



Item No. 16 Town of Atherton

CITY COUNCIL STAFF REPORT – REGULAR AGENDA

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

FROM: ROBERT BARRON III, FINANCE DIRECTOR

DATE: JUNE 21, 2017

SUBJECT: ADOPT THE ATTACHED RESOLUTIONS ADOPTING THE FY 2017/18 OPERATIONS AND CAPITAL BUDGET, SALARY & BENEFIT RESOLUTION FOR UNREPRESENTED STAFF, THE 2017/18 SALARY AND CLASSIFICATION SCHEDULE, AND THE GANN LIMIT APPROPRIATIONS

RECOMMENDATION

Adopt the accompanying Resolutions:

1. FY 2017/18 Operating and Capital Improvement Budget;
2. FY 2017/18 Salary and Benefit Resolution Unrepresented Staff;
3. FY 2017/18 Salary Schedules and Classifications;
4. FY 2017/18 Gann Limit Appropriations.

BACKGROUND

Staff is pleased to present the City Council with a balanced Annual Operating Budget for FY 2017/18. The Council held four (4) study sessions in review of the Town Operational and Capital Budgets. The Town's General Fund Operating Budget continues with fiscal prudence but also adjusts resources and opportunities to meet the rising needs and demands for Town services and capital improvements. It remains a core value to address long-term liabilities, identify and implement capital project needs, and maintain healthy reserves. The Town continues to maintain a high-level of service to its residents.

The prepared draft budget incorporates all salary and benefit changes for unrepresented staff and changes incorporated into the multi-year MOU with the APOA.

ANALYSIS

Below is an analysis *by fund* of the Town's Operating and Capital Improvement Budgets.

GENERAL FUND

REVENUES

The Town's General Fund revenue for FY 2017/18 is projected to be **\$14,314,027**, prior to ERAF and any transfers in to the General Fund. Staff continues to proactively seek out grants and other funding resources beyond the Town's General Fund. Grants and contributions are only budgeted as known revenues if they have been authorized and approved by the granting agency. The table below reflects major revenue categories. Some of the items in the table are expanded for additional detail and some include only the rolled-up amount.

Category	Actual FY 2015/16	Orig. Budget FY 2016/17	Adjusted/Est. FY 2016/17	Recommended FY 2017/18
<i>Secured Property Tax</i>	\$6,923,099	\$7,222,365	\$7,525,720	\$7,856,852
<i>Other</i>	\$1,984,668	\$2,042,261	\$2,133,008	\$2,141,447
Subtotal Property Tax	\$8,907,767	\$9,264,626	\$9,658,728	\$9,998,299
Sales Taxes	\$423,444	\$300,541	\$250,874	\$257,328
Franchise Fees	\$807,614	\$838,343	\$793,245	\$801,177
Intergovernmental	\$41,167	\$41,365	\$41,365	\$42,192
Business License Tax	\$175,999	\$227,253	\$235,916	\$242,993
Planning Fees	\$245,829	\$232,800	\$265,300	\$260,300
Building Fees	\$1,430,429	\$1,639,000	\$1,720,950	\$1,738,160
Policing Fees	\$129,587	\$109,869	\$95,049	\$81,192
Public Works Fees	\$289,293	\$283,918	\$324,994	\$330,780
Park Program Fees				
<i>Social Fees</i>	\$60,948	\$55,500	\$94,635	\$86,032
<i>Meeting Fees</i>	\$37,300	\$48,000	\$48,000	\$41,739
<i>Class Fees</i>	\$28,828	\$33,826	\$33,826	\$32,215
<i>Weddings</i>	\$11,900	\$20,000	\$25,000	\$25,250

FY 2017/18 Town Operations Budget

June 21, 2017

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	Actual	Orig. Budget	Adjusted/Est.	Recommended
Category	FY 2015/16	FY 2016/17	FY 2016/17	FY 2017/18
<i>Day Use Fees</i>	\$10,900	\$13,396	\$13,396	\$13,664
<i>Admin Fees</i>	\$28,654	\$26,301	\$41,565	\$40,922
Subtotal	\$178,530	\$197,023	\$256,422	\$239,823
Misc. Revenues				
<i>Admin Citations</i>	\$28,600	\$24,500	\$28,600	\$34,320
<i>Cell Lease(s)</i>	\$50,665	\$52,981	\$52,981	\$55,858
<i>Interest Income</i>	\$105,469	\$96,800	\$96,800	\$80,667
<i>Knox Playschool</i>	\$78,118	\$78,118	\$78,118	\$78,118
<i>C&D Forfeiture</i>	\$4,200		\$11,600	\$16,240
<i>Other</i>	\$62,506	\$22,825	\$66,195	\$27,955
Subtotal	\$329,558	\$300,224	\$334,294	\$321,783
Total	\$12,959,217	\$13,434,961	\$13,977,137	\$14,314,027
<i>Parcel Tax</i>	\$372,000	\$372,000	\$372,000	\$372,000
Total General Fund	\$13,331,217	\$13,806,961	\$14,349,137	\$14,686,027
<i>Excess ERAF</i>	\$1,066,958	\$1,033,00	\$1,103,185	\$1,066,958
Total Revenues	\$14,398,175	\$14,839,961	\$15,452,322	\$15,752,985

Revenue Assumptions

The Parcel Tax revenue to the General Fund is a “transfer in” from the Parcel Tax Fund. ERAF is a significant revenue source to the Town’s General Fund and is artificially treated “below the line” in the operations budget reflecting that the Town is not dependent upon it for basic operations. ERAF is a component of the Town’s basic property tax revenue. The \$372,000 in Parcel Tax revenue assumes the continued 80% to Capital Projects and 20% to Public Safety allocation framework. General Fund revenues for FY 2017/18 include conservative revenue assumptions.

- Property Tax Revenues (with exception of unsecured) projected at +4.2%
 - This projection is based on financial data analysis provided by the County Assessor’s Office and HDL Companies as part of the Town’s Property Tax Revenue Report.
- Building Department Revenues projected at +1%
- Franchise Revenue projected at +1%
- Charges for Services projected at +1% to +2%
- One Time Revenues Eliminated

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

Overall, General Fund expenditures are projected to be **\$13,053,362**. Expenditures are based on operational needs to provide consistent services to the community. Staff reviewed operational expenditures and projected adjustments based on upcoming contract costs, projected dues/fees for member agencies, as well as changes in rate adjustments for CalPERS, health costs, and Workers’ Compensation rates. Where feasible the Town looked to reduce operational costs.

OVERVIEW

Overall Budgetary Change – 5.1%

From the Adjusted Budget for FY 2016/17 anticipated expenditures, there is a 5.1% increase to the FY 2017/18 Recommended Budget. There are no major significant changes to the operational department budgets since the last budget study session earlier this month. Overall adjustments made include:

- Changes to Salary & Benefits for the APOA and Unrepresented staff based on the approved cost of living adjustments
- Maintenance Budget adjustments at the Park for pathway construction, restroom improvements and maintenance service enhancements
- Public safety communications antenna improvements and vehicle purchases
- Operational adjustments for training, contracts, dues and memberships, software licensing

In FY 2017/18 the Town will receive General Fund revenues of \$14,314,027 balanced against operating expenditures of \$13,053,362. There is a single-year operational revenue surplus of \$1,260,665 resulting in a year-end positive balance of \$13.95 million (with the inclusion of excess ERAF and transfers to and from other funds). During budget discussions, the Council authorized contributions to the Workers' Compensation minimum equity reserve of \$357,140 and a contribution of \$92,118 toward the Town OPEB Trust.

CalPERS Pension Obligation

The Public Safety Officer Employer Contribution rate for FY 2017/18 is 21.418% (an increase of 0.188%). The Local Miscellaneous Employer Contribution rate for FY 2017/18 is 9.096% (an increase of 0.041%). This results in a corresponding expenditure increase in the Normal Cost of Employer Rate Contribution through payroll. The Unfunded Accrued Liabilities (UAL) dollar amounts for FY 2017/18 is \$682,064, an increase of \$133,114. These expenses are incorporated into department budgets.

At the beginning of FY 2017/18, sworn employees are responsible for the entirety of the employee share (9%) plus 2% of the employer share of the pension obligation reducing the employer share above - 21.418% to 19.418%. Beginning in FY 2018/19, sworn employees will be responsible for 3% of the employer share and non-sworn employees will be responsible for the entirety of the employee share (8%) and 1% of the employer share reducing the employer share above - 9.096% to 8.096%.

Workers' Compensation

Workers' Compensation charges to the Police Department were increased to reflect a more accurate recovery of the Town's self-insured negative equity reserve. These costs are allocated out

to the respective departments based on claims history and rate allocations. The rate increased from 9% to 10% of salary costs for public safety employees within the budget. The miscellaneous employees' rate remained the same at 4% of salary costs.

MAJOR FISCAL CHANGES

General operations focused on anticipated needs and cost assumptions on meeting operational demands. Included are summaries by department and roll-ups of total operational expenditures.

CITY COUNCIL OPERATIONS

DECREASE OF \$14,563

The City Council budget includes expenditures related to City Council meetings, conference attendance such League of California Cities, Council/Town memberships (LAFCO, C|CAG, HEART, HIP Housing, League of Cities, etc.), HSR Public Relations, Elections, utilities for the Council Chambers and incidentals. There are no salaries or benefits in the City Council budget.

The City Council budget had an overall 25.4% decrease (\$14,563) as compared to the FY 2016/17 adjusted budget. The bulk of this decrease is a decrease in election costs.

ADMINISTRATION DEPARTMENT

DECREASE OF \$46,569

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

The major decrease in this department is a decrease in employment law support. There is also a decrease in retiree health plan changes to lower cost health plans. There was a UAL payment increase and projected salary and benefits adjustments. There were other minor operational savings in the department. There is a no-cost title change to the City Clerk/ATCM to City Clerk/Deputy City Manager to better reflect job duties and responsibilities.

CITY ATTORNEY'S OFFICE

NO CHANGES

The City Attorney's Office budget consists of the legal retainer for the City Attorney and other associated legal services. The City Attorney's Budget does not reflect an increase. The department budget is \$204,000 and includes the City Attorney retainer of \$154,000. It also includes an expenditure budget of \$50,000 in the event that any additional outside attorney services are needed.

**FINANCE DEPARTMENT
INCREASE OF \$18,712**

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

As discussed in prior budget sessions, there was an increase to the FY 2017/18 CalPERS UAL payment unfunded liability expense of \$3,758. Included also were salary and benefits adjustments. The total operation expenses for the department increased by \$15,368. A majority of the increase is in Other Contract Services expenditure budget that increased by \$13,100 to \$45,100. This increase is a result of upcoming GASB 75 OPEB requirements which will require an OPEB analysis. There were minor increases in audit contract and technical services expenses.

**PLANNING DEPARTMENT
INCREASE OF \$12,579**

The Planning Department budget consists of contract planning services and associated services and costs. The Department also includes an allocation of arborist service costs related to planning activities.

The increase includes the \$50,000 additional authorization for Sustainability programs management and an increase of approximately 6% in contractor planner expense to \$214,150. Most of this cost is due to the anticipated work on the General Plan Update and work with the Tree Committee to update the Tree Preservation Ordinance. There is the continued allocation for a portion of Town Arborist to the Planning Department (\$10,000).

**BUILDING DEPARTMENT
INCREASE OF \$32,422**

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

There was an increase to salaries and benefits adjustment expense of \$13,938 and \$8,554 of CalPERS unfunded liability increase. Due to the projected building permit revenues relative increase for FY 2017/18, the Contract Life Building Safety expense increased \$9,521 to \$985,988. There was a reduction in Microfilms-Digital Archiving expense of \$7,500, as the digital archiving of plans continues to be undertaken and funded through the building technology surcharge fee. Overall other operational expenses had minor increases for department needs and priorities.

**INTERDEPARTMENTAL
INCREASE OF \$20,457**

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

There is a projected increase for County Tax administration cost by \$3,409 to \$76,409. This is for the San Mateo County property tax administrative costs for collection and processing of Town taxes. There was an increase of \$11,500 for miscellaneous computers parts and supplies expense for redundancy of Town-wide servers in the coming year. There is an increase in Computer Equipment Software expense of \$8,764 for network software, storage back up, wireless projects, and annual website hosts renewal (refresh of the website in 2017).

**PUBLIC WORKS DEPARTMENT
INCREASE OF \$193,528**

The Public Works Department budget consists of 5 distinct areas of focus: Engineering, Streets, Park Maintenance, Park Programs, and Building Maintenance. The salaries and benefits of all or portions of four full-time employees (Superintendent, Associate Engineer, Office Specialist, and Arborist) are included in the budget. The budget includes contract services for the Town Maintenance Services (MCE), Custodial Services, Tree Trimming, Street Sweeping, Signal Maintenance, Street Light Maintenance, Contract Engineering, and Park Event Services. The budget also includes computers and equipment, training and workshops, software licensing and support, general office support, memberships, office supplies, and shares of general utilities and costs.

As discussed in prior budget session there was an increase of the department's portion of the CalPERS UAL payment in the amount of \$12,814 for FY 2017/18. There is a projected salary and benefits adjustment increase of \$20,370. The operations budget reflects an increase of \$48,022. There is a decrease of \$7,978 for Contract Park Event Services for Catering by Dana. This is correspondent to the Park Program revenue projected for FY 2017/18. The budget reflects an increase in Contract Custodial services to \$7,700 in anticipation of a services bid refresh. The street sweeping budget expense increased \$3,000 to \$18,000. Utility expense for electricity and gas increased by a combined \$3,000. There was an increase in rent facilities expense by \$1,500 for Pod storage container for the department. There was a \$1,000 increase in conferences to \$3,000 for attendance to the APWA and ASE conferences.

Building improvements expense increased by \$106,000 to a budget of \$116,000 (the bulk of the departmental increase). This is for the remodel of the men's and women's restrooms at the pavilion in the Holbrook Palmer Park estimate of \$56,000 and increased expense park pathway improvements from the pedestrian bridge along Watkins of \$60,000. There is a \$30,000 increase in Other Contract Services for park landscape services.

**POLICE DEPARTMENT
INCREASE OF \$430,077**

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

The Police Department budget includes an operations budget for computers and equipment, training and workshops, software licensing and support, general office support, memberships, office supplies, and shares of general utilities and costs. The Police Department total budget reflects an increase of \$430,077 over the FY 2016/17 adjusted budget. As previously discussed at our prior budget study session, as of July 1, 2017 the sworn personnel receive an additional 2.75% wage increase and an additional 1% adjustment for Employer PERS contribution and Dispatchers receive a 2.75% wage increase. The department staffing is 21 sworn officer positions and is not fully staffed. The salaries and benefits account for an additional \$307,836. The Workers' Compensation expense increased \$38,241 as the department charge went from 9% to 10% to build up a reserve for claims. The Police Department budget reflects a payment of the CalPERS UAL of \$525,550, an increase of \$100,911. There was an increase of \$10,000 for Training and Workshop expense for executive command school. Overall, the basic Operations expenditure budget for the Police Department increased by \$99,011 from \$838,797 to \$937,808. There were decreases in operational expenses to offset the increases in other areas of operation. Equipment replacement fund expense increased by \$73,180 due to the recommended purchase of 1 outfitted unmarked patrol car, and purchase of 1 new outfitted SUV, and investigative equipment for the PD fleet for a total of \$160,000 as the Department begins phasing out high mileage vehicles.

SPECIAL PARCEL TAX FUND

REVENUES

The Parcel Tax is a significant revenue source to the General Fund and Capital Improvement Projects Fund (CIP). The continuation of the Parcel Tax provided tax revenues at its current levels from FY 2014/15 through FY 2017/18. *The Parcel Tax will be up for renewal during the November 2017 election. If renewed, the continuation of the Special tax will be for FY 2018/19 through FY 2021/22.* Revenue from the Parcel Tax totals \$1,860,000. Authorized priority uses for the Special Parcel Tax include:

- 1) Police emergency response services and neighborhood patrols;
- 2) Street repair and maintenance; and
- 3) Drainage facility repair and maintenance.

EXPENDITURES

During the June 7 study session, the City Council recommended that the full parcel tax be set for FY 2017/18 and that the allocation be set at 20% for police services and 80% for capital projects. The Council will confirm and set by resolution the Parcel Tax rate for FY 2017/18 as a separate item on the June 21 Agenda.

Revenue from the FY 2017/18 Special Parcel Tax will contribute \$1,488,000 for capital projects. At the conclusion of FY 2016/17, the Special Parcel Tax has a projected fund balance of \$1,245,700. Using the existing fund balance and FY 2017/18 contribution, the FY 2017/18 Capital Projects Budget allocates \$2,730,000 in Special Parcel Tax funds directly to capital projects in FY 2017/18.

The following are major capital projects identified in the FY 2017/18 CIP budget. As illustrated in the CIP program, these projects may also have other funding sources to completely fund other project costs:

- \$650,000 – Road Maintenance program (Slurry Seal, Overlay & Dig-outs);
- \$100,000 – Bridge Maintenance Programs (Streets);
- \$575,000 – Bicycle | Pedestrian Improvements (Streets)
- \$225,000 – El Camino Real (streets)
- \$80,000 – Accessibility Improvements (Streets)
- \$1,000,000 – Drainage Improvements
- \$100,000 – Quad Gates analysis and design (Streets)

At the conclusion of FY 2017/18, the Special Parcel Tax Fund balance projects to be \$3,700. During the next 5 years, the 5-Year Capital Improvement Budget allocates the 80% of Special Parcel Tax revenue in each year for a total 5-Year expenditure of \$8,645,000. The Parcel Tax is going to the electorate for renewal in November 2017 for FY 2018/19 through 2021/22. If the Parcel Tax is not renewed this November, beginning in Fiscal Year 2018/19, \$5,915,000 in road and bridge maintenance, drainage and bike-pedestrian improvement projects would not be fulfilled via parcel tax funds.

LIBRARY FUND

REVENUES

The Town is a member of the San Mateo County Library JPA system. The Library is funded through property taxes that are collected and allocated to library services. Under the JPA, jurisdictions are permitted to retain excess funds generated from the local property taxes as long as the basic library services are met. Over the years there has been an accumulation of excess revenue within the Atherton Library Fund. The excess revenue can be used to augment library services and/or fund future library needs such as capital infrastructure. These excess funds are committed as the primary funding source for the design and construction of the new Atherton Library as well as extended library hours of operation, utilities and maintenance costs.

The anticipated FY 2016/17 ending balance for the Library Fund is \$11,428,635. Funds are held in trust in part by the Town and the County of San Mateo. Of that amount, the Town holds \$5,902,489 and the County holds \$5,526,146. The County holds all future excess funds.

EXPENDITURES

For FY 2017/18, staff has changed the allocation to \$3,914,000 for the Library's share of the Civic Center Project. This is to coincide with approximately 10% of anticipated expenses as the Town looks to go out to bid in April 2018 for the Town Center project. Remaining allocations include \$54,600 for operations, utilities and maintenance costs. Additional funds have been added to the maintenance budget to accommodate some additional maintenance costs, custodial costs, and utilities as the Town prepares for the phasing of the project. Future year expenditures will include an operational overhead charge to the Library Fund as part of the County-share allocation.

OTHER RESTRICTED FUNDS

The Town maintains a variety of special revenue and internal service funds that are "restricted funds" for specific purposes beyond basic capital improvement. Revenue to internal service funds are in the form of department charges based on allocations by department and uses. These funds include the Tennis Fund, Evans Creative Design Fund, Equipment Replacement Fund, Workers' Compensation Fund, General Liability Fund, and Employee Benefits Fund.

TENNIS FUND

Projected revenues total \$47,050 with a majority of this revenue attributable to the facility management services contract with Player Capital. The Town entered into a management services contract with Player Capital on September 2014.

For FY 2017/18, the Town anticipates expenditures of \$76,000. This includes \$6,000 for contract maintenance services for MCE and \$2,000 for building security upkeep. The Town is anticipating to resurface and restripe six Tennis courts in FY 2017/18. However, as the Council is aware, there has been a proposal to turn on of the courts into a clay court. Capital expenses would be reduced accordingly if the Council accepts the proposal.

Included in the capital costs is a plan to rehabilitate the tennis seating area at the courts and add shade. The beginning fund balance is estimated at \$134,004. The fund projects total revenues of \$47,050 to expenditures of \$76,000 for an negative revenues over expenses of (\$28,950). The FY 2017/18 ending fund balance is projected at \$105,054.

EVANS CREATIVE DESIGN FUND

The Evans Creative Design Fund is a bequest of Rita-Corbett-Evans to the Town. A Trust was set up to administer the funds. The funds may be used for distinctive art programming, promoting art awareness, enhancing lifelong learning, and recognizing cultural diversity within the community. In previous years, the funds were used by the Atherton Arts Committee. The Atherton Arts Foundation (AAF) is now responsible for arts programming through a budget grant request to the City Council. The AAF usually submits a budget to the Town in July for their yearly programming. Over the years the AAF has done a variety of events, as they continue to work on art acquisitions, programming, and updates to its website to entice new members.

For FY 2017/18 staff expects a budget grant request of \$14,000. The FY 2017/18 ending fund balance is projected at \$1,497. It should be noted that this fund will be depleted in FY 2018/19.

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund is an internal depreciation fund for the replacement of large assets. The Fund is essentially the Town's savings account over time to replace large equipment assets over time – such as computer equipment, software assets, vehicles, trailers, emergency equipment, etc. There are sufficient funds in the account to accommodate emergency needs as well as planned needs. Revenue to the fund comes from the allocation of costs to departmental budgets for specific equipment replacement and ultimate purchase.

The FY 2017/18 revenues total \$299,600 and the expenditures total \$259,450 for two police vehicle replacements (one marked SUV, one unmarked vehicle, and investigative equipment), radio coverage expansion equipment coverage, and the replacement of department tasers.

WORKERS' COMPENSATION FUND

The Workers' Compensation Fund accounts for the cost and expense of managing the workers' compensation program through the Town's risk pool insurer Cities Group. Also within this fund are costs related to risk management and prevention – safety training, educational materials and accident prevention programs. The Workers' Compensation Policy is to fully fund all recognized liability. Each member of the JPA contributes a workers' compensation assessment to the JPA. These assessments or contribution rates are calculated annually based on agency claims history and any increases in loss recovery due to excessive claims losses.

Based on claims history, staff has increased the rate charged against the Police Department from 9% in the current fiscal year to 10% for FY 2017/18 to recover the Town's self-insured negative equity reserve and recent increase in claims. The miscellaneous employee's rate remained the same at 4% of salary costs. Total workers' compensation charges increased \$39,835 to a total of \$332,082 to recapture losses in self-insured claims.

Projected revenues to the fund are \$333,625 and expenditures for FY 2017/18 total \$200,138. This includes the FY 2017/18 JPA assessment of \$194,285 and safety compliance expense of \$5,853. This produces revenue over expenditures of \$200,138. Since the Town has experienced

underfunded reserves over the years within the JPA, the revenue to the Fund will allow a build-up of net assets in the event claims losses change over time. Within the budget is the transfer in of \$357,140 from the General Fund for the replenishment of the Town's reserve equity.

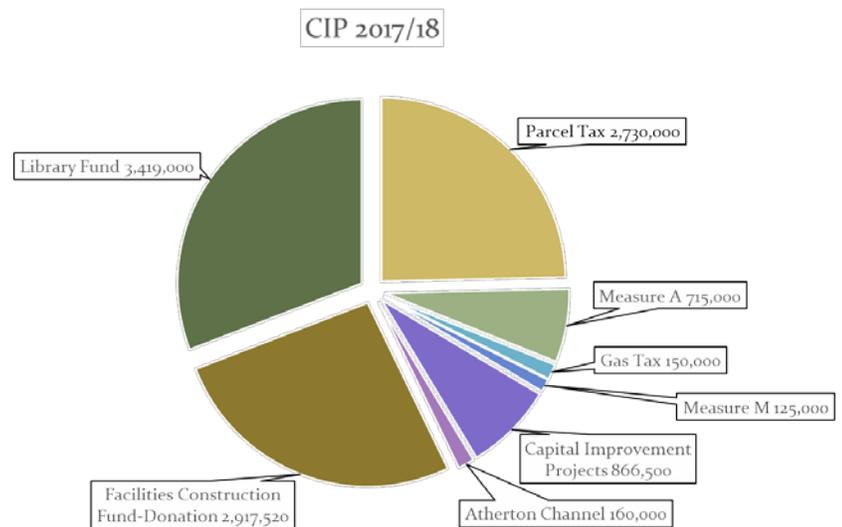
GENERAL LIABILITY FUND

The General Liability Fund accounts for the insurance cost of liability claims and property losses. The Town is part of an insurance pool administered through the Association of Bay Area Governments (ABAG). The activities within this Fund provide for expenses related to general liability insurance, employment practice insurance and self-insured retention claims.

Total liability and employment practice coverage is estimated to be \$161,612, with estimated liability insurance expenses of \$125,616. The Town liability and employment insurance expense for the current FY was \$144,845 to a budget of \$176,123. Total current claim retention expense for the FY is \$6,966. The FY 2017/18 ending fund balance is projected at \$479,031.

EMPLOYEE BENEFITS FUND

The Employee Benefits Fund tracks expenditures across various departments for employment, unemployment, retirement, and healthcare benefits. Revenue to the fund comes through charges allocated back to each departmental budget based on number and type of personnel within each department. Revenues to the Fund for FY 2017/18 total \$716,414. Expenditures for FY 2017/18 total \$597,886. Most of this expenditure is the \$490,698 "pay as you go" retiree health care benefit contributions. This an approximate 10% increase over the current year budgeted expenditures of \$447,253. The projected ending fund balance for FY 2017/18 for the fund is \$4,332,675.



CAPITAL IMPROVEMENT FUND

There are currently nine (9) capital improvement fund sources that the Town uses for capital improvement/infrastructure needs:

- Atherton General Fund

- Measure M – County Congestion Management Fee on vehicle registration
- Measure A – County ½-cent Transportation Sales Tax
- Gas Tax
- Facilities Building Fund
- Atherton Channel Fund
- Measure S – Special Parcel Tax
- Library Fund
- Donations

The 5-year CIP proposes projects to analyze, repair or improve Town infrastructure, and the funding for those projects. The fifteen (15) projects are categorized into three areas of need: Streets & Transportation, Drainage, and Town buildings, Park and facilities. Projects have been developed based on needs identified by City Council, residents, staff, and adopted master plans.

At the May 3 Council meeting, staff reviewed the 5-Year CIP. This year's CIP recommends new appropriations of approximately \$11.083 million. Since the recent June study session, staff has made updates to the library component of the Town Center project from \$5.85 Million to \$3.41 Million. This is to coincide with the anticipated portion of the project that will occur in FY 2017/18. In the broad areas of the five largest CIP expenditures, this year's CIP recommends:

- \$3.41 million for the new Library;
- \$2.9 million for the Civic Center Master Plan;
- \$1.25 million for Bicycle & Pedestrian Master Plan Implementation Program;
- \$1.15 million for Drainage Improvements Program; and
- \$1.0 million for the Road Maintenance Program.

The total allocation for the 5-year period from FY 2017/18 through FY 2021/22 totals nearly \$59.5 million – the largest expenditures are attributable to the Civic Center Project. *As a result of the May and June Study sessions, staff incorporated the recommendations directed by Council. These were specific to the areas of the:*

- 1) **Bicycle & Pedestrian Master Plan Implementation Program** – Page 17 of the CIP. Atherton Ave between Alameda De Las Pulgas and El Camino Real study estimated at \$150,000 was moved out to FY 2018/19.
- 2) **Streets and Transportation – Road Maintenance Program** – Page 19 of the CIP. The street PCI calculations are not completed until November of each year. Staff will analyze and recommend streets for maintenance at that time.
- 3) **Drainage – Drainage Improvement Program** – Page 22 of the CIP. The feasibility analysis for Holbrook Palmer Park Flood detention was moved to FY 2020/21 and the analysis of El Camino drainage issues was moved into FY 2017/18.
- 4) **Town Buildings, Park & Facilities – Park Improvements Program** – Page 29 of the CIP. City Council discussed that Park and Pedestrian Circulation Improvements includes the Pavilion Parking Lot turnaround in FY 2017/18. The estimate of \$580,000 was reduced to \$526,500 in FY 2017/18. The FY 2017/18 project line item was changed to \$526,500.

The Park and Recreation Committee reviewed the CIP at its May 3 meeting and recommended changes to the allocations. The recommended changes increased the future year costs by \$1,814,000, with the largest of that allocation being the relocation of the Corporation Yard at \$1,500,000. During the June 7 Study Session the Council discussed the recommendations from the Park and Recreation committee. Based on discussions, the City Council authorized only the addition of the picnic area design and construction in FY 2018/19 listed below:

- Site Lighting – Replace ten poles and fixtures and Picnic Area Design & Construction (using most existing controls, conduit and wiring). (FY 2018-19) – 93,750 to estimate \$130,750. *This was the only addition to the Town CIP program that the City Council approved at this time. The FY 2020 through 2022 park projects allocation remained unchanged from the initial May 2017 CIP study session.*

Traffic Engineering Consultant Considerations added to the 2017/18 CIP Budget

Staff suggested that the Council consider adding funds for a traffic engineer/consultant to assist the Town with a town-wide discussion on traffic mitigation measures. This is in addition to and separate to the recently approved Neighborhood Traffic Management Plan (NTMP). This would involve a town-wide study, recommendations for consideration, list of alternatives, a community workshop and the possibility of temporary solutions. This was recommended in an effort to help the Council to proactively address the impact of local or regional development. *After discussions, the Council decided to add \$50,000 to the Traffic Safety Improvement program (page 14 of CIP)*

REVENUES

The FY 2017/18 Capital Improvement Fund includes funding sources of \$11.083 million for capital projects.

