



## Item No. 5 Town of Atherton

### **CITY COUNCIL STAFF REPORT – STUDY SESSION**

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

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

**DATE: JUNE 1, 2022**

**SUBJECT: REVIEW OF THE FY 2022/23 TOWN BUDGET – ALL FUNDS  
CHANGES ONLY**

#### **RECOMMENDATION**

Review and Discuss Operating Budget for FY 2022/23.

#### **BACKGROUND & EXECUTIVE SUMMARY**

The June 1 Study Session is the 4<sup>th</sup> meeting of the Council to discuss the FY 2022/23 Town Budget. Prior meetings focused on each fund area individually.

Tonight's Study Session returns the entirety of the budget back to the City Council as a singular document that incorporates any adjustments since the last review. Staff incorporated feedback from the prior meetings, together with additional adjustments, if any, to the Operational and CIP budgets based on identified priorities or projects that need to move forward or adjusted within the CIP program for the fiscal year.

**This Staff Report only discusses changes made to the Budget since the last Study Session of the City Council.**

For FY 2022/23, General Fund revenues are projected at \$19,583,306 and General Fund expenditures are projected at \$17,729,676. This reflects a single year surplus of \$1,853,631 before the addition below the line of ERAF and transfers in/out for CIP. There is a projected year-end positive fund balance in the General Fund of \$12.56 million. This amount includes an Unallocated Fund Balance of \$7.24 million. There is a slight increase in the Unallocated balance as there was a change in the General Fund reserve policy (Operation Budget Stabilization reserve) from twenty percent (20%) to fifteen percent (15%). This is further discussed later in the report.

### Summary of Changes Since Last Council Meeting

#### Town Financial Planning Model

During the Fiscal Year with the Town Center nearing completion, staff recommended that the Council consider the use of unallocated General Fund Reserves be reviewed and appropriated towards operations, capital projects, or to pay down liabilities. During discussions set aside buckets were used to illustrate funding towards various priorities. In the current fiscal year, \$5 million was allocated to CalPERS unfunded pension liabilities (Public Safety). The Council also discussed a reduction in the Operational Reserve. *Since the last Study Session, staff allocated \$3,340,000 transfer out from the General Fund in FY 2022/23 Budget towards the Capital Improvement Fund for Town capital project priorities in the Drainage, Bike & Ped, Streets, and Park Master plans.*

#### Changes to Excess ERAF Revenue

The budgeted Excess ERAF amount was set based on recent State legislation regarding Property Taxes in Lieu of VLF and the proposed deficiency solution. The State legislation proposes that if a County has insufficient funds to pay for the mandated Property Taxes in Lieu of VLF, funds to close the gap shall be redirected from Excess ERAF. Further, the State legislation proposes that Excess ERAF be capped at FY 2021/22 amounts and any growth in excess ERAF thereafter, be set aside to pay for insufficient VLF amounts. If there are *still* insufficient funds to pay for VLF, the County shall file a claim with the State to be made whole for the VLF shortfall. It is expected there will be insufficient funds to pay for VLF. As a result, if the State legislation passes, the County and cities' share of excess ERAF would permanently remain capped at the FY 2021/22 amounts, despite anticipated increases.

The Town's Excess ERAF for FY 2021/22 was \$2.31 million. If a cap is instituted, the Town would receive the FY 2021/22 in future years and would not receive any Excess ERAF above this amount. The San Mateo County Controller's Office has projected that by FY 2030/31, Atherton's unadjusted Excess ERAF could be as much as \$4.27 million. With the cap of \$2.31 million, the Town would lose the cumulative difference between \$2.31 million and \$4.27 million. Staff has adjusted the Town's Excess ERAF to match the FY 2021/22 amount - \$2.31 million.

The Town also sent a letter of opposition to the State regarding the taking of the Town's own funds to pay for the State's VLF obligation. Town ERAF monies have been listed below the line in the Operating Budget, but these funds are instrumental to important services, the Town Center Project, Capital infrastructure projects, and reduction of long-term debt.

#### Summary of Departmental Budget Changes

Revenues to the FY 2022/23 budget increased \$133,500 based on a more detailed review of minor increases in franchise fee revenue and alarm permit fees. Below the line ERAF revenue increased \$716,000. There was an overall reduction in General Fund Department expenditures in the amount of \$78,137.

Police Department – Net Decrease \$75,501

Decrease of \$75,501 since the last Study Session. The PD Budget saw a *net* decrease in Salaries and Benefits. Staff recommended an increase in the employee benefits allocation charge for accrual calculations for vacation, sick leave, and holiday pay for employees for compensated absences. There was an increase in EE Benefits earned expensed as the allocation was increased from 3% to 4% for PD. This led to an expense increase of \$43,973 in EE Benefits. There was a decrease in Workers Compensation expense as staff recommended a reduction in allocation to Town departments as there were enough reserves in the Town’s Workers’ Compensation Fund. The Police Department allocation was reduced from 11% to 7%. This led to a reduction in Workers Compensation expense of \$119,474. With the above adjustments this nets a \$75,501 decrease in the Police Department FY 2022/23 budget.

Administration, Building, Public Works – Net decrease of \$2,636

The decrease in expense adjustments were due to the Employee Benefits allocation increase from two percent (2%) to three percent (3%) and the reduction of Workers Compensation allocation expense from four percent (4%) to approximately three percent (3%). This was an approximate 1% swap in department expenses.

Capital Improvement Program (CIP)

During the CIP Study Session, there were suggested priority changes directed by Council to the CIP. There were minor changes and/or updates to Drainage and Bike Pedestrian projects based on that Council direction. Below are the changes to the CIP program:

Page 14 of CIP Program Booklet- Streets & Transportation- was updated to include:

- A reduction of funding of \$150,000 in Parcel Tax, as it was moved to Drainage Improvement Program funding. Measure A funding was increased \$150,000 to \$175,000 for Streets & Transportation programming.

Page 15 of CIP program Booklet- Bike & Pedestrian Master Plan- was updated to include:

- Watkins Avenue Pedestrian Improvements, Middlefield Road to McCormick Lane – estimate \$100,000 (FY 2022/23) Increases Measure A funding to \$200,000

Page 20 of CIP Program Booklet- Drainage Improvements Program- was updated to include:

- Evaluation of the Stockbridge Avenue, Selby Lane, and Almendral Avenue intersections with El Camino Real estimate \$100,000 (FY 2022/23) Increases Parcel Tax funding to \$250,000.

The Town Capital Improvement Program was presented to the Planning Commission at its May 25, 2022 meeting. The Planning Commission made a determination that the Town CIP for Fiscal Years 2022/2023 – 2026/2027 is consistent with the Town’s General Plan.

**OVERALL SUMMARY**

For FY 2022/23 the Town’s General Fund Revenues are projected at \$19,583,306 against \$17,729,676 in expenditures. This will result in a single year-end positive balance of \$1,853,631 and a total ending Fund Balance of \$12,567,502.

FY 2022/23 includes below the line items of \$2,316,000 for ERAF, budgeted debt service payment of \$861,000, Transfer Out to CIP Fund 401 for capital projects of \$3,340,000. There will be a single-year projected change in fund balance by negative \$31,369. The negative change reflects the increase in ERAF revenue amount from \$1.6 million to \$2.31 million and drawdown of unallocated reserves Fund Balance of \$3.34 million for capital projects.

**Reserve Calculations**

Currently, the Town maintains a thirty five percent (35%) reserve requirement policy. This includes a fifteen (15%) Emergency Reserve and a twenty percent (20%) Budget Stabilization Policy. During the April 6 Study Session, there was discussion and recommendation by the Council to change the Town Budget Stabilization Reserve policy percentage from 20% to 15%. In this current iteration of the General Fund Balance, the reserve policy is adjusted to thirty percent (30%). With the above revenue and expenditure changes, reducing the Budget Stabilization Reserve to 15% increased the Unallocated available fund balance by \$886,484. Any remaining fund balance not reserved or committed is designated as Unallocated Fund Balance. *The projected unallocated available ending fund balance for FY 2022/23 is \$7,248,600.*

With Council direction, the unallocated reserve balance can be appropriated towards operational use, capital projects or to pay down liabilities. During its review of the Town Financial Planning model during the fiscal year, staff recommended that the Council consider uses for the unallocated funds. During discussions the Town allocated \$5 million toward CalPERS Public Safety Pension Liabilities in FY 2021/22. For FY 2022/23, there is an allocation of \$3.34 million for various set aside buckets for capital projects in the Town CIP.

The beginning FY 2021/22 General Fund Balance was \$16,318,279. The table below reflects all changes noted above.

<b>FY 2022/23 Beginning Fund Balance</b>	<b>\$12,598,872</b>
FY 2022/23 Projected Revenues (inclusive of ERAF)	\$21,899,306
<b>Total Available Funds</b>	<b>\$34,498,178</b>
COP Debt Service for FY 2022/23	(\$861,000)
FY 2022/23 Expenditures (Projected Budget)	(\$17,729,676)
FY 2022/23 Transfer Out CIP 401 Fund -Financial Planning	(\$3,340,000)
<b>Projected FY 2022/23 Ending Fund Balance</b>	<b>\$12,567,502</b>

As shown below, the Town will meet its new 30% reserve requirements total of \$5,318,902 in FY 2022/23 and projects an unallocated reserve that is 57% of projected expenditures.

FY 2022/23 Expenditures	\$17,729,676
<b>Projected FY 2021/22 Ending Fund Balance</b>	<b>\$12,567,502</b>
15% Emergency Reserve	\$2,659,451
15% Budget Stabilization Reserve	\$2,659,451
<b>TOTAL RESERVE REQUIREMENT</b>	<b>\$5,318,902</b>
<i>Less Above Reserve Requirement = Unallocated Reserves</i>	<i>\$7,248,600</i>

This budget presents a plan for accomplishing the goals and objectives of the City Council within existing resources and core strategy of financial stability. We continue to be fiscally prudent with our resources but are mindful of operational and infrastructure needs. As the Town Center project heads to final completion, we still have many long-term infrastructure needs. Town priorities will focus again on CIP Master Plan projects and paying down long-term liabilities.

**POLICY FOCUS**

The Town’s Operating and Capital Improvement Budget represents one of the most significant Policy Documents approved by the City Council. Staff has crafted the attached Budget based on specific policy objectives of the City Council. This item discusses revenue and expenditure projections for FY 2022/23. The Council adopts a fiscal year budget that addresses any policies and or priorities of the Council while addressing the needs of the community.

**FISCAL IMPACT**

None.

**GOAL ALIGNMENT**

This Report and its contents are in alignment with the following Council Policy Goals:

- Goal A – Maintain Fiscal Transparency
- Goal F – Be Forward-Thinking, Well-Managed and Well-Planned

