-	-	-	-
Temporary Help	-	0.0%	0.0%	-	-	-	-	-	-
Overtime	-	0.0%	0.0%	-	-	-	-	-	-
Standby Pay	1,475	0.0%	0.0%	-	-	-	-	-	-
Medicare Insurance	4,281	0.0%	0.0%	-	-	-	-	-	-
Social Security	-	0.0%	0.0%	-	-	-	-	-	-
PERS Retire Contr - ER	38,682	0.0%	0.0%	-	-	-	-	-	-
PERS Retire Contr - EE	20,665	0.0%	0.0%	-	-	-	-	-	-
Health Insurance	22,297	0.0%	0.0%	-	-	-	-	-	-
Retiree Healthcare	11,864	0.0%	0.0%	-	-	-	-	-	-
Dental Insurance	5,277	0.0%	0.0%	-	-	-	-	-	-
Vision Insurance	466	0.0%	0.0%	-	-	-	-	-	-
Workers Compensation	3,607	0.0%	0.0%	-	-	-	-	-	-
Life & ADD Insurance	437	0.0%	0.0%	-	-	-	-	-	-
LTD Insurance	1,994	0.0%	0.0%	-	-	-	-	-	-
Unemployment Insurance	2,952	0.0%	0.0%	-	-	-	-	-	-
Uniforms	-	0.0%	0.0%	-	-	-	-	-	-
Auto Allowance	2,160	0.0%	0.0%	-	-	-	-	-	-
EE Benefits Earned	2,952	0.0%	0.0%	-	-	-	-	-	-
Salary Allocated to CIP	(214,060)	0.0%	0.0%	-	-	-	-	-	-
Contract Engineering	3,000	0.0%	0.0%	-	-	-	-	-	-
Contract Plan Reviewer	-	0.0%	0.0%	-	-	-	-	-	-
Vehicle Repair & Maint	400	0.0%	0.0%	-	-	-	-	-	-
Equipment Repair & Maint	100	0.0%	0.0%	-	-	-	-	-	-
Building Security	-	0.0%	0.0%	-	-	-	-	-	-
Facility Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Catering Services	-	0.0%	0.0%	-	-	-	-	-	-
Custodial Services	-	0.0%	0.0%	-	-	-	-	-	-
HVAC Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Electrical Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Roof Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Tree Maintenance	-	0.0%	0.0%	-	-	-	-	-	-
Pesticides & Fertilizer	-	0.0%	0.0%	-	-	-	-	-	-
Street Sweeping	-	0.0%	0.0%	-	-	-	-	-	-
Contract Lndscp Maint.	-	0.0%	0.0%	-	-	-	-	-	-
Traffic Signal Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-

50 Public Works - Engineering (Continued)

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Street Light Repair & Maint	\$ -	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising/Publishing	5,000	0.0%	0.0%	-	-	-	-	-	-
Training & Workshops	2,000	0.0%	0.0%	-	-	-	-	-	-
Inspection & Testing	-	0.0%	0.0%	-	-	-	-	-	-
Other Contract Services	2,000	0.0%	0.0%	-	-	-	-	-	-
Disaster Preparedness	-	0.0%	0.0%	-	-	-	-	-	-
Technical Services	6,000	0.0%	0.0%	-	-	-	-	-	-
Office Supplies	3,000	0.0%	0.0%	-	-	-	-	-	-
Safety Supplies & Matls	1,000	0.0%	0.0%	-	-	-	-	-	-
Computer Software	6,000	0.0%	0.0%	-	-	-	-	-	-
Computer Supplies	500	0.0%	0.0%	-	-	-	-	-	-
Custodial Supplies	-	0.0%	0.0%	-	-	-	-	-	-
Landscape Supplies	-	0.0%	0.0%	-	-	-	-	-	-
Construction Matls	-	0.0%	0.0%	-	-	-	-	-	-
Minor Tools & Equip	250	0.0%	0.0%	-	-	-	-	-	-
Gas & Oil	750	0.0%	0.0%	-	-	-	-	-	-
Other Supplies & Matls	-	0.0%	0.0%	-	-	-	-	-	-
Membership/Dues	6,366	0.0%	0.0%	-	-	-	-	-	-
Postage	200	0.0%	0.0%	-	-	-	-	-	-
Utilities - Electricity	690	0.0%	0.0%	-	-	-	-	-	-
Utilities - Gas	450	0.0%	0.0%	-	-	-	-	-	-
Utilities - Water	150	0.0%	0.0%	-	-	-	-	-	-
Utilities - Sewer	-	0.0%	0.0%	-	-	-	-	-	-
Communication	1,550	0.0%	0.0%	-	-	-	-	-	-
Conferences	264	0.0%	0.0%	-	-	-	-	-	-
Credit Card Merchant Fees	-	0.0%	0.0%	-	-	-	-	-	-
Rent - Facilities	-	0.0%	0.0%	-	-	-	-	-	-
Rent - Tools & Equipment	-	0.0%	0.0%	-	-	-	-	-	-
Building Improvements	-	0.0%	0.0%	-	-	-	-	-	-
Machinery & Equipment	-	0.0%	0.0%	-	-	-	-	-	-
Computer Equipment	2,000	0.0%	0.0%	-	-	-	-	-	-
Office Machines & Furn	500	0.0%	0.0%	-	-	-	-	-	-

**50 Public Works - Engineering (Continued)**

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Administrative Services	\$ -	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Services Charg	-	0.0%	0.0%	-	-	-	-	-	-
Equip Replace Charges	-	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
<b>Total</b>	<b>242,431</b>			-	-	-	-	-	-

Notes:

53 Public Works - Street Maintenance

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Regular Salaries	\$ 260,692	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-Time Permanent	-	0.0%	0.0%	-	-	-	-	-	-
Temporary Help	10,165	0.0%	0.0%	-	-	-	-	-	-
Overtime	2,305	0.0%	0.0%	-	-	-	-	-	-
Standby Pay	9,145	0.0%	0.0%	-	-	-	-	-	-
Medicare Insurance	3,927	0.0%	0.0%	-	-	-	-	-	-
Social Security	630	0.0%	0.0%	-	-	-	-	-	-
PERS Retire Contr - ER	34,159	0.0%	0.0%	-	-	-	-	-	-
PERS Retire Contr - EE	18,248	0.0%	0.0%	-	-	-	-	-	-
Health Insurance	52,597	0.0%	0.0%	-	-	-	-	-	-
Retiree Healthcare	-	0.0%	0.0%	-	-	-	-	-	-
Dental Insurance	5,912	0.0%	0.0%	-	-	-	-	-	-
Vision Insurance	873	0.0%	0.0%	-	-	-	-	-	-
Workers Compensation	14,556	0.0%	0.0%	-	-	-	-	-	-
Life & ADD Insurance	445	0.0%	0.0%	-	-	-	-	-	-
LTD Insurance	1,891	0.0%	0.0%	-	-	-	-	-	-
Unemployment Insurance	2,709	0.0%	0.0%	-	-	-	-	-	-
Uniforms	3,450	0.0%	0.0%	-	-	-	-	-	-
Auto Allowance	360	0.0%	0.0%	-	-	-	-	-	-
EE Benefits Earned	2,607	0.0%	0.0%	-	-	-	-	-	-
Salary Allocated to CIP	-	0.0%	0.0%	-	-	-	-	-	-
Contract Engineering	-	0.0%	0.0%	-	-	-	-	-	-
Contract Plan Reviewer	-	0.0%	0.0%	-	-	-	-	-	-
Vehicle Repair & Maint	2,500	0.0%	0.0%	-	-	-	-	-	-
Equipment Repair & Maint	500	0.0%	0.0%	-	-	-	-	-	-
Building Security	-	0.0%	0.0%	-	-	-	-	-	-
Facility Repair & Maint	6,000	0.0%	0.0%	-	-	-	-	-	-
Catering Services	-	0.0%	0.0%	-	-	-	-	-	-
Custodial Services	-	0.0%	0.0%	-	-	-	-	-	-
HVAC Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Electrical Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Roof Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Tree Maintenance	50,000	0.0%	0.0%	-	-	-	-	-	-
Pesticides & Fertilizer	5,000	0.0%	0.0%	-	-	-	-	-	-
Street Sweeping	21,000	0.0%	0.0%	-	-	-	-	-	-

53 Public Works - Street Maintenance (Continued)

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Contract Lndscp Maint.	\$ -	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Signal Repair & Maint	20,000	0.0%	0.0%	-	-	-	-	-	-
Street Light Repair & Maint	35,000	0.0%	0.0%	-	-	-	-	-	-
Advertising/Publishing	-	0.0%	0.0%	-	-	-	-	-	-
Training & Workshops	1,500	0.0%	0.0%	-	-	-	-	-	-
Inspection & Testing	500	0.0%	0.0%	-	-	-	-	-	-
Other Contract Services	5,000	0.0%	0.0%	-	-	-	-	-	-
Disaster Preparedness	-	0.0%	0.0%	-	-	-	-	-	-
Technical Services	-	0.0%	0.0%	-	-	-	-	-	-
Office Supplies	100	0.0%	0.0%	-	-	-	-	-	-
Safety Supplies & Matls	1,000	0.0%	0.0%	-	-	-	-	-	-
Computer Software	1,000	0.0%	0.0%	-	-	-	-	-	-
Computer Supplies	250	0.0%	0.0%	-	-	-	-	-	-
Custodial Supplies	-	0.0%	0.0%	-	-	-	-	-	-
Landscape Supplies	500	0.0%	0.0%	-	-	-	-	-	-
Construction Matls	15,000	0.0%	0.0%	-	-	-	-	-	-
Minor Tools & Equip	1,000	0.0%	0.0%	-	-	-	-	-	-
Gas & Oil	10,000	0.0%	0.0%	-	-	-	-	-	-
Other Supplies & Matls	-	0.0%	0.0%	-	-	-	-	-	-
Membership/Dues	258	0.0%	0.0%	-	-	-	-	-	-
Postage	-	0.0%	0.0%	-	-	-	-	-	-
Utilities - Electricity	52,000	0.0%	0.0%	-	-	-	-	-	-
Utilities - Gas	1,200	0.0%	0.0%	-	-	-	-	-	-
Utilities - Water	10,000	0.0%	0.0%	-	-	-	-	-	-
Utilities - Sewer	-	0.0%	0.0%	-	-	-	-	-	-
Communication	2,700	0.0%	0.0%	-	-	-	-	-	-
Conferences	2,000	0.0%	0.0%	-	-	-	-	-	-
Credit Card Merchant Fees	-	0.0%	0.0%	-	-	-	-	-	-
Rent - Facilities	-	0.0%	0.0%	-	-	-	-	-	-
Rent - Tools & Equipment	20,000	0.0%	0.0%	-	-	-	-	-	-
Building Improvements	-	0.0%	0.0%	-	-	-	-	-	-
Machinery & Equipment	3,000	0.0%	0.0%	-	-	-	-	-	-

**53 Public Works - Street Maintenance (Continued)**

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Computer Equipment	\$ 2,000	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Machines & Furn	500	0.0%	0.0%	-	-	-	-	-	-
Administrative Services	-	0.0%	0.0%	-	-	-	-	-	-
Computer Services Charg	-	0.0%	0.0%	-	-	-	-	-	-
Equip Replace Charges	17,361	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
<b>Total</b>	<b>711,540</b>			-	-	-	-	-	-

Notes:

57 Public Works - Park Maintenance

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Regular Salaries	\$ 133,984	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-Time Permanent	-	0.0%	0.0%	-	-	-	-	-	-
Temporary Help	22,540	0.0%	0.0%	-	-	-	-	-	-
Overtime	819	0.0%	0.0%	-	-	-	-	-	-
Standby Pay	2,950	0.0%	0.0%	-	-	-	-	-	-
Medicare Insurance	2,270	0.0%	0.0%	-	-	-	-	-	-
Social Security	1,397	0.0%	0.0%	-	-	-	-	-	-
PERS Retire Contr - ER	17,556	0.0%	0.0%	-	-	-	-	-	-
PERS Retire Contr - EE	9,379	0.0%	0.0%	-	-	-	-	-	-
Health Insurance	11,866	0.0%	0.0%	-	-	-	-	-	-
Retiree Healthcare	4,423	0.0%	0.0%	-	-	-	-	-	-
Dental Insurance	2,308	0.0%	0.0%	-	-	-	-	-	-
Vision Insurance	218	0.0%	0.0%	-	-	-	-	-	-
Workers Compensation	8,009	0.0%	0.0%	-	-	-	-	-	-
Life & ADD Insurance	182	0.0%	0.0%	-	-	-	-	-	-
LTD Insurance	1,018	0.0%	0.0%	-	-	-	-	-	-
Unemployment Insurance	1,565	0.0%	0.0%	-	-	-	-	-	-
Uniforms	813	0.0%	0.0%	-	-	-	-	-	-
Auto Allowance	360	0.0%	0.0%	-	-	-	-	-	-
EE Benefits Earned	1,340	0.0%	0.0%	-	-	-	-	-	-
Salary Allocated to CIP	-	0.0%	0.0%	-	-	-	-	-	-
Contract Engineering	-	0.0%	0.0%	-	-	-	-	-	-
Contract Plan Reviewer	-	0.0%	0.0%	-	-	-	-	-	-
Vehicle Repair & Maint	500	0.0%	0.0%	-	-	-	-	-	-
Equipment Repair & Maint	2,500	0.0%	0.0%	-	-	-	-	-	-
Building Security	-	0.0%	0.0%	-	-	-	-	-	-
Facility Repair & Maint	2,500	0.0%	0.0%	-	-	-	-	-	-
Catering Services	-	0.0%	0.0%	-	-	-	-	-	-
Custodial Services	-	0.0%	0.0%	-	-	-	-	-	-
HVAC Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Electrical Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Roof Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Tree Maintenance	10,000	0.0%	0.0%	-	-	-	-	-	-
Pesticides & Fertilizer	10,000	0.0%	0.0%	-	-	-	-	-	-
Street Sweeping	-	0.0%	0.0%	-	-	-	-	-	-

57 Public Works - Park Maintenance (Continued)

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Contract Lndscp Maint.	\$ -	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Signal Repair & Maint	-	0.0%	0.0%	-	-	-	-	-	-
Street Light Repair & Maint	2,500	0.0%	0.0%	-	-	-	-	-	-
Advertising/Publishing	-	0.0%	0.0%	-	-	-	-	-	-
Training & Workshops	500	0.0%	0.0%	-	-	-	-	-	-
Inspection & Testing	3,000	0.0%	0.0%	-	-	-	-	-	-
Other Contract Services	2,000	0.0%	0.0%	-	-	-	-	-	-
Disaster Preparedness	-	0.0%	0.0%	-	-	-	-	-	-
Technical Services	-	0.0%	0.0%	-	-	-	-	-	-
Office Supplies	100	0.0%	0.0%	-	-	-	-	-	-
Safety Supplies & Mats	750	0.0%	0.0%	-	-	-	-	-	-
Computer Software	1,200	0.0%	0.0%	-	-	-	-	-	-
Computer Supplies	100	0.0%	0.0%	-	-	-	-	-	-
Custodial Supplies	2,000	0.0%	0.0%	-	-	-	-	-	-
Landscape Supplies	5,000	0.0%	0.0%	-	-	-	-	-	-
Construction Mats	2,500	0.0%	0.0%	-	-	-	-	-	-
Minor Tools & Equip	500	0.0%	0.0%	-	-	-	-	-	-
Gas & Oil	1,500	0.0%	0.0%	-	-	-	-	-	-
Other Supplies & Mats	-	0.0%	0.0%	-	-	-	-	-	-
Membership/Dues	200	0.0%	0.0%	-	-	-	-	-	-
Postage	-	0.0%	0.0%	-	-	-	-	-	-
Utilities - Electricity	3,500	0.0%	0.0%	-	-	-	-	-	-
Utilities - Gas	-	0.0%	0.0%	-	-	-	-	-	-
Utilities - Water	-	0.0%	0.0%	-	-	-	-	-	-
Utilities - Sewer	-	0.0%	0.0%	-	-	-	-	-	-

**57 Public Works - Park Maintenance (Continued)**

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Communication	\$ 515	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Conferences	100	0.0%	0.0%	-	-	-	-	-	-
Credit Card Merchant Fees	-	0.0%	0.0%	-	-	-	-	-	-
Rent - Facilities	-	0.0%	0.0%	-	-	-	-	-	-
Rent - Tools & Equipment	500	0.0%	0.0%	-	-	-	-	-	-
Building Improvements	-	0.0%	0.0%	-	-	-	-	-	-
Machinery & Equipment	1,000	0.0%	0.0%	-	-	-	-	-	-
Computer Equipment	-	0.0%	0.0%	-	-	-	-	-	-
Office Machines & Furn	500	0.0%	0.0%	-	-	-	-	-	-
Administrative Services	-	0.0%	0.0%	-	-	-	-	-	-
Computer Services Charg	-	0.0%	0.0%	-	-	-	-	-	-
Equip Replace Charges	2,531	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
OTHER	-	0.0%	0.0%	-	-	-	-	-	-
<b>Total</b>	<b>278,994</b>			-	-	-	-	-	-

Notes:

58 Public Works - Park Programs

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Regular Salaries	\$ 116,262	0.0%	100.0%	\$ 116,262	\$ -	\$ -	\$ -	\$ -	\$ -
Part-Time Permanent	-	0.0%	100.0%	-	-	-	-	-	-
Temporary Help	55,687	0.0%	100.0%	55,687	-	-	-	-	-
Overtime	314	0.0%	100.0%	314	-	-	-	-	-
Standby Pay	-	0.0%	100.0%	-	-	-	-	-	-
Medicare Insurance	2,493	0.0%	100.0%	2,493	-	-	-	-	-
Social Security	3,453	0.0%	100.0%	3,453	-	-	-	-	-
PERS Retire Contr - ER	15,234	0.0%	100.0%	15,234	-	-	-	-	-
PERS Retire Contr - EE	8,138	0.0%	100.0%	8,138	-	-	-	-	-
Health Insurance	20,730	0.0%	100.0%	20,730	-	-	-	-	-
Retiree Healthcare	-	0.0%	100.0%	-	-	-	-	-	-
Dental Insurance	2,360	0.0%	100.0%	2,360	-	-	-	-	-
Vision Insurance	300	0.0%	100.0%	300	-	-	-	-	-
Workers Compensation	4,837	0.0%	100.0%	4,837	-	-	-	-	-
Life & ADD Insurance	171	0.0%	100.0%	171	-	-	-	-	-
LTD Insurance	884	0.0%	100.0%	884	-	-	-	-	-
Unemployment Insurance	1,719	0.0%	100.0%	1,719	-	-	-	-	-
Uniforms	813	0.0%	100.0%	813	-	-	-	-	-
Auto Allowance	360	0.0%	100.0%	360	-	-	-	-	-
EE Benefits Earned	1,163	0.0%	100.0%	1,163	-	-	-	-	-
Salary Allocated to CIP	-	0.0%	100.0%	-	-	-	-	-	-
Contract Engineering	-	0.0%	100.0%	-	-	-	-	-	-
Contract Plan Reviewer	-	0.0%	100.0%	-	-	-	-	-	-
Vehicle Repair & Maint	500	0.0%	100.0%	500	-	-	-	-	-
Equipment Repair & Maint	500	0.0%	100.0%	500	-	-	-	-	-
Building Security	-	0.0%	100.0%	-	-	-	-	-	-
Facility Repair & Maint	2,000	0.0%	100.0%	2,000	-	-	-	-	-
Catering Services	500	0.0%	100.0%	500	-	-	-	-	-
Custodial Services	-	0.0%	100.0%	-	-	-	-	-	-
HVAC Repair & Maint	-	0.0%	100.0%	-	-	-	-	-	-
Electrical Repair & Maint	-	0.0%	100.0%	-	-	-	-	-	-
Roof Repair & Maint	-	0.0%	100.0%	-	-	-	-	-	-
Tree Maintenance	-	0.0%	100.0%	-	-	-	-	-	-
Pesticides & Fertilizer	-	0.0%	100.0%	-	-	-	-	-	-
Street Sweeping	-	0.0%	100.0%	-	-	-	-	-	-

58 Public Works - Park Programs (Continued)

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Contract Lndscp Maint.	\$ -	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Signal Repair & Maint	-	0.0%	100.0%	-	-	-	-	-	-
Street Light Repair & Maint	-	0.0%	100.0%	-	-	-	-	-	-
Advertising/Publishing	18,000	0.0%	100.0%	18,000	-	-	-	-	-
Training & Workshops	500	0.0%	100.0%	500	-	-	-	-	-
Inspection & Testing	-	0.0%	100.0%	-	-	-	-	-	-
Other Contract Services	-	0.0%	100.0%	-	-	-	-	-	-
Disaster Preparedness	-	0.0%	100.0%	-	-	-	-	-	-
Technical Services	-	0.0%	100.0%	-	-	-	-	-	-
Office Supplies	100	0.0%	100.0%	100	-	-	-	-	-
Safety Supplies & Matls	-	0.0%	100.0%	-	-	-	-	-	-
Computer Software	-	0.0%	100.0%	-	-	-	-	-	-
Computer Supplies	250	0.0%	100.0%	250	-	-	-	-	-
Custodial Supplies	6,000	0.0%	100.0%	6,000	-	-	-	-	-
Landscape Supplies	2,500	0.0%	100.0%	2,500	-	-	-	-	-
Construction Matls	1,000	0.0%	100.0%	1,000	-	-	-	-	-
Minor Tools & Equip	500	0.0%	100.0%	500	-	-	-	-	-
Gas & Oil	-	0.0%	100.0%	-	-	-	-	-	-
Other Supplies & Matls	-	0.0%	100.0%	-	-	-	-	-	-
Membership/Dues	-	0.0%	100.0%	-	-	-	-	-	-
Postage	-	0.0%	100.0%	-	-	-	-	-	-
Utilities - Electricity	11,650	0.0%	100.0%	11,650	-	-	-	-	-
Utilities - Gas	3,100	0.0%	100.0%	3,100	-	-	-	-	-
Utilities - Water	2,850	0.0%	100.0%	2,850	-	-	-	-	-
Utilities - Sewer	2,250	0.0%	100.0%	2,250	-	-	-	-	-

**58 Public Works - Park Programs (Continued)**

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		[Other]	[Other]	[Other]	[Other]	[Other]
Communication	\$ 1,050	0.0%	100.0%	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -
Conferences	-	0.0%	100.0%	-	-	-	-	-	-
Credit Card Merchant Fees	3,000	0.0%	100.0%	3,000	-	-	-	-	-
Rent - Facilities	4,500	0.0%	100.0%	4,500	-	-	-	-	-
Rent - Tools & Equipment	2,000	0.0%	100.0%	2,000	-	-	-	-	-
Building Improvements	-	0.0%	100.0%	-	-	-	-	-	-
Machinery & Equipment	-	0.0%	100.0%	-	-	-	-	-	-
Computer Equipment	-	0.0%	100.0%	-	-	-	-	-	-
Office Machines & Furn	500	0.0%	100.0%	500	-	-	-	-	-
Administrative Services	-	0.0%	100.0%	-	-	-	-	-	-
Computer Services Charg	-	0.0%	100.0%	-	-	-	-	-	-
Equip Replace Charges	-	0.0%	100.0%	-	-	-	-	-	-
OTHER	-	0.0%	100.0%	-	-	-	-	-	-
OTHER	-	0.0%	100.0%	-	-	-	-	-	-
<b>Total</b>	<b>298,167</b>			<b>298,167</b>	-	-	-	-	-

Notes:

**59 Public Works - Building Maintenance**

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		Building Maintenance	[Other]	[Other]	[Other]	[Other]
Regular Salaries	\$ 111,814	100.0%	0.0%	\$ 111,814	\$ 111,814	\$ -	\$ -	\$ -	\$ -
Part-Time Permanent	-	100.0%	0.0%	-	-	-	-	-	-
Temporary Help	-	100.0%	0.0%	-	-	-	-	-	-
Overtime	-	100.0%	0.0%	-	-	-	-	-	-
Standby Pay	1,180	100.0%	0.0%	1,180	1,180	-	-	-	-
Medicare Insurance	1,621	100.0%	0.0%	1,621	1,621	-	-	-	-
Social Security	-	100.0%	0.0%	-	-	-	-	-	-
PERS Retire Contr - ER	14,651	100.0%	0.0%	14,651	14,651	-	-	-	-
PERS Retire Contr - EE	7,827	100.0%	0.0%	7,827	7,827	-	-	-	-
Health Insurance	20,049	100.0%	0.0%	20,049	20,049	-	-	-	-
Retiree Healthcare	-	100.0%	0.0%	-	-	-	-	-	-
Dental Insurance	2,171	100.0%	0.0%	2,171	2,171	-	-	-	-
Vision Insurance	335	100.0%	0.0%	335	335	-	-	-	-
Workers Compensation	4,763	100.0%	0.0%	4,763	4,763	-	-	-	-
Life & ADD Insurance	176	100.0%	0.0%	176	176	-	-	-	-
LTD Insurance	850	100.0%	0.0%	850	850	-	-	-	-
Unemployment Insurance	1,118	100.0%	0.0%	1,118	1,118	-	-	-	-
Uniforms	-	100.0%	0.0%	-	-	-	-	-	-
Auto Allowance	360	100.0%	0.0%	360	360	-	-	-	-
EE Benefits Earned	1,118	100.0%	0.0%	1,118	1,118	-	-	-	-
Salary Allocated to CIP	-	100.0%	0.0%	-	-	-	-	-	-
Contract Engineering	-	100.0%	0.0%	-	-	-	-	-	-
Contract Plan Reviewer	-	100.0%	0.0%	-	-	-	-	-	-
Vehicle Repair & Maint	-	100.0%	0.0%	-	-	-	-	-	-
Equipment Repair & Maint	500	100.0%	0.0%	500	500	-	-	-	-
Building Security	5,000	100.0%	0.0%	5,000	5,000	-	-	-	-
Facility Repair & Maint	15,000	100.0%	0.0%	15,000	15,000	-	-	-	-
Catering Services	-	100.0%	0.0%	-	-	-	-	-	-
Custodial Services	11,000	100.0%	0.0%	11,000	11,000	-	-	-	-
HVAC Repair & Maint	7,500	100.0%	0.0%	7,500	7,500	-	-	-	-
Electrical Repair & Maint	10,000	100.0%	0.0%	10,000	10,000	-	-	-	-
Roof Repair & Maint	5,000	100.0%	0.0%	5,000	5,000	-	-	-	-
Tree Maintenance	-	100.0%	0.0%	-	-	-	-	-	-
Pesticides & Fertilizer	1,500	100.0%	0.0%	1,500	1,500	-	-	-	-
Street Sweeping	-	100.0%	0.0%	-	-	-	-	-	-

59 Public Works - Building Maintenance (Continued)

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		Building Maintenance	[Other]	[Other]	[Other]	[Other]
Contract Lndscp Maint.	\$ -	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Signal Repair & Maint	-	100.0%	0.0%	-	-	-	-	-	-
Street Light Repair & Maint	-	100.0%	0.0%	-	-	-	-	-	-
Advertising/Publishing	-	100.0%	0.0%	-	-	-	-	-	-
Training & Workshops	-	100.0%	0.0%	-	-	-	-	-	-
Inspection & Testing	2,500	100.0%	0.0%	2,500	2,500	-	-	-	-
Other Contract Services	500	100.0%	0.0%	500	500	-	-	-	-
Disaster Preparedness	8,500	100.0%	0.0%	8,500	8,500	-	-	-	-
Technical Services	-	100.0%	0.0%	-	-	-	-	-	-
Office Supplies	-	100.0%	0.0%	-	-	-	-	-	-
Safety Supplies & Matls	100	100.0%	0.0%	100	100	-	-	-	-
Computer Software	-	100.0%	0.0%	-	-	-	-	-	-
Computer Supplies	-	100.0%	0.0%	-	-	-	-	-	-
Custodial Supplies	3,500	100.0%	0.0%	3,500	3,500	-	-	-	-
Landscape Supplies	250	100.0%	0.0%	250	250	-	-	-	-
Construction Matls	2,500	100.0%	0.0%	2,500	2,500	-	-	-	-
Minor Tools & Equip	100	100.0%	0.0%	100	100	-	-	-	-
Gas & Oil	-	100.0%	0.0%	-	-	-	-	-	-
Other Supplies & Matls	-	100.0%	0.0%	-	-	-	-	-	-
Membership/Dues	-	100.0%	0.0%	-	-	-	-	-	-
Postage	-	100.0%	0.0%	-	-	-	-	-	-
Utilities - Electricity	-	100.0%	0.0%	-	-	-	-	-	-
Utilities - Gas	-	100.0%	0.0%	-	-	-	-	-	-
Utilities - Water	-	100.0%	0.0%	-	-	-	-	-	-
Utilities - Sewer	1,350	100.0%	0.0%	1,350	1,350	-	-	-	-