Funding Source	FY 2017/18 Allocation
Special Parcel Tax	\$2,730,000
Library Fund	\$3,419,000
Facilities Fund Private Donation	\$2,917,520
Gas Tax	\$150,000
Measure M	\$125,000
Atherton Channel Fund	\$160,000
Measure A	\$715,000
CIP Fund	\$866,500
Total	\$11,083,020

EXPENDITURES

Expenditures in FY 2017/18 for the CIP are also \$11,083,020. Town funding is included for drainage projects, streets and transportation projects, facilities projects, parks projects and civic center design. From the May 3 CIP Study Session the CIP budget items for FY 2018/17 are below.

These follow the three main project categories of the Town CIP. These projects and costs are explained in detail within the Town 5-year CIP program. The following are project expenditures:

Project	FY 2017/18 Funding
Traffic Safety Improvements	\$100,000
Accessibility Improvements	\$80,000
El Camino Complete Streets Study	\$225,000
Streets/Roads Maintenance	\$1,000,000
Park Improvement Program Projects	\$526,500
Drainage Improvement Projects	\$1,150,000
Bike/Ped Master Plan Program Projects	\$1,250,000
Atherton Library	\$3,419,000
Atherton Civic Center Design-Donation	\$2,917,520
Quad Gates	\$100,000
Bridge Maintenance Program	\$225,000
Town Center repairs & accessiblilty	\$40,000
Neighborhood Traffic Control Devices	\$25,000
Traffic Control Devices & Safety	\$15,000
Upper Channel Phase 2	\$10,000
Total	\$11,083,020

The 5-Year CIP reflects expenditures of \$59.5 million over the course of 5 years. The bulk of those expenditures are for the Civic Center Project. The remainder are Town-wide capital projects totalling approximately \$13.5 million over 5 years - \$8.7 million of that total is attributable to the Special Parcel Tax.

OVERALL SUMMARY

For FY 2017/18 the Town’s General Fund Revenues are projected at \$14,314,027 (excluding the Special Parcel Tax revenue of \$372,000) against expenditures of \$13,053,362. The produces revenues over expenditures of \$1,260,665. Coupled with the Special Parcel Tax, the budget is balanced with a positive balance of \$1,632,665.

Excess ERAF (estimated for FY 2017/18 at \$1,066,958) as part of ERAF policy is reserved for one-time capital projects and/or the elimination of long-term liabilities.

Reserve Calculations

The FY 2017/18 projected year-ending fund balance is \$13,959,371. This includes the Parcel Tax allocated at 20% to the General Fund and ERAF revenues as allocated above and all reserve requirements. The *unallocated General Fund balance* projected at year-end is \$8,885,694.

FY 2017/18 Beginning Fund Balance	\$11,709,006
FY 2017/18 Projected Revenues (incl ERAF & Parcel Tax)	\$15,752,985
Total Available Funds	\$27,461,991

Transfer out FY 2017/18 to OPEB	(\$92,118)
Transfer out FY 2017/18 Workers Comp. minimum equity	(\$357,140)
FY 2017/18 Expenditures (Budget)	(\$13,053,362)
Projected FY 2017/18 Ending Fund Balance	\$13,959,371

As shown below, the Town will meet its 35% reserve requirements at year-end and also projects an unallocated reserve of \$8,885,694 or 68% of FY 2017/18 expenditures.

FY 2017/18 Expenditures	\$13,053,362
Projected FY 2017/18 Ending Fund Balance	\$13,959,371
15% Emergency Reserve	\$1,958,004
20% Contingency Reserve (Stabilization)	\$2,610,672
Capital Facility Replacement Reserve (Civic Center Project)	\$505,000
TOTAL RESERVE REQUIREMENT	\$5,073,676
<i>Less Above Reserve Requirement = Unallocated Funds</i>	<i>\$8,885,694</i>

GANN Limit Calculation

The Finance Director calculated the FY 2017/18 GANN limit using the percentage change in population and the cost of living provided by the State Department of Finance. The GANN limit for 2017/18 is \$12,724,452. Measure T passed by the Town voters in November of 2009 allowed the Town to adjust the appropriations limit by one and a half times the amount of any voter-approved parcel tax for four years. With this allowable adjustment, the Town is in compliance with the GANN limit requirement for FY 2017/18.

Conclusion

In conclusion, this budget presents a plan for accomplishing the goals and objectives of the City Council within existing resources and core strategy of financial stability in mind. We continue to be fiscally prudent with our resources but are mindful of operational and infrastructure needs. Providing Town services continues to be a challenge as the rising demand for those services increases. We have many long term infrastructure needs and a project milestone of construction a new Town Civic Center. The Town is heavily reliant on property taxes. There is no certainty that the growth will continue and as such the Town is continually reviewing revenue alternatives to the General Fund.

Town staff will continue to work efficiently and creatively to maximize available revenues by seeking outside grants, forging community and regional partnerships, and drawing upon the imagination and commitment of our community and staff.

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.

FISCAL IMPACT

None.

PUBLIC NOTICE

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

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

Fiscal Transparency Web Page:

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

Archive of Town Budgets:

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

Financial Data Portal (OpenGov):

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

Financial Audit

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

Actuarial Valuations Archive:

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

Labor Contracts, Agreements, and Salary/Benefit Information:

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

ATTACHMENTS

FY 2017/18 Operating Budget Document of the Town and accompanying Resolutions

ABSENT:
ABSTAIN:

Council Members:
Council Members:

Michael Lempres, MAYOR
Town of Atherton

ATTEST:

Judi Herren, Deputy City Clerk

APPROVED AS TO FORM

William B. Conners, City Attorney

EXHIBIT "A"

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

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

- Present Personnel Policies, Procedures, and Memorandum of Understanding, including salary schedules and benefits, except as hereinafter changed by resolution or ordinance of the City Council.
- The Expenditure Control Budget will show overall General Fund and other funds and/or departments.
- This system will apply to Operating and Capital Budget Expenditures as intended for use in Fiscal Year 2017-2018.
- All CIP encumbered expenditures from the Fiscal Year 2016-2017 Adopted/Revised Budget shall be carried forward and re-appropriated in Fiscal Year 2017-2018. Said encumbered expenditures to be re-appropriated in Fiscal Year 2017-2018 must be initiated by the Public Works Director, recommended by the Finance Director, and approved by the City Manager.
- Capital Project Commitments: Capital projects for which funds are appropriated in the budget year shall have those funds restricted for use for that project. Such appropriations will continue to be valid in subsequent fiscal years until the project is completed or the Council takes subsequent action to de-appropriate all or part of the funds originally restricted. If a capital project requires an additional appropriation, then City Council approval shall be required.
- General Fund Balance: The balance shall be established in accordance with the Fund Balance Policy for the General Fund as adopted by the City Council.
- The City Manager is authorized to make budget transfers within the same department. Any transfers between departments or funds shall require the approval of City Council.
- Expenditures are budgeted at, and may not legally exceed, the department level for the general fund and the fund level for Special Revenue and Capital Projects Funds. Budgeted amounts shown are as originally adopted, or as amended by the Town Council during the year.

- This budget system assumes existing service levels; Council approval will be required for any significant changes involving increased or decreased service levels.
- The Finance Department shall be responsible for constant monitoring of the budget and shall establish and implement appropriate control mechanisms necessary for said purpose after consultation with city staff and approval by the City Manager.
- A monthly financial report shall be made available by the Finance Director for each department and/or program and/or capital project.

SECTION G

BUDGET RESOLUTION

Town of Atherton

Section 2: FY 2017-2018 all Funds Operating and Capital Budgets are hereby adopted, establishing the following revenue estimates and expenditure budgets:

Town of Atherton								
Budget for FY 2017-2018								
	Projected Fund Balance 06/30/17	Budgeted Revenues	Budgeted Expenditures	Budgeted Transfer In	Budgeted Transfer Out	ERAF	Projected Fund Balance 06/30/18	
General Fund								
101 General Fund	\$ 11,709,006	\$ 14,314,027	\$ 13,053,362	\$ 372,000	\$ (449,258)	\$ 1,066,958	\$ 13,959,372	
Special Revenue Funds								
105 Tennis Fund	134,004	47,050	76,000	-			105,054	
209 Police (COPS) Grant	298	100,146	100,000				444	
213 Library Fund	12,505,190	1,295,000	3,473,600				10,326,590	
215 Evan Creative Design	15,272	225	14,000				1,497	
Total Special Revenue	12,654,764	1,442,421	3,663,600	-	-		10,433,585	
Capital Project Funds								
201 Special Tax	1,245,700	1,860,000	2,730,000		(372,000)		3,700	
202 Measure A	392,965	340,000	715,000				17,965	
203 Gas Tax	100,166	205,000	300,000				5,166	
204 Measure M	220,130	75,000	125,000				170,130	
210 Road Impact	-	-	-				-	
401 Capital Improvement	5,713,774	-	866,500				4,847,274	
402 Storm Drainage	30,156	-	-				30,156	
403 Channel Drainage Dt.	141,094	97,300	160,000				78,394	
406 Facilities Construction	1,265,713	6,336,520	6,336,520				1,265,713	
Total Capital Projects	9,109,698	8,913,820	11,233,020	-	(372,000)		6,418,498	
Internal Service Funds								
610 Equipment Repl.	604,097	299,600	259,450				644,247	
614 Worker's Comp.	474,192	333,625	557,278	357,140			607,679	
615 General Liability	477,031	263,612	261,612				479,031	
616 Employee Benefits	4,214,147	716,414	505,698	92,118			4,332,745	
Total Internal Service	5,769,467	1,613,251	1,584,038	449,258	-		6,063,702	
Residual Funds	\$ 39,242,935	\$ 26,283,519	\$ 29,534,020	\$ 821,258	\$ -	\$ (821,258)	\$ 36,875,157	

Adopted June 21, 2017



Town of Atherton

Fiscal Year 2017/18

**Operating & Capital
Improvement Budget**

TOWN OF ATHERTON - CALIFORNIA

Proposed []

FISCAL YEAR 2017-2018 BUDGET

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Mission Statement

The Town of Atherton is committed to providing exceptional public safety and municipal services in a professional and fiscally responsible manner preserving our rural heritage.

We Believe:

- ❖ that the business of government must be conducted with the utmost in transparency, accountability, integrity, and professionalism;
- ❖ that providing an environment of open decision-making, together with clear communication, honors the public trust;
- ❖ that the Atherton community deserves personalized and professional public service that is built on equitable treatment, openness, respect, and civility;
- ❖ that through teamwork, unity, and collaboration we can provide a welcoming approach to democracy;
- ❖ that fiscal responsibility, accountability, and stability are important facets of good government;
- ❖ and that visionary leadership includes both a well-informed electorate and well-informed town officials working toward a goal of effective and efficient town operation

History of Atherton

Fair Oaks

In 1866, Atherton was known as Fair Oaks, and was a flag stop on the California Coast for the Southern Pacific Railroad between San Francisco and San Jose for the convenience of the owners of large estates living north of Menlo Park. The entire area was called Menlo Park. It was part of the Rancho de las Pulgas, which is now southern San Mateo County.

Incorporation of Atherton

In 1923, Menlo Park wanted to incorporate its lands to include Fair Oaks. During a meeting of the representatives of the two communities, the Fair Oaks property owners maintained their community as a strictly residential area and they would incorporate independently. Both groups rushed to Sacramento but the Fair Oaks committee arrived first. It was at that time they realized that they could not keep the name Fair Oaks, as it was already the name of a town near Sacramento. It was decided to honor Faxon Dean Atherton who had been one of the first property owners in the south peninsula and name the town for him. Atherton was incorporated on September 12, 1923.

Town Name

Faxon D. Atherton, originally from Massachusetts, had spent several years as a trader in tallow, hides, and merchandise. His friend and business associate, Thomas Lark, had written to him about the opportunities, for family and business, on the San Francisco peninsula. Atherton purchased over 600 acres in 1860. His home, Valparaiso Park, was built several years later.

With the development of the railroad, other San Franciscans established summer homes further south. The dirt roads were usually treacherous in the winter and the families would only visit May through September.

Estates & Residents

The Mayor of San Francisco, Thomas H. Selby, purchased over 400 acres and called his estate Almendral. John T. Doyle, an attorney, also built a home off Middlefield Road, Ringwood. James C. Flood, owner of Linden Towers, is now known as Lindenwood. The Joseph A Donohoe estate was Holmgrove and is now the site of Menlo Atherton High School. James Thomas Watkins' home was Fair Oaks, which stands today on Alejandra Avenue, after being moved twice.

Edward E. Eyre reigned as the first mayor and in 1928, the residents voted to build a Town Hall, which is still in use today. The early residents sought to build a town that would be divided into large parcels and would not contain businesses. During the 1920s and 1930s, a few of the large land holdings were subdivided, including James Floods' estate in 1938. In the 1940s and 1950s, over 80 subdivisions were recorded bringing the era of large estates to a close

Present

The Town of Atherton is approximately five square miles. The city is located in San Francisco Peninsula in southern San Mateo County. Atherton is a small, rural, and residential community, with no industrial land-use base. Native live oaks, white oaks, bays, redwoods, cedars, pines, and other ornamental trees cover the five square miles of town. Atherton's population is 7,150, according to California Department of Finance. In October of 2012, there were 5,052 registered voters and approximately 2,500 households. The median age is 48.2 years. A California general

law city incorporated in 1923, Atherton operates under the council-manager form of government. A five-member City Council is elected at large to four-year terms. The Council annually selects a Mayor and Vice Mayor from its members. A City Manager is appointed by the Council and serves as the chief executive officer. A City Attorney is appointed by the Council to serve as chief legal advisor for the governing body and the administration. Municipal services include: police public safety, public works, community development, park recreation, and library services (JPA-San Mateo County). Fire Protection is provided by Menlo Park Fire protection district. General government activities include city administration, finance, legal services, community development (planning & building services), public works, and public safety.



Town of Atherton
Office of the City Manager
91 Ashfield Road
Atherton, California 94027
Phone: (650) 752-0500

TO: Honorable Mayor and Members of the City Council
FROM: George J. Rodericks, City Manager
DATE: June 21, 2017
SUBJECT: Recommended Operating Budget for FY 2017-2018

Staff is pleased to present the City Council with a balanced Annual Operating Budget for FY 2017/18. The Council held four (4) study sessions in review of the Town Operational and Capital Budgets. The Town's General Fund Operating Budget continues with fiscal prudence but also adjusts resources and opportunities to meet the rising needs and demands for Town services and capital improvements. It remains a core value to address long-term liabilities, identify and implement capital project needs, and maintain healthy reserves. The Town continues to maintain a high-level of service to its residents.

The prepared draft budget incorporates all salary and benefit changes for unrepresented staff and changes incorporated into the multi-year MOU with the APOA.

ANALYSIS

Below is an analysis *by fund* of the Town's Operating and Capital Improvement Budgets.

GENERAL FUND

REVENUES

The Town's General Fund revenue for FY 2017/18 is projected to be **\$14,314,027**, prior to ERAF and any transfers in to the General Fund. Staff continues to proactively seek out grants and other funding resources beyond the Town's General Fund. Grants and contributions are only budgeted as known revenues if they have been authorized and approved by the granting agency. The table below reflects major revenue categories. Some of the items in the table are expanded for additional detail and some include only the rolled-up amount.

Recommended Operating Budget

FY 2017/18

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	Actual	Orig. Budget	Adjusted/Est.	Recommended
Category	FY 2015/16	FY 2016/17	FY 2016/17	FY 2017/18
<i>Secured Property Tax</i>	\$6,923,099	\$7,222,365	\$7,525,720	\$7,856,852
<i>Other</i>	\$1,984,668	\$2,042,261	\$2,133,008	\$2,141,447
Subtotal Property Tax	\$8,907,767	\$9,264,626	\$9,658,728	\$9,998,299
Sales Taxes	\$423,444	\$300,541	\$250,874	\$257,328
Franchise Fees	\$807,614	\$838,343	\$793,245	\$801,177
Intergovernmental	\$41,167	\$41,365	\$41,365	\$42,192
Business License Tax	\$175,999	\$227,253	\$235,916	\$242,993
Planning Fees	\$245,829	\$232,800	\$265,300	\$260,300
Building Fees	\$1,430,429	\$1,639,000	\$1,720,950	\$1,738,160
Policing Fees	\$129,587	\$109,869	\$95,049	\$81,192
Public Works Fees	\$289,293	\$283,918	\$324,994	\$330,780
Park Program Fees				
<i>Social Fees</i>	\$60,948	\$55,500	\$94,635	\$86,032
<i>Meeting Fees</i>	\$37,300	\$48,000	\$48,000	\$41,739
<i>Class Fees</i>	\$28,828	\$33,826	\$33,826	\$32,215
<i>Weddings</i>	\$11,900	\$20,000	\$25,000	\$25,250
<i>Day Use Fees</i>	\$10,900	\$13,396	\$13,396	\$13,664
<i>Admin Fees</i>	\$28,654	\$26,301	\$41,565	\$40,922
Subtotal	\$178,530	\$197,023	\$256,422	\$239,823
Misc. Revenues				
<i>Admin Citations</i>	\$28,600	\$24,500	\$28,600	\$34,320
<i>Cell Lease(s)</i>	\$50,665	\$52,981	\$52,981	\$55,858
<i>Interest Income</i>	\$105,469	\$96,800	\$96,800	\$80,667
<i>Knox Playschool</i>	\$78,118	\$78,118	\$78,118	\$78,118
<i>C&D Forfeiture</i>	\$4,200		\$11,600	\$16,240
<i>Other</i>	\$62,506	\$22,825	\$66,195	\$27,955
Subtotal	\$329,558	\$300,224	\$334,294	\$321,783
Total	\$12,959,217	\$13,434,961	\$13,977,137	\$14,314,027
<i>Parcel Tax</i>	\$372,000	\$372,000	\$372,000	\$372,000
Total General Fund	\$13,331,217	\$13,806,961	\$14,349,137	\$14,686,027
<i>Excess ERAF</i>	\$1,066,958	\$1,033,00	\$1,103,185	\$1,066,958
Total Revenues	\$14,398,175	\$14,839,961	\$15,452,322	\$15,752,985

Revenue Assumptions

The Parcel Tax revenue to the General Fund is a “transfer in” from the Parcel Tax Fund. ERAF is a significant revenue source to the Town’s General Fund and is artificially treated “below the line” in the operations budget reflecting that the Town is not dependent upon it for basic operations. ERAF is a component of the Town’s basic property tax revenue. The \$372,000 in Parcel Tax revenue assumes the continued 80% to Capital Projects and 20% to Public Safety

The Atherton Vision...a safe, financially stable and beautifully landscaped tree-lined residential community offering an exceptional quality of life to its residents.

Recommended Operating Budget

FY 2017/18

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allocation framework. General Fund revenues for FY 2017/18 include conservative revenue assumptions.

- Property Tax Revenues (with exception of unsecured) projected at +4.2%
 - This projection is based on financial data analysis provided by the County Assessor's Office and HDL Companies as part of the Town's Property Tax Revenue Report.
- Building Department Revenues projected at +1%
- Franchise Revenue projected at +1%
- Charges for Services projected at +1% to +2%
- One Time Revenues Eliminated

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

Overall, General Fund expenditures are projected to be **\$13,053,362**. Expenditures are based on operational needs to provide consistent services to the community. Staff reviewed operational expenditures and projected adjustments based on upcoming contract costs, projected dues/fees for member agencies, as well as changes in rate adjustments for CalPERS, health costs, and Workers' Compensation rates. Where feasible the Town looked to reduce operational costs.

OVERVIEW

Overall Budgetary Change – 5.1%

From the Adjusted Budget for FY 2016/17 anticipated expenditures, there is a 5.1% increase to the FY 2017/18 Recommended Budget. There are no major significant changes to the operational department budgets since the last budget study session earlier this month. Overall adjustments made include:

- Changes to Salary & Benefits for the APOA and Unrepresented staff based on the approved cost of living adjustments
- Maintenance Budget adjustments at the Park for pathway construction, restroom improvements and maintenance service enhancements
- Public safety communications antenna improvements and vehicle purchases
- Operational adjustments for training, contracts, dues and memberships, software licensing

In FY 2017/18 the Town will receive General Fund revenues of \$14,314,027 balanced against operating expenditures of \$13,053,362. There is a single-year operational revenue surplus of \$1,260,665 resulting in a year-end positive balance of \$13.95 million (with the inclusion of excess ERAF and transfers to and from other funds). During budget discussions, the Council

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Recommended Operating Budget

FY 2017/18

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authorized contributions to the Workers' Compensation minimum equity reserve of \$357,140 and a contribution of \$92,118 toward the Town OPEB Trust.

CalPERS Pension Obligation

The Public Safety Officer Employer Contribution rate for FY 2017/18 is 21.418% (an increase of 0.188%). The Local Miscellaneous Employer Contribution rate for FY 2017/18 is 9.096% (an increase of 0.041%). This results in a corresponding expenditure increase in the Normal Cost of Employer Rate Contribution through payroll. The Unfunded Accrued Liabilities (UAL) dollar amounts for FY 2017/18 is \$682,064, an increase of \$133,114. These expenses are incorporated into department budgets.

At the beginning of FY 2017/18, sworn employees are responsible for the entirety of the employee share (9%) plus 2% of the employer share of the pension obligation reducing the employer share above - 21.418% to 19.418%. Beginning in FY 2018/19, sworn employees will be responsible for 3% of the employer share and non-sworn employees will be responsible for the entirety of the employee share (8%) and 1% of the employer share reducing the employer share above - 9.096% to 8.096%.

Workers' Compensation

Workers' Compensation charges to the Police Department were increased to reflect a more accurate recovery of the Town's self-insured negative equity reserve. These costs are allocated out to the respective departments based on claims history and rate allocations. The rate increased from 9% to 10% of salary costs for public safety employees within the budget. The miscellaneous employees' rate remained the same at 4% of salary costs.

MAJOR FISCAL CHANGES

General operations focused on anticipated needs and cost assumptions on meeting operational demands. Included are summaries by department and roll-ups of total operational expenditures.

CITY COUNCIL OPERATIONS DECREASE OF \$14,563

The City Council budget includes expenditures related to City Council meetings, conference attendance such League of California Cities, Council/Town memberships (LAFCO, C|CAG, HEART, HIP Housing, League of Cities, etc.), HSR Public Relations, Elections, utilities for the Council Chambers and incidentals. There are no salaries or benefits in the City Council budget.

The City Council budget had an overall 25.4% decrease (\$14,563) as compared to the FY 2016/17 adjusted budget. The bulk of this decrease is a decrease in election costs.

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Recommended Operating Budget

FY 2017/18

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**ADMINISTRATION DEPARTMENT
DECREASE OF \$46,569**

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

The major decrease in this department is a decrease in employment law support. There is also a decrease in retiree health plan changes to lower cost health plans. There was a UAL payment increase and projected salary and benefits adjustments. There were other minor operational savings in the department. There is a no-cost title change to the City Clerk/ATCM to City Clerk/Deputy City Manager to better reflect job duties and responsibilities.

**CITY ATTORNEY'S OFFICE
NO CHANGES**

The City Attorney's Office budget consists of the legal retainer for the City Attorney and other associated legal services. The City Attorney's Budget does not reflect an increase. The department budget is \$204,000 and includes the City Attorney retainer of \$154,000. It also includes an expenditure budget of \$50,000 in the event that any additional outside attorney services are needed.

**FINANCE DEPARTMENT
INCREASE OF \$18,712**

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

As discussed in prior budget sessions, there was an increase to the FY 2017/18 CalPERS UAL payment unfunded liability expense of \$3,758. Included also were salary and benefits adjustments. The total operation expenses for the department increased by \$15,368. A majority of the increase is in Other Contract Services expenditure budget that increased by \$13,100 to \$45,100. This increase is a result of upcoming GASB 75 OPEB requirements which will require an OPEB analysis. There were minor increases in audit contract and technical services expenses.

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**PLANNING DEPARTMENT
INCREASE OF \$12,579**

The Planning Department budget consists of contract planning services and associated services and costs. The Department also includes an allocation of arborist service costs related to planning activities.

The increase includes the \$50,000 additional authorization for Sustainability programs management and an increase of approximately 6% in contractor planner expense to \$214,150. Most of this cost is due to the anticipated work on the General Plan Update and work with the Tree Committee to update the Tree Preservation Ordinance. There is the continued allocation for a portion of Town Arborist to the Planning Department (\$10,000).

**BUILDING DEPARTMENT
INCREASE OF \$32,422**

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

There was an increase to salaries and benefits adjustment expense of \$13,938 and \$8,554 of CalPERS unfunded liability increase. Due to the projected building permit revenues relative increase for FY 2017/18, the Contract Life Building Safety expense increased \$9,521 to \$985,988. There was a reduction in Microfilms-Digital Archiving expense of \$7,500, as the digital archiving of plans continues to be undertaken and funded through the building technology surcharge fee. Overall other operational expenses had minor increases for department needs and priorities.

**INTERDEPARTMENTAL
INCREASE OF \$20,457**

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

There is a projected increase for County Tax administration cost by \$3,409 to \$76,409. This is for the San Mateo County property tax administrative costs for collection and processing of Town taxes. There was an increase of \$11,500 for miscellaneous computers parts and supplies expense for redundancy of Town-wide servers in the coming year. There is an increase in Computer Equipment Software expense of \$8,764 for network software, storage back up, wireless projects, and annual website hosts renewal (refresh of the website in 2017)

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PUBLIC WORKS DEPARTMENT INCREASE OF \$193,528

The Public Works Department budget consists of 5 distinct areas of focus: Engineering, Streets, Park Maintenance, Park Programs, and Building Maintenance. The salaries and benefits of all or portions of four full-time employees (Superintendent, Associate Engineer, Office Specialist, and Arborist) are included in the budget. The budget includes contract services for the Town Maintenance Services (MCE), Custodial Services, Tree Trimming, Street Sweeping, Signal Maintenance, Street Light Maintenance, Contract Engineering, and Park Event Services. The budget also includes computers and equipment, training and workshops, software licensing and support, general office support, memberships, office supplies, and shares of general utilities and costs.

As discussed in prior budget session there was an increase of the department's portion of the CalPERS UAL payment in the amount of \$12,814 for FY 2017/18. There is a projected salary and benefits adjustment increase of \$20,370. The operations budget reflects an increase of \$48,022. There is a decrease of \$7,978 for Contract Park Event Services for Catering by Dana. This is correspondent to the Park Program revenue projected for FY 2017/18. The budget reflects an increase in Contract Custodial services to \$7,700 in anticipation of a services bid refresh. The street sweeping budget expense increased \$3,000 to \$18,000. Utility expense for electricity and gas increased by a combined \$3,000. There was an increase in rent facilities expense by \$1,500 for Pod storage container for the department. There was a \$1,000 increase in conferences to \$3,000 for attendance to the APWA and ASE conferences.

Building improvements expense increased by \$106,000 to a budget of \$116,000 (the bulk of the departmental increase). This is for the remodel of the men's and women's restrooms at the pavilion in the Holbrook Palmer Park estimate of \$56,000 and increased expense park pathway improvements from the pedestrian bridge along Watkins of \$60,000. There is a \$30,000 increase in Other Contract Services for park landscape services.

POLICE DEPARTMENT INCREASE OF \$430,077

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

The Police Department budget includes an operations budget for computers and equipment, training and workshops, software licensing and support, general office support, memberships, office supplies, and shares of general utilities and costs. The Police Department total budget reflects an increase of \$430,077 over the FY 2016/17 adjusted budget. As previously discussed at

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our prior budget study session, as of July 1, 2017 the sworn personnel receive an additional 2.75% wage increase and an additional 1% adjustment for Employer PERS contribution and Dispatchers receive a 2.75% wage increase. The department staffing is 21 sworn officer positions and is not fully staffed. The salaries and benefits account for an additional \$307,836. The Workers' Compensation expense increased \$38,241 as the department charge went from 9% to 10% to build up a reserve for claims. The Police Department budget reflects a payment of the CalPERS UAL of \$525,550, an increase of \$100,911. There was an increase of \$10,000 for Training and Workshop expense for executive command school. Overall, the basic Operations expenditure budget for the Police Department increased by \$99,011 from \$838,797 to \$937,808. There were decreases in operational expenses to offset the increases in other areas of operation. Equipment replacement fund expense increased by \$73,180 due to the recommended purchase of 1 outfitted unmarked patrol car, and purchase of 1 new outfitted SUV, and investigative equipment for the PD fleet for a total of \$160,000 as the Department begins phasing out high mileage vehicles.

SPECIAL PARCEL TAX FUND

REVENUES

The Parcel Tax is a significant revenue source to the General Fund and Capital Improvement Projects Fund (CIP). The continuation of the Parcel Tax provided tax revenues at its current levels from FY 2014/15 through FY 2017/18. *The Parcel Tax will be up for renewal during the November 2017 election. If renewed, the continuation of the Special tax will be for FY 2018/19 through FY 2021/22.* Revenue from the Parcel Tax totals \$1,860,000. Authorized priority uses for the Special Parcel Tax include:

- 1) Police emergency response services and neighborhood patrols;
- 2) Street repair and maintenance; and
- 3) Drainage facility repair and maintenance.

