Item No. 4
Town of Atherton

FINANCE COMMITTEE STAFF REPORT

TO: FINANCE COMMITTEE

FROM: ROBERT BARRON III, FINANCE DIRECTOR

DATE: MAY 10, 2022

SUBJECT: REPORT ON FY 2022/23 GENERAL FUND/OPERATIONS BUDGET PRESENTED TO THE CITY COUNCIL

RECOMMENDATION

Receive, Discuss, and File the report

BACKGROUND

Staff is providing the FY 2022/23 General Fund Operational Budget that was presented and discussed by City Council. This was the second meeting of the 2022/23 budget cycle review of the general operating budget. This was reviewed and discussed by the City Council during a study session held on April 6, 2022. Attached is the FY 2022/23 General Fund/Operations budget staff report and PowerPoint presentation presented to the Council.

During the study session, the FY 2022/23 Town General Fund Revenues were projected at $19,449,806 against Expenditures of $17,807,813. This projects a positive single year surplus of $1.7 MILLION before the addition below the line of ERAF for FY 22/23. The FY 2022/23 projects an ending Fund Balance of $14.97 million.

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. Of the total $1.17 million increase, approximately $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 America Rescue Plan (ARPA) funds.

The City Council will have a final review of the FY 2022/23 General Fund operations, Special Revenue, CIP & Other Funds budget at its June 1, 2022 study session.

ATTACHMENT

CC April 6, 2022 FY 2022/23 General Fund Operations Budget
Study Session PowerPoint

Item No.
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.

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.

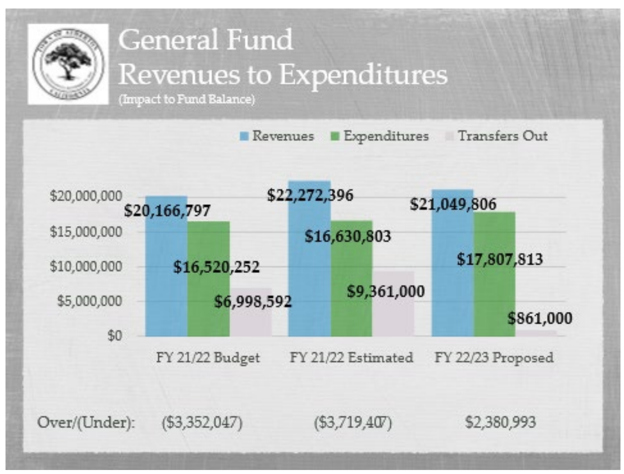
Other **public safety** technology projects include the purchase of additional E-Cite machines, integration of ESRI-based mapping into RIMS, and the purchase of a second variable message sign and data collection system.

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 r**etiree and active health care** costs. The bulk of this is related to a reduction in the OPEB actuarial required contribution.

R E V E N U E S

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.



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 Actual	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Budget	FY 2021/22 Estimate	FY 2022/23 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	$1,100000	$2,279,468	$1,600,000
Total Property Taxes	**$11,600,080**	**$12,708,655**	**$13,395,688**	**$13,914,010**	**$13,686,898**	**$15,399,997**	**$15,8579,158**

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.

Source	FY 2021/2022 Estimate Budget	FY 2022/23 Projected Budget	Projected Change to FY 21/22 Est. Budget
Sales & Use Tax	$190	$195,000	$5,000
Prop 172 Sales Tax Police	$95,000	$100,000	$5,000
TOTAL	**$285,000**	**$295000**	**$10,000**

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 Est. Budget	FY 2022/23 Projected Budget	Projected Change to FY 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
TOTAL	**$2,612,300**	**$2,700,700**	**$88,700**

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 currents trends, one-time revenues, and eliminated revenues.

<u>Summary of Projected General Fund FY 2022/23 Revenues</u>

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

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

- Note – table includes ERAF.

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

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) 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.

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

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.

CalPERS UAL Contribution	UAL FY 2022/23	UAL FY 2023/24	UAL FY 2024/25	UAL FY 2025/26	UAL FY 2026/27
Public Safety UAL	$1,172,082	$1,235,697	$1,323,634	$1,380,442	$1,434,332
Public Safety UAL w/$5m	$830,635	$898,986	$974,878	$1,021,921	$1,065,772
Difference – Savings	$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 it 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.

CITY COUNCIL OPERATIONS
OVERALL NET INCREASE OF $7,157

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.

ADMINISTRATION DEPARTMENT
OVERALL NET INCREASE OF $19,580

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.

CITY ATTORNEY'S OFFICE
OVERALL NET INCREASE OF $0

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

FINANCE DEPARTMENT
OVERALL NET INCREASE OF $54,402

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.

PLANNING DEPARTMENT
OVERALL NET INCREASE OF $308,288

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.

BUILDING DEPARTMENT
OVERALL NET INCREASE OF $57,425

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

INTERDEPARTMENTAL
OVERALL NET INCREASE OF $46,171

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.

PUBLIC WORKS DEPARTMENT
OVERALL NET INCREASE OF $336,925

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.

<u>Personnel and Benefits</u>

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.

<u>Operations</u>

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.

POLICE DEPARTMENT
OVERALL NET INCREASE OF $347,062

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.

<u>Personnel and Benefits</u>

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.

<u>Operations</u>

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.

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

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
Projected FY 2022/23 Ending Fund Balance	**$14,979,865**
15% Emergency Reserve	$2,671,172
20% Budget Stabilization Reserve	$3,561,563
TOTAL RESERVE REQUIREMENT	**$6,232,735**
Less Above Reserve Requirement = Unallocated Reserves	***$8,747,130***

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 provides (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 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recommended Budget 2022-2023
	Revenues				
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
	Total Property Taxes ->	**12,050,352**	**12,586,898**	**13,120,529**	**14,279,158**
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				
	Total Sales Taxes ->	**227,335**	**267,000**	**285,000**	**295,000**
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
	Total Franchise Fees ->	**908,381**	**938,000**	**959,000**	**978,000**
101-00-40005-000	Homeowners Exemption	33,785	37,400	37,400	37,400
101-00-40007-000	Motor Veh. Lic Fees (MVLF)	5,157	5,200	5,200	5,600
	Total Intergovernmental ->	**38,942**	**42,600**	**42,600**	**43,000**
101-00-43001-000	Business Licenses	264,162	260,000	264,000	268,000
	Total Business License Tax ->	**264,162**	**260,000**	**264,000**	**268,000**
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
	Total Planning Revenue ->	**231,710**	**220,300**	**220,300**	**225,300**
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				
	Total Building Revenue ->	**1,797,832**	**1,624,000**	**1,752,000**	**1,817,000**
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 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recommended Budget 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
	Total Police Revenue ->	**67,934**	**158,050**	**209,550**	**188,390**
101-00-45005-050	C/CAG AB 1546-Veh regstration				
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
	Total DPW Revenue ->	**690,692**	**625,700**	**640,700**	**658,700**
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
	Total Park Program Revenue ->	**55,603**	**96,050**	**166,050**	**176,800**
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			
	Total Misc. Revenues ->	**1,309,142**	**541,199**	**626,199**	**520,458**
	Total Operating Revenues ->	**17,642,085**	**17,359,797**	**18,285,928**	**19,449,806**
	Expenditures				
	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
	Total Operating Expenditures ->	**14,498,085**	**16,520,252**	**16,630,803**	**17,807,813**
	Excess (Deficiency) of Revenues Over Expenditures	**3,144,000**	**839,545**	**1,655,125**	**1,641,993**