**59 Public Works - Building Maintenance (Continued)**

Expenditure Description	Budgeted Expenditure	Portion for Indirect/Overhead		Indirect Services Expenditures	Distribution of Indirect Service/Overhead Expenditures to Function				
		Labor Distribution Factor	...or Other Allocation Factor		Building Maintenance	[Other]	[Other]	[Other]	[Other]
Communication	\$ -	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Conferences	-	100.0%	0.0%	-	-	-	-	-	-
Credit Card Merchant Fees	-	100.0%	0.0%	-	-	-	-	-	-
Rent - Facilities	-	100.0%	0.0%	-	-	-	-	-	-
Rent - Tools & Equipment	-	100.0%	0.0%	-	-	-	-	-	-
Building Improvements	-	100.0%	0.0%	-	-	-	-	-	-
Machinery & Equipment	6,000	100.0%	0.0%	6,000	6,000	-	-	-	-
Computer Equipment	-	100.0%	0.0%	-	-	-	-	-	-
Office Machines & Furn	-	100.0%	0.0%	-	-	-	-	-	-
Administrative Services	-	100.0%	0.0%	-	-	-	-	-	-
Computer Services Charg	-	100.0%	0.0%	-	-	-	-	-	-
Equip Replace Charges	-	100.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
OTHER	-	100.0%	0.0%	-	-	-	-	-	-
<b>Total</b>	<b>248,833</b>			<b>248,833</b>	<b>248,833</b>	-	-	-	-

Notes:

TOWN OF ATHERTON  
OVERHEAD COST ALLOCATION PLAN  
Inventory of Available Allocation Factors

Worksheet Series D

Data for All Budget Units	FTEs	City-Wide Budgeted Expenditures	Estimated IT Service Usage	Estimated Code Enforcement Time	Building Square Footage	City Attorney Development Review Time
<i>Factor Number to Reference in Worksheet E</i>	1	2	3	4	5	6
11 City Council - City Council	-	\$ 29,382	5.0%	0.0%	966	0.0%
12 Administration - Manager, Clerk, Administration	4.00	798,060	15.0%	11.8%	1,788	0.0%
16 City Attorney - Legal Services	0.50	423,000	20.0%	0.0%	-	0.0%
18 Finance - Accounting & Finance	2.60	509,604	5.0%	0.0%	1,162	0.0%
20 Community Development - Planning	0.50	196,257	5.0%	11.8%	650	100.0%
25 Building - Building	7.00	1,017,047	5.0%	30.9%	1,200	0.0%
30 Non-Department	-	458,457	0.0%	0.0%	-	0.0%
40 Police - Police Services	28.85	5,071,024	40.0%	8.8%	6,900	0.0%
50 Public Works - Engineering	3.20	242,431	2.0%	7.4%	1,100	0.0%
53 Public Works - Street Maintenance	3.60	711,540	2.0%	7.4%	1,300	0.0%
57 Public Works - Park Maintenance	1.40	278,994	0.5%	7.4%	9,991	0.0%
58 Public Works - Park Programs	1.40	298,167	0.5%	7.4%	-	0.0%
59 Public Works - Building Maintenance	1.30	248,833	0.0%	7.4%	-	0.0%
Other - Other	-	-	0.0%	0.0%	-	0.0%
Other - Other	-	-	0.0%	0.0%	-	0.0%
<b>Total</b>	<b>54.35</b>	<b>10,282,795</b>	<b>100.0%</b>	<b>100.0%</b>	<b>25,057</b>	<b>100.0%</b>

TOWN OF ATHERTON  
OVERHEAD COST ALLOCATION PLAN  
Inventory of Available Allocation Factors

Worksheet Series D

Distribution of Data Sets Across All Budget Units	FTEs	City-Wide Budgeted Expenditures	Estimated IT Service Usage	Estimated Code Enforcement Time	Building Square Footage	City Attorney Development Review Time
<i>Factor Number to Reference in Worksheet E</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
11 City Council - City Council	0.0%	0.3%	5.0%	0.0%	3.9%	0.0%
12 Administration - Manager, Clerk, Administration	7.4%	7.8%	15.0%	11.8%	7.1%	0.0%
16 City Attorney - Legal Services	0.9%	4.1%	20.0%	0.0%	0.0%	0.0%
18 Finance - Accounting & Finance	4.8%	5.0%	5.0%	0.0%	4.6%	0.0%
20 Community Development - Planning	0.9%	1.9%	5.0%	11.8%	2.6%	100.0%
25 Building - Building	12.9%	9.9%	5.0%	30.9%	4.8%	0.0%
30 Non-Department	0.0%	4.5%	0.0%	0.0%	0.0%	0.0%
40 Police - Police Services	53.1%	49.3%	40.0%	8.8%	27.5%	0.0%
50 Public Works - Engineering	5.9%	2.4%	2.0%	7.4%	4.4%	0.0%
53 Public Works - Street Maintenance	6.6%	6.9%	2.0%	7.4%	5.2%	0.0%
57 Public Works - Park Maintenance	2.6%	2.7%	0.5%	7.4%	39.9%	0.0%
58 Public Works - Park Programs	2.6%	2.9%	0.5%	7.4%	0.0%	0.0%
59 Public Works - Building Maintenance	2.4%	2.4%	0.0%	7.4%	0.0%	0.0%
Other - Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other - Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

TOWN OF ATHERTON  
OVERHEAD COST ALLOCATION PLAN  
Inventory of Available Allocation Factors

Worksheet Series D

Distribution of Data Sets Across Direct Services Only	% of Direct Service	FTEs	City-Wide Budgeted Expenditures	Estimated IT Service Usage	Estimated Code Enforcement Time	Building Square Footage	City Attorney Development Review Time
<i>Factor Number to Reference in Worksheet E</i>		<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
11 City Council - City Council	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12 Administration - Manager, Clerk, Administration	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
16 City Attorney - Legal Services	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
18 Finance - Accounting & Finance	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
20 Community Development - Planning	100%	1.1%	2.5%	9.1%	14.5%	3.1%	100.0%
25 Building - Building	100%	15.2%	13.0%	9.1%	38.2%	5.7%	0.0%
30 Non-Department	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
40 Police - Police Services	100%	62.8%	64.9%	72.7%	10.9%	32.6%	0.0%
50 Public Works - Engineering	100%	7.0%	3.1%	3.6%	9.1%	5.2%	0.0%
53 Public Works - Street Maintenance	100%	7.8%	9.1%	3.6%	9.1%	6.1%	0.0%
57 Public Works - Park Maintenance	100%	3.0%	3.6%	0.9%	9.1%	47.3%	0.0%
58 Public Works - Park Programs	100%	3.0%	3.8%	0.9%	9.1%	0.0%	0.0%
59 Public Works - Building Maintenance	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other - Other	100%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other - Other	100%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**TOWN OF ATHERTON**  
**OVERHEAD COST ALLOCATION PLAN**  
**Summary of Allocable Overhead Expenditures and Selection of Allocation Factor**

Budget Unit: Department Number and Name - Division	Indirect Service or Overhead Function	Allocable Overhead Expenditures	Selected Allocation Basis	
			No.	Factor Description
11 City Council - City Council	City Council	\$ 29,382	2	City-Wide Budgeted Expenditures
12 Administration - Manager, Clerk, Administration	Administration	798,060	2	City-Wide Budgeted Expenditures
16 City Attorney - Legal Services	General Counsel	332,500	2	City-Wide Budgeted Expenditures
16 City Attorney - Legal Services	Development Review Counsel	90,500	6	City Attorney Development Review Time
18 Finance - Accounting & Finance	Finance	509,604	2	City-Wide Budgeted Expenditures
20 Community Development - Planning	--	-	0	n/a
25 Building - Building	--	-	0	n/a
30 Non-Department	General Indirect Activities	323,628	1	FTEs
30 Non-Department	Information Technology	39,624	3	Estimated IT Service Usage
30 Non-Department	Code Enforcement	56,985	4	Estimated Code Enforcement Time
40 Police - Police Services	--	-	0	n/a
50 Public Works - Engineering	--	-	0	n/a
53 Public Works - Street Maintenance	--	-	0	n/a
57 Public Works - Park Maintenance	--	-	0	n/a
58 Public Works - Park Programs	--	-	0	n/a
59 Public Works - Building Maintenance	Building Maintenance	248,833	5	Building Square Footage
<b>Total Allocable Overhead Expenditures</b>		<b>2,429,116</b>		

**TOWN OF ATHERTON**  
**OVERHEAD COST ALLOCATION PLAN**  
**First Allocation of Overhead Expenditures**

The results listed in the column "Total First Allocation" are the outcomes that may be used in the Town's budget process. All other allocations on subsequent worksheets are used for full cost recovery analyses, such as fee computations for direct services.

Allocation to All Budget Units Regardless of Service Type	Allocable Indirect Services / Overhead Functions						Allocable Indirect Functions			Total First Allocation
	City Council	Administration	General Counsel	Development Review Counsel	Finance	General Indirect Activities	Information Technology	Code Enforcement	Building Maintenance	
	11	12	16	16	18	30	30	30	59	
11 City Council - City Council	\$ 84	\$ 2,280	\$ 950	\$ -	\$ 1,456	\$ -	\$ 1,981	\$ -	\$ 9,593	\$ 16,345
12 Administration - Manager, Clerk, Administration	2,280	61,938	25,806	-	39,551	23,818	5,944	6,704	17,755	183,796
16 City Attorney - Legal Services	1,209	32,830	13,678	-	20,963	2,977	7,925	-	-	79,582
18 Finance - Accounting & Finance	1,456	39,551	16,478	-	25,255	15,482	1,981	-	11,541	111,744
20 Community Development - Planning	561	15,232	6,346	90,500	9,726	2,977	1,981	6,704	6,455	140,482
25 Building - Building	2,906	78,934	32,887	-	50,404	41,682	1,981	17,598	11,917	238,309
30 Non-Department	1,310	35,581	14,824	-	22,721	-	-	-	-	74,437
40 Police - Police Services	14,490	393,568	163,974	-	251,314	171,788	15,850	5,028	68,522	1,084,534
50 Public Works - Engineering	693	18,815	7,839	-	12,015	19,054	792	4,190	10,924	74,323
53 Public Works - Street Maintenance	2,033	55,223	23,008	-	35,263	21,436	792	4,190	12,910	154,857
57 Public Works - Park Maintenance	797	21,653	9,021	-	13,827	8,336	198	4,190	99,217	157,240
58 Public Works - Park Programs	852	23,141	9,641	-	14,777	8,336	198	4,190	-	61,136
59 Public Works - Building Maintenance	711	19,312	8,046	-	12,332	7,741	-	4,190	-	52,332
Other - Other	-	-	-	-	-	-	-	-	-	-
Other - Other	-	-	-	-	-	-	-	-	-	-
<b>Total Allocable Overhead Expenditures</b>	<b>29,382</b>	<b>798,060</b>	<b>332,500</b>	<b>90,500</b>	<b>509,604</b>	<b>323,628</b>	<b>39,624</b>	<b>56,985</b>	<b>248,833</b>	<b>2,429,116</b>

<b>Costs Allocated to Indirect Services / Overhead Functions to be Reallocated in Second Allocation on Worksheet G: \$ 518,236</b>
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<i>WORKSPACE: Check to Total Allocable Overhead, Worksheet E -- Should be zero: -</i>
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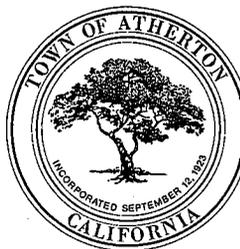
OVERHEAD COST ALLOCATION PLAN  
 Second Allocation of Overhead Expenditures

Allocation of Remaining Indirect Service/Overhead Costs to Direct Services Only	Allocable Indirect Services / Overhead Functions						Allocable Indirect Functions			Total Second Allocation
	City Council	Administration	General Counsel	Development Review Counsel	Finance	General Indirect Activities	Information Technology	Code Enforcement	Building Maintenance	
	11	12	16	16	18	30	30	30	59	
11 City Council - City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Administration - Manager, Clerk, Administration	-	-	-	-	-	-	-	-	-	-
16 City Attorney - Legal Services	-	-	-	-	-	-	-	-	-	-
18 Finance - Accounting & Finance	-	-	-	-	-	-	-	-	-	-
20 Community Development - Planning	410	4,615	1,998	-	2,806	810	-	-	1,609	12,249
25 Building - Building	2,127	23,918	10,356	-	14,542	11,340	-	-	2,970	65,253
30 Non-Department	-	-	-	-	-	-	-	-	-	-
40 Police - Police Services	10,605	119,255	51,636	-	72,505	46,735	-	-	17,080	317,817
50 Public Works - Engineering	507	5,701	2,469	-	3,466	5,184	-	-	2,723	20,050
53 Public Works - Street Maintenance	1,488	16,733	7,245	-	10,174	5,832	-	-	3,218	44,690
57 Public Works - Park Maintenance	583	6,561	2,841	-	3,989	2,268	-	-	24,732	40,974
58 Public Works - Park Programs	624	7,012	3,036	-	4,263	2,268	-	-	-	17,203
59 Public Works - Building Maintenance	-	-	-	-	-	-	-	-	-	-
Other - Other	-	-	-	-	-	-	-	-	-	-
Other - Other	-	-	-	-	-	-	-	-	-	-
<b>Total Allocable Overhead Expenditures</b>	<b>16,345</b>	<b>183,796</b>	<b>79,582</b>	<b>-</b>	<b>111,744</b>	<b>74,437</b>	<b>-</b>	<b>-</b>	<b>52,332</b>	<b>518,236</b>

OVERHEAD COST ALLOCATION PLAN  
 Total Annual Allocated City-Wide Overhead to Direct Services

Total Indirect Service/Overhead Costs Allocated to Direct Services Only	Allocable Indirect Services / Overhead Functions						Allocable Indirect Functions			Total: All Allocations
	City Council	Administration	General Counsel	Development Review Counsel	Finance	General Indirect Activities	Information Technology	Code Enforcement	Building Maintenance	
	11	12	16	16	18	30	30	30	59	
11 City Council - City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Administration - Manager, Clerk, Administration	-	-	-	-	-	-	-	-	-	-
16 City Attorney - Legal Services	-	-	-	-	-	-	-	-	-	-
18 Finance - Accounting & Finance	-	-	-	-	-	-	-	-	-	-
20 Community Development - Planning	971	19,847	8,344	90,500	12,532	3,787	1,981	6,704	8,064	152,732
25 Building - Building	5,033	102,852	43,243	-	64,945	53,021	1,981	17,598	14,887	303,562
30 Non-Department	-	-	-	-	-	-	-	-	-	-
40 Police - Police Services	25,095	512,824	215,611	-	323,819	218,523	15,850	5,028	85,602	1,402,351
50 Public Works - Engineering	1,200	24,517	10,308	-	15,481	24,238	792	4,190	13,647	94,372
53 Public Works - Street Maintenance	3,521	71,957	30,253	-	45,437	27,268	792	4,190	16,128	199,547
57 Public Works - Park Maintenance	1,381	28,214	11,862	-	17,816	10,604	198	4,190	123,949	198,214
58 Public Works - Park Programs	1,476	30,153	12,677	-	19,040	10,604	198	4,190	-	78,339
59 Public Works - Building Maintenance	-	-	-	-	-	-	-	-	-	-
Other - Other	-	-	-	-	-	-	-	-	-	-
Other - Other	-	-	-	-	-	-	-	-	-	-
<b>Total Allocable Overhead Expenditures</b>	<b>38,677</b>	<b>790,363</b>	<b>332,299</b>	<b>90,500</b>	<b>499,070</b>	<b>348,047</b>	<b>21,793</b>	<b>46,091</b>	<b>262,277</b>	<b>2,429,116</b>

WORKSPACE: Check to Total Allocable Overhead, Worksheet E -- Should be zero: -



## Town of Atherton

### **CITY COUNCIL STAFF REPORT**

**TO: HONORABLE MAYOR AND CITY COUNCIL  
JEROME GRUBER, CITY MANAGER**

**FROM: LOUISE HO, FINANCE DIRECTOR**

**DATE: FOR THE MEETING OF JUNE 10, 2009**

**SUBJECT: FISCAL YEAR 2009-2010 OPERATING AND CAPITAL IMPROVEMENT  
BUDGET**

### **RECOMMENDATION**

Take public testimony and continue public hearing on the proposed Town of Atherton Operating and Capital Improvement Budget for Fiscal Year 2009-10 to June 17, 2009.

### **DISCUSSION**

The City Council of the Town of Atherton conducted a study sessions on May 28, 2009, to review the draft FY 2009-2010 operating and capital improvement budget. The first draft of the General Fund budget revealed a budget shortfall of \$1,422,817. To address the shortfall, staff reduced General Fund operating expenditures by \$546,643 through line item reduction and increased the revenue projection by \$97,286. This still leaves a shortfall of \$780,863 to balance General Fund in FY 2009-2010. Staff is recommending that the City Council approve the transfer of this amount from the Special Parcel Tax to help finance the municipal services such as Police.

The total authorized position will decrease from 53.10 full time equivalents (FTE) to 50.60. If the City Council were to approve the supplemental request from the Police Department to convert the .75 Administrative Assistant to a full-time benefited position, the FTE will increase by .25.

Staff is using a new budget format for FY 2009-10 and is aware that the new format makes comparison with prior year more difficult. The change is necessary as staff is trying to create a new chart of accounts to go with the new Springbrook software.

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Staff is proposing the creation of two Internal Service Funds to build up a reserve for self-insured retention for liability insurance and unfunded employment benefits such as compensated absences and GASB 45 (unfunded retiree health-care cost).

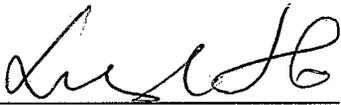
The draft budget does not take into consideration the NBS fee study results, salary increases, or the possible effect of the State (Prop 1A) borrowing of the Town's property tax revenue.

The final budget book will include the resolutions, table of contents, and City Manager's and departmental messages.

**FISCAL IMPACT**

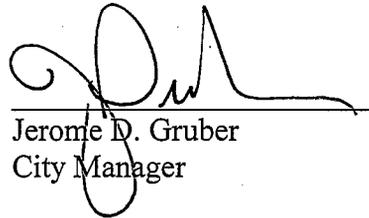
None.

Prepared by:



Louise Ho  
Finance Director

Approved by:



Jerome D. Gruber  
City Manager

Attachment: Draft FY 2009-2010 Budget Book

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Town of Atherton								
General Fund 101								
Revenue Budget 2009-2010								
							Increase	
							(Decrease)	
							Over Prior	%
Acct #	Description	Actual 2006-07	Actual 2007-08	Adopted Budget 2008-09	Adjusted Budget 2008-09	Requested Budget 2009-10	Year Budget	Change
	Secured Property Tax	3,875,023	4,187,323	4,299,782	4,299,782	4,540,000	240,218	5.6%
	SB813 Redemption (Suppl)	163,184	172,923	150,000	65,000	90,000	25,000	38.5%
	Excess ERAF	435,194	489,941	468,206	547,368	530,000	(17,368)	-3.2%
	Unsecured	223,168	249,861	250,000	268,806	250,000	(18,806)	-7.0%
	Property Transfer Tax	327,373	293,610	250,000	200,000	125,000	(75,000)	-37.5%
	Prop Tax in Lieu of VLF (motor vehicle)	571,835	603,156	641,300	623,670	625,000	1,330	0.2%
	Total Property Taxes	5,595,778	5,996,813	6,059,288	6,004,626	6,160,000	155,374	2.6%
	Sales & Use Tax General	144,794	130,061	115,000	85,000	90,000	5,000	5.9%
	In Lieu Sales Tax/Trip Flip	-	54,235	54,235	31,235	60,000	28,765	92.1%
	Prop 172 Sales Tax for Police	69,145	74,163	69,000	54,000	65,000	11,000	20.4%
	Total Sales Taxes	213,938	258,459	238,235	170,235	215,000	44,765	26.3%
	Franchise Taxes-PG&E	205,350	214,649	225,000	225,000	220,000	(5,000)	-2.2%
	Franchise Tax-Cal Water	53,715	73,986	84,000	84,000	73,000	(11,000)	-13.1%
	Franchise Tax-BFI	159,952	167,454	173,000	173,000	175,000	2,000	1.2%
	Franchise Taxes-Cable	55,578	104,311	88,000	110,000	102,000	(8,000)	-7.3%
	Total Franchise Fees	474,595	560,400	570,000	592,000	570,000	(22,000)	-3.7%
	Homeowners Exemption	31,821	31,582	31,500	31,500	31,500	-	0.0%
	Motor Veh. Lic Fees (MVLFF)	-	-	-	25,000	20,000	(5,000)	-20.0%
	SB 90 (mandated cost) reimb.	76,236	5,571	-	-	-	-	0.0%
	Total Intergovernmental	108,057	37,153	31,500	56,500	51,500	(5,000)	-8.8%
	Business Licenses	425,565	595,292	450,000	161,800	150,000	(11,800)	-7.3%
	Bus Lic Refund -FY 06/07	-	-	-	(217,100)	-	217,100	-100.0%
	Bus Lic Refund -FY 07/08	-	-	-	(462,900)	-	462,900	-100.0%
	Bus Lic Refund -FY 08/09	-	-	-	(136,800)	-	136,800	-100.0%
	Total Business License Tax	425,565	595,292	450,000	(655,000)	150,000	805,000	-122.9%
	Home Occupation Permit	4,450	10,270	6,000	3,000	2,500	(500)	-16.7%
	Zoning & Planning Fees	24,282	38,600	72,000	82,000	75,000	(7,000)	-8.5%
	Total Planning Revenue	28,732	48,870	78,000	85,000	77,500	(7,500)	-8.8%
	Building Permit Fee	1,133,124	1,052,397	1,300,000	800,000	600,000	(200,000)	-25.0%
	Landscape Fee	7,250	7,950	4,000	4,000	-	(4,000)	-100.0%
	Plan Check Fee	25,800	404,377	365,000	365,000	320,000	(45,000)	-12.3%
	Grading & Drainage	-	-	-	-	88,500	88,500	100.0%
	Total Building Revenue	1,166,174	1,464,724	1,669,000	1,169,000	1,008,500	(160,500)	-13.7%
	Municipal & Vehicle Code Fines	11,955	12,914	41,000	41,000	11,000	(30,000)	-73.2%
	Other Fines & Forfeiture (County)	12,270	6,252	-	-	8,525	8,525	100.0%
	DUI Enforcement	-	-	-	-	1,200	1,200	100.0%
	Alarm Sign Fees	345	930	600	600	600	-	0.0%
	Vehicle Release	3,200	1,660	1,500	2,500	1,000	(1,500)	-60.0%
	Police Report	2,920	3,345	3,000	3,000	2,500	(500)	-16.7%
	Affidavit of Cost	-	-	-	-	2,000	2,000	100.0%
	Solicitor's Permit	-	-	-	-	400	400	100.0%
	Special Service Fee	585	4,369	4,500	2,000	525	(1,475)	-73.8%
	POST Reimb	32,315	8,097	20,000	20,000	8,000	(12,000)	-60.0%
	CA State 911 Reimb	-	-	54,500	-	-	-	0.0%
	CALNENA Reimb	-	-	-	-	3,000	3,000	100.0%
	CLEARs Reimb	-	-	-	-	395	395	100.0%
	DOJ Grant (vests)	-	-	-	-	1,500	1,500	100.0%
	Donation K-9	-	-	-	-	14,286	14,286	100.0%
	React Task Force Reimb	90,523	106,571	140,000	55,820	-	(55,820)	-100.0%

<b>Town of Atherton</b>								
<b>General Fund 101</b>								
<b>Revenue Budget 2009-2010</b>								
							Increase	
			Adopted	Adjusted	Requested		(Decrease)	
		Actual	Actual	Budget	Budget	Budget	Over Prior	%
Acct #	Description	2006-07	2007-08	2008-09	2008-09	2009-10	Year Budget	Change
	Federal SRO Grant	-	64,174	-	-	-	-	0.0%
	Narcotics Task Forces	-	60,437	-	-	-	-	0.0%
	<b>Total Police Revenue</b>	<b>154,114</b>	<b>268,749</b>	<b>265,100</b>	<b>124,920</b>	<b>54,931</b>	<b>(69,989)</b>	<b>-56.0%</b>
	Encroachment	133,115	130,651	110,000	170,000	125,000	(45,000)	-26.5%
	<b>Total DPW Revenue</b>	<b>133,115</b>	<b>130,651</b>	<b>110,000</b>	<b>170,000</b>	<b>125,000</b>	<b>(45,000)</b>	<b>-26.5%</b>
	Social Fees	118,545	336,256	35,000	35,000	60,000	25,000	71.4%
	Meeting Fees	59,506	50,533	65,000	65,000	60,000	(5,000)	-7.7%
	Class Fees	16,000	2,797	16,000	16,000	15,000	(1,000)	-6.3%
	Weddings	-	-	90,000	90,000	140,000	50,000	55.6%
	Misc. Use Fee	-	4,750	-	500	1,400	900	180.0%
	<b>Total Park Program Revenue</b>	<b>194,051</b>	<b>394,335</b>	<b>206,000</b>	<b>206,500</b>	<b>276,400</b>	<b>69,900</b>	<b>33.8%</b>
	Other Licenses & Permit	1,500	1,091	-	500	500	-	0.0%
	Grant	16,799	97,871	40,000	40,000	-	(40,000)	-100.0%
	DOC Grant	-	-	-	-	5,000	5,000	100.0%
	ABAG Grant	-	-	-	-	10,000	10,000	100.0%
	Other Reimbursements	79,382	108,855	60,000	60,000	-	(60,000)	-100.0%
	Interest Income	654,863	80,350	400,000	200,000	150,000	(50,000)	-25.0%
	Cellular One	32,664	37,239	36,000	36,000	36,000	-	0.0%
	Post Office	51,762	51,762	55,000	55,000	51,768	(3,232)	-5.9%
	Property Rental - Playschool	72,000	74,448	75,000	75,000	77,580	2,580	3.4%
	Miscellaneous Income	91,947	44,928	10,000	10,000	10,000	-	0.0%
	Elections Processing Fee	-	-	-	2,000	-	(2,000)	-100.0%
	Document/Research Fee	240	1,138	400	400	-	(400)	-100.0%
	Photocopy Fee	7,378	3,540	4,000	6,000	6,000	-	0.0%
	SMIP Fees	-	-	11,000	-	-	-	0.0%
	Donations/Contributions	2,194	3,985	24,000	36,151	-	(36,151)	-100.0%
	<b>Total Misc. Revenues</b>	<b>1,010,728</b>	<b>505,207</b>	<b>715,400</b>	<b>521,051</b>	<b>346,848</b>	<b>(174,203)</b>	<b>-33.4%</b>
	<b>Total Operating Revenues</b>	<b>9,504,846</b>	<b>10,260,654</b>	<b>10,392,523</b>	<b>8,444,832</b>	<b>9,035,679</b>	<b>590,847</b>	<b>7.0%</b>
	<b>Expenditures</b>							
	City Council Department	24,089	45,434	37,277	35,777	29,382	(6,395)	-17.9%
	Administration Department	471,694	644,548	737,136	734,636	798,060	63,424	8.6%
	City Attorney Department	448,710	604,016	206,228	306,228	423,000	116,772	38.1%
	Finance Department	434,360	397,315	442,256	439,756	534,584	94,828	21.6%
	Planning Department	124,920	383,214	303,154	283,937	196,257	(87,680)	-30.9%
	Building Department	1,080,519	1,425,663	1,239,099	1,154,199	1,017,047	(137,152)	-11.9%
	Non-Department	-	-	-	120,945	433,477	312,532	258.4%
	Police Department	4,511,585	4,920,505	5,151,586	4,895,130	5,085,310	190,180	3.9%
	Public Works Department (adj)	2,039,119	1,977,735	2,271,151	1,986,051	1,799,426	(186,625)	-9.4%
	<b>Total Operating Expenditures</b>	<b>9,134,996</b>	<b>10,398,430</b>	<b>10,387,887</b>	<b>9,956,659</b>	<b>10,316,542</b>	<b>359,883</b>	<b>3.6%</b>
	<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>369,850</b>	<b>(137,776)</b>	<b>4,636</b>	<b>(1,511,827)</b>	<b>(1,280,863)</b>	<b>230,964</b>	<b>-15.3%</b>
	<b>Other Financing Sources</b>							
	Trsfr in from Special Parcel Tax Fund	-	-	-	350,000	780,863	430,863	123.1%
	Use of Reserve Design. for GASB 45	-	-	-	-	500,000	500,000	100.0%
	Transfer in from Gas Tax	-	(See salary allocated to CIP, DPW- Eng Budget 50)	-	-	-	-	-
	Transfer in from GFCIP	-	(See salary allocated to CIP, DPW- Eng Budget 50)	-	-	-	-	-
	<b>Total Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>1,280,863</b>	<b>930,863</b>	<b>266.0%</b>

<b>Town of Atherton</b>								
<b>General Fund 101</b>								
<b>Revenue Budget 2009-2010</b>								
							<b>Increase</b>	
				<b>Adopted</b>	<b>Adjusted</b>	<b>Requested</b>	<b>(Decrease)</b>	
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Over Prior</b>	<b>%</b>
<b>Acct #</b>	<b>Description</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2008-09</b>	<b>2009-10</b>	<b>Year Budget</b>	<b>Change</b>
	Net Change in Fund Balance	369,850	(137,776)	4,636	(1,161,827)	(0)	1,161,827	-100.0%
	<u>Note:</u>							
	a 3% secured property tax increase from actual FY 2008-09 receipt of \$4,467,768 less potential refund due; and without Prop 1A borrowing from State of California							
	b Due to the refund period to December 16, 2009, there will be budget carryover to pay claims in FY 2009-10							
	c Instead of 7% increase, the total projected operating revenue for FY 2009-10 -2.4%							
	d Use designated fund balance for GASB 45 of \$500,000 to fund 84% of annual required contribution (ARC).							