EXPENDITURES

During the June 7 study session, the City Council recommended that the full parcel tax be set for FY 2017/18 and that the allocation be set at 20% for police services and 80% for capital projects. The Council will confirm and set by resolution the Parcel Tax rate for FY 2017/18 as a separate item on the June 21 Agenda.

Revenue from the FY 2017/18 Special Parcel Tax will contribute \$1,488,000 for capital projects. At the conclusion of FY 2016/17, the Special Parcel Tax has a projected fund balance of \$1,245,700. Using the existing fund balance and FY 2017/18 contribution, the FY 2017/18 Capital Projects Budget allocates \$2,730,000 in Special Parcel Tax funds directly to capital projects in FY 2017/18.

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The following are major capital projects identified in the FY 2017/18 CIP budget. As illustrated in the CIP program, these projects may also have other funding sources to completely fund other project costs:

- \$650,000 – Road Maintenance program (Slurry Seal, Overlay & Dig-outs);
- \$100,000 – Bridge Maintenance Programs (Streets);
- \$575,000 – Bicycle | Pedestrian Improvements (Streets)
- \$225,000 – El Camino Real (streets)
- \$80,000 – Accessibility Improvements (Streets)
- \$1,000,000 – Drainage Improvements
- \$100,000 – Quad Gates analysis and design (Streets)

At the conclusion of FY 2017/18, the Special Parcel Tax Fund balance projects to be \$3,700. During the next 5 years, the 5-Year Capital Improvement Budget allocates the 80% of Special Parcel Tax revenue in each year for a total 5-Year expenditure of \$8,645,000. The Parcel Tax is going to the electorate for renewal in November 2017 for FY 2018/19 through 2021/22. If the Parcel Tax is not renewed this November, beginning in Fiscal Year 2018/19, \$5,915,000 in road and bridge maintenance, drainage and bike-pedestrian improvement projects would not be fulfilled via parcel tax funds.

LIBRARY FUND

REVENUES

The Town is a member of the San Mateo County Library JPA system. The Library is funded through property taxes that are collected and allocated to library services. Under the JPA, jurisdictions are permitted to retain excess funds generated from the local property taxes as long as the basic library services are met. Over the years there has been an accumulation of excess revenue within the Atherton Library Fund. The excess revenue can be used to augment library services and/or fund future library needs such as capital infrastructure. These excess funds are committed as the primary funding source for the design and construction of the new Atherton Library as well as extended library hours of operation, utilities and maintenance costs.

The anticipated FY 2016/17 ending balance for the Library Fund is \$11,428,635. Funds are held in trust in part by the Town and the County of San Mateo. Of that amount, the Town holds \$5,902,489 and the County holds \$5,526,146. The County holds all future excess funds.

EXPENDITURES

For FY 2017/18, staff has changed the allocation to \$3,914,000 for the Library's share of the Civic Center Project. This is to coincide with approximately 10% of anticipated expenses as the Town looks to go out to bid in April 2018 for the Town Center project. Remaining allocations include \$54,600 for operations, utilities and maintenance costs. Additional funds have been

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added to the maintenance budget to accommodate some additional maintenance costs, custodial costs, and utilities as the Town prepares for the phasing of the project. Future year expenditures will include an operational overhead charge to the Library Fund as part of the County-share allocation.

OTHER RESTRICTED FUNDS

The Town maintains a variety of special revenue and internal service funds that are “restricted funds” for specific purposes beyond basic capital improvement. Revenue to internal service funds are in the form of department charges based on allocations by department and uses. These funds include the Tennis Fund, Evans Creative Design Fund, Equipment Replacement Fund, Workers’ Compensation Fund, General Liability Fund, and Employee Benefits Fund.

TENNIS FUND

Projected revenues total \$47,050 with a majority of this revenue attributable to the facility management services contract with Player Capital. The Town entered into a management services contract with Player Capital on September 2014.

For FY 2017/18, the Town anticipates expenditures of \$76,000. This includes \$6,000 for contract maintenance services for MCE and \$2,000 for building security upkeep. The Town is anticipating to resurface and restripe six Tennis courts in FY 2017/18. However, as the Council is aware, there has been a proposal to turn on of the courts into a clay court. Capital expenses would be reduced accordingly if the Council accepts the proposal.

Included in the capital costs is a plan to rehabilitate the tennis seating area at the courts and add shade. The beginning fund balance is estimated at \$134,004. The fund projects total revenues of \$47,050 to expenditures of \$76,000 for an negative revenues over expenses of (\$28,950). The FY 2017/18 ending fund balance is projected at \$105,054.

EVANS CREATIVE DESIGN FUND

The Evans Creative Design Fund is a bequest of Rita-Corbett-Evans to the Town. A Trust was set up to administer the funds. The funds may be used for distinctive art programming, promoting art awareness, enhancing lifelong learning, and recognizing cultural diversity within the community. In previous years, the funds were used by the Atherton Arts Committee. The Atherton Arts Foundation (AAF) is now responsible for arts programming through a budget grant request to the City Council. The AAF usually submits a budget to the Town in July for their yearly programming. Over the years the AAF has done a variety of events, as they continue to work on art acquisitions, programming, and updates to its website to entice new members.

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For FY 2017/18 staff expects a budget grant request of \$14,000. The FY 2017/18 ending fund balance is projected at \$1,497. It should be noted that this fund will be depleted in FY 2018/19.

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund is an internal depreciation fund for the replacement of large assets. The Fund is essentially the Town’s savings account over time to replace large equipment assets over time – such as computer equipment, software assets, vehicles, trailers, emergency equipment, etc. There are sufficient funds in the account to accommodate emergency needs as well as planned needs. Revenue to the fund comes from the allocation of costs to departmental budgets for specific equipment replacement and ultimate purchase.

The FY 2017/18 revenues total \$299,600 and the expenditures total \$259,450 for two police vehicle replacements (one marked SUV, one unmarked vehicle, and investigative equipment), radio coverage expansion equipment coverage, and the replacement of department tasers.

WORKERS’ COMPENSATION FUND

The Workers’ Compensation Fund accounts for the cost and expense of managing the workers’ compensation program through the Town’s risk pool insurer Cities Group. Also within this fund are costs related to risk management and prevention – safety training, educational materials and accident prevention programs. The Workers’ Compensation Policy is to fully fund all recognized liability. Each member of the JPA contributes a workers’ compensation assessment to the JPA. These assessments or contribution rates are calculated annually based on agency claims history and any increases in loss recovery due to excessive claims losses.

Based on claims history, staff has increased the rate charged against the Police Department from 9% in the current fiscal year to 10% for FY 2017/18 to recover the Town’s self-insured negative equity reserve and recent increase in claims. The miscellaneous employee’s rate remained the same at 4% of salary costs. Total workers’ compensation charges increased \$39,835 to a total of \$332,082 to recapture losses in self-insured claims.

Projected revenues to the fund are \$333,625 and expenditures for FY 2017/18 total \$200,138. This includes the FY 2017/18 JPA assessment of \$194,285 and safety compliance expense of \$5,853. This produces revenue over expenditures of \$200,138. Since the Town has experienced underfunded reserves over the years within the JPA, the revenue to the Fund will allow a build-up of net assets in the event claims losses change over time. Within the budget is the transfer in of \$357,140 from the General Fund for the replenishment of the Town’s reserve equity.

GENERAL LIABILITY FUND

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The General Liability Fund accounts for the insurance cost of liability claims and property losses. The Town is part of an insurance pool administered through the Association of Bay Area Governments (ABAG). The activities within this Fund provide for expenses related to general liability insurance, employment practice insurance and self-insured retention claims.

Total liability and employment practice coverage is estimated to be \$161,612, with estimated liability insurance expenses of \$125,616. The Town liability and employment insurance expense for the current FY was \$144,845 to a budget of \$176,123. Total current claim retention expense for the FY is \$6,966. The FY 2017/18 ending fund balance is projected at \$479,031.

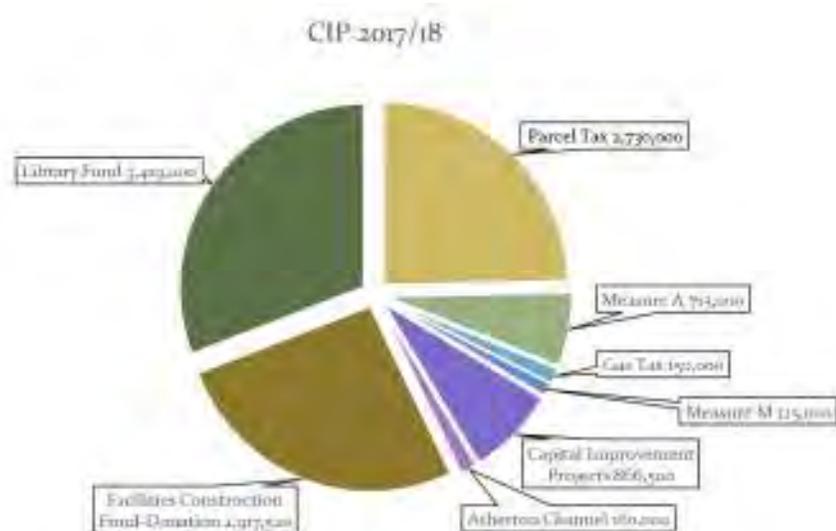
EMPLOYEE BENEFITS FUND

The Employee Benefits Fund tracks expenditures across various departments for employment, unemployment, retirement, and healthcare benefits. Revenue to the fund comes through charges allocated back to each departmental budget based on number and type of personnel within each department. Revenues to the Fund for FY 2017/18 total \$716,414. Expenditures for FY 2017/18 total \$597,886. Most of this expenditure is the \$490,698 “pay as you go” retiree health care benefit contributions. This an approximate 10% increase over the current year budgeted expenditures of \$447,253. The projected ending fund balance for FY 2017/18 for the fund is \$4,332,675.

CAPITAL IMPROVEMENT FUND

There are currently nine (9) capital improvement fund sources that the Town uses for capital improvement/infrastructure needs:

- Atherton General Fund
- Measure M – County Congestion Management Fee on vehicle registration
- Measure A – County ½-cent Transportation Sales Tax
- Gas Tax
- Facilities Building Fund
- Atherton Channel Fund
- Measure S – Special Parcel Tax
- Library Fund



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- Donations

The 5-year CIP proposes projects to analyze, repair or improve Town infrastructure, and the funding for those projects. The fifteen (15) projects are categorized into three areas of need: Streets & Transportation, Drainage, and Town buildings, Park and facilities. Projects have been developed based on needs identified by City Council, residents, staff, and adopted master plans.

At the May 3 Council meeting, staff reviewed the 5-Year CIP. This year's CIP recommends new appropriations of approximately \$11.083 million. Since the recent June study session, staff has made updates to the library component of the Town Center project from \$5.85 Million to \$3.41 Million. This is to coincide with the anticipated portion of the project that will occur in FY 2017/18. In the broad areas of the five largest CIP expenditures, this year's CIP recommends:

- \$3.41 million for the new Library;
- \$2.9 million for the Civic Center Master Plan;
- \$1.25 million for Bicycle & Pedestrian Master Plan Implementation Program;
- \$1.15 million for Drainage Improvements Program; and
- \$1.0 million for the Road Maintenance Program.

The total allocation for the 5-year period from FY 2017/18 through FY 2021/22 totals nearly \$59.5 million – the largest expenditures are attributable to the Civic Center Project. *As a result of the May and June Study sessions, staff incorporated the recommendations directed by Council. These were specific to the areas of the:*

- 1) **Bicycle & Pedestrian Master Plan Implementation Program** – Page 17 of the CIP. Atherton Ave between Alameda De Las Pulgas and El Camino Real study estimated at \$150,000 was moved out to FY 2018/19.
- 2) **Streets and Transportation – Road Maintenance Program** – Page 19 of the CIP. The street PCI calculations are not completed until November of each year. Staff will analyze and recommend streets for maintenance at that time.
- 3) **Drainage – Drainage Improvement Program** – Page 22 of the CIP. The feasibility analysis for Holbrook Palmer Park Flood detention was moved to FY 2020/21 and the analysis of El Camino drainage issues was moved into FY 2017/18.
- 4) **Town Buildings, Park & Facilities – Park Improvements Program** – Page 29 of the CIP. City Council discussed that Park and Pedestrian Circulation Improvements includes the Pavilion Parking Lot turnaround in FY 2017/18. The estimate of \$580,000 was reduced to \$526,500 in FY 2017/18. The FY 2017/18 project line item was changed to \$526,500.

The Park and Recreation Committee reviewed the CIP at its May 3 meeting and recommended changes to the allocations. The recommended changes increased the future year costs by \$1,814,000, with the largest of that allocation being the relocation of the Corporation Yard at \$1,500,000. During the June 7 Study Session the Council discussed the recommendations from

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the Park and Recreation committee. Based on discussions, the City Council authorized only the addition of the picnic area design and construction in FY 2018/19 listed below:

- Site Lighting – Replace ten poles and fixtures and Picnic Area Design & Construction (using most existing controls, conduit and wiring). (FY 2018-19) – 93,750 to estimate \$130,750. *This was the only addition to the Town CIP program that the City Council approved at this time. The FY 2020 through 2022 park projects allocation remained unchanged from the initial May 2017 CIP study session.*

Traffic Engineering Consultant Considerations added to the 2017/18 CIP Budget

Staff suggested that the Council consider adding funds for a traffic engineer/consultant to assist the Town with a town-wide discussion on traffic mitigation measures. This is in addition to and separate to the recently approved Neighborhood Traffic Management Plan (NTMP). This would involve a town-wide study, recommendations for consideration, list of alternatives, a community workshop and the possibility of temporary solutions. This was recommended in an effort to help the Council to proactively address the impact of local or regional development. *After discussions, the Council decided to add \$50,000 to the Traffic Safety Improvement program (page 14 of CIP)*

REVENUES

The FY 2017/18 Capital Improvement Fund includes funding sources of \$11.083 million for capital projects.

Funding Source	FY 2017/18 Allocation
Special Parcel Tax	\$2,730,000
Library Fund	\$3,419,000
Facilities Fund Private Donation	\$2,917,520
Gas Tax	\$150,000
Measure M	\$125,000
Atherton Channel Fund	\$160,000
Measure A	\$715,000
CIP Fund	\$866,500
Total	\$11,083,020

EXPENDITURES

Expenditures in FY 2017/18 for the CIP are also \$11,083,020. Town funding is included for drainage projects, streets and transportation projects, facilities projects, parks projects and civic center design. From the May 3 CIP Study Session the CIP budget items for FY 2018/17 are below. These follow the three main project categories of the Town CIP. These projects and costs are explained in detail within the Town 5-year CIP program. The following are project expenditures:

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Project	FY 2017/18 Funding
Traffic Safety Improvements	\$100,000
Accessibility Improvements	\$80,000
El Camino Complete Streets Study	\$225,000
Streets/Roads Maintenance	\$1,000,000
Park Improvement Program Projects	\$526,500
Drainage Improvement Projects	\$1,150,000
Bike/Ped Master Plan Program Projects	\$1,250,000
Atherton Library	\$3,419,000
Atherton Civic Center Design-Donation	\$2,917,520
Quad Gates	\$100,000
Bridge Maintenance Program	\$225,000
Town Center repairs & accessiblilty	\$40,000
Neighborhood Traffic Control Devices	\$25,000
Traffic Control Devices & Safety	\$15,000
Upper Channel Phase 2	\$10,000
Total	\$11,083,020

The 5-Year CIP reflects expenditures of \$59.5 million over the course of 5 years. The bulk of those expenditures are for the Civic Center Project. The remainder are Town-wide capital projects totalling approximately \$13.5 million over 5 years - \$8.7 million of that total is attributable to the Special Parcel Tax.

OVERALL SUMMARY

For FY 2017/18 the Town's General Fund Revenues are projected at \$14,314,027 (excluding the Special Parcel Tax revenue of \$372,000) against expenditures of \$13,053,362. The produces revenues over expenditures of \$1,260,665. Coupled with the Special Parcel Tax, the budget is balanced with a positive balance of \$1,632,665.

Excess ERAF (estimated for FY 2017/18 at \$1,066,958) as part of ERAF policy is reserved for one-time capital projects and/or the elimination of long-term liabilities.

Reserve Calculations

The FY 2017/18 projected year-ending fund balance is \$13,959,371. This includes the Parcel Tax allocated at 20% to the General Fund and ERAF revenues as allocated above and all reserve requirements. The *unallocated General Fund balance* projected at year-end is \$8,885,694.

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FY 2017/18 Beginning Fund Balance	\$11,709,006
FY 2017/18 Projected Revenues (incl ERAF & Parcel Tax)	\$15,752,985
Total Available Funds	\$27,461,991
Transfer out FY 2017/18 to OPEB	(\$92,118)
Transfer out FY 2017/18 Workers Comp. minimum equity	(\$357,140)
FY 2017/18 Expenditures (Budget)	(\$13,053,362)
Projected FY 2017/18 Ending Fund Balance	\$13,959,371

As shown below, the Town will meet its 35% reserve requirements at year-end and also projects an unallocated reserve of \$8,885,694 or 68% of FY 2017/18 expenditures.

FY 2017/18 Expenditures	\$13,053,362
Projected FY 2017/18 Ending Fund Balance	\$13,959,371
15% Emergency Reserve	\$1,958,004
20% Contingency Reserve (Stabilization)	\$2,610,672
Capital Facility Replacement Reserve (Civic Center Project)	\$505,000
TOTAL RESERVE REQUIREMENT	\$5,073,676
<i>Less Above Reserve Requirement = Unallocated Funds</i>	<i>\$8,885,694</i>

GANN Limit Calculation

The Finance Director calculated the FY 2017/18 GANN limit using the percentage change in population and the cost of living provided by the State Department of Finance. The GANN limit for 2017/18 is \$12,724,452. Measure T passed by the Town voters in November of 2009 allowed the Town to adjust the appropriations limit by one and a half times the amount of any voter-approved parcel tax for four years. With this allowable adjustment, the Town is in compliance with the GANN limit requirement for FY 2017/18.

Conclusion

In conclusion, this budget presents a plan for accomplishing the goals and objectives of the City Council within existing resources and core strategy of financial stability in mind. We continue to be fiscally prudent with our resources but are mindful of operational and infrastructure needs. Providing Town services continues to be a challenge as the rising demand for those services increases. We have many long term infrastructure needs and a project milestone of construction a new Town Civic Center. The Town is heavily reliant on property taxes. There is no certainty that the growth will continue and as such the Town is continually reviewing revenue alternatives to the General Fund.

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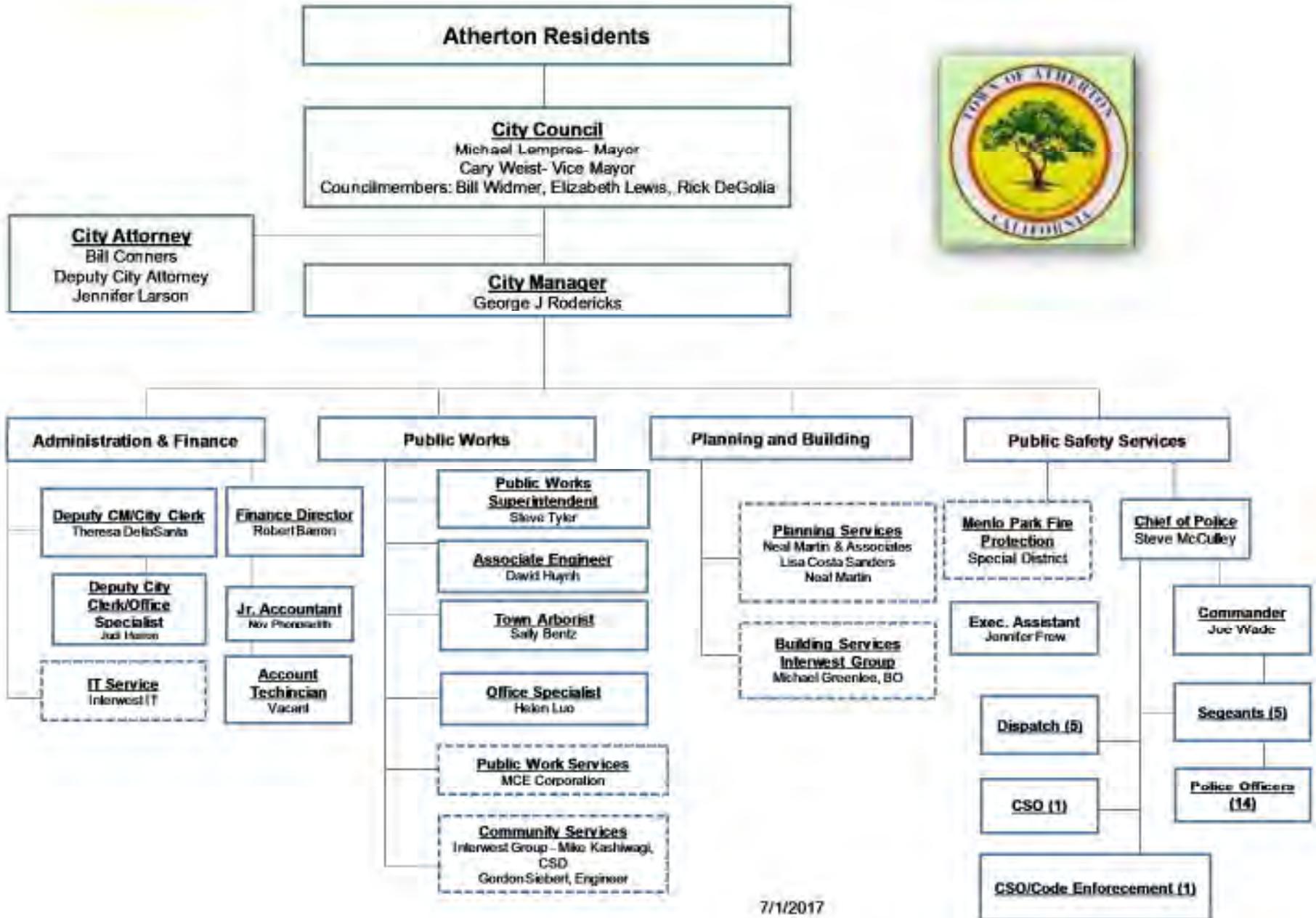
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Town staff will continue to work efficiently and creatively to maximize available revenues by seeking outside grants, forging community and regional partnerships, and drawing upon the imagination and commitment of our community and staff.

The City Council, as the Town's governing body, establishes policies for the Town. As part of its leadership the City Council adopts an annual budget. The attached document contains the funding recommendations for FY 2017/18 for all programs and services, to include the capital improvements. The Town's Annual Budget serves as the Town's annual policy document.

Section A/Introduction/Organizational Chart FY 2017-18



7/1/2017

Section A

INTRODUCTION

POLICY MAKERS & ADVISORS

City Council

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

Planning Commission

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

Audit Finance Committee

The Finance Committee acts in an advisory capacity and makes recommendations to the City Council upon request in all matters pertaining to town finances. Consult with the city manager on matters pertaining to the budget, capital spending plan, and the long range financial plan for the town. The committee acts in an advisory capacity and makes recommendations to the City Council upon request in all matters pertaining to the town's annual audit. Five members are appointed by and serve at the pleasure of the City Council. Members must be residents of the Town and generally serve terms of two years.

Parks and Recreation Committee

The Parks and Recreation Commission act in an advisory capacity and make recommendations to the City Council upon request in all matters pertaining to parks and public recreation and to cooperate with other governmental agencies and public and private groups in the advancement of park and recreation planning and programming. The commission studies and makes recommendations on the acquisition and development of recreation areas, activities, and facilities, such as playgrounds, buildings, parks, open space, and other centers of recreation. It assists town staff in the planning of recreation programs for the community. Seven members are appointed by and serve at the pleasure of the City Council. Of the appointed members, one shall be a representative of the Holbrook-Palmer Park Foundation and one shall be a representative of the Friends of Holbrook-Palmer Park (formerly the Atherton Dames). Members must be residents of the Town and generally serve terms of four years.

Bike and Pedestrian Advisory Committee

The Bike and pedestrian Advisory committee works with staff in providing advice and recommendations on all matters relating to bicycle and pedestrian facilities. Make recommendations to the City Council on the selection of bicycle and pedestrian projects to be submitted for state and federal funding opportunities. The Committee promotes bicycling and walking as safe and healthy alternative modes of transportation. It assists the Town staff in the planning, operations and maintenance of bicycle and pedestrian facilities in the community. The committee consists of at least five (5) members and one (1) Council Member liaison. At least three (3) members of the Committee must meet the requirements of the Metropolitan Transportation Committee and live or work in the Town of Atherton. The Committee shall be composed of both active bicyclists and pedestrians.

Environmental Programs Committee

The Environmental Programs Committee serves in an advisory capacity and make recommendations (programmatic and legislative) to the City Council upon request on all matters pertaining to the town's natural and built environment and the town's regional role and responsibilities as one of the communities on the San Francisco Bay Peninsula.

It creates pro-active community engagement programs for residents, commercial, and public enterprises active within the town's jurisdiction for presentation to and consideration and approval by the City Council. A minimum of five members are appointed by and serve at the pleasure of the City Council. Members must be residents of the Town and generally serve terms of four years.

Transportation Committee

The Transportation Committee serves in an advisory capacity to make recommendations to the City Council upon request in all matters pertaining to transportation within the Town. Five members are appointed by and serve at the pleasure of the City Council. Members must be residents of the Town and generally serve terms of four years.

Rail Committee

The Rail Committee serves in an advisory capacity to the City Council on all matters pertaining to High Speed Rail (HSR), the Rail Corridor, and Caltrain. With the assistance of appropriate town staff, research and address specific impacts HSR and other rail infrastructure and services may have on the Rail Corridor and the town. The committee performs active outreach and cooperative efforts with groups and organizations opposing HSR. Rail Committee members are authorized to act as spokespersons to articulate and advocate the town's Rail Related Policy Positions as they pertain to rail committee matters to legislatures, HSR and Caltrain board of directors, regional organizations, press, and other interested parties. Up to ten members are appointed by and serve at the pleasure of the City Council. Members must be residents of the Town and serve without specific terms.

Civic Center Advisory Committee

The CCAC serves an advisory committee for the development of the new Atherton Civic Center. The committee works with staff in finalizing the master planning process by identifying key issues that need to be addressed. The CCAC works with staff to solicit feedback through tools such as surveys, community gatherings, and workshops to disseminate information regarding the key issues and questions involved in the new Civic Center. The committee helps to engage in public outreach to solicit substantive feedback and opinions on the Civic Center project. It supports staff with updates for the town website and periodic updates for residents. The committee also assists staff and the City Council with the identification and development of donor recognition opportunities throughout the project. The committee also assists in discussion about the short-term improvements needed for the library and Civic Center facilities. Up to seven members are appointed by and serve at the pleasure of the City Council. Members must be residents of the Town and there are no set terms. When the specific purpose for the Committee is accomplished, the Committee will be disbanded.

Council Appointees of Various Regional Boards/Commissions:

Association of Bay Area Governments (ABAG)	City/County Association of Governments (C CAG)	Holbrook-Palmer Park Foundation	League of California Cities	San Mateo County Emergency Services Council
Library JPA Governing Board (San Mateo County)	Peninsula Traffic Congestion Relief Alliance	San Francisco Airport/Community Roundtable	San Mateo County Sub-Regional Housing Policy Advisory	Grand Boulevard Task Force
Menlo Park Fire Protection District	Peninsula Cities Consortium	Cal/Mod Local Agency Policy Maker Group	Atherton Charter City Discussion (Ad-Hoc)	Atherton Bike Coalition (Ad-Hoc)
Atherton Refuse & Recycling Rate Committee (Ad-Hoc)	SBWMA Board of Directors	Surf Air Aircraft Noise (Ad-Hoc)		

Section A

**INTRODUCTION
STATISTICAL DATA**

Size:

Population	7,148
Area	5.049 Sq. Miles
Residential Units	2500
Mileage of the City Streets	53 centerline miles
Full time Employees	39

Character:

Assessed Evaluation FY16/17	\$9,512,555,665
Form of Government	General Law, City Council/ Manager
Incorporation Date	September 12, 1923

Education:

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

Recreation:

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

Public Safety:

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

Section A

INTRODUCTION BUDGET STRUCTURES

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

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

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

- General Fund
- Special Revenue Funds
- Capital Project Funds

General Fund Is The Primary Operating Fund of the Town

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

Special Revenues

Special Revenue Funds are used to account for revenues derived from specific sources. These represent funds with a dedicated revenue source set aside for a specific purpose. Revenues to these funds are usually required by law or administrative regulation to be accounted for in a separate fund. Examples include the Library Fund, the Special Tax (Parcel Tax Fund), Measure A, Measure M, Gas Tax fund, Equipment Replacement Fund, etc.

Capital Project Funds

Funds used to account for financial resources for the acquisition of construction of major capital projects or facilities. The Town has a five year capital improvement program that proposes projects to analyze, repair, or improve Town infrastructure, and the funding for these projects. Some of the funding for capital projects comes from the Special Parcel Tax, other Special Revenue Funds and General Fund.