Town of Atherton

General Fund 101

Revenue & Expenditures Summary

Fiscal Year 2022-2023

Account	Description	Actual 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recommended Budget 2022-2023
	Other Financing Sources/(Uses)				
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
	Total Transfers In/(Out) ->	**(13,864,098)**	**(4,191,592)**	**(5,374,532)**	**739,000**
	Incr/(Decr) of General Fund Resv	(10,720,097)	(3,352,047)	(3,719,407)	2,380,993
	Net Change in Fund Balance	**(10,720,097)**	**(3,352,047)**	**(3,719,407)**	**2,380,993**
	Beginning Fund Balance	27,038,376	16,318,279	16,318,279	12,598,872
	Ending Fund Balance	***16,318,279***	***12,966,231***	***12,598,872***	***14,979,865***

Fund Balance Schedule

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
Ending Fund Balance	***16,318,279***	***12,966,231***	***12,598,872***	***14,979,865***

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

Category	Actual 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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
City Council	50,108	54,356	54,356	61,513

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

Category	Account	Description	Actual 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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
		Total City Council	50,108	54,356	54,356	61,513

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

Category	Actual 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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
Administration Total	854,155	1,007,458	1,015,458	1,035,038

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

Category	Account	Description	Actual 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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
		Total Salaries & Benefits	**751,090**	**769,276**	**769,276**	**782,555**
Professional Svs	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 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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
		Total Operations	**103,065**	**238,182**	**246,182**	**252,482**
		Total Admin Dept	**854,155**	**1,007,458**	**1,015,458**	**1,035,038**

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

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

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

Category	Account	Description	Actual 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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
		Total City Attorney Dept	252,020	310,000	310,000	310,000

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

Category	Actual 2020-21	Adopted Budget 2021-22	Adjusted Budget 2021-22	Recomm Budget 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
Finance Total	805,458	843,294	843,294	897,696

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

Account	Description	Actual 2020-21	Adopted Budget 2021-22	Adjusted Budget 2021-22	Recomm Budget 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
	Total Salaries & Benefits	**605,076**	**633,342**	**633,342**	**652,335**
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 2020-21	Adopted Budget 2021-22	Adjusted Budget 2021-22	Recomm Budget 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
	Total Operations	**200,382**	**209,952**	**209,952**	**245,361**
	Total Finance Dept	**805,458**	**843,294**	**843,294**	**897,696**

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

Category	Actual 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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
Planning Total	453,479	303,783	303,783	612,071

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

Category	Account	Description	Actual 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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	-	-	-
		Total Planning Dept	453,479	303,783	303,783	612,071

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

Category	Actual 2020-21	Adopted Budget 2021-22	Adjusted Budget 2021-22	Recomm Budget 2022-23
Salaries & Wages	171,050	172,628	172,628	179,738
EE Benefits	157,963	181,220	181,220	193,090
Professional Svs	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
Building Total	1,331,719	1,334,759	1,334,759	1,454,334

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

Category	Account	Description	Actual 2020-21	Adopted Budget 2021-22	Adjusted Budget 2021-22	Recomm Budget 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
		Total Salaries & Benefits	**329,013**	**353,849**	**353,849**	**372,828**
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 2020-21	Adopted Budget 2021-22	Adjusted Budget 2021-22	Recomm Budget 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
		Total Operations	**1,002,706**	**980,910**	**1,043,060**	**1,081,506**
		Total Building Dept	**1,331,719**	**1,334,759**	**1,396,909**	**1,454,334**

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

Category	Actual 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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
Inter-Dept. Total	800,379	894,940	935,340	981,511

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

Category	Account	Description	Actual 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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		-	-	-
		Total Inter-Department	**800,379**	**894,940**	**935,340**	**981,511**

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

Category	Actual 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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
Police Total	8,309,741	9,032,305	9,032,305	9,379,367

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

Category	Account	Description	Actual 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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
		Total Salaries & Benefits	**7,489,638**	**8,050,364**	**8,050,364**	**8,056,408**
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 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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
		Total Operations	**820,104**	**981,941**	**981,941**	**1,322,960**
		Total Police Dept	**8,309,741**	**9,032,305**	**9,032,305**	**9,379,367**

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

Category	Actual 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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
DPW Total	1,641,026	2,739,358	2,739,358	3,076,283

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

Category	Account	Description	Actual 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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
		Total Salaries & Benefits	**620,356**	**649,141**	**649,141**	**665,895**
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 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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
		Total Operations	**1,020,671**	**2,090,217**	**2,090,217**	**2,410,388**
		Total DPW	**1,641,026**	**2,739,358**	**2,739,358**	**3,076,283**

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

Category	Account	Description	Actual 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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
		Total Salaries & Benefits	**195,863**	**214,598**	**214,598**	**221,937**
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 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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		-	-	-
		Total Operations	**79,190**	**219,700**	**219,700**	**229,888**
		Total DPW Engineering	**275,053**	**434,298**	**434,298**	**451,825**

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

Category	Account	Description	Actual 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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
		Total Salaries & Benefits	**159,443**	**154,760**	**154,760**	**155,469**
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 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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
		Total Operations	**415,156**	**763,164**	**763,164**	**791,900**
		Total DPW Street Maint	**574,599**	**917,924**	**917,924**	**947,369**

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

Category	Account	Description	Actual 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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
		Total Salaries & Benefits	**159,811**	**167,996**	**167,996**	**173,107**
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 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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
		Total Operations	**402,454**	**669,242**	**669,242**	**720,500**
		Total DPW Park Maintenance	**562,265**	**837,239**	**837,239**	**893,607**

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

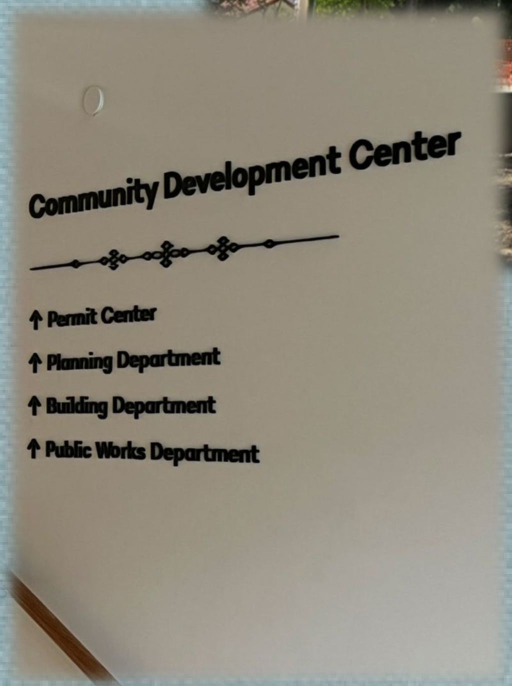
Category	Account	Description	Actual 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 2022-2023
Salaries & Wages	101-58-50001-058	Regular Salaries	41,288	42,549	42,549	44,251
Salaries & Wages	101-58-50013-058	EE Benefits Earned	821	851	851	885
EE Benefits	101-58-51001-058	Medicare 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
		Total Salaries & Benefits	**78,951**	**84,921**	**84,921**	**87,493**
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	-	-	-	-
		Total Operations	**41,984**	**114,900**	**114,900**	**71,400**
		Total DPW Park Programs	**120,935**	**199,821**	**199,821**	**158,893**

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

Category	Account	Description	Acutal 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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
		Total Salaries & Benefits	**26,287**	**26,867**	**26,867**	**27,889**
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	Acutal 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Recomm Budget 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
		Total Operations	**81,887**	**323,210**	**323,210**	**596,700**
		Total DPW Bldg Maint	**108,174**	**350,077**	**350,077**	**624,589**


Town of Atherton

2022/2023

Budget Study Session

General Fund

- Primary Operating Fund. Accounts for all tax revenues and other revenues that are not earmarked for a specific purpose.
- Major Revenue Sources are:
  - Property Taxes, Sales Taxes, Business Lic. Taxes (~76%)
  - Charges for Service (Bldg, Plng, PW, PD) (~15%)
  - Franchise Fees (Utilities, Cable, etc.) (~5%)
  - Fees and Taxes (Park & Misc) (~1%)