<b>Town of Atherton</b>								
<b>City Council Department</b>								
<b>Budget 2009-2010</b>								
							Increase	
							(Decrease)	
		Actual	Actual	Adopted	Adjusted	Requested	Over Prior	%
Account	Description	2006-07	2007-08	Budget	Budget	Budget	Year Budget	Change
		2006-07	2007-08	2008-09	2008-09	2009-10		
101-11-3150	Advertising/Publishing			500		2,000	2,000	100.0%
	Bus Meeting & Meals					1,100	1,100	100.0%
3165	Other Contract Services		14,661	9,000	9,000		(9,000)	-100.0%
3260	Office Supplies	77	726	600	600	1,950	1,350	225.0%
3302	Membership/Dues	14,728	18,340	18,000	18,000	8,407	(9,593)	-53.3%
3304	Utilities - Water					625	625	100.0%
3306	Conferences	6,964	10,480	6,000	6,000	5,000	(1,000)	-16.7%
3307	Mileage Reimbursement					1,300	1,300	100.0%
3343	Boards & Commissions	1,052		1,000		2,000	2,000	100.0%
3350	Special Events & Awards	157	50	1,000	1,000	-	(1,000)	-100.0%
3514	Office Equip & Furniture					7,000	7,000	100.0%
3910	Administrative Services	360	381	381	381		(381)	-100.0%
3920	Computer Services Charge	751	796	796	796		(796)	-100.0%
	<b>Total City Council</b>	<b>24,089</b>	<b>45,434</b>	<b>37,277</b>	<b>35,777</b>	<b>29,382</b>	<b>(6,395)</b>	<b>-17.9%</b>

		<b>City Council Dept</b>		
		<b>101-11</b>		
				<b>FY 2010</b>
	<b>Account No.</b>	<b>Quantity, brief description and justification</b>		<b>Requested</b>
	<b>&amp; Title</b>	<b>of items requested</b>		<b>Appropriations</b>
3150	Advertising/Noticing	Advertising one position/appointment, Committee vacancies		2,000
	Bus Meetings & Meals	Meal Meetings estimate 4 per Council Member		1,100
3260	Office Supplies	Business Cards	350	
		Ink cartridges and Paper	1,000	
		Banner for Commissions & Committees Recruitment	600	1,950
3302	Membership/Dues	(HEART) Housing Endowment and Regional Trust of San Mateo to support housing for modest-income families	2,947	
		SF Airport Roundtable	1,500	
		League of CA Cities	3,960	8,407
3304	Utilities - Water	Calwater		625
3306	Conferences	2 Conferences per Council Member		5,000
3307	Mileage Reimbursement	Reimburse for use of private vehicles for meeting		1,300
3343	Commissions & Committ	Training related expenses for Council approved Commissions and Committees		2,000
3514	Office Equip & Furniture	New Digital Tape Recording System		7,000
		<b>Total City Council Dept</b>		<b>29,382</b>



<b>Town of Atherton</b>								
<b>Administration Department</b>								
<b>Budget 2009-2010</b>								
				Adopted	Adjusted	Requested	(Decrease)	
		Actual	Actual	Budget	Budget	Budget	Over Prior	%
<b>Account</b>	<b>Description</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2008-09</b>	<b>2009-10</b>	<b>Year Budget</b>	<b>Change</b>
	Total Operations	60,667	243,334	182,015	179,515	76,313	(103,202)	-57.5%
	Total Admin Dept	471,694	644,548	737,136	734,636	798,060	63,424	8.6%

		<b>Administration</b>		
		<b>101-12</b>		
				<b>FY 2010</b>
<b>Account No. &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>		<b>Requested Appropriations</b>	
3001	Salaries	Administration salaries (\$51,768 reimbursed by Post Office)		453,964
3006	Overtime	Deputy City Clerk Council & Committee Meetings, Office Specialist Committee Meetings		5,000
3020	Medicare Tax	Employees hired after April 1986 pay 1.45% of earnings		6,582
3030	Pers Retire Contrb- ER	Employer contribution for employee pension		59,483
	Pers Retire Contrb- EE	Employee contribution paid for by the employer		31,777
3042	Health Insurance	Health plan coverage - Kaiser, Blue Shield, Blue Cross		46,442
3043	Retiree Healthcare	Medical coverage for 5 retirees	35,982	
		GASB 45 annual required contribution (funding at 84%)	55,916	91,898
3044	Dental Insurance	Teamster Dental Plan premium		6,778
3045	Vision Insurance	Vision Service Plan premium		636
3050	Workers Compensation	Workers Comp charged to Department		754
3051	Life & ADD Insurance	Premium to the Cities Group		890
3052	LTD Insurance	Long-term disability premium to The Cities Group		2,663
3053	Unemployment Insuran	Self-funded un employment based on 1% of salaries		4,540
3061	Auto Allowance	Allowance of \$400 per month for City Manager		4,800
3070	Educational Reimburse	Per Teamster MOU		1,000
	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay		4,540
			<b>Total Salaries &amp; Benefits</b>	<b>721,747</b>
	Recruitment Costs	Fingerprints, job posting, oral panel working lunch		1,000
3104	Labor Relations Svs	IEDA	12,000	
		SCERS 70th % - APOA 9/2010	2,000	14,000
3111	Equip Repair & Maint	Misc. repairs of equipment	1,000	
		Maint agreement for copier	2,000	
		Copier overcharge	1,800	4,800
3150	Advertising - Noticing	City Clerk Public Noticing, etc.		2,500

		<b>Administration</b>	
		<b>101-12</b>	
		<b>FY 2010</b>	
<b>Account No.</b>	<b>Quantity, brief description and justification</b>	<b>Requested</b>	
<b>&amp; Title</b>	<b>of items requested</b>	<b>Appropriations</b>	
3151	Training & Workshops	City Clerk - Nuts & Bolts	500
		SMCERC - City Manager & ACM	168
		Town wide Policy Training 2/year (HR compliance)	5,000
			5,668
3201	Office Supplies	Pens, paper, minute books, binders, water	1,000
		File materials for records retention and destruction	2,000
			3,000
3202	Subscriptions	City Manager Library	200
		Newspapers, Magazines	200
		Employment Law Posters	400
			800
3302	Memberships & Dues	CalOpps - recruitment	1,500
		SCERS - negotiations	6,950
		SMCERC - training and legal counsel	4,500
		City Clerk - CCAC	80
		San Mateo County City Manager's Association	250
		ICMA - City Manager	1,160
		MMANC - CM & ACM	130
		CalPELRA - HR - negotiations and employment law	350
		IPMA-HR (1-staff) - employment law	360
			15,280
	Printing - Extl Servs	Athertonian 2/annually includes graphics Jan/June	12,000
3303	Postage	Athertonian mailing USPS BRM Permit #26	1,000
3304	Utilities - Electricity	Admin Office	6,000
	Utilities - Gas	ABAG gas	650
	Utilities - Water	Cal water for admin office	485
3305	Utilities - Telephone	Modem - City Manager. See Non-Dept for phone expense to be allocated	600
3306	Conferences	CM - League of CA Cities Annual (2)	2,000
	Bus Meetings & Meals	CM Breakfast CA Cities	30
		City Manager various meetings	1,200
			1,230
3350	Special Events & Award	Employee of Quarter	800
		Town Pens, pins, recognition certificates and frames	500
		Staff Appreciation - City Manager	500
			1,800
3351	Election Expense	See Non-Dept for the cost	-
3513	Computer Equipment	Replacement of old computers	3,000

		<b>Administration</b>		
		<b>101-12</b>		
				<b>FY 2010</b>
	<b>Account No.</b>	<b>Quantity, brief description and justification</b>		<b>Requested</b>
	<b>&amp; Title</b>	<b>of items requested</b>		<b>Appropriations</b>
3514	Office Equip & Furn	ID Cards for employees		500
			<b>Total Operations</b>	<b>76,313</b>
			<b>Total Admin Dept</b>	<b>798,060</b>

Salaries for Administration Department														
FY 2010														
Job Class	Step @ 6/30/09	Salary @ 6/30/09	2010 Salary	Employer PERS	Employee PERS	Medicare	Medical	Dental	Vision	LTD	Life & ADD	Workers' Comp	Auto Allow	Total
City Manager	N/A	145,000	160,000	20,965	11,200	2,320	18,896	1,716	174	821	330	266	4,800	221,488
Assistant City Manager	D	159,551	159,551	20,906	11,169	2,313	-	1,716	174	821	330	265		197,245
Executive Assistant/Deputy City Clerk	A	69,762	73,251	9,598	5,128	1,062	14,126	1,716	174	557	114	122		105,848
Office Specialist	C	58,250	61,162	8,014	4,281	887	13,420	1,630	114	465	114	102		90,190
Office Assistant (.75) *	position frozen													
<b>Total Admin Dept</b>	<b>FTE 4</b>	<b>432,562</b>	<b>453,954</b>	<b>59,483</b>	<b>31,777</b>	<b>6,582</b>	<b>46,442</b>	<b>6,778</b>	<b>636</b>	<b>2,663</b>	<b>890</b>	<b>754</b>	<b>4,800</b>	<b>614,770</b>
Note:														
Salaries are projected at one step higher than the employee is currently.														

<b>Town of Atherton</b>	
<b>Administration Department</b>	
<b>Budget 2009-2010</b>	
	<b>Supplemental Budget Request</b>
<u>Description</u>	
Website Upgrade	10,000
Telephone System Upgrade	40,000
<b>Total</b>	<b>50,000</b>

<b>Town of Atherton</b>								
<b>City Attorney Department</b>								
<b>Budget 2009-2010</b>								
							Increase	
							(Decrease)	
		Actual	Actual	Adopted	Adjusted	Requested	Over Prior	%
Account	Description	2006-07	2007-08	Budget	Budget	Budget	Year Budget	Change
101-16-3102	City Attorney - Retainer	100,575	101,500	108,000	108,000	132,000	24,000	22.2%
	City Attorney - Planning					48,000	48,000	100.0%
	City Attorney - Building					27,500		100.0%
	City Attorney - DPW Eng					15,000		100.0%
	City Attorney - Other Services					200,500	200,500	100.0%
3103	Attorney - Other Legal	232,033	304,647	25,000	125,000		(125,000)	-100.0%
	Labor Relations Service	260	3,081	15,000	15,000	-	(15,000)	-100.0%
	Litigation Services	93,087	118,079	50,000	50,000		(50,000)	-100.0%
	Other Contract Services		60,481				-	0.0%
	Facility Repair	15,100					-	0.0%
	Membership/Dues			500	500		(500)	-100.0%
	Travel & Meetings	1,779		500	500		(500)	-100.0%
	Liability Claims		10,000	1,000	1,000		(1,000)	-100.0%
	Administrative Services	2,489	2,638	2,638	2,638		(2,638)	-100.0%
	Computer Service Charge	3,387	3,590	3,590	3,590		(3,590)	-100.0%
	<b>Total City Attorney</b>	<b>448,710</b>	<b>604,016</b>	<b>206,228</b>	<b>306,228</b>	<b>423,000</b>	<b>74,272</b>	<b>24.3%</b>

	<b>City Attorney Department</b>	
	<b>101-16</b>	
		<b>FY 2010</b>
<b>Account No. &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>	<b>Requested Appropriations</b>
City Attorney - Retainer	Monthly retainer to McDonough Holland & Allen	132,000
City Attorney - Planning	Development project review and legal support	48,000
City Attorney - Building	Development project review and legal support	27,500
City Attorney - DPW Eng	Legal support to DPW- Engineering Dept	15,000
City Attorney - Other Services	Litigation and other services	200,500
Labor Relations Service	See Administration Dept for the cost	-
	<b>Total City Attorney Dept</b>	<b>423,000</b>



		<b>Finance</b>		
		<b>101-18</b>		
				<b>FY 2010</b>
<b>Account No.</b>	<b>Quantity, brief description and justification</b>			<b>Requested</b>
<b>&amp; Title</b>	<b>of items requested</b>			<b>Appropriations</b>
3001	Salaries	Salaries for 2.6 finance staff		261,601
3020	Medicare Tax	Employees hired after April 1986 pay 1.45% of earnings		3,793
3030	Pers Retire Contrb- ER	Employer contribution for employee pension		34,278
	Pers Retire Contrb- EE	Employee contribution paid for by the employer		18,312
3042	Health Insurance	Health plan coverage - Kaiser, Blue Shield, Blue Cross		48,279
3043	Retiree Healthcare	Medical coverage for 1 retiree	6,037	
		GASB 45 annual required contribution (84% funding)	28,396	34,434
3044	Dental Insurance	Teamster Dental Plan premium		4,462
3045	Vision Insurance	Vision Service Plan premium		674
3050	Workers Compensation	Workers Comp charged to Department		434
3051	Life & ADD Insurance	Premium to the Cities Group		406
3052	LTD Insurance	Long-term disability premium to The Cities Group		1,621
3053	Unemployment Insuran	Self-funded un employment based on 1% of salaries		2,616
	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay		2,616
		<b>Total Salaries &amp; Benefits</b>		<b>413,524</b>
3101	Audit & Financial	FY 2009 Audit (40% of total for final field work)	12,140	
		FY 2010 Audit (60% of total for interim work)	24,567	
		FY 2009 State Controller Report - Town	5,350	42,057
	Technical Service	Springbrook annual maintenance fee	10,455	
		Harris (Wintegrate) software support for 7 months	14,129	24,584
3111	Equip Maint	misc repair for office equip and laser printers		1,000
	Printing - Extl Servs	FY 2009 financial report, form 1099, w-2s		3,000
3151	Training & Workshops	Springbrook Client Conference - Finance Director	1,000	
		CalPERS Educational Forum - Finance Director	1,000	
		GFOA, CSMFO, payroll tax trainings for finance staff	3,000	
		SMCERC	84	5,084
3165	Other Contract Services	Investment advisory service	12,000	
		State mandated cost (SB90) claiming service	2,480	14,480

		<b>Finance</b>		
		<b>101-18</b>		
				<b>FY 2010</b>
	<b>Account No. &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>		<b>Requested Appropriations</b>
3201	Office Supplies	Binders, storage boxes, ink cartridges, budget book supplies		3,000
3202	Subscriptions	For Wall Street Journal, GASB, GFOA books		750
3231	Misc Comp Part & Supp	Keyboard tray, mouse, ups, misc. software		500
3302	Memberships & Dues	GFOA, CSMFO, CMTA, PERS PAC, CMRTA	560	
		Springbrook National User Group	50	
		State Board of Accountancy CPA license renewal	200	
		California Society of CPA	395	1,205
3305	Utilities - Telephone	See Non-dept for the cost to be allocated		-
3306	Conferences	CSMFO Annual Conference - Finance Director	1,000	
		CSMFO/CMTA joint lunch meetings - Finance Director	300	1,300
3307	Mileage Reimburse	Use of private vehicles for training & meeting		600
3315	Banking Services	Account analysis fees	6,000	
		A/P and payroll check stock	1,000	
		Scanner for desktop deposit and credit card	1,500	
		Armored car service	2,000	10,500
3513	Computer Equipment	Replacement of old computers		3,000
3930	Trsfr to Equip Replace Fd	For future financial system upgrade		10,000
		<b>Total Operations</b>		<b>121,060</b>
		<b>Total Finance Dept</b>		<b>534,584</b>

Salaries for Finance Department													
FY 2010													
Job Class	Step @ 6/30/09	Salary @ 6/30/09	2010 Salary	Employer PERS	Employee PERS	Medicare	Medical	Dental	Vision	LTD	Life & ADD	Worker's Comp	Total
Finance Director	D	156,334	156,334	20,484	10,943	2,267	18,896	1,716	174	821	222	260	212,118
Asst Finance Director	C	105,757	-	-	-	-	-	-	-	-	-	-	-
Accountant	B	-	65,833	8,626	4,608	955	18,364	1,716	312	500	114	109	101,139
Finance Assistant (.6)	D	39,434	39,434	5,167	2,760	572	11,019	1,030	187	300	69	65	60,602
<b>Total Finance Dept</b>	<b>FTE 2.6</b>	<b>301,525</b>	<b>261,601</b>	<b>34,278</b>	<b>18,312</b>	<b>3,793</b>	<b>48,279</b>	<b>4,462</b>	<b>674</b>	<b>1,621</b>	<b>406</b>	<b>434</b>	<b>373,858</b>

Note:

Salaries are projected at one step higher than the employee is currently.

<b>Town of Atherton</b>								
<b>CDD Planning</b>								
<b>Budget 2009-2010</b>								
							Increase	
							(Decrease)	
		Actual	Actual	Adopted	Adjusted	Requested	Over Prior	%
Account	Description	2006-07	2007-08	Budget	Budget	Budget	Year Budget	Change
		2006-07	2007-08	2008-09	2008-09	2009-10		
101-20-3108	Contract Planner	95,780	282,146	182,554	182,554	177,077	(5,477)	-3.0%
3114	Zoning Code Update		80,417	6,000	11,783		(11,783)	-100.0%
3115	General Plan Update			7,500	7,500	4,900	(2,600)	-34.7%
3116	Housing Element		912	72,100	72,100	7,350	(64,750)	-89.8%
3117	Historical Artifacts		7,090	20,000	-	-	-	0.0%
3150	Advertising/Noticing		448	10,000	5,000	2,000	(3,000)	-60.0%
3162	Plan Review			5,000	5,000		(5,000)	-100.0%
3165	Other Contract Services	29,141	12,016				-	0.0%
	Printing - External Service				-	2,500	2,500	100.0%
3201	Office Supplies					2,000	2,000	100.0%
3303	Postage		185				-	0.0%
	Utilities - Electricity					230	230	100.0%
	Utilities - Gas					150	150	100.0%
	Utilities - Water					50	50	100.0%
	<b>Total Planning</b>	<b>124,920</b>	<b>383,214</b>	<b>303,154</b>	<b>283,937</b>	<b>196,257</b>	<b>(87,680)</b>	<b>-30.9%</b>

		<b>Planning</b>		
		101-20		
				<b>FY 2010</b>
	<b>Account No.</b>	<b>Quantity, brief description and justification</b>		<b>Requested</b>
	<b>&amp; Title</b>	<b>of items requested</b>		<b>Appropriations</b>
3108	Contract Planner Svs	Neal Martin & Associates services. Town Planner: +/- 16 hours/month; Deputy Townn Planner: +/- 80 hours per month; Assistant Planner: +/- 67 hours per month		177,077
3115	General Plan Update	Carry-over budget from FY 08/09 to complete project - Neal Martin		4,900
3116	Housing Element	Respond and revise housing element based on State comments; conduct public hearing for final adoption - Neal Martin	4,150	
		Housing Element assistance - Goldfarb & Lipman	3,200	7,350
3117	Historical Artif Ordinance	Work to be done by in-house staff		-
3150	Advertising - Noticing	Newspaper publication of legal notices		2,000
	Printing - Extl. Service	Printing and copying done outside including printing Zoning Ordinance		2,500
3201	Office Supplies	paper, pens, etc.		2,000
3304	Utilities - Electricity	PG&E		230
	Utilities - Gas	ABAG gas		150
	Utilities - Water	Cal water		50
		<b>Total Planning</b>		<b>196,257</b>

<b>Town of Atherton</b>								
<b>Building Department</b>								
<b>Budget 2009-2010</b>								
							Increase	
				Adopted	Adjusted	Requested	(Decrease)	
Account	Description	Actual	Actual	Budget	Budget	Budget	Over Prior	%
		2006-07	2007-08	2008-09	2008-09	2009-10	Year Budget	Change
101-25-3001	Regular Salaries	369,165	472,102	590,841	590,841	597,738	6,897	1.2%
3005	Temporary Help	62,811	4,905				-	0.0%
3006	Overtime	50	-				-	0.0%
3020	Medicare	6,409	7,040	8,567	8,567	8,667	100	1.2%
3025	Social Security Tax	3,886	309				-	0.0%
3030	PER Retire Contrb- ER	75,328	96,765	121,105	121,105	78,322	(42,783)	-35.3%
	PERS Retire Contrb- EE					41,842	41,842	100.0%
3042	Health Insurance	37,344	65,769	71,128	71,128	83,686	12,558	17.7%
3043	Retiree Healthcare					74,878	74,878	100.0%
3044	Dental Insurance	5,768	7,171	10,079	10,079	11,497	1,418	14.1%
3045	Vision Insurance	1,050	1,211	1,531	1,531	1,413	(118)	-7.7%
3050	Workers' Compensation	16,814	18,907	30,061	30,061	25,454	(4,607)	-15.3%
3051	Life & ADD Insurance	966	1,265	2,073	2,073	909	(1,164)	-56.1%
3052	LTD Insurance	5,984	7,668	9,556	9,556	4,282	(5,274)	-55.2%
3053	Unemployment Insurance					5,977	5,977	100.0%
3060	Uniforms					600	600	100.0%
3061	Auto Allowance	11,664	10,800	19,500	19,500	15,900	(3,600)	-18.5%
	EE Benefits Earned					5,977	5,977	100.0%
	<b>Total Salaries &amp; Benefits</b>	<b>597,238</b>	<b>693,910</b>	<b>864,441</b>	<b>864,441</b>	<b>957,142</b>	<b>92,701</b>	<b>10.7%</b>
	Technical Service					8,000	8,000	100.0%
3102	City Attorney Retainer	2,131					-	0.0%
3108	Contract Planner	24,837					-	0.0%
3109	Plan Reviewer	63,759	31,885				-	0.0%
3110	Vehicle Repair & Maint					600	600	100.0%
3111	Equip Repair & Maint	2,430	900	2,000	2,000	2,000	-	0.0%
3124	Custodial Services	2,283	2,359	2,500	2,500		(2,500)	-100.0%
3150	Advertising/Publishing	90					-	0.0%
3151	Training & Workshop					5,640	5,640	100.0%
3162	Plan Review			100,000	59,000	-	(59,000)	-100.0%
3163	Code Enforcement	53,818	67,080	53,000	46,100	-	(46,100)	-100.0%
3165	Other Contract Services	270,336	538,463	25,000	15,000		(15,000)	-100.0%
3166	Environment Programs		19,581	29,900	29,900		(29,900)	-100.0%
3167	Building Inspection			54,400	54,400		(54,400)	-100.0%
3171	Environ Report Service			5,000	-		-	0.0%
3201	Office Supplies	8,269	12,484	16,000	6,000	6,000	-	0.0%
3202	Subscriptions					905	905	100.0%
3203	Microfilms	3,826	4,543	5,000	5,000	7,500	2,500	50.0%
3210	Safety Supplies & Matls	180	1,759	12,000	5,000	5,785	785	15.7%
3230	Computer Software		143				-	0.0%
3252	Oil & Gasoline					600	600	100.0%
3260	Recycling			5,000	5,000		(5,000)	-100.0%
3302	Memberships & Dues	360	590	6,100	6,100	2,145	(3,955)	-64.8%
3304	Utilities - Electricity	739	1,013	900	900	1,380	480	53.3%
	Utilities - Gas					900	900	100.0%
	Utilities - Water					300	300	100.0%
3305	Communication	3,039	1,919	2,000	2,000	1,650	(350)	-17.5%
3306	Conferences	280	177	2,000	1,000	2,000	1,000	100.0%
3513	Computer Equipment					2,500	2,500	100.0%
3514	Office Equip & Furniture	-	501	5,500	1,500	2,000	500	33.3%
3910	Administrative Services	37,184	38,337	38,337	38,337		(38,337)	-100.0%

<b>Town of Atherton</b>								
<b>Building Department</b>								
<b>Budget 2009-2010</b>								
							Increase	
							(Decrease)	
		Actual	Actual	Adopted	Adjusted	Requested	Over Prior	%
Account	Description	2006-07	2007-08	Budget	Budget	Budget	Year Budget	Change
				2008-09	2008-09	2009-10		
3920	Trsfr to Computer Service	9,719	10,021	10,021	10,021		(10,021)	-100.0%
3930	Trsfr to Equip Replace Fd					10,000	10,000	100.0%
	<b>Total Operations</b>	<b>483,280</b>	<b>731,753</b>	<b>374,658</b>	<b>289,758</b>	<b>59,905</b>	<b>(229,853)</b>	<b>-79.3%</b>
	<b>Total Building</b>	<b>1,080,519</b>	<b>1,425,663</b>	<b>1,239,099</b>	<b>1,154,199</b>	<b>1,017,047</b>	<b>(137,152)</b>	<b>-11.9%</b>

<b>Building Department</b>			
<b>101-25</b>			
<b>Account No. &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>		<b>FY 2010 Requested Appropriations</b>
3001	Regular Salaries	Salaries for building dept staff	597,738
3020	Medicare Tax	Medicare is paid on all salaries at a rate of 1.45%	8,667
3030	Pers Employer Contr	Employer contribution for employee pension	78,322
	Pers Employee Contr	Employee contribution paid for by the employer	41,842
3042	Health Insurance	Health plan coverage - Kaiser, Blue Shield, Blue Cross	83,686
3043	Retiree Healthcare	Medical coverage for 1 retiree	5,196
		GASB 45 annual required contribution (84% funding)	69,681
			74,878
3044	Dental Insurance	Teamster Dental Plan premium	11,497
3045	Vision Insurance	Vision Service Plan premium	1,413
3050	Workers Compensation	Workers Comp charged to Department	25,454
3051	Life & ADD Insurance	Premium to the Cities Group	909
3052	LTD Insurance	Long-term disability premium to The Cities Group	4,282
3053	Unemployment Insur	Self-funded unemployment based on 1% of salaries	5,977
3060	Uniforms	Safety shoes/ boots for inspectors	600
3061	Auto Allowance	For Building Official & Building Inspectors	15,900
	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	5,977
		<b>Total Salaries and Benefits</b>	<b>957,142</b>
	Technical Service	CRW annual maintenance fee	8,000
3110	Vehicle Maint	Arborist pickup	600
3111	Equipment Maint	Copier and micro film machine	2,000
3124	Custodial Services	See DPW Building Maint Dept cost to be allocated	-
3151	Training & Workshop	IAPMO Meetings	720
		CALBIG Meetings	720
		CALBO Safety Week	1,500
		Various Seminars	2,500
		Other Arborist Meetings/Training	200
			5,640
3163	Code Enforcement	See Non-Dept (cost allocation plan)	-
3166	Environmental Prog	See Non-Dept for the cost	-
3201	Office Supplies	Office supplies, permit cards, project envelope, etc.	6,000

<b>Building Department</b>				
<b>101-25</b>				
<b>Account No.</b>	<b>Quantity, brief description and justification</b>		<b>FY 2010</b>	
<b>&amp; Title</b>	<b>of items requested</b>		<b>Requested</b>	
			<b>Appropriations</b>	
3202	Subscription	Misc. Code Books	420	
		2009 IRC Code Books	210	
		2008 NEC Code Book	150	
		2008 NEC Handbook	125	905
3203	Microfilms	For projects finalized		7,500
3210	Safety Supplies & Matl	Department Digital Camera	200	
		Gas/Electric Tags	400	
		Flashlight/Tape Measures	300	
		GFCI Electrical Testers	60	
		Construction Signs	4,500	
		Arc Fault Tester for field inspector	325	5,785
3252	Oil & Gasoline	For Arborist pickup		600
3302	Memberships & Dues	ICC - Building Official	100	
		CALBIG	35	
		CALBO	300	
		(New) ICC Certifications	640	
		Re-New (Existing) ICC Certifications	250	
		ISA ( International Society of Arboriculture)	145	
		SMA (Society of Municipal Arborists)	75	
		ICLEI (Local Governments)	600	2,145
3304	Utilities - Electricity	PG&E		1,380
	Utilities - Gas	ABAG gas		900
	Utilities - Water	Cal water		300
	Utilities - Telephone	Cellular phones		1,650
3306	Conferences	ICBO Conference - Building Official	1,000	
		ISA Conference (Town Arborist)	1,000	2,000
3513	Computer Equipment	Replace nonworking computer		2,500
3514	Office Equip & Furn	Furniture, plan storage & file storage		2,000
3930	Trsfr to Equip Replace Fd	For future permit tracking system upgrade		10,000
		<b>Total Operations</b>		59,905
		<b>Total Building</b>		1,017,047

Salaries for Building Department															
FY 2010															
Job Class	Step @ 6/30/09	Salary @ 6/30/09	2010 Salary	Employer PERS	Employee PERS	Medicare	Medical	Dental	Vision	LTD	Life & ADD	Workers' Comp	Uniform	Auto Allow	Total
				0.13103	0.07	0.0145									
Building Official	B	135,556	142,334	18,650	9,963	2,064	18,364	1,716	312	821	222	8,947		3,600	206,993
Senior Bldg Inspector	D	85,617	85,617	11,218	5,993	1,241	6,084	1,630	114	651	114	5,651	200	3,600	122,115
Building Inspector	D	81,540	81,540	10,684	5,708	1,182	17,446	1,630	297	620	114	5,382	200	3,600	128,403
Building Inspector	B	73,959	77,657	10,175	5,436	1,126	17,446	1,630	297	590	114	5,125	200	5,100	124,898
Arborist	D	81,540	81,540	10,684	5,708	1,182	6,084	1,630	114	620	114	135			107,813
Permit Technician	D	67,888	67,888	8,895	4,752	984	6,710	1,630	114	516	114	113			91,717
Office Specialist	D	61,162	61,162	8,014	4,281	887	11,551	1,630	165	465	114	102			88,372
<b>Total Building</b>	<b>FTE 6</b>	<b>587,262</b>	<b>597,738</b>	<b>78,322</b>	<b>41,842</b>	<b>8,667</b>	<b>83,686</b>	<b>11,497</b>	<b>1,413</b>	<b>4,282</b>	<b>909</b>	<b>25,454</b>	<b>600</b>	<b>15,900</b>	<b>870,309</b>
Note:															
Salaries are projected at one step higher than the employee is currently.															