Proprietary Funds:

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

Budget Process and Policy Discussions

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

Reserve Balances

The net of revenue over expenditures should produce a balance, whether it is positive, negative or zero. These balances are called equity or "Fund Balances." When agencies have net positive balance within their funds at the end the fiscal year, these balances get rolled up into the total Fund Balance of the fund. Within these fund balances most agencies set up reserve fund balances for emergencies, operating reserves, capital reserves, unallocated reserves or other contingencies.

Section A

INTRODUCTION

POLICIES & ASSUMPTIONS

The Town has a core strategy of **Financial Stability** and it rests with the Town's guiding value of fiscal stewardship. The Town is dedicated to maintaining oversight and management of the Town's fiscal, physical, and natural resources. The Town seeks to continue efforts to attain long-term fiscal stability and organizational excellence through improved efficiency and effectiveness, developing resources to maintain and replace Town facilities, active management of employee compensation. Identification and reduction of the Town's long-term liabilities, growth in ongoing revenues, investment in technologies and operational improvements, and exploration of new revenue generation. In order for the Town to sustain this core strategy it reviews fiscal policies and structures them to ensure fiscal responsibility, accountability, transparency, and efficient use of resources. As part of its core strategy of financial stability, the Town of Atherton has an established fund balance policy. *The City Fund Balance reserve policy reserves a portion of its funds to maintain fiscal stability, continued operation of government in the event of an emergency, to reduce long term liabilities, operational replacement capital expenses, and to mitigate current and future risks.*

➤ General Fund Committed Fund Balance for Emergency Disaster

The Town Council has committed to set aside 15 percent of the actual annual General Fund operating expenditures specifically for emergency contingencies defined as a state of Federal and/or State of Emergency or declaration of a local emergency as defined in Atherton's Municipal Code Section 2.44.010. The FY 2017/18 Budget meets the Emergency set aside fund balance

➤ General Fund Unassigned Fund Balance Policy

The Town established the General Fund unassigned fund policy such that in no circumstances shall the total General Fund unassigned fund balance drop below 20 percent of the actual operating expenditures. The FY 2017/18 Budget meets the unassigned fund balance.

➤ Budget Reserve Policy

The City Council maintains a Budget Reserve Policy for *Available Unallocated Reserve Fund Balance* that is used to address long-term liabilities, capital projects, and a minimum mandatory reserve. As part of a budget policy, every year the City Council will consider an allocation of the unallocated General Fund Reserve to the Town's Capital Improvement Fund to assist in accumulating funds for future capital projects or other operational uses. As the Town enters the construction document phase of the Town Civic Center project, the funding plan of the project possibly includes the use of a portion of the Town's Unallocated Reserve Fund Balance. During the 2017/18 FY, the Town expects to go out to bid for the project. There is anticipation that the Town may seek addition funding to meet any funding gaps for the New Town Center. . As part of the Town's ongoing financial stability core value and operations process, staff will continue to work with the council on use of *unallocated reserve fund balance* options.

➤ Capital Facilities Replacement Reserve replaces Building Reserve

In FY 2015/16 the City Council re-categorized the building reserve as a Capital Replacement Reserve for the New Civic Center (future replacement) when it is completed or for existing facilities. The Council allocated \$505,000 as a Capital Facility replacement reserve. This reserve is listed with the Town's other reserves; and, once annual allocation is determined, that it become a part of the Town's reserve policy. Currently the \$505,000 building reserve is expected to be used as part of the funding plan towards the new Town Civic Center. *Staff recommends that as a policy, each year we consider whether to allocate funding to this reserve as depreciation allocation or a set amount if reserve funding is available.* The transfer amount to the Capital Replacement Reserve on an annual basis is expected to be determined once the Town knows the full infrastructure cost of the new buildings upon which to base a value of depreciation.

Section A

INTRODUCTION

REVENUE EXPENDITURES PROJECTED FUND BALANCE SUMMARY 1

Town of Atherton Budget for FY 2017-2018							
	Projected Fund Balance 06/30/17	Budgeted Revenues	Budgeted Expenditures	Budgeted Transfer In	Budgeted Transfer Out	ERAF	Projected Fund Balance 06/30/18
General Fund							
101 General Fund	\$ 11,709,006	\$ 14,314,027	\$ 13,053,362	\$ 372,000	\$ (449,258)	\$ 1,066,958	\$ 13,959,372
Special Revenue Funds							
105 Tennis Fund	134,004	47,050	76,000	-			105,054
209 Police (COPS) Grant	298	100,146	100,000				444
213 Library Fund	12,505,190	1,295,000	3,473,600				10,326,590
215 Evan Creative Design	15,272	225	14,000				1,497
Total Special Revenue	12,654,764	1,442,421	3,663,600	-	-		10,433,585
Capital Project Funds							
201 Special Tax	1,245,700	1,860,000	2,730,000		(372,000)		3,700
202 Measure A	392,965	340,000	715,000				17,965
203 Gas Tax	100,166	205,000	300,000				5,166
204 Measure M	220,130	75,000	125,000				170,130
210 Road Impact	-	-	-				-
401 Capital Improvement	5,713,774	-	866,500				4,847,274
402 Storm Drainage	30,156	-	-				30,156
403 Channel Drainage Dt.	141,094	97,300	160,000				78,394
406 Facilities Construction	1,265,713	6,336,520	6,336,520				1,265,713
Total Capital Projects	9,109,698	8,913,820	11,233,020	-	(372,000)		6,418,498
Internal Service Funds							
610 Equipment Repl.	604,097	299,600	259,450				644,247
614 Worker's Comp.	474,192	333,625	557,278	357,140			607,679
615 General Liability	477,031	263,612	261,612				479,031
616 Employee Benefits	4,214,147	716,414	505,698	92,118			4,332,745
Total Internal Service	5,769,467	1,613,251	1,584,038	449,258	-		6,063,702
Total All Funds	\$ 39,242,935	\$ 26,283,519	\$ 29,534,020	\$ 821,258	\$ -	\$ (821,258)	\$ 36,875,157

Note: Special Revenue and capital project funds are safe spend accounts. All are positive balances. There are sufficient capital project fund balances to cover the FY 17/18 expenditures. Since most major capital projects have significant costs, the Town “saves then spends” for capital projects over multiple years.

Section A

INTRODUCTION

REVENUE EXPENDITURES PROJECTED FUND BALANCE SUMMARY 2

Special Revenue Funds	Tennis Fund	Police COPS	Evan Creative Design	Special Revenue W/O Library	Internal Service Funds	Equip Repl.	Worker's Comp	General Liability	Employee Benefits	Total Internal Service Funds
Fund Number	105	209	215		Fund Number	610	614	615	616	
Est. Fund Bal. 07/01/17	134,004	298	15,272	149,574	Est. Fund Bal. 07/01/17	604,097	474,192	477,031	4,214,147	5,769,467
Est. Revenue 16/17	47,050	100,146	225	147,421	Est. Revenue 16/17	299,600	333,625	263,612	716,414	1,613,251
Total Available Revenue	181,054	100,444	15,497	296,995	Total Available Revenue	903,697	807,817	740,643	4,930,561	7,382,718
Est. Expenditure 16/17	76,000	100,000	14,000	190,000	Est. Expenditure 16/17	259,450	557,278	261,612	505,698	1,584,038
Rev. Over Exp.	105,054	444	1,497	106,995	Rev. Over Exp.	644,247	250,539	479,031	4,424,863	5,798,680
Transfers In(out)					Transfers In(out)		357,140		(92,118)	265,022
Est. Fund Bal. 06/30/18	105,054	444	1,497	106,995	Est. Fund Bal. 06/30/18	644,247	607,679	479,031	4,332,745	6,063,702

Capital Projects	Parcel Tax	Measure A	Gas Tax	Measure M	Road Impact	Capital Imprint	Storm Drainage	Channel Drainage District	Facilities Const	Capital Projects Total W/O Parcel Tax	All Capital Projects Total
Fund Number	201	202	203	204	210	401	402	403	406		
Est. Fund Bal. 07/01/17	1,245,700	392,965	100,166	220,130	-	5,713,774	30,156	141,094	1,265,713	7,863,998	9,109,698
Est. Revenue 16/17	1,860,000	340,000	205,000	75,000	-	-	-	97,300	6,336,520	7,053,820	8,913,820
Total Available Revenue	3,105,700	732,965	305,166	295,130	-	5,713,774	30,156	238,394	7,602,233	14,917,818	18,023,518
Est. Expenditure 16/17	2,730,000	715,000	300,000	125,000	-	866,500	-	160,000	6,336,520	8,503,020	11,233,020
Rev. Over Exp.	375,700	17,965	5,166	170,130	-	4,847,274	30,156	78,394	1,265,713	6,414,798	6,790,498
Transfers In(out)	(372,000)					-	-			-	(372,000)
Est. Fund Bal. 06/30/18	3,700	17,965	5,166	170,130	-	4,847,274	30,156	78,394	1,265,713	6,414,798	6,418,498

Town of Atherton
General Fund 101
Revenue & Expenditures Summary
Fiscal Year 2017-2018

Account	Description	Actual 2015-2016	Recomm Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
Revenues					
101-00-40001-000	Secured Property Tax	6,923,099	7,222,365	7,525,720	7,856,852
101-00-40002-000	Unsecured	366,872	397,055	397,055	387,000
101-00-40004-000	SB813 Redemption (Suppl)	257,917	200,572	256,360	267,640
101-00-40006-000	Prop Tax in Lieu of VLF (Motor Veh)	943,472	985,928	1,020,888	1,065,807
101-00-40008-000	Excess ERAF				
101-00-40010-000	Unsecured SB813 Redemp/Suppl	3,166			
101-00-42005-000	Property Transfer Tax	413,241	458,705	458,705	421,000
Total Property Taxes ->		8,907,767	9,264,626	9,658,728	9,998,299
101-00-41001-000	Sales & Use Tax General	174,612	169,658	172,380	175,828
101-00-41002-040	Prop 172 Sales Tax for Police	83,312	75,152	78,494	81,500
101-00-41004-000	In Lieu Sales Tax/Trip Flip	165,520	55,730		
Total Sales Taxes ->		423,444	300,541	250,874	257,328
101-00-42001-000	Franchise Taxes-Utilities	218,407	221,395	221,395	223,609
101-00-42002-000	Franchise Tax-Cal Water	119,054	126,917	126,917	128,186
101-00-42003-000	Franchise Tax-Garbage	333,132	353,692	305,613	308,669
101-00-42004-000	Franchise Taxes-Cable	137,021	136,339	139,320	140,713
Total Franchise Fees ->		807,614	838,343	793,245	801,177
101-00-40005-000	Homeowners Exemption	36,323	36,280	36,280	37,006
101-00-40007-000	Motor Veh. Lic Fees (MVLFF)	4,844	5,085	5,085	5,187
Total Intergovernmental ->		41,167	41,365	41,365	42,192
101-00-43001-000	Business Licenses	175,999	227,253	235,916	242,993
Total Business License Tax ->		175,999	227,253	235,916	242,993
101-00-47001-000	Home Occupation Permit	300	300	300	300
101-00-47019-020	Zoning & Planning Fees	245,529	232,500	265,000	260,000
Total Planning Revenue ->		245,829	232,800	265,300	260,300
101-00-47002-025	Building Permit Fee	880,779	992,000	1,041,600	1,052,016
101-00-47004-025	Grading & Drainage	70,699	82,000	86,100	86,961
101-00-47021-025	Plan Check Fee	390,266	445,000	467,250	471,923
101-00-47030-025	Tree Removal Plan Check	88,212	120,000	126,000	127,260
101-00-48502-025	Miscellaneous Income	472			
Total Building Revenue ->		1,430,429	1,639,000	1,720,950	1,738,160
101-00-44001-040	Municipal & Vehicle Code Fines	10,987	13,791	13,791	12,537
101-00-44002-040	Other Fines & Forfeiture (County)	67,068	64,848	45,910	38,258
101-00-45007-040	POST Reimb	12,625	9,251	9,251	7,709
101-00-45012-040	DUI Grant	3,973	3,723	3,723	3,103
101-00-45017-040	ABAG Grant	4,117	4,179	8,297	6,914
101-00-47005-040	Other Licenses & Permit	2,527	2,395	2,395	2,635
101-00-47009-040	Photocopy Fee	241	323	323	185
101-00-47011-040	Alarm Sign Fees	1,227	1,616	1,616	1,243
101-00-47012-040	Vehicle Release	925	985	985	1,034
101-00-47013-040	Police Report	166	166	166	-
101-00-47014-040	Fingerprinting Fee	96	256	256	171
101-00-47016-040	Special Service Fee	20,735	5,525	5,525	5,580

Town of Atherton

General Fund 101

Revenue & Expenditures Summary

Fiscal Year 2017-2018

Account	Description	Actual 2015-2016	Recomm Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
101-00-47017-040	Solicitor's Permit	168	230	230	186
101-00-48004-040	Sale of Property	1,419	500	500	250
101-00-48502-040	Miscellaneous Income	2,189	2,081	2,081	1,387
101-00-48503-040	Property Damage Reimbursement	-			
	Total Police Revenue ->	129,587	109,869	95,049	81,192
101-00-45005-050	C/CAG AB 1546-Veh registration	-	-		
101-00-45021-053	Highway Maint Reimbursement	-	35,700	35,700	35,700
101-00-47003-050	Encroachment	289,293	248,218	289,294	295,080
	Total DPW Revenue ->	289,293	283,918	324,994	330,780
101-00-47022-058	Social Fees	60,948	55,500	94,635	86,032
101-00-47023-058	Meeting Fees	37,300	48,000	48,000	41,739
101-00-47025-058	Class Fees	28,828	33,826	33,826	32,215
101-00-47028-058	Weddings	11,900	20,000	25,000	25,250
101-00-47029-058	Park Day Use Fee	10,900	13,396	13,396	13,664
101-00-47039-058	Park Rev-Admin 30% Non-Resident	25,455	24,251	35,730	35,029
101-00-47040-058	Park Rev-Admin 15% Resident	3,199	2,050	5,835	5,893
	Total Park Program Revenue ->	178,529	197,023	256,422	239,823
acct					
101-00-44003-000	Heritage Tree Damage Fee			6,800	7,480
101-00-44004-000	C & D Deposit Forfeited	4,200		11,600	16,240
101-00-45008-000	SB 90 Reimbursement	20,215	6,000	6,000	-
101-00-45016-058	DOC Grant	-		5,000	5,000
101-00-45017-000	ABAG Grant	-			
101-00-45020-000	Other Reimbursements	2,452			
101-00-47005-000	Other Licenses & Permit	3,600	3,000	-	
101-00-47005-012	Other Licenses & Permit Admin			1,000	1,500
101-00-47009-000	Photocopy Fee	29			
101-00-47031-030	Tree Inspection Fee	25,419	25,000	31,488	28,625
101-00-47036-030	Admin Citation (code enforcement)	28,600	24,500	28,600	34,320
101-00-47038-000	Banner Permit Fee	1,350	1,325	1,325	1,775
101-00-48001-000	Interest Income	105,469	96,800	96,800	80,667
101-00-48002-000	Cell Antenna Lease	50,665	52,981	52,981	55,858
101-00-48003-000	Property Rental - Playschool	78,118	78,118	78,118	78,118
101-00-48005-000	Post Office	7,869	9,000	9,000	9,000
101-00-48501-000	Donations/Contributions	-			
101-00-48502-000	Miscellaneous Income	1,572	3,500	5,582	3,200
	Total Misc. Revenues ->	329,559	300,224	334,294	321,783
	Total Operating Revenues ->	12,959,218	13,434,961	13,977,137	14,314,027
Expenditures					
	City Council Department	37,660	67,233	80,392	65,829
	Administration Department	683,315	725,330	819,794	773,225
	City Attorney Department	163,798	204,000	204,000	204,000
	Finance Department	578,114	664,210	664,210	682,922
	Planning Department	208,655	217,759	267,759	280,338
	Building Department	1,054,429	1,199,745	1,244,359	1,276,781
	Inter Department	343,635	502,942	519,582	540,039
	Police Department	6,027,820	6,781,283	6,781,283	7,211,360
	Public Works Department (adj)	1,480,198	1,787,137	1,825,340	2,018,868
	Total Operating Expenditures ->	10,577,624	12,149,639	12,406,719	13,053,362
	Excess (Deficiency) of Revenues Over Expenditures	2,381,594	1,285,323	1,570,418	1,260,665

Town of Atherton
General Fund 101
 Revenue & Expenditures Summary
 Fiscal Year 2017-2018

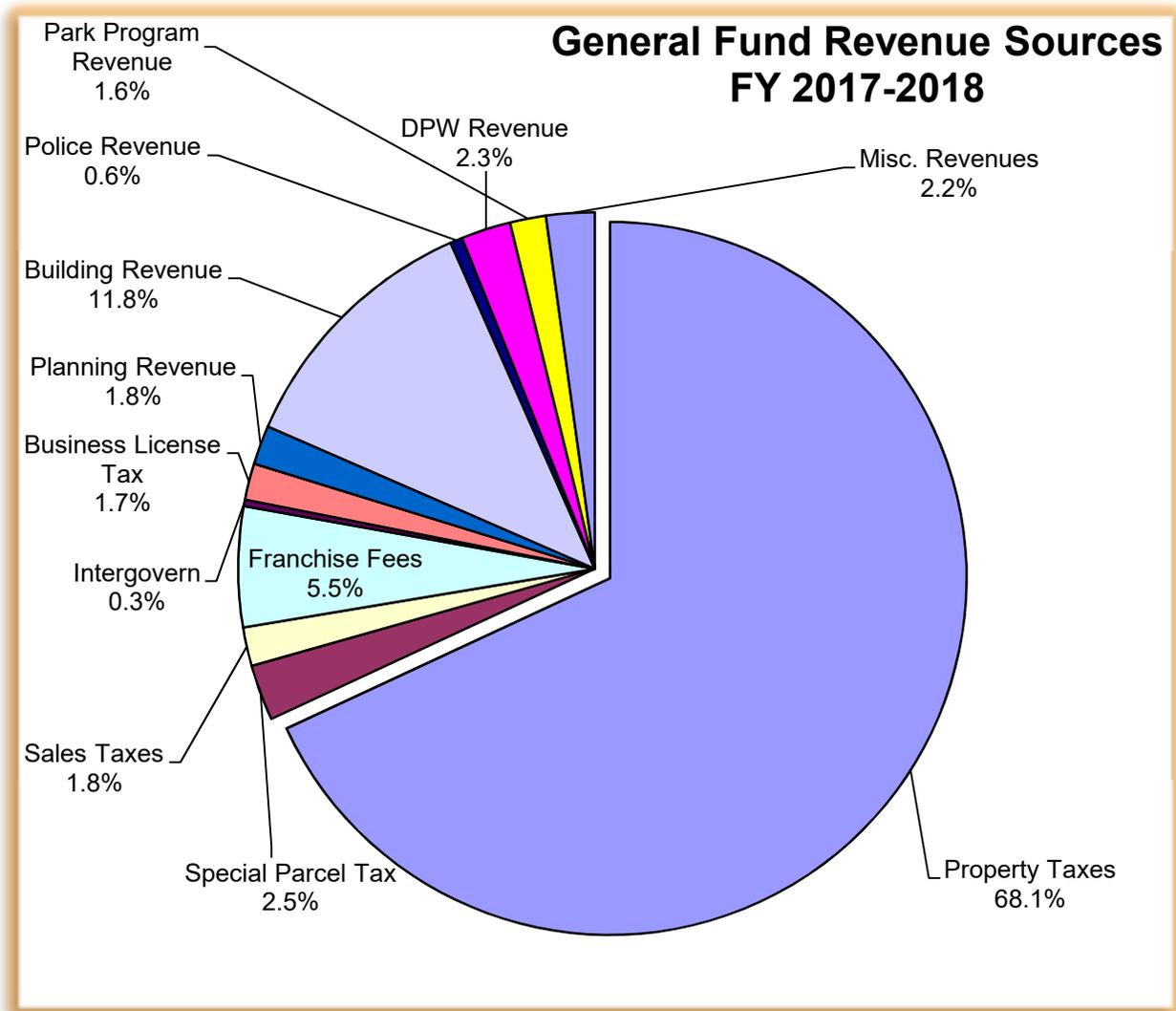
Account	Description	Actual 2015-2016	Recomm Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
<u>Other Financing Sources/(Uses)</u>					
101-00-49002-000	Special Parcel Tax Fund-Safety	372,000	372,000	372,000	372,000
101-00-58005-000	Transfer (out) to OPEB/Pension	(680,684)	(548,950)		(92,118)
101-00-58004-000	Trsfr in/(out) Workers Compensation	(631,243)	(112,998)	(112,998)	(357,140)
101-00-58002-000	Trsfr in/(out) Capital Replacement reserve	(614,000)			
101-00-58002-030	Trsfr in/(out) CIP Future Projects	(2,309,041)	(4,423,138)	(4,423,138)	
	Excess ERAF	1,066,958	1,033,000	1,103,185	1,066,958
	Total Transfers In/(Out) ->	(2,796,010)	(3,680,086)	(3,060,951)	989,700
	Incr/(Decr) of General Fund Resv	(414,416)	(2,394,763)	(1,490,533)	2,250,365
	Net Change in Fund Balance	(414,416)	(2,394,763)	(1,490,533)	2,250,365
	Beginning Fund Balance	13,613,954	13,199,539	13,199,539	11,709,006
	Ending Fund Balance	13,199,539	10,804,775	11,709,006	13,959,371

Fund Balance Schedule				
Building Component Town Center Funding	505,000	505,000	505,000	505,000
15% Emergency Reserve	1,586,644	1,822,446	1,861,008	1,958,004
20% Reserve	2,115,525	2,429,928	2,481,344	2,610,672
Reserved for OPEB				
Available Fund Balance	8,992,370	6,047,402	6,861,654	8,885,694
Ending Fund Balance	13,199,539	10,804,775	11,709,006	13,959,371

Section B

General Fund

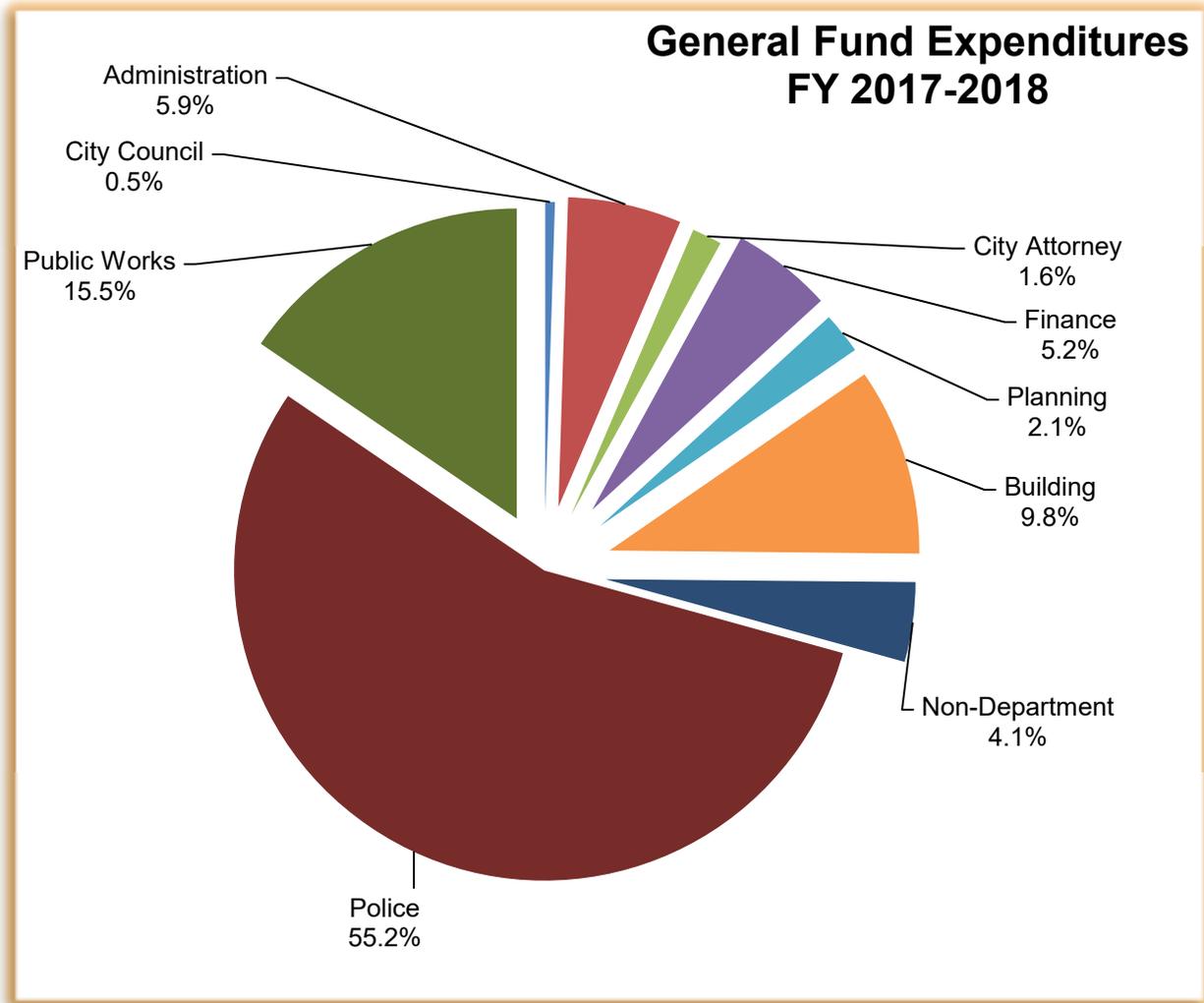
General Fund 101 Revenue Summary Chart



Section B

General Fund

General Fund 101 Expenditures Summary Chart



Section B

General Fund

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

Goals | Mission Budget 2017-2018

- Continue to Develop the Human Resources Policies and Procedures Manual
- Continue to stimulate Community engagement through Town Events and activities
- Develop an indexing system for stored and retained records
- Continue to expand and develop partnerships with schools and other agencies
- Continue to connect with surrounding jurisdictions on regional issues and concerns

Section B

General Fund

General Fund 101 City Council Dept. (D11)

Department 11

The City Council is the legislative and policy-making body for the Town of Atherton. It provides political leadership, enacts laws, adopts resolutions, adopts an annual budget and establishes policies for the Town government. It sets strategic goals for the community and participates regionally with other organizations. The Council hires the City Manager and City Attorney. The Mayor is appointed annually from the elected council members. The Mayor and the City Council represent the Town of Atherton on local, regional, and state policy committees and commissions. The City Council meets the Third Wednesday of each month in formal public session and occasionally in additional special meetings. City Council agendas, reports, packets and video archives of the meetings are posted on the Town’s website.