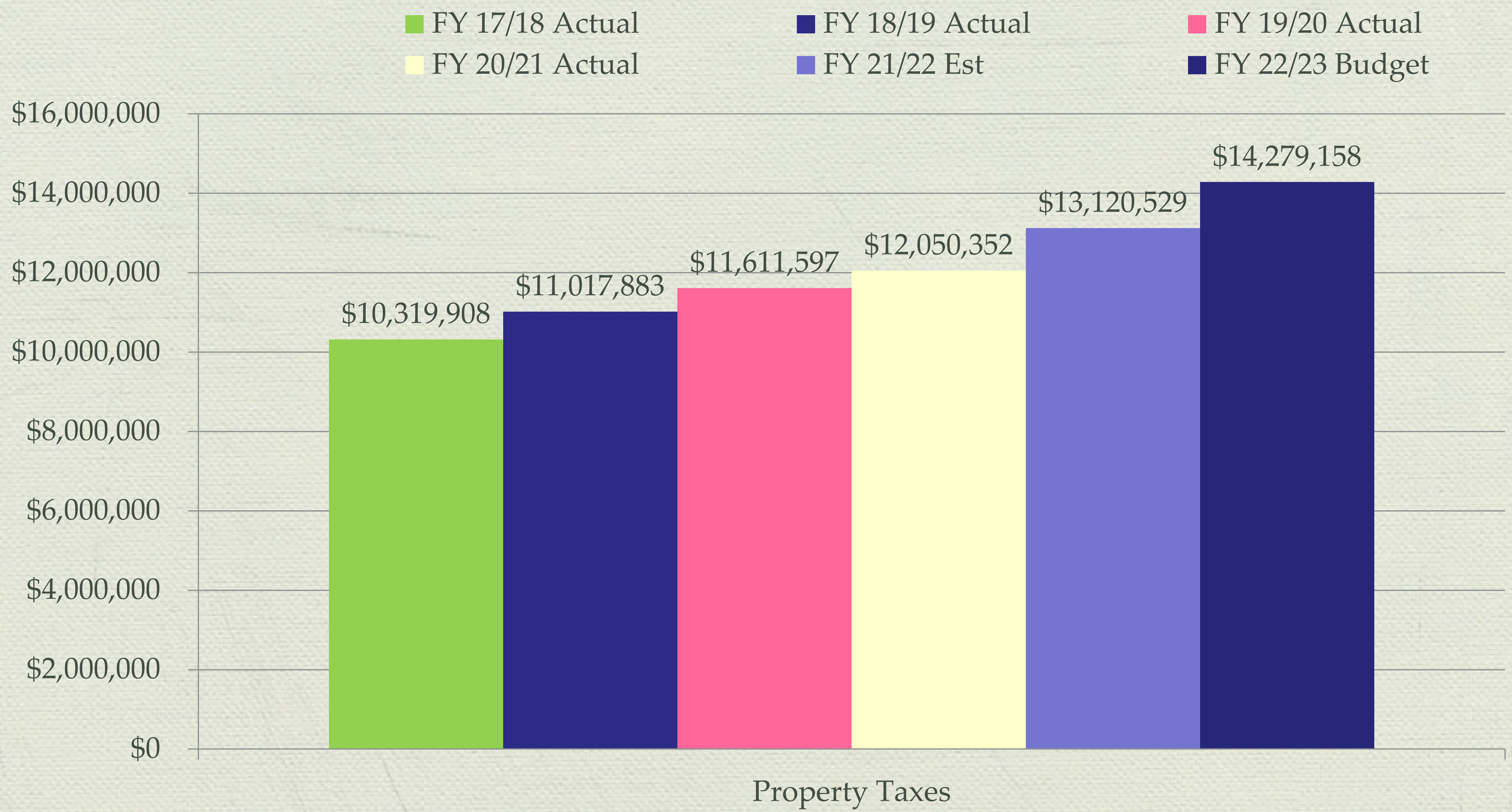
General Fund

- Highlights
  - FY 2021/22 - $5m to CalPERS Public Safety plan pension (reduces op. expense $341K)
  - FY 2022/23 - General Fund Revenues of $19.45m
  - FY 2022/23 – General Fund Expenditures of $17.80m
  - Single Year Surplus of $1.64m
  - FY 2022/23 is ~$1.17m above FY 2021/22

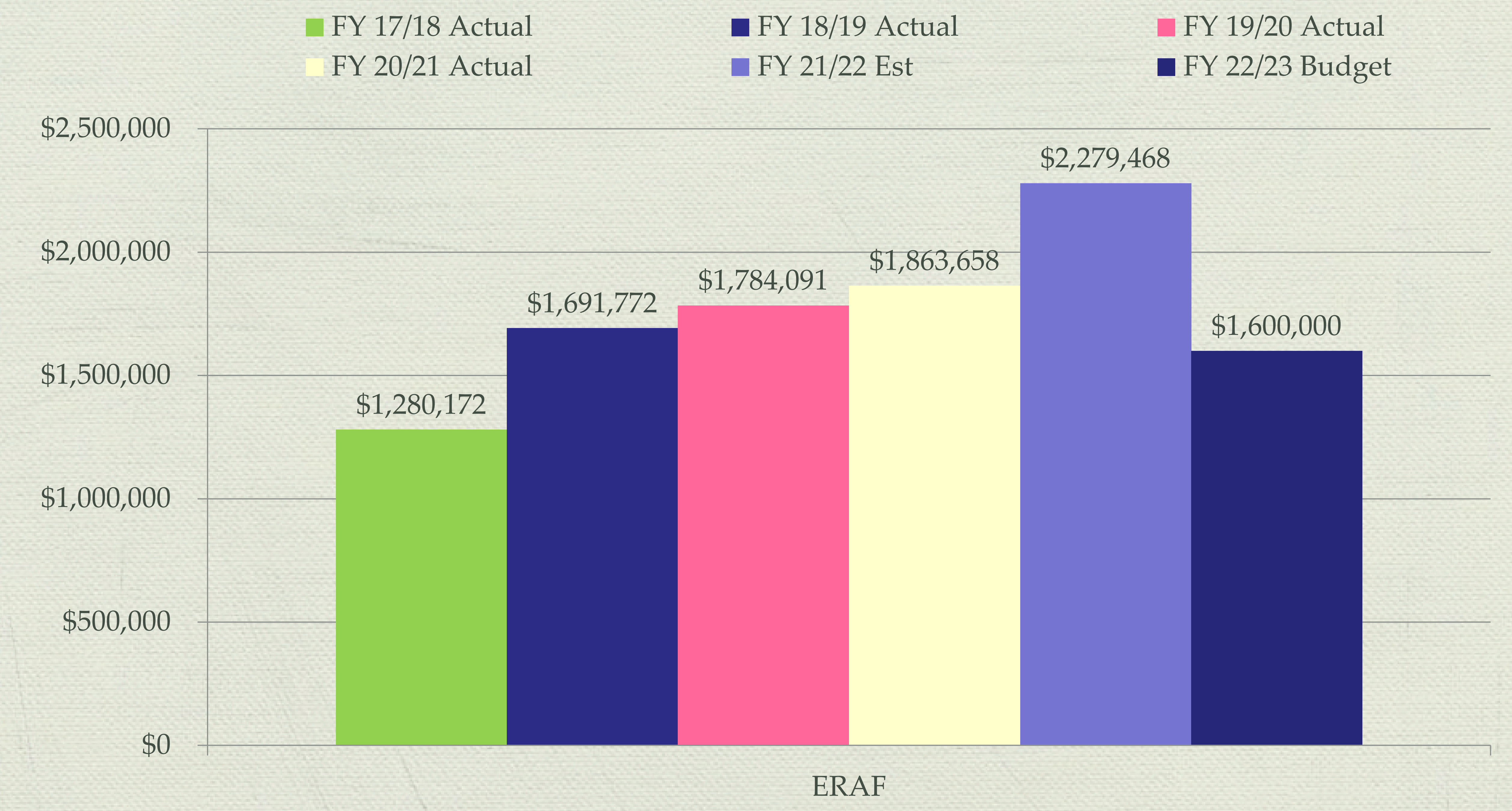
General Fund One-Time Revenues

- FY 2021/22 "Below the Line" Revenues
  - *Below the Line* revenue includes America Rescue Plan Act (ARPA) of $1.7m
  - *Below the Line* revenue includes ERAF Revenue <u>received</u> at $2.27m
- FY 2022/23 "Below the Line" Revenues
  - *Below the Line* Revenue includes ERAF Revenue projected at $1.6m

