



## Item No. 5 Town of Atherton

### CITY COUNCIL AND FINANCE COMMITTEE – STUDY SESSION

**TO: HONORABLE MAYOR AND CITY COUNCIL  
CHAIR AND FINANCE COMMITTEE  
GEORGE RODERICKS, CITY MANAGER**

**FROM: ROBERT BARRON III, FINANCE DIRECTOR**

**DATE: APRIL 6, 2022**

**SUBJECT: FY 2022/23 GENERAL FUND/OPERATIONS BUDGET**

#### **RECOMMENDATION**

Review and Discuss.

#### **BACKGROUND/EXECUTIVE SUMMARY**

This is a review of the Town's General Fund **Operational Budget only**. Expenditures include the Administration, Finance, Planning, Building, Inter-Department, Public Works, and Public Safety departments. The Operations Budget focuses on the Town's fiscal outlook of revenues and expenditures over time to the Town's General Fund. The March 2 Study Session provided a high-level view of revenue and expenditure assumptions and a five-year forecast using those assumptions. Those assumptions are incorporated herein.

The FY 2022/23 Budget reflects a positive outlook. At the conclusion of FY 2021/22, the Town Center will be complete, and we will be moving into a *post* pandemic phase.

FY 2022/23 Total General Fund revenues are projected at \$19,449,806 against \$17,807,813 in expenditures. The FY 2022/23 Budget is approximately \$1.17 million more than the FY 2021/22 adjusted Budget. The bulk of the increase is within the Planning, Inter-department, Public Works, and Police Departmental budgets. The adjustments are noted in detail below in this Staff Report; however, the bulk of that increase are related to one-time expenditures within each department.

Of the total \$1.17 million increase, \$656,000 are one-time expenditures related to specific capital purchases, one-time operational expenditures, and/or the General Plan/Housing Element Update. Some of these are recommended to be offset by ARPA funds as discussed below.

The FY 2022/23 Budget reflects four significant events that are still in flux –

1. Completion and close out of a multi-year, multi-million-dollar construction project for new Town facilities that are yet to come fully online.

2. Transition into a new Civic Complex where service delivery models, costs, and needs are still being realized and determined.
3. Transition from pandemic to endemic operations that not only affected how the Town operated; but also impacted current and future revenue expectations.
4. A refocus of capital infrastructure spending from internal to external projects.

The FY 2020/21 and FY 2021/22 Budgets reflected a “holding pattern” of capital infrastructure (aside from the Town Center), operational expenditures, and technology service implementation. The FY 2022/23 Budget reflects a “transition year” as we close out the Town Center project, determine and begin to enact new service delivery and operational needs with the new facilities, move from pandemic to endemic operations, and expand our footprint of capital projects.

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Below is a high-level executive summary of the overall budgetary impacts for FY 2022/23. Numbers are rounded for ease of discussion.

### **ARPA COVID Funding**

The Town will receive \$1.7 million from the American Rescue plan. The initial portion, \$853,661 was received in July 2021 and the remainder will arrive by June 2022. These funds may be used to respond to the public health emergency with respect to COVID-19; but are also fairly broad in their application. **Funds must be obligated by December 31, 2024 and must be spent by the end of calendar year 2026.** Current regulations allow local governments to utilize funds for expenditures in response to COVID-19 or to recoup negative economic impacts, such as revenue loss. There are also special categories of uses for the funds that the Town can take advantage of for special projects.

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

### **Authorized Uses of ARPA Funds:**

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

Specific to the Town, in addition to direct revenue loss and one-time capital projects, these funds may be utilized to offset the costs of COVID-related construction delay to the Town Center Project, make purchases related to police services (vehicles and technology). Staff will identify specific items within the FY 2022/23 Budget the cost of which staff recommends be offset using ARPA funds. Presently, these funds are segregated within the Town's General Fund and have not been specifically allocated. Funds will be specifically allocated as part of the FY 2022/23 Budget toward eligible expenses.

### **Town Center Impacts and Operational Priorities**

The Town Center will complete in FY 2021/22; however, operational of the Town Center Complex are yet to be fully realized. The FY 2022/23 Budget includes estimates for the first year of operations of the new facilities. These estimates cover items such as the costs of a Facility Manager, expanded custodial services, maintenance and monitoring requirements for the building systems (heating systems, chilled water systems, BMS systems, radiant ceiling and flooring, elevator, green infrastructure, permeable paving, etc.), expanded landscape services, and overall utility costs. These numbers can be adjusted at mid-year once staff has a better understanding of the operational needs of the facilities. Where appropriate, costs are split between the Town and the Library. Costs are also spread across multiple departments, when necessary, to reflect a distributed services budget approach.

### **Planning**

As the Council is aware, FY 2021/22 and FY 2022/23 include updates to the Town's General Plan and Housing Element. These costs are largely one-time costs, at least within the next 8 years. The FY 2022/23 Budget includes costs of approximately \$300,000 in this category. These costs include updates to the Town's General Plan, Housing Element, Safety Element, and several related Zoning Code Updates.

### **Public Works**

The Town will be considering award of a new landscape maintenance services contract to incorporate the new Town Center Complex. In addition, as mentioned earlier, there will be the added cost of a Facilities Manager responsible for administration of the various maintenance service agreements for the Town Center systems. These changes will result in operational changes to the Public Works Department. When the new buildings come online, there will be a series of maintenance service agreements in place as part of the systems warranties. These will expire in FY 2022/23 and the Town will need to develop new agreements for continued maintenance. In addition, the Town has an existing Facilities Manager Service Agreement with Interwest that will also expire in FY 2022/23. The Town will need to address this position as either a contract or FTE role. These issues will be fluid as we explore options going forward. The Budget includes an estimate of costs for these services and overall, the Budget reflects an increase of approximately \$162,000. As with other services in the new facilities for this first year, there will be an anticipated true-up at mid-year.

**Other Significant Budget Adjustments**

**Utility costs** for the new facilities appear to be *underestimated* on the design plans. As the Council is aware, staff has been operating in the new City Hall and Police Station since late 2021. During that time, construction has continued; but meter responsibility has slowly shifted over to the Town. With that shift, staff has been able determine that projected energy costs are higher than what was estimated on the original designs for operation of the facilities. However, until construction is fully complete and the Library comes online, energy costs remain as estimates only. The budget reflects a projected increase across all departments, including the Library. These costs will be trued up at mid-year.

There are several **public safety equipment and technology costs** that are incorporated into the FY 2022/23 Budget. These include renewal of the Town’s Axon Agreements for tasers, incorporating new integrated and transparency technologies for body cameras, interview cameras, and fleet vehicles. This will be part of a multi-year agreement that includes licensing, storage, and technology upgrades. The multi-year, integrated system agreement will represent an overall long-term savings to the Town and will vastly improve staff efficiency and data transparency.

Other **public safety** technology projects include the purchase of additional E-Cite machines, integration of ESRI-based mapping into RIMS, and the purchase of a second variable message sign and data collection system.

There are also reductions directly related to the Town’s **CalPERS Public Safety Pension Reduction** contribution. The April 20 Agenda will include the allocation of \$5m toward the Town’s UAL for public safety. This will decrease the UAL payment included in the Police Department Operational Budget.

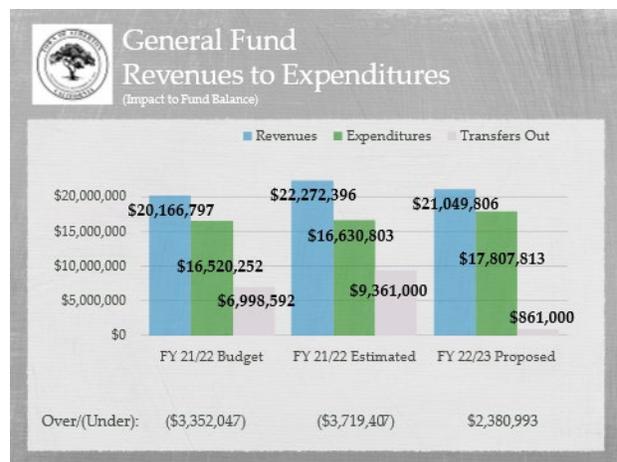
Staff is also projecting a decrease in **retiree and active health care** costs. The bulk of this is related to a reduction in the OPEB actuarial required contribution.

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**R E V E N U E S**

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FY 2022/23 Total General Fund revenues are projected at \$19,449,806 against \$17,807,813 in expenditures. This is a single year surplus of \$1.7 million, before the addition below the line of ERAF and transfers in/out. The exact amount of ERAF for FY 2022/23 is not yet known. Staff projects ERAF at \$1.6 million in the budget. ERAF is currently being monitored as there is the continuing risk that it is being targeted by the State for its own budget purposes. There is a projected year-end positive fund balance in the General Fund of \$14.97 million.



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ERAF revenue fluctuated from a low of \$1,020,000 in FY 2013/14 to a high of \$1,863,658 in FY 2020/21. The Town’s ERAF for FY 2021/22 is \$2,279,468. This is an increase of \$1,179,468 over budget of \$1,100,000. Since FY 2013/14 ERAF revenues increased 207%. In the upcoming FY 2022/23 budget, staff’s projection of ERAF at \$1,600,000 is based on recent trends and numerous conversations with County and State officials. Over the past several years these revenues were earmarked for the Town Center project. Actual allocation is year to year as part of the budget process. It is anticipated that with the Town Financial Planning model, use of ERAF and Unallocated General Funds over the next five (5) years to be allocated to various identified Town priorities.

In FY 2022/23, **Property Taxes** represent 74% of the Town General Fund Revenues. The total projected revenue from property taxes is \$14,279,158, approximately 8% or \$1,158,629 over the FY 2021/22 Mid-Year estimate. The Town uses the services of HdL, Property Tax Consultant, to assess future projections. HdL projects that CPI growth will be 2% and that there will be another approximately 2.5% increase due to growth increase in sales prices and low inventory. From early estimates for FY 2022/23 Assessed Property Values are projected to increase \$585 million or 4.5% over FY 2021/22. From FY 2011/12 to FY 2021/22, Atherton has seen a growth in *assessed value* of approximately 205%. Staff projects base property tax revenue to increase by about 4.8% in FY 2022/23.

According to HdL, tax revenue is anticipated to hover 3.5% to 4% over the next couple of years due to gains in median house prices and looks to be valid in the upcoming fiscal year. Property value increases will be at the maximum 2% CPI, and the high value home prices in the Town could continue to carry the increase in property tax revenue in the coming years. In previous years property tax increases have been budgeted between 4.5% to 5%.

Below, staff projected the various property taxes based on current assumptions for Secured Taxes and Property Tax in lieu of VLF. There was a shortfall of VLF in FY 2020/21 in the amount of \$573,549, that has been reappropriated as part of the State’s Budget in FY2022/23. This represents an uncharacteristically high Property Tax VLF in FY 2022/23 of \$1,672,448. The property tax projection is 8.1% for FY 2022/23 property tax revenues. Secured property taxes represent 4.8% of the increase. This is a moderate estimate. Actual revenues may be higher.

| Source                      | FY 2017/18<br>Actual | FY 2018/19<br>Actual | FY 2019/20<br>Actual | FY 2020/21<br>Actual | FY 2021/22<br>Budget | FY 2021/22<br>Estimate | FY 2022/23<br>Projection |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|--------------------------|
| Property Taxes              | \$10,319,908         | \$11,016,883         | \$11,611,597         | \$12,050,352         | \$12,586,898         | \$13,120,529           | \$14,279,158             |
| Excess ERAF                 | \$1,280,172          | \$1,691,772          | \$1,784,091          | 1,863,658            | \$1,100,000          | \$2,279,468            | \$1,600,000              |
| <b>Total Property Taxes</b> | <b>\$11,600,080</b>  | <b>\$12,708,655</b>  | <b>\$13,395,688</b>  | <b>\$13,914,010</b>  | <b>\$13,686,898</b>  | <b>\$15,399,997</b>    | <b>\$15,8579,158</b>     |

*Sales & Use Tax*

The Town is not heavily reliant upon Sales & Use Tax revenue. There is a projected increase in Sales & Use Tax of \$10,000 for a total of \$295,000. The State advances Sales Tax funds based on prior year transactions and then trues up the following year. Staff believes that sales tax collections could start to see an increase as we transition from the pandemic.

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| Source                    | FY 2021/2022<br>Estimate Budget | FY 2022/23 Projected<br>Budget | Projected Change to<br>FY 21/22 Est. Budget |
|---------------------------|---------------------------------|--------------------------------|---|
| Sales & Use Tax           | \$190                           | \$195,000                      | \$5,000                                     |
| Prop 172 Sales Tax Police | \$95,000                        | \$100,000                      | \$5,000                                     |
| <b>TOTAL</b>              | <b>\$285,000</b>                | <b>\$295,000</b>               | <b>\$10,000</b>                             |

*Building and Planning Revenues*

Building permit revenue shows a rebound as construction projects continue activity. The Town initially budgeted FY 2020/21 with a COVID-19 impact in mind and the impact was slightly less than anticipated. Staff is projecting that building permit revenues are moving back to normal levels prior to pandemic, as the assumption building activity continues with residential improvements and new construction. As Building Department services are provided by contract, any projected increase in revenues will also reflect a corresponding increase in expenditures.

*Public Works Revenues*

Public Works issues Encroachment Permits for construction activity and is currently returning to pre-pandemic levels. The Department is also responsible for the maintenance and operation of all public infrastructure. Revenue from activities in the Building, Planning and Public Works Departments comprise the majority of fee revenue for the Town. Revenue is projected to increase \$88,700 for a total of \$2,700,700 for FY 2022/23.

| Sources          | FY 2021/2022<br>Est. Budget | FY 2022/23<br>Projected Budget | Projected Change to FY<br>21/22 Est. Budget |
|------------------|-----------------------------|--------------------------------|---|
| Building Revenue | \$1,752,000                 | \$1,817,000                    | \$65,000                                    |
| Planning         | \$220,300                   | \$225,000                      | \$5,000                                     |
| Public Works     | \$640,000                   | \$658,700                      | \$18,700                                    |
| <b>TOTAL</b>     | <b>\$2,612,300</b>          | <b>\$2,700,700</b>             | <b>\$88,700</b>                             |

*Franchise Revenue*

Franchise revenues are projected at 1.5 to 2 percent (%) or \$978,000 and are based on current FY 2021/22 year-end projections. Miscellaneous revenues were evaluated on current trends, one-time revenues, and eliminated revenues.

**Summary of Projected General Fund FY 2022/23 Revenues**

| Source  | Revenue      |
|---|--------------|
| <b>Property Taxes</b>   | \$14,279,158 |
| <b>ERAF</b>   | \$1,600,000  |
| <b>Sales Tax</b>  | \$295,000    |
| <b>Franchise Fees</b>   | \$978,000    |
| <b>Charges for Services (Building, Planning, DPW, Police)</b> | \$2,889,390  |

| Source                                     | Revenue             |
|--|---------------------|
| <b>Licenses and Intergovernmental</b>      | \$311,000           |
| <b>Use of Money/Property (Total Misc.)</b> | \$520,458           |
| <b>Park Program Revenue</b>                | \$176,800           |
| <b>Total General Fund Revenues</b>         | <b>\$21,049,806</b> |

- Note – table includes ERAF.

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

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Overall, General Fund expenditures are estimated at \$17.80 million. Expenditures continue to be evaluated based on operational needs to provide consistent services to the community. Staff reviewed operational expenditures and known expenditure adjustments were incorporated wherever possible based on upcoming contract costs, projected dues/fees for member agencies, as well as corresponding changes in rate adjustments for CalPERS, health costs, and Workers’ Compensation rates. With the move to the new Town Center, service and maintenance needs were projected in the current budget; however, actual costs have not yet been fully realized as we continue the transition into the new buildings.

As we transition out from the COVID-19 impacts, certain departments predict a ramp up of activity. Building Department expenditures are driven by issuance of permits and therefore the expense of the Department is correlated with revenues. Public Works and Planning budgets are not designed that way, but revenues do not independently fund those operations. The Public Works Department is field and capital project focused. Staff reviewed various Public Works contract maintenance costs and Town programming needs. Public Safety is maintaining normal operations while following social distancing protocols.

Overall Personnel Costs and Benefits

Basic CalPERS pension costs for employees are 7% of salary for Miscellaneous employees (non-sworn personnel) and 9% of salary for Public Safety employees (sworn personnel). Through cost-sharing agreements with employees, in addition to the preceding rates, employees pay an additional 1% (local miscellaneous) and 3% (public safety) of the *employer* retirement cost. This has also resulted in an operational savings of \$102,027 in the FY 2019/20, \$112,487 in FY 2020/21, \$122,768 FY 21/22 and \$127,946 FY 22/23 for total savings of \$465,228 since FY 2019/20.

The employer cost for CalPERS pension costs for Miscellaneous employees is 11.06% (no change from the prior year). As noted above, the Town’s *actual* cost is reduced to 10.06% through the cost-sharing agreement. The Public Safety employee cost is 25.64% (an increase of 0.05%). Through the cost-sharing agreement, the Town’s *actual* cost is 22.64%.