Annual Fiscal Impact

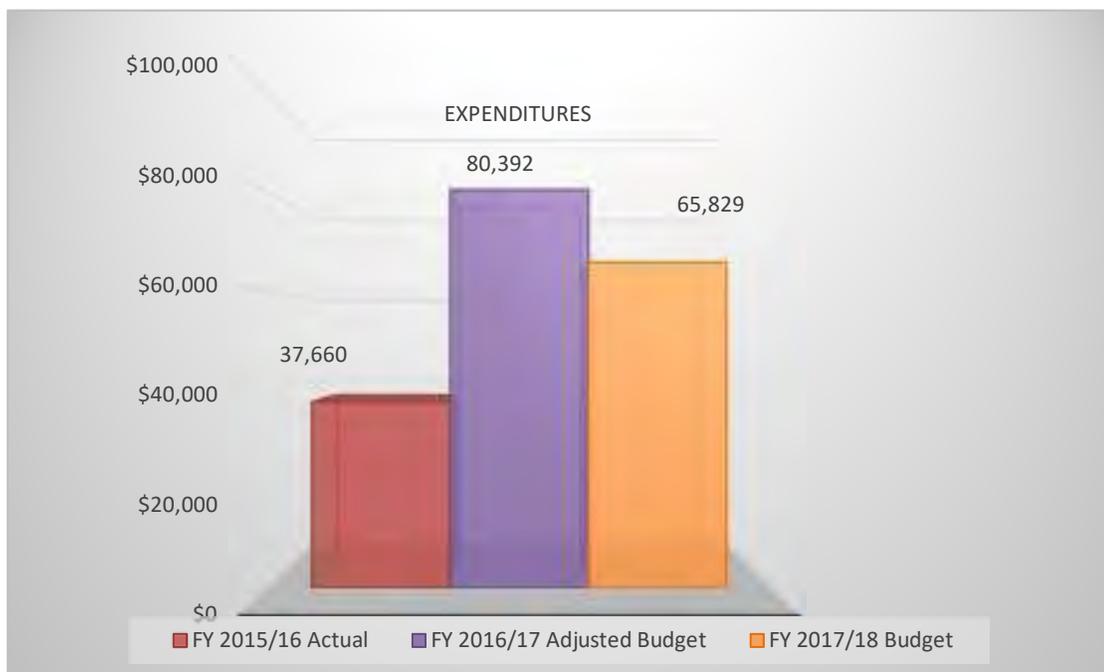
\$65,829

Employee

5 elected city council members

Three-year Summary

Year	FY 2015/16 Actual	FY 2016/17 Budget	FY 2017/18 Budget
Amount	37,660	80,392	65,829





Town of Atherton
Annual Operating Budget FY 2017-2018
City Council Budget - Summary

Category	Actual 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
General Operation	1,362	5,380	5,380	4,380
Other Services/Exp	29,602	56,053	69,212	55,949
Supplies & Materials	994	800	800	500
Capital Outlay	5,702	5,000	5,000	5,000
City Council	37,660	67,233	80,392	65,829

Town of Atherton Annual Operating Budget FY 2017-2018
City Council Budget By Account

Category	Account	Description	Actual 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
General Operation	101-11-53016-011	Utilities - Water	1,362	1,880	1,880	1,880
General Operation	101-11-53024-011	Advertising/Publishing	-	3,500	3,500	2,500
Other Services/Exp	101-11-54002-011	Bus Meeting & Meals	1,915	1,200	1,200	1,200
Other Services/Exp	101-11-54003-011	Conferences	4,802	7,500	7,500	7,500
Other Services/Exp	101-11-54004-011	Training & Workshops	2,223	2,000	2,000	2,000
Other Services/Exp	101-11-54007-011	Membership/Dues	11,477	11,853	11,853	11,499
Other Services/Exp	101-11-54008-011	Mileage Reimbursement	-	-	-	500
Other Services/Exp	101-11-54010-011	Other Contract Services	735	10,000	10,000	10,000
Other Services/Exp	101-11-54011-011	Environmental Program	4,449	5,000	5,000	5,000
Other Services/Exp	101-11-54013-011	Contribution-SSV	1,500	1,000	1,000	750
Other Services/Exp	101-11-54014-011	Contribution-HIP	2,500	2,500	2,500	2,500
Other Services/Exp	101-11-54020-011	Election Cost	-	15,000	28,159	15,000
Supplies & Materials	101-11-55002-011	Office Supplies	994	800	800	500
Capital Outlay	101-11-57006-011	Computer Equipment/Software	-	-	-	-
Capital Outlay	101-11-57007-011	Office Equip & Furniture	5,702	5,000	5,000	5,000
Total City Council			37,660	67,233	80,392	65,829

Town of Atherton Annual Operating Budget FY 2017-18
City Council Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-11-53016-011	Utilities - Water	Calwater	1,880
101-11-53024-011	Advertising/Noticing	Advertising 2014 Election, Co mmittee vacancies, special info, council meeting post card notifications, calwater notifications	2,500
101-11-54002-011	Bus Meetings & Meals	Meeting meals and supplies - City Council Meetings	1,200
101-11-54003-011	Conferences	League of CA Cities, New Mayor & Council Academy, hotels and registration	7,500
101-11-54004-011	Training & Workshops	Council, Committee and Commis sion Training related expenses – Brown Act, Political Reform, etc	2,000
101-11-54007-011	Membership/Dues	Local Agency Formation Commission (LAFCO)	1,433
101-11-54007-011	Membership/Dues	City/County Association of Government - San Mateo (C/CAG) (From Intergovernmental)	2,578
101-11-54007-011	Membership/Dues	(HEART) Housing Endowment and Regional Trust of San Mateo to support housing for modest-income families	2,275
101-11-54007-011	Membership/Dues	Joint Venture Silicon Valley	1,000
101-11-54007-011	Membership/Dues	San Mateo Jobs for Youth	100
101-11-54007-011	Membership/Dues	League of California Cities	4,113
		A/C Subtotal->	11,499
101-11-54008-011	Mileage Reimbursement	Reimburse for use of private vehicles for meeting	500
			-
101-11-54010-011	Other Contract Services	High Speed Rail Public Relation (HSR) (from Intergovernmental Dept)	10,000
		A/C Subtotal->	10,000

Town of Atherton Annual Operating Budget FY 2017-18
City Council Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-11-54011-011	Environ Program Committee	Support for committee work (previously in non-dept)	5,000
101-11-54013-011	Contribution-SSV	Sustainable Silicon to produce environmental and resources conservation Silicon Valley (from Intergovernmental)	750
101-11-54014-011	Contribution-HIP	Human Investment Project (HIP) grant to find a place to call home for people throughout San Mateo County (from Intergovernmental)	2,500
101-11-54020-011	Election Expenses	General Election	15,000
101-11-55002-011	Office Supplies	Business Cards	
101-11-55002-011	Office Supplies	Paper, ruled pads, binders, tapes, ink, toners	500
101-11-57007-011	Office Equip & Furniture	Furniture-Chairs, Desks	5,000
		A/C Subtotal->	5,000
		Total City Council Dept	<u>65,829</u>

Section B

General Fund

General Fund 101 Administration Dept. (D12)

Department 12

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

Annual Fiscal Impact

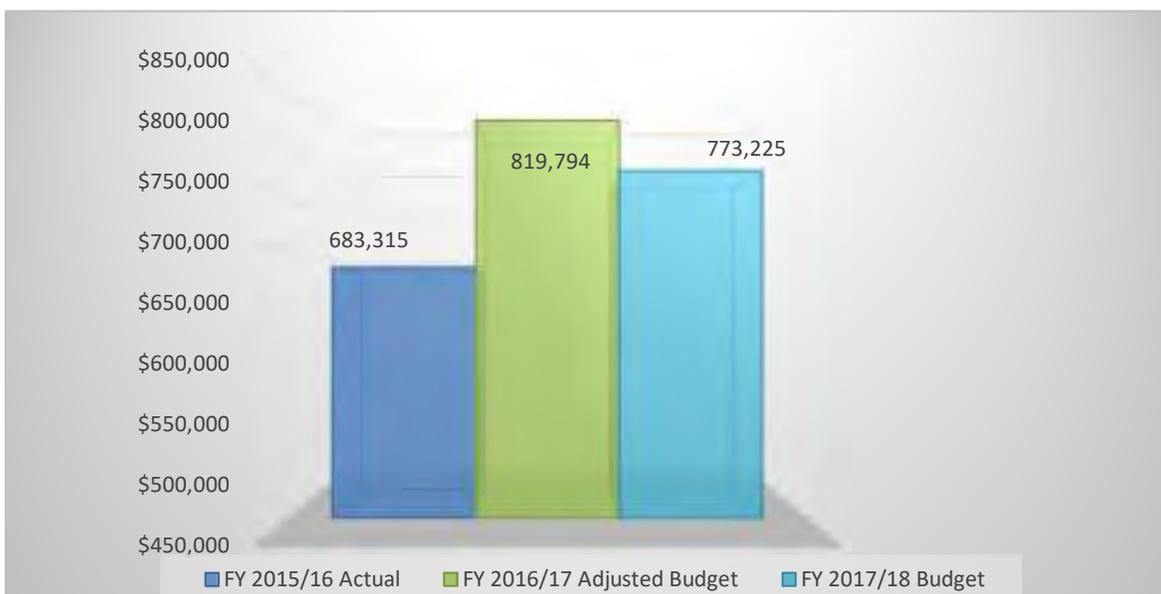
\$773,255

Employee

3 Full Time: City Manager, Deputy CM/City Clerk, Deputy City Clerk/Office Specialist

Three-year Summary

Year	FY 2015/16 Actual	FY 2016/17 Budget	FY 2017/18 Budget
Amount	683,315	819,794	773,225





Town of Atherton
Annual Operating Budget FY 2017-18
Administration Budget - Summary

Category	Actual 2015-16	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
Salaries & Wages	410,255	422,036	422,036	453,710
EE Benefits	188,607	192,576	192,576	197,897
Professional Svs	9,051	6,000	90,000	20,000
General Operations	24,324	31,689	31,689	29,954
Other Services/Exp.	43,690	58,397	58,397	57,032
Supplies & Materials	6,653	9,500	9,500	9,500
Capital Outlay	735	5,132	5,132	5,132
Administration Total	683,315	725,330	809,330	773,225

Town of Atherton Annual Operating Budget FY 2017-18
Administration - Budget by Account

Category	Account	Description	Actual 2015-16	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Adjusted Budget 2017-2018
Salaries & Wages	101-12-50001-012	Regular Salaries	410,000	413,536	424,000	445,210
Salaries & Wages	101-12-50005-012	Temporary Help		-	-	-
Salaries & Wages	101-12-50001-012	Office Intern		7,500	7,500	7,500
Salaries & Wages	101-12-50006-012	Overtime	255	1,000	1,000	1,000
EE Benefits	101-12-50013-012	EE Benefits Earned	4,065	4,135	4,135	4,452
EE Benefits	101-12-51001-012	Medicare Tax	6,354	5,996	5,996	6,456
EE Benefits	101-12-51003-012	PERS Retire Contrib- ER	35,952	37,446	37,446	40,496
EE Benefits	101-12-51004-012	PERS Retire Contrib- EE	-	-	-	-
EE Benefits	101-12-51007-012	STD Insurance	688	576	576	576
EE Benefits	101-12-51008-012	Health Insurance-Active	29,525	33,181	33,181	27,012
EE Benefits	101-12-51009-012	Health Insurance-Retirees	59,210	47,754	47,754	47,608
EE Benefits	101-12-51010-012	Dental Insurance	1,918	2,014	2,014	1,342
EE Benefits	101-12-51011-012	Vision Insurance	397	389	389	412
EE Benefits	101-12-51013-012	Workers' Compensation	16,950	16,541	16,541	17,808
EE Benefits	101-12-51014-012	Life & ADD Insurance	529	529	529	529
EE Benefits	101-12-51015-012	LTD Insurance	2,186	2,083	2,083	2,083
EE Benefits	101-12-51016-012	Unemployment Insurance	4,245	4,135	4,135	4,452
EE Benefits	101-12-51019-012	Allowance	4,800	4,800	4,800	5,400
EE Benefits	101-12-51020-012	Educational Reimb	1,980	8,000	8,000	8,000
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	19,807	24,997	24,997	31,270
Total Salaries & Benefits			598,861	614,612	625,076	651,607
Professional Svcs	101-12-52008-012	Labor Relation Services		-	-	-
Professional Svcs	101-12-52023-012	Contract Human Resources	9,051	6,000	90,000	20,000
General Operations	101-12-53002-012	Other Equip Repair & Maint	8,293	8,304	8,304	8,304
General Operations	101-12-53014-012	Utilities - Electricity	4,264	6,500	6,500	6,500
General Operations	101-12-53015-012	Utilities - Gas	230	500	500	500
General Operations	101-12-53016-012	Utilities - Water	519	585	585	650
General Operations	101-12-53024-012	Advertising - Noticing	5,247	4,000	4,000	4,000
General Operations	101-12-53025-012	External Printing Services	5,772	10,800	10,800	9,000
General Operations	101-12-53026-012	Recruitment Costs	-	1,000	1,000	1,000

Town of Atherton Annual Operating Budget FY 2017-18
Administration - Budget by Account

Category	Account	Description	Actual 2015-16	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Adjusted Budget 2017-2018
Other Services/Exp.	101-12-54002-012	Business Meetings & Meals	150	300	300	300
Other Services/Exp.	101-12-54003-012	Conferences	4,577	7,000	7,000	7,800
Other Services/Exp.	101-12-54004-012	Training and Workshops	1,656	6,400	6,400	4,400
Other Services/Exp.	101-12-54005-012	Subscriptions	612	680	680	680
Other Services/Exp.	101-12-54007-012	Memberships & Dues	10,912	12,717	12,717	12,852
Other Services/Exp.	101-12-54008-012	Mileage Reimbursement	54	500	500	500
Other Services/Exp.	101-12-54010-012	Other Contract Services	12,989	25,000	25,000	25,000
Other Services/Exp.	101-12-54019-012	Special Events & Awards	9,741	2,800	2,800	2,500
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	5,042	4,500	4,500	4,500
Supplies & Materials	101-12-55017-012	Postage	1,585	5,000	5,000	5,000
Capital Outlay	101-12-57006-012	Computer Equipment/Software	709	632	632	632
Capital Outlay	101-12-57007-012	Office Equip & Furn	26	4,500	4,500	4,500
Total Operations			84,454	110,718	194,718	121,618
Total Admin Dept			683,315	725,330	819,794	773,225

Town of Atherton Annual Operating Budget FY 2017-2018
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-12-50001-012	Regular Salaries	Salaries -three full-time (FTE) staff	445,210
101-12-50001-012	Office Intern (Part time) \$15/hour	Office Intern (Part time) \$15/hour	7,500
101-12-50006-012	Overtime	Office specialist (committee meetings, records retention)	1,000
101-12-50013-012	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	4,452
101-12-51001-012	Medicare Tax	Employees hired after April 1986 pay 1.45% of earnings	6,456
101-12-51003-012	PERS Retire Contrib- ER	Employer contribution for employee pension	40,496
101-12-51007-012	STD Insurance	Short-term disability premium to The Cities Group	576
101-12-51008-012	Health Insurance-Active	Health plan coverage - Cafeteria Plan	27,012
101-12-51009-012	Health Insurance-Retirees	Retiree Health Pay-as-you-go	47,608
101-12-51009-012	Health Insurance-GASB45	GASB 45 annual required contribution	47,608
101-12-51010-012	Dental Insurance	Delta Dental Plan premium	1,342
101-12-51011-012	Vision Insurance	Vision Service Plan premium	412
101-12-51013-012	Workers' Compensation	Workers Comp charged to Department	17,808
101-12-51014-012	Life & ADD Insurance	Premium to The Cities Group	529
101-12-51015-012	LTD Insurance	Long-term disability premium to The Cities Group	2,083
101-12-51016-012	Unemployment Insurance	Projected unemployment benefits 1% of Salary	4,452
101-12-51019-012	Auto Allowance	Car allowance City Manager; dept phone allowance	5,400
101-12-51020-012	Educational Reimb	Education Reimbursement	8,000
101-xx-51xxx-misc	Unfunded liabilities-Misc	Unfunded liabilities-Misc	31,270
		Total Salaries & Benefits	651,607
101-12-52023-012	Contract Human Resources	Human Resources Support	20,000
101-12-53002-012	Other Equip Repair & Maint	Maint. equipment contract & usage copier	8,304
101-12-53014-012	Utilities - Electricity	Admin Office PG&E	6,500
101-12-53015-012	Utilities - Gas	Admin Office ABAG gas	500
101-12-53016-012	Utilities - Water	Admin Office Cal Water	650
101-12-53024-012	Advertising - Noticing	City Clerk/legal notices, etc.	1,500
101-12-53024-012	Advertising - Noticing	Town wide mailers	2,500
		A/C Subtotal->	4,000
101-12-53025-012	External Printing Services	Athertoni an Newsletter	9,000
101-12-53026-012	Recruitment Costs	Fingerprints, job posting, oral panel working lunch	1,000

Town of Atherton Annual Operating Budget FY 2017-2018
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-12-54002-012	Business Meetings & Meals	City Manager various meetings	300
101-12-54003-012	Conferences	City Manager -Annual Conference	600
101-12-54003-012	Conferences	Northern California City Clerks Business Meetings bimonthly - 6 per year, \$40 each	240
101-12-54003-012	Conferences	League of California Cities-City Mgr meeting	2,500
101-12-54003-012	Conferences	Monthly HR meeting SM County	160
101-12-54003-012	Conferences	Human Resources training and meetings	1,300
101-12-54003-012	Conferences	City Clerk - Annual conference	1,000
101-12-54003-012	Conferences	Annual ICMA Conference	2,000
		A/C Subtotal->	7,800
101-12-54004-012	Training and Workshops	Deputy City Clerk - Technical Track for Clerks -to receive Certified Municipal Clerk status (CMC)	2,400
101-12-54004-012	Training and Workshops	Human Resources training and meetings	
101-12-54004-012	Training and Workshops	Staff team building	2,000
		A/C Subtotal->	4,400
101-12-54005-012	Subscriptions	Employment law posters & subscriptions	680
101-12-54007-012	Memberships & Dues	Liebert Cassidy Whitmore employer legal consortium/San Mateo County Employee Relations Consortium (SMCERC) - training and legal counsel /workbooks	7,000
101-12-54007-012	Memberships & Dues	SCERS/Foster City (Bay Area Employee Relations Svs) negotiations related	3,262
101-12-54007-012	Memberships & Dues	City Clerk - CCAC	190
101-12-54007-012	Memberships & Dues	San Mateo County City Manager's Association	250
101-12-54007-012	Memberships & Dues	International City/County Management Association (ICMA) - City Manager	1,400
101-12-54007-012	Memberships & Dues	CA City Management Foundation - CM membership	400
101-12-54007-012	Memberships & Dues	Code Publishing Inc. Web site hosting	350
		A/C Subtotal->	12,852
101-12-54008-012	Mileage Reimbursement	Meetings & conferences	500
101-12-54010-012	Other Contract Services	National Night Out	4,000

Town of Atherton Annual Operating Budget FY 2017-2018
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-12-54010-012	Other Contract Services	Disaster Preparedness	6,000
101-12-54010-012	Other Contract Services	Concerts in the Park	4,000
101-12-54010-012	Other Contract Services	State of the City	1,000
101-12-54010-012	Other Contract Services	Others	10,000
		A/C Subtotal->	25,000
101-12-54019-012	Special Events & Awards	Staff Recognition Program	2,500
101-12-54025-012	Technology Reimbursement	City Manager Technology Reimbursement	3,000
101-12-55002-012	Office Supplies	Pens, paper, envelopes, binders, paper clips, etc., file materials for records retention and destruction	2,000
101-12-55002-012	Office Supplies	Record destruction plastic storage containers for permanent docs, file materials	2,500
		A/C Subtotal->	4,500
101-12-55017-012	Postage	Postage Refills, mailings	5,000
101-12-57006-012	Computer Equipment/Software	Computer leasing program 3rd Batch	632
101-12-57007-012	Office Equip & Furn	Ergonomic chair, tables, etc.	4,500
		Total Operations	<u>121,618</u>
		Total Admin Dept	<u><u>773,225</u></u>

Town of Atherton Annual Operating Budget FY 2017-2018
Administration - Salaries & Benefits

FTE	Job Class	Step 4/30/17	FY 16/17 Salary	COLA	FY 17/18 Salary	ER PERS	EE PERS	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (Car, Ph)	Total
1	City Manager	N/A	209,726	100.0%	209,726	19,077	-	3,041	12,577	-	137	192	794	210	8,389	4,800	258,943
1	Asst to CM/City Clerk	D	146,855	102.75%	150,893	13,725	-	2,188	4,837	671	137	192	794	210	6,036	600	180,284
1	Deputy CC/Office Specialist	C/D	80,325	102.75%	84,592	7,694	-	1,227	9,598	671	137	192	495	108	3,384	-	108,099
	Office Intern	\$15/hour	7,500.00		7,500												7,500
3	Total Admin Dept				452,710	40,496	-	6,456	27,012	1,342	412	576	2,083	529	17,808	5,400	554,825

Section B

General Fund

General Fund 101 City Attorney Dept. (D16)

Department 16

City Attorney Department advises the City Council and all committees, commissions, and employees of legal propriety of proposed actions. The department identifies and mitigates potential legal risks while supporting the objectives of the City Council and City staff. Also works to ensure transparent and fair administration of the City’s municipal code. Prepares and/or reviews all ordinances, resolutions, contracts, and other documents. Represents the Town in civil litigation and acts as liaison to outside special counsel and prosecutes municipal code violations.

Annual Fiscal Impact

\$204,000

Employee

Contract (2): City Attorney, Assistant City Attorney

Three-year Summary

Year	FY 2015/16 Actual	FY 2016/17 Budget	FY 2017/18 Budget
Amount	163,798	204,000	204,000





Town of Atherton
Annual Operating Budget FY 2017-2018
City Attorney Budget - Summary

Category	Actual 2015-2016	Adopted Budget 2016-17	Adjusted Budget 2016-17	Recomm Budget 2017-2018
Professional Svs	163,798	204,000	204,000	204,000
City Attorney Total	163,798	204,000	204,000	204,000

Town of Atherton Annual Operating Budget FY 2017-2018
City Attorney - Budget By Account

Category	Account	Description	Actual 2015-2016	Adopted Budget 2016-17	Adjusted Budget 2016-17	Recomm Budget 2017-2018
Professional Svs	101-16-52002-016	City Attorney - Retainer	153,600	154,000	154,000	154,000
Professional Svs	101-16-52006-016	City Attorney - Other Services	10,198	50,000	50,000	50,000
Professional Svs	101-16-52007-016	Attorney - Other Legal	-	-	-	-
Total City Attorney Dept			<u>163,798</u>	<u>204,000</u>	<u>204,000</u>	<u>204,000</u>

Town of Atherton Annual Operating Budget FY 2017-2018
City Attorney Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-16-52002-016	City Attorney - Retainer	Monthly retainer \$12,800 x 12	154,000
101-16-52006-016	City Attorney - Other Services	Additional services	50,000
Total City Attorney Dept			<u>204,000</u>

Section B

General Fund

General Fund 101 Finance Dept. (D18)

Goals | Mission Budget 2017-2018

- Implement GASB 72 for OPEB Pension Liability
- Continue to look for ways to maximize revenue to the General Fund
- Update GASB 68 for CalPERS Pension accrued liability
- Understand and forecast CalPERS changes in discount rate
- Update 5 year planning forecast with known assumptions
- Utilize OPENGOV transparency platform and other tools

Section B

General Fund

General Fund 101 Finance Dept. (D18)

Department 18

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

Annual Fiscal Impact

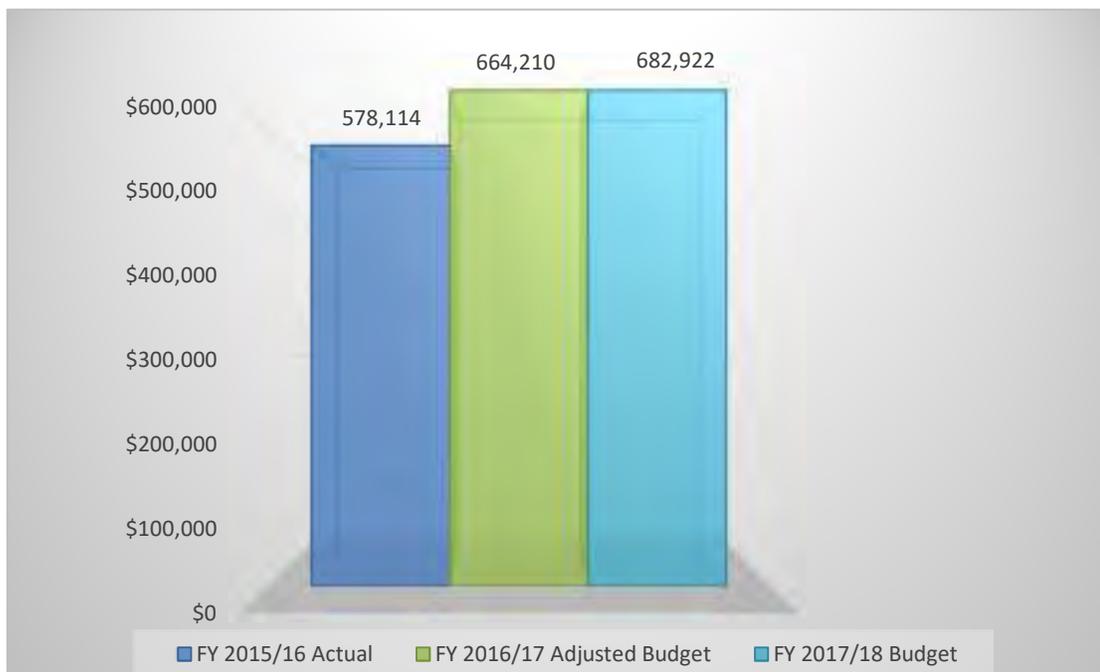
\$682,922

Employee

3 Full Time: Finance Director, Accountant, Accounting Technician

Three-year Summary

Year	FY 2015/16 Actual	FY 2016/17 Budget	FY 2017/18 Budget
Amount	578,114	664,210	682,922





Town of Atherton
 Operating Budget FY 2017-2018
 Finance Budget - Summary

Category	Actual 2015-2016	Adopted Budget 2016-17	Adjusted Budget 2016-17	Recomm Budget 2017-18
Salaries & Wages	320,939	343,077	343,077	354,874
EE Benefits	129,163	144,656	144,656	136,203
Professional Svcs	44,927	68,023	68,023	70,291
General Operations	26,039	27,500	27,500	27,500
Other Services/Exp.	55,216	77,780	77,780	90,880
Supplies & Materials	592	1,000	1,000	1,000
Capital Outlay	1,238	974	974	974
Capital Outlay	-	1,200	1,200	1,200
Capital Outlay	1,238	2,174	2,174	2,174
Finance Total	578,114	664,210	664,210	682,922

Town of Atherton Annual Operating Budget FY 2017-2018
Finance - Budget by Account

Category	Account	Description	Actual 2015-2016	Adopted Budget 2016-17	Adjusted Budget 2016-17	Recomm Budget 2017-18
Salaries & Wages	101-18-50001-018	Regular Salaries	317,771	339,680	339,680	351,360
Salaries & Wages	101-18-50006-018	Overtime	-	-	-	-
Salaries & Wages	101-18-50013-018	EE Benefits Earned	3,169	3,397	3,397	3,514
EE Benefits	101-18-51001-018	Medicare	4,689	4,925	4,925	5,095
EE Benefits	101-18-51003-018	PERS Retire Contrib- ER	26,415	29,189	29,189	28,437
EE Benefits	101-18-51004-018	PERS Retire Contrib- EE	-	-	-	-
EE Benefits	101-18-51007-018	STD Insurance	464	576	576	576
EE Benefits	101-18-51008-018	Health Insurance-Active	40,008	44,607	44,607	32,095
EE Benefits	101-18-51009-018	Health Insurance-Retirees	24,068	27,437	27,437	28,313
EE Benefits	101-18-51010-018	Dental Insurance	2,584	3,005	3,005	2,509
EE Benefits	101-18-51011-018	Vision Insurance	409	563	563	474
EE Benefits	101-18-51013-018	Workers' Compensation	13,099	13,587	13,587	14,054
EE Benefits	101-18-51014-018	Life & ADD Insurance	364	427	427	427
EE Benefits	101-18-51015-018	LTD Insurance	1,915	1,969	1,969	1,977
EE Benefits	101-18-51016-018	Unemployment Insurance	3,283	3,397	3,397	3,514
EE Benefits	101-xx-51xxx-misc	Unfunded liabilities	11,865	14,974	14,974	18,732
Total Salaries & Benefits			450,102	487,733	487,733	491,077
Professional Svs	101-18-52001-018	Audit & Financial	29,324	49,933	49,933	51,296
Professional Svs	101-18-52017-018	Technical Services	15,603	18,090	18,090	18,995
General Operations	101-18-53002-018	Repair Machinery & Equip	-	500	500	500
General Operations	101-18-53025-018	External Printing Service	146	500	500	500
General Operations	101-18-53031-018	Banking Services	15,893	16,500	16,500	16,500
General Operations	101-18-53503-018	Trsfr to Equip Replace Fund	10,000	10,000	10,000	10,000
Other Services/Exp.	101-18-54003-018	Conferences	-	1,700	1,700	1,700
Other Services/Exp.	101-18-54004-018	Training and Workshops	-	8,400	8,400	8,400
Other Services/Exp.	101-18-54005-018	Subscriptions	50	-	-	-

Town of Atherton Annual Operating Budget FY 2017-2018
Finance - Budget by Account

Category	Account	Description	Actual 2015-2016	Adopted Budget 2016-17	Adjusted Budget 2016-17	Recomm Budget 2017-18
Other Services/Exp.	101-18-54007-018	Memberships & Dues	825	1,000	1,000	1,000
Other Services/Exp.	101-18-54008-018	Mileage Reimbursement	-	300	300	300
Other Services/Exp.	101-18-54010-018	Other Contract Services	31,661	32,000	32,000	45,100
Other Services/Exp.	101-18-54016-018	Business License Processing Fee	22,680	34,380	34,380	34,380
Supplies & Materials	101-18-55002-018	Office Supplies	268	500	500	500
Supplies & Materials	101-18-55009-018	Misc. Computer Parts	324	500	500	500
Capital Outlay	101-18-57006-018	Computer Equip/Software	1,238	974	974	974
Capital Outlay	101-18-57007-018	Office Machines & Furniture	-	1,200	1,200	1,200
			128,012	176,477	176,477	191,845
	101-18-53022-018	Liability Claim Expense				
		Total Operations	128,012	176,477	176,477	191,845
		Total Finance Dept	578,114	664,210	664,210	682,922

Town of Atherton Annual Operating Budget FY 2017-2018
Finance - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-18-50001-018	Regular Salaries	Salaries - three full-time (FTE) staff	351,360
101-18-50013-018	EE Benefits Earned	1% of Salary/Earnings contribution for vac, sick, comp, & holiday pay	3,514
101-18-51001-018	Medicare	Employees hired after April 1986 pay 1.45% of earnings	5,095
101-18-51003-018	PERS Retire Contrib- ER	Employer contribution for employee pension	28,437
101-18-51007-018	STD Insurance	Short-term disability premium to The Cities Group	576
101-18-51008-018	Health Insurance-Active	Health plan coverage - Kaiser, Blue Shield, Blue Cross	32,095
101-18-51009-018	Health Insurance-Retirees	Retiree health Pay-as-you-go	28,313
101-18-51009-018	Health Insurance-GASB45	GASB 45 annual required contribution	28,313
101-18-51010-018	Dental Insurance	Delta Dental Plan premium	2,509
101-18-51011-018	Vision Insurance	Vision Service Plan premium	474
101-18-51013-018	Workers' Compensation	Workers Comp charged to Department	14,054
101-18-51014-018	Life & ADD Insurance	Premium to The Cities Group	427
101-18-51015-018	LTD Insurance	Long-term disability premium to The Cities Group	1,977
101-18-51016-018	Unemployment Insurance	Projected unemployment benefits 1% of Salary/Earnings	3,514
101-xx-51xxx-misc	Unfunded liabilities-Misc	Unfunded liabilities	18,732
Total Salaries & Benefits			491,077
101-18-52001-018	Audit & Financial	FY 2018 Audit (40% Audit Fee)	18,101
101-18-52001-018	Audit & Financial	FY 2017 Audit (60% total for interim)	27,152
101-18-52001-018	Audit & Financial	FY 2017 CA Controller Report-Town	5,110
101-18-52001-018	Audit & Financial	FY 2017 Appropriations Limit	933
A/C Subtotal->			51,296
101-18-52017-018	Technical Services	Springbrook annual maintenance fee	-