<b>Town of Atherton</b>					
<b>Non-Department (new)</b>					
<b>Budget 2009-2010</b>					
				<b>Increase</b>	
		<b>Adjusted</b>	<b>Requested</b>	<b>(Decrease)</b>	
		<b>Budget</b>	<b>Budget</b>	<b>Over Prior</b>	<b>%</b>
<b>Account</b>	<b>Description</b>	<b>2008-09</b>	<b>2009-10</b>	<b>Year Budget</b>	<b>Change</b>
	Retiree Health	97,200		(97,200)	-100.0%
	Audit & Financial	23,745		(23,745)	-100.0%
101-30-3163	Code Enforcement Services		56,985	56,985	100%
3166	Environmental Programs Committee		29,900	29,900	100%
	IT Support		32,324	32,324	100%
3231	Misc Computer Parts & Supplies		7,300	7,300	100%
3260	Other Supplies & Materials		4,000	4,000	100%
3302	Memberships & Dues		5,719	5,719	100%
3321	Liability Insurance		190,937	190,937	100%
	Property Insurance		5,139	5,139	100%
	Employment Practice Liability Insurance		36,000	36,000	100%
	Employee Assistance Program		3,510	3,510	100%
	Contribution - SSV		500	500	100%
	Contribution - HIP		2,500	2,500	100%
	Contribution - Sustainable San Mateo County		1,500	1,500	100%
3303	Postage		16,843	16,843	100%
3305	Utilities - Telephone		23,500	23,500	100%
3351	Election Cost		13,000	13,000	100%
	Post Office Expense		3,820	3,820	100%
	<b>Total Non-Department</b>	<b>120,945</b>	<b>433,477</b>	<b>312,532</b>	<b>258.4%</b>

<b>Non-Department Budget</b>			
<b>101-30</b>			
<b>Account No. &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>		<b>Requested Appropriations</b>
3163	Code Enforcement Svs	for 8 hours/week inspection, 8 hrs/month phone calls	56,985
3166	Environmental Prog Commit	For general committee work and outreach	4,750
		School waste/compost program	4,500
		GreenStart competition	2,500
		Outreach and green building new construction	4,750
		Solar programs	1,500
		Residential efficiency/conversion	6,000
		Green Ribbon Task Force	5,900
			29,900
	IT Support	200 hours contact hours from City of Redwood City	27,144
		Constant Contact (Web e-mail notification)	180
		Public Information Request Act assistance, emergency	5,000
			32,324
3231	Misc Computer Parts & Sup	50 new backup tapes and 1 cleaning tape	2,500
		Electronic cash drawers for Springbrook cash receipts	400
		Printers, cables for Springbrook cash receipts	2,400
		Parts for servers	2,000
			7,300
3260	Other Supplies & Matls	Other unexpected small items	4,000
3302	Memberships and Dues	ABAG	1,908
		LAFCO	1,304
		City/County Assoc of Government - San Mateo	2,507
			5,719
3321	Liability Insurance	Annual premiums for general insurance pool	49,528
		Annual premiums for excess liability insurance pool	6,015
		Public Official bond	847
		Administrative Premium to ABAG	34,548
		Self-insured retention (SIR) reserve	100,000
			190,937
	Property Insurance	Annual premiums for property insurance pool	5,139
	Employment Pract Liab Insur	Premium to employment practice liability	36,000
	EAP	Premium for employee assistance program	3,510
	Contribution - SSV	Sustainable Silicon to produce environmental and resources conservation Silicon Valley	500
	Contribution - HIP	Human Investment Project (HIP) grant to find a place to call home for people throughout San Mateo County	2,500
	Contribution -Sustainable San Mateo County.	Support research and production of the 2010 Indicators for a Sustainable San Mateo County Report Card. The report evaluates the health of the county and the Town	1,500
3303	Postage	Feeder rental & maint	643

<b>Non-Department Budget</b>			
		<b>101-30</b>	
<b>Account No. &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>		<b>Requested Appropriations</b>
	Meter rental #419	1,200	
	Stamps for mailing	15,000	16,843
3305	Utilities - Telephone	AT&T PRI and Centrex local & long distance charges	20,000
		NEC phone system service calls	3,500
			23,500
3351	Election Cost	For upcoming election in Nov 2009	13,000
	Post Office Expense	Equip maintenance	500
		Supplies - ink cartridge, strips, paper, pre-inked stamps	2,000
		Meter rental	1,320
			3,820
		<b>Total Non-Department</b>	<b>433,477</b>

<b>Town of Atherton</b>								
<b>Police Department</b>								
<b>Budget 2009-2010</b>								
							Increase	
							(Decrease)	
							Over Prior	%
Account	Description	Actual 2006-07	Actual 2007-08	Adopted Budget 2008-09	Adjusted Budget 2008-09	Requested Budget 2009-10	Year Budget	Change
101-40-3001	Regular Salaries	2,076,627	2,195,057	2,005,783	1,798,431	2,026,451	228,020	12.7%
3002	Part-time Permanent	41,674	73,611	76,208	76,208	-	(76,208)	-100.0%
3003	Dispatcher Salaries	276,085	273,189	293,508	293,508	319,280	25,772	8.8%
3004	Reserve Salaries	25,420	43,760	48,672	46,112	39,872	(6,240)	-13.5%
3005	Temporary Help	87,835	85,895	114,877	110,682	82,673	(28,009)	-25.3%
3006	Overtime	140,178	153,021	157,924	157,924	161,000	3,076	1.9%
3007	Reimbursed Salaries	122	3,303	4,178	4,178	-	(4,178)	-100.0%
3020	Medicare Tax	30,893	34,073	35,001	35,001	37,240	2,239	6.4%
3025	Social Security	4,270	6,395	3,869	3,869	1,490	(2,379)	-61.5%
3030	PERS Retire Contr - ER	791,131	821,065	925,627	925,628	718,922	(206,706)	-22.3%
	PERS Retire Contr - EE	-	-	-	-	182,971	182,971	100.0%
3035	Deferred Comp-ER Paid	7,025	5,958	5,870	5,870	6,386	516	8.8%
3042	Health Insurance	195,176	318,255	416,234	416,234	328,296	(87,938)	-21.1%
3043	Retiree Healthcare					359,631	359,631	100.0%
3044	Dental Insurance	30,792	28,384	40,315	40,315	38,953	(1,362)	-3.4%
3045	Vision Insurance	3,820	3,470	10,499	10,499	6,072	(4,427)	-42.2%
3050	Workers' Compensation	84,353	88,867	104,200	104,160	94,506	(9,654)	-9.3%
3051	Life & ADD Insurance	5,106	5,080	7,788	7,788	3,251	(4,537)	-58.3%
3052	LTD Insurance	21,556	22,777	27,935	27,975	17,572	(10,403)	-37.2%
3053	Unemployment Insurance					25,683	25,683	100.0%
3060	Uniforms	21,533	11,996	26,551	26,551	16,150	(10,401)	-39.2%
3070	Educational Reimbursement	1,400	1,775	2,000	2,000	2,000	-	0.0%
	EE Benefits Earned					48,915	48,915	100.0%
	<b>Total Salaries &amp; Benefits</b>	<b>3,844,998</b>	<b>4,175,932</b>	<b>4,307,039</b>	<b>4,092,933</b>	<b>4,517,313</b>	<b>424,380</b>	<b>10.4%</b>
	Technical Services					57,905	57,905	100.0%
	Animal Control Services					50,951	50,951	100.0%
3110	Equip Maint - Vehicles	37,370	43,133	44,626	44,626	35,000	(9,626)	-21.6%
3111	Equip Maint - Other	4,255	3,373	3,512	3,512	4,000	488	13.9%
3122	Facility Repair & Maint	15				-	-	0.0%
3124	Custodial Services	7,283	7,378	7,779	7,779	-	(7,779)	-100.0%
3151	Training & Workshops					6,300	6,300	100.0%
3153	SMC Booking Fees	2,675	645	3,449	3,449	4,139	690	20.0%
3154	Citation Processing	952	1,018	451	451	541	90	20.0%
3165	Other Contract Services	173,732	167,713	200,853	200,853	57,197	(143,656)	-71.5%
	Recruitment Cost					5,000	5,000	100.0%
	Printing - External Service					2,000	2,000	100.0%
3201	Office Supplies	8,141	5,976	6,037	6,037	5,850	(187)	-3.1%
3202	Subscriptions	492	590	731	731	746	15	2.1%
3210	Safety Supplies & Materials	3,338	106			6,000	6,000	100.0%
3211	POST Training	13,953	16,908	22,809	22,809	20,000	(2,809)	-12.3%
3221	K-9 Expenses	5,392	8,242	21,832	7,832	22,269	14,437	184.3%
3250	Vehicles Supplies	200					-	0.0%
3252	Oil and Gasoline	35,352	57,317	61,800	61,800	61,800	-	0.0%
3260	Other Supplies & Mats	18,114	64,879	71,793	71,793	31,000	(40,793)	-56.8%
3302	Memberships & Dues	1,371	1,480	2,033	2,033	2,101	68	3.3%
3303	Postage	11				-	-	0.0%
3304	Utilities - Electricity	21,915	22,923	20,941	20,941	21,000	59	0.3%
	Utilities - Gas					1,100	1,100	100.0%
	Utilities - Water					500	500	100.0%
3305	Communication	38,842	40,385	130,753	76,253	40,622	(35,631)	-46.7%

<b>Town of Atherton</b>								
<b>Police Department</b>								
<b>Budget 2009-2010</b>								
							Increase	
				Adopted	Adjusted	Requested	(Decrease)	
		Actual	Actual	Budget	Budget	Budget	Over Prior	%
Account	Description	2006-07	2007-08	2008-09	2008-09	2009-10	Year Budget	Change
3306	Conferences	2,846	1,882			5,815	5,815	100.0%
3307	Mileage Reimbursement			680	680	300	(380)	-55.9%
3341	Disaster/Emergency		1,817			2,800	2,800	100.0%
3350	Special Events & Awards	4,219	5,341	3,576	3,576		(3,576)	-100.0%
3401	Rent Facilities					8,590	8,590	100.0%
3501	Non-Cap Off Mach & Furn	8,299	711	8,370	22,370		(22,370)	-100.0%
3503	Non-Cap Tools & Equip	6,734	36,718	44,164	56,315		(56,315)	-100.0%
3504	Misc. Capital Outlay	-	13,615	18,870	18,870	14,286	(4,584)	-24.3%
3510	Building Improvements	366	284	309	309		(309)	-100.0%
3511	Mach & Equip	33,292	14,048	13,505	13,505	25,185	11,680	86.5%
3512	Vehicles & Accessories	3,218	1,411	549	549		(549)	-100.0%
3513	Computer Equip	17,652	4,525	12,929	12,929	4,500	(8,429)	-65.2%
3514	Office Equip & Furniture	7,900	7,222	309	309	700	391	126.5%
3910	Administrative Services	43,350	44,694	44,694	44,694		(44,694)	-100.0%
3920	Computer Svs Charge	64,391	66,192	66,192	66,192		(66,192)	-100.0%
3930	Trsfr to Equip Replace Fd	100,919	104,049	31,000	31,000	69,800	38,800	125.2%
	<b>Total Operations</b>	<b>666,587</b>	<b>744,573</b>	<b>844,546</b>	<b>802,197</b>	<b>567,997</b>	<b>(234,200)</b>	<b>-29.2%</b>
	<b>Total Police</b>	<b>4,511,585</b>	<b>4,920,505</b>	<b>5,151,585</b>	<b>4,895,130</b>	<b>5,085,310</b>	<b>190,180</b>	<b>3.9%</b>
		-						

<b>Police Department</b>			
<b>101-40</b>			
<b>Account No. &amp; Title</b>	<b>Quantity, brief description and Justification of items requested</b>		<b>FY 2010 Requested Appropriations</b>
3001	Regular Salaries	21 Sworn and 1 community service officer	2,126,451
		COPS Grant funding (assume no cut in funding)	(100,000)
			2,026,451
3003	Dispatch Salaries	5 full-time dispatchers	
			319,280
3004	Reserve Salaries	5 part-time reserve officers	
			39,872
3005	Temporary Help	9 Per diem dispatchers	37,090
		.75 Administrative Assistant w/ pension benefit	45,583
			82,673
3006	Overtime	Overtime worked. Based upon staffing of special events, court appearance, training needs, investigation, etc.	
			161,000
3020	Medicare Tax	1.45% of salary	
			37,240
3025	Social Security	6.2% of temp salary	
			1,490
3030	PERS Retire Contr-ER	Employer contribution for pension	
			718,922
	PERS Retire Contr-EE	Employee contribution paid for by the employer - part time	
			182,971
3035	Deferred Comp-ER Paid	2% of salary for dispatchers per MOU	
			6,386
3042	Health Insurance	Health plan coverage - Kaiser, Blue Shield, Blue Cross	
			328,296
3043	Retiree Healthcare	Medical coverage for 11 retirees	115,324
		GASB 45 annual required contribution (84% funding)	244,307
			359,631
3044	Dental Insurance	Teamster Dental Plan premium	
			38,953
3045	Vision Insurance	Vision Service Plan premium	
			6,072
3050	Workers' Compensation	Workers Comp charged to Department	
			94,506
3051	Life & ADD Insurance	Premium to the Cities Group	
			3,251
3052	LTD Insurance	Long-term disability premium to The Cities Group	
			17,572
3053	Unemployment Insur	Self-funded unemployment based on 1% of salary	
			25,683
3060	Uniforms	Per MOU	
			16,150
3070	Educational Reimburse	Per MOU	
			2,000
	EE Benefits Earned	2% contribution for vac, sick, comp, & holiday pay	
			48,915
		<b>Total Salaries &amp; Benefits</b>	<b>4,517,313</b>
	Technical Services	Sunridge RIMS Annual Maintenance (Dispatch-Patrol CAD)	11,500
		TEA Maint. (Telecommunications Dispatch/Radio Support)	11,740
		Alarm Software Maint. Fee (Residential Burglar Alarms)	1,380
		S.M. Co. Medical Legal Exam (Sex Assault Exam)	700
		S. M. Regional Network Access Fee (Telecom Support)	4,713
		I.M.P.A.C. Entersect (Investigative Service and Tool)	1,068

<b>Police Department</b>			
<b>101-40</b>			
<b>Account No. &amp; Title</b>	<b>Quantity, brief description and Justification of items requested</b>		<b>FY 2010 Requested Appropriations</b>
	Rapid Notify Maint. Fee (Emergency Resident Notification)	1,684	
	Voice Print Maint. Fee (Comm Center Telephone/Radio Reco	1,925	
	CLETS/Microwave Maint. (California LE Telecomm Database	12,916	
	Critical Reach (TRAK System, Missing Persons Support Syst	250	
	Towing (Crime Scene Evidence & Patrol Cars)	285	
	OJO Camera Licensing Fee (PD Station Security)	344	
	S.M. Co. Sheriff's Ofc. FISC Forensic Lab	9,400	57,905
Animal Control Svs	San Mateo animal control services cost		50,951
3110 Vehicle Repair & Maint	Vehicle Maint through City of Redwood City		35,000
3111 Equip Repair & Maint	Maintenance of radar, office equip, & radio equip		4,000
3124 Custodial Services	See DPW - Building Maint Dept for cost to be allocated		-
3151 Training & Workshops	Non-POST Reimbursable but POST Certified Advanced Offic	2,000	
	Supervisor's Training, and		
	Specialized Technical Training		
	and Workshops		
	Succession planning/other training	2,800	
	Food for POST annual dept training and other trainings	1,500	6,300
3153 SMC Booking Fees	Booking fees, County of San Mateo		4,139
3154 Citation Processing	Turbo Data for processing of parking citations		541
3165 Other Contract Services	S.M. Co. Chaplin Service	3,000	
	S.M. Co. Coyote Pt. Firearms Range	2,244	
	S.M. Co. OES Hazardous Materials Program	24,412	
	First Chance (DUI Booking Alternative)	4,300	
	Keller Center (Child Abuse/Sexual Assault Victims Program)	1,200	
	Wellness Program (MOU Physical Fitness Program)	7,000	
	Youth Family Service (Youth Counseling Diversion)	4,271	
	S.M. Co. Community Overcoming Relationship (Domestic Abuse)	2,358	
	Lexipol (Police General Orders, Case Law Update Training)	5,550	
	Recall Secure Destruction Services (Sensitive Files)	1,404	
	Photography for Police Dept. (Officer Photos)	964	
	TB Screening & Test Medical Record (For exposed employees)	144	
	Forensic Art Services (Suspect Sketches)	350	57,197
Recruitment Costs	Associated costs to include; polygraph, medical, psycho, job faires, seminars, inter panels, etc. seminars, interview panels, etc.		5,000
External Printing	Forms, secure identification cards, no parking signs, citations		2,000
3201 Office Supplies	Paper, pens, software, film and photo processing		5,850
3202 Subscription	Library Books, Criminal Codes,		746

Police Department			
101-40			
Account No. & Title	Quantity, brief description and Justification of items requested		FY 2010 Requested Appropriations
3210	Safety Supplies & Mats	Replacement of individual protective vests (MOU 5-year replacement) (partially off-set by DOJ grant), motorcycle leather gear, helmet, protective motorcycle gear, eye/ear range safety gear	6,000
3211	POST Training	Advanced Officer Training, S.M. Co. Chief's training sessions (2) Post Reimbursement (Add Mandated, Essential Categories) Patrol (Mandated, Technical and Perishable Skills Training) Communications and Records (Mandated and Technical Skill	14,000 6,000 20,000
3221	K-9 Expense	K-9 Maint., Training, Veterinarian, Boarding, Food for 2 dogs	22,269
3252	Oil & Gasoline	Fuel for vehicles	61,800
3260	Other Supplies & Mats	Rain Gear, Helmets, Jumpsuits Firearms supplies, cleaning supplies, etc. Miscellaneous hardware items Name tags, Badges, Patrol Rain Gear, Helmets, Jumpsuits, Handcuffs, Firearms supplies, firearms cleaning supplies, badges, etc. California Vehicle Codes Gelled Hand Sanitizers Peace Officer Memorial Pins Speed Sign Batteries (2) Awards and Engraving Business Cards Cleaning Supplies DARE Supplies Ammunition	19,311 311 254 275 617 137 800 100 1,195 8,000 31,000
3302	Membership & Dues	International Chiefs of Police California Chiefs of Police CPOA, CPCA, CalNEA, APCO etc. S.M. Co. Training Mgrs. & Comm. Managers S.M. Co. 100 Club S.M. Co. Police Chiefs Association	2,101
3304	Utilities - Electricity	PG&E	21,000
	Utilities - Gas	ABAG gas	1,100
	Utilities - Water	Cal water	500
3305	Utilities - Telephone	Telephone (Lobby-Front Door) Telephones (Office, Comm Center, Admin, Patrol, Invest.) Cell Phones (Admin, Investigations, Patrol Cars)	1,023 25,265 8,334

<b>Police Department</b>			
		<b>101-40</b>	
<b>Account No. &amp; Title</b>	<b>Quantity, brief description and Justification of items requested</b>		<b>FY 2010 Requested Appropriations</b>
	Sprint Mobile Data (Patrol Car Mobile CAD/RIMS Support Service). See Non-Dept for general phone exp cost to be allocated	6,000	40,622
3306	Conferences	Calif. Chief's Association	650
		Calif. Peace Officer's Association	
		League of Calif. Cities	
		International Association of Chiefs	800
		S.M. Gang Task Force (3)	420
		RIMS Conference	550
		CALNENA (offset by reimbursement)	3,000
		C.L.E.A.R.S. (offset by reimbursement)	395
			5,815
3307	Mileage Reimburse	Reimb for use of personal vehicles on Town business	300
3341	Disaster Preparedness	Alhambra Water (Disaster Prep.)	2,800
3401	Rent Facility	Rent for temporary police facility @ \$715.80 per month	8,590
3511	Mach & Equip	Patrol Rifle Rack Replacement (8)	3,110
		Stalker Lydar Hand Held Traffic Laser (1)	3,775
		Patrol Rifle Barrel Lights (8)	1,600
		Taser Cartridges and Beanbag projectiles	200
		Digital cameras with cases Replacement (2)	600
		Tasers Replacement (2)	900
		Replacement of portable radios for interoperability	15,000
			25,185
3504	Misc Capital Outlay	A new police dog to replace Zar (offset by revenue donation)	14,286
3513	Computer Equipment	3 Dell 8200 Desktop Computers	4,500
3514	Office Equip & Furn	Ergonomic Computer Work Station Replacement	700
	Trsfr to Equip Replace Fd	For future replacement of vehicles	69,800
		<b>Total Operations</b>	<b>567,997</b>
		<b>Total Police</b>	<b>5,085,310</b>

Salaries for Police Department FY 2010															0.09	0.02	0.082	0.0145	Medical	Dental	Vision	LTD	Life & ADD	Workers' Comp	Total																				
Job Class	Step @ 6/30/09	Salary @ 6/30/09	2010 Salary	Post Incent	Detective Incent	K-9 Incent	SRO Incent	Mir Cycle Incentive	Bilingual Pay	Total Salary	Uniform Allow	PERS Salary	Employer PERS	Employee PERS	Town Pd Def. comp	Social Security	Medicare	Medical	Dental	Vision	LTD	Life & ADD	Workers' Comp	Total																					
Police				0.025	0.05	0.05	0.05	0.05	0.05				0.31661	0.07	0.02	0.082	0.0145																												
Chief of Police	D	161,758	161,758							161,758	675	162,433	51,428	14,619			2,345	18,364	1,716	312	821	309	7,190	259,537																					
Lieutenant	D	136,078	136,078							136,078	675	136,753	43,297	12,308			1,973	18,364	1,716	312	821	309	6,049	221,902																					
Sergeant (84 hrs)	B+5%	99,461	104,434	5,222						109,656	675	110,331	34,932	7,723			1,590	16,528	1,544	281	821	114	4,874	178,739																					
Sergeant (84 hrs)	D+5%	109,656	109,656	5,483						115,139	675	115,814	36,668	8,107			1,670	11,528	1,544	157	821	114	5,118	181,541																					
Sergeant (84 hrs)	A+5%	94,725	99,461	4,973						104,434	675	105,109	33,279	7,358			1,514	14,987	1,544	281	821	114	4,642	169,649																					
Sergeant (60 hrs)	D+5%+5%	104,434	104,434	5,222						114,876	675	115,553	36,585	8,089			1,666	14,225	1,544	281	821	114	5,106	183,985																					
Officer (84 hrs)	D+5%	91,409	91,409	4,570						95,980	675	96,655	30,602	6,766			1,392	14,987	1,544	281	895	114	4,266	157,302																					
Officer (84 hrs)	D	91,409	91,409							91,409	675	92,084	29,155	6,446			1,325	16,528	1,544	108	695	114	4,063	141,299																					
Officer (60 hrs)	D+5%+5%	87,057	87,057	4,353					2,400	96,162	675	96,837	31,293	6,919			1,423	16,528	1,544	281	821	114	4,363	182,124																					
Officer (60 hrs)	D+5%	87,057	87,057							87,057	675	87,732	28,844	6,766			1,392	14,987	1,544	108	695	114	4,266	147,613																					
Officer (60 hrs)	D+2.5%+5%	87,057	87,057	2,176				4,353		93,586	675	94,261	29,844	6,598			1,357	14,987	1,544	281	862	114	4,266	153,808																					
Officer (84 hrs)	D+5%	91,409	91,409	4,570						95,980	675	96,655	30,602	6,766			1,392	16,528	1,544	281	895	114	4,266	148,499																					
Officer (84 hrs)	D+5%	87,057	87,057	4,353						91,409	675	92,084	29,155	6,446			1,325	16,528	1,544	108	695	114	4,063	144,001																					
Officer (84 hrs)	D	91,409	91,409	4,570						95,980	675	96,655	30,602	6,766			1,392	14,987	1,544	281	895	114	4,266	157,302																					
Officer (60 hrs)	D	91,409	91,409							91,409	675	92,084	29,155	6,446			1,325	16,528	1,544	281	895	114	4,063	152,236																					
Officer (64 hrs) *	D	87,057	87,057	4,353						95,762	675	96,437	30,533	6,751			1,389	14,987	1,544	281	862	114	4,237	156,954																					
Officer (84 hrs)	A	91,409	91,409							78,963	675	79,638	25,214	5,575			1,145	6,357	1,544	281	600	114	3,510	123,978																					
Total Sworn	FTE 20	1,986,678	1,983,941	55,328	9,575	9,141	4,353	4,353	2,400	2,069,030	13,500	2,082,530	659,369	151,765			30,002	268,858	31,231	5,040	14,709	2,678	91,971	3,338,213																					
Dispatch													0.13103																																
Com Supervisor	C	91,857	96,450							96,450	475	96,925	12,700	6,785			1,389	16,528	1,544	281	733	114	160	139,098																					
Dispatcher	C	70,740	74,277							74,277	475	74,752	9,795	5,233			1,077	11,528	1,544	157	565	114	123	106,373																					
Dispatcher	D	74,277	74,277							74,277	475	74,752	9,795	5,233			1,077	11,528	1,544	157	565	114	123	106,373																					
Dispatcher*	A									74,277	475	74,752	9,795	5,233			1,077	11,528	1,544	157	565	114	123	106,373																					
Total Dispatch	FTE 5	311,150	319,280							319,280	1,900	321,180	42,084	22,483	6,386		4,630	51,113	6,178	751	2,427	458	530	458,218																					
Admin - Civilian													0.13103																																
OSO/Dispatcher	D	57,774	57,361							57,361		57,361	7,516	4,015			892	8,326	1,544	281	436	114	95	80,521																					
Total Admin Civilian	FTE 1	57,774	57,361							57,361		57,361	7,516	4,015			832	8,326	1,544	281	436	114	95	80,521																					
Less: Salaries Charged to COPS Grant																																													
Police Lieutenant	D									(100,000)		(100,000)												(100,000)																					
Total All Classes	FTE 25	2,355,602	2,350,682	55,328	9,575	9,141	4,353	4,353	2,400	2,346,731	16,400	2,361,131	708,969	178,263	6,386		35,463	328,296	39,953	6,072	17,572	3,251	92,696	3,776,952																					
Note: Salaries are projected at one step higher than the employee is currently.																																													