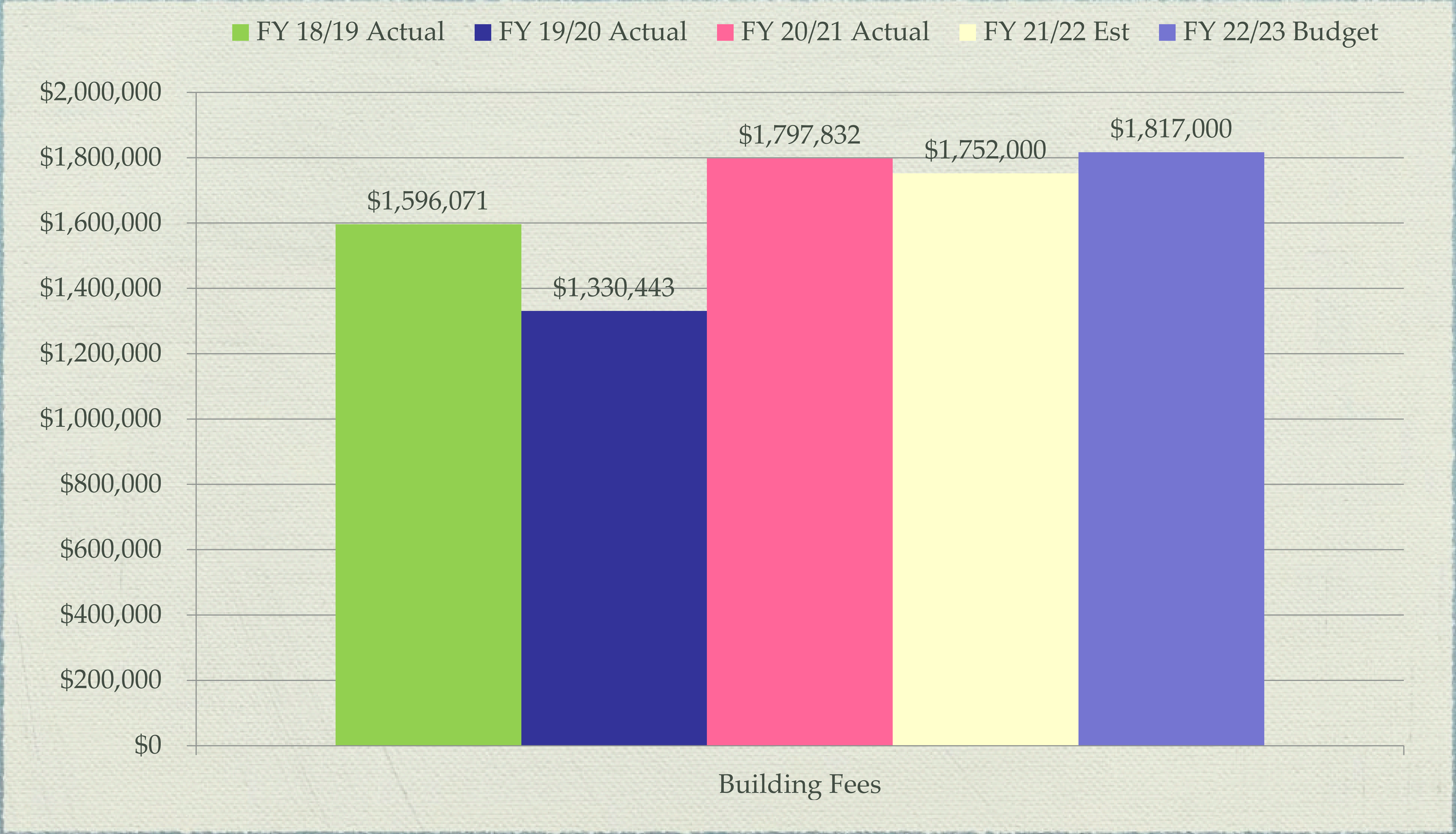
General Fund Major Revenues Property Taxes - without ERAF



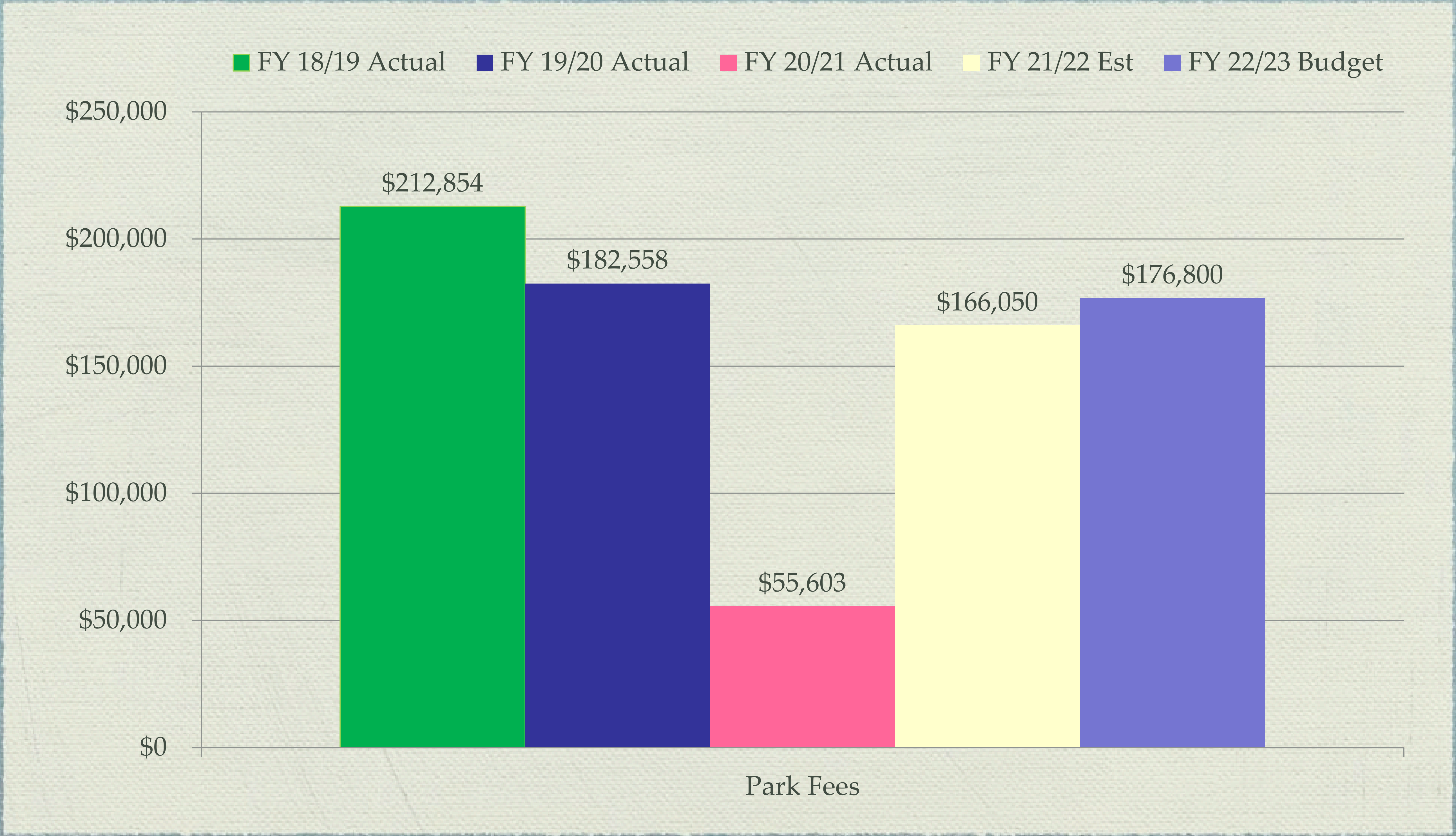
General Fund Major Revenues ERAF Revenues