Town of Atherton Annual Operating Budget FY 2017-2018
Finance - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-18-52017-018	Technical Services	Harris (Wintegrate) one license maintenance fee	-
		A/C Subtotal->	18,995
101-18-53002-018	Repair Machinery & Equip	misc repair for office equip and laser printers	500
101-18-53025-018	External Printing Service	FY 2014 financial report, form 1099, W-2s	500
101-18-53031-018	Banking Services	Account analysis fees	14,000
101-18-53031-018	Banking Services	A/P and payroll check stock, deposit slips and bags	500
101-18-53031-018	Banking Services	Armored car service	2,000
		A/C Subtotal->	16,500
101-18-53503-018	Trsfr to Equip Replace Fund	Fund future financial system upgrades	10,000
101-18-54003-018	Conferences	CSMFO Annual Conference - Finance Director	1,200
101-18-54003-018	Conferences	CSMFO/CMTA joint lunch meetings - Finance Director	500
		A/C Subtotal->	1,700
101-18-54004-018	Training and Workshops	Springbrook Client Conference - Finance Director	2,400
101-18-54004-018	Training and Workshops	Governmental Accounting - Updates and Implementation	800
101-18-54004-018	Training and Workshops	GFOA, CSMFO, Springbrook, Payroll tax training for finance staff	5,200
101-18-54004-018	Training and Workshops	A/C Subtotal->	8,400
101-18-54005-018	Subscriptions	Wall Street Journal, GASB, GFOA books	
101-18-54007-018	Memberships & Dues	GFOA, CSMFO,CMTA, PERS PAC, CMRTA	800

Town of Atherton Annual Operating Budget FY 2017-2018
Finance - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-18-54007-018	Memberships & Dues	Springbrook National User Group	200
		A/C Subtotal->	1,000
101-18-54008-018	Mileage Reimbursement	Use of private vehicles for training & meeting	300
101-18-54010-018	Other Contract Services	GASB 45 Report; GASB 75; GovInvest OPEB license; GovInvest Pension calculator license	17,000
101-18-54010-018	Other Contract Services	Investment advisory service	20,600
101-18-54010-018	Other Contract Services	Revenue audits-property tax and sales tax (HDL)	4,500
101-18-54010-018	Other Contract Services	State mandated cost (SB90) claiming service	3,000
		A/C Subtotal->	45,100
101-18-54016-018	Business License Processing Fee	Payment to MuniServices at \$20 per license issued	34,380
101-18-55002-018	Office Supplies	Binders, folders, storage boxes, copy paper, ink cartridges, budget book supplies, envelopes, fixed asset tags	500
101-18-55009-018	Misc. Computer Parts	Keyboard tray, mouse, ups, misc. software	500
101-18-57006-018	Computer Equip/Software	Computer lease program	974
101-18-57007-018	Office Machines & Furniture	Purchase a new Laser Printer/furniture	1,200
		Total Operations	191,845
		Total Finance Dept	<u><u>682,922</u></u>

Town of Atherton Annual Operating Budget FY 2017-18
Finance- Salaries & Benefits

FTE	Job Class	Step	FY 16/17 Salary	COLA	FY 17/18 Salary	ER PERS	EE PERS	Defer Comp	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (Ph. Etc)	<u>Total</u>
1	Finance Director	D	185,249	102.75%	190,344	17,314	-	-	2,760	17,660	1,167	199	192	794	210	7,614	600	238,253
1	Jr.Accountant	C/D	84,627	102.75%	89,132	6,157	-	-	1,292	9,598	671	137	192	655	108	3,565		111,509
1	Account Technician	B/C	68,248	102.75%	71,884	4,966	-	-	1,042	4,837	671	137	192	528	108	2,875		87,242
Total Finance Dept					351,360	28,437	-	-	5,095	32,095	2,509	474	576	1,977	427	14,054	600	437,005

Section B

General Fund

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

Goals | Mission Budget 2017-2018

- Implement AB1236 for the expedited processing of Electric Vehicle Charging Stations
- Complete the historical Digital Archiving of building plans and permits.
- Provide training for the new Energy Code
- Continue the monthly Development Roundtable meetings
- Closely work with Planning, Menlo Fire, and Plan Reviewers regarding requirements for Accessory Dwelling Units (ADU's)
- Update Tree Preservation Ordinance
- Provide sustainability programs management
- Adopt a Climate Action Plan
- Adopt the General Plan Update

Section B

General Fund

General Fund 101 Planning Dept. (D20)

Department 20

Planning department oversees Administration of the Zoning Title and Subdivision Ordinance. Preparation of Town-Wide Planning Documents (e.g. the General Plan). Review of Development Proposals to ensure consistency with the General Plan and Zoning Title. Manages the Preparation of Environmental Documents required under CEQA. Prepares Staff Reports regarding land use matters for the Planning Commission and City Council. The Planning Division is responsible for maintaining the City's General Plan and various specific plans and for maintaining, updating and administering the City's zoning regulations and sign regulations. The zoning regulations contain the specific regulations that inform the design and construction of new development and additions to existing structures, including height limits, floor area ratio, parking requirements, lot coverage, property line setbacks, as well as outlining design review processes for various types of projects (when required).

Annual Fiscal Impact

\$280,338

Employee

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

Three-year Summary

Year	FY 2015/16 Actual	FY 2016/17 Budget	FY 2017/18 Budget
Amount	208,655	257,759	280,338





Town of Atherton
Annual Operating Budget FY 2017-2018
Planning Budget - Summary

Category	Actual 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
Professional Svs	204,431	211,571	251,571	274,150
General Operations	2,724	3,400	3,400	3,400
Supplies & Materials	1,202	2,200	2,200	2,200
Capital Outlay	298	588	588	588
Planning Total	208,655	217,759	257,759	280,338

Town of Atherton Annual Operating Budget FY 2017-2018
 Planning Budget By Account

Category	Account	Description	Actual 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
Professional Svs	101-20-52011-020	Contract Planner	204,431	201,571	251,571	264,150
Professional Svs	101-20-52014-020	General Plan Update	-	-	-	-
Professional Svs	101-20-52015-020	Housing Element	-	-	-	-
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	106	360	360	360
General Operations	101-20-53014-020	Utilities - Electricity	208	220	220	220
General Operations	101-20-53015-020	Utilities - Gas	53	160	160	160
General Operations	101-20-53016-020	Utilities - Water	108	40	40	40
General Operations	101-20-53024-020	Advertising/Noticing	1,541	2,000	2,000	2,000
General Operations	101-20-53033-020	Rent - Mach & Equip	708	620	620	620
Other Services/Exp.	101-20-54010-020	Other Contract Services	-	-	-	-
Supplies & Materials	101-20-55002-020	Office Supplies	1,190	2,200	2,200	2,200
Supplies & Materials	101-20-55009-020	Misc. Computer Parts	12	-	-	-
Capital Outlay	101-20-57006-020	Computer Equipment/Software	298	588	588	588
Total Planning Dept			208,655	217,759	267,759	280,338

Town of Atherton Annual Operating Budget FY 2017-2018
 Planning Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-20-52011-020	Contract Planner	Neal Martin & Associates services. Town Planner: +/- 32 hours per month; Senior Planner: +/- 68 hours per month; Assistant Planner: +/- 108 hours per month	214,150
	Contract Planner	sustainability programs management	50,000
		General Plan Update surcharge accumulation	(30,000)
101-20-52014-020	General Plan Update	Update to the Town General Plan	30,000
101-20-52029-020	Contract Arborist Service	Contract arborist services that cannot be passed through	10,000
101-20-53002-020	Other Equip Repair & Maint	Planning share of MX-M453 Sharp copier annual maint cost	360
101-20-53014-020	Utilities - Electricity	PG&E	220
101-20-53015-020	Utilities - Gas	ABAG gas	160
101-20-53016-020	Utilities - Water	Cal water	40
101-20-53024-020	Advertising/Noticing	Newspaper publication of legal notices, Housing Element, General Plan	2,000
101-20-53033-020	Rent - Mach & Equip	Planning share of MX-M453 Sharp copier annual lease	620
101-20-55002-020	Office Supplies	paper, pens, etc.	2,200
101-20-57006-020	Computer Equipment/Software		588
Total Planning Dept			<u>280,338</u>

Section B

General Fund

General Fund 101 Building Dept. (D25)

Department 25

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

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

Annual Fiscal Impact

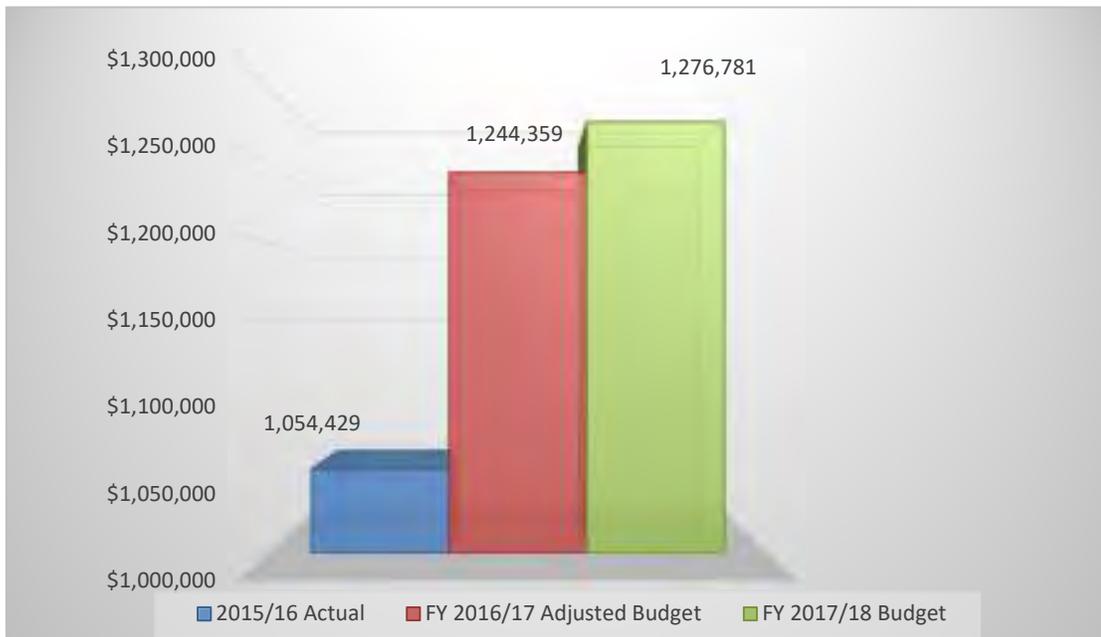
\$1,276,781

Employee

0.5 Full Time Office Specialist, (.4) Associate Engineer, Contract (1) Building Official, Arborist allocated within DPW/Building/Planning

Three-year Summary

Year	FY 2015/16 Actual	FY 2016/17 Budget	FY 2017/18 Budget
Amount	1,054,429	1,244,359	1,276,781





Town of Atherton
 Annual Operating Budget FY 2017-2018
 Building Budget - Summary

Category	Actual 2015-2016	Adopted Budget 2016-17	Revised Budget 2016-17	Recomm Budget 2017-18
Salaries & Wages	119,500	119,209	119,209	130,261
EE Benefits	86,125	96,410	96,410	117,359
Professional Svs	805,649	963,353	1,007,967	1,018,488
General Operations	19,193	4,180	4,180	4,130
Other Services/Exp.	135	2,350	2,350	400
Supplies & Materials	22,543	11,700	11,700	4,200
Capital Outlay	1,284	2,543	2,543	1,943
Transfer	-	-	-	-
Building Total	1,054,429	1,199,745	1,244,359	1,276,781

Town of Atherton Annual Operating Budget FY 2017-2018
Building Budget By Account

Category	Account	Description	Actual 2015-2016	Adopted Budget 2016-17	Revised Budget 2016-17	Recomm Budget 2017-18
Salaries & Wages	101-25-50001-025	Regular Salaries	117,954	118,029	118,029	128,971
Salaries & Wages	101-25-50006-025	Overtime	383	-	-	-
Salaries & Wages	101-25-50013-025	EE Benefits Earned	1,163	1,180	1,180	1,290
EE Benefits	101-25-51001-025	Medicare	1,821	1,784	1,784	1,943
EE Benefits	101-25-51003-025	PER Retire Contrb- ER	8,898	11,140	11,140	12,186
EE Benefits	101-25-51004-025	PERS Retire Contrb- EE	-	-	-	-
EE Benefits	101-25-51007-025	STD Insurance	381	269	269	269
EE Benefits	101-25-51008-025	Health Insurance-Active	21,011	22,424	22,424	22,628
EE Benefits	101-25-51009-025	Health Insurance-Retirees	17,778	17,380	17,380	27,732
EE Benefits	101-25-51010-025	Dental Insurance	1,656	1,658	1,658	1,658
EE Benefits	101-25-51011-025	Vision Insurance	280	472	472	500
EE Benefits	101-25-51013-025	Workers' Compensation	5,034	4,921	4,921	5,359
EE Benefits	101-25-51014-025	Life & ADD Insurance	172	193	193	193
EE Benefits	101-25-51015-025	LTD Insurance	923	904	904	964
EE Benefits	101-25-51016-025	Unemployment Insurance	1,164	1,180	1,180	1,290
EE Benefits	101-xx-51xxx-misc	Unfunded liabilities-Misc	27,008	34,085	34,085	42,639
Total Salaries & Benefits			205,625	215,619	215,619	247,620
Professional Svs	101-25-52017-025	Technical Service	11,840	31,000	31,000	32,000
Professional Svs	101-25-52018-025	Code Enforcement	-	-	-	-
Professional Svs	101-25-52021-025	Contract Inspection Service	-	500	500	500
Professional Svs	101-25-52029-025	Contract Arborist Service	-	-	-	-
Professional Svs	101-25-52033-025	Contract Bldg & Life Safety Svs	793,809	931,853	976,467	985,988
General Operations	101-25-53002-025	Other Equip Repair & Maint	106	-	-	-
General Operations	101-25-53014-025	Utilities - Electricity	1,247	1,200	1,200	1,200
General Operations	101-25-53015-025	Utilities - Gas	317	300	300	500

Town of Atherton Annual Operating Budget FY 2017-2018
Building Budget By Account

Category	Account	Description	Actual 2015-2016	Adopted Budget 2016-17	Revised Budget 2016-17	Recomm Budget 2017-18
General Operations	101-25-53016-025	Utilities - Water	650	650	650	600
General Operations	101-25-53024-025	Advertising/Publishing	465	500	500	300
General Operations	101-25-53033-025	Rent - Mach & Equip	708	1,530	1,530	1,530
General Operations	101-25-53035-025	Other Rents & Leases	-	-	-	-
General Operations	101-25-53503-025	Trsfr to Equip Replace Fd	15,700	-	-	-
Other Services/Exp.	101-25-54004-025	Training & Workshop	-	-	-	-
Other Services/Exp.	101-25-54005-025	Subscriptions	135	2,350	2,350	250
Other Services/Exp.	101-25-54007-025	Memberships & Dues	-	-	-	150
Supplies & Materials	101-25-54010-025	Other Contract Services	-	-	-	-
Supplies & Materials	101-25-55002-025	Office Supplies	2,175	3,200	3,200	3,200
Supplies & Materials	101-25-55003-025	Microfilms-Digital Archiving	18,934	7,500	7,500	-
Supplies & Materials	101-25-55006-025	Safety Supplies & Matls	973	1,000	1,000	1,000
Supplies & Materials	101-25-55009-025	Misc. Computer Parts	461	-	-	-
Capital Outlay	101-25-57006-025	Computer Software	-	-	-	-
Capital Outlay	101-25-57006-025	Computer Equipment/Software	1,284	2,543	2,543	1,943
Transfer	101-25-58003-025	Trsfr to Facil Construct Fd	-	-	-	-
Total Operations			848,804	984,126	1,028,740	1,029,161
Total Building Dept			1,054,429	1,199,745	1,244,359	1,276,781

Town of Atherton Annual Operating Budget FY 2017-2018
Building Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018	
			Recommended Appropriations	
101-25-50001-025	Regular Salaries	Salaries - Two staff 0.9 full-time (FTE)	133,971	128,971
101-25-50001-025	Regular Salaries	Salarris - Arbroist Service for Planning	(5,000)	
101-25-50013-025	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay		1,290
101-25-51001-025	Medicare	Medicare is paid on all salaries at a rate of 1.45%		1,943
101-25-51003-025	PER Retire Contrib- ER	Employer contribution for employee pension		12,186
101-25-51007-025	STD Insurance	Short-term disability premium to The Cities Group		269
101-25-51008-025	Health Insurance-Active	Health plan Town Paid		22,628
101-25-51009-025	Health Insurance-Retirees	Retiree health pay-as-you-go		
101-25-51009-025	Health Insurance- GASB45	GASB 45 annual required		27,732
101-25-51010-025	Dental Insurance	Delta Dental Plan premium		1,658
101-25-51011-025	Vision Insurance	Vision Service Plan premium		500
101-25-51013-025	Workers' Compensation	Workers Comp charged to Department		5,359
101-25-51014-025	Life & ADD Insurance	Premium to The Cities Group		193
101-25-51015-025	LTD Insurance	Long-term disability premium to The Cities Group		964
101-25-51016-025	Unemployment Insurance	Projected unemployment cost 1%		1,290
101-25-51019-025	Auto Allowance			
101-xx-51xxx-misc	Unfunded liabilities-Misc	Unfunded liabilities		42,639
Total Salaries & Benefits			<u>247,620</u>	
101-25-52017-025	Technical Service	CRW maintenance fee		32,000

Town of Atherton Annual Operating Budget FY 2017-2018
Building Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-25-52021-025	Contract Inspection Service	Contract inspection service provided by Interwest after 8/23/2011 for Town issued permits	500
101-25-52033-025	Contract Bldg & Life Safety Svs	Contract costs equal 58% of the first one million dollars in projected building revenues (excluding tree removal plan check), plus 55% of revenue in excess of one million dollars, plus certain previous inspections.	985,988
101-25-53014-025	Utilities - Electricity	PG&E	1,200
101-25-53015-025	Utilities - Gas	ABAG gas	500
101-25-53016-025	Utilities - Water	Cal water	600
101-25-53024-025	Advertising/Publishing	Building code	300
101-25-53033-025	Rent - Mach & Equip	Bldg share of Sharp copier annual lease	1,530
101-25-53503-025	Trsfr to Equip Replace Fd	1) Misc. CRW/TRAKiT reports, maintenance and enhancements updates. \$5,000	5,000
101-25-53503-025	Trsfr to Equip Replace Fd	2) Funded through technology surcharge fee	(5,000)
101-25-XXXXX-025	Trsfr in from Tech Surcharge	3) Transfer in tech-surcharge building deposit	
101-25-53503-025	Trsfr to Equip Replace Fd	A/C Subtotal->	-
101-25-54005-025	Subscriptions	Misc. Reference Code Books	250
101-25-54007-025	Memberships & Dues	Town membership to code council	150
101-25-55002-025	Office Supplies	Office supplies, permit cards, project envelope, etc.	3,200
101-25-55003-025	Microfilms-Digital Archiving	Digital Archiving	7,500
		Digital Archiving Funding through Technology surcharge fee	(7,500)
101-25-55006-025	Safety Supplies & Matls	Construction Signs	1,000

Town of Atherton Annual Operating Budget FY 2017-2018
 Building Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-25-57006-025	Computer Equipment/Software	Computer Repl Program 2 (Lease)	1,943
		Total Operations	<u>1,029,161</u>
		Total Building Dept	<u><u>1,276,781</u></u>

Town of Atherton Annual Operating Budget FY 2017-2018

Building - Salaries & Benefits

FTE	Job Class	Step 04/30/16	2016/17 Salary	COLA	2017/18 Salary	ER PERS	EE PERS	Def. comp	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (Ph. etc)	Total
0.4	Associate Engineer (0.4)	D	42,471		44,953	4,089	-	-	652	8,999	739	143	77	318	84	1,798	240	62,091
0.5	Office Specialist (0.5)	C	30,813		33,964	3,089	-	-	492	8,830	583	179	96	250	54	1,359	-	48,896
0.5	Town Arborist (0.5)	D	139,286.08		55,054	5,008	-	-	798	4,799	336	179	96	397	54	2,202	300	69,223
1.4	FTE	1.4		-	133,971	12,186	-	-	1,943	22,628	1,658	500	269	964	193	5,359	540	180,210
<u>Summary</u>																		
1	DPW Superintendent	D	144,283	102.75%	148,251	13,485	-	-	2,150	22,497	1,847	357	192	794	210	5,930	900	196,613
1	Associate Engineer	D	109,375	102.75%	112,382	10,222	-	-	1,630	22,497	1,847	357	192	794	210	4,495	600	155,227
1	Office Specialist	C	66,109	102.75%	67,927	6,179	-	-	985	17,660	1,167	357	192	499	108	2,717		97,791
1	Town Arborist (0.5)	D	102,057	102.75%	110,109	10,015	-	-	1,597	9,598	671	357	192	794	108	4,404	600	138,446
			421,824		438,670	39,901	-	-	6,361	72,251	5,532	1,429	768	2,881	638	17,547	2,100	588,078

Section B

General Fund

General Fund 101 Interdepartmental Dept. (D30)

Department 30

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

Annual Fiscal Impact

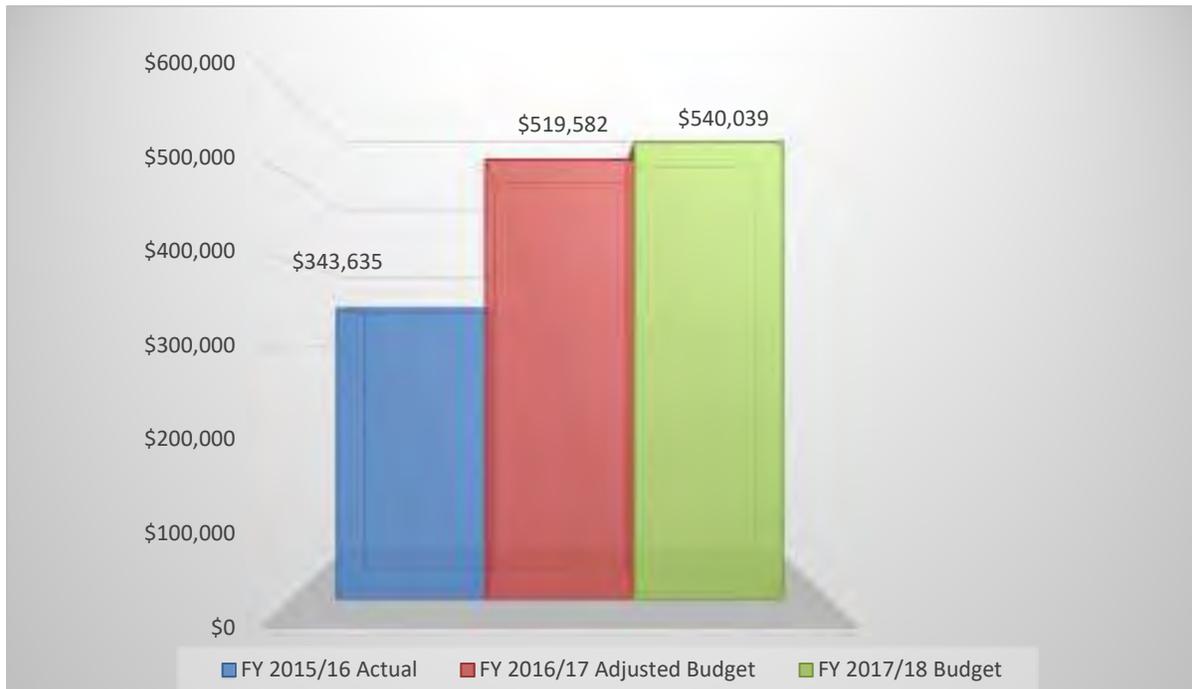
\$540,039

Employee

No employees

Three-year Summary

Year	FY 2015/16 Actual	FY 2016/17 Budget	FY 2017/18 Budget
Amount	343,635	519,582	540,039





Town of Atherton
 Annual Operating Budget FY 2017-2018
 Inter Department Budget - Summary

Category	Actual 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
EE Benefits	735	1,610	1,610	1,610
Professional Svs	42,968	57,000	73,640	69,600
General Operations	160,809	285,423	285,423	279,247
Other Services/Exp.	85,132	87,211	87,211	90,620
Supplies & Materials	13,855	31,573	31,573	43,073
Capital Outlay	40,135	40,124	40,124	55,888
Inter-Dept. Total	343,635	502,942	519,582	540,039

Town of Atherton Annual Operating Budget FY 2017-2018
Inter-Department Budget By Account

Category	Account	Description	Actual 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
EE Benefits	101-30-51009-030	Retiree Health	-	-	-	-
EE Benefits	101-30-51012-030	Employee Assistance Program	735	1,610	1,610	1,610
Professional Svs	101-30-52019-030	IT Support	42,968	57,000	73,640	69,600
General Operations	101-30-53018-030	Utilities - Telephone	8,274	9,300	9,300	9,300
General Operations	101-30-53019-030	Liability Insurance	124,079	236,486	236,486	225,616
General Operations	101-30-53020-030	Employment Practice Liability Ins	28,456	31,302	31,302	35,996
General Operations	101-30-53021-030	Property Insurance	-	8,336	8,336	8,336
Other Services/Exp.	101-30-54007-030	Memberships & Dues	4,030	4,119	4,119	4,119
Other Services/Exp.	101-30-54010-030	Other Contract Services	-	-	-	-
Other Services/Exp.	101-30-54017-030	Post Office Expense	8,558	10,092	10,092	10,092
Other Services/Exp.	101-30-54029-030	County Tax Administration Cost	72,543	73,000	73,000	76,409
Supplies & Materials	101-30-55008-030	Misc Computer Software	-	-	-	-
Supplies & Materials	101-30-55009-030	Misc Computer Parts & Supplies	3,826	15,000	15,000	26,500
Supplies & Materials	101-30-55016-030	Other Supplies & Materials	530	3,000	3,000	3,000
Supplies & Materials	101-30-55017-030	Postage	9,499	13,573	13,573	13,573
Capital Outlay	101-30-57006-030	IT Infrastructure Plan	40,135	40,124	40,124	55,888
Total Inter-Department			343,635	502,942	519,582	540,039

Town of Atherton Annual Operating Budget FY 2017-2018
Inter-Department Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018	
				Recommended Appropriations
101-30-51009-030	Retiree Health	Additional payment to PARS Trust OPEB Funding		
101-30-51012-030	Employee Assistance	Premium for employee assistance program		1,610
101-30-52001-030	Audit & Financial			
101-30-52019-030	IT Support	Contract IT support		69,600
101-30-53018-030	Utilities - Telephone	Main line, PBX charge, phone usage, high speed internet,		9,300
101-30-53019-030	Liability Insurance	Annual premiums for general insurance pool (Fd615)	63,879	
101-30-53019-030	Liability Insurance	Annual premiums for excess liability insurance pool(Fd615)	12,970	
101-30-53019-030	Liability Insurance	Public Official bond(Fd615)	1,091	
101-30-53019-030	Liability Insurance	Administrative Premium to ABAG(Fd615)	47,676	
101-30-53019-030	Liability Insurance	Self-insured retention (SIR) reserve(Fd615)	100,000	
		A/C Subtotal ->		225,616
101-30-53020-030	Employment Practice Liab Ins	Premium to employment practice liability		35,996
101-30-53021-030	Property Insurance	Annual premiums for property insurance pool		8,336
101-30-54007-030	Memberships & Dues	ABAG	2,119	
101-30-54007-030	Memberships & Dues	CalOpps Annual Membership (Foster City)	2,000	
		A/C Subtotal ->		4,119
101-30-54010-030	Other Contract Services	Contribution towards Workers' Compensation-Negative equity		
101-30-54017-030	Post Office Expense	Weighing platform(S#3776), base(S#1659), feeder rental(S#4197)	6,932	
101-30-54017-030	Post Office Expense	Supplies - ink cartridge, strips, paper, pre-inked stamps	2,500	
101-30-54017-030	Post Office Expense	Header (security device) rental(S#3185)	660	
		A/C Subtotal ->		10,092
101-30-54020-030	Election Cost (*)	Move to City Council Dept		
101-30-54024-030	Contribution to P/Y Solid Waste			
101-30-54029-030	County Tax Administration Cost	San Mateo County property tax admin charges		76,409
101-30-55008-030	Misc Computer Software			

Town of Atherton Annual Operating Budget FY 2017-2018
Inter-Department Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018	
				Recommended Appropriations
101-30-55009-030	Misc Computer Parts & Supplies	6 Off-site security of backup tapes		
101-30-55009-030	Misc Computer Parts & Supplies	Symantec Anti-virus	1,500	
101-30-55009-030	Misc Computer Parts & Supplies	Parts for servers, spare hard drive, UPS battery Replace UPS Units, Redundancy of Town Servers	25,000	
		A/C Subtotal ->		26,500
101-30-55016-030	Other Supplies & Materials	Other unexpected small items		3,000
101-30-55017-030	Postage	Header rental & maint(town S#7038)	3,573	
101-30-55017-030	Postage	Stamps for mailing	10,000	
		A/C Subtotal ->		13,573
101-30-57006-030	IT Infrastructure Plan	Firewall security maintenance	1,200	
101-30-57006-030	IT Infrastructure Plan	Wireless projects for improved security, connect council chambers to network, controller plus access points	10,000	
101-30-57006-030	IT Infrastructure Plan	PRTG Network issues troubleshooting	3,900	
101-30-57006-030	IT Infrastructure Plan	Virtual Storage Backup	8,000	
101-30-57006-030	IT Infrastructure Plan	Civic Plus Website Annual Renewal, host, storage	7,202	
101-30-57006-030	Computer Equipment/Software	Upgrade Windows License Town Wide	3,000	
101-30-57006-030	Computer Equipment/Software	Peak Democracy	8,000	
101-30-57006-030	Computer Equipment/Software	OPENGOv Transparency Platform	14,000	
101-30-57006-030	Computer Equipment/Software	Computer lease program	586	
		A/C Subtotal ->		55,888
		Total Inter-Department		540,039

Section B

General Fund

General Fund 101 Police Dept. (D40)

Goals | Mission Budget 20167-2018

- **The mission of the Atherton Police Department is: “To protect life and property while providing the best possible customer service to our community, one call at a time”**
- **Minimum patrol staffing of 2 Officers and 1 Sergeant per shift**
- **Maintain authorized sworn staffing levels thru recruitment and retention**
- **Promote department thru community outreach and to new residents**
- **Maintain a proactive police department with a strong focus on traffic safety / enforcement. Address traffic and safety issues, especially on El Camino Real, Middlefield Road, and near schools. (NTMP, STEP, Complete Streets, Traffic Complaint procedure, targeted scheduling of motors).**
- **Work with Town staff on code enforcement operations with specific focus on parking, garbage bins, construction ordinance compliance, and barriers in the encroachment areas**
- **Hold and participate in community events to engage the public including but not limited to National Night Out, Annual Easter Egg Hunt, Earth Day, and specific neighborhood events**
- **Enhance collaboration and partnerships with regional agencies**

Section B

General Fund

General Fund 101 Police Dept. (D40)

Department 40

Police Department serves with honor, integrity and professionalism. The Department provides a full-range of police services to the residents of Atherton. The Police Department consists of four distinct divisions: Admin/Training, Patrol/Traffic, Investigations, and Communications/Records. Within these areas are specific areas of focus including: detectives, community service officers (and code enforcement), school resource officer, K-9s, dispatch, and administration. Provides 24-hour police patrol, traffic enforcement, crime investigation, crime prevention and other law enforcement services to protect and preserve the health, safety of our residents. The Department works with the City Council, the City Manager’s Office, other City departments and the community to address problems of crime and property damage.