**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

FY 2022/23 Internal Service, Library, Tennis Funds

FY 2022/23 Capital Improvement Program

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
<b>Revenues</b>					
101-00-40001-000	Secured Property Tax	9,834,557	10,363,791	10,578,791	11,107,730
101-00-40002-000	Unsecured	437,101	435,000	435,000	420,000
101-00-40004-000	SB813 Redemption (Suppl)	324,085	296,000	296,000	315,000
101-00-40006-000	Prop Tax in Lieu of VLF (Motor Veh)	751,425	949,107	1,061,738	1,672,448
101-00-40008-000	Excess ERAF				
101-00-40010-000	Unsecured SB813 Redemp/Suppl	669			
101-00-42005-000	Property Transfer Tax	702,515	543,000	749,000	763,980
<b>Total Property Taxes -&gt;</b>		<b>12,050,352</b>	<b>12,586,898</b>	<b>13,120,529</b>	<b>14,279,158</b>
101-00-41001-000	Sales & Use Tax General	128,929	175,000	190,000	195,000
101-00-41002-040	Prop 172 Sales Tax for Police	98,406	92,000	95,000	100,000
101-00-41004-000	In Lieu Sales Tax/Trip Flip				
<b>Total Sales Taxes -&gt;</b>		<b>227,335</b>	<b>267,000</b>	<b>285,000</b>	<b>295,000</b>
101-00-42001-000	Franchise Taxes-Utilities	266,694	264,000	264,000	269,000
101-00-42002-000	Franchise Tax-Cal Water	167,916	162,000	162,000	172,000
101-00-42003-000	Franchise Tax-Garbage	341,303	375,000	396,000	425,000
101-00-42004-000	Franchise Taxes-Cable	132,467	137,000	137,000	139,000
<b>Total Franchise Fees -&gt;</b>		<b>908,381</b>	<b>938,000</b>	<b>959,000</b>	<b>1,005,000</b>
101-00-40005-000	Homeowners Exemption	33,785	37,400	37,400	37,400
101-00-40007-000	Motor Veh. Lic Fees (MVLFF)	5,157	5,200	5,200	5,600
<b>Total Intergovernmental -&gt;</b>		<b>38,942</b>	<b>42,600</b>	<b>42,600</b>	<b>43,000</b>
101-00-43001-000	Business Licenses	264,162	260,000	264,000	268,000
<b>Total Business License Tax -&gt;</b>		<b>264,162</b>	<b>260,000</b>	<b>264,000</b>	<b>268,000</b>
101-00-47001-000	Home Occupation Permit	200	300	300	300
101-00-47019-020	Zoning & Planning Fees	231,510	220,000	220,000	225,000
<b>Total Planning Revenue -&gt;</b>		<b>231,710</b>	<b>220,300</b>	<b>220,300</b>	<b>225,300</b>
101-00-47002-025	Building Permit Fee	1,185,419	1,100,000	1,200,000	1,236,000
101-00-47004-025	Grading & Drainage	80,054	65,000	65,000	72,000
101-00-47021-025	Plan Check Fee	438,926	382,000	402,000	412,000
101-00-47030-025	Tree Removal Plan Check	61,540	52,000	70,000	72,000
101-00-47034-025	Contract Plan Review Services				
101-00-47035-025	Contract Inspection Services				
101-00-47050-025	Penalty No Building Permit	31,894	25,000	15,000	25,000
101-00-48502-025	Miscellaneous Income				
<b>Total Building Revenue -&gt;</b>		<b>1,797,832</b>	<b>1,624,000</b>	<b>1,752,000</b>	<b>1,817,000</b>
101-00-44001-040	Municipal & Vehicle Code Fines	1,822	5,000	5,000	5,000
101-00-44002-040	Other Fines & Forfeiture (County)	44,118	32,000	36,000	37,000
101-00-45007-040	POST Reimb	9,127	18,000	18,000	13,000
101-00-48505-040	Federal SRO Grant	-	75,000	75,000	75,000
101-00-47005-040	Other Licenses & Permit	3,181	3,800	7,800	4,140
101-00-47009-040	Photocopy Fee	204	150	150	150
101-00-47011-040	Alarm Sign Fees	1,440	1,900	1,900	2,400
101-00-47012-040	Vehicle Release	2,176	2,500	2,500	2,300
101-00-47015-040	Affidavit of Cost	74			
101-00-47016-040	Special Service Fee	-	3,000	6,500	3,000

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

Account	Description	Actual 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	122,500
101-00-47049-040	False Alarm Fees			40,000	30,000
101-00-48501-040	Donation/Contribution	306			
101-00-48502-040	Miscellaneous Income	386	700	700	400
	<b>Total Police Revenue -&gt;</b>	<b>67,934</b>	<b>158,050</b>	<b>209,550</b>	<b>294,890</b>
101-00-45005-050	C/CAG AB 1546-Veh registration				
101-00-45021-053	Highway Maint Reimbursement	35,700	35,700	35,700	35,700
101-00-47003-050	Encroachment	654,992	590,000	605,000	623,000
	<b>Total DPW Revenue -&gt;</b>	<b>690,692</b>	<b>625,700</b>	<b>640,700</b>	<b>658,700</b>
101-00-47022-058	Social Fees	14,581	15,000	70,000	72,100
101-00-47023-058	Meeting Fees	478	10,000	10,000	10,000
101-00-47025-058	Class Fees	-	15,000	15,000	15,000
101-00-47028-058	Weddings	19,573	20,000	30,000	35,000
101-00-47029-058	Park Day Use Fee	11,288	10,500	10,500	10,500
101-00-47033-058	Catering Service Fee			5,000	5,200
101-00-47039-058	Park Rev-Admin 30% Non-Resident	9,346	21,000	21,000	23,000
101-00-47040-058	Park Rev-Admin 15% Resident	338	4,550	4,550	6,000
	<b>Total Park Program Revenue -&gt;</b>	<b>55,603</b>	<b>96,050</b>	<b>166,050</b>	<b>176,800</b>
101-00-44003-000	Heritage Tree Damage Fee	37,313	15,000	130,000	20,000
101-00-44004-000	C & D Deposit Forfeited	322,600	65,000	65,000	65,000
101-00-45016-058	DOC Grant	5,000	5,000	5,000	5,000
101-00-45019-000	Grant	10,000			65,000
101-00-45020-000	Other Reimbursements	2,599	-	-	-
101-00-47005-012	Other Licenses & Permit Admin	974	1,500	1,500	1,200
101-00-47009-000	Photocopy Fee	652			
101-00-47031-030	Tree Inspection Fee	39,780	31,000	31,000	32,000
101-00-47036-030	Admin Citation (code enforcement)	114,850	85,000	55,000	32,000
101-00-47038-000	Banner Permit Fee	1,763	2,475	2,475	2,200
101-00-47045-000	Drone Application Fee	-	750	750	750
101-00-48001-000	Interest Income	(89,438)	175,000	175,000	132,000
101-00-48002-000	Cell Antenna Lease	64,663	65,441	65,441	70,775
101-00-48003-000	Property Rental - Playschool	41,668	89,533	89,533	89,533
101-00-48005-000	Post Office	2,628	3,200	3,200	2,700
101-00-48501-000	Donations/Contributions	1,000			
101-00-48502-000	Miscellaneous Income	10,164	2,300	2,300	2,300
101-00-48507-000	Settlement/Claims	13,423			
101-00-48508-000	COVID-19 Relief	86,813			
101-00-48510-000	Atherton 2020 Lease COP	169			
101-00-48515-000	Rule 20 A Funds	642,521			
	<b>Total Misc. Revenues -&gt;</b>	<b>1,309,142</b>	<b>541,199</b>	<b>626,199</b>	<b>520,458</b>
	<b>Total Operating Revenues -&gt;</b>	<b>17,642,085</b>	<b>17,359,797</b>	<b>18,285,928</b>	<b>19,583,306</b>
	<b>Expenditures</b>				
	City Council Department	50,108	54,356	54,356	61,513
	Administration Department	854,155	1,007,458	1,015,458	1,032,501
	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	1,454,284
	Inter Department	800,379	894,940	935,340	981,511
	Police Department	8,309,741	9,032,305	9,032,305	9,303,866
	Public Works Department	1,641,026	2,739,358	2,739,358	3,076,233
	<b>Total Operating Expenditures -&gt;</b>	<b>14,498,085</b>	<b>16,520,252</b>	<b>16,630,803</b>	<b>17,729,676</b>
	<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>3,144,000</b>	<b>839,545</b>	<b>1,655,125</b>	<b>1,853,631</b>

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
<b><u>Other Financing Sources/(Uses)</u></b>					
101-00-58002-030	Trans Out CIP 401 Future Projects				(3,340,000)
101-00-58010-000	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	2,316,000
	<b>Total Transfers In/(Out) -&gt;</b>	<b>(13,864,098)</b>	<b>(4,191,592)</b>	<b>(5,374,532)</b>	<b>(1,885,000)</b>
	Incr/(Decr) of General Fund Resv	(10,720,097)	(3,352,047)	(3,719,407)	(31,369)
	<b>Net Change in Fund Balance</b>	<b>(10,720,097)</b>	<b>(3,352,047)</b>	<b>(3,719,407)</b>	<b>(31,369)</b>
	Beginning Fund Balance	27,038,376	16,318,279	16,318,279	12,598,872
	<b>Ending Fund Balance</b>	<b>16,318,279</b>	<b>12,966,231</b>	<b>12,598,872</b>	<b>12,567,502</b>

<b><u>Fund Balance Schedule</u></b>				
Building Component Town Center Funding	505,000			
15% Emergency Reserve	2,174,713	2,478,038	2,494,620	2,659,451
15% Reserve	2,899,617	3,304,050	3,326,161	2,659,451
Reserved for OPEB				
Available Fund Balance	10,738,949	7,184,143	6,778,091	7,248,600
<b>Ending Fund Balance</b>	<b>16,318,279</b>	<b>12,966,231</b>	<b>12,598,872</b>	<b>12,567,502</b>



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
<b>City Council</b>	<b>50,108</b>	<b>54,356</b>	<b>54,356</b>	<b>61,513</b>

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

Category	Account	Description	Actual 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
<b>Total City Council</b>			<b>50,108</b>	<b>54,356</b>	<b>54,356</b>	<b>61,513</b>



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

Category	Actual 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	264,275
Professional Svs	25,484	30,000	30,000	30,000
General Operations	27,748	30,700	30,700	38,396
Other Services/Exp.	34,781	162,582	170,582	168,186
Supplies & Materials	5,057	10,500	10,500	12,500
Capital Outlay	9,995	4,400	4,400	3,400
<b>Administration Total</b>	<b>854,155</b>	<b>1,007,458</b>	<b>1,015,458</b>	<b>1,032,501</b>

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	15,217
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	12,681
EE Benefits	101-12-51014-012	Life & ADD Insurance	529	529	529	529
EE Benefits	101-12-51015-012	LTD Insurance	2,257	2,176	2,176	2,199
EE Benefits	101-12-51016-012	Unemployment Insurance	4,982	4,857	4,857	5,072
EE Benefits	101-12-51019-012	Allowance	6,600	6,600	6,600	-
EE Benefits	101-12-51020-012	Educational Reimb	5,000	8,000	8,000	8,000
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	56,831	69,356	69,356	79,727
		<b>Total Salaries &amp; Benefits</b>	<b>751,090</b>	<b>769,276</b>	<b>769,276</b>	<b>780,019</b>
Professional Svcs	101-12-52023-012	Contract Human Resources	25,484	30,000	30,000	30,000
General Operations	101-12-53002-012	Other Equip Repair & Maint	12,220	12,000	12,000	12,000
General Operations	101-12-53014-012	Utilities - Electricity	2,062	3,500	3,500	10,596
General Operations	101-12-53015-012	Utilities - Gas	221	-	-	-
General Operations	101-12-53016-012	Utilities - Water	-	1,200	1,200	1,800
General Operations	101-12-53024-012	Advertising - Noticing	6,456	4,500	4,500	4,500
General Operations	101-12-53025-012	External Printing Services	6,789	9,000	9,000	9,000
General Operations	101-12-53026-012	Recruitment Costs	-	500	500	500
Other Services/Exp.	101-12-54002-012	Business Meetings & Meals	-	300	300	300
Other Services/Exp.	101-12-54003-012	Conferences	1,759	9,500	9,500	9,500

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

Category	Account	Description	Actual 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
<b>Total Operations</b>			<b>103,065</b>	<b>238,182</b>	<b>246,182</b>	<b>252,482</b>
<b>Total Admin Dept</b>			<b>854,155</b>	<b>1,007,458</b>	<b>1,015,458</b>	<b>1,032,501</b>



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
<b>City Attorney Total</b>	<b>252,020</b>	<b>310,000</b>	<b>310,000</b>	<b>310,000</b>

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

Category	Account	Description	Actual 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
<b>Total City Attorney Dept</b>			<b>252,020</b>	<b>310,000</b>	<b>310,000</b>	<b>310,000</b>



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

Category	Actual 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
<b>Finance Total</b>	<b>805,458</b>	<b>843,294</b>	<b>843,294</b>	<b>897,696</b>

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

Account	Description	Actual 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
	<b>Total Salaries &amp; Benefits</b>	<b>605,076</b>	<b>633,342</b>	<b>633,342</b>	<b>652,335</b>
101-18-52001-018	Audit & Financial	74,460	66,172	66,172	66,322
101-18-52017-018	Technical Services	19,913	20,000	20,000	20,909
101-18-53002-018	Repair Machinery & Equip	-	200	200	200
101-18-53025-018	External Printing Service	2,705	3,500	3,500	3,500
101-18-53031-018	Banking Services	11,793	12,000	12,000	12,550
101-18-53503-018	Trsfr to Equip Replace Fund	10,000	10,000	10,000	10,500
101-18-54003-018	Conferences	-	2,500	2,500	2,625
101-18-54004-018	Training and Workshops	184	4,800	4,800	5,040
101-18-54005-018	Subscriptions	-	-	-	-

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

Account	Description	Actual 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
<b>Total Operations</b>		<b>200,382</b>	<b>209,952</b>	<b>209,952</b>	<b>245,361</b>
<b>Total Finance Dept</b>		<b>805,458</b>	<b>843,294</b>	<b>843,294</b>	<b>897,696</b>



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

Category	Actual 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
<b>Planning Total</b>	<b>453,479</b>	<b>303,783</b>	<b>303,783</b>	<b>612,071</b>

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

Category	Account	Description	Actual 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	-	-	-
<b>Total Planning Dept</b>			<b>453,479</b>	<b>303,783</b>	<b>303,783</b>	<b>612,071</b>