Temp Salaries for Police Department										
FY 2010										
				0.13103	0.07	0.062	0.0145			
Position	Total Hours	Hourly Rate	Annual Salary	Employer PERS	Employee PERS	Social Security	Medicare	Uniforms	Worker's Comp	Total
Part-Time Temp Dispatcher	144	35.94	5,175			321	75		9	5,580
Part-Time Temp Dispatcher	144	35.94	5,175				75		9	5,259
Part-Time Temp Dispatcher	72	35.94	2,588				38		4	2,629
Part-Time Temp Dispatcher	288	35.94	10,351	1,356	725		150		17	12,599
Part-Time Temp Dispatcher	12	35.94	431			27	6		1	465
Part-Time Temp Dispatcher	48	35.94	1,725			-	25		3	1,753
Part-Time Temp Dispatcher	36	35.94	1,294			-	19		2	1,315
Part-Time Temp Dispatcher	144	35.94	5,175				75		9	5,259
Part-Time Temp Dispatcher	144	35.94	5,175	678	362		75		9	6,299
	1,032		37,090	2,034	1,087	348	538		62	41,158
				0.31661						
Reserve Officer	192	32	6,144			381	89	150	273	7,037
Reserve Officer	478	32	15,296				222	150	680	16,348
Reserve Officer	192	32	6,144	1,945	430	381	89	150	273	9,412
Reserve Officer	192	32	6,144			-	89	150	273	6,656
Reserve Officer	192	32	6,144			381	89	150	273	7,037
	1,246		39,872	1,945	430	1,143	578	750	1,772	46,491
Administrative Assistant	1,560	29.22	45,583	5,973	3,191		661		76	55,483
<b>Total Temp Help Salaries</b>			<b>122,545</b>	<b>9,952</b>	<b>4,708</b>	<b>1,490</b>	<b>1,777</b>	<b>750</b>	<b>1,910</b>	<b>143,132</b>

<b>Town of Atherton</b>		
<b>Police Department</b>		
<b>Budget 2009-2010</b>		
	<b>Supplemental Budget Request</b>	
<u>Description</u>		
<b>Request #1</b>		
Convert the current .75 Admin Assistant to a full-time benefited position (same salary as Office Specialist at step D) to serve as training coordinator/executive assistant	80,451	
(Off-set by reduction in part-time salary savings)	(54,572)	
Net Cost to General Fund	25,879	40,643
	health-in-lieu	ee+2
<b>Request #2</b>		
Add a second new Lieutenant Position at step A (mid-management level)	194,747	
Eliminate one Police Officer Position (84 hour)	(152,236)	
Net Cost to General Fund	42,511	defer
<b>Request #3</b>		
New Copier	15,000	defer
<b>Total Cost to General Fund</b>	<b>83,390</b>	
<b>Request #4</b>		
Replace one unmarked car due to high mileage, age, and poor condition	26,000	
Vehicle to be replaced: 2002 Ford Crown Victoria VID# 2FAF874W23X216778		
<b>Request #5</b>		
Two new Ford Crown Victoria patrol cars due to high mileage, age, and poor condition	54,000	
Vehicles to be replaced: 2000 Ford Crown Victoria VID# 2FAFP71W6YX201714 and 2005 Ford Crown Victoria VID# 2FAFP71W75X105165 with two new Ford Crown Victorias		
<b>Total Cost to Equipment Replacement Fund</b>	<b>80,000</b>	

**DPW Dept**

**Engineering**

**Street Maintenance**

**Park Maintenance**

**Park Programs**

**Building Maintenance**

**Town of Atherton  
Public Works Department - Summary  
Budget 2009-2010**

Account	Description	Actual 2006-07	Actual 2007-08	Adopted Budget 2008-09	Adjusted Budget 2008-09	Requested Budget 2009-10	Increase (Decrease) Over Prior Year Budget	% Change
3001	Regular Salaries	860,930	829,211	899,038	899,038	917,966	18,928	2.1%
3002	Part-Time Permanent	3,148	5,123	-	-	-	-	0.0%
3005	Temporary Help	111,026	132,495	146,000	131,000	88,392	(42,608)	-32.5%
3006	Overtime	8,411	9,619	10,500	10,500	3,438	(7,062)	-67.3%
3010	Standby Pay	13,993	14,331	16,000	16,000	14,750	(1,250)	-7.8%
3020	Medicare Insurance	10,654	10,661	13,036	13,036	14,592	1,556	11.9%
3025	Social Security	5,637	7,263	6,820	6,820	5,480	(1,340)	-19.6%
3030	PERS Retire Contr - ER	174,853	170,271	176,211	176,211	120,281	(55,930)	-31.7%
	PERS Retire Contr - EE	-	-	-	-	64,258	64,258	100.0%
3042	Health Insurance	84,874	120,335	73,231	73,231	127,540	54,309	74.2%
3043	Retiree Healthcare	-	-	-	-	117,987	117,987	100.0%
3044	Dental Insurance	13,289	12,438	70,922	70,922	18,027	(52,895)	-74.6%
3045	Vision Insurance	2,257	2,075	8,960	8,960	2,191	(6,769)	-75.5%
3050	Workers Compensation	33,866	36,082	8,040	8,040	35,772	27,732	344.9%
3051	Life & ADD Insurance	2,576	2,521	25,119	25,119	1,410	(23,709)	-94.4%
3052	LTD Insurance	13,445	12,830	8,168	8,168	6,637	(1,531)	-18.7%
3053	Unemployment Insurance	-	-	7,933	7,933	10,064	2,131	26.9%
3060	Uniforms	6,490	7,628	8,250	5,250	5,075	(175)	-3.3%
3061	Auto Allowance	3,600	3,462	3,600	3,600	3,600	-	0.0%
	EE Benefits Earned	-	-	-	-	9,180	9,180	100.0%
	Salary Allocated to CIP	-	(250,000)	(250,000)	(250,000)	(214,060)	35,940	-14.4%
	Salary Savings	-	-	-	-	(82,238)	(82,238)	-100.0%
	<b>Total Salaries &amp; Benefits</b>	<b>1,349,049</b>	<b>1,126,346</b>	<b>1,231,828</b>	<b>1,213,828</b>	<b>1,270,341</b>	<b>56,513</b>	<b>4.7%</b>
3107	Contract Engineering	12,125	107,737	30,000	30,000	3,000	(27,000)	-90.0%
3109	Contract Plan Reviewer	-	-	100,000	90,000	-	(90,000)	-100.0%
3110	Vehicle Repair & Maint	9,722	6,745	8,000	8,000	3,900	(4,100)	-51.3%
3111	Equipment Repair & Maint	-	-	9,900	2,900	4,100	1,200	41.4%
3120	Building Security	7,135	31,384	-	-	5,000	5,000	100.0%
3122	Facility Repair & Maint	997	13,621	34,500	20,500	25,500	-5,000	-24.4%
3123	Catering Services	4,820	5,394	-	-	500	500	100.0%
3124	Custodial Services	4,485	5,217	16,000	10,000	11,000	1,000	10.0%
3125	HVAC Repair & Maint	-	-	16,000	8,000	7,500	(500)	-6.3%
3126	Electrical Repair & Maint	-	-	40,000	10,000	10,000	-	0.0%
3127	Roof Repair & Maint	-	-	34,000	34,000	5,000	(29,000)	-85.3%
3130	Tree Maintenance	2,925	51,341	55,000	25,000	60,000	35,000	140.0%
3131	Pesticides & Fertilizer	15,217	12,895	18,000	18,002	16,500	(1,502)	-8.3%
3132	Street Sweeping	561	-	20,000	20,000	21,000	1,000	5.0%
3134	Contract Lndscp Maint.	65,914	69,220	75,000	70,000	-	(70,000)	-100.0%
3136	Traffic Signal Repair & Maint	20,857	14,617	43,000	35,000	20,000	(15,000)	-42.9%
3137	Street Light Repair & Maint	-	-	61,000	16,000	37,500	21,500	134.4%
3150	Advertising/Publishing	22,093	22,354	27,000	27,000	23,000	(4,000)	-14.8%
3151	Training & Workshops	2,359	-	2,950	2,950	4,500	1,550	52.5%
3161	Inspection & Testing	6,785	-	24,500	6,500	6,000	(500)	-7.7%
3165	Other Contract Services	246,764	210,711	54,000	44,000	9,500	(34,500)	-78.4%
3169	Disaster Preparedness	-	-	-	-	8,500	8,500	100.0%
3173	Technical Services	-	-	-	-	6,000	6,000	100.0%
3201	Office Supplies	4,153	4,386	4,700	4,700	3,300	(1,400)	-29.8%
3210	Safety Supplies & Matls	1,768	2,729	4,250	4,250	2,850	(1,400)	-32.9%

**Town of Atherton  
Public Works Department - Summary  
Budget 2009-2010**

Account	Description	Actual 2006-07	Actual 2007-08	Adopted Budget 2008-09	Adjusted Budget 2008-09	Requested Budget 2009-10	Increase (Decrease) Over Prior Year Budget	% Change
3230	Computer Software	1,705	623	7,000	6,750	8,200	1,450	21.5%
3231	Computer Supplies	695	476	2,300	600	1,100	500	83.3%
3240	Custodial Supplies	9,005	11,196	12,250	11,500	11,500	-	0.0%
3242	Landscape Supplies	9,601	16,335	13,500	13,500	8,250	(5,250)	-38.9%
3244	Construction Matls	46,564	18,106	39,000	29,000	21,000	(8,000)	-27.6%
3251	Minor Tools & Equip	2,978	1,640	3,900	2,000	2,350	350	17.5%
3252	Gas & Oil	11,622	18,114	16,800	16,800	12,250	(4,550)	-27.1%
3260	Other Supplies & Matls	63	716	11,000	6,000	-	(6,000)	-100.0%
3302	Membership/Dues	4,419	8,532	5,600	5,600	6,824	1,224	21.9%
3303	Postage	-	-	700	700	200	(500)	-71.4%
3304	Utilities -Electricity	80,828	93,742	85,000	76,500	67,840	(8,660)	-11.3%
	Utilities - Gas					4,750	4,750	100.0%
	Utilities - Water					13,000	13,000	100.0%
	Utilities - Sewer					3,600	3,600	100.0%
3305	Communication	20,276	15,632	10,000	10,000	5,815	(4,185)	-41.9%
3306	Conferences	3,441	5,511	5,200	4,200	2,364	(1,836)	-43.7%
3314	Credit Card Merchant Fees					3,000	3,000	100.0%
3401	Rent - Facilities	-	545	25,568	25,568	4,500	(21,068)	-82.4%
3403	Rent - Tools & Equipment	17,293	14,410	21,500	16,500	22,500	6,000	36.4%
3510	Building Improvements	10,203	15,965	25,000	-	-	-	0.0%
3511	Machinery & Equipment	4,599	5,264	11,500	-	10,000	10,000	100.0%
3513	Computer Equipment	-	-	-	-	4,000	4,000	100.0%
3514	Office Machines & Furn	258	28,143	7,000	1,500	2,000	500	33.3%
3910	Administrative Services	18,861	19,446	19,446	19,446	-	(19,446)	-100.0%
3920	Computer Services Charg	18,979	18,639	18,639	18,639	-	(18,639)	-100.0%
3930	Equip Replace Charges	-	-	20,620	20,620	19,892	(728)	-3.5%
		<b>690,070</b>	<b>851,389</b>	<b>1,039,323</b>	<b>772,225</b>	<b>529,085</b>	<b>(243,140)</b>	<b>-31.5%</b>
	<b>Total DPW</b>	<b>2,039,119</b>	<b>1,977,735</b>	<b>2,271,151</b>	<b>1,986,053</b>	<b>1,799,426</b>	<b>(186,627)</b>	<b>-9.4%</b>

**Town of Atherton  
Public Works Dept - Engineering 50  
Budget 2009-2010**

Account	Description	Actual 2006-07	Actual 2007-08	Adopted Budget 2008-09	Adjusted Budget 2008-09	Requested Budget 2009-10	Increase	
							Over Prior Year Budget	% Change
101-50-3001	Regular Salaries	279,171	239,345	295,471	295,471	295,213	(258)	-0.1%
3002	Part-Time Permanent	1,354	(1,104)	-	-	-	-	0.0%
3006	Overtime	-	-	1,000	1,000	-	(1,000)	-100.0%
3010	Standby Pay	-	-	1,600	1,600	1,475	(125)	-7.8%
3020	Medicare Insurance	4,134	3,539	4,284	4,284	4,281	(3)	-0.1%
3030	PERS Retire Contr - ER	57,044	48,359	57,912	57,912	38,682	(19,230)	-33.2%
	PERS Retire Contr - EE	-	-	-	-	20,665	20,665	100.0%
3042	Health Insurance	22,443	26,382	38,480	38,480	22,297	(16,183)	-42.1%
3043	Retiree Healthcare	-	-	-	-	46,091	46,091	100.0%
3044	Dental Insurance	3,660	2,809	3,854	3,854	5,277	1,423	36.9%
3045	Vision Insurance	558	375	597	597	466	(131)	-22.0%
3050	Workers Compensation	480	391	490	490	3,607	3,117	636.0%
3051	Life & ADD Insurance	816	724	1,032	1,032	437	(595)	-57.7%
3052	LTD Insurance	4,181	3,392	4,779	4,779	1,994	(2,785)	-58.3%
3053	Unemployment Insurance	-	-	-	-	2,952	2,952	100.0%
3060	Uniforms	243	146	2,250	750	-	(750)	-100.0%
3061	Auto Allowance	3,600	3,462	3,600	3,600	2,160	(1,440)	-40.0%
	EE Benefits Earned	-	-	-	-	2,952	2,952	100.0%
	Salary Allocated to CIP	-	(250,000)	(250,000)	(250,000)	(214,060)	35,940	-14.4%
	Salary Savings	-	-	-	-	(64,140)	(64,140)	-100.0%
	<b>Total Salaries &amp; Benefits</b>	<b>377,685</b>	<b>77,821</b>	<b>165,349</b>	<b>163,849</b>	<b>170,347</b>	<b>6,498</b>	<b>4.0%</b>
3107	Contract Engineering	12,125	107,737	20,000	20,000	3,000	(17,000)	-85.0%
3109	Contract Plan Reviewer	-	-	100,000	90,000	-	(90,000)	-100.0%
3110	Vehicle Repair & Maint	940	-	500	500	400	(100)	-20.0%
3111	Equipment Repair & Maint	-	-	1,000	1,000	100	(900)	-90.0%
3123	Catering Services	1,452	2,534	-	-	-	-	0.0%
3124	Custodial Services	-	-	3,000	2,450	-	(2,450)	-100.0%
3131	Pesticides & Fertilizer	-	-	-	2	-	(2)	-100.0%
3150	Advertising/Publishing	4,474	3,960	4,000	4,000	5,000	1,000	25.0%
3151	Training & Workshops	2,359	-	2,000	2,000	2,000	-	0.0%
3161	Inspection & Testing	5,286	-	20,000	2,000	-	(2,000)	-100.0%
3165	Other Contract Services	93,241	110,115	30,000	30,000	2,000	(28,000)	-93.3%
3173	Technical Services	-	-	-	-	6,000	6,000	100.0%
3201	Office Supplies	3,025	3,666	3,000	3,000	3,000	-	0.0%
3210	Safety Supplies & Matls	114	755	1,000	1,000	1,000	-	0.0%
3230	Computer Software	1,332	623	6,000	6,000	6,000	-	0.0%
3231	Computer Supplies	695	476	1,000	500	500	-	0.0%
3240	Custodial Supplies	359	689	500	250	-	(250)	-100.0%
3244	Construction Matls	32	-	-	-	-	-	0.0%
3251	Minor Tools & Equip	-	-	300	150	250	100	66.7%
3252	Gas & Oil	390	2,032	2,000	2,000	750	(1,250)	-62.5%
3260	Other Supplies & Matls	-	27	-	-	-	-	0.0%
3302	Membership/Dues	1,566	4,132	5,000	5,000	6,366	1,366	27.3%
3303	Postage	-	-	200	200	200	-	0.0%
3304	Utilities - Electricity	1,271	1,680	1,500	1,350	690	(660)	-48.9%
	Utilities - Gas	-	-	-	-	450	450	100.0%
	Utilities - Water	-	-	-	-	150	150	100.0%
3305	Communication	3,614	3,297	3,000	3,000	1,550	(1,450)	-48.3%

<b>Town of Atherton</b>								
<b>Public Works Dept - Engineering 50</b>								
<b>Budget 2009-2010</b>								
<b>Account</b>	<b>Description</b>	<b>Actual 2006-07</b>	<b>Actual 2007-08</b>	<b>Adopted Budget 2008-09</b>	<b>Adjusted Budget 2008-09</b>	<b>Requested Budget 2009-10</b>	<b>Increase (Decrease) Over Prior Year Budget</b>	<b>% Change</b>
3306	Conferences	2,568	2,196	2,000	1,500	264	(1,236)	-82.4%
3511	Machinery & Equipment	367	-	-	-	-	-	0.0%
3513	Computer Equipment	-	-	-	-	2,000	2,000	100.0%
3514	Office Machines & Furn	-	1,319	1,000	500	500	-	0.0%
3910	Administrative Services	18,861	19,446	19,446	19,446	-	(19,446)	-100.0%
3920	Computer Services Charg	18,079	18,639	18,639	18,639	-	(18,639)	-100.0%
3930	Equip Replace Charges	-	-	20,620	20,620	-	(20,620)	-100.0%
	<b>Total Operations</b>	<b>172,150</b>	<b>283,323</b>	<b>265,705</b>	<b>235,107</b>	<b>42,170</b>	<b>(192,937)</b>	<b>-82.1%</b>
	<b>Total DPW Engineering</b>	<b>549,835</b>	<b>361,144</b>	<b>431,054</b>	<b>398,956</b>	<b>212,517</b>	<b>(186,439)</b>	<b>-46.7%</b>

<b>Public Works Dept - Engineering</b>			
<b>101-50</b>			
			<b>FY 2010</b>
<b>Acct. No.</b>	<b>Title</b>	<b>Quantity, brief description and justification</b>	<b>Requested Appropriations</b>
3001	Regular Salaries	Salaries for 3.2 positions based on the staffing matrix	295,213
3010	Standby Pay	Per MOU	1,475
3020	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	4,281
3025	Social Security	6.2% of salary	-
3030	PERS Retire Contrib - ER	Employer contribution for employee pension	38,682
	PERS Retire Contrib - EE	Employee contribution paid for by the employer	20,665
3042	Health Insurance	Health plan coverage - Kaiser, Blue Shield, Blue Cross	22,297
3043	Retiree Healthcare	Medical coverage for 2 retirees	11,864
		GASB 45 annual required contribution (84% funding)	34,227
3044	Dental Insurance	Teamster Dental Plan premium	5,277
3045	Vision Insurance	Vision service plan premium	466
3050	Workers Compensation	Worker's Compensation charged to Department	3,607
3051	Life & ADD Insurance	Premium to the Cities Group	437
3052	LTD Insurance	Long-term disability premium to The Cities Group	1,994
3053	Unemployment Insurance	Self-funded unemployment based on 1% of salaries	2,952
3061	Auto Allowance	10% of City Engineer	2,160
	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	2,952
	Salary Allocated to CIP	Salaries charged to CIP projects	(214,060)
	Salary Savings	Reorganization	(64,140)
<b>Total Salaries &amp; Benefits</b>			<b>170,347</b>
3107	Contract Engineering	Traffic studies - 2 Speed Surveys @1500 each	3,000
3110	Vehicle Repair & Maint	Inspector's Vehicle	400
3111	Equipment Repair & Maint	Survey equipment	100
3150	Advertising/Publishing	Reproductin for CIP projects (10 projects x \$500)	5,000
3151	Training & Workshops	Training seminars and courses for staff: GIS/AutoCAD, ITS, Cal Extension, Misc Engineering, Storm Water Quality (NPDES)	2,000
3165	Other Contract Services	Pavement Management Survey - match for MTC grant	2,000
3173	Technical Services	GIS - consultant maintenance and upgrade	6,000
3201	Office Supplies	General office supplies, paper, pens, staples, paper clips, coffee, etc.	3,000
3210	Safety Supplies & Materials	Vests, hats, glasses, boots, etc.	1,000
3230	Computer Software	Annual License for Programs: 1. CADD Licenses (AutoCAD and Microstation) - 2 licenses @\$2,500 2. GIS License (Arcview) - 2 licenses @\$500	6,000
3231	Computer Supplies	Plotter and printer ink/cartridges and paper, plus minor supplies (keyboards, mice, flash drives, etc.)	500
3251	Minor Tools & Equip	Engineering tools costing less than \$100	250
3252	Gas & Oil	Inspector's Vehicle	750

<b>Public Works Dept - Engineering</b>			
<b>101-50</b>			
			<b>FY 2010</b>
<b>Acct. No.</b>	<b>Title</b>	<b>Quantity, brief description and justification</b>	<b>Requested Appropriations</b>
3302	Membership/Dues	Professional memberships: 1. ASCE 2@\$245 2. APWA 2@ \$113 3. State PE License 2@\$125 4. State Water Quality Control Board Municipal Regional Permit (NPDES) Fees (\$5,400)	6,366
3303	Postage		200
3304	Utilities - Electricity	PG&E	690
	Utilities - Gas	ABAG gas	450
	Utilities - Water	Calwater	150
	Utilities - Sewer		
3305	Communication	Cellular Phones	1,550
3306	Conferences	CCEA	264
3513	Computer Equipment	Replace non-working/damaged/obsolete computers	2,000
3514	Office Machines & Furn	Replace damaged machines or furniture or upgrade based on ergonomic review, i.e., chairs	500
		<b>Total Operations</b>	<b>42,170</b>
		<b>Total DPW - Engineering</b>	<b>212,517</b>

**Town of Atherton  
Public Works Dept - Street Maintenance 53  
Budget 2009-2010**

Account	Description	Actual 2006-07	Actual 2007-08	Adopted Budget 2008-09	Adjusted Budget 2008-09	Requested Budget 2009-10	Increase (Decrease) Over Prior Year Budget	% Change
101-53-3001	Regular Salaries	311,899	316,533	325,921	325,921	260,692	(65,229)	-20.0%
3005	Temporary Help	5,059	8,263	20,000	20,000	10,165	(9,835)	-49.2%
3006	Overtime	5,773	4,064	3,000	3,000	2,305	(695)	-23.2%
3010	Standby Pay	8,786	7,105	9,920	9,920	9,145	(775)	-7.8%
3020	Medicare Insurance	3,444	3,508	4,726	4,726	3,927	(799)	-16.9%
3025	Social Security	24	221	-	-	630	630	100.0%
	PERS Retire Contr - EE			-	-	18,248	18,248	100.0%
3042	Health Insurance	25,469	41,425	-	-	52,597	52,597	100.0%
3043	Retiree Healthcare					43,415	43,415	100.0%
3044	Dental Insurance	4,814	4,814	57,158	57,158	5,912	(51,246)	-89.7%
3045	Vision Insurance	781	780	5,117	5,117	873	(4,244)	-82.9%
3050	Workers Compensation	18,140	18,660	1,036	1,036	14,556	13,520	1305.0%
3051	Life & ADD Insurance	760	767	19,245	19,245	445	(18,800)	-97.7%
3052	LTD Insurance	4,982	5,074	1,041	1,041	1,891	850	81.6%
3053	Unemployment Insurance	-	-	5,271	5,271	2,709	(2,562)	-48.6%
3060	Uniforms	3,587	4,401	3,000	3,000	3,450	450	15.0%
3061	Auto Allowance	-	-	-	-	360	360	100.0%
	EE Benefits Earned					2,607	2,607	100.0%
	Salary Savings					(18,098)	(18,098)	-100.0%
	<b>Total Salaries &amp; Benefits</b>	<b>456,397</b>	<b>479,936</b>	<b>519,315</b>	<b>519,315</b>	<b>449,988</b>	<b>(69,327)</b>	<b>-13.3%</b>
3110	Vehicle Repair & Maint	6,240	5,863	6,000	6,000	2,500	(3,500)	-58.3%
3111	Equipment Repair & Maint			2,000	-	500	500	100.0%
3122	Facility Repair & Maint			-	-	6,000	6,000	100.0%
3123	Catering Services	3,368	2,860	-	-	-	-	0.0%
3130	Tree Maintenance	2,925	41,341	45,000	25,000	50,000	25,000	100.0%
3131	Pesticides & Fertilizer	(21)	980	-	-	5,000	5,000	100.0%
3132	Street Sweeping	561		20,000	20,000	21,000	1,000	5.0%
3134	Contract Lndscp Maint.	31,216	32,973	40,000	35,000	-	(35,000)	-100.0%
3136	Traffic Signal Repair & Maint	20,857	14,617	43,000	35,000	20,000	(15,000)	-42.9%
3137	Street Light Repair & Maint			40,000	10,000	35,000	25,000	250.0%
3150	Advertising/Publishing	2,541	3,560	-	-	-	-	0.0%
3151	Training & Workshops			-	-	1,500	1,500	100.0%
3161	Inspection & Testing			500	500	500	-	0.0%
3165	Other Contract Services	100,405	52,226	5,000	5,000	5,000	-	0.0%
3201	Office Supplies	1,012	246	1,000	1,000	100	(900)	-90.0%
3210	Safety Supplies & Mats	1,415	1,782	2,000	2,000	1,000	(1,000)	-50.0%
3230	Computer Software	75		750	500	1,000	500	100.0%
3231	Computer Supplies			1,200	-	250	250	100.0%
3240	Custodial Supplies	1,267	1,007	750	750	-	(750)	-100.0%
3242	Landscape Supplies	94	157	500	500	500	-	0.0%
3244	Construction Mats	37,333	11,986	30,000	20,000	15,000	(5,000)	-25.0%
3251	Minor Tools & Equip	1,704	1,217	2,000	1,000	1,000	-	0.0%
3252	Gas & Oil	10,184	13,638	12,000	12,000	10,000	(2,000)	-16.7%
3260	Other Supplies & Mats		27	-	-	-	-	0.0%
3302	Membership/Dues	2,833	4,400	400	400	258	(142)	-35.5%
3304	Utilities - Electricity	58,296	64,666	56,000	50,400	52,000	1,600	3.2%
	Utilities - Gas					1,200	1,200	100.0%
	Utilities - Water					10,000	10,000	100.0%
3305	Communication	4,684	2,325	-	-	2,700	2,700	100.0%

**Town of Atherton  
Public Works Dept - Street Maintenance 53  
Budget 2009-2010**

<u>Account</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Adopted Budget 2008-09</u>	<u>Adjusted Budget 2008-09</u>	<u>Requested Budget 2009-10</u>	<u>Increase (Decrease) Over Prior Year Budget</u>	<u>% Change</u>
3306	Conferences	337	2,922	3,000	2,500	2,000	(500)	-20.0%
3403	Rent - Tools & Equipment	14,815	11,283	20,000	15,000	20,000	5,000	33.3%
3511	Machinery & Equipment			4,000	-	3,000	3,000	100.0%
3513	Computer Equipment			-	-	2,000	2,000	100.0%
3514	Office Machines & Furn	258		500	-	500	500	100.0%
3930	Equip Replace Charges			-	-	17,361	17,361	100.0%
	<b>Total Operations</b>	<b>303,301</b>	<b>270,076</b>	<b>335,600</b>	<b>242,550</b>	<b>286,869</b>	<b>44,319</b>	<b>18.3%</b>
	<b>Total DPW Street Maint</b>	<b>759,698</b>	<b>750,011</b>	<b>854,915</b>	<b>761,865</b>	<b>736,857</b>	<b>(25,008)</b>	<b>-3.3%</b>