Annual Fiscal Impact

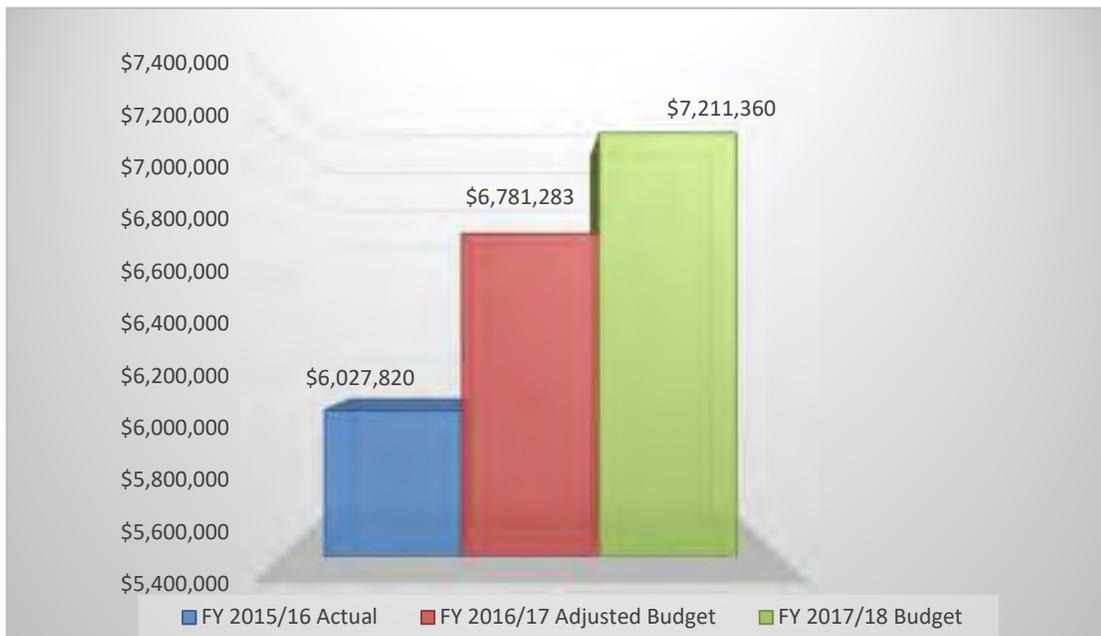
\$7,211,360

Employee

Police Chief (1), Commander (1), Sergeant (5), Police Officer (14), Asst. to Chief/Training. Mgr (1), CSO (1), CSO/Code Enforcement (1), Dispatcher (5), part-time reserve officers (3), per diem dispatchers (6)

Three-year Summary

Year	FY 2015/16 Actual	FY 2016/17 Budget	FY 2017/18 Budget
Amount	6,027,820	6,781,283	7,211,360





Town of Atherton
 Annual Operating Budget FY 2017-2018
 Police Budget - Summary

Category	Actual 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
Salaries & Wages	3,244,526	3,623,643	3,603,643	3,863,881
EE Benefits	2,149,304	2,338,844	2,338,844	2,409,671
Professional Svs	67,416	88,008	88,008	96,419
General Operations	200,884	325,670	320,670	417,650
Other Services/Exp.	206,319	241,541	261,541	244,098
Supplies & Materials	93,150	141,150	131,150	142,400
Capital Outlay	66,221	22,428	37,428	37,241
Police Total	6,027,820	6,781,283	6,781,283	7,211,360

Town of Atherton Annual Operating Budget FY 2017-2018
Police Budget By Account

Category	Account	Description	Actual 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
Salaries & Wages	101-40-50001-040	Regular Salaries	2,520,907	2,764,557	2,749,557	2,960,421
Salaries & Wages	101-40-50003-040	Dispatcher Salaries	383,714	423,287	423,287	468,792
Salaries & Wages	101-40-50004-040	Reserve Salaries	16,782	47,114	42,114	46,872
Salaries & Wages	101-40-50005-040	Temporary Help	39,303	23,684	23,684	27,797
Salaries & Wages	101-40-50006-040	Overtime	269,186	350,000	350,000	350,000
Salaries & Wages	101-40-50007-040	Special Event Salaries Reimb	14,633	15,000	15,000	10,000
Salaries & Wages	101-40-50008-040	Vacation/Comp Time Payout	-	-	-	-
EE Benefits	101-40-50013-040	EE Benefits Earned	55,948	65,757	65,757	70,584
EE Benefits	101-40-51001-040	Medicare Tax	50,013	48,949	48,949	52,205
EE Benefits	101-40-51002-040	Social Security	398	2,921	2,921	2,906
EE Benefits	101-40-51003-040	PERS Retire Contr - ER	522,749	580,156	580,156	529,282
EE Benefits	101-40-51004-040	PERS Retire Contr - EE	27,591	-	-	-
EE Benefits	101-40-51005-040	Deferred Compensation	7,110	11,388	11,388	12,678
EE Benefits	101-40-51006-040	Benefits Admin Fees	913	-	-	-
EE Benefits	101-40-51007-040	STD Insurance	576	576	576	576
EE Benefits	101-40-51008-040	Health Insurance - Active	463,847	520,194	520,194	480,420
EE Benefits	101-40-51009-040	Health Insurance - Retirees	274,814	274,361	274,361	284,506
EE Benefits	101-40-51010-040	Dental Insurance	40,495	46,914	46,914	45,270
EE Benefits	101-40-51011-040	Vision Insurance	6,619	8,666	8,666	7,737
EE Benefits	101-40-51013-040	Workers' Compensation	239,980	245,825	245,825	286,531
EE Benefits	101-40-51014-040	Life & ADD Insurance	3,168	3,513	3,513	3,513
EE Benefits	101-40-51015-040	LTD Insurance	20,083	21,400	21,400	21,874
EE Benefits	101-40-51016-040	Unemployment Insurance	35,422	33,586	33,586	36,039
EE Benefits	101-40-51018-040	Uniforms	30,803	30,000	30,000	30,000
EE Benefits	101-40-51020-040	Educational Reimbursement	25,683	20,000	20,000	20,000
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Misc	17,187	21,690	21,690	27,134
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Safety	325,906	402,949	402,949	498,416
Total Salaries & Benefits			5,393,830	5,962,486	5,942,486	6,273,552
Professional Svs	101-40-52017-040	Technical Services	67,416	88,008	88,008	96,419
General Operations	101-40-53001-040	Equip Maint - Vehicles	29,502	30,000	30,000	40,000
General Operations	101-40-53002-040	Equip Maint - Other	20,830	21,000	21,000	25,000
General Operations	101-40-53014-040	Utilities - Electricity	24,510	24,000	24,000	25,000
General Operations	101-40-53015-040	Utilities - Gas	392	700	700	1,000
General Operations	101-40-53016-040	Utilities - Water	1,143	1,200	1,200	1,500

Town of Atherton Annual Operating Budget FY 2017-2018
Police Budget By Account

Category	Account	Description	Actual 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
General Operations	101-40-53018-040	Utilities - Telephone	40,649	38,850	38,850	44,450
General Operations	101-40-53025-040	Printing - External Service	1,873	5,000	5,000	3,000
General Operations	101-40-53026-040	Recruitment Cost	8,162	8,000	8,000	12,000
General Operations	101-40-53027-040	SMC Booking Fees	-	5,000	-	-
General Operations	101-40-53028-040	Citation Processing	744	1,000	1,000	1,000
General Operations	101-40-53032-040	Rent - Facilities	9,034	9,600	9,600	10,200
General Operations	101-40-53503-040	Trsfr to Equip Replace Fd	64,043	181,320	181,320	254,500
Other Services/Exp.	101-40-54003-040	Conferences	5,880	2,000	2,000	5,500
Other Services/Exp.	101-40-54004-040	Training & Workshops	3,211	7,000	7,000	15,000
Other Services/Exp.	101-40-54005-040	Subscriptions	1,390	1,300	1,300	1,300
Other Services/Exp.	101-40-54006-040	POST Training	43,189	32,000	32,000	40,000
Other Services/Exp.	101-40-54007-040	Memberships & Dues	1,382	4,000	4,000	4,100
Other Services/Exp.	101-40-54008-040	Mileage Reimbursement	-	300	300	300
Other Services/Exp.	101-40-54010-040	Other Contract Services	107,851	153,629	173,629	135,347
Other Services/Exp.	101-40-54021-040	Animal Control Services	43,417	41,312	41,312	42,551
Supplies & Materials	101-40-55002-040	Office Supplies	5,490	6,500	6,500	6,500
Supplies & Materials	101-40-55006-040	Safety Supplies & Materials	3,155	9,000	19,000	11,000
Supplies & Materials	101-40-55007-040	K-9 Expenses	14,710	22,000	12,000	22,000
Supplies & Materials	101-40-55009-040	Misc. Computer Parts/supplies	-			
Supplies & Materials	101-40-55015-040	Oil and Gasoline	49,073	65,000	65,000	65,000
Supplies & Materials	101-40-55016-040	Other Supplies & Matls	20,796	28,650	18,650	30,900
Supplies & Materials	101-40-55018-040	Disaster/Emergency	(74)	10,000	10,000	7,000
Capital Outlay	101-40-57004-040	Mach & Equip	25,801	6,000	6,000	10,300
Capital Outlay	101-40-57005-040	Vehicles & Accessories	-			
Capital Outlay	101-40-57006-040	Computer Equip/Software*	40,420	16,428	31,428	26,941
Total Operations			633,990	818,797	838,797	937,808
Total Police Dept			6,027,820	6,781,283	6,781,283	7,211,360

Town of Atherton Annual Operating Budget FY 2017-2018
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations	
101-40-50001-040	Regular Salaries	21 Sworn, 1 Executive Assistant, 1 Community Service Officer 1 Code Enforcement	3,060,421	
101-40-50001-040	Regular Salaries	COPS Grant funding	(100,000)	2,960,421
101-40-50003-040	Dispatcher Salaries	5 full-time dispatchers		468,792
101-40-50004-040	Reserve Salaries	5 part-time reserve officers		46,872
101-40-50005-040	Temporary Help	8 per diem dispatchers		27,797
101-40-50006-040	Overtime	Overtime worked based upon staffing, court, training, investigation, holiday pay, etc.	319,580	-
101-40-50006-040	Overtime	Overtime built in for Dispatchers 5PPL/4 Hrs/26Pay Period	30,420	350,000
101-40-50007-040	Special Event Salaries Reimb	Overtime Subcategory: POTUS/Special Events		10,000
101-40-50013-040	EE Benefits Earned	2% contribution for vac, sick, comp, & holiday pay		70,584
101-40-51001-040	Medicare Tax	1.45% of salary		52,205
101-40-51002-040	Social Security	6.2% of eligible temp salary		2,906
101-40-51003-040	PERS Retire Contr - ER	Employer contribution for pension		529,282
101-40-51004-040	PERS Retire Contr - EE	Employee contribution paid for by the employer		-
101-40-51005-040	Deferred Compensation	2% Deferred compensation matching program Dispatchers PER MOU		12,678
101-40-51007-040	STD Insurance	Short-term disability premium to the Cities Group		576
101-40-51008-040	Health Insurance - Active	Health plan coverage - Kaiser, Blue Shield, Blue Cross		480,420
101-40-51009-040	Health Insurance-Retirees	Retiree health Pay-as-you-go	284,506	
101-40-51009-040	Health Insurance-GASB45	GASB 45 annual required contribution		284,506
101-40-51010-040	Dental Insurance	Delta dental plan premium		45,270
101-40-51011-040	Vision Insurance	Vision Service Plan premium		7,737
101-40-51013-040	Workers' Compensation	Workers Comp charged to Department		286,531
101-40-51014-040	Life & ADD Insurance	Premium to the Cities Group		3,513
101-40-51015-040	LTD Insurance	Long-term disability premium to The Cities Group		21,874
101-40-51016-040	Unemployment Insurance	Self-funded unemployment based on 1% of salary		36,039
101-40-51018-040	Uniforms	Uniform and Gear		30,000
101-40-51020-040	Educational Reimbursement	Per MOU		20,000
101-40-51xxx-040	Unfunded liabilities-Misc	CA PERS Unfunded liability-Misc		27,134
101-40-51xxx-040	Unfunded liabilities-Safety	CA PERS Unfunded liability-Safety		498,416
Total Salaries & Benefits				<u><u>6,273,552</u></u>
101-40-52017-040	Technical Services	Sunridge RIMS Annual Maintenance (Dispatch-Patrol CAD)	13,917	
101-40-52017-040	Technical Services	TEA Maint. (Telecommunications Dispatch/Radio Support)	14,712	

Town of Atherton Annual Operating Budget FY 2017-2018
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-40-52017-040	Technical Services	Alarm Software Maint. Fee (Residential Burglar Alarms)	1,400
101-40-52017-040	Technical Services	S.M. Co. Medical Legal Exam (Sex Assault Exam)	2,100
101-40-52017-040	Technical Services	S. M. Regional Network Access Fee (Telecom Support) - Now "Utility Telephone"	7,000
101-40-52017-040	Technical Services	Rapid Notify Maint. Fee (Emergency Resident Notification)	1,650
101-40-52017-040	Technical Services	Voice Print Maint. Fee (Comm Center Telephone/Radio Recording)	1,200
101-40-52017-040	Technical Services	Message Switch - County of San Mateo/Microwave Maint	18,000
101-40-52017-040	Technical Services	Critical Reach (TRAK System, Missing Persons Support System)	285
101-40-52017-040	Technical Services	Towing (Crime Scene Evidence & Patrol Cars)	500
101-40-52017-040	Technical Services	RIMS on-line citizen access	4,155
101-40-52017-040	Technical Services	RIMS Database Split-Back-Up	-
101-40-52017-040	Technical Services	Crossroads-Annual Maintenance	1,500
101-40-52017-040	Technical Services	Milestone Maintenance Agreement	3,000
101-40-52017-040	Technical Services	MKMS Server - Alarm, license for second dispatch station	11,000
101-40-52017-040	Technical Services	Crime Lab - Annual Flat Fee	6,000
101-40-52017-040	Technical Services	S.M. Co. Sheriff's Ofc. FISC Forensic Lab	10,000
101-40-52017-040	Technical Services	A/C Subtotal ->	96,419
101-40-53001-040	Equip Maint - Vehicles	Vehicle maintenance	40,000
101-40-53002-040	Equip Maint - Other	Maintenance of radar, office equip, radio equip., warranty Data 911, Vie Vue repairs, Ojo Cameras	25,000
101-40-53014-040	Utilities - Electricity	PG&E	25,000
101-40-53015-040	Utilities - Gas	ABAG gas	1,000
101-40-53016-040	Utilities - Water	Cal water	1,500
101-40-53018-040	Utilities - Telephone	Telephone (Lobby-Front Door)	400
101-40-53018-040	Utilities - Telephone	Telephones (Office, Comm Center, Admin, Patrol, Invest.)	24,000
101-40-53018-040	Utilities - Telephone	Cell Phones (Admin, Investigations, Patrol Cars)	1,800
101-40-53018-040	Utilities - Telephone	T1 Line-Shared with City of Menlo Park	5,300
101-40-53018-040	Utilities - Telephone	T1 Line-Fires Station 4- Shared with MPPD	1,350
101-40-53018-040	Utilities - Telephone	Share MPPD T1 line from FS4 to MPPD	1,200
101-40-53018-040	Utilities - Telephone	Share MPPD T1 line from FS2 to MPPD	1,200
101-40-53018-040	Utilities - Telephone	Share MPPD T1 line from Haven to MPPD	1,200
101-40-53018-040	Utilities - Telephone	Sprint Mobile Data (Patrol Car Mobile CAD/RIMS Support Service).	8,000

Town of Atherton Annual Operating Budget FY 2017-2018
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-40-53018-040	Utilities - Telephone	A/C Subtotal ->	44,450
101-40-53025-040	Printing - External Service	Forms, secure identification cards, no parking signs, citations, resident handbooks	3,000
101-40-53026-040	Recruitment Cost	Associated costs to include; polygraph,	12,000
101-40-53027-040	SMC Booking Fees	Booking fees, County of San Mateo	-
101-40-53028-040	Citation Processing	Turbo Data for processing of parking citations	1,000
101-40-53032-040	Rent - Facilities	Rent for temporary police facility @ \$729.97 per month	10,200
101-40-53503-040	Trsfr to Equip Replace Fd	Future replacement of vehicle(s), additional Equipment	160,000
		Supplemental equipment	94,500
101-40-54003-040	Conferences	S.M. Gang Task Force Conference, RIMS, CCUG, CAPE, SMCPCA, TMA, Public Safety Chiefs Conference	5,500
101-40-54004-040	Training & Workshops	Supplies for POST annual dept training and other trainings	5,000
		Executive Command School	10,000
		A/C Subtotal ->	15,000
101-40-54005-040	Subscriptions	Library books, criminal codes	1,300
101-40-54006-040	POST Training	Post Reimbursement (Mandated, Essential, Desirable Categories)	40,000
101-40-54007-040	Memberships & Dues	California Chiefs of Police	500
101-40-54007-040	Memberships & Dues	CPOA, CPCA, APCO, CAPE	2,600
101-40-54007-040	Memberships & Dues	S.M. Co. Police Chiefs Association, Training Managers, Comm., CCUG	1,000
101-40-54007-040	Memberships & Dues	A/C Subtotal ->	4,100

Town of Atherton Annual Operating Budget FY 2017-2018
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-40-54008-040	Mileage Reimbursement	Reimb for use of personal vehicles on Town business	300
101-40-54010-040	Other Contract Services	S.M. Co. Chaplin Service - Call-outs only	1,000
101-40-54010-040	Other Contract Services	Dry Cleaning-Uniforms	10,000
101-40-54010-040	Other Contract Services	San Mateo PD Range Rental (\$65 per hour)	13,000
101-40-54010-040	Other Contract Services	SMART Car Services	1,000
101-40-54010-040	Other Contract Services	S.M. Co. Coyote Pt. Firearms Range -2nd Wed. use only	4,000
101-40-54010-040	Other Contract Services	S.M. Co. OES Hazardous Materials Program	37,294
101-40-54010-040	Other Contract Services	First Chance (DUI Booking Alternative)	8,200
101-40-54010-040	Other Contract Services	Pd copier lease	3,000
101-40-54010-040	Other Contract Services	Keller Center (Child Abuse/Sexual Assault Victims Program)	1,200
101-40-54010-040	Other Contract Services	Youth Family Service (Youth Counseling Diversion)	4,972
101-40-54010-040	Other Contract Services	S.M. Co. Community Overcoming Relationship (Domestic Abuse)	3,367
101-40-54010-040	Other Contract Services	Lexipol (Police General Orders, Case Law Update Training)	6,248
101-40-54010-040	Other Contract Services	Recall Secure Destruction Services (Sensitive Files)	1,500
101-40-54010-040	Other Contract Services	TB Screening & Test Medical Record (For exposed employees)	500
101-40-54010-040	Other Contract Services	San Mateo County Narcotics Task Force	30,516
101-40-54010-040	Other Contract Services	Conflict Resolution - Mills Peninsula	500
101-40-54010-040	Other Contract Services	Service Master Clean	2,000
101-40-54010-040	Other Contract Services	OES Fire Battalion Chief - shared cost in County	-
101-40-54010-040	Other Contract Services	Zetron Maintenance Warranty	-
101-40-54010-040	Other Contract Services	Fast Response On Site Testing - Gas Masks	4,000
101-40-54010-040	Other Contract Services	Aflac administration fee	1,050
101-40-54010-040	Other Contract Services	Forensic Art Services (Suspect Sketches)	2,000
101-40-54010-040	Other Contract Services	A/C Subtotal ->	135,347
101-40-54021-040	Animal Control Services	San Mateo animal control services cost	42,551
101-40-55002-040	Office Supplies	Paper, pens, software, film and photo processing	6,500
101-40-55006-040	Safety Supplies & Materials	Replacement of individual protective vests (MOU 5-year)	11,000
101-40-55006-040	Safety Supplies & Materials	A/C Subtotal ->	11,000

Town of Atherton Annual Operating Budget FY 2017-2018
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-40-55007-040	K-9 Expenses	K-9 Maint., Training, Veterinarian, Boarding, Food for 2 dogs	22,000
101-40-55015-040	Oil and Gasoline	Fuel for vehicles	65,000
101-40-55016-040	Other Supplies & Matls	Rain Gear, Helmets (Riot and Motor)	
101-40-55016-040	Other Supplies & Matls	Firearms supplies, cleaning supplies, hardware, badges, etc.	6,000
101-40-55016-040	Other Supplies & Matls	California Vehicle Codes	400
101-40-55016-040	Other Supplies & Matls	Awards and Engraving	4,100
101-40-55016-040	Other Supplies & Matls	Business Cards	400
101-40-55016-040	Other Supplies & Matls	DARE Supplies (Balls, T-shirts, Awards)	
101-40-55016-040	Other Supplies & Matls	Ammunition (Perishable Skills Training, Qualification (3x) & SWAT)	20,000
101-40-55016-040	Other Supplies & Matls	A/C Subtotal ->	30,900
101-40-55018-040	Disaster/Emergency	Supplies, water	7,000
101-40-57004-040	Mach & Equip	Taser Cartridges/Training Rounds (qualify ABAG reimb)	2,500
101-40-57004-040	Mach & Equip	Dispatch headsets + Wireless console	1,000
101-40-57004-040	Mach & Equip	Chairs - Report Writing Room	1,800
101-40-57004-040	Mach & Equip	Infrared camera	5,000
101-40-57004-040	Mach & Equip	A/C Subtotal ->	10,300
101-40-57006-040	Computer Equip/Software*	Replacement of old computers (leasing Program)	6,353
		Drobo storage devices video system- replace storage appliances	-
		Patrol Scheduling Software	1,225
		Surveillance System - HP Park	3,500
		Replace RIMS with GIS mapping	6,870
		Convert PD microfiche reports to PDF	6,500
		Leads On Line	1,488
		Pager software	390
		Copware	615
		A/C Subtotal ->	26,941
		Total Operations	<u>937,808</u>
		Total Police Dept	<u><u>7,211,360</u></u>

Town of Atherton Annual Operating Budget FY 2017-2018
Police - Salaries & Benefits

FTE	Job Class	Step 04/30/17	FY 16/17 Salary	Increase	FY 17/18 Salary	Post Incen	School Incen	DT Incen	K-9 OC/SA SR	MC Incen	IT Incen	BL Incen	Total Salary	Uni form	PERS Salary	ER PERS	Def comp	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (House, ph)	Total	
Police																												
1	Chief of Police	D	193,915	102.75%	199,248								199,248		199,248	25,362	-	2,889	17,660	1,167	199		794	292	7,970	900	256,673	
1	Commander	D+2.5%+OC	164,556	102.75%	169,082	4,227			8,454				181,763		181,763	38,930	-	2,636	22,497	1,847	357	192	794	292	7,271	900	257,478	
1	Sergeant (84hrs)	D+7.5%+DT	133,109	103.75%	138,100	10,358		6,905					155,363		155,363	33,276		2,253	22,497	1,847	357		794	108	15,536		232,031	
1	Sergeant (84hrs)	D+7.5%	133,109	103.75%	138,100	10,358							148,458		148,458	31,797		2,153	22,497	1,847	199		794	108	14,846		222,698	
1	Sergeant (84hrs)	D+7.5%+5%+BL+OC	133,109	103.75%	138,100	10,358			6,905		6,905	2,400	164,668		164,668	35,269		2,388	22,497	1,847	357		794	108	16,467		244,394	
1	Officer (84hrs)	D+7.5%	133,109	103.75%	138,100	10,258							148,358		148,358	31,775		2,151	22,497	1,847	357		794	108	14,836		222,724	
1	Officer (84hrs)	D+7.5%+BL	133,109	103.75%	138,100	10,358						2,400	150,858		150,858	32,311		2,187	22,497	1,847	357		794	108	15,086		226,045	
1	Sergeant (84hrs)	BlC+7.5%	120,734	103.75%	127,670	9,575							137,245		137,245	17,470		1,990	12,577	1,847	199		794	108	13,725		185,955	
1	Officer (84hrs)	D+7.5%+DT	111,066	103.75%	115,231	8,642		5,762					129,635		129,635	27,765		1,880	22,497	1,847	357		794	108	12,964		197,847	
1	Officer (84hrs)	D+5%	111,066	103.75%	115,231	5,762							120,993		120,993	25,914		1,754	22,497	1,847	357		794	108	12,099		186,364	
1	Officer (84hrs) *	D+5%	111,066	103.75%	115,231				5,762				120,993		120,993	15,401		1,754	17,660	1,167	357		794	108	12,099		170,334	
1	Officer (84hrs)	D	111,066	103.75%	115,231								115,231		115,231	24,680		1,671	22,497	1,847	357		794	108	11,523		178,709	
1	Officer (84hrs)	D+7.5%+5%	111,066	103.75%	115,231	8,642	5,762						129,635		129,635	27,765		1,880	22,497	1,847	357		794	108	12,964		197,847	
1	Officer (84hrs)	D+7.5%+5%	111,066	103.75%	115,231	8,642			5,762		5,762		129,635		129,635	27,765		1,880	17,660	1,167	199		794	108	12,964		192,172	
1	Officer (84hrs)	D+7.5%+5%	111,066	103.75%	115,231	8,642					5,762		129,635		129,635	27,765		1,880	12,577	1,847	137		794	108	12,964		187,707	
1	Officer (84hrs)	ClD+5%	105,777	103.75%	114,176				5,709				119,885		119,885	25,677		1,738	22,497	1,847	357		794	108	11,988		184,892	
1	Officer (84hrs)	B/C	100,740	103.75%	106,528								106,528		106,528	13,560		1,545	9,598	1,167	137		783	108	10,653		144,079	
1	Officer (84hrs)	B/C	100,740	103.75%	107,332								107,332		107,332	13,662		1,556	12,577	1,847	357		789	108	10,733		148,962	
1	Officer (84hrs)	B/C	100,740	103.75%	105,925								105,925		105,925	13,483		1,536	9,598	671	137		779	108	10,593		142,830	
1	Officer (84hrs)	A/B	95,943	103.75%	102,795								102,795		102,795	13,085		1,491	9,598	1,847	357		756	108	10,280		140,316	
1	Officer (84hrs)	Vacant	95,943	103.75%	99,541								99,541		99,541	12,671		1,443	9,598	1,847	357		732	108	9,954		136,251	
21	TOT Sworn	FTE 21	2,330,210		2,629,416	105,821	5,762	12,667	32,591	5,762	6,905	4,800	2,803,723	-	2,803,723	515,383	-	40,654	376,566	34,887	6,212	384	16,542	2,645	257,512	1,800	4,056,308	
Dispatch																												
1	Dispatcher	D	87,739	102.75%	90,152	4,508							94,660	675	95,335	8,672	1,893	1,382	17,660	1,167	199		696	108	3,786		130,898	
1	Dispatcher	D	87,739	102.75%	90,152	4,508							94,660	675	95,335	8,672	1,893	1,382	9,674	1,167	137		696	108	3,786		122,851	
1	Dispatcher	D	87,739	102.75%	90,152	9,015							99,168	675	99,843	9,082	1,983	1,448	22,497	1,847	357		729	108	3,967		141,860	
1	Dispatcher *	D	87,739	102.75%	90,152								90,152	675	90,152	6,228	1,803	1,307	9,598	671	137		663	108	3,606		114,274	
1	Dispatcher	D	87,739	102.75%	90,152								90,152	675	90,827	6,228	1,803	1,317	9,598	671	137		663	108	3,606		114,959	
5	TOT Dispatch	FTE 5	-		450,761	18,030	-	-	-	-	-	-	468,792	3,375	471,492	38,880	9,376	6,837	69,027	5,523	969	-	3,446	542	18,752	-	624,843	
Admin - Civilian																												
1	Exec Assistant	D	89,139	102.75%	91,590								91,590		91,590	8,331	-	1,328	12,577	1,847	-	192	673	108	3,664		120,310	
1	CSO/Dispatcher	D	79,726	102.75%	81,918								81,918	675	82,593	7,513	1,638	1,198	12,577	1,847	357		602	108	3,277		111,710	
1	CSO/CodeEnforce	ClD-BL	75,929	102.75%	80,789							2,400	83,189	675	83,864	7,628	1,664	1,216	9,674	1,167	199		611	108	3,328		109,460	
3	TOT Admin	FTE 3	-		254,298	-	-	-	-	-	-	2,400	256,698	1,350	258,048	23,472	3,302	3,742	34,827	4,860	557	192	1,887	325	10,268	-	341,480	
Less: Salaries Charged to COPS Grant																												
													(100,000)		(100,000)													(100,000)
27	Total Police Dept	FTE 29	-		3,334,475	123,852	5,762	12,667	32,591	5,762	6,905	7,200	3,428,213	4,725	3,433,263	577,736	12,678	51,232	480,420	45,270	7,737	576	21,874	3,513	286,531	1,800	4,922,630	