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

Category	Actual 2020-21	Adopted Budget 2021-22	Adjusted Budget 2021-22	Recomm Budget 2022-23
Salaries & Wages	171,050	172,628	172,628	181,500
EE Benefits	157,963	181,220	181,220	191,278
Professional Svcs	984,228	955,200	955,200	1,048,700
General Operations	3,697	8,360	8,360	15,456
Other Services/Exp.	145	1,150	1,150	1,150
Supplies & Materials	2,688	4,200	4,200	4,200
Capital Outlay	11,948	12,000	12,000	12,000
<b>Building Total</b>	<b>1,331,719</b>	<b>1,334,759</b>	<b>1,334,759</b>	<b>1,454,284</b>

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	5,286
EE Benefits	101-25-51001-025	Medicare	2,526	2,527	2,527	2,628
EE Benefits	101-25-51003-025	PER Retire Contrib- 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	5,436
EE Benefits	101-25-51014-025	Life & ADD Insurance	172	193	193	193
EE Benefits	101-25-51015-025	LTD Insurance	1,057	1,009	1,009	1,020
EE Benefits	101-25-51016-025	Unemployment Insurance	1,741	1,692	1,692	1,762
EE Benefits	101-xx-51xxx-misc	Unfunded liabilities-Misc	77,493	94,573	94,573	108,713
<b>Total Salaries &amp; Benefits</b>			<b>329,013</b>	<b>353,849</b>	<b>353,849</b>	<b>372,778</b>
Professional Svs	101-25-52017-025	Technical Service	-	32,000	32,000	32,000
Professional Svs	101-25-52033-025	Contract Bldg & Life Safety Svs	984,228	923,200	985,350	1,016,700
General Operations	101-25-53014-025	Utilities - Electricity	2,062	3,500	3,500	10,596
General Operations	101-25-53016-025	Utilities - Water	-	1,000	1,000	1,000
General Operations	101-25-53033-025	Rent - Mach & Equip	1,635	3,860	3,860	3,860
Other Services/Exp.	101-25-54005-025	Subscriptions	-	1,000	1,000	1,000
Other Services/Exp.	101-25-54007-025	Memberships & Dues	145	150	150	150
Supplies & Materials	101-25-55002-025	Office Supplies	2,688	3,200	3,200	3,200
Supplies & Materials	101-25-55006-025	Safety Supplies & Matls	-	1,000	1,000	1,000

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

Category	Account	Description	Actual 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
		<b>Total Operations</b>	<b>1,002,706</b>	<b>980,910</b>	<b>1,043,060</b>	<b>1,081,506</b>
		<b>Total Building Dept</b>	<b>1,331,719</b>	<b>1,334,759</b>	<b>1,396,909</b>	<b>1,454,284</b>



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
<b>Inter-Dept. Total</b>	<b>800,379</b>	<b>894,940</b>	<b>935,340</b>	<b>981,511</b>

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

Category	Account	Description	Actual 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	-	-	-	-
<b>Total Inter-Department</b>			<b>800,379</b>	<b>894,940</b>	<b>935,340</b>	<b>981,511</b>



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

Category	Actual 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	3,203,693
Professional Svcs	90,377	114,044	114,044	105,308
General Operations	193,101	312,346	312,346	474,450
Other Services/Exp.	267,231	280,943	280,943	284,388
Supplies & Materials	163,319	154,500	154,500	172,500
Capital Outlay	106,076	120,108	120,108	286,314
<b>Police Total</b>	<b>8,309,741</b>	<b>9,032,305</b>	<b>9,032,305</b>	<b>9,303,866</b>

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	175,892
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	265,498
EE Benefits	101-40-51014-040	Life & ADD Insurance	3,344	3,757	3,757	3,730
EE Benefits	101-40-51015-040	LTD Insurance	29,419	24,581	24,581	29,593
EE Benefits	101-40-51016-040	Unemployment Insurance	47,245	43,052	43,052	45,222
EE Benefits	101-40-51018-040	Uniforms	61,694	30,000	30,000	30,000
EE Benefits	101-40-51020-040	Educational Reimbursement	4,132	20,000	20,000	20,000
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Misc	49,313	60,181	60,181	69,180
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Safety	860,123	1,041,696	1,041,696	843,654
<b>Total Salaries &amp; Benefits</b>			<b>7,489,638</b>	<b>8,050,364</b>	<b>8,050,364</b>	<b>7,980,906</b>
Professional Svs	101-40-52017-040	Technical Services	90,377	114,044	114,044	105,308
General Operations	101-40-53001-040	Equip Maint - Vehicles	51,966	40,000	40,000	50,000
General Operations	101-40-53002-040	Equip Maint - Other	18,039	15,000	15,000	10,000
General Operations	101-40-53014-040	Utilities - Electricity	33,514	42,000	42,000	127,000
General Operations	101-40-53015-040	Utilities - Gas	417	3,000	3,000	3,000
General Operations	101-40-53016-040	Utilities - Water	886	3,000	3,000	4,500
General Operations	101-40-53018-040	Utilities - Telephone	45,242	42,750	42,750	42,750

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

Category	Account	Description	Actual 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
<b>Total Operations</b>			<b>820,104</b>	<b>981,941</b>	<b>981,941</b>	<b>1,322,960</b>
<b>Total Police Dept</b>			<b>8,309,741</b>	<b>9,032,305</b>	<b>9,032,305</b>	<b>9,303,866</b>



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	281,416
EE Benefits	369,311	389,100	389,100	384,429
Professional Svs	594,049	947,507	947,507	1,060,000
General Operations	316,977	776,510	776,510	945,738
Other Services/Exp.	9,224	89,550	89,550	100,500
Supplies & Materials	18,663	67,150	67,150	74,650
Capital Outlay	81,758	209,500	209,500	229,500
<b>DPW Total</b>	<b>1,641,026</b>	<b>2,739,358</b>	<b>2,739,358</b>	<b>3,076,233</b>

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	12,906
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	13,056
EE Benefits	51014	Life & ADD Insurance	364	445	445	445
EE Benefits	51015	LTD Insurance	2,012	1,961	1,961	1,973
EE Benefits	51016	Unemployment Insurance	4,395	4,135	4,135	4,302
EE Benefits	51xxx	Unfunded Liabilities-Misc	116,081	141,666	141,666	162,848
<b>Total Salaries &amp; Benefits</b>			<b>620,356</b>	<b>649,141</b>	<b>649,141</b>	<b>665,845</b>
Professional Svs	52010 (50)	Contract Engineering	54,452	100,000	100,000	100,000
Professional Svs	52017	Technical Services	1,207	40,000	40,000	40,000
Professional Svs	52030 (58)	Contract Park Event Svs	12,129	60,000	60,000	10,000
Professional Svs	52031	Contract DPW Maint Serv	526,261	747,507	747,507	910,000
General Operations	53001	Vehicle Repair & Maint	2,048	7,500	7,500	10,000
General Operations	53002	Equipment Repair & Maint	-	12,000	12,000	82,000
General Operations	53003	Building Security	93	10,500	10,500	11,000
General Operations	53004	Facility Repair & Maint	18,884	74,000	74,000	100,500
General Operations	53006	Electrical Repair & Maint	3,918	11,000	11,000	11,000
General Operations	53008	Contract Custodial Services	44,444	141,823	141,823	225,000
General Operations	53009	Contract Tree Maintenance	59,743	100,000	100,000	110,000
General Operations	53010	Street Sweeping	25,440	30,000	30,000	30,000
General Operations	53011	Contract Lndscp Maint.	-	79,687	79,687	50,000
General Operations	53012	Traffic Signal Repair & Maint	3,632	15,000	15,000	15,000
General Operations	53013	Street Light Repair & Maint	6,469	60,000	60,000	60,000
General Operations	53014	Utilities -Electricity	77,131	95,500	95,500	101,938

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

Category	Account	Description	Actual 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
<b>Total Operations</b>			<b>1,020,671</b>	<b>2,090,217</b>	<b>2,090,217</b>	<b>2,410,388</b>
<b>Total DPW</b>			<b>1,641,026</b>	<b>2,739,358</b>	<b>2,739,358</b>	<b>3,076,233</b>

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	4,043
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	4,193
EE Benefits	101-50-51014-050	Life & ADD Insurance	150	181	181	181
EE Benefits	101-50-51015-050	LTD Insurance	816	770	770	782
EE Benefits	101-50-51016-050	Unemployment Insurance	1,366	1,294	1,294	1,348
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	37,497	45,761	45,761	52,603
<b>Total Salaries &amp; Benefits</b>			<b>195,863</b>	<b>214,598</b>	<b>214,598</b>	<b>221,887</b>
Professional Svs	101-50-52010-050	Contract Engineering	54,452	100,000	100,000	100,000
Professional Svs	101-50-52017-050	Technical Services	1,207	40,000	40,000	40,000
General Operations	101-50-53001-050	Vehicle Repair & Maint	318	5,000	5,000	-
General Operations	101-50-53002-050	Equipment Repair & Maint	-	1,500	1,500	1,500
General Operations	101-50-53014-050	Utilities - Electricity	2,062	3,500	3,500	11,438
General Operations	101-50-53015-050	Utilities - Gas	-	250	250	250
General Operations	101-50-53016-050	Utilities - Water	-	500	500	500
General Operations	101-50-53018-050	Utilities - Telephone	-	200	200	-
General Operations	101-50-53024-050	Advertising/Publishing	1,122	2,500	2,500	2,500
General Operations	101-50-53029-050	Contract Inspection & Testing	-	5,000	5,000	5,000
General Operations	101-50-53033-050	Rent - Mach & Equipment	1,635	4,500	4,500	4,500
General Operations	101-50-53503-050	Equip Replace Charges	8,000	13,000	13,000	18,000
Other Services/Exp.	101-50-54003-050	Conferences	920	8,000	8,000	8,000
Other Services/Exp.	101-50-54004-050	Training & Workshops	1,050	3,500	3,500	3,500

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

Category	Account	Description	Actual 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	-	-	-	-
<b>Total Operations</b>			<b>79,190</b>	<b>219,700</b>	<b>219,700</b>	<b>229,888</b>
<b>Total DPW Engineering</b>			<b>275,053</b>	<b>434,298</b>	<b>434,298</b>	<b>451,775</b>

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	3,319
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	3,319
EE Benefits	101-53-51014-053	Life & ADD Insurance	80	105	105	105
EE Benefits	101-53-51015-053	LTD Insurance	397	397	397	397
EE Benefits	101-53-51016-053	Unemployment Insurance	1,175	1,064	1,064	1,106
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	49,176	60,014	60,014	68,988
<b>Total Salaries &amp; Benefits</b>			<b>159,443</b>	<b>154,760</b>	<b>154,760</b>	<b>155,469</b>
Professional Svs	101-53-52031-053	Contract DPW Maint Serv	265,618	368,827	368,827	400,000
General Operations	101-53-53001-053	Vehicle Repair & Maint	1,730	2,500	2,500	10,000
General Operations	101-53-53002-053	Equipment Repair & Maint	-	2,000	2,000	2,000
General Operations	101-53-53003-053	Building Security	-	500	500	500
General Operations	101-53-53004-053	Facility Repair & Maint	-	5,000	5,000	5,000
General Operations	101-53-53006-053	Electrical Repair & Maint	-	1,000	1,000	1,000
General Operations	101-53-53009-053	Tree Maintenance	32,691	70,000	70,000	75,000
General Operations	101-53-53010-053	Street Sweeping	25,440	30,000	30,000	30,000
General Operations	101-53-53011-053	Contract Lndscp Maint.	-	79,687	79,687	50,000
General Operations	101-53-53012-053	Traffic Signal Repair & Maint	3,632	15,000	15,000	15,000
General Operations	101-53-53013-053	Street Light Repair & Maint	6,469	60,000	60,000	60,000
General Operations	101-53-53014-053	Utilities - Electricity	58,782	75,000	75,000	75,000
General Operations	101-53-53015-053	Utilities - Gas	296	850	850	850
General Operations	101-53-53016-053	Utilities - Water	7,261	12,500	12,500	12,500

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

Category	Account	Description	Actual 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
<b>Total Operations</b>			<b>415,156</b>	<b>763,164</b>	<b>763,164</b>	<b>791,900</b>
<b>Total DPW Street Maint</b>			<b>574,599</b>	<b>917,924</b>	<b>917,924</b>	<b>947,369</b>