General Fund Major Revenues Building Fees



General Fund Revenues
Park Fees



All General Fund FY 2022/23 Revenues

Source	Revenue
Property Taxes	$14,279,158
ERAF	$1,600,000
Sales Tax	$295,000
Franchise Fees	$978,000
Charges for Services	$2,889,390
Licenses and Intergovernmental	$311,000
Use of Money/Property (Total Misc)	$520,458
Park Program Revenue	$176,800
Total General Fund Revenues	**$21,049,806**

Major Fiscal Changes

2022/2023

General Fund
Major Fiscal Changes

- **Planning Department - ~$300k**
  - Updates to General Plan, Housing Element, Safety Element and several Zoning Code updates
- **Public Works Department - ~$337k**
  - Facilities Manager, Landscape Service Changes, Building Systems Contracts, Support, Increase in Custodial Services, Park Building Improvements
- **Police Department - ~$347k**
  - APOA CPI adjustment, Pension UAL decrease, Retiree/Active Healthcare Cost decrease, Workers' Comp allocation increase, Technology costs

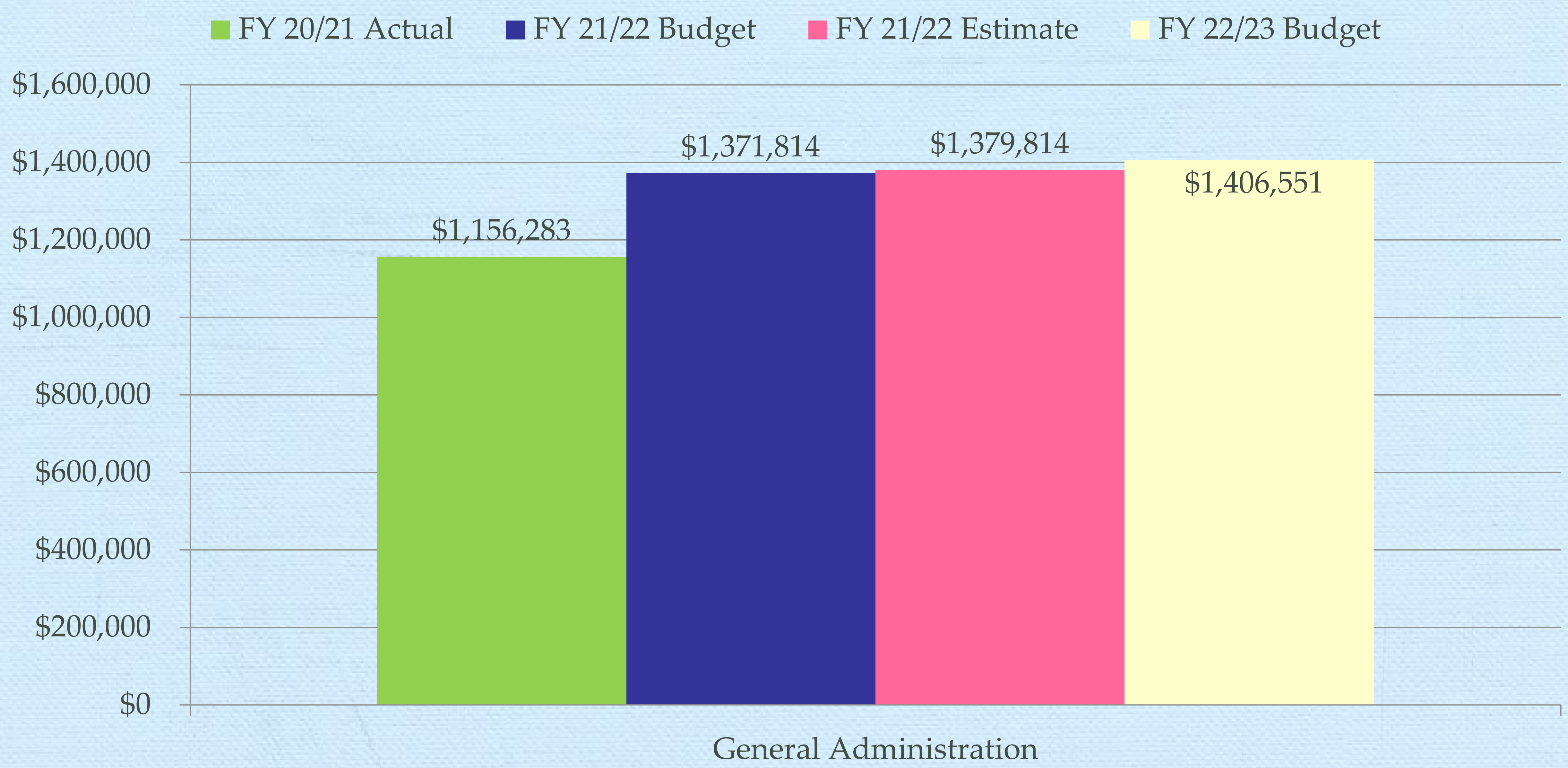
General Fund Major Fiscal Changes

- **Finance Department - ~$40k**
  - Town-wide Cost Allocation Study
- **Building Departments - ~$57k**
  - Building Life Safety Contract Services