<b>Public Works Dept - Street Maintenance</b>			
<b>101-53</b>			
			<b>FY 2010</b>
<b>Acct. No.</b>	<b>Title</b>	<b>Quantity, brief description and justification</b>	<b>Requested Appropriations</b>
3001	Regular Salaries	Salaries for 3.6 positions based on the staffing matrix	260,692
3005	Temporary Help	Workers to assist with larger projects (see temp salaries schedule)	10,165
3006	Overtime	Overtime need	2,305
3010	Standby Pay	Per MOU	9,145
3020	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	3,927
3025	Social Security	6.2% of salary	630
	PERS Retire Contrib - EE	Employee contribution paid for by the employer	18,248
3042	Health Insurance	Health plan coverage - Kaiser, Blue Shield, Blue Cross	52,597
3043	Retiree Healthcare	GASB 45 annual required contribution (84% funding)	43,415
3044	Dental Insurance	Teamster Dental Plan premium	5,912
3045	Vision Insurance	Vision service plan premium	873
3050	Workers Compensation	Worker's Compensation charged to Department	14,556
3051	Life & ADD Insurance	Vision service plan premium	445
3052	LTD Insurance	Long-term disability premium to The Cities Group	1,891
3053	Unemployment Insurance	Self-funded unemployment based on 1% of salaries	2,709
3060	Uniforms	Per MOU	3,450
3061	Auto Allowance	10% of City Engineer	360
	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	2,607
	Salary Savings	Reorganization	(18,098)
<b>Total Salaries &amp; Benefits</b>			<b>449,988</b>
3110	Vehicle Repair & Maint	Fleet trucks (4), dump truck	2,500
3111	Equipment Repair & Maint	Backhoe and small equip	500
3122	Facility Repair & Maint	Fencing, guardrail, storm drain slip lining	6,000
3130	Tree Maintenance	R/W and Town Center - deferral of part of 2008 tree contract with Professional Tree Care for Summer/Fall trim(\$25,000), new contract for winter storm/spring trim (\$25,000).	50,000
3131	Pesticides & Fertilizer	Spray for Apple Moth	5,000
3132	Street Sweeping	Monthly/storm sweeping - Contract Sweeping, Inc.	21,000
3134	Contract Lndscp Maint.	Work to be done in-house	-
3136	Traffic Signal Repair & Maint	Signals (3) monthly maintenance and needed repairs - Republic ITS	20,000
3137	Street Light Repair & Maint	R/W and Town Center	35,000
3151	Training & Workshops	Training seminars and courses for staff: GIS; MSA, MSC, NPDES, ITS	1,500
3161	Inspection & Testing	Storm drains; pavement survey (MTC match)	500
3165	Other Contract Services	Sidewalk repairs - Precision Concrete	5,000
3201	Office Supplies	General office supplies, paper, pens, staples, paper clips, coffee, etc.	100

<b>Public Works Dept - Street Maintenance</b>			
<b>101-53</b>			
			<b>FY 2010</b>
<b>Acct. No.</b>	<b>Title</b>	<b>Quantity, brief description and justification</b>	<b>Requested Appropriations</b>
3210	Safety Supplies & Materials	Vests, hats, glasses, rubber boots, chaps, jackets, etc.	1,000
3230	Computer Software	Cost of Upgrades to License and Programs: Qworks infrastructure database, Rainmaster irrigation controller	1,000
3231	Computer Supplies	Minor supplies (keyboards, mice, flash drives, etc.)	250
3242	Landscape Supplies	Replacement plant material for R/W and Town Center; fertilizers, mulch, tree stakes, etc.	500
3244	Construction Matls	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.	15,000
3251	Minor Tools & Equip	Replace broken/worn out hand tools costing \$100 or less (shovels, rakes, hammers, brooms, etc.)	1,000
3252	Gas & Oil	For department fleet vehicles and equipment	10,000
3260	Other Supplies & Matls		-
3302	Membership/Dues	Professional memberships: MSA \$145, APWA \$113	258
3304	Utilities - Electricity	PG&E	52,000
	Utilities - Gas	ABAG gas	1,200
	Utilities - Water	Cal water	10,000
	Utilities - Sewer		
3305	Communication	Cellular Phones	2,700
3306	Conferences	MSA meetings; reimbursement for use of private vehicles by staff not receiving auto allowance	2,000
	Credit Card Merchant Fees		
3403	Rent - Tools & Equipment	Specialized equipment: 1. Crack seal kettle \$4000 2. Vacuum drain cleaner for storm drains \$9000 3. Excavator and Bobcat for cleaning the channel \$5000 4. Rollers, Compressors, Pumps, etc. \$2000	20,000
3511	Machinery & Equipment	Replace weed eater and chainsaw (\$1000)	3,000
3513	Computer Equipment	Replace non-working/damaged/obsolete computers	2,000
3514	Office Machines & Furn	Replace damaged machines or furniture; upgrade based on ergonomic review, i.e., chairs	500
3930	Equip Replace Charges	For future replacement of vehicles & equipment	17,361
		<b>Total Operations</b>	<b>286,869</b>
		<b>Total DPW - Street Maintenance</b>	<b>736,857</b>

**Town of Atherton  
Public Works Dept - Park Maintenance 57  
Budget 2009-2010**

Account	Description	Actual 2006-07	Actual 2007-08	Adopted Budget 2008-09	Adjusted Budget 2008-09	Requested Budget 2009-10	Increase (Decrease) Over Prior Year Budget	% Change
101-57-3001	Regular Salaries	73,448	74,051	76,156	76,156	133,984	57,828	75.9%
3005	Temporary Help	30,430	30,217	40,000	40,000	22,540	(17,460)	-43.6%
3006	Overtime	1,079	1,098	2,000	2,000	819	(1,181)	-59.1%
3010	Standby Pay	2,382	1,954	3,200	3,200	2,950	(250)	-7.8%
3020	Medicare Insurance	236	387	1,104	1,104	2,270	1,166	105.6%
3025	Social Security	1,118	1,251	2,480	2,480	1,397	(1,083)	-43.6%
	PERS Retire Contr - EE			-	-	9,379	9,379	100.0%
3042	Health Insurance	5,017	8,238	-	-	11,866	11,866	100.0%
3043	Retiree Healthcare					11,078	11,078	100.0%
3044	Dental Insurance	1,204	1,204	6,213	6,213	2,308	(3,905)	-62.9%
3045	Vision Insurance	120	120	1,263	1,263	218	(1,045)	-82.7%
3050	Workers Compensation	4,844	5,523	126	126	8,009	7,883	6256.6%
3051	Life & ADD Insurance	180	181	4,175	4,175	182	(3,993)	-95.6%
3052	LTD Insurance	1,164	1,198	260	260	1,018	758	291.6%
3053	Unemployment Insurance	-	-	1,231	1,231	1,565	334	27.2%
3060	Uniforms	1,829	1,917	750	750	813	63	8.3%
3061	Auto Allowance	-	-	-	-	360	360	100.0%
	EE Benefits Earned					1,340	1,340	100.0%
	<b>Total Salaries &amp; Benefits</b>	<b>138,055</b>	<b>143,213</b>	<b>153,885</b>	<b>153,885</b>	<b>229,652</b>	<b>75,767</b>	<b>49.2%</b>
3110	Vehicle Repair & Maint	720	125	1,000	1,000	500	(500)	-50.0%
3111	Equipment Repair & Maint			1,000	1,000	2,500	1,500	150.0%
3122	Facility Repair & Maint		12,584	2,500	2,500	2,500	-	0.0%
3126	Electrical Repair & Maint			-	-	500	500	100.0%
3130	Tree Maintenance		10,000	10,000	-	10,000	10,000	100.0%
3131	Pesticides & Fertilizer	13,048	10,735	16,000	16,000	10,000	(6,000)	-37.5%
3134	Contract Lndscp Maint.	34,698	36,247	35,000	35,000	-	(35,000)	-100.0%
3137	Street Light Repair & Maint			21,000	6,000	2,500	(3,500)	-58.3%
3151	Training & Workshops			450	450	500	50	11.1%
3161	Inspection & Testing	1,499		1,000	1,000	3,000	2,000	200.0%
3165	Other Contract Services		6,122	4,000	4,000	2,000	(2,000)	-50.0%
3201	Office Supplies		277	300	300	100	(200)	-66.7%
3210	Safety Supplies & Matls	91	192	750	750	750	-	0.0%
3230	Computer Software	298		250	250	1,200	950	380.0%
3231	Computer Supplies			100	100	100	-	0.0%
3240	Custodial Supplies	627	1,133	1,500	1,250	2,000	750	60.0%
3242	Landscape Supplies	8,120	10,096	10,000	10,000	5,000	(5,000)	-50.0%
3244	Construction Matls	1,860	3,381	5,000	5,000	2,500	(2,500)	-50.0%
3251	Minor Tools & Equip	627	152	1,000	500	500	-	0.0%
3252	Gas & Oil	1,048	1,750	2,000	2,000	1,500	(500)	-25.0%
3260	Other Supplies & Matls		36	10,000	5,000	-	(5,000)	-100.0%
3302	Membership/Dues	20		200	200	200	-	0.0%
3304	Utilities - Electricity	2,592	3,882	3,500	3,150	3,500	350	11.1%
3305	Communication	583	2,796	1,000	1,000	515	(485)	-48.5%
3306	Conferences			200	200	100	(100)	-50.0%
3403	Rent - Tools & Equipment	122		500	500	500	-	0.0%
3511	Machinery & Equipment	4,233	702	2,000	-	1,000	1,000	100.0%
3514	Office Machines & Furn			500	-	500	500	100.0%
3930	Equip Replace Charges			-	-	2,531	2,531	100.0%

**Town of Atherton  
Public Works Dept - Park Maintenance 57  
Budget 2009-2010**

<u>Account</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Adopted Budget 2008-09</u>	<u>Adjusted Budget 2008-09</u>	<u>Requested Budget 2009-10</u>	<u>Increase (Decrease) Over Prior Year Budget</u>	<u>% Change</u>
	Total Operations	70,186	100,211	130,750	97,150	56,496	(40,654)	-72.0%
	Total DPW Park Maintenance	208,240	243,424	284,635	251,035	286,148	35,113	14.0%

		<b>Public Works Dept - Park Maint</b>		
		<b>101-57</b>		
				<b>FY 2010</b>
<b>Acct. No.</b>	<b>Title</b>	<b>Quantity, brief description and justification</b>		<b>Requested Appropriations</b>
3001	Regular Salaries	Salaries for 1.4 positions based on the staffing matrix		133,984
3005	Temporary Help	Workers to assist with larger projects and special needs (see temp salaries schedule)		22,540
3006	Overtime	Overtime need		819
3010	Standby Pay	PER MOU		2,950
3020	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%		2,270
3025	Social Security	6.2% of salary		1,397
3030	PERS Retire Contrib - ER	Employer contribution for employee pension		17,556
	PERS Retire Contrib - EE	Employee contribution paid for by the employer		9,379
3042	Health Insurance	Health plan coverage - Kaiser, Blue Shield, Blue Cross		11,866
3043	Retiree Healthcare	Medical coverage for 1 retiree	4,423	
		GASB 45 annual required contribution (84% funding)	6,654	11,078
3044	Dental Insurance	Teamster Dental Plan premium		2,308
3045	Vision Insurance	Vision service plan premium		218
3050	Workers Compensation	Worker's Compensation charged to Department		8,009
3051	Life & ADD Insurance	Premium to the Cities Group		182
3052	LTD Insurance	Long-term disability premium to The Cities Group		1,018
3053	Unemployment Insurance	Self-funded unemployment based on 1% of salaries		1,565
3060	Uniforms	Per MOU		813
3061	Auto Allowance	10% of City Engineer		360
	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay		1,340
		<b>Total Salaries &amp; Benefits</b>		<b>229,652</b>
3110	Vehicle Repair & Maint	Fleet truck, utility vehicle		500
3111	Equipment Repair & Maint	Tractor, small equipment repairs (blowers, weed eaters, chainsaws, etc.)		2,500
3122	Facility Repair & Maint	Irrigation well and pump		2,500
3126	Electrical Repair & Maint	Broken light fixtures		500
3130	Tree Maintenance	Deferral of 2008 tree contract for Summer/Fall trim(\$5,000), winter storm/spring trim (\$5,000).		10,000
3131	Pesticides & Fertilizer	Pest and weed control, fertilize turf grasses		10,000
3137	Street Light Repair & Maint	Park lighting		2,500
3151	Training & Workshops	Training seminars and courses for staff: GIS; MSA, MSC, NPDES, ITS		500
3161	Inspection & Testing	Playground, fire extinguishers, sprinklers, pumps, well water, soil tests, etc.		3,000
3165	Other Contract Services	Concrete for fountains, bee removal, etc.		2,000
3201	Office Supplies	General office supplies, paper, pens, staples, paper clips, coffee, etc.		100
3210	Safety Supplies & Matls	Vests, hats, glasses, boots, chaps, jackets, etc.		750
3230	Computer Software	Cost of Upgrades License and Programs; Rainmaker Irrigation controllers		1,200
3231	Computer Supplies	Minor supplies (keyboards, mice, flash drives, etc.)		100
3240	Custodial Supplies	Supplies used in the operation or routine maintenance of the park grounds including: restroom and kitchen paper supplies, cleaning supplies, light bulbs, drinking water, pet waste bags, etc.		2,000

		<b>Public Works Dept - Park Maint</b>	
		<b>101-57</b>	
			<b>FY 2010</b>
<b>Acct. No.</b>	<b>Title</b>	<b>Quantity, brief description and justification</b>	<b>Requested Appropriations</b>
3242	Landscape Supplies	Replacement plant material for the park; fertilizers, mulch, tree stakes, etc.	5,000
3244	Construction Mats	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.	2,500
3251	Minor Tools & Equip	Replace broken/worn out hand tools costing \$100 or less (shovels, rakes, hammers, brooms, etc.)	500
3252	Gas & Oil	For department fleet vehicles and equipment	1,500
3302	Membership/Dues	Professional memberships: MSA, Turf Grass Association	200
3304	Utilities - Electricity	PG&E	3,500
	Utilities - Gas		
	Utilities - Water		
	Utilities - Sewer		
3305	Communication	Cellular Phones	515
3306	Conferences	MSA meetings; reimbursement for use of private vehicles by staff not receiving auto allowance	100
	Credit Card Merchant Fees		
3403	Rent - Tools & Equipment	Trenchers for irrigation, fork-lift, man-lift, etc.	500
3511	Machinery & Equipment	Replacement of daily use equipment such as leaf blowers, chainsaws and weed eaters	1,000
3514	Office Machines & Furn	Replace damaged machines or furniture or upgrade based on ergonomic review, i.e., chairs	500
3930	Equip Replace Charges	For future replacement of vehicles & equipment	2,531
		<b>Total Operations</b>	<b>56,496</b>
		<b>Total DPW - Park Maintenance</b>	<b>286,148</b>

**Town of Atherton  
Public Works Dept - Park Programs 58  
Budget 2009-2010**

Account	Description	Actual 2006-07	Actual 2007-08	Adopted Budget 2008-09	Adjusted Budget 2008-09	Requested Budget 2009-10	Increase (Decrease) Over Prior Year Budget	% Change
101-58-3001	Regular Salaries	82,932	109,688	88,457	88,457	116,262	27,805	31.4%
3005	Temporary Help	70,670	81,564	70,000	70,000	55,687	(14,313)	-20.4%
3006	Overtime	161	84	2,500	2,500	314	(2,186)	-87.4%
3020	Medicare Insurance	1,069	1,611	1,283	1,283	2,493	1,210	94.3%
3025	Social Security	4,194	5,019	4,340	4,340	3,453	(887)	-20.4%
3030	PERS Retire Contr - ER	17,523	23,910	17,338	17,338	15,234	(2,104)	-12.1%
	PERS Retire Contr - EE	-	-	-	-	8,138	8,138	100.0%
3042	Health Insurance	7,723	18,388	-	-	20,730	20,730	100.0%
3043	Retiree Healthcare	-	-	-	-	17,404	17,404	100.0%
3044	Dental Insurance	1,204	1,656	1,172	1,172	2,360	1,188	101.3%
3045	Vision Insurance	174	292	1,329	1,329	300	(1,029)	-77.5%
3050	Workers Compensation	4,120	6,064	192	192	4,837	4,645	2419.1%
3051	Life & ADD Insurance	347	513	147	147	171	24	16.4%
3052	LTD Insurance	1,342	1,760	260	260	884	624	239.8%
3053	Unemployment Insurance	-	-	1,431	1,431	1,719	288	20.2%
3060	Uniforms	831	1,164	750	750	813	63	8.3%
3061	Auto Allowance	-	-	-	-	360	360	100.0%
	EE Benefits Earned	-	-	-	-	1,163	1,163	100.0%
	<b>Total Salaries &amp; Benefits</b>	<b>194,083</b>	<b>257,940</b>	<b>189,199</b>	<b>189,199</b>	<b>252,320</b>	<b>63,121</b>	<b>33.4%</b>
3110	Vehicle Repair & Maint	1,200	17	500	500	500	-	0.0%
3111	Equipment Repair & Maint	-	-	500	500	500	-	0.0%
3122	Facility Repair & Maint	997	1,038	1,000	1,000	2,000	1,000	100.0%
3123	Catering Services	-	-	-	-	500	500	100.0%
3124	Custodial Services	4,485	5,217	5,000	5,000	-	(5,000)	-100.0%
3126	Electrical Repair & Maint	-	-	-	-	1,000	1,000	100.0%
3131	Pesticides & Fertilizer	30	-	-	-	-	-	0.0%
3150	Advertising/Publishing	15,078	14,834	23,000	23,000	18,000	(5,000)	-21.7%
3151	Training & Workshops	-	-	500	500	500	-	0.0%
3165	Other Contract Services	856	4,222	1,000	1,000	-	(1,000)	-100.0%
3201	Office Supplies	115	197	400	400	100	(300)	-75.0%
3210	Safety Supplies & Matls	147	-	500	500	-	(500)	-100.0%
3231	Computer Supplies	-	-	-	-	250	250	100.0%
3240	Custodial Supplies	5,177	5,387	7,000	6,750	6,000	(750)	-11.1%
3242	Landscape Supplies	1,323	5,598	2,500	2,500	2,500	-	0.0%
3244	Construction Matls	2,081	619	1,000	1,000	1,000	-	0.0%
3251	Minor Tools & Equip	394	271	500	250	500	250	100.0%
3260	Other Supplies & Matls	63	625	1,000	1,000	-	(1,000)	-100.0%
3303	Postage	-	-	500	500	-	(500)	-100.0%
3304	Utilities - Electricity	15,957	19,885	20,000	18,000	11,650	(6,350)	-35.3%
	Utilities - Gas	-	-	-	-	3,100	3,100	100.0%
	Utilities - Water	-	-	-	-	2,850	2,850	100.0%
	Utilities - Sewer	-	-	-	-	2,250	2,250	100.0%
3305	Communication	11,332	7,214	6,000	6,000	1,050	(4,950)	-82.5%
3306	Conferences	535	393	-	-	-	-	0.0%
3314	Credit Card Merchant Fees	-	-	-	-	3,000	3,000	100.0%
3401	Rent - Facilities	-	545	3,600	3,600	4,500	900	25.0%
3403	Rent - Tools & Equipment	2,356	2,897	1,000	1,000	2,000	1,000	100.0%
3510	Building Improvements	10,203	15,965	25,000	-	-	-	0.0%

<b>Town of Atherton</b>								
<b>Public Works Dept - Park Programs 58</b>								
<b>Budget 2009-2010</b>								
<u>Account</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Adopted Budget 2008-09</u>	<u>Adjusted Budget 2008-09</u>	<u>Requested Budget 2009-10</u>	<u>Increase (Decrease) Over Prior Year Budget</u>	<u>% Change</u>
3511	Machinery & Equipment		2,333	1,500	-	-	-	0.0%
3514	Office Machines & Furn		14,687	5,000	1,000	500	(500)	-50.0%
	<b>Total Operations</b>	<b>72,331</b>	<b>101,945</b>	<b>107,000</b>	<b>74,000</b>	<b>64,250</b>	<b>(9,750)</b>	<b>-13.2%</b>
	<b>Total DPW Park Programs</b>	<b>266,414</b>	<b>359,885</b>	<b>296,199</b>	<b>263,199</b>	<b>316,570</b>	<b>53,371</b>	<b>20.3%</b>

Public Works Dept - Park Programs			
101-58			
			FY 2010
Acct. No.	Title	Quantity, brief description and justification	Requested Appropriations
3001	Regular Salaries	Salaries for 1.4 positions based on the staffing matrix	116,262
			55,687
3005	Temporary Help	Workers to assist with events (see temp salaries schedule)	
3006	Overtime	Overtime need	314
3020	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	2,493
3025	Social Security	6.2% of salary	3,453
3030	PERS Retire Contrib - ER	Employer contribution for employee pension	15,234
	PERS Retire Contrib - EE	Employee contribution paid for by the employer	8,138
3042	Health Insurance	Health plan coverage - Kaiser, Blue Shield, Blue Cross	20,730
3043	Retiree Healthcare	GASB 45 annual required contribution (84% funding)	17,404
3044	Dental Insurance	Teamster Dental Plan premium	2,360
3045	Vision Insurance	Vision service plan premium	300
3050	Workers Compensation	Worker's Compensation charged to Department	4,837
3051	Life & ADD Insurance	Premium to the Cities Group	171
3052	LTD Insurance	Long-term disability premium to The Cities Group	884
3053	Unemployment Insurance	Self-funded unemployment based on 1% of salaries	1,719
3060	Uniforms	Per MOU	813
3061	Auto Allowance	10% of City Engineer	360
	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	1,163
		<b>Total Salaries &amp; Benefits</b>	<b>252,320</b>
3110	Vehicle Repair & Maint	Utility vehicle	500
3111	Equipment Repair & Maint	Appliances, office equipment, etc.	500
3122	Facility Repair & Maint	Carpet, carpentry, tables, chairs, etc.	2,000
3123	Catering Services		500
		Park and Recreation dinners at Walk-through meetings (2)	
3126	Electrical Repair & Maint	Broken light fixtures	1,000
3150	Advertising/Publishing	Yellow pages \$15,600, "Here Comes the Guide" \$2400	18,000
3151	Training & Workshops	Training seminars and courses for staff	500
3201	Office Supplies	General office supplies, paper, pens, staples, paper clips, coffee, etc.	100
3231	Computer Supplies	Minor supplies (keyboards, mice, flash drives, etc.)	250
3240	Custodial Supplies	Supplies used in the operation or routine maintenance of the park event buildings including: restroom and kitchen paper supplies, cleaning supplies, light bulbs, drinking water, etc.	6,000
3242	Landscape Supplies	Replacement plant material for the park event areas; fertilizers, mulch, tree stakes, etc.	2,500
3244	Construction Matls	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.	1,000
3251	Minor Tools & Equip	Hand tools costing \$100 or less (hammers, brooms, mops, etc.)	500
3304	Utilities -Electricity	PG&E	11,650

Public Works Dept - Park Programs			
101-58			
Acct. No.	Title	Quantity, brief description and justification	FY 2010 Requested Appropriations
	Utilities - Gas	ABAG gas	3,100
	Utilities Water	Calwater	2,850
	Utilities - Sewer		2,250
3305	Communication	Cellular Phones	1,050
3314	Credit Card Svs Fees	For processing of credit card transactions	3,000
3401	Rent - Facilities	Event storage - PODS	4,500
3403	Rent - Tools & Equipment	Steam cleaner \$500; Rentals for events (reimbursable)	2,000
3514	Office Machines & Furn	Office desk and chair; replace damaged machines or furniture or upgrade based on ergonomic review, i.e., chairs	500
		<b>Total Operations</b>	<b>64,250</b>
		<b>Total DPW - Park Programs</b>	<b>316,570</b>

**Town of Atherton  
Public Works Dept - Building Maintenance 59**

Account	Description	Actual 2006-07	Actual 2007-08	Adopted Budget 2008-09	Adjusted Budget 2008-09	Requested Budget 2009-10	Increase (Decrease) Over Prior Year Budget	% Change
101-59-3001	Regular Salaries	113479.37	89,595	113,033	113,033	111,814	(1,219)	-1.1%
3005	Temporary Help	4866.13	12,451	16,000	1,000	-	(1,000)	-100.0%
3006	Overtime	1397.88	4,374	2,000	2,000	-	(2,000)	-100.0%
3010	Standby Pay	2825	5,272	1,280	1,280	1,180	(100)	-7.8%
3020	Medicare Insurance	1771.24	1,615	1,639	1,639	1,621	(18)	-1.1%
3025	Social Security	301.75	772	-	-	-	-	0.0%
3030	PERS Retire Contr - ER	22404.75	17,807	22,154	22,154	14,651	(7,503)	-33.9%
	PERS Retire Contr - EE	0	-	-	-	7,827	7,827	100.0%
3042	Health Insurance	24221.34	25,904	34,751	34,751	20,049	(14,702)	-42.3%
3044	Dental Insurance	2407.2	1,955	2,525	2,525	2,171	(354)	-14.0%
3045	Vision Insurance	624.72	507	654	654	335	(319)	-48.8%
3050	Workers Compensation	6283.06	5,443	6,196	6,196	4,763	(1,433)	-23.1%
3051	Life & ADD Insurance	471.84	338	520	520	176	(344)	-66.2%
3052	LTD Insurance	1775.01	1,405	1,828	1,828	850	(978)	-53.5%
3053	Unemployment Insurance	-	-	-	-	1,118	1,118	100.0%
3060	Uniforms	-	-	1,500	-	-	-	0.0%
3061	Auto Allowance	-	-	-	-	360	360	100.0%
	EE Benefits Earned	-	-	-	-	1,118	1,118	100.0%
	<b>Total Salaries &amp; Benefits</b>	<b>182,829</b>	<b>167,437</b>	<b>204,080</b>	<b>187,580</b>	<b>168,033</b>	<b>(19,547)</b>	<b>-10.4%</b>
3107	Contract Engineering	-	-	10,000	10,000	-	(10,000)	-100.0%
3110	Vehicle Repair & Maint	622	740	-	-	-	-	0.0%
3111	Equipment Repair & Maint	-	-	5,400	400	500	100	25.0%
3120	Building Security	7,135	31,384	-	-	5,000	5,000	100.0%
3122	Facility Repair & Maint	-	-	31,000	17,000	15,000	(2,000)	-11.8%
3124	Custodial Services	-	-	8,000	2,550	11,000	8,450	331.4%
3125	HVAC Repair & Maint	-	-	16,000	8,000	7,500	(500)	-6.3%
3126	Electrical Repair & Maint	-	-	40,000	10,000	8,500	(1,500)	-15.0%
3127	Roof Repair & Maint	-	-	34,000	34,000	5,000	(29,000)	-85.3%
3131	Pesticides & Fertilizer	2,160	1,180	2,000	2,000	1,500	(500)	-25.0%
3161	Inspection & Testing	-	-	3,000	3,000	2,500	(500)	-16.7%
3165	Other Contract Services	52,263	38,026	14,000	4,000	500	(3,500)	-87.5%
3169	Disaster Preparedness	-	-	-	-	8,500	8,500	100.0%
3210	Safety Supplies & Matls	-	-	-	-	100	100	100.0%
3240	Custodial Supplies	1,574	2,981	2,500	2,500	3,500	1,000	40.0%
3242	Landscape Supplies	64	485	500	500	250	(250)	-50.0%
3244	Construction Matls	5,257	2,120	3,000	3,000	2,500	(500)	-16.7%
3251	Minor Tools & Equip	252	-	100	100	100	-	0.0%
3252	Gas & Oil	-	694	800	800	-	(800)	-100.0%
3304	Utilities - Electricity	2,712	3,629	4,000	3,600	-	(3,600)	-100.0%
	Utilities - Sewer	-	-	-	-	1,350	1,350	100.0%
3305	Communication	63	-	-	-	-	-	0.0%
3401	Rent - Facilities	-	-	21,968	21,968	-	(21,968)	-100.0%
3403	Rent - Tools & Equipment	-	230	-	-	-	-	0.0%
3511	Machinery & Equipment	-	2,229	4,000	-	6,000	6,000	100.0%
3514	Office Machines & Furn	-	12,136	-	-	-	-	0.0%
	<b>Total Operations</b>	<b>72,103</b>	<b>95,834</b>	<b>200,268</b>	<b>123,418</b>	<b>79,300</b>	<b>(44,118)</b>	<b>-35.7%</b>
	<b>Total DPW Bldg Maint</b>	<b>254,932</b>	<b>263,271</b>	<b>404,348</b>	<b>310,998</b>	<b>247,333</b>	<b>(63,665)</b>	<b>-20.5%</b>