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

Category	Account	Description	Actual 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	3,553
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	3,553
EE Benefits	101-57-51014-057	Life & ADD Insurance	86	96	96	96
EE Benefits	101-57-51015-057	LTD Insurance	561	556	556	556
EE Benefits	101-57-51016-057	Unemployment Insurance	1,149	1,139	1,139	1,184
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	10,580	12,911	12,911	14,842
<b>Total Salaries &amp; Benefits</b>			<b>159,811</b>	<b>167,996</b>	<b>167,996</b>	<b>173,107</b>
Professional Svs	101-57-52031-057	Contract DPW Maint Serv	230,445	296,242	296,242	325,000
General Operations	101-57-53002-057	Equipment Repair & Maint	-	3,500	3,500	3,500
General Operations	101-57-53003-057	Building Security	93	2,500	2,500	3,000
General Operations	101-57-53004-057	Facility Repair & Maint	15,860	35,000	35,000	45,000
General Operations	101-57-53006-057	Electrical Repair & Maint	3,918	10,000	10,000	10,000
General Operations	101-57-53008-057	Contract Custodial Services	12,466	35,000	35,000	25,000
General Operations	101-57-53009-057	Tree Maintenance	27,052	30,000	30,000	35,000
General Operations	101-57-53014-057	Utilities - Electricity	8,389	7,500	7,500	6,000
General Operations	101-57-53015-057	Utilities - Gas	2,110	2,000	2,000	2,000
General Operations	101-57-53017-057	Utilities - Sewer	4,358	15,000	15,000	12,000
General Operations	101-57-53029-057	Contract Inspection & Testing	546	2,000	2,000	3,000
General Operations	101-57-53033-057	Rent - Mach & Equipment	1,255	1,500	1,500	1,500
Other Services/Exp.	101-57-53503-057	Equip Replace Charges	3,247	3,000	3,000	3,000
Supplies & Materials	101-57-54010-057	Other Contract Services	920	32,500	32,500	32,500

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

Category	Account	Description	Actual 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
<b>Total Operations</b>			<b>402,454</b>	<b>669,242</b>	<b>669,242</b>	<b>720,500</b>
<b>Total DPW Park Maintenance</b>			<b>562,265</b>	<b>837,239</b>	<b>837,239</b>	<b>893,607</b>

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

Category	Account	Description	Actual 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	1,328
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	1,328
EE Benefits	101-58-51014-058	Life & ADD Insurance	32	42	42	42
EE Benefits	101-58-51015-058	LTD Insurance	159	159	159	159
EE Benefits	101-58-51016-058	Unemployment Insurance	470	425	425	443
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	18,829	22,979	22,979	26,415
<b>Total Salaries &amp; Benefits</b>			<b>78,951</b>	<b>84,921</b>	<b>84,921</b>	<b>87,493</b>
Professional Svs	101-58-52030-058	Contract Park Event Svs	12,129	60,000	60,000	10,000
Professional Svs	101-58-52031-058	Contract DPW Maint Serv	2,175	7,000	7,000	10,000
General Operations	101-58-53003-058	Building Security	-	2,500	2,500	2,500
General Operations	101-58-53004-058	Facility Repair & Maint	1,349	3,000	3,000	10,500
General Operations	101-58-53014-058	Utilities - Electricity	7,897	9,000	9,000	9,000
General Operations	101-58-53015-058	Utilities - Gas	2,013	3,000	3,000	3,000
General Operations	101-58-53016-058	Utilities - Water	12,198	15,000	15,000	11,000
General Operations	101-58-53018-058	Utilities - Telephone	1,584	1,500	1,500	1,500
General Operations	101-58-53024-058	Advertising/Publishing	396	-	-	-
General Operations	101-58-53030-058	Credit Card Merchant Fees	1,007	5,500	5,500	5,500
Supplies & Materials	101-58-55010-058	Custodial Supplies	-	900	900	900
Supplies & Materials	101-58-55011-058	Landscape Supplies	426	500	500	500
Supplies & Materials	101-58-55012-058	Construction Matls	-	2,000	2,000	2,000
Capital Outlay	101-58-57004-058	Machinery & Equipment	-	3,000	3,000	3,000
Capital Outlay	101-58-57006-058	Computer Equip/Software	791	1,000	1,000	1,000
Capital Outlay	101-58-57007-058	Office Machines & Furn	20	1,000	1,000	1,000
Capital Outlay	101-59-57025-059	COVID-19 Emergency	-	-	-	-
<b>Total Operations</b>			<b>41,984</b>	<b>114,900</b>	<b>114,900</b>	<b>71,400</b>
<b>Total DPW Park Programs</b>			<b>120,935</b>	<b>199,821</b>	<b>199,821</b>	<b>158,893</b>

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

Category	Account	Description	Acutal 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	664
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	664
EE Benefits	101-59-51014-059	Life & ADD Insurance	16	21	21	21
EE Benefits	101-59-51015-059	LTD Insurance	79	79	79	79
EE Benefits	101-59-51016-059	Unemployment Insurance	235	213	213	221
<b>Total Salaries &amp; Benefits</b>			<b>26,287</b>	<b>26,867</b>	<b>26,867</b>	<b>27,889</b>
Professional Svs	101-59-52031-059	Contract DPW Maint Serv	28,022	75,438	75,438	175,000
General Operations	101-59-53002-059	Equipment Repair & Maint	-	5,000	5,000	75,000
General Operations	101-59-53003-059	Building Security	-	5,000	5,000	5,000
General Operations	101-59-53004-059	Facility Repair & Maint	1,675	31,000	31,000	40,000
General Operations	101-59-53008-059	Contract Custodial Services	31,978	106,823	106,823	200,000
General Operations	101-59-53014-059	Utilities - Electricity	-	500	500	500
General Operations	101-59-53015-059	Utilities - Gas	-	700	700	700
General Operations	101-59-53017-059	Utilities - Sewer	6,302	12,000	12,000	12,000
General Operations	101-59-53029-059	Contract Inspection & Testing	-	1,500	1,500	2,500
Other Services/Exp.	101-59-53503-059	Equip Replace Charges	12,500	25,000	25,000	25,000
Supplies & Materials	101-59-54010-059	Other Contract Services	-	30,000	30,000	30,000
Supplies & Materials	101-59-55006-059	Safety Supplies & Matls	101	250	250	500
Supplies & Materials	101-59-55012-059	Construction Matls	755	1,500	1,500	2,000
Supplies & Materials	101-59-55015-059	Gas & Oil	-	6,500	6,500	6,500

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

Category	Account	Description	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
<b>Total Operations</b>			<b>81,887</b>	<b>323,210</b>	<b>323,210</b>	<b>596,700</b>
<b>Total DPW Bldg Maint</b>			<b>108,174</b>	<b>350,077</b>	<b>350,077</b>	<b>624,589</b>

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

Account	Description	Actuals 2020-2021	Adopted Budget 2021-22	Proposed Budget 2022-23
213-00-40001-000	Secured Property Tax	5,391,725		249,000
213-00-48001-000	Interest Income	41,128	100,000	25,000
<b>Advancement of Funds</b>				
<b>Total Revenues</b>		<b>5,432,853</b>	<b>100,000</b>	<b>274,000</b>
213-00-58003-000	Trans to Facilities Const-406	8,172,893	4,135,000	300,000
213-30-52007-000	Other Legal Services	-		
213-30-52011-000	Contract Planner	-		
213-30-52024-000	Architectural Services	-		
213-30-52027-000	Environmental Consulting Svcs	-		
213-30-52031-000	Contract Maint Services	7,826	19,000	19,000
213-30-53003-000	Building Security	-	250	250
213-30-53004-000	Facility Repair & Maintenance	-	2,000	2,000
213-30-53008-000	Contract Custodial Services	9,756	58,000	75,000
213-30-53014-000	Utilities - Electricity	4,291	24,000	72,659
213-30-53015-000	Utilities - Gas	-	200	200
213-30-53016-000	Utilities Water	838	8,000	8,000
213-30-53017-000	Utilities - Sewer	-		
213-30-53024-000	Advertising & Noticing	396		
213-30-53035-213	Other Rents & Leases	-	19,825	-
213-30-53036-000	Contract Pesticid & Fertilizer	-	800	800
213-30-54010-000	Other Contract Services	47,591	58,000	71,000
213-30-55016-000	Other Supplies & Materials	-	-	-
<b>Total Operations</b>		<b>8,243,591</b>	<b>4,325,075</b>	<b>548,909</b>
<b>Total Expenditures</b>		<b>8,243,591</b>	<b>4,325,075</b>	<b>548,909</b>
Excess (Deficiency) of Rev Over Exp		(2,810,737)	(4,225,075)	(274,909)
Beginning Fund Balance		8,811,074	6,000,337	1,775,262
<b>Ending Fund Balance</b>		<b>6,000,337</b>	<b>1,775,262</b>	<b>1,500,353</b>

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

Fund 213 Acct Description	Quantity, brief description and justification of items requested	FY 2023 Recommended Appropriations
Contract Maint Services	MCE contract maint for HVAC, electrical, roof and landscape services, etc.	19,000
Building Security	Misc locks, etc	250
Facility Maint and Repair	Scheduled maint and misc repairs as needed	2,000
Contract Custodial Services	Portion of Town janitorial contract	75,000
Utilities - Electricity	Operating electricity	72,659
Utilities - Gas	Operating gas	200
Utilities Water	Operating water	8,000
Other Rents & Leases	Library Temporary Trailers lease	-
Contract Pesticid & Fertilizer	Vector control	800
Maintenance & Monitoring	New Building Maintenance & Monitoring	31,000
Landscape Maintenance	Library Landscaping Services	40,000
Trans to Facilities Const-406	Library allocation portion new Town Center	300,000
Trans to Facilities Const-406	Construction, project management, FF&E	300,000
Trans to Facilities Const-406	10 % Contingency of Library project	300,000
Total Library		548,909

Town of Atherton Annual Operating Budget FY 2022-2023  
Internal Service Fund  
Equipment Replacement Budget By Account

Fund 610 Account	Description	Actual 2020-2021	Adopted Budget 2021-2022	Recomm Budget 2022-2023
610-00-48001-000	Interest on Investments	5,204	2,600	2,600
610-00-47509-012	Equip Replace Charges - Admin			
610-00-47509-018	Equip Replace Charges - Finance	10,000	10,000	10,500
610-00-47509-040	Equip Replace Charges - Police	55,400	141,800	214,200
610-00-47509-050	Equip Replace Charges - DPW Engineering	8,000	13,000	18,000
610-00-47509-053	Equip Replace Charges - DPW Street Maint	9,000	9,000	9,000
610-00-47509-057	Equip Replace Charges - DPW Park Maint	3,000	3,000	3,000
610-00-47509-059	Equip Replace Charges - Building Maint	12,500	25,000	25,000
610-00-48004-000	Sale of Property	5,997		
	Total Revenues	109,101	204,400	282,300
	Depreciation	151,208		
610-18-57006-018	Computer Software	-	-	-
610-12-57004-012	Machinery & Equipment	-	-	-
610-40-57004-040	Machinery & Equipment	3,943	-	39,200
610-40-57005-040	Vehicles & Accessories	45,626	141,800	170,000
610-50-57005-050	Vehicles & Accessories	-	40,000	45,000
	Total Expenditures	200,777	181,800	254,200
	Excess (Deficiency) of Revenues Over Expenditures	(91,676)	22,600	28,100
	Beginning Net Asset (Deficit)	1,116,757	1,025,080	1,047,680
	Ending Net Asset (Deficit)	1,025,080	1,047,680	1,075,780

**ATTACHMENT 2**

Town of Atherton Annual Operating Budget FY 2022-2023  
Internal Service Fund  
Worker's Compensation Budget By Account

Fund 614 Account	Description	Actual 2020-2021	Adopted Budget 2021-2022	Recomm Budget 2022-2023
614-00-47503-012	Charges for Services - Admin Dept	21,171	19,429	13,927
614-00-47503-018	Charges for Services - Finance Dept	18,231	17,383	12,408
614-00-47503-025	Charges for Services - Building Dept	7,055	6,970	4,976
614-00-47503-040	Charges for Services - Police Dept	415,361	360,542	264,240
614-00-47503-050	Charges for Services - DPW Engineering	5,601	5,375	3,837
614-00-47503-053	Charges for Services - DPW Street Maint	4,699	4,255	3,037
614-00-47503-057	Charges for Services - DPW Park Maint	4,598	4,555	3,252
614-00-47503-058	Charges for Services - DPW Park Prog & Tennis Fd	1,880	1,702	1,215
614-00-47503-059	Charges for Services - DPW Building Maint	940	851	607
614-00-48001-000	Interest on Investments	11,628	4,000	4,000
614-00-49001-000	Transfer From General Fund			
	Total Revenues	<u>491,163</u>	<u>425,062</u>	<u>311,499</u>
614-30-51013-000	Worker's Comp Expense	119,448	159,264	159,264
614-30-51017-000	Safety/Compliance Program Assessment	5,795	6,618	6,618
614-00-49001-000	Reserve Equity Contribution		221,551	62,325
	Total Expenditures	<u>125,243</u>	<u>387,433</u>	<u>228,207</u>
	Excess (Deficiency) of Revenues Over Expenditures	365,919	37,629	83,292
	Transfer-in			
	Beginning Net Assets (Deficit)	<u>1,331,375</u>	<u>1,697,295</u>	<u>1,734,924</u>
	Ending Net Assets (Deficit)	<u>1,697,295</u>	<u>1,734,924</u>	<u>1,818,216</u>