Over the past several years the Town has been paying the required unfunded accrued liability dollar amount portion to CalPERS. Listed below are the Unfunded Accrued Liabilities (UAL)

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dollar amounts the Town has paid for FY 2015/16 through FY 2021/22. The anticipated FY 2022/23 total UAL payment is \$1,653,328 and is an increase of \$239,490. These expenses are incorporated into respective department budgets.

| <b>CalPERS Employer Payment of Unfunded Liability</b> | <b>UAL FY 2015/16</b> | <b>UAL FY 2016/17</b> | <b>UAL FY 2017/18</b> | <b>UAL FY 2018/19</b> | <b>UAL FY 2019/20</b> | <b>UAL FY 2020/21</b> | <b>UAL FY 2021/22</b> |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Miscellaneous Employees</b>                        | \$116,323             | \$146,085             | \$183,648             | \$230,536             | \$288,470             | \$333,762             | \$393,774             |
| <b>Public Safety Employees</b>                        | \$325,906             | \$402,865             | \$498,416             | \$607,679             | \$750,799             | \$860,123             | \$1,007,045           |
| <b>Total Contribution</b>                             | <b>\$442,229</b>      | <b>\$548,950</b>      | <b>\$682,064</b>      | <b>\$838,215</b>      | <b>\$1,039,269</b>    | <b>\$1,193,885</b>    | <b>\$1,400,819</b>    |

The City Council directed staff allocate \$5 million toward the Town’s Unfunded Accrued Liability (UAL) for the Public Safety Plan. The minimum required employer contribution towards the UAL for this plan for FY 2022/23 is \$1,172,082. CalPERS allows employers to make additional discretionary payments (ADP’s) at any time and any amount. Optional ADP payments serve to reduce the Town’s UAL and future required contributions. This can result in significant long-term savings. Staff has been in communication with its CalPERS senior actuary regarding making an ADP of \$5 million towards the Safety Plan. We anticipate bringing to the City Council authorization to make these ADP to CalPERS at its April regular Council meeting. The intention is to make the contribution by the April 29 deadline in order for our contribution to be calculated in the June 30, 2021 Town CalPERS valuation reports. CalPERS has provided the following projection of the effects of the \$5 million ADP to the Public Safety UAL.

| <b>CalPERS UAL Contribution</b> | <b>UAL FY 2022/23</b> | <b>UAL FY 2023/24</b> | <b>UAL FY 2024/25</b> | <b>UAL FY 2025/26</b> | <b>UAL FY 2026/27</b> |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Public Safety UAL</b>        | \$1,172,082           | \$1,235,697           | \$1,323,634           | \$1,380,442           | \$1,434,332           |
| <b>Public Safety UAL w/\$5m</b> | \$830,635             | \$898,986             | \$974,878             | \$1,021,921           | \$1,065,772           |
| <b>Difference – Savings</b>     | \$341,447             | \$336,711             | \$348,756             | \$358,521             | \$368,560             |

With a \$5 million ADP contribution as illustrated above, the Town UAL Safety Plan would provide savings of \$341,447 in the FY 2022/23. Over the next five (5) fiscal years this would net savings of approximately \$1.75 million in Public Safety UAL pension expense. In the Police Department FY 2022/23 budget, the UAL expense is \$843,654. The Miscellaneous Plan FY 2022/23 UAL is \$468,227. With the \$5 million ADP, the total UAL payment for the Town is \$1,311,881 as compared to \$1,653,328 without the additional payment. The Town pays the UAL at the beginning of each fiscal year as a lump sum versus monthly as it results in a savings to the Town.

*OPEB & Workers’ Compensation*

The Town has a cafeteria-style health benefit plan that places limits on the Town’s contribution amounts. One of the Town’s core strategies is paying down long-term liabilities. The Town has taken such steps by significantly funding its Other Post Employment Benefit (OPEB) trust with a

total allocation of \$5 million in prior years. The OPEB Liability is \$8.99 million and there is currently \$8.66 million in the Trust. This results in an estimated Net OPEB Liability of \$335,000.

The Town has a pay as you go expense for retiree health benefits. For FY 2022/23 the “pay as you go” base amount is expected to be \$566,333, an increase of \$22,658. The Town will make an additional contribution of \$67,000 towards the Town OPEB trust to satisfy the amortization of Net OPEB liability. These costs are included and charged to respective departments and allocated to the Employee Benefits Fund. With the next OPEB Actuarial Report, staff will determine if there is a funding plan that will allow withdrawals from the Trust to fund, in part, operational costs.

Each department is responsible for an allocated cost for **Workers’ Compensation**. Such allocations vary based on the risk assessed for each department (by type) and the number of employees. The Workers’ Compensation charge to the Police Department is 11% of salary costs. The rate for all other departments is 4% of salary costs. In FY 2018/19 the rate was increased from 10% to 11% in order to recover the Town’s self-insured negative equity reserve. We continue monitoring the rates charged to departments every year.

The Town is “self-insured” as part of a risk pool – Cities Group Joint Powers Authority. The Town also maintains an active Workers’ Compensation Risk Management Program. There are approximately 17 open claims that incur a *reserve* claims cost of approximately \$663,897 in the current year. Some are major and some are minor claims that increase liability and are considered a series of random events. This is a decrease of \$93,237 from previous year. Claim costs and reserves are established for each claim; however, these amounts are not indicative of the actual claim paid. The five-year average claim loss/expense is approximately \$119,858 a reduction of \$52,563. The current year assessment is \$165,000 and is expected to remain the same amount in FY 2022/23. The Town equity reserve needs a replenishment of \$62,325 to maintain its reserve requirement. Staff recommends this come from the Workers Compensation Fund residual balance in FY 2022/23 Budget. If the equity is not refreshed as a one-time contribution, annual operational rates increase when the Cities Group JPA creates a “special assessment” as part of the agency base rates. To prevent special assessments that affect operational costs, JPA agencies benefit from maintaining their equity reserves.

### Departmental Budgets

During the review of department operations, each department evaluated service and maintenance needs required for the next fiscal year. Overall, the Town’s total combined operational expenditures increased by \$1.17 million compared to the FY 2021/22 adjusted budget – an increase of 7%. The majority of departmental increases are due to salary and benefits adjustments per agreement, one-time expenses, council priorities, purchases for continued level of service within the community, contract increases, and additional new services costs associated with the new Town Center.

Staff will provide a PowerPoint presentation to present departmental summary expenditures trends over the past couple of years along with the projection for FY 2022/23. Operational expenditures within departments include items such as professional services (MCE, Interwest, Planning, Legal, Contract Custodial services, Park Event services etc.), advertising, utilities, equipment repair,

copier leases, phone service, training, technology, computers, postage, etc. – *everything net of salaries and benefits.*

Each department summary provides context for most of the major adjustments; however not every specific adjustment is noted in the narrative as minor adjustments are not noted.

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**CITY COUNCIL OPERATIONS**  
**OVERALL NET INCREASE OF \$7,157**

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

Operations

FY 2022/23 includes a municipal election budget line item at \$12,000. This increase is offset by smaller adjustments across various items such as meeting costs, office supplies, workshops, memberships and dues, and other minor adjustments. The overall increase is \$7,157.

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**ADMINISTRATION DEPARTMENT**  
**OVERALL NET INCREASE OF \$19,580**

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

Personnel and Benefits

Overall, the salaries and benefits categories increase by \$13,280. Workers’ Compensation and Unemployment Insurance allocations were adjusted. There were reductions for retiree and active employee health insurance costs due to the reduction in OPEB annual required contribution. There was an elimination of \$6,000 for auto allowance expense for the City Manager. The CalPERS UAL payment increased by \$10,370. The CalPERS normal cost expense increased slightly by \$1,908.

Operations

There was an increase in utility expenses of \$7,696. Training and Workshops includes \$7,500 for a staff team building workshop. There was a decrease in other contract services in the amount of \$17,996 due to County election division GIS shapefiles and data work completing in FY 2021/22 and a reduction of \$10,000 in the Sustainability Contract Coordinator expense. There was a \$5,000

increase for the Environmental Programs Committee expense now housed in the City Manager's Office. There was also an increase in office supplies, special events and awards of \$5,000.

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

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

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**FINANCE DEPARTMENT  
OVERALL NET INCREASE OF \$54,402**

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

Personnel and Benefits

Overall, the salaries and benefits category increased by \$19,506. Slight increase in Workers' Compensation and Unemployment Insurance allocations for a total increase of \$899. The allocations for retiree and active employee health insurance costs decreased by \$7,624. The CalPERS normal cost contribution increased by \$1,523 and the UAL payment increased by \$6,212.

Operations

Operation expenses for the Department increased by \$35,409. Most of the increase is in Other Contract services expense of \$36,150 to complete a Cost Allocation Study for Town fees and services. There were slight increases in various expense accounts audit & financial, technical services, banking services, transfer equipment replacement, training & workshops for a total of \$2,539. Business license processing fee had a decrease of \$2,380 and reduction of \$1,000 in COVID-19 emergency expense.

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**PLANNING DEPARTMENT  
OVERALL NET INCREASE OF \$308,288**

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The Planning Department budget consists of contract planning services and associated services and costs. The Department also includes an allocation of arborist service costs related to planning activities. The Planning Department reflects one of the more significant adjustments due to one-time programmatic expenditures related to the various General Plan Updates (Safety Element, Housing Element, etc.) and associated Zoning Code updates.

Operations

Costs related to updates to the General Plan total \$283,000. These costs are offset by a Local Early Action Plan Grant the Town received from the State in support of the Town's Housing Element Update. There is also a contractual CPI update and an increase in the utility allocation for the Department.

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**BUILDING DEPARTMENT  
OVERALL NET INCREASE OF \$57,425**

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

Personnel and Benefits

Overall, the salaries and benefits category increased \$7,798. There were minor adjustments in Employee Benefits Earned, Workers' Compensation, and Unemployment Insurance allocations. Allocations for retiree and active employee health insurance costs decreased by \$3,320. The CalPERS UAL payment increased by \$14,141.

Operations

The majority of the increase is due to a corresponding Building and Life Safety Contract Services increase - \$31,350. This is based on the revenue assumption for the department for the upcoming fiscal year. There was an increase in utilities of \$7,096

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**INTERDEPARTMENTAL  
OVERALL NET INCREASE OF \$46,171**

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

Operations

There is a decrease in utilities telephone by \$6,315 as the Town completed a phone line audit as relocation to the Town Center. General liability, employment practice, and property insurance costs increased \$68,198 to maintain the Town's cost for insurance and self-insured retention. IT support amount remained static and provides three (3) days of onsite support as we transition to the Town Center and for work on needed network upgrades, phone system replacement, and other application maintenance.

There is a decrease of (\$39,245) in other rents and leases, dues and memberships, and post office expense. This is mainly due to no need for temporary trailer rentals as we moved to the new Town Center. There was a decrease of (\$4,650) in Miscellaneous Computer Parts expense. IT Infrastructure expense had an increase of \$28,093 as new needs and upgrades have been identified with the move to the new Town Center. The FY 2021/22 Budget include updates to the Town's phone system that did not occur. These costs were moved forward to FY 2022/23. General technology services are within this department (maintenance as well as infrastructure) and include current Shoretel Phone Services, Data Storage Plans, Servers, virus protection systems, software licensing and transparency tools.

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**PUBLIC WORKS DEPARTMENT**  
**OVERALL NET INCREASE OF \$336,925**

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The Public Works Department budget consists of 5 distinct areas of focus: Engineering, Streets, Park Maintenance, Park Programs, and Building Maintenance. The department recently went through a restructuring to include the hiring of a Public Works Director and the new classifications of Associate Civil Engineer to Senior Engineer/Maintenance Manager, and addition of Parks Manager to Town Arborist. The salaries and benefits of all or portions of four full-time employees (Public Works Director, Senior Engineer/Maintenance Manager, Town Arborist/Parks Manager, and Office Specialist) are included in the budget. The budget includes contract services for the Town Maintenance Services (MCE), Custodial Services, new Landscape Maintenance Services, Facility Maintenance services, Tree Trimming, Street Sweeping, Signal Maintenance, Street Light Maintenance, Contract Engineering, and Park Event Services. The budget also includes computers and equipment, training and workshops, software licensing and support, general office support, memberships, office supplies, and shares of general utilities and costs.

The Public Works Department also reflects one of the more significant adjustments due to anticipated costs for the Facilities Manager, new maintenance contract, expanded custodial services and building system costs. Many of these items will be reviewed at mid-year to address a more refined understanding of service needs.

Personnel and Benefits

Overall, the salaries and benefits category increased \$17,315. There were adjustments in Workers' Compensation and Unemployment Insurance allocations. The allocations for retiree and active employee health insurance costs reflect a decrease of (\$24,163) a result of reduction in OPEB annual required contribution. The CalPERS normal cost had an increase of \$1,570 and CalPERS UAL payment increased by \$21,182.

Operations

There are couple significant areas of change in the operations budget largely related to existing and new contract services: MCE Contract Services, New Town Landscaping services, facility maintenance services, Park Event Services, and custodial services. There are new servicing needs for Town facilities and park facilities. These include systems maintenance and monitoring, landscaping, custodial, and utilities for these new facilities. Utility costs are estimated at \$242,000

with 70% for the Town Center. These costs have been distributed across the respective departments and the Public Works budget increased \$6,438. The total current contract DPW maintenance service budget is estimated at \$910,000 an increase of \$162,493 This is inclusive of a contractual adjustment in the MCE contract for CPI, the new Landscape Services for Town Center and Park facilities, and facility system maintenance and monitoring. This includes as follows:

- Contract maintenance for streets, building maintenance, and park events - \$510,000
- Facilities Manager \$75,000; Library \$30,000
- New Landscape maintenance - Town Center Campus and Holbrook Palmer Park -\$325,000; includes park enhancements of \$60,000

Additional impact needs and services for the Town Center increased the Equipment Repair and Maintenance budget by \$70,000 for potential service contracts with the vendors of the various systems and equipment of the new facilities. Vehicle Repairs and Maintenance increased by \$2,500 for maintenance of Town vehicles. The Facility Repairs and Maintenance expense increased by \$26,500 for anticipated minor facility repairs at park facilities, carpet cleaning, sound systems, roof, Gilmore house, and floor upgrades to the Playschool site. There was an increase in contract custodial services of \$83,178 for the Town Center.

Contract Landscape Maintenance decreased (\$29,687). Contract tree maintenance increased by \$10,000 for additional maintenance in Town right of ways and in the Park. There was an increase in Equipment replacement charges of \$5,000 to address the City Manager's vehicle. There are minor areas of adjustment in contract inspection & testing, membership dues, other contract services, gas & oil, and emergency preparedness. Building Improvements expense budget increased \$20,000 for carryover budget of the renovation of the Carriage House bathrooms, painting of Little League building, and for routine path maintenance and rehabilitation at the Park. Contract Park Event services decreased by \$50,000. The Park Event services contract is based on exclusive catering for events held at park facilities, no longer based on split of facility rental revenues.

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**POLICE DEPARTMENT**  
**OVERALL NET INCREASE OF \$347,062**

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The Police Department budget consists of four distinct divisions: Admin/Training, Patrol/Traffic, Investigations, and Communications/Records. Within these areas are specific areas of focus including: detectives, community service officers (and code enforcement), school resource officer, K-9s, dispatch, and administration. Deployment consists of 4 Patrol Teams of 12 hours shifts (2 day shift 7am – 7pm and 2-night shift 7pm – 7am). Minimum staffing consists of 1 supervisor, 2 officers, and 1 dispatcher.

The Department is currently not fully staffed and has not been since the fall of 2015. There is a continuing recruitment effort seeking lateral as well as recent academy graduates. These vacancies often result in increased overtime offset by overall salary savings at the end of the year. The Department experienced some retirements and lateral promotions from officers to sergeant supervisor positions.

There are several **public safety equipment and technology costs** that are incorporated into the FY 2022/23 Budget. These include renewal of the Town's Axon Agreements for tasers, incorporating new integrated and transparency technologies for body cameras, interview cameras, and fleet vehicles. This will be part of a multi-year agreement that includes licensing, storage, and technology upgrades. The multi-year, integrated system agreement will represent an overall long-term savings to the Town and will vastly improve staff efficiency and data transparency. These costs represent the bulk of the increase and can be offset by the use of ARPA funds.

### Personnel and Benefits

Overall, the salary and benefits category increased \$261,637. This is largely due to the negotiated, 4-year Memorandum of Understanding (MOU) with the Atherton Police Officer's Association (APOA) expires in FY 2022/23. The MOU included annual adjustments based on the February CPI-U of no less than 2% and no more than 4%. The February 2022 CPI-U is 5.2%; this results in a salary adjustment for FY 2022/23 of 4% (~\$182,000). This is for personnel represented by the APOA only.

Also included is a decrease in retiree and active health insurance expense of (\$88,507). There were adjustments in Workers' Compensation allocation expense increase of \$24,430. The normal cost for CalPERS contribution decreased by (\$5,025) and there was a minor increase Unemployment/LTD Insurance. The CalPERS UAL payment decreased by (\$198,042), projected due to the ADP of \$5 million.

### Operations

Overall, the Operations expenditure budget for the Police Department increased by \$256,019. The majority of this was due to an increase in the equipment replacement fund expense of \$72,400 and computer equipment/software for \$162,406.