Public Works Dept - Building Maintenance			
101-59			
			FY 2010
Acct. No.	Title	Quantity, brief description and justification	Requested Appropriations
3001	Regular Salaries	Salaries for 1.3 positions based on the staffing matrix	111,814
3010	Standby Pay	PER MOU	1,180
3020	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	1,621
3030	PERS Retire Contrib - ER	Employer contribution for employee pension	14,651
	PERS Retire Contrib - EE	Employee contribution paid for by the employer	7,827
3042	Health Insurance	Health plan coverage - Kaiser, Blue Shield, Blue Cross	20,049
3044	Dental Insurance	Teamster Dental Plan premium	2,171
3045	Vision Insurance	Vision service plan premium	335
3050	Workers Compensation	Worker's Compensation charged to Department	4,763
3051	Life & ADD Insurance	Premium to the Cities Group	176
3052	LTD Insurance	Long-term disability premium to The Cities Group	850
3053	Unemployment Insurance	Self-funded unemployment based on 1% of salaries	1,118
3061	Auto Allowance	10% of City Engineer	360
	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	1,118
		<b>Total Salaries &amp; Benefits</b>	<b>168,033</b>
3111	Equipment Repair & Maint	Appliances, clocks, etc.	500
3120	Building Security	Gates, fences, doors, locks, for all bldgs	5,000
3122	Facility Repair & Maint	Elevator, carpet cleaning, carpentry, plumbing for all bldgs	15,000
3124	Custodial Services	All DPW custodial now covered in building maintenance	11,000
3125	HVAC Repair & Maint	27 units routine maintenance \$; repairs \$	7,500
3126	Electrical Repair & Maint	All Town buildings except park ground and park buildings	8,500
3127	Roof Repair & Maint	All Town buildings	5,000
3131	Pesticides & Fertilizer	Pest elimination (rats, mice, ants, etc.)	1,500
3161	Inspection & Testing	Comprehensive inspections (3); fire extinguishers, elevator	2,500
3165	Other Contract Services	Miscellaneous	500
3169	Disaster Preparedness	Generator maintenance \$2500, Water tank for EOC (includes pump and installation) \$6000	8,500
3210	Safety Supplies & Materials	First Aid kit replenishment	100
3240	Custodial Supplies	Supplies used in the operation or routine maintenance of Town buildings, including: restroom and kitchen paper supplies, cleaning supplies, light bulbs, drinking water, etc.	3,500
3242	Landscape Supplies	Replacement plant material for buildings; fertilizers, mulch, tree stakes, etc.	250
3244	Construction Mats	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.	2,500
3251	Minor Tools & Equip	Hand tools costing \$100 or less (shovels, rakes, hammers, brooms, etc.)	100
	Utilities - Sewer	County of San Mateo	1,350
3511	Machinery & Equipment	Replacement of broken machinery/equipment	6,000
		<b>Total Operations</b>	<b>79,300</b>
		<b>Total DPW - Building Maintenance</b>	<b>247,333</b>

Salaries for DPW Department																		
FY 2010																		
Job Class	Step @ 6/30/09	Salary @ 6/30/09	2010 Salary	Employer PERS	Employee PERS	Standby Pay	Social Security	Medicare	Medical	Dental	Vision	LTD	Life & ADD	Worker's Comp	Uniform	Auto Allow	Total	
<b>DPW - Engineering</b>																		
PW Director (.6)	D	95,963	95,963	12,574	6,717		0.062	0.0145	4,238	1,030	72	492	133	159		2,160	124,931	208,337
PW Superintendent (.1)	D	12,475	12,475	1,635	873			181	1,665	172	31	82	17	823			17,954	179,802
Assistant Engineer	B	78,176	82,085	10,756	5,746			1,190	3,600	1,630	165	624	114	136			106,047	106,047
PW Supervisor (.5)	D	43,528	43,528	5,703	3,047	1,475		631	6,084	815	83	331	57	2,386			64,140	129,093
Office Specialist	D	61,162	61,162	8,014	4,281			887	6,710	1,630	114	465	114	102			83,480	83,480
FTE	3.2	291,304	295,213	38,682	20,665	1,475	-	4,281	22,297	5,277	466	1,994	437	3,607	-	2,160	396,552	
<b>DPW - Street Maint</b>																		
PW Director (.1)	D	15,994	15,994	2,096	1,120			232	706	172	12	82	22	27		360	20,822	
PW Superintendent (.4)	D	49,899	49,899	6,538	3,493			724	6,661	686	125	328	67	3,293	200		72,015	
PW Supervisor (.5)	D	43,528	43,528	5,703	3,047	1,475		631	6,084	815	83	331	57	2,386	813		64,953	
PW Maint Worker I (.8)	D	43,531	43,531	5,704	3,047	2,360		631	13,957	1,304	237	331	92	2,386	813		74,393	92,789
PW Maint Worker II (.9)	D	53,870	53,870	7,059	3,771	2,655		781	10,952	1,467	149	409	103	2,953	813		84,982	94,334
PW Maint Worker II (.9)	D	53,870	53,870	7,059	3,771	2,655		781	14,237	1,467	267	409	103	2,953	813		88,385	98,116
FTE	3.6	260,692	260,692	34,159	18,248	9,145	-	3,780	52,597	5,912	873	1,891	445	13,999	3,450	360	405,551	
<b>DPW - Parks Maint</b>																		
PW Director (.1)	D	15,994	15,994	2,096	1,120			232	706	172	12	122	22	27		360	20,861	
PW Superintendent (.2)	D	24,950	24,950	3,269	1,746			362	3,330	343	62	190	34	1,647			35,933	
Park Supervisor	C	82,909	87,055	11,407	6,094	2,950		1,262	6,084	1,630	114	662	114	4,772	813		122,958	122,958
Park/Facil Maint Worker II (.1)	D	5,986	5,986	784	419			87	1,745	163	30	45	11	328			9,598	96,792
FTE	1.4	129,838	133,984	17,556	9,379	2,950	-	1,943	11,866	2,308	218	1,018	182	6,774	813	360	189,350	
<b>DPW - Park Program</b>																		
PW Director (.1)	D	15,994	15,994	2,096	1,120			232	706	172	12	122	22	27		360	20,861	
Park Program Manager (.8)	D	70,340	70,340	9,217	4,924			1,020	11,301	1,373	139	535	92	117			99,057	123,821
Park/Facil Maint Worker II (.5)	D	29,928	29,928	3,921	2,095			434	8,723	815	148	227	57	1,641	813		48,802	
FTE	1.4	116,262	116,262	15,234	8,138	-	-	1,686	20,730	2,360	300	884	171	1,784	813	360	168,721	
<b>DPW - Building Maint</b>																		
PW Director (.1)	D	15,994	15,994	2,096	1,120			232	706	172	12	122	22	27		360	20,861	
PW Superintendent (.3)	D	37,425	37,425	4,904	2,620			543	4,996	515	94	284	51	2,470			53,900	
Park Program Manager (.2)	D	17,585	17,585	2,304	1,231			255	2,825	343	35	134	23	29			24,764	
PW Maint Worker I (.2)	D	10,883	10,883	1,426	762	590		158	3,489	326	59	83	23	597			18,395	
Park/Facil Maint Worker II (.3)	D	17,957	17,957	2,353	1,257			260	5,234	489	89	136	34	984			28,794	
PW Maint Worker II (.1)	D	5,986	5,986	784	419	295		87	1,217	163	17	45	11	328			9,352	

Salaries for DPW Department																	
FY 2010																	
Job Class	Step @ 6/30/09	Salary @ 6/30/09	2010 Salary	Employer PERS	Employee PERS	Standby Pay	Social Security	Medicare	Medical	Dental	Vision	LTD	Life & ADD	Worker's Comp	Uniform	Auto Allow	Total
PW Maint Worker II (.1)	D	5,986	5,986	784	419	295		87	1,582	163	30	45	11	328			9,730
Tennis Fund Park/Facil Maint Worker II (.1)	1.3	111,814	111,814	14,651	7,827	1,180	-	1,621	20,049	2,171	335	850	176	4,763	-	360	165,797
	D	5,986	5,986	784	419			87	1,745	163	30	45	11	328			9,598
<b>Total DPW</b>	<b>FTE 11</b>	<b>915,897</b>	<b>923,951</b>	<b>121,065</b>	<b>64,677</b>	<b>14,750</b>	<b>-</b>	<b>13,397</b>	<b>129,285</b>	<b>18,190</b>	<b>2,221</b>	<b>6,682</b>	<b>1,421</b>	<b>31,254</b>	<b>5,075</b>	<b>3,600</b>	<b>1,335,568</b>
Note:																	
Salaries are projected at one step higher than the employee is currently.																	

<b>Temporary Help Salaries for DPW Department</b>					
<b>FY 2010</b>					
		0.062	0.0145	0.05482	1.13132
<u>Task</u>	<u>Wages</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Worker's Comp</u>	<u>Total</u>
Crack Seal	4,243	263	62	233	4,800
Chanle Clearing	5,922	367	86	325	6,700
<b>Street Maint Dept 53</b>	<b>10,165</b>	<b>630</b>	<b>147</b>	<b>557</b>	<b>11,500</b>
Weekend Pre/Recovery (Fri & Mon)	13,789	855	200	756	15,600
Weed Knock-Down	2,121	132	31	116	2,400
Irrigation Repairs	2,652	164	38	145	3,000
Fill-in vacation/Training	3,978	247	58	218	4,500
<b>Park Maint Dept 57</b>	<b>22,540</b>	<b>1,397</b>	<b>327</b>	<b>1,236</b>	<b>25,500</b>
Weddings/Social (weekend events)	22,098	1,370	320	1,211	25,000
Meetings (weekday evenings)	13,259	822	192	727	15,000
Classes	884	55	13	48	1,000
Event Gard Maint	11,491	712	167	630	13,000
Fill-in for vacation/training/projects	5,304	329	77	291	6,000
Cleaning windows & chairs	2,652	164	38	145	3,000
<b>Park Programs Dept 58</b>	<b>55,687</b>	<b>3,453</b>	<b>807</b>	<b>3,053</b>	<b>63,000</b>
<b>Total Temp Help</b>	<b>88,392</b>	<b>5,480</b>	<b>1,282</b>	<b>4,846</b>	<b>100,000</b>

Temp Salaries

<b>Town of Atherton</b>	
<b>Public Works Department</b>	
<b>Budget 2009-2010</b>	
	<b>Supplemental Budget Request</b>
<u>Description</u>	
<b>Request #1</b>	
Replace one 1986 GMC dump truck VID#16DJ6D1B0GV507807 with a used single axel dump truck.	42,000
Reason: Vehicle has reached far past the end of its useful life.	
<b>Total Cost to Equipment Replacement Fund</b>	<b>42,000</b>

<b>Town of Atherton</b>								
<b>Tennis Fund</b>								
<b>Budget FY 2009-2010</b>								
							Increase	
							(Decrease)	
Account	Description	Actual 2006-07	Actual 2007-08	Adopted Budget 2008-09	Adjusted Budget 2008-09	Requested Budget 2009-10	Over Prior Year Budget	% Change
105-00-1668	Tennis Keys	8,325	5,505	5,500	5,500	9,000	3,500	63.6%
1669	Tennis Classes	-	12,410	1,500	1,500	3,500	2,000	133.3%
1710	Interest Income	1,104	(129)	1,000	1,000	100	(900)	-90.0%
<b>Total Revenues</b>		<b>9,429</b>	<b>17,786</b>	<b>8,000</b>	<b>8,000</b>	<b>12,600</b>	<b>4,600</b>	<b>57.5%</b>
3001	Regular Salaries	501			8,721	5,986	(2,735)	100.0%
3005	Temporary Help		2,904	5,776	7,000	8,839	1,839	26.3%
3020	Medicare Tax	7	42	200	200	215	15	7.5%
3025	Social Security	31	172	600	600	548	(52)	-8.7%
3030	PERS Retire Contr-ER		28			784	784	100.0%
	PERS Retire Contr-EE					419	419	100.0%
3042	Health Insurance					1,745	1,745	100.0%
3044	Dental Insurance					163	163	100.0%
3045	Vision Insurance					30	30	100.0%
3050	Worker's Comp	27	164	100	100	813	713	712.7%
3051	Life & ADD Insurance					11	11	100.0%
3052	LTD Insurance					45	45	100.0%
3120	Building Security					500	500	100.0%
3165	Other Contract Services	627	1,605		307	500	193	100.0%
3240	Building Supplies			500	500		(500)	-100.0%
3244	Construction Materials	322	623		3,500	2,500	(1,000)	100.0%
3251	Minor Tools & Equip				100	100	-	100.0%
3260	Other Supplies & Mats	2,154					-	0.0%
<b>Total Expenditures</b>		<b>3,670</b>	<b>5,538</b>	<b>7,176</b>	<b>21,028</b>	<b>23,198</b>	<b>2,170</b>	<b>10.3%</b>
<b>Excess (Deficiency) of Rev Over Exp</b>		<b>5,759</b>	<b>12,248</b>	<b>824</b>	<b>(13,028)</b>	<b>(10,598)</b>	<b>2,430</b>	<b>-18.7%</b>

<b>Tennis Fund</b>			
<b>Fund 105</b>			
<b>Account No. &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>	<b>FY 2010 Projected Appropriation</b>	
3001	Regular Salaries	Salaries for .10 position based on the staffing matrix	5,986
3005	Temporary Help	Weekly cleaning, court patching & Painting	8,839
3020	Medicare Tax	1.45% of salary for employees hired after April 1986	215
3025	Social Security	6.2% of salary	548
3030	Pers Retire Contr - ER	Employer contribution for employee pension	784
	Pers Retire Contr - EE	Employee contribution paid for by the employer	419
3042	Health Insurance	Health plan coverage - Kaiser, Blue Shield, Blue Cross	1,745
3044	Dental Insurance	Teamster Dental Plan premium	163
3045	Vision Insurance	Vision Service Plan premium	30
3050	Worker's Comp	Worker's comp charged to dept	813
3051	Life & ADD Insurance	Premium to the Cities Group	11
3052	LTD Insurance	Long-term disability premium to The Cities Group	45
		<b>Total Salaries &amp; Benefits</b>	<b>19,598</b>
3120	Building Security	Re-key tennis court gates	500
3165	Other Contract Services	Miscellaneous	500
3244	Construction Materials	Court patching and painting	2,500
3251	Minor Tools & Equip	Tools for court patching & painting	100
		<b>Total Operations</b>	<b>3,600</b>
		<b>Total Tennis Fund</b>	<b>23,198</b>



<b>Temporary Help Salaries for Tennis Fund (DPW)</b>					
<b>FY 2010</b>					
		0.062	0.0145	0.05482	1.13132
<u>Task</u>	<u>Wages</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Worker's Comp</u>	<u>Total</u>
Crack Seal & Repaint	2,210	137	32	121	2,500
Twice Weekly Cleaning of Courts	6,629	411	96	363	7,500
<b>Total Temp Help</b>	<b>8,839</b>	<b>548</b>	<b>128</b>	<b>485</b>	<b>10,000</b>

<b>Town of Atherton</b>					
<b>Police Grant Fund</b>					
<b>Budget FY 2009-2010</b>					
					<b>Increase</b>
			<b>Adopted</b>	<b>Requested</b>	<b>(Decrease)</b>
<b>Account</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Over Prior</b>
		<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>Year Budget</b>
209-40-1550	COPS Grant	100,000	100,000	100,000	-
	<b>Total Revenue</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
209-40-3001	Regular Salaries	100,000	100,000	100,000	-
	<b>Total Expenditure</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
	<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

		<b>Police Grant Fund</b>	
		<b>Fund 209</b>	
			<b>FY 2010</b>
	<b>Account No. &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>	<b>Projected Appropriation</b>
3001	Regular Salaries	Portion of Police Lieutenant salary	100,000

<b>Town of Atherton</b>								
<b>Library Fund</b>								
<b>Budget FY 2009-2010</b>								
							Increase	
							(Decrease)	
Account	Description	Actual 2006-07	Actual 2007-08	Adopted Budget 2008-09	Adjusted Budget 2008-09	Requested Budget 2009-10	Over Prior Year Budget	% Change
213-00-1010	Secured Property Tax	569,531	600,000	560,000	560,000	625,000	65,000	11.6%
1710	Interest Income	90,152	9,470	90,000	90,000	20,000	(70,000)	-77.8%
<b>Total Revenues</b>		<b>659,683</b>	<b>609,470</b>	<b>650,000</b>	<b>650,000</b>	<b>645,000</b>	<b>(5,000)</b>	<b>-0.8%</b>
3005	Temporary Help	1223.34	(1,675)	4,000	4,000	6,000	2,000	50.0%
3020	Medicare Insurance	17.97	(25)	-	-	87	87	100
3025	Social Security	76.3	(104)	-	-	372	372	100
3050	Workers Compensation	67.38	(97)	-	-	329	329	100
<b>Total Salaries &amp; Benefits</b>		<b>1,385</b>	<b>(1,902)</b>	<b>4,000</b>	<b>4,000</b>	<b>6,788</b>	<b>2,788</b>	<b>69.7%</b>
3120	Building Security				-	15,000	15,000	100.0%
3122	Facility Repair & Maintenance	1602	832	1,000	1,000	1,000	-	0.0%
3124	Custodial Services	4952.8	5,117	7,500	7,500	7,500	-	0.0%
3125	HVAC Repair & Maint				-	600	600	100.0%
3126	Electrical Repair & Maint				-	2,500	2,500	100.0%
3165	Other Contract Services	25362.8	6,286	75,600	75,600	2,500	(73,100)	-96.7%
3240	Custodial Supplies			2,800	2,800	1,000	(1,800)	-64.3%
3260	Other Supplies & Materials			1,000	1,000	-	(1,000)	-100.0%
3304	Utilities	8743.7	8,781	10,000	10,000	10,000	-	0.0%
3510	Building Improvements			77,000	77,000		(77,000)	-100.0%
3511	Mach & Equipment			15,000	15,000	-	(15,000)	-100.0%
3514	Office Equip & Furniture			10,000	10,000	-	(10,000)	-100.0%
<b>Total Operations</b>		<b>40,661</b>	<b>21,016</b>	<b>199,900</b>	<b>199,900</b>	<b>40,100</b>	<b>(159,800)</b>	<b>-79.9%</b>
<b>Total Expenditures</b>		<b>42,046</b>	<b>19,114</b>	<b>203,900</b>	<b>203,900</b>	<b>46,888</b>	<b>(157,012)</b>	<b>-77.0%</b>
<b>Excess (Deficiency) of Rev Over Exp</b>		<b>617,637</b>	<b>590,356</b>	<b>446,100</b>	<b>446,100</b>	<b>598,112</b>	<b>152,012</b>	<b>34.1%</b>

	<b>Library Fund</b>		
	<b>Fund 213</b>		
			<b>FY 2010</b>
	<b>Account No.</b>	<b>Quantity, brief description and</b>	<b>Projected</b>
	<b>&amp; Title</b>	<b>justification of items requested</b>	<b>Appropriation</b>
3005	Temporary Help	Workers to assist with miscellaneous projects	6,000
3020	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	87
3025	Social Security	6.2% of salary	372
3050	Workers Compensation	Worker's Compensation charged to Department	329
		<b>Total Salaries &amp; Benefits</b>	<b>6,788</b>
3120	Building Security	New alarm system (security and fire)	15,000
3122	Facility Repair & Maint	Misc. repairs as needed	1,000
3124	Custodial Services	Portion of Town janitorial contract	7,500
3125	HVAC Repair & Maint	Clean air ducts after seismic and windows	600
3126	Electrical Repair & Maint	Misc. electrical repairs, light replacements, etc.	2,500
3165	Other Contract Services	Deep Clean building after seismic retrofit (\$2500)	2,500
3240	Custodial Supplies	This line for janitorial type supplies	1,000
3304	Utilities	Electricity, gas and water	10,000
		<b>Total Operations</b>	<b>40,100</b>
		<b>Total Library</b>	<b>46,888</b>

**TOWN OF ATHERTON  
YEAR 5 OF RECOMMENDED CIP  
FY2009/2010 SUMMARY**

**FUND SOURCES**

Priority	Fund Number	201	202	203	210	220	401	403
	Fund Name	Parcel Tax	Measure A	Gas Tax	Road Impact	Prop 42	Capital Imp.	Ath. Chan. District
	Projected Beginning Balance 7/1/2009	2,020,470	131,273	99,529	772,403	65,000	63,923	28,391
	Total	2,020,470	131,273	99,529	772,403	65,000	63,923	28,391
	<b>REVENUES</b>							
	08004 Regional Trails Program (CA State Parks-Federal)	1,800,000	235,000	137,000	700,000	60,000	104,800	50,000
	08004 Atherton Dames (Other Local)						26,200	
	09007 Atherton Dames (Other Local)						75,000	
	08028 Safe Routes to School (SRTS)(Caltrans - State)						102,600	
	08028 Las Lomas School District (Other Local)						11,400	
	08015 Menlo Park School District (Other Local)						187,167	
	08015 Menlo Park Traffic Impact Fees (Other Local)						126,667	
	08025 Economic Stimulus (ARRA) Tier 1 (Caltrans - Federal)						207,000	
	08025 Economic Stimulus (ARRA) Tier 2 (Caltrans - Federal)						40,000	
	<b>TOTAL FUNDS AVAILABLE</b>	<b>7,043,822</b>	<b>3,820,470</b>	<b>236,529</b>	<b>1,472,403</b>	<b>125,000</b>	<b>944,756</b>	<b>78,391</b>

**EXPENDITURES**

**Encumbered Projects from 2008-09**

In Progress	08004 Park Trail and Bridge	131,000					131,000	
In Progress	08028 Las Lomas SR2S Sidewalk Extension	114,000					114,000	
In Progress	08017 Upper Channel Repair Phase 2 Design	70,000						
In Progress	08022 Main House/Playchool Roof	57,306						
In Progress	08025 Atherton Avenue Economic Stimulus	641,659	105,000		225,736		310,923	

**2009-10 Projects**

1	09016 Council Chambers Seismic Retrofit	254,500						
2	09017 Upper Channel Repair Monitoring	10,000						10,000
3	08017 Upper Channel Repair Phase 2	250,000	185,000					65,000
4	09014 Replace tennis courts fence fabric	27,000	27,000					
5	09001 Street Patch, Seal & Overlay	500,000	37,000	108,000		230,000	125,000	
6	08015 Encinal Traffic Signal (1/3)	440,500		126,667			313,833	
7	08010 Drainage Construction Fletcher/Ridgeview (C)	1,500,000	1,000,000		500,000			
8	08011 Drainage Construction Polhemus (E3)	200,000	200,000					
9	09011 Master Irrigation Plan Upgrades	125,000	125,000					
10	09006 Second Park Well	75,000	75,000					
11	09007 Water Tower Lawn	100,000	25,000				75,000	
12	09005 South Meadow Irrigation and Rehab	60,000	60,000					
13	09002 Street Reconstruction 7	900,000	154,000		746,000			
14	08011 Drainage Construction Mulberry (E4), Walsh @ Belbrook, Elena @ Faxon	150,000	150,000					
15	Drainage Project	600,000	600,000					

**CIP Related Fees**

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**YEAR 5 OF RECOMMENDED CIP  
FY2009/2010 SUMMARY**

Priority	Fund Number	Fund Name	FUND SOURCES										Ath. Chan. District	
			Total	201	202	203	210	220	401	403	Prop 42	Capital Imp.		
				Parcel Tax	Measure A	Gas Tax	Road Impact							
	09018	Congestion Relief (C/CAG) Fee	24,845		24,845									
	09019	C/CAG Gas Tax Fee	3,920			3,920								
	09020	State Controller Street Report Preparation Fee	2,250			2,250								
	09020	State Controller Drainage District Report Prep. Fee	2,490											2,490
	09021	Parcel Tax Roll Preparation Fee	1,500	1,500										
	09022	Annual Financial Audit (Measure A)	1,295		1,295									
	TOTAL FUNDING USE		6,242,265	3,021,306	365,807	236,170	1,471,736	125,000	944,756	77,490				
	Subtotal Fund Balance		801,556	799,164	466	359	667	0	0	0	0	0	0	901
	Transfer to General Fund		780,863	780,863										
	PROJECTED END BALANCE 6/30/2010		20,693	18,301	466	359	667	0	0	0	0	0	0	901

**RECOMMENDED 5-YEAR CIP  
FY2009/2010 ENGINEERING COST SUMMARY**

	FUND SOURCES (Costs included in overall project funding for each project)							Ath. Chan. District
	Total	201	202	203	210	220	401	
		Parcel Tax	Measure A	Gas Tax	Road Impact	Prop 42	Capital Imp.	
<b>Encumbered Projects from 2008-09</b>								
08004	Park Trail and Bridge	2,620					2,620	403
08028	Las Lomitas SR2S Sidewalk Extension	11,400					11,400	
08017	Upper Channel Repair Phase 2 Design	700	700					
08025	Atherton Avenue Economic Stimulus	19,250			19,250			
<b>2009-10 Projects</b>								
09016	Council Chambers Seismic Retrofit	5,090	5,090					
09017	Upper Channel Repair Monitoring	100						100
08017	Upper Channel Repair Phase 2	5,000	5,000					
09014	Replace tennis courts fence fabric	540	540					
09001	Street Patch, Seal & Overlay	25,000	25,000					
08015	Encinal Traffic Signal (1/3)	8,810		8,810				
08010	Drainage Construction Fletcher/Ridgeview (C)	30,000	30,000					
08011	Drainage Construction Polhemus (E3)	4,000	4,000					
09011	Master Irrigation Plan Upgrades	2,500	2,500					
09006	Second Park Well	2,250	2,250					
09007	Water Tower Lawn	2,000	2,000					
09005	South Meadow Irrigation and Rehab	1,800	1,800					
09002	Street Reconstruction 7	90,000	90,000					
08011	Drainage Construction Mulberry (E4), Walsh @ Belbrook, Elena @ Faxon	3,000	3,000					
	<b>Total Engineering Costs Reimbursed to General Fund</b>	<b>214,060</b>	<b>171,880</b>	<b>8,810</b>	<b>0</b>	<b>19,250</b>	<b>14,020</b>	<b>100</b>

**CAPITAL IMPROVEMENT  
PROGRAM**

**PROJECT DESCRIPTIONS**

**FY 2009-2010**

CIP PROJECT DESCRIPTIONS

TOWN PROJECTS

Project: Council Chambers Seismic Retrofit
Description: This project will implement the recommendations of the April 2009 Structural Evaluation Report prepared by the Crosby Group. The Council Chambers is used for public meetings and therefore needs additional structural improvements. The major elements are: shear walls, diaphragm upgrade and anchorage, roof tile anchorage, foundation grout injections, caissons and hard ceiling anchorage.
Designer: Crosby Group
Schedule: Design winter/spring 2010 Construction summer/fall 2010

Account	FY09-10
201	\$254,500
Total	\$254,500

STREET PROJECTS

Project: Street Patch, Seal and Overlay		
Description: This is an annual program to patch locations of failed pavement by dig-outs, crack seal and slurry seal for those streets with pavement conditions between PCI ratings of 70 and 75, and overlay streets with PCI ratings between 30 and 70, usually by cape seal (chip seal followed by microsurfacing). The ratings are based on bi-annual surveys conducted with grants from MTC.		
The streets to be slurry sealed in the next two years are:		
IRVING (MAGNOLIA TO JAMES)	CLAY DR	VALLEY RD (WALSH TO BEND)
ROSEWOOD	DINKELSPEIL STATION LN (ASHFIELD TO MAPLE)	VIRGINIA LN
HOLBROOK	EDWARDS LN	AUSTIN AVE (SELBY TO STOCKBRIDGE)
ELENA AVE (FAXON TO VALPARAISO)	HEATHER DR (JAMES TO LINDEN)	LEON WAY
HAWTHORN DR (JAMES TO LINDEN)	HERITAGE CT	MANDARIN WAY
SELBY LN (98 CUL-DE-SAC)	MARSH RD (.25 MI TO FAIR OAKS AVE)	MONTE VISTA AVE
SELBY LN (ATHERTON TO POLHEMUS)	PATRICIA DR (SERRANO TO STOCKBRIDGE)	QUEENS CT
SERRANO DR	STOCKBRIDGE AVE (SERRANO TO EL CAMINO)	EMILIE AVE (ALEJANDRA TO MCBAIN)
ATHERTON AVE (ELENA TO MERCEDES)	ALMENDRAL AVE (AUSTIN TO EL CAMINO)	FAIR OAKS LN (81 CUL-DE-SAC)
DOUGLASS WAY	CAMINO AL LAGO LN (MONTE VISTA TO PARK)	FLETCHER DR (RIDGEVIEW TO ALAMEDA)
FAIRFAX AVE	COWELL LN	KILROY WAY

CIP PROJECT DESCRIPTIONS

FAIRVIEW AVE	FAIR OAKS LN (35 TO W END)	MULBERRY LN (I/S TO E END)
ISABELLA AVE (SPENCER TO EL CAMNO)	HEATHER DR (IRVING TO JAMES)	PARK LN (ELENA TO EMILIE)
OAK AVE	JAMES AVE (GREENOAKS TO IRVING)	POLHEMUS AVE ( N CUL-DE-SAC)
RESERVOIR RD (WALSH TO END)	MICHAELS WAY	STERN LN
SNOWDEN AVE	OAK GROVE AV (CUL-DE-SAC)	WISTERIA WAY
SOUTH GATE	RITTENHOUSE AVE	MCBAIN
ADAM WAY	ROBLEDA DR	HOWARD
ARTHUR LN	SUTHERLAND DR (BOTH CUL-DE-SACS)	LAUREL (ENCINAL TO GLENWOOD)
CATALPA DR (S CUL DE SACS)	TUSCALOOSA AVE (AUSTIN TO EL CAMINO)	

The streets to be cape sealed in the next two years are:

ASHFIELD	INGLEWOOD	PARKER
BETTY LANE	IRVING (HEATHER TO MAGNOLIA)	PLACITAS
CALLADO WAY	KAREN WAY	POLHEMUS (ALAMEDA TO EUCLID)
STATION LANE (MAPLE TO WATKINS)	MAPLE	RIDGEVIEW (FLETCHER TO END)
EMILIE (MCBAIN TO VALPARAISO)	MAPLE LEAF	STOCKBRIDGE (WEST)
ENCINA	MEADOW	TUSCALOOSA (SELBY TO AUSTIN)
ENCINAL (PAVT CHANGE TO MIDDLEFIELD)	PALMER	WALNUT
ENCINAL (LAUREL TO PAVT CHANGE)	PARK DRIVE	WALSH (ALAMEDA TO END)
HAWTHORNE (IRVING TO JAMES)		

Designer: Staff

Schedule: Fall 2009

Account	FY09-10
201	\$35,000
202	\$110,000
203	\$230,000
220	\$125,000
Total	\$500,000

Project: Street Reconstruction

Description: Reconstruct or dig-out/mill/resurface collector streets that have fallen below a PCI rating of 50 or are in need of reconstruction for other reasons. The ratings are based

## CIP PROJECT DESCRIPTIONS

on bi-annual surveys conducted with grants from MTC. The 2009-10 allocation has been reduced in order to perform additional preventative maintenance (slurry and cape seals).