Town of Atherton Annual Operating Budget FY 2022-2023  
 Internal Service Fund  
 General Liability Budget By Account

Fund 615 Account	Description	Actual 2020-2021	Adopted Budget 2021-2022	Recomm Budget 2022-2023
615-00-47504-000	Liability Insurance Charge	270,520	287,573	407,997
615-00-47505-000	Employment Practice Liability Charge	37,064	48,065	31,594
615-00-48001-000	Interest on Investments	5,537	2,200	2,200
	Total Revenues	313,121	337,838	441,791
615-30-53019-000	Liability Insurance Expense	204,214	187,583	307,997
615-30-53020-000	Employment Practice Liability	35,073	48,045	31,594
615-30-53022-000	Liability Claim Expense	25,000	100,000	100,000
	Total Expenditures	264,287	335,628	439,591
	Excess (Deficiency) of Revenue Over Expenditures	48,834	2,210	2,200
	Beginning Net Assets (Deficit)	684,414	733,248	735,458
	Ending Net Assets (Deficit)	733,248	735,458	737,658

Town of Atherton Annual Operating Budget FY 2022-2023  
Internal Service Fund  
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2020-2021	Adopted Budget 2021-2022	Recomm Budget 2022-2023
616-00-47506-000	GASB 45 ARC - Contribution	-	182,425	182,425
616-00-47506-012	GASB 45 ARC - Admin	41,915	20,191	20,363
616-00-47506-018	GASB 45 ARC - Finance	30,828	25,797	42,362
616-00-47506-025	GASB 45 ARC - Building	26,822	23,929	25,596
616-00-47506-040	GASB 45 ARC - Police	391,798	408,714	406,503
616-00-47506-050	GASB 45 ARC - DPW Engineering	31,283	29,532	31,691
616-00-47506-053	GASB 45 ARC - DPW Street Maint	90,092	49,953	50,322
616-00-47506-057	GASB 45 ARC - DPW Park Maint	7,855	4,343	4,805
616-00-47506-058	GASB 45 ARC - DPW Park Program	7,548	3,864	3,705
616-00-47507-012	EE Benefits Earned - Admin	9,380	9,714	15,217
616-00-47507-018	EE Benefits Earned - Finance	8,230	8,692	13,559
616-00-47507-025	EE Benefits Earned - Building	3,340	3,385	5,286
616-00-47507-040	EE Benefits Earned - Police	71,700	125,410	175,892
616-00-47507-050	EE Benefits Earned - DPW Engineering	2,594	2,588	4,043
616-00-47507-053	EE Benefits Earned - DPW Street Maint	2,053	2,127	3,319
616-00-47507-057	EE Benefits Earned - DPW Park Maint	2,174	2,277	3,553
616-00-47507-058	EE Benefits Earned - DPW Park Program	821	851	1,328
616-00-47507-059	EE Benefits Earned - DPW Bldg Maint	411	425	664
616-00-47508-012	Unemploy Benefits - Admin	4,982	4,857	5,072
616-00-47508-018	Unemploy Benefits - Finance	4,298	4,346	4,520
616-00-47508-025	Unemploy Benefits - Building	1,741	1,692	1,762
616-00-47508-040	Unemploy Benefits - Police	47,245	43,052	45,222
616-00-47508-050	Unemploy Benefits - DPW Engineering	1,366	1,294	1,348
616-00-47508-053	Unemploy Benefits - DPW Street Maint	1,175	1,064	1,106
616-00-47508-057	Unemploy Benefits - DPW Park Maint	1,149	1,139	1,184
616-00-47508-058	Unemploy Benefits - DPW Park Program	470	425	443
616-00-47508-059	Unemploy Benefits - DPW Building Maint	235	213	221
616-00-48001-000	Interest on Investments	9,682	4,500	4,500
616-00-49001-000	Transfer from General Fund			
Total Revenues		801,186	966,799	1,056,011
616-xx-51009-xxx	Retiree Health-Care OPEB		182,419	67,000
616-12-51009-012	Retiree Health-Care (Admin)	19,808	20,191	20,363
616-18-51009-018	Retiree Health-Care (Finance)	23,963	25,797	23,142
616-25-51009-025	Retiree Health-Care (Building)	24,788	23,929	25,804
616-40-51009-040	Retiree Health-Care (Police)	334,799	408,714	406,503

Town of Atherton Annual Operating Budget FY 2022-2023  
 Internal Service Fund  
 Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2020-2021	Adopted Budget 2021-2022	Recomm Budget 2022-2023
616-50-51009-050	Retiree Health-Care (Engineering)	29,781	29,532	31,691
616-53-51009-053	Retiree Health-Care (Street Maint)	46,890	49,953	50,322
616-57-51009-057	Retiree Health-Care (Park Maint)	4,213	4,348	4,805
616-58-51009-058	Retiree Health-Care (Park Program)	3,821	3,864	3,705
616-30-51016-030	Unemployment Insurance	-	15,000	15,000
616-40-51016-040	Unemployment Insurance	1,337		
616-30-50013-030	Employee Benefits Earned	456,241		200,000
616-30-51021-000	Net OPEB Expense	146,681		
	Total Expenditures	<u>1,092,323</u>	<u>763,747</u>	<u>848,335</u>
	Excess (Deficiency) of Revenues Over Expenditures	(291,137)	203,052	207,676
	Beginning Net Assets (Deficit)	<u>722,205</u>	<u>431,069</u>	<u>634,121</u>
	Ending Net Assets (Deficit)	<u><u>431,069</u></u>	<u><u>634,121</u></u>	<u><u>841,797</u></u>

Town of Atherton Annual Operating Budget FY 2022-2023  
Special Revenue Fund  
Tennis Fund 105

Account	Description	Actual 2020-2021	Adopted Budget 2021-2022	Recomm Budget 2022-2023
105-00-47027-058	Tennis Classes	40,000	40,000	40,000
105-00-47026-058	Tennis Keys	20,220	18,300	18,300
105-00-48001-058	Interest Income	1,621	600	600
105-00-48501-000	Donation & contributions			
<b>Total Revenues</b>		<b>61,841</b>	<b>58,900</b>	<b>58,900</b>
105-58-52031-000	Contract Maint Services	1,010	10,000	10,000
105-58-53003-000	Building Security	1,283	2,500	2,500
105-58-53004-000	Facility Repair & Maint	19,827	180,000	100,000
105-58-55012-000	Construction Materials	-	5,000	5,000
Total Operations		22,120	197,500	117,500
<b>Total Expenditures</b>		<b>22,120</b>	<b>197,500</b>	<b>117,500</b>
Excess (Deficiency) of Rev Over Exp		39,721	(138,600)	(58,600)
<b>Contribution from MALL Player Capital contract</b>				
Beginning Fund Balance		200,204	239,925	101,325
<b>Ending Fund Balance</b>		<b>239,925</b>	<b>101,325</b>	<b>42,725</b>

Town of Atherton Annual Operating Budget FY 2022-2023  
Special Revenue Fund  
COPS Grant

Account	Description	Actual 2020-2021	Adopted Budget 2021-2022	Proposed Budget 2022-2023
209-00-45019-040	Grant	156,964	155,000	155,000
209-00-48001-040	Interest Income	2	146	146
<b>Total Revenue</b>		<b>156,965</b>	<b>155,146</b>	<b>155,146</b>
209-40-50001-040	Salaries related expenditures	156,964	155,146	155,146
<b>Total Expenditure</b>		<b>156,964</b>	<b>155,146</b>	<b>155,146</b>
Excess (Deficiency) of Rev Over Exp		2		-
Beginning Fund Balance		(0)	2	(0)
<b>Ending Fund Balance</b>		<b>2</b>	<b>2</b>	<b>(0)</b>

# Town of Atherton

## Capital Improvement Program

*FY 2022/23 -2026/27*

**Town of Atherton**  
**Public Works Department**  
80 Fair Okas Lane  
Atherton, CA 94027  
[www.ci.atherton.ca.us](http://www.ci.atherton.ca.us)

**Streets & Transportation**

**Drainage**

**Town Buildings, Park & Facilities**





**Capital Improvement Program  
Fiscal Years 2022/23 through 2026/2027**

**TABLE OF CONTENTS**

**I. Introduction ..... 2**

    About the Capital Improvement Program ..... 3

    CIP Document Organization..... 4

**II. Fund Sources and Revenues ..... 5**

    Funding Descriptions ..... 6

    Funding Revenue Sources FY 2021/22..... 11

    Capital Program Expenditures FY 2021/22..... 12

**III. Capital Projects Five-Year Budget Summaries..... 13**

**STREETS & TRANSPORTATION**

        Traffic Control Devices Program ..... 14

        Traffic Safety Improvement Program ..... 15

        Bicycle & Pedestrian Master Plan Implementation Program ..... 16

        Road Maintenance Program ..... 17

        Neighborhood Traffic Management Program ..... 19

**DRAINAGE**

        Drainage Improvements Program ..... 21

        Upper Atherton Channel Monitoring ..... 23

**TOWN BUILDINGS, PARK & FACILITIES**

        Accessibility Improvements ..... 24

        Atherton Library..... 25

        Civic Center Master Plan Implementation Program..... 26

        Park Master Plan Implementation Program ..... 27



**Capital Improvement Program  
Fiscal Years 2022/23 through 2026/2027**

---

A large green diamond shape with a white border, centered on the page. Inside the diamond, the text 'Section I: Introduction' is written in a bold, black, sans-serif font.

**Section I:  
Introduction**



## Capital Improvement Program Fiscal Years 2022/23 through 2026/2027

---

### I. INTRODUCTION

#### About the Capital Improvement Program

The Town of Atherton's Five-Year Capital Improvement Program (CIP) summarizes anticipated resources and their estimated uses for major infrastructure and other capital construction, improvement, and maintenance projects.

The CIP is a five-year planning tool that identifies anticipated capital improvements and their funding sources from fiscal years 2022/23 through 2026/27. The CIP does not appropriate funds, but rather, it functions as a budgeting and planning tool which supports appropriations that are made through adoption of the annual budget. The CIP is updated annually to reflect the latest community priorities, infrastructure master plans, completed projects, updated project cost estimates and available revenue sources.

#### Master Plans

Atherton's City Council commissioned a number of Master Plans and studies, starting in FY 2012-13, in order to become well informed on the status of infrastructure needs. These master plans, evaluations and studies are for the following Town-owned facilities:

- Bicycle and Pedestrian Master Plan
- Holbrook-Palmer Park Master Plan
- Civic Center Master Plan
- Storm Drainage Master Plan
- Pavement Management Program Update
- Neighborhood Traffic Management Action Plan
- Street Light Inventory

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



## Capital Improvement Program Fiscal Years 2022/23 through 2026/2027

---

The CIP projects were selected based on the following factors:

- Implementation of the Town's General Plan Guidelines
- Town Council and Community direction
- Implementation of accepted and approved Master Plans
- Implementation of Facilities' planning and priorities
- Maintenance needs of roadways and safety of roadway users
- Ability to improve transportation deficiencies
- Drainage facilities improvement needs

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

### CIP Document Organization

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

As such this CIP is organized into three parts.

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



**Capital Improvement Program  
Fiscal Years 2022/23 through 2026/2027**

---

**Section II:  
Funding Sources  
& Revenues**



## Capital Improvement Program Fiscal Years 2022/23 through 2026/2027

---

### II. FUNDING DESCRIPTIONS

The Town of Atherton's Capital Projects contained in this CIP are financed through a variety of funding and revenue sources. These funding sources may include:

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

#### **General Fund (Capital Improvement)**

---

The General Fund provides funding for the Town's general programs and day-to-day operations. This includes Town management, administration, parks and recreation operations, public works operations, law enforcement, trash hauling, special operational programs, planning, and general Town services. It also includes an annual payment to mitigate accessibility risks from ABAG Plan, the Joint Powers Authority that provides liability insurance.

When accounting for General Fund use, the fund description on the individual project pages shows as Capital Improvement. The General Fund includes the money raised by the local property tax for a given year as well as one-time grant funds received for specific projects and purposes. The intent is to budget annually a certain amount from the General Fund to address Town priorities.



## Capital Improvement Program Fiscal Years 2022/23 through 2026/2027

---

### Measure S (Special Parcel Tax)

---

Approved by a 2/3rds vote of Atherton residents in November 2013, Measure S (Special Parcel Tax) is an ordinance that continues the existing Town of Atherton Special Parcel Tax for four years. The most recent parcel tax expired in FY 2017/18. The Special Parcel Tax was not renewed in 2018. There are still residual funds that will be used for authorized capital project infrastructure needs, with available capital improvement funds programmed in FY 2022/23.