The Department is updating and enhancing its technology. Some of these upgrades coincide with expiring service contracts and others are due to the transition to the new Town Center. As previously discussed, the major outlay is for a multi-year contract with Axon. This is a yearly contract with an annual cost of approximately \$96,800. Integrating this contract across multiple systems represents an overall savings to the Town and provides ongoing replacement of equipment and cloud data support for our existing Axon equipment. Additional budget items include ten (10) E-citations machines for parking and traffic enforcement, RIMS mapping; creation of GIS mapping project \$14,000, and software upgrades totaling \$10,865. The Department has a standard Equipment Replacement Fund allocation of \$175,000 that accounts for the purchase of 1.5 vehicles each year as part of the regular maintenance and replacement schedule for vehicles. This year the department will purchase two new replacement vehicles. These purchases will be from the Equipment Replacement Fund. There are also several small equipment purchases included as part of the equipment schedule. These include a wrap, a Halligan tool, ram, sledge, variable message trailer sign and traffic data collector for use for radar speed displays, traffic data collection, and message signs, two (2) laptops for field Command use/internal trainings for offsite and backups for vehicles.

In addition to the preceding adjustments, utilities increased by \$86,500. The equipment maintenance vehicle expense increased by \$10,000. Printing expenses increased by \$6,000 for new update police resident handbooks and increase citation processing expense of \$4,500 as traffic enforcement citations will now processed by Turbo Data. There was a slight increase in Other Contract services of \$4,501 due to Narcotics Task Force and San Mateo PD range increases. There is an increase adjustment of \$10,000 for Gasoline expense with the recent gas price increases. There was an increase in Other Supplies and Material expense of \$7,000 for badges, patches and magnetic signs for Atherton Centennial. Machinery and equipment expense increased \$3,800 due the replacement/purchase of new Department issued flashlights. There were decrease adjustments made across rental-facilities, animal control services, K-9 expenses, technical services, and equipment maintenance other.

### **OVERALL SUMMARY**

Overall, the Operational Budget increased \$1.17 million over last year's Adjusted Budget. Of the total \$1.17 million increase, \$656,000 are one-time expenditures related to specific capital purchases, one-time operational expenditures, and/or the General Plan/Housing Element Update. Some of these are recommended to be offset by ARPA funds as discussed below.

For FY 2022/23 the Town's General Fund Revenues are projected at \$19,449,806 against \$17,807,813 in expenditures. This will result in a single year-end positive balance of \$1,641,993 and a total positive ending Fund Balance of \$14,979,865.

FY 2022/23 includes below the line items of \$1,600,000 for ERAF and budgeted debt service payment \$861,000, the single-year projected change in fund balance is \$2,380 993. The Town is near completion of the Town Center Project and now has opportunity for build-up of reserves for Council priorities of paying down long-term liabilities, capital projects, or one-time expenses.

Lastly, internally there may be some personnel reorganization that will occur over the course of FY 2022/23 based on departmental needs and a shifting of responsibilities. The Council must approve all new positions created and any additional budgetary expense related thereto. Staff does not anticipate that there will be any significant budgetary impact related to these potential changes.

### **COP Lease Payments**

The Town issued COP Lease Financing of \$7.68 million for cash flow purposes for the Town Center Project. The COP is a ten (10) year financing tool with a five (5) year call option and average annual debt service of approximately \$861,000. The first semiannual payment began December 2020. The Town has a call option in June 2025. The call option final estimated payment is \$4.7 million. It is anticipated that this call option will not be exercised due to the anticipated \$5 million ADP towards pension unfunded liabilities. Through term, the total lease financing payments is \$8,594,771. Staff has appropriated the \$861,000 amount for FY 2022/23 for its debt service payments.

**Reserve Calculations**

Any remaining fund balance not reserved or committed is designated as Unallocated Fund Balance. The projected unallocated available fund balance for FY 2022/23 is \$8,747,130. This Unallocated Fund Balance represents funds that have not yet been assigned. With Council direction, the unallocated reserve balance can be appropriated towards operational use, capital projects or to pay down liabilities. As the Town Center project nears completion, it is expected that the unallocated reserve balance may be used for other priorities.

The FY 2021/22 beginning General Fund Balance was \$16,318,279. After incorporation of the ADP payment of \$5 million to CalPERS, the FY 2021/22 projected year-end fund balance is \$12,598,872. The FY 2022/23 General Fund projected year end fund balance is \$14,979,865.

|   |                     |
|---|---------------------|
| <b>FY 2022/23 Beginning Fund Balance</b>          | <b>\$12,598,872</b> |
| FY 2022/23 Projected Revenues (inclusive of ERAF) | \$21,049,806        |
| <b>Total Available Funds</b>                      | <b>\$33,648,678</b> |
| COP Debt Service for FY 2022/23                   | (\$861,000)         |
| FY 2022/23 Expenditures (Projected Budget)        | (\$17,807,813)      |
| <b>Projected FY 2022/23 Ending Fund Balance</b>   | <b>\$14,979,865</b> |

As shown below, the Town will meet its reserve requirements in FY 2022/23 and projects an unallocated reserve that is 50% of projected expenditures. This is a change over last year reserve that was 55% of projected expenditures. This is attributed to the General Fund use of unallocated reserves for the Town Center project.

|  |                     |
|--|---------------------|
| FY 2022/23 Expenditures                                      | \$17,807,813        |
| <b>Projected FY 2022/23 Ending Fund Balance</b>              | <b>\$14,979,865</b> |
| 15% Emergency Reserve  | \$2,671,172         |
| 20% Budget Stabilization Reserve                             | \$3,561,563         |
| <b>TOTAL RESERVE REQUIREMENT</b>                             | <b>\$6,232,735</b>  |
| <i>Less Above Reserve Requirement = Unallocated Reserves</i> | <i>\$8,747,130</i>  |

**POLICY FOCUS**

This item discusses revenue and expenditure projections, the use of excess ERAF, reserve policies, and recommendations for General Fund Budget. These are policy areas for Council discussion and direction as we prepare the FY 2022/23 budget.

**FISCAL IMPACT**

None.

## **PUBLIC NOTICE**

Public notification was achieved by posting the agenda, with this agenda item being listed, at least 72 hours prior to the meeting in print and electronically. Information about the project is also disseminated via the Town's electronic News Flash and Atherton Online. There are approximately 1,200 subscribers to the Town's electronic News Flash publications. Subscribers include residents as well as stakeholders – to include, but be not limited to, media outlets, school districts, Menlo Park Fire District, service providers (water, power, and sewer), and regional elected officials.

The Town maintains a Fiscal Transparency web portal and includes all budget information on its website. Links to these various areas are below:

Fiscal Transparency Web Page:

<http://www.ci.atherton.ca.us/index.aspx?NID=269>

Archive of Town Budgets:

<http://www.ci.atherton.ca.us/index.aspx?nid=273>

Financial Data Portal (OpenGov):

<http://www.ci.atherton.ca.us/index.aspx?nid=361>

Financial Audit Archive:

<http://www.ci.atherton.ca.us/Archive.aspx?AMID=39&Type=&ADID=>

Actuarial Valuations Archive:

<http://www.ci.atherton.ca.us/Archive.aspx?AMID=61&Type=&ADID=>

Labor Contracts, Agreements, and Salary/Benefit Information:

<http://www.ci.atherton.ca.us/index.aspx?nid=192>

## **ATTACHMENTS**

FY 2022/23 General Fund Revenue and Expenditure details by department

Town of Atherton  
**General Fund 101**  
 Revenue & Expenditures Summary  
 Fiscal Year 2022-2023

| Account                                 | Description                         | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recommended<br>Budget<br>2022-2023 |
|---|-------------------------------------|---------------------|--------------------------------|---------------------------------|------------------------------------|
| <b>Revenues</b>                         |                                     |                     |                                |                                 |                                    |
| 101-00-40001-000                        | Secured Property Tax                | 9,834,557           | 10,363,791                     | 10,578,791                      | 11,107,730                         |
| 101-00-40002-000                        | Unsecured                           | 437,101             | 435,000                        | 435,000                         | 420,000                            |
| 101-00-40004-000                        | SB813 Redemption (Suppl)            | 324,085             | 296,000                        | 296,000                         | 315,000                            |
| 101-00-40006-000                        | Prop Tax in Lieu of VLF (Motor Veh) | 751,425             | 949,107                        | 1,061,738                       | 1,672,448                          |
| 101-00-40008-000                        | Excess ERAF                         |                     |                                |                                 |                                    |
| 101-00-40010-000                        | Unsecured SB813 Redemp/Suppl        | 669                 |                                |                                 |                                    |
| 101-00-42005-000                        | Property Transfer Tax               | 702,515             | 543,000                        | 749,000                         | 763,980                            |
| <b>Total Property Taxes -&gt;</b>       |                                     | <b>12,050,352</b>   | <b>12,586,898</b>              | <b>13,120,529</b>               | <b>14,279,158</b>                  |
| 101-00-41001-000                        | Sales & Use Tax General             | 128,929             | 175,000                        | 190,000                         | 195,000                            |
| 101-00-41002-040                        | Prop 172 Sales Tax for Police       | 98,406              | 92,000                         | 95,000                          | 100,000                            |
| 101-00-41004-000                        | In Lieu Sales Tax/Trip Flip         |                     |                                |                                 |                                    |
| <b>Total Sales Taxes -&gt;</b>          |                                     | <b>227,335</b>      | <b>267,000</b>                 | <b>285,000</b>                  | <b>295,000</b>                     |
| 101-00-42001-000                        | Franchise Taxes-Utilities           | 266,694             | 264,000                        | 264,000                         | 269,000                            |
| 101-00-42002-000                        | Franchise Tax-Cal Water             | 167,916             | 162,000                        | 162,000                         | 166,000                            |
| 101-00-42003-000                        | Franchise Tax-Garbage               | 341,303             | 375,000                        | 396,000                         | 404,000                            |
| 101-00-42004-000                        | Franchise Taxes-Cable               | 132,467             | 137,000                        | 137,000                         | 139,000                            |
| <b>Total Franchise Fees -&gt;</b>       |                                     | <b>908,381</b>      | <b>938,000</b>                 | <b>959,000</b>                  | <b>978,000</b>                     |
| 101-00-40005-000                        | Homeowners Exemption                | 33,785              | 37,400                         | 37,400                          | 37,400                             |
| 101-00-40007-000                        | Motor Veh. Lic Fees (MVLFF)         | 5,157               | 5,200                          | 5,200                           | 5,600                              |
| <b>Total Intergovernmental -&gt;</b>    |                                     | <b>38,942</b>       | <b>42,600</b>                  | <b>42,600</b>                   | <b>43,000</b>                      |
| 101-00-43001-000                        | Business Licenses                   | 264,162             | 260,000                        | 264,000                         | 268,000                            |
| <b>Total Business License Tax -&gt;</b> |                                     | <b>264,162</b>      | <b>260,000</b>                 | <b>264,000</b>                  | <b>268,000</b>                     |
| 101-00-47001-000                        | Home Occupation Permit              | 200                 | 300                            | 300                             | 300                                |
| 101-00-47019-020                        | Zoning & Planning Fees              | 231,510             | 220,000                        | 220,000                         | 225,000                            |
| <b>Total Planning Revenue -&gt;</b>     |                                     | <b>231,710</b>      | <b>220,300</b>                 | <b>220,300</b>                  | <b>225,300</b>                     |
| 101-00-47002-025                        | Building Permit Fee                 | 1,185,419           | 1,100,000                      | 1,200,000                       | 1,236,000                          |
| 101-00-47004-025                        | Grading & Drainage                  | 80,054              | 65,000                         | 65,000                          | 72,000                             |
| 101-00-47021-025                        | Plan Check Fee                      | 438,926             | 382,000                        | 402,000                         | 412,000                            |
| 101-00-47030-025                        | Tree Removal Plan Check             | 61,540              | 52,000                         | 70,000                          | 72,000                             |
| 101-00-47034-025                        | Contract Plan Review Services       |                     |                                |                                 |                                    |
| 101-00-47035-025                        | Contract Inspection Services        |                     |                                |                                 |                                    |
| 101-00-47050-025                        | Penalty No Building Permit          | 31,894              | 25,000                         | 15,000                          | 25,000                             |
| 101-00-48502-025                        | Miscellaneous Income                |                     |                                |                                 |                                    |
| <b>Total Building Revenue -&gt;</b>     |                                     | <b>1,797,832</b>    | <b>1,624,000</b>               | <b>1,752,000</b>                | <b>1,817,000</b>                   |
| 101-00-44001-040                        | Municipal & Vehicle Code Fines      | 1,822               | 5,000                          | 5,000                           | 5,000                              |
| 101-00-44002-040                        | Other Fines & Forfeiture (County)   | 44,118              | 32,000                         | 36,000                          | 37,000                             |
| 101-00-45007-040                        | POST Reimb                          | 9,127               | 18,000                         | 18,000                          | 13,000                             |
| 101-00-48505-040                        | Federal SRO Grant                   | -                   | 75,000                         | 75,000                          | 75,000                             |
| 101-00-47005-040                        | Other Licenses & Permit             | 3,181               | 3,800                          | 7,800                           | 4,140                              |
| 101-00-47009-040                        | Photocopy Fee                       | 204                 | 150                            | 150                             | 150                                |
| 101-00-47011-040                        | Alarm Sign Fees                     | 1,440               | 1,900                          | 1,900                           | 2,400                              |
| 101-00-47012-040                        | Vehicle Release                     | 2,176               | 2,500                          | 2,500                           | 2,300                              |
| 101-00-47015-040                        | Affidavit of Cost                   | 74                  |                                |                                 |                                    |
| 101-00-47016-040                        | Special Service Fee                 | -                   | 3,000                          | 6,500                           | 3,000                              |

Town of Atherton  
**General Fund 101**  
 Revenue & Expenditures Summary  
 Fiscal Year 2022-2023

| Account          | Description  | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recommended<br>Budget<br>2022-2023 |
|------------------|--|---------------------|--------------------------------|---------------------------------|------------------------------------|
| 101-00-47046-040 | Alarm Permit Fee   | 5,100               | 16,000                         | 16,000                          | 16,000                             |
| 101-00-47049-040 | False Alarm Fees   |                     |                                | 40,000                          | 30,000                             |
| 101-00-48501-040 | Donation/Contribution                                    | 306                 |                                |                                 |                                    |
| 101-00-48502-040 | Miscellaneous Income                                     | 386                 | 700                            | 700                             | 400                                |
|                  | <b>Total Police Revenue -&gt;</b>                        | <b>67,934</b>       | <b>158,050</b>                 | <b>209,550</b>                  | <b>188,390</b>                     |
| 101-00-45005-050 | C/CAG AB 1546-Veh registration                           |                     |                                |                                 |                                    |
| 101-00-45021-053 | Highway Maint Reimbursement                              | 35,700              | 35,700                         | 35,700                          | 35,700                             |
| 101-00-47003-050 | Encroachment   | 654,992             | 590,000                        | 605,000                         | 623,000                            |
|                  | <b>Total DPW Revenue -&gt;</b>                           | <b>690,692</b>      | <b>625,700</b>                 | <b>640,700</b>                  | <b>658,700</b>                     |
| 101-00-47022-058 | Social Fees  | 14,581              | 15,000                         | 70,000                          | 72,100                             |
| 101-00-47023-058 | Meeting Fees   | 478                 | 10,000                         | 10,000                          | 10,000                             |
| 101-00-47025-058 | Class Fees   | -                   | 15,000                         | 15,000                          | 15,000                             |
| 101-00-47028-058 | Weddings   | 19,573              | 20,000                         | 30,000                          | 35,000                             |
| 101-00-47029-058 | Park Day Use Fee   | 11,288              | 10,500                         | 10,500                          | 10,500                             |
| 101-00-47033-058 | Catering Service Fee                                     |                     |                                | 5,000                           | 5,200                              |
| 101-00-47039-058 | Park Rev-Admin 30% Non-Resident                          | 9,346               | 21,000                         | 21,000                          | 23,000                             |
| 101-00-47040-058 | Park Rev-Admin 15% Resident                              | 338                 | 4,550                          | 4,550                           | 6,000                              |
|                  | <b>Total Park Program Revenue -&gt;</b>                  | <b>55,603</b>       | <b>96,050</b>                  | <b>166,050</b>                  | <b>176,800</b>                     |
| 101-00-44003-000 | Heritage Tree Damage Fee                                 | 37,313              | 15,000                         | 130,000                         | 20,000                             |
| 101-00-44004-000 | C & D Deposit Forfeited                                  | 322,600             | 65,000                         | 65,000                          | 65,000                             |
| 101-00-45016-058 | DOC Grant  | 5,000               | 5,000                          | 5,000                           | 5,000                              |
| 101-00-45019-000 | Grant  | 10,000              |                                |                                 | 65,000                             |
| 101-00-45020-000 | Other Reimbursements                                     | 2,599               | -                              | -                               | -                                  |
| 101-00-47005-012 | Other Licenses & Permit Admin                            | 974                 | 1,500                          | 1,500                           | 1,200                              |
| 101-00-47009-000 | Photocopy Fee  | 652                 |                                |                                 |                                    |
| 101-00-47031-030 | Tree Inspection Fee                                      | 39,780              | 31,000                         | 31,000                          | 32,000                             |
| 101-00-47036-030 | Admin Citation (code enforcement)                        | 114,850             | 85,000                         | 55,000                          | 32,000                             |
| 101-00-47038-000 | Banner Permit Fee  | 1,763               | 2,475                          | 2,475                           | 2,200                              |
| 101-00-47045-000 | Drone Application Fee                                    | -                   | 750                            | 750                             | 750                                |
| 101-00-48001-000 | Interest Income  | (89,438)            | 175,000                        | 175,000                         | 132,000                            |
| 101-00-48002-000 | Cell Antenna Lease                                       | 64,663              | 65,441                         | 65,441                          | 70,775                             |
| 101-00-48003-000 | Property Rental - Playschool                             | 41,668              | 89,533                         | 89,533                          | 89,533                             |
| 101-00-48005-000 | Post Office  | 2,628               | 3,200                          | 3,200                           | 2,700                              |
| 101-00-48501-000 | Donations/Contributions                                  | 1,000               |                                |                                 |                                    |
| 101-00-48502-000 | Miscellaneous Income                                     | 10,164              | 2,300                          | 2,300                           | 2,300                              |
| 101-00-48507-000 | Settlement/Claims  | 13,423              |                                |                                 |                                    |
| 101-00-48508-000 | COVID-19 Relief  | 86,813              |                                |                                 |                                    |
| 101-00-48510-000 | Atherton 2020 Lease COP                                  | 169                 |                                |                                 |                                    |
| 101-00-48515-000 | Rule 20 A Funds  | 642,521             |                                |                                 |                                    |
|                  | <b>Total Misc. Revenues -&gt;</b>                        | <b>1,309,142</b>    | <b>541,199</b>                 | <b>626,199</b>                  | <b>520,458</b>                     |
|                  | <b>Total Operating Revenues -&gt;</b>                    | <b>17,642,085</b>   | <b>17,359,797</b>              | <b>18,285,928</b>               | <b>19,449,806</b>                  |
|                  | <b>Expenditures</b>                                      |                     |                                |                                 |                                    |
|                  | City Council Department                                  | 50,108              | 54,356                         | 54,356                          | 61,513                             |
|                  | Administration Department                                | 854,155             | 1,007,458                      | 1,015,458                       | 1,035,038                          |
|                  | City Attorney Department                                 | 252,020             | 310,000                        | 310,000                         | 310,000                            |
|                  | Finance Department                                       | 805,458             | 843,294                        | 843,294                         | 897,696                            |
|                  | Planning Department                                      | 453,479             | 303,783                        | 303,783                         | 612,071                            |
|                  | Building Department                                      | 1,331,719           | 1,334,759                      | 1,396,909                       | 1,454,334                          |
|                  | Inter Department   | 800,379             | 894,940                        | 935,340                         | 981,511                            |
|                  | Police Department  | 8,309,741           | 9,032,305                      | 9,032,305                       | 9,379,367                          |
|                  | Public Works Department                                  | 1,641,026           | 2,739,358                      | 2,739,358                       | 3,076,283                          |
|                  | <b>Total Operating Expenditures -&gt;</b>                | <b>14,498,085</b>   | <b>16,520,252</b>              | <b>16,630,803</b>               | <b>17,807,813</b>                  |
|                  | <b>Excess (Deficiency) of Revenues Over Expenditures</b> | <b>3,144,000</b>    | <b>839,545</b>                 | <b>1,655,125</b>                | <b>1,641,993</b>                   |