Department Detail

2022/2023

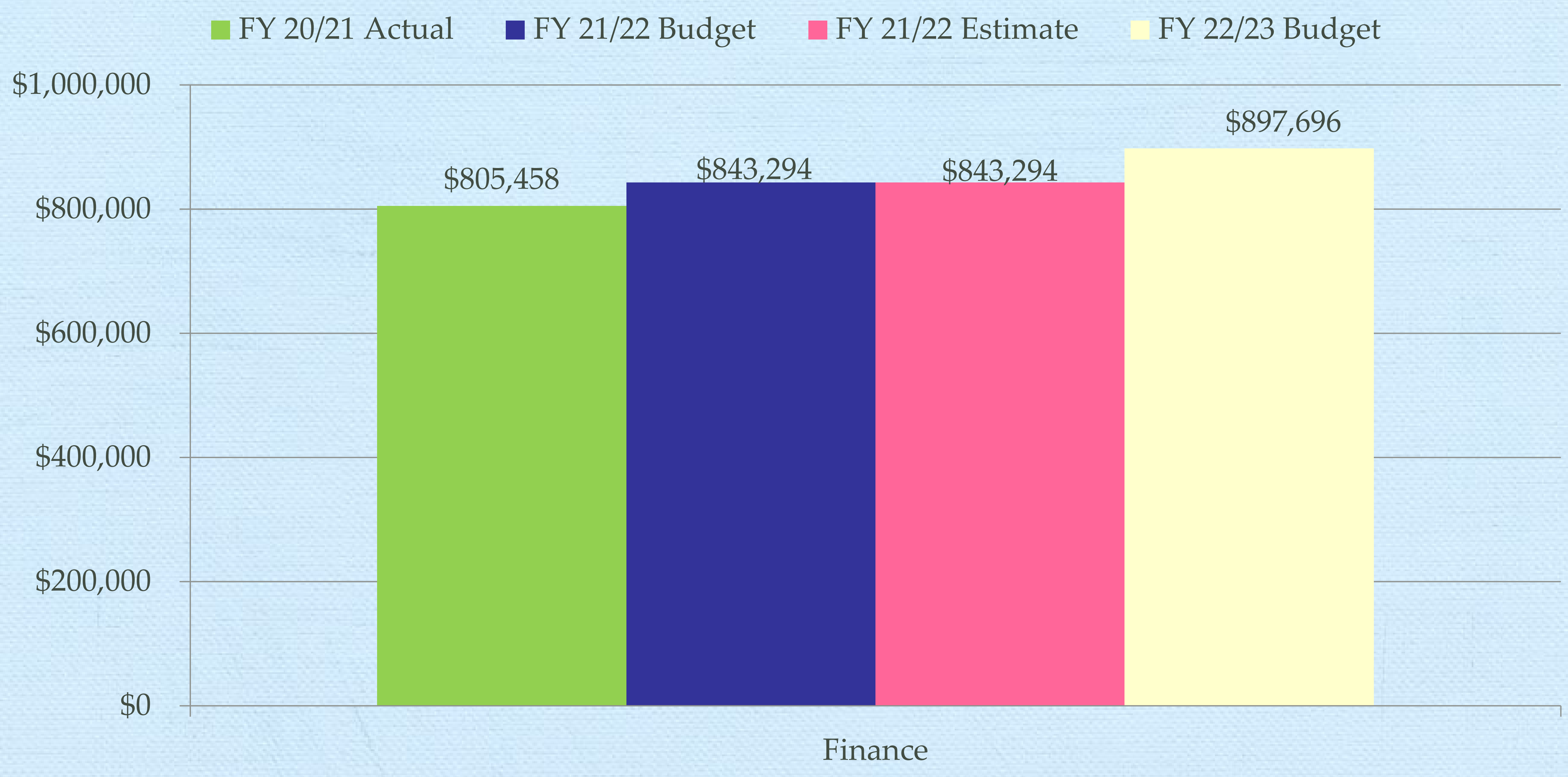
General Fund Expenditures
General Administration



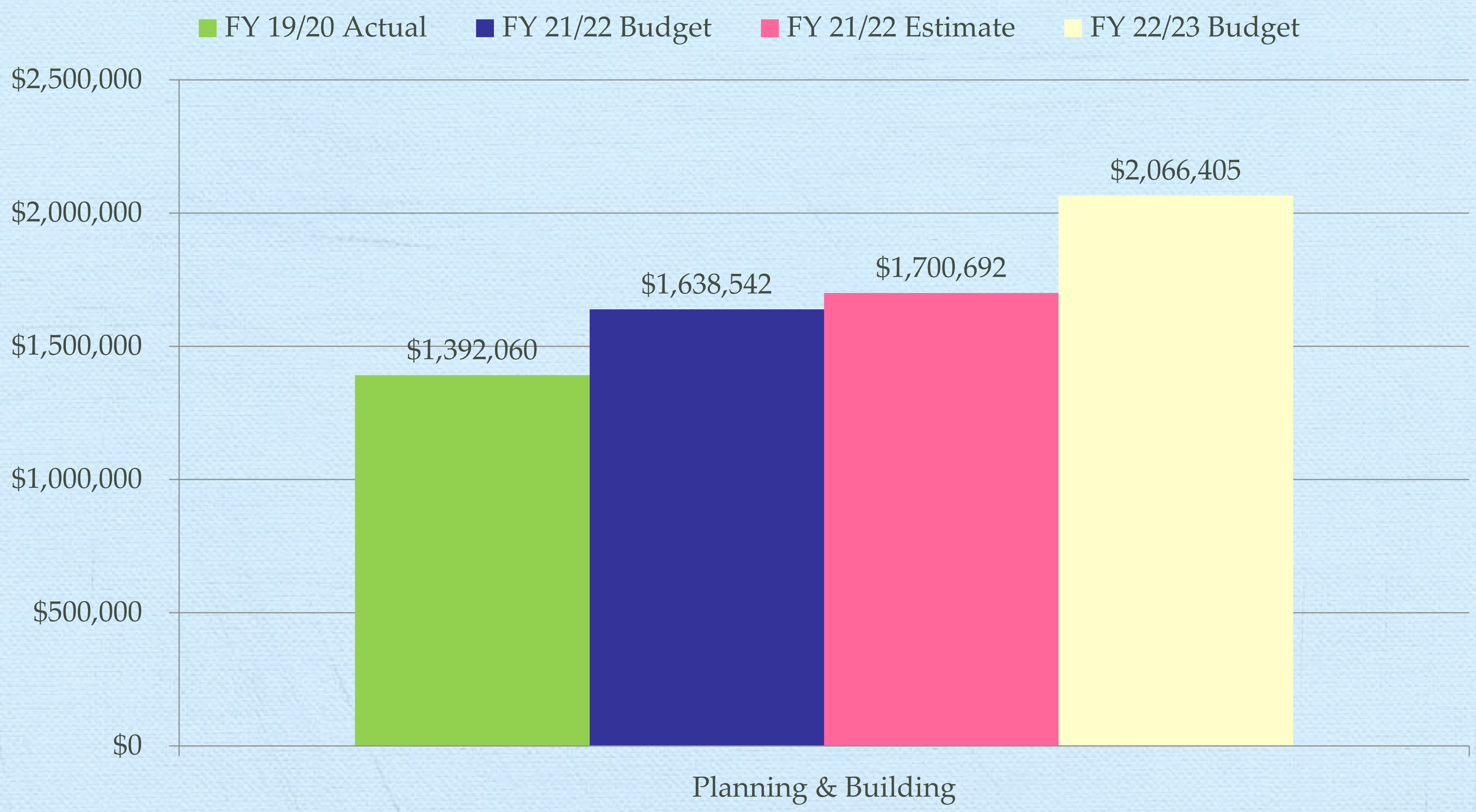
General Administration consists of:

City Council | City Attorney | Admin

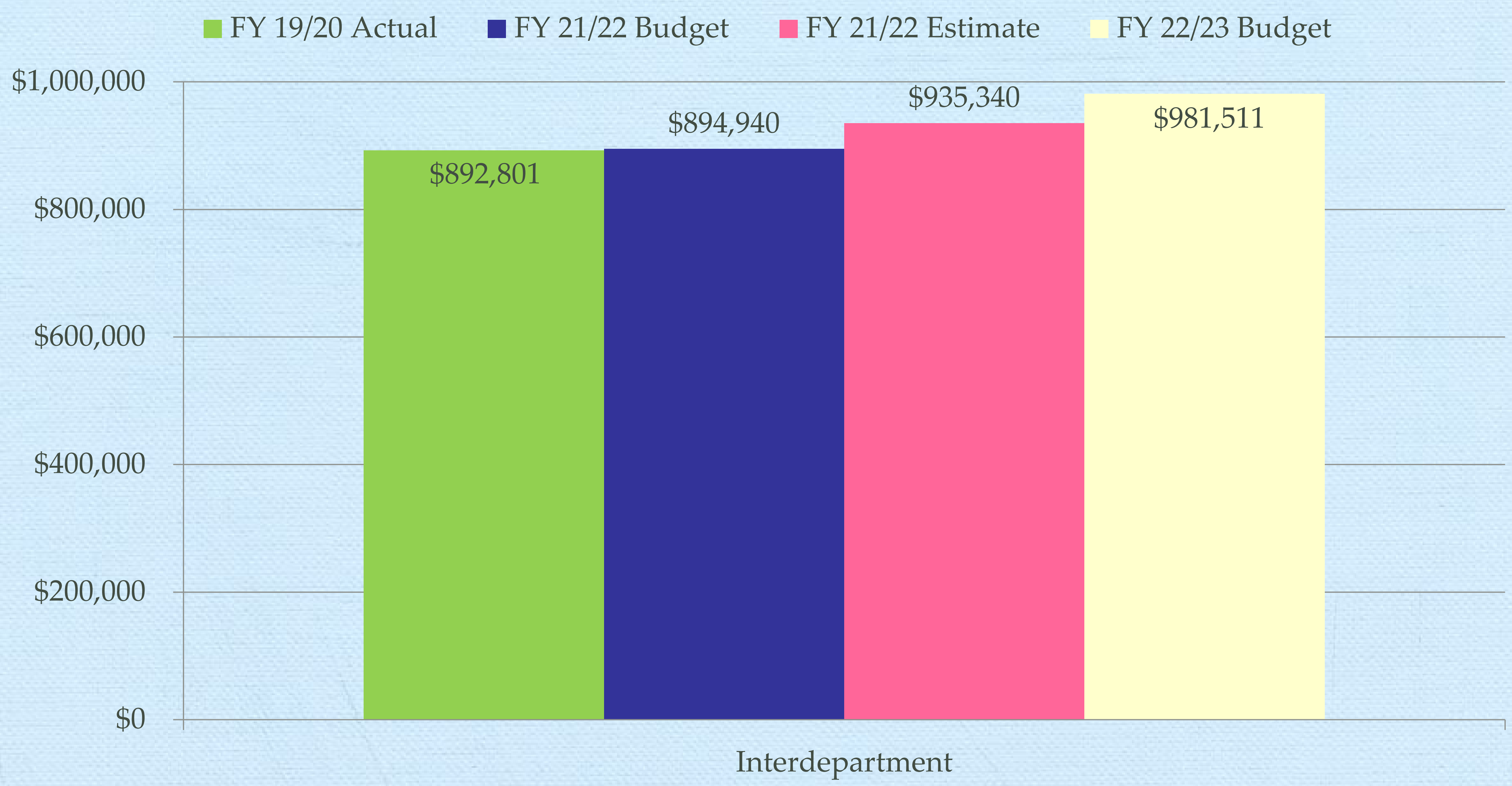
General Fund Expenditures
Finance Department



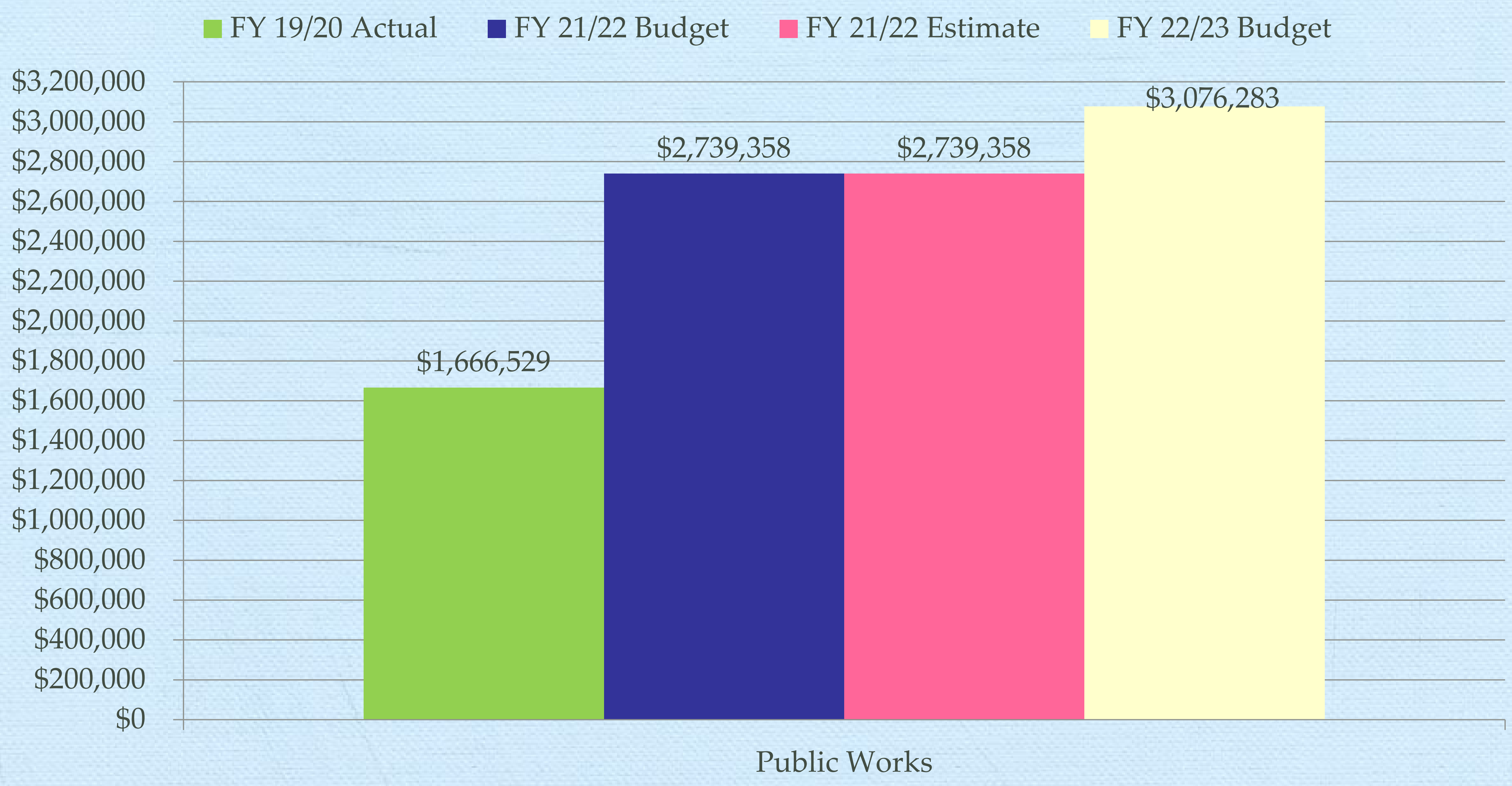
General Fund Expenditures Planning & Building