The Special Parcel Tax provided funding to maintain police emergency response services, street repair and maintenance, drainage facility repair and maintenance, and other capital improvements. The Special Parcel Tax generated approximately \$1.86 million annually and was divided 20% to Police Services and 80% to capital projects. The sunset of the Special Parcel Tax required the discontinuation of certain programs and projects.

### Measure A

---

Measure A is a voter approved half-cent sales tax for countywide transportation projects and programs. In 2009, county voters overwhelmingly approved a reauthorization of Measure A through 2033.

The purpose of these funds are to maintain local streets and roads, repair potholes and sidewalks, develop alternative transportation options such as bicycling and pedestrian programs, and to develop and implement traffic operations and safety projects.

Measure A dollars are distributed on a formula allocation based on population and the number of road-miles. Atherton receives approximately \$370,000 annually through Measure A.

### Measure M

---

Approved by voters in November 2010, the Congestion Management Agency for San Mateo County levies a \$10 registration fee on vehicles registered in San Mateo County. This Measure is set to expire in 2035 (25 years).



## Capital Improvement Program Fiscal Years 2022/23 through 2026/2027

---

These funds help to maintain neighborhood streets, fix potholes, provide transportation options, improve traffic circulation, reduce congestion, reduce water pollution from oil and gas runoff, and provide safe routes to schools.

Approximately 50% of Measure M revenues fund Countywide Transportation Programs, and the other 50% is formula-allocated to local agencies. The Town of Atherton receives approximately \$75,000 per year from Measure M.

### Measure W

---

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

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

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

Ten percent (10%) of the annual revenue is allocated to the County of San Mateo and the cities of the County for transportation investments using a distribution formula that is based 50% on population and 50% on road miles (adjusted annually). The Town's allocation of the Measure W funds is approximately 1.74% of the City/County distribution, which is projected to be approximately \$145,000. The Town may use Measure W funds for street paving and pothole repair, bicycle/pedestrian safety projects, promoting alternative modes of transportation, planning and implementing traffic and safety projects including signal coordination, and implementing advanced technologies and communications of the roadway system.



## Capital Improvement Program Fiscal Years 2022/23 through 2026/2027

---

### Gas Tax

---

Atherton receives a formula allocation of funds based upon population and lane miles. In FY 2022-23, the Town will receive approximately \$207,000 in regular Gas Tax revenues. This amount is augmented with additional revenues from the Road Repair and Accountability Act of 2017 (SB 1). Effective November 1, 2017, the gasoline excise tax was increased 12 cents per gallon and the excise tax on diesel was increased 20 cents per gallon. SB 1 also increased the vehicle registration tax effective January 1, 2018 and an additional vehicle registration tax will be applied to zero emission vehicles effective July 1, 2020. As a result, the total Gas Tax allocations to the Town is expected to be approximately \$365,000 in FY 2022/23. With the proposed funding through the Capital Improvements Program, the Town will be able to achieve the Maintenance of Effort requirements of SB 1 to continue to receive SB1 funds.

### Atherton Channel Fund

---

Fees collected by the Town to finance drainage and related improvements/ repairs and environmental monitoring for those portions of the Channel for which the Town is responsible.

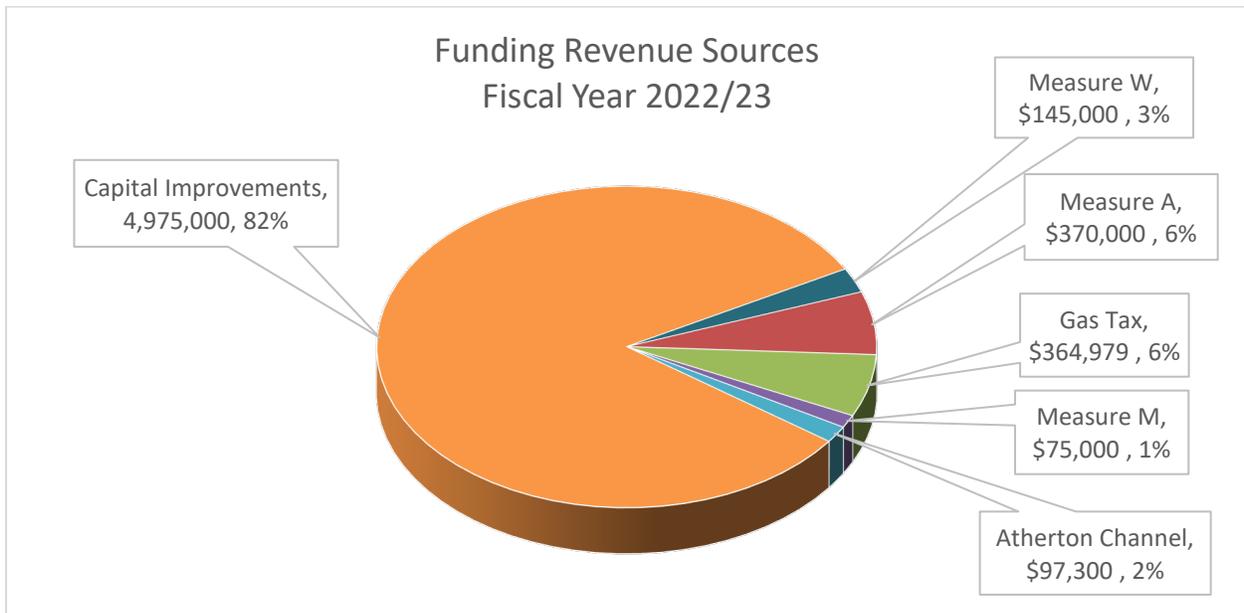


## Capital Improvement Program Fiscal Years 2022/23 through 2026/2027

### Fund Sources in FY 2022/23

The sources used to fund the FY 2022/23 capital improvements total approximately \$6.03 million and consist of existing fund balances plus new income. The four major sources of these funds are the General Fund (Capital Improvement), Measure A and Gas Tax. These funds are used to fund bicycle, pedestrian and traffic safety improvements, and road maintenance and drainage projects. These and other capital projects are described in detail in the next section of this CIP.

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

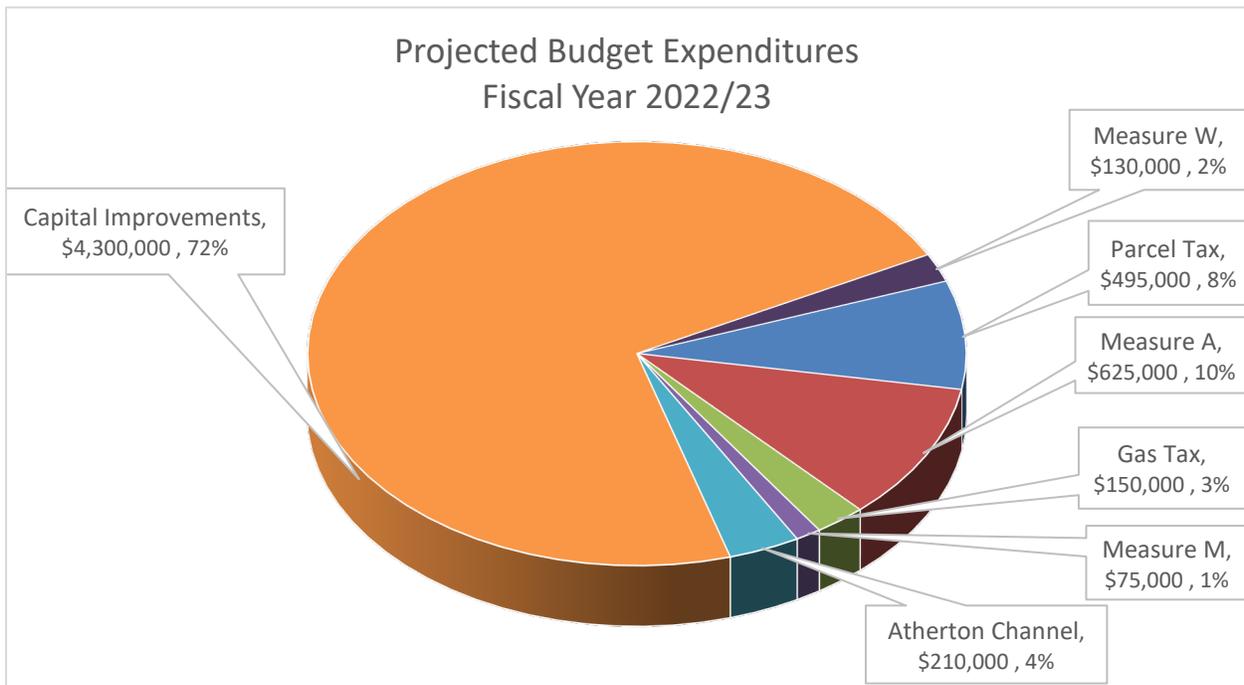




## Capital Improvement Program Fiscal Years 2022/23 through 2026/2027

### Capital Program Expenditures for FY 2022/23

For FY 2022/23, the CIP anticipates appropriating approximately \$5.7 million, including prior year fund allocations. The major expenditures planned are for the remodel of the Atherton Station building, Holbrook-Palmer Park, drainage, bicycle, pedestrian and roadway maintenance projects. These project expenditures, in addition to other capital projects are identified in the chart below.





**Capital Improvement Program  
Fiscal Years 2022/23 through 2026/2027**

---

**Section III:  
Capital Projects**



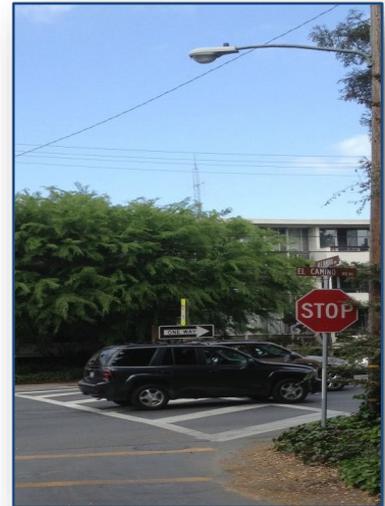
## Capital Improvement Program Fiscal Years 2022/23 through 2026/2027

**Project Type:** Streets & Transportation

**Project Name:** Traffic Control Devices Program - #56070

**Project Description:** This program provides ongoing funding for the repair and replacement of regulatory, warning and advisory street signage, striping, cross walks, and markings, necessary to maintain safe and efficient roadways within the Town of Atherton.

This program also provides a funding source to install additional signage identified by staff and/or the Transportation Committee and approved by the City Council, as necessary.



### Funding Plan and Project Costs

Funding Source	22/23	23/24	24/25	25/26	26/27	Totals
Measure A	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
<b>Totals</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$75,000</b>



## Capital Improvement Program Fiscal Years 2022/23 through 2026/2027

**Project Type:** Streets & Transportation

**Project Name:** Traffic Safety Improvement Program - #56064

**Project Description:** This program provides funding for data collection and studies such as engineering technical reports, traffic counts, speed surveys, and traffic signal warrant studies. It also funds traffic control measures and roadway improvements to improve vehicular, bicycle and pedestrian safety items such as fixed solar powered radar speed indicators, and flashing LED pedestrian activated crossing signs. Priority projects include:

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

### Funding Plan and Project Costs

Funding Source	22/23	23/24	24/25	25/26	26/27	Totals
Capital Improvements	\$450,000	\$1,850,000	\$0	\$0	\$0	\$2,300,000
Measure A	\$175,000	\$25,000	\$25,000	\$25,000	\$25,000	\$275,000
Measure M	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
<b>Totals</b>	<b>\$640,000</b>	<b>\$1,890,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$2,650,000</b>





## Capital Improvement Program Fiscal Years 2022/23 through 2026/2027

**Project Type:** Streets & Transportation

**Project Name:** Bicycle & Pedestrian Master Plan Implementation Program - #56059

**Project Description:** The Town's Bicycle and Pedestrian Master Plan was accepted by the Council in November of 2014. The Master Plan identifies priority Bicycle and Pedestrian improvement projects throughout Town. This program funds improvements to the routes as identified in the Master Plan.