Town of Atherton  
**General Fund 101**  
 Revenue & Expenditures Summary  
 Fiscal Year 2022-2023

| Account                                      | Description                                | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recommended<br>Budget<br>2022-2023 |
|--|--|---------------------|--------------------------------|---------------------------------|------------------------------------|
| <b><u>Other Financing Sources/(Uses)</u></b> |  |                     |                                |                                 |                                    |
| 101-00-49002-000                             | Special Parcel Tax Fund-Safety             |                     |                                |                                 |                                    |
| 101-0058010-000                              | COP Debt Service                           | (837,930)           | (861,000)                      | (861,000)                       | (861,000)                          |
| 101-00-58005-000                             | Transfer (out) to OPEB/Pension             |                     |                                | (5,000,000)                     |                                    |
| 101-00-58004-000                             | Trsfr in/(out) Workers Compensation        |                     |                                |                                 |                                    |
| 101-00-58002-000                             | Trsfr in/(out) Capital Replacement reserve |                     |                                |                                 |                                    |
| 101-00-58002-030                             | Trsfr in/(out) Const. 406-COP Funds        | (5,965,635)         |                                |                                 |                                    |
| 101-00-58003-000                             | Trsfr in/(out) to Facilities Const-406     | (8,924,190)         | (6,137,592)                    | (3,500,000)                     |                                    |
|  | COVID America Rescue Plan                  |                     | 1,707,000                      | 1,707,000                       |                                    |
|  | Excess ERAF                                | 1,863,658           | 1,100,000                      | 2,279,468                       | 1,600,000                          |
|  | <b>Total Transfers In/(Out) -&gt;</b>      | <b>(13,864,098)</b> | <b>(4,191,592)</b>             | <b>(5,374,532)</b>              | <b>739,000</b>                     |
|  | Incr/(Decr) of General Fund Resv           | (10,720,097)        | (3,352,047)                    | (3,719,407)                     | 2,380,993                          |
|  | <b>Net Change in Fund Balance</b>          | <b>(10,720,097)</b> | <b>(3,352,047)</b>             | <b>(3,719,407)</b>              | <b>2,380,993</b>                   |
|  | Beginning Fund Balance                     | 27,038,376          | 16,318,279                     | 16,318,279                      | 12,598,872                         |
|  | <b>Ending Fund Balance</b>                 | <b>16,318,279</b>   | <b>12,966,231</b>              | <b>12,598,872</b>               | <b>14,979,865</b>                  |

| <b><u>Fund Balance Schedule</u></b>    |                   |                   |                   |                   |
|--|-------------------|-------------------|-------------------|-------------------|
| Building Component Town Center Funding | 505,000           |                   |                   |                   |
| 15% Emergency Reserve                  | 2,174,713         | 2,478,038         | 2,494,620         | 2,671,172         |
| 20% Reserve                            | 2,899,617         | 3,304,050         | 3,326,161         | 3,561,563         |
| Reserved for OPEB                      |                   |                   |                   |                   |
| Available Fund Balance                 | 10,738,949        | 7,184,143         | 6,778,091         | 8,747,130         |
| <b>Ending Fund Balance</b>             | <b>16,318,279</b> | <b>12,966,231</b> | <b>12,598,872</b> | <b>14,979,865</b> |



Town of Atherton  
 Annual Operating Budget FY 2022-2023  
 City Council Budget - Summary

| Category             | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|----------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| General Operation    | 1,563               | 5,000                          | 5,000                           | 5,000                         |
| Other Services/Exp   | 45,122              | 44,856                         | 44,856                          | 50,213                        |
| Supplies & Materials | 2,347               | 500                            | 500                             | 1,300                         |
| Capital Outlay       | 1,076               | 4,000                          | 4,000                           | 5,000                         |
| <b>City Council</b>  | <b>50,108</b>       | <b>54,356</b>                  | <b>54,356</b>                   | <b>61,513</b>                 |

**Town of Atherton Annual Operating Budget FY 2022-2023  
City Council Budget By Account**

| Category                  | Account          | Description              | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|---------------------------|------------------|--------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| General Operation         | 101-11-53016-011 | Utilities - Water        | -                   | 2,500                          | 2,500                           | 2,500                         |
| General Operation         | 101-11-53024-011 | Advertising/Publishing   | 1,563               | 2,500                          | 2,500                           | 2,500                         |
| Other Services/Exp        | 101-11-54002-011 | Bus Meeting & Meals      | 131                 | 1,500                          | 1,500                           | 2,500                         |
| Other Services/Exp        | 101-11-54003-011 | Conferences              | 900                 | 7,500                          | 7,500                           | 7,500                         |
| Other Services/Exp        | 101-11-54004-011 | Training & Workshops     | 10,900              | 2,000                          | 2,000                           | 9,000                         |
| Other Services/Exp        | 101-11-54007-011 | Membership/Dues          | 13,080              | 15,356                         | 15,356                          | 15,713                        |
| Other Services/Exp        | 101-11-54008-011 | Mileage Reimbursement    | -                   | -                              | -                               | -                             |
| Other Services/Exp        | 101-11-54010-011 | Other Contract Services  | 2,101               | 10,000                         | 10,000                          | -                             |
| Other Services/Exp        | 101-11-54011-011 | Environmental Program    | 4,980               | 5,000                          | 5,000                           | -                             |
| Other Services/Exp        | 101-11-54013-011 | Contribution-SSV         | 750                 | 1,000                          | 1,000                           | 1,000                         |
| Other Services/Exp        | 101-11-54014-011 | Contribution-HIP         | 2,500               | 2,500                          | 2,500                           | 2,500                         |
| Other Services/Exp        | 101-11-54015-011 | Contribution-SSM County  | 1,000               | -                              | -                               | -                             |
| Other Services/Exp        | 101-11-54020-011 | Election Cost            | 8,780               | -                              | -                               | 12,000                        |
| Supplies & Materials      | 101-11-55002-011 | Office Supplies          | 2,347               | 500                            | 500                             | 1,300                         |
| Capital Outlay            | 101-11-57007-011 | Office Equip & Furniture | 1,076               | 4,000                          | 4,000                           | 5,000                         |
| <b>Total City Council</b> |                  |                          | <b>50,108</b>       | <b>54,356</b>                  | <b>54,356</b>                   | <b>61,513</b>                 |



Town of Atherton  
Annual Operating Budget FY 2022-23  
Administration Budget - Summary

| Category                    | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|-----------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Salaries & Wages            | 494,488             | 494,217                        | 494,217                         | 515,744                       |
| EE Benefits                 | 256,602             | 275,059                        | 275,059                         | 266,811                       |
| Professional Svs            | 25,484              | 30,000                         | 30,000                          | 30,000                        |
| General Operations          | 27,748              | 30,700                         | 30,700                          | 38,396                        |
| Other Services/Exp.         | 34,781              | 162,582                        | 170,582                         | 168,186                       |
| Supplies & Materials        | 5,057               | 10,500                         | 10,500                          | 12,500                        |
| Capital Outlay              | 9,995               | 4,400                          | 4,400                           | 3,400                         |
| <b>Administration Total</b> | <b>854,155</b>      | <b>1,007,458</b>               | <b>1,015,458</b>                | <b>1,035,038</b>              |

Town of Atherton Annual Operating Budget FY 2022-23  
Administration - Budget by Account

| Category            | Account           | Description                          | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|---------------------|-------------------|--------------------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Salaries & Wages    | 101-12-50001-012  | Regular Salaries                     | 489,511             | 485,717                        | 485,717                         | 507,244                       |
| Salaries & Wages    | 101-12-50001-012  | Office Intern                        | -                   | 7,500                          | 7,500                           | 7,500                         |
| Salaries & Wages    | 101-12-50006-012  | Overtime                             | 4,977               | 1,000                          | 1,000                           | 1,000                         |
| EE Benefits         | 101-12-50013-012  | EE Benefits Earned                   | 9,380               | 9,714                          | 9,714                           | 10,145                        |
| EE Benefits         | 101-12-51001-012  | Medicare Tax                         | 7,858               | 7,043                          | 7,043                           | 7,355                         |
| EE Benefits         | 101-12-51003-012  | PERS Retire Contrib- ER              | 39,714              | 40,454                         | 40,454                          | 42,362                        |
| EE Benefits         | 101-12-51005-012  | Deferred Compensation                | 5,772               | 5,772                          | 5,772                           | 5,772                         |
| EE Benefits         | 101-12-51007-012  | STD Insurance                        | 576                 | 576                            | 576                             | 576                           |
| EE Benefits         | 101-12-51008-012  | Health Insurance-Active              | 50,324              | 49,893                         | 49,893                          | 50,441                        |
| EE Benefits         | 101-12-51009-012  | Health Insurance-Retirees            | 41,915              | 46,251                         | 46,251                          | 29,934                        |
| EE Benefits         | 101-12-51010-012  | Dental Insurance                     | 2,984               | 3,694                          | 3,694                           | 3,694                         |
| EE Benefits         | 101-12-51011-012  | Vision Insurance                     | 708                 | 715                            | 715                             | 715                           |
| EE Benefits         | 101-12-51013-012  | Workers' Compensation                | 21,171              | 19,429                         | 19,429                          | 20,290                        |
| EE Benefits         | 101-12-51014-012  | Life & ADD Insurance                 | 529                 | 529                            | 529                             | 529                           |
| EE Benefits         | 101-12-51015-012  | LTD Insurance                        | 2,257               | 2,176                          | 2,176                           | 2,199                         |
| EE Benefits         | 101-12-51016-012  | Unemployment Insurance               | 4,982               | 4,857                          | 4,857                           | 5,072                         |
| EE Benefits         | 101-12-51019-012  | Allowance                            | 6,600               | 6,600                          | 6,600                           | -                             |
| EE Benefits         | 101-12-51020-012  | Educational Reimb                    | 5,000               | 8,000                          | 8,000                           | 8,000                         |
| EE Benefits         | 101-xx-51xxx-Misc | Unfunded Liabilities-Misc            | 56,831              | 69,356                         | 69,356                          | 79,727                        |
|                     |                   | <b>Total Salaries &amp; Benefits</b> | <b>751,090</b>      | <b>769,276</b>                 | <b>769,276</b>                  | <b>782,555</b>                |
| Professional Svcs   | 101-12-52023-012  | Contract Human Resources             | 25,484              | 30,000                         | 30,000                          | 30,000                        |
| General Operations  | 101-12-53002-012  | Other Equip Repair & Maint           | 12,220              | 12,000                         | 12,000                          | 12,000                        |
| General Operations  | 101-12-53014-012  | Utilities - Electricity              | 2,062               | 3,500                          | 3,500                           | 10,596                        |
| General Operations  | 101-12-53015-012  | Utilities - Gas                      | 221                 | -                              | -                               | -                             |
| General Operations  | 101-12-53016-012  | Utilities - Water                    | -                   | 1,200                          | 1,200                           | 1,800                         |
| General Operations  | 101-12-53024-012  | Advertising - Noticing               | 6,456               | 4,500                          | 4,500                           | 4,500                         |
| General Operations  | 101-12-53025-012  | External Printing Services           | 6,789               | 9,000                          | 9,000                           | 9,000                         |
| General Operations  | 101-12-53026-012  | Recruitment Costs                    | -                   | 500                            | 500                             | 500                           |
| Other Services/Exp. | 101-12-54002-012  | Business Meetings & Meals            | -                   | 300                            | 300                             | 300                           |
| Other Services/Exp. | 101-12-54003-012  | Conferences                          | 1,759               | 9,500                          | 9,500                           | 9,500                         |

Town of Atherton Annual Operating Budget FY 2022-23  
Administration - Budget by Account

| Category                | Account          | Description                     | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|-------------------------|------------------|---------------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Other Services/Exp.     | 101-12-54004-012 | Training and Workshops          | 100                 | 3,000                          | 3,000                           | 10,500                        |
| Other Services/Exp.     | 101-12-54005-012 | Subscriptions                   | 1,455               | 1,200                          | 1,200                           | 1,200                         |
| Other Services/Exp.     | 101-12-54007-012 | Memberships & Dues              | 12,044              | 19,936                         | 19,936                          | 20,036                        |
| Other Services/Exp.     | 101-12-54008-012 | Mileage Reimbursement           | -                   | 150                            | 150                             | 150                           |
| Other Services/Exp.     | 101-12-54010-012 | Other Contract Services         | 14,362              | 119,996                        | 127,996                         | 110,000                       |
| Other Services/Exp.     | 101-12-54011-012 | Environmental Program Committee |                     |                                |                                 | 5,000                         |
| Other Services/Exp.     | 101-12-54019-012 | Special Events & Awards         | 2,062               | 5,500                          | 5,500                           | 8,500                         |
| Other Services/Exp.     | 101-12-54025-012 | Technology Reimbursement        | 3,000               | 3,000                          | 3,000                           | 3,000                         |
| Supplies & Materials    | 101-12-55002-012 | Office Supplies                 | 3,787               | 6,500                          | 6,500                           | 8,500                         |
| Supplies & Materials    | 101-12-55017-012 | Postage                         | 1,269               | 4,000                          | 4,000                           | 4,000                         |
| Capital Outlay          | 101-12-57006-012 | Computer Equipment/Software     | 1,650               | 1,400                          | 1,400                           | 1,400                         |
| Capital Outlay          | 101-12-57007-012 | Office Equip & Furn             | 11                  | 1,000                          | 1,000                           | 1,000                         |
| Capital Outlay          | 101-12-57025-012 | COVID-19 Emergency              | 8,334               | 2,000                          | 2,000                           | 1,000                         |
| <b>Total Operations</b> |                  |                                 | <b>103,065</b>      | <b>238,182</b>                 | <b>246,182</b>                  | <b>252,482</b>                |
| <b>Total Admin Dept</b> |                  |                                 | <b>854,155</b>      | <b>1,007,458</b>               | <b>1,015,458</b>                | <b>1,035,038</b>              |



Town of Atherton  
 Annual Operating Budget FY 2022-2023  
 City Attorney Budget - Summary

| Category                   | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|----------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Professional Svs           | 248,254             | 300,000                        | 300,000                         | 300,000                       |
| Capital Outlay             | 3,767               | 10,000                         | 10,000                          | 10,000                        |
| <b>City Attorney Total</b> | <b>252,020</b>      | <b>310,000</b>                 | <b>310,000</b>                  | <b>310,000</b>                |