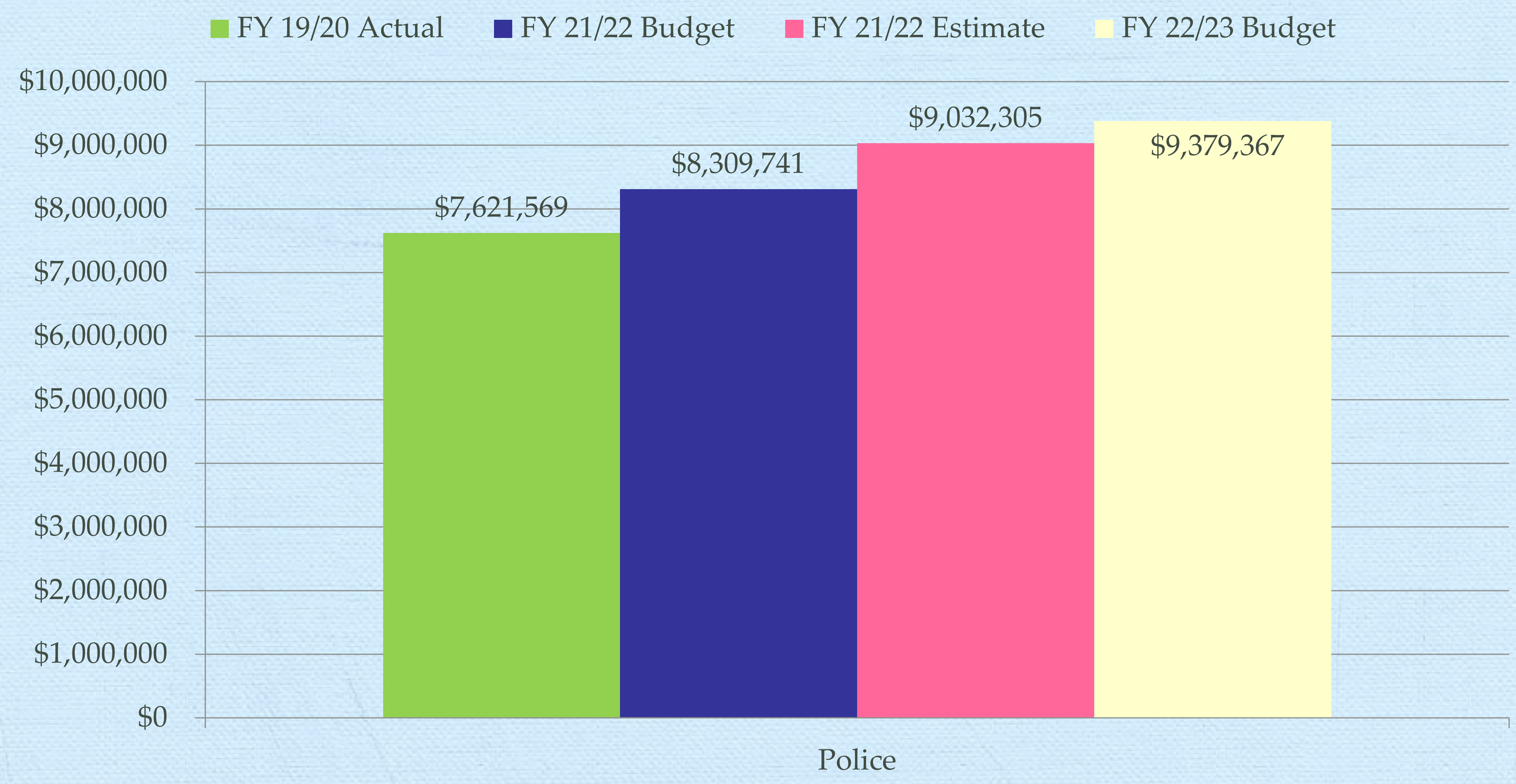
General Fund Expenditures Interdepartmental



General Fund Expenditures
Public Works Department



General Fund Expenditures Police Department



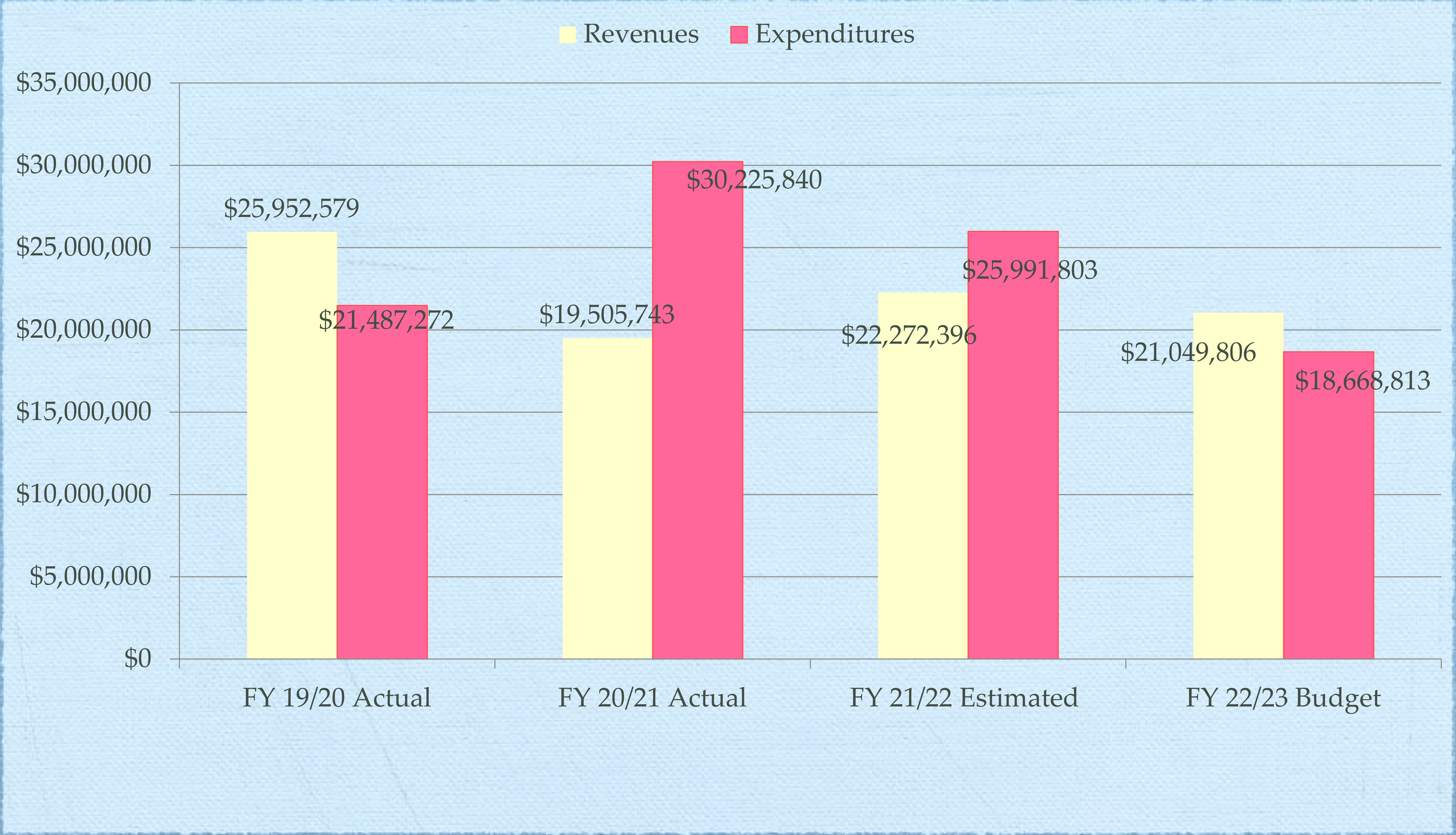



Summary and Reserves

2022/2023

General Fund Revenues to Expenditures

(includes ERAF)



Projected FY 2022/23 Ending Fund Balance

FY 2022/23 Beginning Fund Balance	**$12,598,872**
FY 2022/23 Projected Revenues	**$19,449,806**
FY 2022/23 ERAF	$1,600,000
Total Available Funds	$33,648,678
COP DEBT SERVICE	**($861,000)**
FY 2022/23 Expenditures Projected Budget	**($17,807,813)**
Projected FY 2022/23 Ending Fund Balance	**$14,979,865**

Fund Balance and Reserves

FY 2022/23 Expenditures	**$17,807,813**
Projected FY 2022/23 Ending Fund Balance	**$14,979,865**
15% Emergency Reserve	$2,671,172
20% Contingency Reserve	$3,561,563
TOTAL RESERVE REQUIREMENT	**$6,232,735**
Less Above Reserve Requirement = General Fund Unallocated Reserves Balance	**$8,747,130**