Priority projects include:

- Identify opportunities to improve safety and awareness on heavily used routes servicing schools and parks
- Seek grant funding and partnership opportunities to implement improvements identified in the Town of Atherton Bicycle and Pedestrian Master Plan – estimate \$25,000 (FY 2022/23)
- Refresh of Class III Bikeway pavement markings – estimate \$100,000 (FY 2022/23)
- Watkins Avenue Pedestrian Improvements, Middlefield Road to McCormick Lane – estimate \$100,000 (FY 2022/23)
- Selby Lane bicycle lane improvements – estimate \$250,000 (FY 2022/23), \$1,150,000 (FY 2023/24)
- Fair Oaks Lane at Lloyden drive Pedestrian Improvements – estimate \$175,000 (FY 2022/23)

Funding Source	22/23	23/24	24/25	25/26	26/27	Totals
Capital Improvements	\$450,000	\$1,150,000	\$500,000	\$500,000	\$1,000,000	<b>\$3,600,000</b>
Measure A Fund	\$200,000	\$25,000	\$25,000	\$25,000	\$25,000	<b>\$300,000</b>
<b>Totals</b>	<b>\$650,000</b>	<b>\$1,175,000</b>	<b>\$525,000</b>	<b>\$525,000</b>	<b>\$1,025,000</b>	<b>\$3,900,000</b>



## Capital Improvement Program Fiscal Years 2022/23 through 2026/2027

**Project Type:** Streets & Transportation

**Project Name:** Road Maintenance Program - #56003

**Project Description:** This is an annual program combining patching, sealing and overlays to maintain roads in a cost-effective manner. Every two years, an engineering survey of pavement condition is performed by independent assessors, who determine a pavement condition index (PCI) and also recommends specific maintenance strategies for each road. Staff analyzes the data, conducts physical inspections, and recommends an annual program to cost-effectively maintain roads. The funds proposed for this program have been increased with the approval of SB-1, and allocation of Capital improvement funds to \$1,500,000 for FY 2022/23. Funds associated with the Roadway Maintenance and Rehabilitation Account (RMRA) approved through SB-1 in 2017 are subject to maintenance of effort requirements which is supported by the proposed Capital Improvement funds in the current and future years.



The streets are to be determined based on their PCI index listing when it comes out in November along with visual assessments and other priorities. Special attention will be paid the Town's roadside drainage systems to ensure that the edges of pavement do not create situations that could be hazardous to pedestrians or impede drainage.

- Two-inch grind and overlay (on various streets throughout Town) - \$875,000
- Maintenance Dig-outs (on various streets throughout Town) - \$250,000
- Cape Seal/Slurry Seal (on various streets throughout Town) - \$375,000



**Capital Improvement Program  
Fiscal Years 2022/23 through 2026/2027**

**Funding Plan and Project Costs**

<b>Funding Source</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>	<b>Totals</b>
Special Parcel Tax	\$245,000	\$0	\$0	\$0	\$0	<b>\$245,000</b>
Capital Improvement	\$840,000	\$840,000	\$840,000	\$840,000	\$840,000	<b>\$4,200,000</b>
Measure A	\$75,000	\$280,000	\$250,000	\$250,000	\$250,000	<b>\$1,105,000</b>
Gas Tax	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	<b>\$750,000</b>
Measure M	\$60,000	\$60,000	\$75,000	\$75,000	\$75,000	<b>\$345,000</b>
Measure W	\$130,000	\$140,000	\$140,000	\$140,000	\$140,000	<b>\$690,000</b>
<b>Totals</b>	<b>\$1,500,000</b>	<b>\$1,470,000</b>	<b>\$1,455,000</b>	<b>\$1,455,000</b>	<b>\$1,455,000</b>	<b>\$7,335,000</b>



## Capital Improvement Program Fiscal Years 2022/23 through 2026/2027

**Project Type:** Streets & Transportation

**Project Type:** Streets and Transportation

**Project Name:** Neighborhood Traffic Management Program - #56078

**Project Description:** This is a new program in support of the Neighborhood Traffic Management Program (NTMP). The NTMP is designed to respond to concerns regarding increasing traffic volumes and vehicular speeds in residential neighborhoods. The NTMP is presently making its way through the Transportation Committee and will be presented to the City Council for adoption as a blueprint for addressing neighborhood traffic concerns.

The NTMP provides a framework for the selection, application, and implementation of traffic calming improvement measures in the Town of Atherton. The NTMP provides a systematic framework for handling neighborhood traffic requests to ensure equitable and effective solutions. The NTMP represents the Town of Atherton's commitment to enhance the safety and livability of residential neighborhoods.

This program provides funding for improvements on neighborhood streets that meet program qualifying criteria and have demonstrated support of affected residences under the proposed policy document.

The Town has approved the initial projects in its Neighborhood Traffic Management Action Plan. This program provides funding to initiate implementation of the traffic calming pilot projects identified through the Plan. Funding for FY 2022/23 includes carryover funds from FY 2021/22.





**Capital Improvement Program  
Fiscal Years 2022/23 through 2026/2027**

**Funding Plan and Project Costs**

<b>Funding Source</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>	<b>Totals</b>
Measure A	\$160,000	\$40,000	\$10,000	\$10,000	\$10,000	<b>\$230,000</b>
<b>Totals</b>	<b>\$160,000</b>	<b>\$40,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$230,000</b>



## Capital Improvement Program Fiscal Years 2022/23 through 2026/2027

---

**Project Type:** Drainage

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

**Project Description:** In FY 2013-14, the City Council approved an update the Town's Drainage Master Plan. The Master Plan identified Tier 1 projects, those with the highest need based on improving safety, reducing flooding, and mitigating environmental degradation as all being in the upper reach of the Atherton Channel.

Projects that are identified as the Town's responsibility will be assessed for deficiencies. Funding in the first year of the CIP is proposed for engineering and surveying to identify areas of responsibility, followed by design of high-priority improvements, and required environmental permitting. This process typically takes a year or more to complete. Future years include funding for project construction but are merely placeholder amounts for fiscal planning.

This program also includes the implementation of a Green Infrastructure Plan and as otherwise required by the Municipal Regional Stormwater Permit issued by the Regional Water Quality Control Board. Green infrastructure improvements would include: required stormwater treatment measures associated with the Selby Lane Bicycle Lanes Project, roadway improvements, and potentially on Lloyd Drive (at Fair Oaks) and on Polhemus Avenue as identified in the Green Infrastructure Master Plan.

Funding for the following improvements is estimated at:

- Atherton Channel Assessment and Relining Upstream of Alameda de las Pulgas – estimate \$400,000 (FY 2022/23), \$2,400,000 (FY 2023/24)
- Green Infrastructure Plan Implementation – estimate \$300,000 (FY 2022/23), including \$100,000 carryover from FY2021/2022
- Evaluation of the Stockbridge Avenue, Selby Lane, and Almendral Avenue intersections with El Camino Real
- Projects Not Budgeted but Planned for Future Years
  - Task 1C: Replacement of failed culverts; Euclid, Polhemus, Camino al Lago, Stockbridge and Carolina, Serrano, and Shearer intersection regrades, install new swales and berms.
  - Task 2: Relining side slopes and bottom of Atherton Channel downstream of Alameda de las Pulgas.



**Capital Improvement Program  
Fiscal Years 2022/23 through 2026/2027**

**Funding Plan and Project Costs**

<b>Funding Source</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>	<b>Totals</b>
Special Parcel Tax	\$250,000					<b>\$250,000</b>
Atherton Channel	\$200,000	\$200,000	\$100,000	\$50,000	\$50,000	<b>\$600,000</b>
Capital Improvement Projects	\$400,000	\$2,400,000	\$450,000	\$450,000	\$450,000	<b>\$4,150,000</b>
<b>Totals</b>	<b>\$850,000</b>	<b>\$2,600,000</b>	<b>\$550,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$5,000,000</b>



## Capital Improvement Program Fiscal Years 2022/23 through 2026/2027

**Project Type:** Drainage

**Project Name:** Upper Atherton Channel Monitoring - #56037

**Project Description:** The Upper Atherton Channel Phase 2 project was completed in December 2011. As part of the permit requirements, a 10-year monitoring period was required to assess the health and habitat for the red-legged frog population and plants installed to provide an adequate frog habitat. The completion of the Belbrook Culvert Repair and Slope Stabilization project required a 5-year monitoring period for plant establishment. It is anticipated that additional monitoring will be required as the Atherton Channel and associated drainage is improved.

### Funding Plan and Project Costs

Funding Source	22/23	23/24	24/25	25/26	26/27	Totals
Atherton Channel	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
<b>Totals</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$50,000</b>





## Capital Improvement Program Fiscal Years 2022/23 through 2026/2027

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

**Project Name:** Accessibility Improvements Program - #56060

**Project Description:** Title 28 of the Code of Federal Regulations (CFR) Part 35.150 requires public entities to make each of its existing facilities accessible to and usable by individuals with disabilities. The Town performs a required annual evaluation of facilities to identify areas that need to be improved.

The Accessibility Improvements Program provides funding to design and implement improvements necessary to correct deficiencies identified as part of the evaluation process. Sample improvements may include projects such as installation of new ADA compliant sidewalk ramps and access improvements to and within Town owned and operated facilities.

### Funding Plan and Project Costs

Funding Source	22/23	23/24	24/25	25/26	26/27	Totals
Capital Improvement Projects	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
<b>Totals</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$50,000</b>





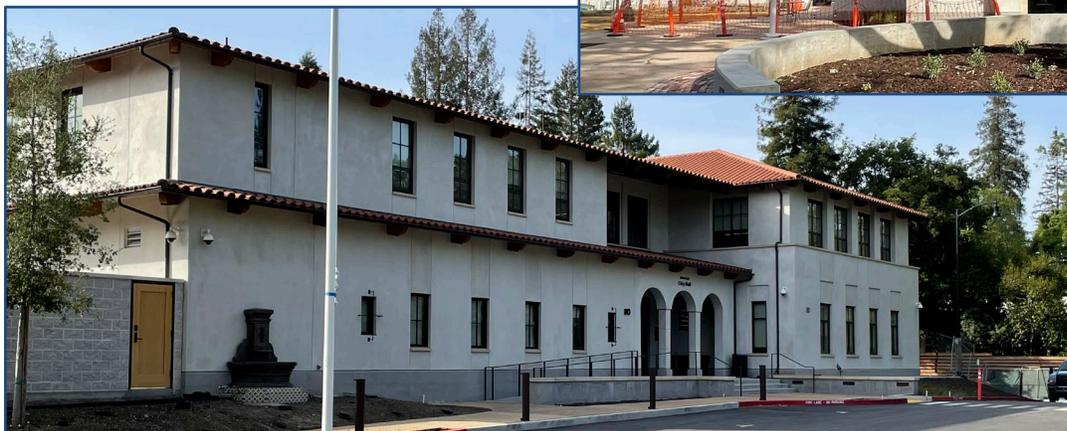
## Capital Improvement Program Fiscal Years 2022/23 through 2026/2027

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

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

**Project Description:** City Council selected WRNS Studio LLP to design a new Civic Center consisting of Administration, Police, and Community Services, a Library, Town Green, site improvements and improved circulation. The primary Civic Center Project is funded by Donations and Building Capital Funds. Funding from the Capital Improvements Fund is for identified projects not a part of the primary Project to include the SFPUC water line and improvements to the corporation yard. The construction contract for the project has been awarded and construction began in September 2019.

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





**Capital Improvement Program  
Fiscal Years 2022/23 through 2026/2027**

**Funding Plan and Project Costs**

<b>Funding Source</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>	<b>Totals</b>
Capital Improvement Projects	\$450,000	\$0	\$0	\$0	\$0	\$450,000
<b>Totals</b>	<b>\$450,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$450,000</b>



## Capital Improvement Program Fiscal Years 2022/23 through 2026/2027

---

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

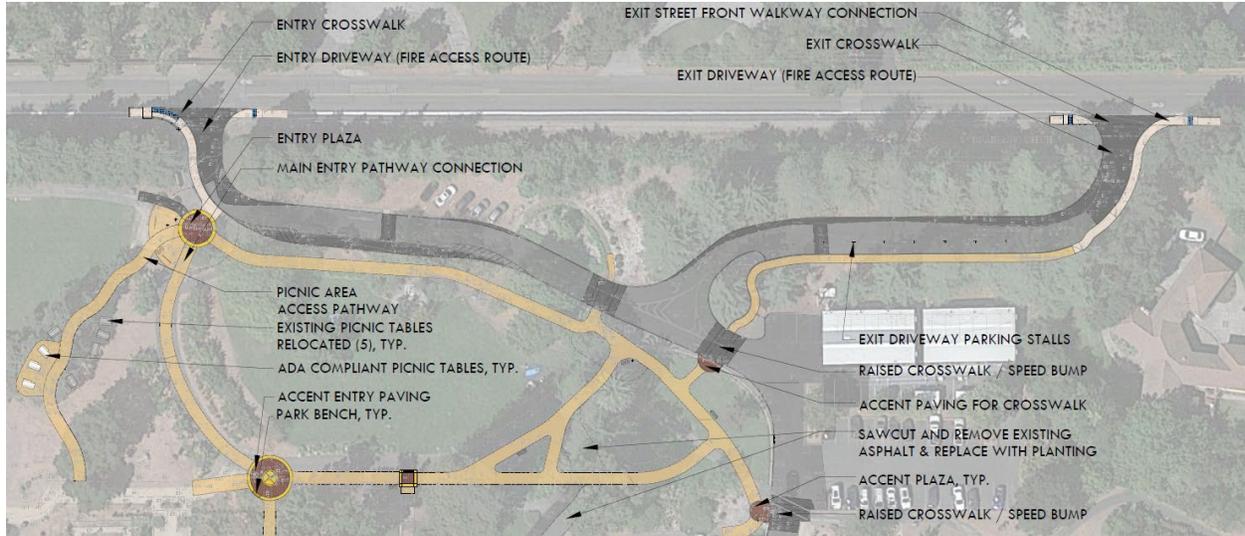
**Project Name:** Park Master Plan Implementation Program - #56063