Town of Atherton Annual Operating Budget FY 2022-2023  
 City Attorney - Budget By Account

| Category                        | Account          | Description                    | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|---------------------------------|------------------|--------------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Professional Svs                | 101-16-52002-016 | City Attorney - Retainer       | 246,476             | 180,000                        | 180,000                         | 180,000                       |
| Professional Svs                | 101-16-52006-016 | City Attorney - Other Services | 1,778               | 120,000                        | 120,000                         | 120,000                       |
| Capital Outlay                  | 101-16-57025-016 | COVID-19 Emergency             | 3,767               | 10,000                         | 10,000                          | 10,000                        |
| <b>Total City Attorney Dept</b> |                  |                                | <b>252,020</b>      | <b>310,000</b>                 | <b>310,000</b>                  | <b>310,000</b>                |



Town of Atherton  
 Operating Budget FY 2022-2023  
 Finance Budget - Summary

| Category             | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Adjusted<br>Budget<br>2021-22 | Recomm<br>Budget<br>2022-23 |
|----------------------|-------------------|------------------------------|-------------------------------|-----------------------------|
| Salaries & Wages     | 427,123           | 443,267                      | 443,267                       | 460,997                     |
| EE Benefits          | 177,953           | 190,075                      | 190,075                       | 191,338                     |
| Professional Svs     | 94,373            | 86,172                       | 86,172                        | 87,231                      |
| General Operations   | 24,499            | 25,700                       | 25,700                        | 26,750                      |
| Other Services/Exp.  | 74,848            | 92,080                       | 92,080                        | 126,280                     |
| Supplies & Materials | 633               | 1,500                        | 1,500                         | 1,500                       |
| Capital Outlay       | 6,029             | 4,500                        | 4,500                         | 3,600                       |
| <b>Finance Total</b> | <b>805,458</b>    | <b>843,294</b>               | <b>843,294</b>                | <b>897,696</b>              |

Town of Atherton Annual Operating Budget FY 2022-2023  
Finance - Budget by Account

| Account           | Description                          | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Adjusted<br>Budget<br>2021-22 | Recomm<br>Budget<br>2022-23 |
|-------------------|--------------------------------------|-------------------|------------------------------|-------------------------------|-----------------------------|
| 101-18-50001-018  | Regular Salaries                     | 418,893           | 434,575                      | 434,575                       | 451,958                     |
| 101-18-50006-018  | Overtime                             | -                 | -                            | -                             | -                           |
| 101-18-50013-018  | EE Benefits Earned                   | 8,230             | 8,692                        | 8,692                         | 9,039                       |
| 101-18-51001-018  | Medicare                             | 6,524             | 6,301                        | 6,301                         | 6,553                       |
| 101-18-51003-018  | PERS Retire Contrib- ER              | 35,009            | 36,356                       | 36,356                        | 37,879                      |
| 101-18-51004-018  | PERS Retire Contrib- EE              | -                 | -                            | -                             | -                           |
| 101-18-51007-018  | STD Insurance                        | 576               | 576                          | 576                           | 576                         |
| 101-18-51008-018  | Health Insurance-Active              | 41,513            | 41,834                       | 41,834                        | 42,362                      |
| 101-18-51009-018  | Health Insurance-Retirees            | 30,828            | 34,484                       | 34,484                        | 26,332                      |
| 101-18-51010-018  | Dental Insurance                     | 3,509             | 3,685                        | 3,685                         | 3,685                       |
| 101-18-51011-018  | Vision Insurance                     | 620               | 794                          | 794                           | 794                         |
| 101-18-51013-018  | Workers' Compensation                | 18,231            | 17,383                       | 17,383                        | 18,078                      |
| 101-18-51014-018  | Life & ADD Insurance                 | 391               | 427                          | 427                           | 427                         |
| 101-18-51015-018  | LTD Insurance                        | 2,408             | 2,341                        | 2,341                         | 2,371                       |
| 101-18-51016-018  | Unemployment Insurance               | 4,298             | 4,346                        | 4,346                         | 4,520                       |
| 101-xx-51xxx-misc | Unfunded liabilities                 | 34,044            | 41,547                       | 41,547                        | 47,760                      |
|                   | <b>Total Salaries &amp; Benefits</b> | <b>605,076</b>    | <b>633,342</b>               | <b>633,342</b>                | <b>652,335</b>              |
| 101-18-52001-018  | Audit & Financial                    | 74,460            | 66,172                       | 66,172                        | 66,322                      |
| 101-18-52017-018  | Technical Services                   | 19,913            | 20,000                       | 20,000                        | 20,909                      |
| 101-18-53002-018  | Repair Machinery & Equip             | -                 | 200                          | 200                           | 200                         |
| 101-18-53025-018  | External Printing Service            | 2,705             | 3,500                        | 3,500                         | 3,500                       |
| 101-18-53031-018  | Banking Services                     | 11,793            | 12,000                       | 12,000                        | 12,550                      |
| 101-18-53503-018  | Trsfr to Equip Replace Fund          | 10,000            | 10,000                       | 10,000                        | 10,500                      |
| 101-18-54003-018  | Conferences                          | -                 | 2,500                        | 2,500                         | 2,625                       |
| 101-18-54004-018  | Training and Workshops               | 184               | 4,800                        | 4,800                         | 5,040                       |
| 101-18-54005-018  | Subscriptions                        | -                 | -                            | -                             | -                           |

Town of Atherton Annual Operating Budget FY 2022-2023  
Finance - Budget by Account

| Account                   | Description                     | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Adjusted<br>Budget<br>2021-22 | Recomm<br>Budget<br>2022-23 |
|---------------------------|---------------------------------|-------------------|------------------------------|-------------------------------|-----------------------------|
| 101-18-54007-018          | Memberships & Dues              | 270               | 1,200                        | 1,200                         | 1,260                       |
| 101-18-54008-018          | Mileage Reimbursement           | -                 | 100                          | 100                           | 105                         |
| 101-18-54010-018          | Other Contract Services         | 36,554            | 49,100                       | 49,100                        | 85,250                      |
| 101-18-54016-018          | Business License Processing Fee | 37,840            | 34,380                       | 34,380                        | 32,000                      |
| 101-18-55002-018          | Office Supplies                 | 453               | 1,000                        | 1,000                         | 1,000                       |
| 101-18-55009-018          | Misc. Computer Parts            | 180               | 500                          | 500                           | 500                         |
| 101-18-57006-018          | Computer Equip/Software         | 1,230             | 2,000                        | 2,000                         | 2,100                       |
| 101-18-57007-018          | Office Machines & Furniture     | 1,199             | 500                          | 500                           | 500                         |
| 101-18-57025-018          | COVID-19 Emergency              | 3,600             | 2,000                        | 2,000                         | 1,000                       |
| <b>Total Operations</b>   |                                 | <b>200,382</b>    | <b>209,952</b>               | <b>209,952</b>                | <b>245,361</b>              |
| <b>Total Finance Dept</b> |                                 | <b>805,458</b>    | <b>843,294</b>               | <b>843,294</b>                | <b>897,696</b>              |



Town of Atherton  
Annual Operating Budget FY 2022-2023  
Planning Budget - Summary

| Category              | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|-----------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Professional Svs      | 444,408             | 293,083                        | 293,083                         | 594,275                       |
| General Operations    | 5,182               | 7,600                          | 7,600                           | 14,696                        |
| Other Services/Exp.   | 1,950               | -                              | -                               | -                             |
| Supplies & Materials  | 1,283               | 2,500                          | 2,500                           | 2,500                         |
| Capital Outlay        | 368                 | 600                            | 600                             | 600                           |
| <b>Planning Total</b> | <b>453,479</b>      | <b>303,783</b>                 | <b>303,783</b>                  | <b>612,071</b>                |

Town of Atherton Annual Operating Budget FY 2022-2023  
 Planning Budget By Account

| Category                   | Account          | Description                 | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|----------------------------|------------------|-----------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Professional Svs           | 101-20-52011-020 | Contract Planner            | 444,186             | 283,083                        | 283,083                         | 301,275                       |
| Professional Svs           | 101-20-52014-020 | General Plan Update         | -                   | -                              | -                               | 55,000                        |
| Professional Svs           | 101-20-52015-020 | Housing Element             | -                   | -                              | -                               | 228,000                       |
| Professional Svs           | 101-20-52017-020 | Technical Services          | 222                 | -                              | -                               | -                             |
| Professional Svs           | 101-20-52029-020 | Contract Arborist Service   | -                   | 10,000                         | 10,000                          | 10,000                        |
| General Operations         | 101-20-53002-020 | Other Equip Repair & Maint  | -                   | 500                            | 500                             | -                             |
| General Operations         | 101-20-53014-020 | Utilities - Electricity     | 2,062               | 3,500                          | 3,500                           | 10,596                        |
| General Operations         | 101-20-53016-020 | Utilities - Water           | -                   | 600                            | 600                             | 600                           |
| General Operations         | 101-20-53024-020 | Advertising/Noticing        | 1,485               | 1,500                          | 1,500                           | 1,500                         |
| General Operations         | 101-20-53033-020 | Rent - Mach & Equip         | 1,635               | 1,500                          | 1,500                           | 2,000                         |
| Other Services/Exp.        | 101-20-54007-020 | Membership Dues             | 1,950               | -                              | -                               | -                             |
| Supplies & Materials       | 101-20-55002-020 | Office Supplies             | 1,283               | 2,500                          | 2,500                           | 2,500                         |
| Capital Outlay             | 101-20-57006-020 | Computer Equipment/Software | 368                 | 600                            | 600                             | 600                           |
| Capital Outlay             | 101-20-57025-020 | COVID-19 Emergency          | 287                 | -                              | -                               | -                             |
| <b>Total Planning Dept</b> |                  |                             | <b>453,479</b>      | <b>303,783</b>                 | <b>303,783</b>                  | <b>612,071</b>                |



Town of Atherton  
Annual Operating Budget FY 2022-2023  
Building Budget - Summary

| Category              | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Adjusted<br>Budget<br>2021-22 | Recomm<br>Budget<br>2022-23 |
|-----------------------|-------------------|------------------------------|-------------------------------|-----------------------------|
| Salaries & Wages      | 171,050           | 172,628                      | 172,628                       | 179,738                     |
| EE Benefits           | 157,963           | 181,220                      | 181,220                       | 193,090                     |
| Professional Svcs     | 984,228           | 955,200                      | 955,200                       | 1,048,700                   |
| General Operations    | 3,697             | 8,360                        | 8,360                         | 15,456                      |
| Other Services/Exp.   | 145               | 1,150                        | 1,150                         | 1,150                       |
| Supplies & Materials  | 2,688             | 4,200                        | 4,200                         | 4,200                       |
| Capital Outlay        | 11,948            | 12,000                       | 12,000                        | 12,000                      |
| <b>Building Total</b> | <b>1,331,719</b>  | <b>1,334,759</b>             | <b>1,334,759</b>              | <b>1,454,334</b>            |

Town of Atherton Annual Operating Budget FY 2022-2023  
 Building Budget By Account

| Category                             | Account           | Description                     | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Adjusted<br>Budget<br>2021-22 | Recomm<br>Budget<br>2022-23 |
|--------------------------------------|-------------------|---------------------------------|-------------------|------------------------------|-------------------------------|-----------------------------|
| Salaries & Wages                     | 101-25-50001-025  | Regular Salaries                | 167,711           | 169,244                      | 169,244                       | 176,213                     |
| Salaries & Wages                     | 101-25-50006-025  | Overtime                        | -                 | -                            | -                             | -                           |
| Salaries & Wages                     | 101-25-50013-025  | EE Benefits Earned              | 3,340             | 3,385                        | 3,385                         | 3,524                       |
| EE Benefits                          | 101-25-51001-025  | Medicare                        | 2,526             | 2,527                        | 2,527                         | 2,628                       |
| EE Benefits                          | 101-25-51003-025  | PER Retire Contrb- ER           | 13,445            | 13,822                       | 13,822                        | 14,410                      |
| EE Benefits                          | 101-25-51007-025  | STD Insurance                   | 269               | 269                          | 269                           | 269                         |
| EE Benefits                          | 101-25-51008-025  | Health Insurance-Active         | 25,233            | 25,293                       | 25,293                        | 25,596                      |
| EE Benefits                          | 101-25-51009-025  | Health Insurance-Retirees       | 26,822            | 32,616                       | 32,616                        | 28,994                      |
| EE Benefits                          | 101-25-51010-025  | Dental Insurance                | 1,815             | 1,905                        | 1,905                         | 1,905                       |
| EE Benefits                          | 101-25-51011-025  | Vision Insurance                | 336               | 352                          | 352                           | 352                         |
| EE Benefits                          | 101-25-51013-025  | Workers' Compensation           | 7,055             | 6,970                        | 6,970                         | 7,249                       |
| EE Benefits                          | 101-25-51014-025  | Life & ADD Insurance            | 172               | 193                          | 193                           | 193                         |
| EE Benefits                          | 101-25-51015-025  | LTD Insurance                   | 1,057             | 1,009                        | 1,009                         | 1,020                       |
| EE Benefits                          | 101-25-51016-025  | Unemployment Insurance          | 1,741             | 1,692                        | 1,692                         | 1,762                       |
| EE Benefits                          | 101-xx-51xxx-misc | Unfunded liabilities-Misc       | 77,493            | 94,573                       | 94,573                        | 108,713                     |
| <b>Total Salaries &amp; Benefits</b> |                   |                                 | <b>329,013</b>    | <b>353,849</b>               | <b>353,849</b>                | <b>372,828</b>              |
| Professional Svs                     | 101-25-52017-025  | Technical Service               | -                 | 32,000                       | 32,000                        | 32,000                      |
| Professional Svs                     | 101-25-52033-025  | Contract Bldg & Life Safety Svs | 984,228           | 923,200                      | 985,350                       | 1,016,700                   |
| General Operations                   | 101-25-53014-025  | Utilities - Electricity         | 2,062             | 3,500                        | 3,500                         | 10,596                      |
| General Operations                   | 101-25-53016-025  | Utilities - Water               | -                 | 1,000                        | 1,000                         | 1,000                       |
| General Operations                   | 101-25-53033-025  | Rent - Mach & Equip             | 1,635             | 3,860                        | 3,860                         | 3,860                       |
| Other Services/Exp.                  | 101-25-54005-025  | Subscriptions                   | -                 | 1,000                        | 1,000                         | 1,000                       |
| Other Services/Exp.                  | 101-25-54007-025  | Memberships & Dues              | 145               | 150                          | 150                           | 150                         |
| Supplies & Materials                 | 101-25-55002-025  | Office Supplies                 | 2,688             | 3,200                        | 3,200                         | 3,200                       |
| Supplies & Materials                 | 101-25-55006-025  | Safety Supplies & Matls         | -                 | 1,000                        | 1,000                         | 1,000                       |

Town of Atherton Annual Operating Budget FY 2022-2023  
 Building Budget By Account

| Category       | Account          | Description                 | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Adjusted<br>Budget<br>2021-22 | Recomm<br>Budget<br>2022-23 |
|----------------|------------------|-----------------------------|-------------------|------------------------------|-------------------------------|-----------------------------|
| Capital Outlay | 101-25-57006-025 | Computer Equipment/Software | (157)             | 2,000                        | 2,000                         | 2,000                       |
| Capital Outlay | 101-25-57025-025 | COVID-19 Emergency          | 12,105            | 10,000                       | 10,000                        | 10,000                      |
|                |                  | <b>Total Operations</b>     | <b>1,002,706</b>  | <b>980,910</b>               | <b>1,043,060</b>              | <b>1,081,506</b>            |
|                |                  | <b>Total Building Dept</b>  | <b>1,331,719</b>  | <b>1,334,759</b>             | <b>1,396,909</b>              | <b>1,454,334</b>            |



Town of Atherton  
 Annual Operating Budget FY 2022-2023  
 Inter Department Budget - Summary

| Category                 | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|--------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| EE Benefits              | 2,228               | 1,610                          | 1,610                           | 2,000                         |
| Professional Svs         | 116,193             | 163,200                        | 163,200                         | 163,200                       |
| General Operations       | 320,559             | 373,378                        | 373,378                         | 435,260                       |
| Other Services/Exp.      | 209,356             | 135,353                        | 161,753                         | 122,508                       |
| Supplies & Materials     | 13,939              | 25,450                         | 25,450                          | 20,500                        |
| Capital Outlay           | 138,104             | 195,950                        | 209,950                         | 238,043                       |
| <b>Inter-Dept. Total</b> | <b>800,379</b>      | <b>894,940</b>                 | <b>935,340</b>                  | <b>981,511</b>                |