Projects include the following streets already identified:

Park Lane from Camino al Lago to Elena Avenue  
Polhemus Avenue from Alameda de las Pulgas to Euclid Avenue

Designer: Staff

Schedule: Design fall/winter 2009-10  
Construction spring/summer 2010

Account	FY09-10
201	\$55,000
210	\$745,000
Total	\$800,000

### Project: Atherton Avenue Economic Stimulus Project

Description: Reconstruct Atherton Avenue from Stern Lane to Elena Avenue. The ARRA Economic Stimulus funds are only available for arterial and major collector streets. Atherton Avenue is the lowest rated street that qualifies for the funding.

Designer: Staff

Schedule: Design completed  
Construction spring/summer 2009

Account	FY09-10
202	\$105,000
210	\$225,736
401	\$310,923
Total	\$641,659

## ATHERTON CHANNEL PROJECTS

### Project: Upper Atherton Channel Repair Phase 2 Design/Construction

Description: The Upper Atherton Channel Repair Project was divided into two phases as required by the US Fish & Wildlife Service. Once the monitoring shows that the red-legged frogs have taken to the new habitat created by Phase 1, the repairs for Phase 2 can be constructed. Phase 2 consists of bank stabilization in the reach between the new drop structure and the Walsh Road retaining wall, both built in Phase 1. Additional vortex weirs will be installed to slow the flow and create additional habitat pools for the frogs. This project will design Phase 2 in 2007-08, with permitting in 2008-09 and construction in 2009-10.

## CIP PROJECT DESCRIPTIONS

Designer:	BKF & H.T. Harvey
Schedule:	Design underway 2008-09 Construction summer 2010

Account	FY09-10
201	\$185,000
403	\$65,000
Total	\$250,000

Project: Upper Atherton Channel Repair Monitoring	
Description: The Upper Atherton Channel Phase 1 project was completed in 2005-06. The permits require a five-year monitoring period for the red-legged frog population and the plants installed to create adequate frog habitat. H.T. Harvey will be retained to perform the annual survey and prepare the required reports to the permit agencies.	
Consultant:	H.T. Harvey
Schedule:	Frog survey conducted May-June of each year from 2006 to 2010

Account	FY09-10
403	\$10,000
Total	\$10,000

## DRAINAGE PROJECTS

Project: Drainage - Fletcher/Ridgeview (C)	
Description: This project is listed in the Nolte Town wide Drainage Study as a Priority 5, but has been elevated to a current priority, in part due to the fact that Priorities 1-4 cost more than the Town has available, and part due to the number of residents expressing their concern about this area. The project will construct a storm drain system of pipes to collect the runoff from Alta Vista, Fletcher and Ridgeview and convey it to the system at the bottom of Ridgeview at Sutherland. Due to new permit requirements, the pipe system will be oversized to include detention storage similar to the storage systems required for new homes in Atherton. This will increase the system time of concentration and reduce the potential for flooding downstream in the Atherton Channel.	
Because the streets have been cut several times by utility trenches, and Ridgeview is shown as one of our lowest rated streets, the project will include reconstruction of the streets on both Fletcher and Ridgeview. The Ridgeview portion will extend to Atherton Avenue.	
Designer:	Wilsey Ham
Schedule:	Design underway 2008-09 Construction summer 2009

## CIP PROJECT DESCRIPTIONS

Account	FY 09-10
201	\$1,000,000
210	\$500,000
Total	\$1,000,000

### Project: Drainage - Polhemus (E3)

Description: This project is listed in the Nolte Town wide Drainage Study as a Priority 5, but has been elevated to a current priority, in part due to the fact that Priorities 1-4 cost more than the Town has available, and part due to the number of residents expressing their concern about this area. The project will construct a storm drain system of pipes to collect the runoff from the street and the property drain outlets and convey it to the system at the intersection with Polhemus Avenue. Due to new permit requirements, the pipe system will be oversized to include detention storage similar to the storage systems required for new homes in Atherton. This will increase the system time of concentration and reduce the potential for flooding downstream in the San Mateo County system and Redwood Creek.

Designer: Wilsey Ham

Schedule: Design underway 2008-09  
Construction summer 2009

Account	FY 09-10
201	\$200,000
Total	\$200,000

### Project: Drainage - Walsh/Belbrook (B1)

Description: This project is listed in the Nolte Town wide Drainage Study as a Priority 5, but has been elevated to a current priority, in part due to the fact that Priorities 1-4 cost more than the Town has available, and part due to the number of residents expressing their concern about this area. The project will construct a storm drain system of pipes and concrete swales to collect the runoff from the low points at the intersection and convey it to the Atherton Channel. Due to new permit requirements, the pipe system will be oversized to include detention storage similar to the storage systems required for new homes in Atherton. This will increase the system time of concentration and reduce the potential for flooding downstream in the Atherton Channel.

Designer: Wilsey Ham

Schedule: Design underway 2008-09  
Construction spring 2010

Account	FY 09-10
201	\$80,000
Total	\$80,000

CIP PROJECT DESCRIPTIONS

<b>Project: Drainage - Mulberry (E4)</b>	
<p>Description: This project is listed in the Nolte Town wide Drainage Study as a Priority 5, but has been elevated to a current priority, in part due to the fact that Priorities 1-4 cost more than the Town has available, and part due to the number of residents expressing their concern about this area. The project will construct a storm drain system of pipes to collect the runoff from the street and the property drain outlets and convey it to the existing ditch crossing Mulberry north of Atherton Avenue. Due to new permit requirements, the pipe system will be oversized to include detention storage similar to the storage systems required for new homes in Atherton. This will increase the system time of concentration and reduce the potential for flooding downstream in the San Mateo County system and Redwood Creek.</p>	
Designer:	Wilsey Ham
Schedule:	Design underway 2008-09 Construction spring 2010

Account	FY09-10
201	\$35,000
Total	\$35,000

<b>Project: Drainage - Elena/Faxon (T1)</b>	
<p>Description: This project is listed in the Nolte Town wide Drainage Study as a Priority 5, but has been elevated to a current priority, in part due to the fact that Priorities 1-4 cost more than the Town has available, and part due to the number of residents expressing their concern about this area. The project will construct a storm drain system of pipes to collect the runoff from the street and the property drain outlets and convey it to the existing pipe system on Elena Avenue. Due to new permit requirements, the pipe system will be oversized to include detention storage similar to the storage systems required for new homes in Atherton. This will increase the system time of concentration and reduce the potential for flooding downstream in the Atherton Channel.</p>	
Designer:	Wilsey Ham
Schedule:	Design underway 2008-09 Construction spring 2010

Account	FY 09-10
201	\$35,000
Total	\$35,000

TRAFFIC PROJECTS

<b>Project: Encinal Traffic Signal</b>	
<p>Description: This project was identified as a warranted project by the Middlefield Road Study. The Encinal Elementary School Expansion project shows impacts to this</p>	

## CIP PROJECT DESCRIPTIONS

intersection that can be mitigated by a traffic signal. Developments in Menlo Park identify impacts to intersections along Middlefield Road that a signal at Encinal Avenue could mitigate. The Town of Atherton and the City of Menlo Park anticipate contributing one-third of the cost of signal each, with the school contributing one-third of the cost, plus the cost of other intersection improvements. Grants will be sought for the signal, which may delay its implementation but reduce its cost to the agencies involved.

Designer: Kimley-Horn

Schedule: Design winter/spring 2009-10  
Construction summer 2010

Account	FY 09-10
210	\$126,667
401 (MP)	\$126,667
401 (MPSD)	\$187,166
Total	\$440,500

### Project: Las Lomas SR2S Sidewalk Expansion

Description: This project was identified by the Las Lomas School District. It is the first phase of providing safe sidewalks in front of the school on Camino al Lago. A Safe Routes to School (SR2S) grant was successfully applied for. Phase 2 is for the County side of the street. No Town of Atherton funds will be expended other than staff time to manage the design and construction.

Designer: Staff

Schedule: Design completed  
Construction Underway summer 2009

Account	FY 09-10
401	\$102,600
401 (LLSD)	\$11,400
Total	\$114,000

## PARK PROJECTS

### Project: Park Trail and Bridge

Description: Construct a prefabricated bridge over the Atherton Channel just east of the Caltrain tracks to provide pedestrian access to Holbrook-Palmer Park. This project is partially funded by a federal Regional Trails Program grant with a local match provided by a donation from the Atherton Dames.

Designer: Biggs Cardoso

Schedule: Design completed

CIP PROJECT DESCRIPTIONS

Construction underway spring/summer 2009

Account	FY 09-10
401	\$104,800
401 Atherton Dames	\$26,200
Total	\$131,000

**Project: Park - Water Tower Lawn**

Description: This project is listed in Phase B of the Landscape Master Plan; however, the Atherton Dames through fundraising efforts are providing approximately \$75,000 of the funding for the project in order to accelerate its schedule. The goal of this project will be to provide a lawn extending from the Water Tower to the Pavilion.

Designer: Kikuchi & Associates

Schedule: Design winter/spring 2009  
Construction summer/fall 2009

Account	FY 09-10
201	\$25,000
401 Atherton Dames	\$75,000
Total	\$100,000

**Project: Park - Master Irrigation Plan**

Description: This project is intended to provide the infrastructure needed to adequately irrigate the build-out of the Master Landscape Plan. This project will provide a grid of large capacity irrigation mains that can provide adequate water pressure at any location in the park, and be connected via remote control valves to add a complete irrigation system for each landscaping project as it is brought on line.

Designer: Kikuchi & Associates

Schedule: Design winter/spring 2009  
Construction summer/fall 2009

Account	FY09-10
201	\$131,000
Total	\$131,000

**Project: Park - Second Park Well**

Description: This project is intended to provide the infrastructure needed to adequately irrigate the build-out of the Master Landscape Plan. This project will provide an additional well in the vicinity of the children's playground restroom to provide additional water supply sufficient to supply the Master Irrigation Plan and each project as it is brought on line. Initially this project will be used primarily to supply water for the new

CIP PROJECT DESCRIPTIONS

south Meadow Irrigation and Rehabilitation project.

Designer: TBD

Schedule: Design winter/spring 2009  
Construction fall/winter 2009

Account	FY09-10
201	\$75,000
Total	\$75,000

Project: Park - South Meadow Irrigation and Rehabilitation

Description: This project will provide an upgraded irrigation system for the South Meadow. The current system does not have an adequate layout to provide efficient coverage of the field. Modern high efficiency heads will be used that provide more uniform watering, as well as better field safety. The project will also rehabilitate the turf and reseed the grass to provide a better play surface. The project will be performed during low field use periods between AYSO use and Little League.

Designer: Jensen & Associates

Schedule: Design winter/spring 2008  
Construction winter 2009-10

Account	FY09-10
201	\$60,000
Total	\$60,000

Project: Park - Replace tennis court fence fabric

Description: This project will improve the safety and appearance of the six tennis courts by replacing the old rusted fabric with a modern coated fabric. The existing posts and frames will be retained. The fabric on the gates and the internal fences will also be replaced. The fabric will be replaced during low court use periods.

Designer: N/A

Schedule: Construction fall/winter 2009

Account	FY09-10
201	\$131,000
Total	\$131,000

<b>Town of Atherton</b>						
<b>Equipment Replacement Fund</b>						
<b>Budget 2009-2010</b>						
					Increase	
					(Decrease)	
					Over Prior	%
Account	Description	Adopted Budget 2008-09	Adjusted Budget 2008-09	Requested Budget 2009-10	Year Budget	Change
610-00-1710	Interest on Investments	8,000	8,000	2,500	(5,500)	-220.0%
1930	Equipment Replacement Charges	51,620	51,620	109,692	58,072	52.9%
<b>Total Revenues</b>		<b>59,620</b>	<b>59,620</b>	<b>112,192</b>	<b>52,572</b>	<b>46.9%</b>
3169	Disaster Preparedness Equipment		40,000		(40,000)	-100.0%
	Computer Software			59,995	59,995	100.0%
3512	Vehicles & Accessories	123,000	123,000	-	(123,000)	-100.0%
<b>Total Expenditures</b>		<b>123,000</b>	<b>163,000</b>	<b>59,995</b>	<b>(103,005)</b>	<b>-171.7%</b>
<b>Net</b>		<b>(63,380)</b>	<b>(103,380)</b>	<b>52,197</b>	<b>155,577</b>	<b>298.1%</b>

<b>Equipment Replacement Fund</b>			
<b>Fund 610</b>			
<b>Account No. &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>		<b>FY 2010 Requested Appropriation</b>
Vehicle Expense	See supplemental Requests		
Computer Software	Springbrook licensing (2 of 5)	24,330	
	Travel expenses for implementation and training of town staff (\$10,000 budget carryover from FY 2009)	11,000	
	Springbrook IT support and contingency (budget carryover from FY 2009)	12,165	
	Super server & Install (budget carryover from FY2009)	12,500	59,995 *
	Total		59,995
* to be paid from the transfer of fund from Computer Services Fund #611.			

Town of Atherton										
Equipment Replacement Schedule										
										6/30/2009
Fund	Dept	Asset Description	Unit #	VIN	Date Placed in Service	Original Cost	Est. Replace Cost 2010	Life Expect	Actual Age	2010
101	18	Financial System Upgrade				121,650	50,000	5		10,000
101	25	Permit Tracking Sys Upgrade				151,425	50,000	5		10,000
101	40	2003 Ford Taurus		1FAFP55233G191704	2004	14,184		5	5	-
101	40	2008 Ford Taurus		1FAHP24W98G129551	2008	26,891	30,000	5	1	6,000
101	40	1998 Chevrolet S-10 - 1/4 ton pickup		1GCDT19XW1K182853	1998	15,098	-	5	11	-
101	40	2003 Ford Crown Victoria		2FAF874W23X216778	2002	25,617	29,000	5	7	-
101	40	2008 Ford Crown Victoria		2FAFP71V78X135391	2008	39,320	29,000	5	1	5,800
101	40	2007 Ford Crown Victoria	6	2FAFP71W57X115471	2007	35,075	29,000	5	2	5,800
101	40	2000 Ford Crown Victoria	3	2FAFP71W6YX201714	2001	22,532	29,000	5	8	-
101	40	2005 Ford Crown Victoria	7	2FAFP71W75X105165	2005	28,387	29,000	5	4	5,800
101	40	2007 Ford Crown Victoria	8	2FAFP71W77X115472	2007	35,075	29,000	5	2	5,800
101	40	2005 Crown Ford Victoria	5	2FAFP71W95X105166	2005	28,387	29,000	5	4	5,800
101	40	2005 Ford Crown Victoria	4	2FAFP71WX5X166350	2006	32,638	29,000	5	3	5,800
101	40	2003 Ford Crown Victoria		2FAFP74X263X140241	2004	21,001	29,000	5	5	-
101	40	2009 Ford Crown Victoria		2FAHP71V49X120521	2009	24,229	29,000	5	-	5,800
101	40	Toyota Camry (hybrid)			2009	29,150	30,000	5	-	6,000
101	40	Ford Crown Victoria				27,000	29,000	5	-	5,800
101	40	Ford Crown Victoria				27,000	28,000	5	-	5,600
101	40	Unmarked Vehicle				26,000	29,000	5		5,800
						457,584	436,000			69,800
101	53	1986 GMC 6000 dump truck	PW 807	16DJ6D1B0GV507807	1986	28,959	34,751	20	23	1,738
101	53	2001 Dodge Dakota - 1/2 ton pickup		1B7GL22X61S250666	2001	17,885	20,568	15	8	1,371
101	53	1999 Ford F-250- 3/4 ton pickup	PW 201	1FDNX20S6XEC89201	1999	22,930	25,223	10	10	2,522
101	53	1999 Ford F-450 pickup	PW 202	1FDXF46SXXEC90202	1999	30,392	33,431	10	10	3,343
101	53	1999 Ford F-250 - 3/4 ton	PW 200	1FTNX21S0XEC89200	1999	22,930	25,223	10	10	2,522
101	53	John Deere 310-SJ Loader w/ backhoe		T0310TJ170233		97,743	117,291	20	1	5,865
						220,839	256,487			17,361
101	57	1994 Ford F-250 1/2 ton	PRK 002	1FTHF25H1RLA59002	1994	14,962	17,954	20	15	898
101	57	Turfstar Utility Truck			2004	14,851	16,336	10	5	1,634
						29,813	34,290			2,531
					<b>Total</b>	<b>981,310</b>	<b>826,777</b>			<b>109,692</b>

<b>Town of Atherton</b>	
<b>Vehicle Replacement Fund</b>	
<b>Budget 2009-2010</b>	
	<b>Supplemental Budget Request</b>
<u>Description</u>	
<b>Request #1 Police</b>	
Replace one unmarked car due to high mileage, age, and poor condition	26,000
Vehicle to be replaced: 2002 Ford Crown Victoria VID# 2FAF874W23X216778	
<b>Request #2 Police</b>	
Two new Ford Crown Victoria patrol cars due to high mileage, age, and poor condition	54,000
Vehicles to be replaced: 2000 Ford Crown Victoria VID# 2FAFP71W6YX201714 and 2005 Ford Crown Victoria VID# 2FAFP71W75X105165 with two new Ford Crown Victorias	
<b>Request #3 DPW</b>	
Replace one 1986 GMC dump truck VID#16DJ6D1B0GV507807 with a used single axel dump truck.	42,000
Reason: Vehicle has reached far past the end of its useful life.	
<b>Total</b>	<b>122,000</b>

<b>Town of Atherton</b>					
<b>Workers' Compensation Fund</b>					
<b>Budget 2009-2010</b>					
				<b>Increase</b>	
		<b>Adjusted*</b>	<b>Requested</b>	<b>(Decrease)</b>	
<b>Account</b>	<b>Description</b>	<b>Budget</b>	<b>Budget</b>	<b>Over Prior</b>	<b>%</b>
		<b>2008-09</b>	<b>2009-10</b>	<b>Year Budget</b>	<b>Change</b>
614-00-3050-000	Interest on Investments	2,000	1,500	(500)	-25.0%
	Charges for Services	171,701	156,920	(14,781)	-8.6%
	<b>Total Revenues</b>	<b>173,701</b>	<b>158,420</b>	<b>(15,281)</b>	<b>-8.8%</b>
614-30-3050-000	Worker's Comp Expense	19,770	26,360	6,590	33.3%
614-30-3054-000	Safety/Compliance Program Assessment	964	5,833	4,869	505.1%
	<b>Total Expenditures</b>	<b>20,734</b>	<b>32,193</b>	<b>11,459</b>	<b>55.3%</b>
	<b>Net</b>	<b>152,967</b>	<b>126,227</b>	<b>(26,740)</b>	<b>-17.5%</b>
	* new information				

		<b>Worker's Compensation</b>	
		<b>Fund 614</b>	
	<b>Account No. &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>	<b>Requested Appropriations</b>
3050	WC Assessment	Assessment by the Cities Group (JPA)	26,360
3054	Safety Program Assess	Assessment by the Cities Group (JPA)	5,833
			32,193

<b>Town of Atherton</b>		
<b>General Liability Fund 615 (new)</b>		
<b>Budget 2009-2010</b>		
		<b>Requested</b>
		<b>Budget</b>
<b>Account</b>	<b>Description</b>	<b>2009-10</b>
	Interest on Investments	500
	Liability Insurance Charge	190,937
	Employment Practice Liability Charge	36,000
	<b>Total Revenues</b>	<b>227,437</b>
	Liability Insurance Expense	90,937
	Employment Practice Liability	36,000
	<b>Total Expenditures</b>	<b>126,937</b>
		<b>Net</b>
		<b>100,500</b>
	Purpose: to help finance other liabilities including employment liabilities.	

<b>Town of Atherton</b>				
<b>General Liability Fund 615 (new)</b>				
<b>Budget 2009-2010</b>				
			<b>Requested</b>	
			<b>Budget</b>	
<b>Account</b>	<b>Description</b>		<b>2009-10</b>	
	Interest on Investments		500	
	Liability Insurance Charge		190,937	
	Employment Practice Liability Charge		36,000	
	<b>Total Revenues</b>		<b>227,437</b>	
	Liability Insurance Expense		90,937	
	Employment Practice Liability		36,000	
	<b>Total Expenditures</b>		<b>126,937</b>	
			<b>Net</b>	
			<b>100,500</b>	
Purpose: to help finance other liabilities including employment liabilities				

<b>Town of Atherton</b>		
<b>Employee Benefits Fund 616 (new)</b>		
<b>Budget 2009-2010</b>		
		<b>Requested</b>
		<b>Budget</b>
<b>Account</b>	<b>Description</b>	<b>2009-10</b>
	Interest on Investments	3,000
	GASB 45 Annual Required Contribution	678,828
	EE Benefits Earned	71,228
	Unemployment Benefits	48,880
	<b>Total Revenues</b>	<b>801,936</b>
	Retiree Health-Care	178,826
	Unemployment Insurance	46,800
	<b>Total Expenditures</b>	<b>225,626</b>
	<b>Net</b>	<b>576,310</b>
	Purpose: to help finance the liabilities for compensated absences and other post-employment benefits other than pension for City General Fund departments.	

		<b>General Liability Fund</b>	
		<b>Fund 615</b>	
	<b>Account No. &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>	<b>Requested Appropriations</b>
3321	Liability Insurance	Premium to ABAG	90,937
	Employment Practice	Premium to ABAG	36,000
		Total	126,937

		<b>Employee Benefits Fund</b>	
		<b>Fund 616</b>	
	<b>Account No. &amp; Title</b>	<b>Quantity, brief description and justification of items requested</b>	<b>Requested Appropriations</b>
	3043 Retiree Health-Care	Premium to CalPERS (pay-as-you-go)	178,826
	3053 Unemployment Insurance	Payments to Employment Development Dept	46,800
		Total	225,626

## BUDGET GLOSSARY

**Appropriation** – An authorization made by the City Council which permits the Town to incur obligations and to make expenditures of resources.

**Appropriation Limit** – A restriction on the amount of revenue that can be appropriated in any fiscal year as imposed by Propositions 4 and 111. The Limit is based on actual appropriations during the 1978-79 fiscal year, and is increased each year using the growth of population and inflation.

**Assessed Value** - The value of property used as a basis for levying property taxes.

**Budget** - A financial plan for a specified period of time that matches planned revenues and expenditures to municipal services, goals and objectives. The Town of Atherton uses a financial plan covering a fiscal year, with actual budget appropriations made annually.

**Department Revenue** - Selected fees, charges, rent or other income derived by a department from its own activities.

**Designated Unreserved Fund Balance** - Net financial resources of a governmental fund that are spendable or available for appropriation, but which have been earmarked by the City Council for some specific purpose.

**Expense** - As the authorization to spend is exercised, an appropriation becomes an "expense" or "expenditure", i.e., the amount expended.

**Fiscal Year** - The 12-month accounting period used by the Town, from July 1 through June 30th of the following calendar year.

**Fund** - A separate fiscal and accounting entity used by governments to segregate resources related to specific activities. The five fund types used by the Town are: General Fund, Special Revenue, Capital Projects, Internal Service Fund, and Agency Funds.

### Fund Types:

The **General Fund** is the principal operating fund of a government and is typically used to account for most of a government's departments. As a rule, the general fund should be used to account for all of a government's activities unless there is a compelling legal or managerial reason to use some other fund type. Governments may report only a single general fund.

**Special Revenue funds** are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

**Capital Project funds** are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

**Internal Service funds** are enterprises that sell service internally to other Town entities, rather than to the general public.

**Agency funds** are used to account for accumulations of resources that will be used to pay expenses for others for which the Town acts as administrator and pay agent.

**Fund Balances** - The excess of the total assets of a fund over its total liabilities and reserves.

**Governmental Funds** - this includes the general, special revenue, debt service and capital projects fund. They are accounted for on a financial flow basis, measuring available spendable resources and changes in net current assets.

**Interest** - Income earned on the investment of available cash balances.

**Inter-fund Transfers** - The reallocation of money from one fund to another. The receiving fund must spend the transferred money in a way that complies with any restrictions placed on the money when it was originally received by the donor fund.

**Liabilities** - Amount of obligations a fund has to make on future payments, such as accounts payable, deferred revenues or amounts due other funds.

**Operations** - Departmental costs for employees, contract services, repairs and maintenance, internal services, supplies, equipment and other expenses. These expenses are generally predictable and consistent with the on-going service demands of the Town and the impact of inflation.

**Non-Department** - Expenses incurred at the fund level, which are not charged to an individual department.

**Projects** - Long-term investments in public facilities and infrastructure; also known as capital improvements. Amounts spent may vary widely from year to year.

**Reserved Fund balance** - The portion of fund balance that is not available for appropriation because it is legally restricted.

**Revenue** - Money received from taxes, licenses, permits, interest, fees for service, bonds or from other governments by the Town during the fiscal year.

**Subventions** – Revenues collected by the State or other level of government and allocated to the Town on a formula basis. The major subventions include motor vehicle in-lieu and gasoline taxes.

**User Fees** - Charges of a voluntary nature paid by persons receiving a service in exchange for the fee (such as park activities).

## TOWN OF ATHERTON

## AUTHORIZED POSITIONS BY DEPARTMENT

	2004-05 Authorized	2005-06 Authorized	2006-07 Authorized	2007-08 Authorized	2008-09 Authorized	2009-10 Recommended
<b>Administration</b>						
City Manager	1.00	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	-	-
Assistant City Manager	-	-	-	-	1.00	1.00
Office Assistant	-	-	-	-	0.75	-
Office Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to City Manager Executive Assistant/ Deputy City Clerk	1.00	1.00	1.00	1.00	-	-
	-	-	-	-	1.00	1.00
<b>Total Admin</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.75</b>	<b>4.00</b>
<b>Finance</b>						
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00	-
Finance Assistant	1.00	1.00	1.00	1.00	0.60	0.60
Accountant						1.00
<b>Total Finance</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.60</b>	<b>2.60</b>
<b>Building</b>						
Building Official	1.00	1.00	1.00	1.00	1.00	1.00
Sr. Bldg Inspector/Plan Reviewer	1.00	1.00	1.00	1.00	1.00	1.00
Bldg Inspector/Plan Reviewer	1.00	1.00	2.00	2.00	2.00	2.00
Town Arborist/PW Technician	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Permit Technician	-	-	-	1.00	1.00	1.00
Contract Plan Reviewer	1.00	1.00	-	1.00	-	-
<b>Total Building</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>8.00</b>	<b>7.00</b>	<b>7.00</b>
<b>Police</b>						
Police Chief	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
Sergeant	5.00	5.00	5.00	5.00	5.00	5.00
Police Officer	15.00	15.00	15.00	15.00	14.00	13.00
Administrative Assistant	0.50	0.50	0.50	0.50	0.75	0.75
Communications Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Community Service Officer	1.00	1.00	1.00	1.00	1.00	1.00
Dispatcher/Records Assistant	4.00	4.00	4.00	4.00	4.00	3.00
<b>Total Police</b>	<b>28.50</b>	<b>28.50</b>	<b>28.50</b>	<b>28.50</b>	<b>27.75</b>	<b>25.75</b>
<b>Public Works</b>						
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Asst/Assoc Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Park Program Manager	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00	1.00	1.00	1.00

TOWN OF ATHERTON

AUTHORIZED POSITIONS BY DEPARTMENT

PW Maintenance Supervisor	2.00	2.00	2.00	2.00	2.00	2.00
PW Lead Maintenance Worker	-	-	-	-	-	-
PW Maintenance Worker I/II	4.00	4.00	4.00	4.00	4.00	4.00
<b>Total Public Works</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>
<b>Grand Total</b>	<b>52.50</b>	<b>52.50</b>	<b>52.50</b>	<b>54.50</b>	<b>53.10</b>	<b>50.35</b>

Without supplemental request

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