**Project Description:** The Holbrook-Palmer Park Improvements Program is designed to implement a number of the proposed projects from the 2015 Park Facilities Master plan update, as recommended by the Park and Recreation Committee and approved by the Atherton City Council. The Park Master plan improvements, which began in FY 2015-16, has the following projects as priorities in the five-year outlook:

- Park Circulation and Pedestrian Circulation improvements – Construct the Park entrance including the entry and exit driveways, pedestrian entry and exit pathways, Main House loop, DG pathways, focal point plaza spaces, and crosswalks. estimate \$1,050,000, carried over from FY 2021/22. Project funding includes anticipated grant funding from the County of Santa Clara (Stanford Mitigation Grant Funds) and from the State of California Department of Parks and Recreation (Prop 68 - Per Capita Program).
- Fencing Improvements along Watkins Avenue – estimate \$200,000 (FY 2022/23)
- Parking Lot Repairs – estimate \$350,000 (FY 2022/23)
- General assessment and miscellaneous repairs – estimate \$100,000 (FY 2022/23)
- Projects Planned but not budgeted for Future Years
  - Create accessible seating along edge of lawn, provide compacted aggregate pad under picnic tables and purchase new site furnishing and signage for the park – estimate \$60,000
  - Amphitheater Construction – estimate \$150,000



## Capital Improvement Program Fiscal Years 2022/23 through 2026/2027



### Funding Plan and Project Costs

Funding Source	22/23	23/24	24/25	25/26	26/27	Totals
Capital Improvement Projects	\$1,700,000	\$0	\$150,000	\$150,000	\$150,000	\$2,150,000
<b>Totals</b>	<b>\$1,700,000</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$2,150,000</b>

# ATTACHMENT 3

								
<b>TOWN OF ATHERTON - POST PARCEL TAX</b> <b>FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM</b> <b>FISCAL YEARS ENDING JUNE 30, 2023 TO 2027</b>								
Account	Fund Name	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Five Year Total	
<b>SPECIAL PARCEL TAX - FUND 201</b>								
	<b>BEGINNING FUND BALANCE</b>	\$ 495,331	\$ 331	\$ 331	\$ 331	\$ 331		
Revenue								
201-00-40003-000	Special Tax						\$	
201-00-48001-000	Interest Income						\$	
201-00-45020-000	Other Reimbursements						\$	
	TOTAL REVENUE - FUND 201						\$	
Expenditures								
201-50-56003-000	Road Maintenance Program; Paid MTC invoice; No street projects yet	\$ 245,000					\$ 245,000	
201-50-56034-000	Drainage Improvements Original Budget	\$ 100,000					\$ 100,000	
	Drainage Improvements ECR Cross Streets	\$ 150,000					\$ 150,000	
	TOTAL EXPENDITURES - FUND 201	\$ 495,000					\$ 495,000	
<b>SPECIAL PARCEL TAX - FUND 201</b>								
	<b>ENDING FUND BALANCE</b>	\$ 331	\$ 331	\$ 331	\$ 331	\$ 331		
<b>MEASURE A - FUND 202</b>								
	<b>BEGINNING FUND BALANCE</b>	\$ 559,830	\$ 304,830	\$ 289,830	\$ 334,830	\$ 379,830		
Revenue								
202-00-41003-050	Transportation Co Measure A Sales Tax	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 1,850,000	
202-00-48001-050	Interest Income						\$	
	TOTAL REVENUE - FUND 202	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 1,850,000	
Expenditures								
202-50-52001-000	Annual Financial Audit (Measure A)						\$	
202-50-54025-000	Congestion Relief (C/CAG) Fee						\$	
202-50-56003-000	Road Maintenance Program- Street Overlay	\$ 75,000	\$ 280,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,105,000	
202-50-56059-000	Bike & Pedestrian Improvement Program	\$ 200,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 300,000	
202-50-56064-000	Traffic Safety Improvement Program	\$ 175,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 275,000	
202-50-56070-000	Traffic Control Devices Program	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000	
202-50-56078-000	Neighborhood Traffic Management Program	\$ 160,000	\$ 40,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 230,000	
	TOTAL EXPENDITURES - FUND 202	\$ 625,000	\$ 385,000	\$ 325,000	\$ 325,000	\$ 325,000	\$ 1,985,000	
<b>MEASURE A - FUND 202</b>								
	<b>ENDING FUND BALANCE</b>	\$ 304,830	\$ 289,830	\$ 334,830	\$ 379,830	\$ 424,830		

# ATTACHMENT 3

	TOWN OF ATHERTON - POST PARCEL TAX											
	FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM											
	FISCAL YEARS ENDING JUNE 30, 2023 TO 2027											
Account	Fund Name	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Five Year Total					
<b>GAS TAX - FUND 203</b>												
	<b>BEGINNING FUND BALANCE</b>	\$ 221,800	\$ 286,779	\$ 336,779	\$ 386,779	\$ 436,779						
Revenue												
203-00-45001-050	Gas Tax - 2105	\$ 364,979	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,764,979					
	TOTAL REVENUE - FUND 203	\$ 364,979	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,764,979					
Expenditures												
203-50-52001-000	State Controller Street Report Preparation Fee										\$	
203-50-54026-000	C/CAG Gas Tax Fee										\$	
203-50-56003-000	Road Maintenance Program	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000					
203-50-56999-000	Engineering/Staff Costs (estimate)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000					
	TOTAL EXPENDITURES - FUND 203	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000					
<b>GAS TAX - FUND 203</b>												
	<b>ENDING FUND BALANCE</b>	\$ 286,779	\$ 336,779	\$ 386,779	\$ 436,779	\$ 486,779						
<b>COUNTY MEASURE M- FUND 204</b>												
	<b>BEGINNING FUND BALANCE</b>	\$ 160,835	\$ 160,835	\$ 160,835	\$ 145,835	\$ 130,835						
Revenue												
204-00-45025-050	SMC Vehicle Registration Fee-Need to submit for Measure M fee for FY 21/22 streets	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000					
204-00-48001-050	Interest Income										\$	
	TOTAL REVENUE - FUND 204	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000					
Expenditures												
204-50-56003-000	Road Maintenance Program	\$ 60,000	\$ 60,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 345,000					
204-50-56064-000	Traffic Safety	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000					
	TOTAL EXPENDITURES - FUND 204	\$ 75,000	\$ 75,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 420,000					
<b>COUNTY MEASURE M- FUND 204</b>												
	<b>ENDING FUND BALANCE</b>	\$ 160,835	\$ 160,835	\$ 145,835	\$ 130,835	\$ 115,835						

**ATTACHMENT 3**

		TOWN OF ATHERTON - POST PARCEL TAX FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM FISCAL YEARS ENDING JUNE 30, 2023 TO 2027					
Account	Fund Name	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Five Year Total
<b>COUNTY MEASURE W- FUND 205</b>							
	<b>BEGINNING FUND BALANCE</b>	\$ 174,766	\$ 189,766	\$ 194,766	\$ 199,766	\$ 204,766	
Revenue							
205-00-45030-000	Measure W County half cent Sale Tax Congestion Relief Tax	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 725,000
	TOTAL REVENUE - FUND 205	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 725,000
Expenditures							
205-50-56003-000	Road Maintenance	\$ 130,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 690,000
205-50-56064-000	Traffic Safety						\$
	TOTAL EXPENDITURES - FUND 205	\$ 130,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 690,000
<b>COUNTY MEASURE W- FUND 205</b>							
	<b>ENDING FUND BALANCE</b>	\$ 189,766	\$ 194,766	\$ 199,766	\$ 204,766	\$ 209,766	
<b>CAPITAL IMPROVEMENT PROJECTS - FUND 401</b>							
	<b>BEGINNING FUND BALANCE</b>	\$ 1,371,788	\$ 2,046,788	\$ 736,788	\$ 926,788	\$ 1,466,788	
Revenue							
	CalTrain revenue Grant (Measure A)	\$ 300,000					\$ 300,000
401-00-49001-000	Transfer In from General Fund	\$ 3,790,000	\$ 3,340,000	\$ 2,140,000	\$ 2,490,000	\$ 1,565,000	\$ 13,325,000
	Eshoo Grant	\$ 400,000	\$ 1,600,000				\$ 2,000,000
	Santa Clara County/Stanford Grant	\$ 300,000					\$ 300,000
	State Parks Revenue Grant	\$ 185,000					\$ 185,000
	TOTAL REVENUE - FUND 204	\$ 4,975,000	\$ 4,940,000	\$ 2,140,000	\$ 2,490,000	\$ 1,565,000	\$ 16,110,000
Expenditures							
401-50-54015-000	Civic Center	\$ 150,000					\$ 150,000
401-50-56055-000	Town Center Facilities Plan and Repairs						\$
401-50-56059-000	Bike & Ped	\$ 450,000	\$ 1,150,000	\$ 500,000	\$ 500,000	\$ 1,000,000	\$ 3,600,000
401-50-56063-000	Park Master Plan	\$ 1,700,000		\$ 150,000	\$ 150,000	\$ 150,000	\$ 2,150,000
	Atherton Station Improvements	\$ 300,000					\$ 300,000
	Drainage Improvements (Atherton Channel Assessment and Relining)	\$ 200,000	\$ 2,200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 3,150,000
	Road Maintenance Program	\$ 840,000	\$ 840,000	\$ 840,000	\$ 840,000	\$ 840,000	\$ 4,200,000
	Traffic Safety Improvement Program	\$ 450,000	\$ 1,850,000				\$ 2,300,000
401-50-56090-000	BayFront Canal Project						\$
401-50-56060-000	Accessibility Improvement Program	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
401-50-56080-000	Green Infrastructure Plan-	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
	TOTAL EXPENDITURES - FUND 401	\$ 4,300,000	\$ 6,250,000	\$ 1,950,000	\$ 1,950,000	\$ 2,450,000	\$ 16,900,000
<b>CAPITAL IMPROVEMENT PROJECTS - FUND 401</b>							
	<b>ENDING FUND BALANCE</b>	\$ 2,046,788	\$ 736,788	\$ 926,788	\$ 1,466,788	\$ 581,788	

# ATTACHMENT 3

	TOWN OF ATHERTON - POST PARCEL TAX											
	FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM											
	FISCAL YEARS ENDING JUNE 30, 2023 TO 2027											
Account	Fund Name	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Five Year Total					
<b>ATHERTON CHANNEL- FUND 403</b>												
	<b>BEGINNING FUND BALANCE</b>	<b>\$ 615,276</b>	<b>\$ 502,576</b>	<b>\$ 389,876</b>	<b>\$ 377,176</b>	<b>\$ 414,476</b>						
Revenue												
403-00-40001-050	Secured Property Tax	\$ 83,000	\$ 83,000	\$ 83,000	\$ 83,000	\$ 83,000	\$ 415,000					
403-00-40002-050	Unsecured Property Tax	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 20,000					
403-00-40004-050	SB 813 Redemption-supplemental	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500					
403-00-40005-050	Home Owners Exemption	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 1,000					
403-00-40008-050	ERAF Subvention	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,400	\$ 37,000					
403-00-48001-050	Interest Income	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 6,000					
							\$					
	<b>TOTAL REVENUE - FUND 403</b>	<b>\$ 97,300</b>	<b>\$ 486,500</b>									
Expenditures												
403-50-54029-000	County Tax Admin Cost						\$					
403-50-56034-000	Drainage Project- this is the Sea Level Rise						\$					
403-50-56037-000	Upper Channel Repair Monitoring Phase 1	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000					
403-50-56037-000	Upper Channel Phase 2						\$					
403-50-56077-000	Drainage Improvements (Atherton Channel Assessment and Relining)	\$ 200,000	\$ 200,000				\$ 400,000					
	Drainage Improvements			\$ 100,000	\$ 50,000	\$ 50,000	\$ 200,000					
403-50-56080-000	Green Infrastructure Plan						\$					
	<b>TOTAL EXPENDITURES - FUND 403</b>	<b>\$ 210,000</b>	<b>\$ 210,000</b>	<b>\$ 110,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 650,000</b>					
	<b>ATHERTON CHANNEL- FUND 403</b>											
	<b>ENDING FUND BALANCE</b>	<b>\$ 502,576</b>	<b>\$ 389,876</b>	<b>\$ 377,176</b>	<b>\$ 414,476</b>	<b>\$ 451,776</b>						