Town of Atherton Annual Operating Budget FY 2022-2023  
 Inter-Department Budget By Account

| Category                      | Account          | Description                       | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|-------------------------------|------------------|-----------------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| EE Benefits                   | 101-30-51012-030 | Employee Assistance Program       | 2,228               | 1,610                          | 1,610                           | 2,000                         |
| Professional Svs              | 101-30-52019-030 | IT Support                        | 116,193             | 163,200                        | 163,200                         | 163,200                       |
| General Operations            | 101-30-53018-030 | Utilities - Telephone             | 12,976              | 21,315                         | 21,315                          | 15,000                        |
| General Operations            | 101-30-53019-030 | Liability Insurance               | 253,855             | 287,573                        | 287,573                         | 343,932                       |
| General Operations            | 101-30-53020-030 | Employment Practice Liability Ins | 37,064              | 48,045                         | 48,045                          | 26,328                        |
| General Operations            | 101-30-53021-030 | Property Insurance                | 16,665              | 16,445                         | 16,445                          | 50,000                        |
| Other Services/Exp.           | 101-30-53035-030 | Other Rents & Leases              | 90,913              | 11,813                         | 38,213                          | -                             |
| Other Services/Exp.           | 101-30-54007-030 | Memberships & Dues                | 6,434               | 2,880                          | 2,880                           | 6,765                         |
| Other Services/Exp.           | 101-30-54017-030 | Post Office Expense               | 4,221               | 10,660                         | 10,660                          | 5,743                         |
| Other Services/Exp.           | 101-30-54029-030 | County Tax Administration Cost    | 107,789             | 110,000                        | 110,000                         | 110,000                       |
| Supplies & Materials          | 101-30-55008-030 | Misc Computer Software            | 144                 | -                              | -                               | -                             |
| Supplies & Materials          | 101-30-55009-030 | Misc Computer Parts & Supplies    | 829                 | 9,650                          | 9,650                           | 5,000                         |
| Supplies & Materials          | 101-30-55016-030 | Other Supplies & Materials        | -                   | 2,000                          | 2,000                           | 2,000                         |
| Supplies & Materials          | 101-30-55017-030 | Postage                           | 12,967              | 13,800                         | 13,800                          | 13,500                        |
| Capital Outlay                | 101-30-57006-030 | IT Infrastructure Plan            | 138,104             | 195,950                        | 209,950                         | 238,043                       |
| Capital Outlay                | 101-30-59010-030 | 2020 Lease Cost of Issuance       | -                   | -                              | -                               | -                             |
| <b>Total Inter-Department</b> |                  |                                   | <b>800,379</b>      | <b>894,940</b>                 | <b>935,340</b>                  | <b>981,511</b>                |



Town of Atherton  
Annual Operating Budget FY 2022-2023  
Police Budget - Summary

| Category             | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|----------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Salaries & Wages     | 4,313,114           | 4,525,242                      | 4,525,242                       | 4,777,213                     |
| EE Benefits          | 3,176,523           | 3,525,122                      | 3,525,122                       | 3,279,194                     |
| Professional Svs     | 90,377              | 114,044                        | 114,044                         | 105,308                       |
| General Operations   | 193,101             | 312,346                        | 312,346                         | 474,450                       |
| Other Services/Exp.  | 267,231             | 280,943                        | 280,943                         | 284,388                       |
| Supplies & Materials | 163,319             | 154,500                        | 154,500                         | 172,500                       |
| Capital Outlay       | 106,076             | 120,108                        | 120,108                         | 286,314                       |
| <b>Police Total</b>  | <b>8,309,741</b>    | <b>9,032,305</b>               | <b>9,032,305</b>                | <b>9,379,367</b>              |

Town of Atherton Annual Operating Budget FY 2022-2023  
Police Budget By Account

| Category                             | Account          | Description                  | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|--------------------------------------|------------------|------------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Salaries & Wages                     | 101-40-50001-040 | Regular Salaries             | 3,108,127           | 3,483,007                      | 3,483,007                       | 3,677,345                     |
| Salaries & Wages                     | 101-40-50003-040 | Dispatcher Salaries          | 530,436             | 557,318                        | 557,318                         | 579,951                       |
| Salaries & Wages                     | 101-40-50004-040 | Reserve Salaries             | 133,999             | 96,356                         | 96,356                          | 96,356                        |
| Salaries & Wages                     | 101-40-50005-040 | Temporary Help               | 68,724              | 28,561                         | 28,561                          | 28,561                        |
| Salaries & Wages                     | 101-40-50006-040 | Overtime                     | 471,827             | 350,000                        | 350,000                         | 385,000                       |
| Salaries & Wages                     | 101-40-50007-040 | Special Event Salaries Reimb | -                   | 10,000                         | 10,000                          | 10,000                        |
| EE Benefits                          | 101-40-50013-040 | EE Benefits Earned           | 71,700              | 125,410                        | 125,410                         | 131,919                       |
| EE Benefits                          | 101-40-51001-040 | Medicare Tax                 | 64,547              | 62,302                         | 62,302                          | 65,459                        |
| EE Benefits                          | 101-40-51002-040 | Social Security              | 4,909               | 5,974                          | 5,974                           | 5,974                         |
| EE Benefits                          | 101-40-51003-040 | PERS Retire Contr - ER       | 581,580             | 607,258                        | 607,258                         | 602,233                       |
| EE Benefits                          | 101-40-51004-040 | PERS Retire Contr - EE       | -                   | -                              | -                               | -                             |
| EE Benefits                          | 101-40-51005-040 | Deferred Compensation        | 16,667              | 25,094                         | 25,094                          | 25,184                        |
| EE Benefits                          | 101-40-51006-040 | Benefits Admin Fees          | 554                 | -                              | -                               | -                             |
| EE Benefits                          | 101-40-51007-040 | STD Insurance                | 6,575               | 576                            | 576                             | 5,832                         |
| EE Benefits                          | 101-40-51008-040 | Health Insurance - Active    | 518,038             | 554,433                        | 554,433                         | 528,595                       |
| EE Benefits                          | 101-40-51009-040 | Health Insurance - Retirees  | 391,798             | 504,267                        | 504,267                         | 441,598                       |
| EE Benefits                          | 101-40-51010-040 | Dental Insurance             | 41,968              | 47,699                         | 47,699                          | 38,419                        |
| EE Benefits                          | 101-40-51011-040 | Vision Insurance             | 7,556               | 8,298                          | 8,298                           | 7,630                         |
| EE Benefits                          | 101-40-51013-040 | Workers' Compensation        | 415,361             | 360,542                        | 360,542                         | 384,972                       |
| EE Benefits                          | 101-40-51014-040 | Life & ADD Insurance         | 3,344               | 3,757                          | 3,757                           | 3,730                         |
| EE Benefits                          | 101-40-51015-040 | LTD Insurance                | 29,419              | 24,581                         | 24,581                          | 29,593                        |
| EE Benefits                          | 101-40-51016-040 | Unemployment Insurance       | 47,245              | 43,052                         | 43,052                          | 45,222                        |
| EE Benefits                          | 101-40-51018-040 | Uniforms                     | 61,694              | 30,000                         | 30,000                          | 30,000                        |
| EE Benefits                          | 101-40-51020-040 | Educational Reimbursement    | 4,132               | 20,000                         | 20,000                          | 20,000                        |
| EE Benefits                          | 101-40-51xxx-040 | Unfunded liabilities-Misc    | 49,313              | 60,181                         | 60,181                          | 69,180                        |
| EE Benefits                          | 101-40-51xxx-040 | Unfunded liabilities-Safety  | 860,123             | 1,041,696                      | 1,041,696                       | 843,654                       |
| <b>Total Salaries &amp; Benefits</b> |                  |                              | <b>7,489,638</b>    | <b>8,050,364</b>               | <b>8,050,364</b>                | <b>8,056,408</b>              |
| Professional Svs                     | 101-40-52017-040 | Technical Services           | 90,377              | 114,044                        | 114,044                         | 105,308                       |
| General Operations                   | 101-40-53001-040 | Equip Maint - Vehicles       | 51,966              | 40,000                         | 40,000                          | 50,000                        |
| General Operations                   | 101-40-53002-040 | Equip Maint - Other          | 18,039              | 15,000                         | 15,000                          | 10,000                        |
| General Operations                   | 101-40-53014-040 | Utilities - Electricity      | 33,514              | 42,000                         | 42,000                          | 127,000                       |
| General Operations                   | 101-40-53015-040 | Utilities - Gas              | 417                 | 3,000                          | 3,000                           | 3,000                         |
| General Operations                   | 101-40-53016-040 | Utilities - Water            | 886                 | 3,000                          | 3,000                           | 4,500                         |
| General Operations                   | 101-40-53018-040 | Utilities - Telephone        | 45,242              | 42,750                         | 42,750                          | 42,750                        |

Town of Atherton Annual Operating Budget FY 2022-2023  
Police Budget By Account

| Category                 | Account          | Description                 | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|--------------------------|------------------|-----------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| General Operations       | 101-40-53025-040 | Printing - External Service | 6,994               | 6,000                          | 6,000                           | 12,000                        |
| General Operations       | 101-40-53026-040 | Recruitment Cost            | 24,639              | 7,500                          | 7,500                           | 6,000                         |
| General Operations       | 101-40-53028-040 | Citation Processing         | 87                  | 500                            | 500                             | 5,000                         |
| General Operations       | 101-40-53032-040 | Rent - Facilities           | 11,318              | 10,796                         | 10,796                          | -                             |
| General Operations       | 101-40-53503-040 | Trsfr to Equip Replace Fd   | -                   | 141,800                        | 141,800                         | 214,200                       |
| Other Services/Exp.      | 101-40-54003-040 | Conferences                 | 398                 | 4,500                          | 4,500                           | 5,000                         |
| Other Services/Exp.      | 101-40-54004-040 | Training & Workshops        | 11,838              | 13,000                         | 13,000                          | 13,000                        |
| Other Services/Exp.      | 101-40-54005-040 | Subscriptions               | 1,517               | 2,000                          | 2,000                           | 3,000                         |
| Other Services/Exp.      | 101-40-54006-040 | POST Training               | 39,956              | 40,000                         | 40,000                          | 40,000                        |
| Other Services/Exp.      | 101-40-54007-040 | Memberships & Dues          | 3,181               | 4,550                          | 4,550                           | 4,750                         |
| Other Services/Exp.      | 101-40-54008-040 | Mileage Reimbursement       | -                   | 300                            | 300                             | 300                           |
| Other Services/Exp.      | 101-40-54010-040 | Other Contract Services     | 146,818             | 152,837                        | 152,837                         | 157,338                       |
| Other Services/Exp.      | 101-40-54021-040 | Animal Control Services     | 63,522              | 63,756                         | 63,756                          | 61,000                        |
| Supplies & Materials     | 101-40-55002-040 | Office Supplies             | 10,450              | 10,000                         | 10,000                          | 12,000                        |
| Supplies & Materials     | 101-40-55006-040 | Safety Supplies & Materials | 6,755               | 8,000                          | 8,000                           | 9,000                         |
| Supplies & Materials     | 101-40-55007-040 | K-9 Expenses                | 20,498              | 14,000                         | 14,000                          | 12,000                        |
| Supplies & Materials     | 101-40-55015-040 | Oil and Gasoline            | 73,649              | 65,000                         | 65,000                          | 75,000                        |
| Supplies & Materials     | 101-40-55016-040 | Other Supplies & Matls      | 33,712              | 49,500                         | 49,500                          | 56,500                        |
| Supplies & Materials     | 101-40-55018-040 | Disaster/Emergency          | 18,256              | 8,000                          | 8,000                           | 8,000                         |
| Capital Outlay           | 101-40-57004-040 | Mach & Equip                | 4,628               | 2,500                          | 2,500                           | 6,300                         |
| Capital Outlay           | 101-40-57006-040 | Computer Equip/Software*    | 101,863             | 117,608                        | 117,608                         | 280,014                       |
| Capital Outlay           | 101-40-57025-040 | COVID-19 Emergency          | (415)               | -                              | -                               | -                             |
|                          |                  |                             | 820,104             | 981,941                        | 981,941                         | 1,322,960                     |
| <b>Total Operations</b>  |                  |                             | <b>820,104</b>      | <b>981,941</b>                 | <b>981,941</b>                  | <b>1,322,960</b>              |
| <b>Total Police Dept</b> |                  |                             | <b>8,309,741</b>    | <b>9,032,305</b>               | <b>9,032,305</b>                | <b>9,379,367</b>              |



Town of Atherton  
Annual Operating Budget FY 2022-23  
DPW 50-59 Budget - Summary

| Category             | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|----------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Salaries & Wages     | 251,045             | 260,042                        | 260,042                         | 277,114                       |
| EE Benefits          | 369,311             | 389,100                        | 389,100                         | 388,781                       |
| Professional Svs     | 594,049             | 947,507                        | 947,507                         | 1,060,000                     |
| General Operations   | 316,977             | 776,510                        | 776,510                         | 945,738                       |
| Other Services/Exp.  | 9,224               | 89,550                         | 89,550                          | 100,500                       |
| Supplies & Materials | 18,663              | 67,150                         | 67,150                          | 74,650                        |
| Capital Outlay       | 81,758              | 209,500                        | 209,500                         | 229,500                       |
| <b>DPW Total</b>     | <b>1,641,026</b>    | <b>2,739,358</b>               | <b>2,739,358</b>                | <b>3,076,283</b>              |

Town of Atherton Annual Operating Budget FY 2022-2023  
 DPW - Summary By Account 50-59

| Category                             | Account    | Description                   | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|--------------------------------------|------------|-------------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Salaries & Wages                     | 50001      | Regular Salaries              | 404,670             | 413,451                        | 413,451                         | 430,189                       |
| Salaries & Wages                     | 50013      | EE Benefits Earned            | 8,054               | 8,269                          | 8,269                           | 8,604                         |
| Salaries & Wages                     | 50015      | Salary Allocated to CIP       | (161,678)           | (161,678)                      | (161,678)                       | (161,678)                     |
| EE Benefits                          | 51001      | Medicare Insurance            | 6,378               | 6,068                          | 6,068                           | 6,310                         |
| EE Benefits                          | 51003      | PERS Retire Contr - ER        | 37,404              | 38,389                         | 38,389                          | 39,960                        |
| EE Benefits                          | 51007      | STD Life                      | 499                 | 499                            | 499                             | 499                           |
| EE Benefits                          | 51008      | Health Insurance-Active       | 42,999              | 43,153                         | 43,153                          | 43,645                        |
| EE Benefits                          | 51009      | Health Insurance-Retirees     | 136,778             | 131,130                        | 131,130                         | 106,475                       |
| EE Benefits                          | 51010      | Dental Insurance              | 3,926               | 4,122                          | 4,122                           | 4,122                         |
| EE Benefits                          | 51011      | Vision Insurance              | 756                 | 794                            | 794                             | 794                           |
| EE Benefits                          | 51013      | Workers Compensation          | 17,717              | 16,738                         | 16,738                          | 17,408                        |
| EE Benefits                          | 51014      | Life & ADD Insurance          | 364                 | 445                            | 445                             | 445                           |
| EE Benefits                          | 51015      | LTD Insurance                 | 2,012               | 1,961                          | 1,961                           | 1,973                         |
| EE Benefits                          | 51016      | Unemployment Insurance        | 4,395               | 4,135                          | 4,135                           | 4,302                         |
| EE Benefits                          | 51xxx      | Unfunded Liabilities-Misc     | 116,081             | 141,666                        | 141,666                         | 162,848                       |
| <b>Total Salaries &amp; Benefits</b> |            |                               | <b>620,356</b>      | <b>649,141</b>                 | <b>649,141</b>                  | <b>665,895</b>                |
| Professional Svs                     | 52010 (50) | Contract Engineering          | 54,452              | 100,000                        | 100,000                         | 100,000                       |
| Professional Svs                     | 52017      | Technical Services            | 1,207               | 40,000                         | 40,000                          | 40,000                        |
| Professional Svs                     | 52030 (58) | Contract Park Event Svs       | 12,129              | 60,000                         | 60,000                          | 10,000                        |
| Professional Svs                     | 52031      | Contract DPW Maint Serv       | 526,261             | 747,507                        | 747,507                         | 910,000                       |
| General Operations                   | 53001      | Vehicle Repair & Maint        | 2,048               | 7,500                          | 7,500                           | 10,000                        |
| General Operations                   | 53002      | Equipment Repair & Maint      | -                   | 12,000                         | 12,000                          | 82,000                        |
| General Operations                   | 53003      | Building Security             | 93                  | 10,500                         | 10,500                          | 11,000                        |
| General Operations                   | 53004      | Facility Repair & Maint       | 18,884              | 74,000                         | 74,000                          | 100,500                       |
| General Operations                   | 53006      | Electrical Repair & Maint     | 3,918               | 11,000                         | 11,000                          | 11,000                        |
| General Operations                   | 53008      | Contract Custodial Services   | 44,444              | 141,823                        | 141,823                         | 225,000                       |
| General Operations                   | 53009      | Contract Tree Maintenance     | 59,743              | 100,000                        | 100,000                         | 110,000                       |
| General Operations                   | 53010      | Street Sweeping               | 25,440              | 30,000                         | 30,000                          | 30,000                        |
| General Operations                   | 53011      | Contract Lndscp Maint.        | -                   | 79,687                         | 79,687                          | 50,000                        |
| General Operations                   | 53012      | Traffic Signal Repair & Maint | 3,632               | 15,000                         | 15,000                          | 15,000                        |
| General Operations                   | 53013      | Street Light Repair & Maint   | 6,469               | 60,000                         | 60,000                          | 60,000                        |
| General Operations                   | 53014      | Utilities -Electricity        | 77,131              | 95,500                         | 95,500                          | 101,938                       |

Town of Atherton Annual Operating Budget FY 2022-2023  
 DPW - Summary By Account 50-59

| Category                | Account   | Description                   | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|-------------------------|-----------|-------------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| General Operations      | 53015     | Utilities - Gas               | 4,418               | 6,800                          | 6,800                           | 6,800                         |
| General Operations      | 53016     | Utilities - Water             | 19,459              | 28,000                         | 28,000                          | 24,000                        |
| General Operations      | 53017     | Utilities - Sewer             | 10,660              | 27,000                         | 27,000                          | 24,000                        |
| General Operations      | 53018     | Utilities - Telephone         | 1,930               | 2,200                          | 2,200                           | 2,000                         |
| General Operations      | 53024     | Advertising/Publishing        | 1,518               | 2,500                          | 2,500                           | 2,500                         |
| General Operations      | 53029     | Contract Inspection & Testing | 546                 | 9,250                          | 9,250                           | 11,250                        |
| General Operations      | 53030(58) | Credit Card Merchant Fees     | 1,007               | 5,500                          | 5,500                           | 5,500                         |
| General Operations      | 53033     | Rent - Mach & Equipment       | 2,890               | 8,000                          | 8,000                           | 8,000                         |
| General Operations      | 53034     | Rent - Facilities             | -                   | 250                            | 250                             | 250                           |
| General Operations      | 53503     | Equip Replace Charges         | 32,747              | 50,000                         | 50,000                          | 55,000                        |
| Other Services/Exp.     | 54003     | Conferences                   | 920                 | 8,000                          | 8,000                           | 8,000                         |
| Other Services/Exp.     | 54004     | Training & Workshops          | 1,050               | 4,600                          | 4,600                           | 4,600                         |
| Other Services/Exp.     | 54007     | Membership/Dues               | 4,794               | 12,900                         | 12,900                          | 15,400                        |
| Other Services/Exp.     | 54010     | Other Contract Services       | 2,460               | 64,050                         | 64,050                          | 72,500                        |
| Supplies & Materials    | 55001     | Pesticides & Fertilizer       | 737                 | -                              | -                               | -                             |
| Supplies & Materials    | 55002     | Office Supplies               | 1,166               | 2,000                          | 2,000                           | 2,750                         |
| Supplies & Materials    | 55006     | Safety Supplies & Matls       | 101                 | 1,750                          | 1,750                           | 2,000                         |
| Supplies & Materials    | 55008     | Misc. Computer Software       | 2,032               | 11,500                         | 11,500                          | 12,000                        |
| Supplies & Materials    | 55009     | Misc. Computer Supplies       | 122                 | 750                            | 750                             | 750                           |
| Supplies & Materials    | 55010     | Custodial Supplies            | -                   | 900                            | 900                             | 900                           |
| Supplies & Materials    | 55011     | Landscape Supplies            | 11,005              | 23,000                         | 23,000                          | 23,000                        |
| Supplies & Materials    | 55012     | Construction Matls            | 2,293               | 7,500                          | 7,500                           | 8,000                         |
| Supplies & Materials    | 55014     | Minor Tools & Equip           | -                   | 750                            | 750                             | 750                           |
| Supplies & Materials    | 55015     | Gas & Oil                     | 1,207               | 8,300                          | 8,300                           | 11,800                        |
| Supplies & Materials    | 55016     | Other Supplies & Matls        | -                   | 300                            | 300                             | 300                           |
| Supplies & Materials    | 55017     | Postage                       | -                   | 400                            | 400                             | 400                           |
| Supplies & Materials    | 55018     | Disaster Preparedness         | -                   | 10,000                         | 10,000                          | 12,000                        |
| Capital Outlay          | 57002     | Building Improvements         | 2,458               | 163,000                        | 163,000                         | 183,000                       |
| Capital Outlay          | 57004     | Machinery & Equipment         | 555                 | 8,500                          | 8,500                           | 8,500                         |
| Capital Outlay          | 57006     | Computer Equip/Software       | 2,360               | 3,500                          | 3,500                           | 3,500                         |
| Capital Outlay          | 57007     | Office Machines & Furn        | 20                  | 4,500                          | 4,500                           | 4,500                         |
| Capital Outlay          | 57025     | COVID-19 Emergency            | 76,366              | 30,000                         | 30,000                          | 30,000                        |
| <b>Total Operations</b> |           |                               | <b>1,020,671</b>    | <b>2,090,217</b>               | <b>2,090,217</b>                | <b>2,410,388</b>              |
| <b>Total DPW</b>        |           |                               | <b>1,641,026</b>    | <b>2,739,358</b>               | <b>2,739,358</b>                | <b>3,076,283</b>              |

Town of Atherton Annual Operating Budget FY 2022-2023  
 DPW - Engineering By Account

| Category                             | Account           | Description                   | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|--------------------------------------|-------------------|-------------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Salaries & Wages                     | 101-50-50001-050  | Regular Salaries              | 130,197             | 129,387                        | 129,387                         | 134,762                       |
| Salaries & Wages                     | 101-50-50013-050  | EE Benefits Earned            | 2,594               | 2,588                          | 2,588                           | 2,695                         |
| Salaries & Wages                     | 101-50-50015-050  | Salary Allocated to CIP       | (50,418)            | (50,418)                       | (50,418)                        | (50,418)                      |
| EE Benefits                          | 101-50-51001-050  | Medicare Insurance            | 1,992               | 1,949                          | 1,949                           | 2,027                         |
| EE Benefits                          | 101-50-51003-050  | PERS Retire Contr - ER        | 11,902              | 12,187                         | 12,187                          | 12,687                        |
| EE Benefits                          | 101-50-51007-050  | STD Insurance                 | 211                 | 211                            | 211                             | 211                           |
| EE Benefits                          | 101-50-51008-050  | Health Insurance-Active       | 20,753              | 20,736                         | 20,736                          | 20,976                        |
| EE Benefits                          | 101-50-51009-050  | Health Insurance-Retirees     | 31,283              | 42,562                         | 42,562                          | 36,477                        |
| EE Benefits                          | 101-50-51010-050  | Dental Insurance              | 1,611               | 1,691                          | 1,691                           | 1,691                         |
| EE Benefits                          | 101-50-51011-050  | Vision Insurance              | 308                 | 323                            | 323                             | 323                           |
| EE Benefits                          | 101-50-51013-050  | Workers Compensation          | 5,601               | 5,375                          | 5,375                           | 5,590                         |
| EE Benefits                          | 101-50-51014-050  | Life & ADD Insurance          | 150                 | 181                            | 181                             | 181                           |
| EE Benefits                          | 101-50-51015-050  | LTD Insurance                 | 816                 | 770                            | 770                             | 782                           |
| EE Benefits                          | 101-50-51016-050  | Unemployment Insurance        | 1,366               | 1,294                          | 1,294                           | 1,348                         |
| EE Benefits                          | 101-xx-51xxx-Misc | Unfunded Liabilities-Misc     | 37,497              | 45,761                         | 45,761                          | 52,603                        |
| <b>Total Salaries &amp; Benefits</b> |                   |                               | <b>195,863</b>      | <b>214,598</b>                 | <b>214,598</b>                  | <b>221,937</b>                |
| Professional Svs                     | 101-50-52010-050  | Contract Engineering          | 54,452              | 100,000                        | 100,000                         | 100,000                       |
| Professional Svs                     | 101-50-52017-050  | Technical Services            | 1,207               | 40,000                         | 40,000                          | 40,000                        |
| General Operations                   | 101-50-53001-050  | Vehicle Repair & Maint        | 318                 | 5,000                          | 5,000                           | -                             |
| General Operations                   | 101-50-53002-050  | Equipment Repair & Maint      | -                   | 1,500                          | 1,500                           | 1,500                         |
| General Operations                   | 101-50-53014-050  | Utilities - Electricity       | 2,062               | 3,500                          | 3,500                           | 11,438                        |
| General Operations                   | 101-50-53015-050  | Utilities - Gas               | -                   | 250                            | 250                             | 250                           |
| General Operations                   | 101-50-53016-050  | Utilities - Water             | -                   | 500                            | 500                             | 500                           |
| General Operations                   | 101-50-53018-050  | Utilities - Telephone         | -                   | 200                            | 200                             | -                             |
| General Operations                   | 101-50-53024-050  | Advertising/Publishing        | 1,122               | 2,500                          | 2,500                           | 2,500                         |
| General Operations                   | 101-50-53029-050  | Contract Inspection & Testing | -                   | 5,000                          | 5,000                           | 5,000                         |
| General Operations                   | 101-50-53033-050  | Rent - Mach & Equipment       | 1,635               | 4,500                          | 4,500                           | 4,500                         |
| General Operations                   | 101-50-53503-050  | Equip Replace Charges         | 8,000               | 13,000                         | 13,000                          | 18,000                        |
| Other Services/Exp.                  | 101-50-54003-050  | Conferences                   | 920                 | 8,000                          | 8,000                           | 8,000                         |
| Other Services/Exp.                  | 101-50-54004-050  | Training & Workshops          | 1,050               | 3,500                          | 3,500                           | 3,500                         |

Town of Atherton Annual Operating Budget FY 2022-2023  
 DPW - Engineering By Account

| Category                     | Account          | Description             | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|------------------------------|------------------|-------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Other Services/Exp.          | 101-50-54007-050 | Membership/Dues         | 4,794               | 12,500                         | 12,500                          | 15,000                        |
| Other Services/Exp.          | 101-50-54010-050 | Other Contract Services | -                   | 800                            | 800                             | -                             |
| Supplies & Materials         | 101-50-55002-050 | Office Supplies         | 916                 | 1,750                          | 1,750                           | 2,500                         |
| Supplies & Materials         | 101-50-55006-050 | Safety Supplies & Matls | -                   | 1,000                          | 1,000                           | 1,000                         |
| Supplies & Materials         | 101-50-55008-050 | Misc. Computer Software | 1,882               | 10,000                         | 10,000                          | 10,000                        |
| Supplies & Materials         | 101-50-55009-050 | Misc. Computer Supplies | -                   | 500                            | 500                             | 500                           |
| Supplies & Materials         | 101-50-55014-050 | Minor Tools & Equip     | -                   | 500                            | 500                             | 500                           |
| Supplies & Materials         | 101-50-55015-050 | Gas & Oil               | -                   | 300                            | 300                             | 300                           |
| Supplies & Materials         | 101-50-55017-050 | Postage                 | -                   | 400                            | 400                             | 400                           |
| Capital Outlay               | 101-50-57006-050 | Computer Equip/Software | 833                 | 1,500                          | 1,500                           | 1,500                         |
| Capital Outlay               | 101-50-57007-050 | Office Machines & Furn  | -                   | 3,000                          | 3,000                           | 3,000                         |
| Capital Outlay               | 101-59-57025-059 | COVID-19 Emergency      | -                   | -                              | -                               | -                             |
| <b>Total Operations</b>      |                  |                         | <b>79,190</b>       | <b>219,700</b>                 | <b>219,700</b>                  | <b>229,888</b>                |
| <b>Total DPW Engineering</b> |                  |                         | <b>275,053</b>      | <b>434,298</b>                 | <b>434,298</b>                  | <b>451,825</b>                |

Town of Atherton Annual Operating Budget FY 2022-2023  
 DPW - Street By Account

| Category                             | Account           | Description                     | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|--------------------------------------|-------------------|---------------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Salaries & Wages                     | 101-53-50001-053  | Regular Salaries                | 103,221             | 106,372                        | 106,372                         | 110,627                       |
| Salaries & Wages                     | 101-53-50013-053  | EE Benefits Earned              | 2,053               | 2,127                          | 2,127                           | 2,213                         |
| Salaries & Wages                     | 101-53-50015-053  | Salary Allocated to CIP/Gas Tax | (111,260)           | (111,260)                      | (111,260)                       | (111,260)                     |
| EE Benefits                          | 101-53-51001-053  | Medicare Insurance              | 1,703               | 1,542                          | 1,542                           | 1,604                         |
| EE Benefits                          | 101-53-51003-053  | PERS Retire Contr - ER          | 10,436              | 10,701                         | 10,701                          | 11,129                        |
| EE Benefits                          | 101-53-51007-053  | STD Insurance                   | 96                  | 96                             | 96                              | 96                            |
| EE Benefits                          | 101-53-51008-053  | Health Insurance - Active       | 6,520               | 6,569                          | 6,569                           | 6,635                         |
| EE Benefits                          | 101-53-51009-053  | Health Insurance - Retirees     | 90,092              | 71,670                         | 71,670                          | 58,298                        |
| EE Benefits                          | 101-53-51010-053  | Dental Insurance                | 880                 | 923                            | 923                             | 923                           |
| EE Benefits                          | 101-53-51011-053  | Vision Insurance                | 175                 | 184                            | 184                             | 184                           |
| EE Benefits                          | 101-53-51013-053  | Workers Compensation            | 4,699               | 4,255                          | 4,255                           | 4,425                         |
| EE Benefits                          | 101-53-51014-053  | Life & ADD Insurance            | 80                  | 105                            | 105                             | 105                           |
| EE Benefits                          | 101-53-51015-053  | LTD Insurance                   | 397                 | 397                            | 397                             | 397                           |
| EE Benefits                          | 101-53-51016-053  | Unemployment Insurance          | 1,175               | 1,064                          | 1,064                           | 1,106                         |
| EE Benefits                          | 101-xx-51xxx-Misc | Unfunded Liabilities-Misc       | 49,176              | 60,014                         | 60,014                          | 68,988                        |
| <b>Total Salaries &amp; Benefits</b> |                   |                                 | <b>159,443</b>      | <b>154,760</b>                 | <b>154,760</b>                  | <b>155,469</b>                |
| Professional Svs                     | 101-53-52031-053  | Contract DPW Maint Serv         | 265,618             | 368,827                        | 368,827                         | 400,000                       |
| General Operations                   | 101-53-53001-053  | Vehicle Repair & Maint          | 1,730               | 2,500                          | 2,500                           | 10,000                        |
| General Operations                   | 101-53-53002-053  | Equipment Repair & Maint        | -                   | 2,000                          | 2,000                           | 2,000                         |
| General Operations                   | 101-53-53003-053  | Building Security               | -                   | 500                            | 500                             | 500                           |
| General Operations                   | 101-53-53004-053  | Facility Repair & Maint         | -                   | 5,000                          | 5,000                           | 5,000                         |
| General Operations                   | 101-53-53006-053  | Electrical Repair & Maint       | -                   | 1,000                          | 1,000                           | 1,000                         |
| General Operations                   | 101-53-53009-053  | Tree Maintenance                | 32,691              | 70,000                         | 70,000                          | 75,000                        |
| General Operations                   | 101-53-53010-053  | Street Sweeping                 | 25,440              | 30,000                         | 30,000                          | 30,000                        |
| General Operations                   | 101-53-53011-053  | Contract Lndscp Maint.          | -                   | 79,687                         | 79,687                          | 50,000                        |
| General Operations                   | 101-53-53012-053  | Traffic Signal Repair & Maint   | 3,632               | 15,000                         | 15,000                          | 15,000                        |
| General Operations                   | 101-53-53013-053  | Street Light Repair & Maint     | 6,469               | 60,000                         | 60,000                          | 60,000                        |
| General Operations                   | 101-53-53014-053  | Utilities - Electricity         | 58,782              | 75,000                         | 75,000                          | 75,000                        |
| General Operations                   | 101-53-53015-053  | Utilities - Gas                 | 296                 | 850                            | 850                             | 850                           |
| General Operations                   | 101-53-53016-053  | Utilities - Water               | 7,261               | 12,500                         | 12,500                          | 12,500                        |

Town of Atherton Annual Operating Budget FY 2022-2023  
 DPW - Street By Account

| Category                      | Account          | Description                     | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|-------------------------------|------------------|---------------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| General Operations            | 101-53-53018-053 | Utilities - Telephone           | 347                 | 500                            | 500                             | 500                           |
| General Operations            | 101-53-53029-053 | Contract Inspection & Testing   | -                   | 750                            | 750                             | 750                           |
| General Operations            | 101-53-53033-053 | Rent - Mach & Equipment         | -                   | 2,000                          | 2,000                           | 2,000                         |
| General Operations            | 101-53-53034-053 | Rent - Facilities               | -                   | 250                            | 250                             | 250                           |
| General Operations            | 101-53-53503-053 | Equip Replace Charges           | 9,000               | 9,000                          | 9,000                           | 9,000                         |
| Other Services/Exp.           | 101-53-54004-053 | Training & Workshops            | -                   | 1,100                          | 1,100                           | 1,100                         |
| Other Services/Exp.           | 101-53-54007-053 | Membership/Dues                 | -                   | 400                            | 400                             | 400                           |
| Other Services/Exp.           | 101-53-54010-053 | Other Contract Services         | 1,540               | 750                            | 750                             | 10,000                        |
| Supplies & Materials          | 101-53-55002-053 | Office Supplies                 | 250                 | 250                            | 250                             | 250                           |
| Supplies & Materials          | 101-53-55006-053 | Safety Supplies & Matls         | -                   | 500                            | 500                             | 500                           |
| Supplies & Materials          | 101-53-55009-053 | Misc. Computer Supplies         | 122                 | 250                            | 250                             | 250                           |
| Supplies & Materials          | 101-53-55011-053 | Landscape Supplies              | -                   | 2,500                          | 2,500                           | 2,500                         |
| Supplies & Materials          | 101-53-55012-053 | Construction Matls              | 34                  | 2,000                          | 2,000                           | 2,000                         |
| Supplies & Materials          | 101-53-55014-053 | Minor Tools & Equip             | -                   | 250                            | 250                             | 250                           |
| Supplies & Materials          | 101-53-55015-053 | Gas & Oil                       | 1,207               | 1,500                          | 1,500                           | 5,000                         |
| Supplies & Materials          | 101-53-55016-053 | Other Supplies & Matls          | -                   | 300                            | 300                             | 300                           |
| Supplies & Materials          | 101-53-55018-053 | Emergency/Disaster Preparedness | -                   | 4,000                          | 4,000                           | 6,000                         |
| Capital Outlay                | 101-53-57004-053 | Machinery & Equipment           | -                   | 2,500                          | 2,500                           | 2,500                         |
| Capital Outlay                | 101-53-57006-053 | Computer Equip/Software         | 736                 | 1,000                          | 1,000                           | 1,000                         |
| Capital Outlay                | 101-53-57007-053 | Office Machines & Furn          | -                   | 500                            | 500                             | 500                           |
| Capital Outlay                | 101-59-57025-059 | COVID-19 Emergency              | -                   | 10,000                         | 10,000                          | 10,000                        |
| <b>Total Operations</b>       |                  |                                 | <b>415,156</b>      | <b>763,164</b>                 | <b>763,164</b>                  | <b>791,900</b>                |
| <b>Total DPW Street Maint</b> |                  |                                 | <b>574,599</b>      | <b>917,924</b>                 | <b>917,924</b>                  | <b>947,369</b>                |

Town of Atherton Annual Operating Budget FY 2022-2023  
 DPW - Park Maint. By Account

| Category                             | Account           | Description                   | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|--------------------------------------|-------------------|-------------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Salaries & Wages                     | 101-57-50001-057  | Regular Salaries              | 109,319             | 113,869                        | 113,869                         | 118,424                       |
| Salaries & Wages                     | 101-57-50013-057  | EE Benefits Earned            | 2,174               | 2,277                          | 2,277                           | 2,368                         |
| EE Benefits                          | 101-57-51001-057  | Medicare Insurance            | 1,662               | 1,651                          | 1,651                           | 1,717                         |
| EE Benefits                          | 101-57-51003-057  | PERS Retire Contr - ER        | 8,804               | 9,080                          | 9,080                           | 9,466                         |
| EE Benefits                          | 101-57-51007-057  | STD Insurance                 | 134                 | 134                            | 134                             | 134                           |
| EE Benefits                          | 101-57-51008-057  | Health Insurance - Active     | 11,813              | 11,907                         | 11,907                          | 12,054                        |
| EE Benefits                          | 101-57-51009-057  | Health Insurance - Retirees   | 7,855               | 8,691                          | 8,691                           | 6,400                         |
| EE Benefits                          | 101-57-51010-057  | Dental Insurance              | 908                 | 953                            | 953                             | 953                           |
| EE Benefits                          | 101-57-51011-057  | Vision Insurance              | 168                 | 176                            | 176                             | 176                           |
| EE Benefits                          | 101-57-51013-057  | Workers Compensation          | 4,598               | 4,555                          | 4,555                           | 4,737                         |
| EE Benefits                          | 101-57-51014-057  | Life & ADD Insurance          | 86                  | 96                             | 96                              | 96                            |
| EE Benefits                          | 101-57-51015-057  | LTD Insurance                 | 561                 | 556                            | 556                             | 556                           |
| EE Benefits                          | 101-57-51016-057  | Unemployment Insurance        | 1,149               | 1,139                          | 1,139                           | 1,184                         |
| EE Benefits                          | 101-xx-51xxx-Misc | Unfunded Liabilities-Misc     | 10,580              | 12,911                         | 12,911                          | 14,842                        |
| <b>Total Salaries &amp; Benefits</b> |                   |                               | <b>159,811</b>      | <b>167,996</b>                 | <b>167,996</b>                  | <b>173,107</b>                |
| Professional Svs                     | 101-57-52031-057  | Contract DPW Maint Serv       | 230,445             | 296,242                        | 296,242                         | 325,000                       |
| General Operations                   | 101-57-53002-057  | Equipment Repair & Maint      | -                   | 3,500                          | 3,500                           | 3,500                         |
| General Operations                   | 101-57-53003-057  | Building Security             | 93                  | 2,500                          | 2,500                           | 3,000                         |
| General Operations                   | 101-57-53004-057  | Facility Repair & Maint       | 15,860              | 35,000                         | 35,000                          | 45,000                        |
| General Operations                   | 101-57-53006-057  | Electrical Repair & Maint     | 3,918               | 10,000                         | 10,000                          | 10,000                        |
| General Operations                   | 101-57-53008-057  | Contract Custodial Services   | 12,466              | 35,000                         | 35,000                          | 25,000                        |
| General Operations                   | 101-57-53009-057  | Tree Maintenance              | 27,052              | 30,000                         | 30,000                          | 35,000                        |
| General Operations                   | 101-57-53014-057  | Utilities - Electricity       | 8,389               | 7,500                          | 7,500                           | 6,000                         |
| General Operations                   | 101-57-53015-057  | Utilities - Gas               | 2,110               | 2,000                          | 2,000                           | 2,000                         |
| General Operations                   | 101-57-53017-057  | Utilities - Sewer             | 4,358               | 15,000                         | 15,000                          | 12,000                        |
| General Operations                   | 101-57-53029-057  | Contract Inspection & Testing | 546                 | 2,000                          | 2,000                           | 3,000                         |
| General Operations                   | 101-57-53033-057  | Rent - Mach & Equipment       | 1,255               | 1,500                          | 1,500                           | 1,500                         |
| Other Services/Exp.                  | 101-57-53503-057  | Equip Replace Charges         | 3,247               | 3,000                          | 3,000                           | 3,000                         |
| Supplies & Materials                 | 101-57-54010-057  | Other Contract Services       | 920                 | 32,500                         | 32,500                          | 32,500                        |

Town of Atherton Annual Operating Budget FY 2022-2023  
 DPW - Park Maint. By Account

| Category                          | Account          | Description             | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|-----------------------------------|------------------|-------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Supplies & Materials              | 101-57-55001-057 | Pesticides & Fertilizer | 737                 | -                              | -                               | -                             |
| Supplies & Materials              | 101-57-55008-057 | Misc. Computer Software | 150                 | 1,500                          | 1,500                           | 2,000                         |
| Supplies & Materials              | 101-57-55011-057 | Landscape Supplies      | 10,580              | 20,000                         | 20,000                          | 20,000                        |
| Supplies & Materials              | 101-57-55012-057 | Construction Matls      | 1,503               | 2,000                          | 2,000                           | 2,000                         |
| Capital Outlay                    | 101-57-57002-057 | Building Improvements   | 2,458               | 160,000                        | 160,000                         | 180,000                       |
| Capital Outlay                    | 101-57-57025-057 | COVID-19 Emergency      | 76,366              | 10,000                         | 10,000                          | 10,000                        |
| <b>Total Operations</b>           |                  |                         | <b>402,454</b>      | <b>669,242</b>                 | <b>669,242</b>                  | <b>720,500</b>                |
| <b>Total DPW Park Maintenance</b> |                  |                         | <b>562,265</b>      | <b>837,239</b>                 | <b>837,239</b>                  | <b>893,607</b>                |

Town of Atherton Annual Operating Budget FY 2022-2023  
 DPW - Park Program By Account

| Category                             | Account           | Description                | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|--------------------------------------|-------------------|----------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Salaries & Wages                     | 101-58-50001-058  | Regular Salaries           | 41,288              | 42,549                         | 42,549                          | 44,251                        |
| Salaries & Wages                     | 101-58-50013-058  | EE Benefits Earned         | 821                 | 851                            | 851                             | 885                           |
| EE Benefits                          | 101-58-51001-058  | Medicare Insurance         | 681                 | 617                            | 617                             | 642                           |
| EE Benefits                          | 101-58-51003-058  | PERS Retire Contr - ER     | 4,174               | 4,280                          | 4,280                           | 4,452                         |
| EE Benefits                          | 101-58-51007-058  | STD Insurance              | 38                  | 38                             | 38                              | 38                            |
| EE Benefits                          | 101-58-51008-058  | Health Insurance - Active  | 2,608               | 2,628                          | 2,628                           | 2,654                         |
| EE Benefits                          | 101-58-51009-058  | Health Insurance - Retiree | 7,548               | 8,207                          | 8,207                           | 5,300                         |
| EE Benefits                          | 101-58-51010-058  | Dental Insurance           | 352                 | 369                            | 369                             | 369                           |
| EE Benefits                          | 101-58-51011-058  | Vision Insurance           | 70                  | 74                             | 74                              | 74                            |
| EE Benefits                          | 101-58-51013-058  | Workers Compensation       | 1,880               | 1,702                          | 1,702                           | 1,770                         |
| EE Benefits                          | 101-58-51014-058  | Life & ADD Insurance       | 32                  | 42                             | 42                              | 42                            |
| EE Benefits                          | 101-58-51015-058  | LTD Insurance              | 159                 | 159                            | 159                             | 159                           |
| EE Benefits                          | 101-58-51016-058  | Unemployment Insurance     | 470                 | 425                            | 425                             | 443                           |
| EE Benefits                          | 101-xx-51xxx-Misc | Unfunded Liabilities-Misc  | 18,829              | 22,979                         | 22,979                          | 26,415                        |
| <b>Total Salaries &amp; Benefits</b> |                   |                            | <b>78,951</b>       | <b>84,921</b>                  | <b>84,921</b>                   | <b>87,493</b>                 |
| Professional Svs                     | 101-58-52030-058  | Contract Park Event Svs    | 12,129              | 60,000                         | 60,000                          | 10,000                        |
| Professional Svs                     | 101-58-52031-058  | Contract DPW Maint Serv    | 2,175               | 7,000                          | 7,000                           | 10,000                        |
| General Operations                   | 101-58-53003-058  | Building Security          | -                   | 2,500                          | 2,500                           | 2,500                         |
| General Operations                   | 101-58-53004-058  | Facility Repair & Maint    | 1,349               | 3,000                          | 3,000                           | 10,500                        |
| General Operations                   | 101-58-53014-058  | Utilities - Electricity    | 7,897               | 9,000                          | 9,000                           | 9,000                         |
| General Operations                   | 101-58-53015-058  | Utilities - Gas            | 2,013               | 3,000                          | 3,000                           | 3,000                         |
| General Operations                   | 101-58-53016-058  | Utilities - Water          | 12,198              | 15,000                         | 15,000                          | 11,000                        |
| General Operations                   | 101-58-53018-058  | Utilities - Telephone      | 1,584               | 1,500                          | 1,500                           | 1,500                         |
| General Operations                   | 101-58-53024-058  | Advertising/Publishing     | 396                 | -                              | -                               | -                             |
| General Operations                   | 101-58-53030-058  | Credit Card Merchant Fees  | 1,007               | 5,500                          | 5,500                           | 5,500                         |
| Supplies & Materials                 | 101-58-55010-058  | Custodial Supplies         | -                   | 900                            | 900                             | 900                           |
| Supplies & Materials                 | 101-58-55011-058  | Landscape Supplies         | 426                 | 500                            | 500                             | 500                           |
| Supplies & Materials                 | 101-58-55012-058  | Construction Matls         | -                   | 2,000                          | 2,000                           | 2,000                         |
| Capital Outlay                       | 101-58-57004-058  | Machinery & Equipment      | -                   | 3,000                          | 3,000                           | 3,000                         |
| Capital Outlay                       | 101-58-57006-058  | Computer Equip/Software    | 791                 | 1,000                          | 1,000                           | 1,000                         |
| Capital Outlay                       | 101-58-57007-058  | Office Machines & Furn     | 20                  | 1,000                          | 1,000                           | 1,000                         |
| Capital Outlay                       | 101-59-57025-059  | COVID-19 Emergency         | -                   | -                              | -                               | -                             |
| <b>Total Operations</b>              |                   |                            | <b>41,984</b>       | <b>114,900</b>                 | <b>114,900</b>                  | <b>71,400</b>                 |
| <b>Total DPW Park Programs</b>       |                   |                            | <b>120,935</b>      | <b>199,821</b>                 | <b>199,821</b>                  | <b>158,893</b>                |

Town of Atherton Annual Operating Budget FY 2022-2023  
DPW - Building Maint. By Account

| Category                             | Account          | Description                   | Acutal<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|--------------------------------------|------------------|-------------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Salaries & Wages                     | 101-59-50001-059 | Regular Salaries              | 20,644              | 21,274                         | 21,274                          | 22,125                        |
| Salaries & Wages                     | 101-59-50013-059 | EE Benefits Earned            | 411                 | 425                            | 425                             | 443                           |
| EE Benefits                          | 101-59-51001-059 | Medicare Insurance            | 341                 | 308                            | 308                             | 321                           |
| EE Benefits                          | 101-59-51003-059 | PERS Retire Contr - ER        | 2,087               | 2,140                          | 2,140                           | 2,226                         |
| EE Benefits                          | 101-59-51007-059 | STD Insurance                 | 19                  | 19                             | 19                              | 19                            |
| EE Benefits                          | 101-59-51008-059 | Health Insurance - Active     | 1,304               | 1,314                          | 1,314                           | 1,327                         |
| EE Benefits                          | 101-59-51010-059 | Dental Insurance              | 176                 | 185                            | 185                             | 185                           |
| EE Benefits                          | 101-59-51011-059 | Vision Insurance              | 35                  | 37                             | 37                              | 37                            |
| EE Benefits                          | 101-59-51013-059 | Workers Compensation          | 940                 | 851                            | 851                             | 885                           |
| EE Benefits                          | 101-59-51014-059 | Life & ADD Insurance          | 16                  | 21                             | 21                              | 21                            |
| EE Benefits                          | 101-59-51015-059 | LTD Insurance                 | 79                  | 79                             | 79                              | 79                            |
| EE Benefits                          | 101-59-51016-059 | Unemployment Insurance        | 235                 | 213                            | 213                             | 221                           |
| <b>Total Salaries &amp; Benefits</b> |                  |                               | <b>26,287</b>       | <b>26,867</b>                  | <b>26,867</b>                   | <b>27,889</b>                 |
| Professional Svs                     | 101-59-52031-059 | Contract DPW Maint Serv       | 28,022              | 75,438                         | 75,438                          | 175,000                       |
| General Operations                   | 101-59-53002-059 | Equipment Repair & Maint      | -                   | 5,000                          | 5,000                           | 75,000                        |
| General Operations                   | 101-59-53003-059 | Building Security             | -                   | 5,000                          | 5,000                           | 5,000                         |
| General Operations                   | 101-59-53004-059 | Facility Repair & Maint       | 1,675               | 31,000                         | 31,000                          | 40,000                        |
| General Operations                   | 101-59-53008-059 | Contract Custodial Services   | 31,978              | 106,823                        | 106,823                         | 200,000                       |
| General Operations                   | 101-59-53014-059 | Utilities - Electricity       | -                   | 500                            | 500                             | 500                           |
| General Operations                   | 101-59-53015-059 | Utilities - Gas               | -                   | 700                            | 700                             | 700                           |
| General Operations                   | 101-59-53017-059 | Utilities - Sewer             | 6,302               | 12,000                         | 12,000                          | 12,000                        |
| General Operations                   | 101-59-53029-059 | Contract Inspection & Testing | -                   | 1,500                          | 1,500                           | 2,500                         |
| Other Services/Exp.                  | 101-59-53503-059 | Equip Replace Charges         | 12,500              | 25,000                         | 25,000                          | 25,000                        |
| Supplies & Materials                 | 101-59-54010-059 | Other Contract Services       | -                   | 30,000                         | 30,000                          | 30,000                        |
| Supplies & Materials                 | 101-59-55006-059 | Safety Supplies & Matls       | 101                 | 250                            | 250                             | 500                           |
| Supplies & Materials                 | 101-59-55012-059 | Construction Matls            | 755                 | 1,500                          | 1,500                           | 2,000                         |
| Supplies & Materials                 | 101-59-55015-059 | Gas & Oil                     | -                   | 6,500                          | 6,500                           | 6,500                         |

Town of Atherton Annual Operating Budget FY 2022-2023  
 DPW - Building Maint. By Account

| Category                    | Account          | Description            | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Adjusted<br>Budget<br>2021-2022 | Recomm<br>Budget<br>2022-2023 |
|-----------------------------|------------------|------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Supplies & Materials        | 101-59-55018-059 | Disaster Preparedness  | -                   | 6,000                          | 6,000                           | 6,000                         |
| Capital Outlay              | 101-59-57002-059 | Building Improvements  | -                   | 3,000                          | 3,000                           | 3,000                         |
| Capital Outlay              | 101-59-57004-059 | Machinery & Equipment  | 555                 | 3,000                          | 3,000                           | 3,000                         |
| Capital Outlay              | 101-59-57007-059 | Office Machines & Furn | -                   | -                              | -                               | -                             |
| Capital Outlay              | 101-59-57025-059 | COVID-19 Emergency     | -                   | 10,000                         | 10,000                          | 10,000                        |
| <b>Total Operations</b>     |                  |                        | <b>81,887</b>       | <b>323,210</b>                 | <b>323,210</b>                  | <b>596,700</b>                |
| <b>Total DPW Bldg Maint</b> |                  |                        | <b>108,174</b>      | <b>350,077</b>                 | <b>350,077</b>                  | <b>624,589</b>                |