Town of Atherton Annual Operating Budget FY 2017-2018
Temp Salaries for Police Department

<u>Position</u>	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Annual Salary</u>	<u>ER PERS</u>	<u>EE PERS</u>	<u>Social Security</u>	<u>Med Tax</u>	<u>Uniforms</u>	<u>Worker's Comp</u>	<u>Total</u>
Part-Time Temp Dispatcher	300	42.18	12,654				183		506	13,344
Part-Time Temp Dispatcher		42.18	-				-		-	-
Part-Time Temp Dispatcher	79	42.18	3,332	230	-		48		133	3,744
Part-Time Temp Dispatcher	100	42.18	4,218	291	-	-	61		169	4,739
Part-Time Temp Dispatcher		42.18	-	-	-	-	-		-	-
Part-Time Temp Dispatcher	180	42.18	7,592							7,592
Part-Time Temp Dispatcher		42.18	-							-
Part-Time Temp Dispatcher		42.18	-							-
Part-Time Temp Dispatcher	-	0	-							-
Part-Time Temp Dispatcher	-	0	-							-
	<u>659</u>		<u>27,797</u>	<u>522</u>	<u>-</u>	<u>-</u>	<u>293</u>	<u>-</u>	<u>808</u>	<u>29,419</u>
Reserve Officer	192	43.93	8,435			523	122	150	337	9,567
Reserve Officer	192	43.93	8,435			523	122	150	337	9,567
Reserve Officer	192	43.93	8,435			523	122	150	337	9,567
Reserve Officer	245	43.93	10,784			669	156	150	431	12,190
Reserve Officer	245	43.93	10,784			669	156	150	431	12,190
	<u>1,067</u>		<u>46,872</u>	<u>-</u>	<u>-</u>	<u>2,906</u>	<u>680</u>	<u>750</u>	<u>1,875</u>	<u>53,082</u>
Total Temp Help Salaries			<u>74,668</u>	<u>522</u>	<u>-</u>	<u>2,906</u>	<u>973</u>	<u>750</u>	<u>2,683</u>	<u>82,502</u>

Town of Atherton Annual Operating Budget FY 2017-2018
Supplemental Budget Request - Poilce Department

<u>Description</u>	<u>Amount</u>	<u>Note</u>
<u>Request #1</u> Tasers (30)	41,000	Equipment Replacement
<u>Request #2</u> Camera - HP Park Pedestrian Bridge	7,500	Equipment Replacement
<u>Request #3</u> <u>Backup Transmission Antenna</u> Relocate our backup transmitter from APD to MPPD	5,000	Equipment Replacement
<u>Request #4</u> Expanded Reception Areas for Radio System	41,000	Equipment Replacement
<p>Install receiving antenna site at MPFPD fire station 4 (Alameda and Valparaiso) to improve coverage for portable radios</p> <p>Install a receiving antenna site at MPFPD fire station 2 (University Av, East Palo Alto) to expand coverage for our force</p> <p>Install a receiving antenna at the Haven cellular site (near 101/Marsh), sharing existing MPPD infrastructure</p> <p>Remove equipment from FS5 and reuse at other locations</p>		
Total Cost to Equipment Replacement Fund	94,500	

Section B

General Fund

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

Goals | Mission *Budget 2017-2018*

- Continue implementation of Park Master plan by accomplishing items from the 5 year council priority list
- Maintain average PCI street rating at or above 75 for the entire street network and to increase minimum PCI of all streets to 50
- Protect and maintain Town's heritage trees and urban forest character
- Continue to implement drainage improvement projects as identified in the Town Master Drainage study. Prioritizing projects that will improve intersection drainage and will minimize localized flooding issues
- Implement projects that will improve safety, connectivity and awareness on major bike corridors accessing schools and parks
- Continue to preserve and maintain the public right of way to allow for safe travel and use for all modes of transportation, vehicular, pedestrian and bicycle

Section B

General Fund

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

Department 50-59 Public Works Department is responsible for the overall planning, maintenance, operation and improvement of public infrastructure, including streets, storm drainage, parks and all Town owned buildings and facilities. The Department also provides engineering services and project management for a majority of the Town's annual Capital Improvement Program. It reviews and processes encroachment permits for work done in the City right-of-way by private contractors and utility companies. The divisions of the department include engineering, streets maintenance, park maintenance, park programs, and building. Also includes the Town Arborist which under general direction plans, organizes, oversees, coordinates, reviews and enforces Town ordinances regarding heritage trees and landscape screening.

Annual Fiscal Impact **\$2,018,868**

Employee Public Works Superintendent (1), Associate Engineer (0.5), Office Specialist (.5) Arborist allocated within DPW/Building/Planning Contract: Public Works Director (1), Engineer (2)

Three-year Summary

Year	FY 2015/16 Actual	FY 2016/17 Budget	FY 2017/18 Budget
Amount	1,480,198	1,825,340	2,018,868





Town of Atherton
 Annual Operating Budget FY 2017-18
 DPW 50-59 Budget - Summary

Category	Actual 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
Salaries & Wages	122,690	120,494	120,494	141,018
EE Benefits	215,987	232,220	232,220	255,602
Professional Svs	721,072	886,358	924,561	916,583
General Operations	285,276	419,550	419,550	429,750
Other Services/Exp.	23,389	33,100	33,100	35,500
Supplies & Materials	32,549	73,750	73,750	111,750
Capital Outlay	79,235	21,665	21,665	128,665
DPW Total	1,480,198	1,787,137	1,825,340	2,018,868

Town of Atherton Annual Operating Budget FY 2017-2018
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
Salaries & Wages	50001	Regular Salaries	281,210	279,329	279,329	299,699
Salaries & Wages	50006	Overtime	383	-	-	-
Salaries & Wages	50013	EE Benefits Earned	2,775	2,843	2,843	2,997
Salaries & Wages	50015	Salary Allocated to CIP	(161,678)	(161,678)	(161,678)	(161,678)
EE Benefits	51001	Medicare Insurance	4,172	4,123	4,123	4,418
EE Benefits	51003	PERS Retire Contr - ER	23,157	25,746	25,746	26,821
EE Benefits	51007	STD Life	611	499	499	499
EE Benefits	51008	Health Insurance-Active	48,045	49,207	49,207	49,624
EE Benefits	51009	Health Insurance-Retirees	78,557	80,320	80,320	88,018
EE Benefits	51010	Dental Insurance	3,680	3,874	3,874	3,874
EE Benefits	51011	Vision Insurance	718	876	876	929
EE Benefits	51013	Workers Compensation	11,545	11,373	11,373	12,188
EE Benefits	51014	Life & ADD Insurance	364	445	445	445
EE Benefits	51015	LTD Insurance	1,890	1,854	1,854	1,917
EE Benefits	51016	Unemployment Insurance	2,792	2,843	2,843	2,997
EE Benefits	51018	Uniforms	-	-	-	-
EE Benefits	51xxx	Unfunded Liabilities-Misc	40,457	51,058	51,058	63,872
Total Salaries & Benefits			338,677	352,714	352,714	396,620
Professional Svs	52010 (50)	Contract Engineering	16,624	50,000	50,000	50,000
Professional Svs	52017	Technical Services	10,950	25,000	25,000	25,000
Professional Svs	52025	Contract Public Works Director	174,115	187,000	187,000	187,000
Professional Svs	52030 (58)	Contract Park Event Svs	67,126	69,225	107,428	99,450
Professional Svs	52031	Contract DPW Maint Serv	452,257	555,133	555,133	555,133
General Operations	53001	Vehicle Repair & Maint	3,927	3,200	3,200	3,000
General Operations	53002	Equipment Repair & Maint	5,854	11,400	11,400	8,900
General Operations	53003	Building Security	1,073	6,250	6,250	6,250
General Operations	53004	Facility Repair & Maint	16,500	20,600	20,600	21,500
General Operations	53006	Electrical Repair & Maint	17,344	12,000	12,000	11,000
General Operations	53008	Contract Custodial Services	29,580	38,500	38,500	46,200
General Operations	53009	Contract Tree Maintenance	40,677	82,500	82,500	82,500
General Operations	53010	Street Sweeping	13,595	15,000	15,000	18,000
General Operations	53012	Traffic Signal Repair & Maint	12,854	15,000	15,000	15,000
General Operations	53013	Street Light Repair & Maint	13,310	60,000	60,000	60,000
General Operations	53014	Utilities -Electricity	75,373	72,800	72,800	74,800
General Operations	53015	Utilities - Gas	2,287	3,700	3,700	4,700
General Operations	53016	Utilities - Water	17,817	20,900	20,900	20,900
General Operations	53017	Utilities - Sewer	7,219	14,300	14,300	14,300

Town of Atherton Annual Operating Budget FY 2017-2018
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
General Operations	53018	Utilities - Telephone	2,156	2,700	2,700	2,000
General Operations	53024	Advertising/Publishing	4,229	4,000	4,000	2,500
General Operations	53029	Contract Inspection & Testing	2,400	8,950	8,950	8,950
General Operations	53030(58)	Credit Card Merchant Fees	3,541	5,000	5,000	5,000
General Operations	53033	Rent - Mach & Equipment	-	2,500	2,500	2,500
General Operations	53034	Rent - Facilities	1,540	3,250	3,250	4,750
General Operations	53502	Computer Services Charg	-	-	-	-
General Operations	53503	Equip Replace Charges	14,000	32,500	32,500	32,500
Other Services/Exp.	54003	Conferences	15,500	17,500	2,000	3,000
Other Services/Exp.	54004	Training & Workshops	275	3,800	3,800	3,800
Other Services/Exp.	54007	Membership/Dues	6,597	10,600	10,600	10,400
Other Services/Exp.	54010	Other Contract Services	15,881	18,700	18,700	60,300
Supplies & Materials	55002	Office Supplies	1,928	2,000	2,000	2,000
Supplies & Materials	55006	Safety Supplies & Matls	439	1,500	1,500	1,500
Supplies & Materials	55008	Misc. Computer Software	8,241	13,200	13,200	11,500
Supplies & Materials	55009	Misc. Computer Supplies	411	1,050	1,050	750
Supplies & Materials	55010	Custodial Supplies	93	800	800	800
Supplies & Materials	55011	Landscape Supplies	2,459	23,000	23,000	23,000
Supplies & Materials	55012	Construction Matls	1,994	5,750	5,750	5,750
Supplies & Materials	55014	Minor Tools & Equip	431	750	750	750
Supplies & Materials	55015	Gas & Oil	1,019	3,500	3,500	3,500
Supplies & Materials	55016	Other Supplies & Matls	-	300	300	300
Supplies & Materials	55017	Postage	-	400	400	400
Supplies & Materials	55018	Disaster Preparedness	669	4,000	4,000	4,000
Capital Outlay	57002	Building Improvements	73,356	10,000	10,000	116,000
Capital Outlay	57004	Machinery & Equipment	2,429	6,000	6,000	7,000
Capital Outlay	57006	Computer Equip/Software	2,429	2,165	2,165	2,165
Capital Outlay	57007	Office Machines & Furn	1,022	3,500	3,500	3,500
Total Operations			1,141,521	1,449,923	1,472,626	1,622,248
Total DPW			1,480,198	1,802,637	1,825,340	2,018,868

Town of Atherton Annual Operating Budget FY 2017-2018
DPW - Engineering By Account

Category	Account	Description	Actual 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
Salaries & Wages	101-50-50001-050	Regular Salaries	139,490	139,265	139,265	151,447
Salaries & Wages	101-50-50006-050	Overtime	383	-	-	-
Salaries & Wages	101-50-50013-050	EE Benefits Earned	1,375	1,443	1,443	1,514
Salaries & Wages	101-50-50015-050	Salary Allocated to CIP	(50,418)	(50,418)	(50,418)	(50,418)
EE Benefits	101-50-51001-050	Medicare Insurance	2,140	2,092	2,092	2,268
EE Benefits	101-50-51003-050	PERS Retire Contr - ER	10,777	13,063	13,063	14,230
EE Benefits	101-50-51007-050	STD Insurance	419	307	307	307
EE Benefits	101-50-51008-050	Health Insurance-Active	25,713	26,888	26,888	27,127
EE Benefits	101-50-51009-050	Health Insurance-Retirees	20,148	21,923	21,923	32,146
EE Benefits	101-50-51010-050	Dental Insurance	1,921	2,027	2,027	2,027
EE Benefits	101-50-51011-050	Vision Insurance	376	539	539	572
EE Benefits	101-50-51013-050	Workers Compensation	5,922	5,771	5,771	6,258
EE Benefits	101-50-51014-050	Life & ADD Insurance	205	235	235	235
EE Benefits	101-50-51015-050	LTD Insurance	1,083	1,060	1,060	1,123
EE Benefits	101-50-51016-050	Unemployment Insurance	1,386	1,443	1,443	1,514
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	13,068	16,493	16,493	20,632
Total Salaries & Benefits			173,989	182,129	182,129	210,984
Professional Svs	101-50-52010-050	Contract Engineering	16,624	50,000	50,000	50,000
Professional Svs	101-50-52017-050	Technical Services	10,950	25,000	25,000	25,000
Professional Svs	101-50-52025-050	Contract Public Works Director	174,000	187,000	187,000	187,000
General Operations	101-50-53001-050	Vehicle Repair & Maint	1,036	2,700	2,700	2,500
General Operations	101-50-53002-050	Equipment Repair & Maint	182	1,400	1,400	1,400
General Operations	101-50-53014-050	Utilities - Electricity	624	800	800	800
General Operations	101-50-53015-050	Utilities - Gas	158	500	500	500
General Operations	101-50-53016-050	Utilities - Water	325	400	400	400
General Operations	101-50-53018-050	Utilities - Telephone	4	200	200	200
General Operations	101-50-53024-050	Advertising/Publishing	4,229	4,000	4,000	2,500
General Operations	101-50-53029-050	Contract Inspection & Testing	2,400	5,000	5,000	5,000
General Operations	101-50-53033-050	Rent - Mach & Equipment	1,540	3,000	3,000	4,500

Town of Atherton Annual Operating Budget FY 2017-2018
DPW - Engineering By Account

Category	Account	Description	Actual 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
General Operations	101-50-53503-050	Equip Replace Charges	5,000	8,000	8,000	8,000
Other Services/Exp.	101-50-54003-050	Conferences	-	2,000	2,000	3,000
Other Services/Exp.	101-50-54004-050	Training & Workshops	90	2,700	2,700	2,700
Other Services/Exp.	101-50-54007-050	Membership/Dues	6,072	10,000	10,000	10,000
Other Services/Exp.	101-50-54010-050	Other Contract Services	529	600	600	2,200
Supplies & Materials	101-50-55002-050	Office Supplies	1,753	1,750	1,750	1,750
Supplies & Materials	101-50-55006-050	Safety Supplies & Matls	162	750	750	750
Supplies & Materials	101-50-55008-050	Misc. Computer Software	8,241	11,300	11,300	10,000
Supplies & Materials	101-50-55009-050	Misc. Computer Supplies	296	800	800	500
Supplies & Materials	101-50-55012-050	Construction Matls	-	750	750	750
Supplies & Materials	101-50-55014-050	Minor Tools & Equip	383	500	500	500
Supplies & Materials	101-50-55015-050	Gas & Oil	-	500	500	500
Supplies & Materials	101-50-55017-050	Postage	-	400	400	400
Capital Outlay	101-50-57006-050	Computer Equip/Software	1,238	683	683	683
Capital Outlay	101-50-57007-050	Office Machines & Furn	945	3,000	3,000	3,000
Total Operations			236,783	323,733	323,733	324,533
Total DPW Engineering			410,772	505,862	505,862	535,517

Town of Atherton Annual Operating Budget FY 2017-2018
DPW Engineering - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-50-50001-050	Regular Salaries	Salaries - two full-time staff 50-60% each or 1.1 FTE	156,447
101-50-50001-050	Regular Salaries	Salaries - Arborist Service Planning	(5,000)
101-50-50013-050	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	1,514
101-50-50015-050	Salary Allocated to CIP	Salaries charged to CIP projects or Gas Tax	(50,418)
101-50-51001-050	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	2,268
101-50-51003-050	PERS Retire Contr - ER	Employer contribution for employee pension	14,230
101-50-51007-050	STD Life	Short-term disability premium to The Cities Group	307
101-50-51008-050	Health Insurance-Active	Health plan coverage - Cafeteria Plan	27,127
101-50-51009-050	Retiree health pay-as-you go	Retiree health Pay-as-you-go	32,146
101-50-51009-050	Retiree health GASB45	GASB 45 annual required contribution	32,146
101-50-51010-050	Dental Insurance	Delta Dental Plan premium	2,027
101-50-51011-050	Vision Insurance	Vision service plan premium	572
101-50-51013-050	Workers Compensation	Worker's Compensation charged to Department	6,258
101-50-51014-050	Life & ADD Insurance	Premium to The Cities Group	235
101-50-51015-050	LTD Insurance	Long-term disability premium to The Cities Group	1,123
101-50-51016-050	Unemployment Insurance	Self-funded unemployment based on 1% of salaries	1,514
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc	20,632
Total Salaries & Benefits			210,984
101-50-52010-050	Contract Engineering	Contract Professional Services (Traffic Study, GIS and etc)	50,000
101-50-52017-050	Technical Services	GIS - upgrades, surveys	25,000
101-50-52025-050	Contract Public Works Director	Professional Engineering and Management Services	187,000

Town of Atherton Annual Operating Budget FY 2017-2018
DPW Engineering - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-50-53001-050	Vehicle Repair & Maint	Inspector's Vehicle	2,500
101-50-53002-050	Equipment Repair & Maint	Copier maintenance, drafting and survey equipment	1,400
101-50-53014-050	Utilities - Electricity	PG&E	800
101-50-53015-050	Utilities - Gas	ABAG gas	500
101-50-53016-050	Utilities - Water	Calwater	400
101-50-53017-050	Utilities - Sewer		
101-50-53018-050	Utilities - Telephone		200
101-50-53024-050	Advertising/Publishing	Vendor bid advertising	2,500
101-50-53029-050	Contract Inspection & Testing	Traffic count , geotech soil testing	5,000
101-50-53033-050	Rent - Mach & Equipment	Copier Lease ; storage containers	4,500
101-50-53503-050	Equip Replace Charges	Contribution to Town wide fund for replacement of vehicles and equipment	8,000
101-50-54003-050	Conferences	ISA annual conference - Arborist, APWA, ASE Conference	3,000
101-50-54004-050	Training & Workshops	Training seminars and courses for staff: Storm Water Quality (NPDES), SWPPP, GIS/AutoCAD, ITS, Asphalt Institute, Misc Engineering, Arborist workshop	2,700
101-50-54007-050	Membership Dues	Membership/Dues 1) ASCE \$265 2) APWA \$165 3) State PE \$125 4) NPDES (CA water quality control) \$7035 5) Hazardous materials annual permit 2@\$636 (93 Stationline and 89 Ashfield) 6) Annual Inspection 99 Station Line \$662 7) Arborist \$800	10,000
101-50-54010-050	Other Contract Services	(NPDES)-to be performed by contract planner	2,200
101-50-55002-050	Office Supplies	General office supplies, paper, pens, staples, paper clips, coffee, etc.	1,750
101-50-55006-050	Safety Supplies & Matls	Vests, hats, glasses, boots, etc.	750

Town of Atherton Annual Operating Budget FY 2017-2018
 DPW Engineering - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-50-55008-050	Misc. Computer Software	Annual License for Programs: 1. CADD Licenses (AutoCAD and Microstation) - 2 licenses @\$2,500 2. ARC GIS Licenses (2)) - 2 licenses @\$1,250 3 GIS update/upgrade - \$2,500	10,000
101-50-55009-050	Misc. Computer Supplies	printer & ink/cartridges and plotter paper, plus minor supplies (keyboards, mice, flash drives, etc.)	500
101-50-55012-050	Construction Mats	Construction materials	750
101-50-55014-050	Minor Tools & Equip	Engineering tools costing less than \$100, new smart level	500
101-50-55015-050	Gas & Oil	Inspector's Vehicle	500
101-50-55017-050	Postage	postage	400
101-50-57006-050	Computer Equip/Software	Computer lease Program	683
101-50-57007-050	Office Machines & Furn	Furniture- desks, chairs, drafting tables	3,000
Total Operations			<u>324,533</u>
Total DPW - Engineering			<u>535,517</u>

Town of Atherton Annual Operating Budget FY 2017-2018
DPW - Street By Account

Category	Account	Description	Actual 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
Salaries & Wages	101-53-50001-053	Regular Salaries	70,860	70,032	70,032	74,126
Salaries & Wages	101-53-50013-053	EE Benefits Earned	700	700	700	741
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	1,016	1,015	1,015	1,075
EE Benefits	101-53-51003-053	PERS Retire Contr - ER	6,190	6,341	6,341	6,742
EE Benefits	101-53-51007-053	STD Insurance	96	96	96	96
EE Benefits	101-53-51008-053	Health Insurance - Active	11,166	11,160	11,160	11,248
EE Benefits	101-53-51009-053	Health Insurance - Retirees	49,855	49,848	49,848	47,660
EE Benefits	101-53-51010-053	Dental Insurance	879	923	923	923
EE Benefits	101-53-51011-053	Vision Insurance	171	168	168	179
EE Benefits	101-53-51013-053	Workers Compensation	2,811	2,801	2,801	2,965
EE Benefits	101-53-51014-053	Life & ADD Insurance	80	105	105	105
EE Benefits	101-53-51015-053	LTD Insurance	403	397	397	397
EE Benefits	101-53-51016-053	Unemployment Insurance	703	700	700	741
EE Benefits	101-53-51018-053	Uniforms	-	-	-	-
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	17,139	21,630	21,630	27,058
Total Salaries & Benefits			50,809	54,658	54,658	62,797
Professional Svs	101-53-52031-053	Contract DPW Maint Serv	238,966	276,407	276,407	276,407
General Operations	101-53-53001-053	Vehicle Repair & Maint	2,891	500	500	500
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	(3,062)	5,000	5,000	5,000
General Operations	101-53-53006-053	Electrical Repair & Maint	-	2,000	2,000	1,000
General Operations	101-53-53008-053	Contract Custodial Services	-	3,300	3,300	3,960
General Operations	101-53-53009-053	Tree Maintenance	33,649	70,000	70,000	70,000
General Operations	101-53-53010-053	Street Sweeping	13,595	15,000	15,000	18,000
General Operations	101-53-53012-053	Traffic Signal Repair & Maint	12,854	15,000	15,000	15,000
General Operations	101-53-53013-053	Street Light Repair & Maint	13,310	60,000	60,000	60,000
General Operations	101-53-53014-053	Utilities - Electricity	62,038	58,000	58,000	60,000

Town of Atherton Annual Operating Budget FY 2017-2018
DPW - Street By Account

Category	Account	Description	Actual 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
General Operations	101-53-53015-053	Utilities - Gas	648	800	800	800
General Operations	101-53-53016-053	Utilities - Water	7,926	12,500	12,500	12,500
General Operations	101-53-53017-053	Utilities - Sewer	324	-	-	-
General Operations	101-53-53018-053	Utilities - Telephone	-	300	300	300
General Operations	101-53-53029-053	Contract Inspection & Testing	-	750	750	750
General Operations	101-53-53033-053	Rent - Mach & Equipment	-	1,000	1,000	1,000
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	185	1,100	1,100	1,100
Other Services/Exp.	101-53-54007-053	Membership/Dues	525	600	600	400
Other Services/Exp.	101-53-54010-053	Other Contract Services	488	600	600	600
Supplies & Materials	101-53-55002-053	Office Supplies	175	250	250	250
Supplies & Materials	101-53-55006-053	Safety Supplies & Matls	230	500	500	500
Supplies & Materials	101-53-55008-053	Misc. Computer Software	-	400	400	-
Supplies & Materials	101-53-55009-053	Misc. Computer Supplies	114	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	1,223	2,000	2,000	2,000
Supplies & Materials	101-53-55014-053	Minor Tools & Equip	48	250	250	250
Supplies & Materials	101-53-55015-053	Gas & Oil	1,019	1,500	1,500	1,500
Supplies & Materials	101-53-55016-053	Other Supplies & Matls	-	300	300	300
Supplies & Materials	101-53-55018-053	Emergency/Disaster Preparedness	669	4,000	4,000	4,000
Capital Outlay	101-53-57004-053	Machinery & Equipment	1,000	1,000	1,000	1,000
Capital Outlay	101-53-57006-053	Computer Equip/Software	596	886	886	886
Capital Outlay	101-53-57007-053	Office Machines & Furn	76	500	500	500
Total Operations			398,486	548,943	548,943	553,003
Total DPW Street Maint			449,296	603,601	603,601	615,800

Town of Atherton Annual Operating Budget FY 2017-2018
DPW Street - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-53-50001-053	Regular Salaries	Salaries - one full-time staff 50% or 0.5 FTE	74,126
101-53-50013-053	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	741
101-53-50015-053	Salary Allocated to CIP/Gas Tax	Salaries charged to CIP projects or Gas Tax	(111,260)
101-53-51001-053	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	1,075
101-53-51003-053	PERS Retire Contr - ER	Employer contribution for employee pension	6,742
101-53-51007-053	STD Insurance	Short-term disability premium to The Cities Group	96
101-53-51008-053	Health Insurance - Active	Health plan coverage - Cafeteria Plan	11,248
101-53-51009-053	Health Insurance - Retirees	Retiree health Pay-as-you-go	47,660
101-53-51009-053	Health Insurance - GASB45	Retiree health GASB45	47,660
101-53-51010-053	Dental Insurance	Delta Dental Plan premium	923
101-53-51011-053	Vision Insurance	Vision service plan premium	179
101-53-51013-053	Workers Compensation	Worker's Compensation charged to Department	2,965
101-53-51014-053	Life & ADD Insurance	Premium to The Cities Group	105
101-53-51015-053	LTD Insurance	Long-term disability premium to The Cities Group	397
101-53-51016-053	Unemployment Insurance	Self-funded unemployment	741
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc	27,058
Total Salaries & Benefits			62,797
101-53-52031-053	Contract DPW Maint Serv	Portion of MCE contract	276,407
101-53-53001-053	Vehicle Repair & Maint	Fleet trucks, dump truck	500
101-53-53002-053	Equipment Repair & Maint	Backhoe and small equip repair	2,000
101-53-53003-053	Building Security	Doors, locks etc	500
101-53-53004-053	Facility Repair & Maint	Fencing, guardrail, storm drain slip lining	5,000
101-53-53006-053	Electrical Repair & Maint	Outdoor electrical issues	1,000
101-53-53007-053	Roof Repair & Maint		
101-53-53008-053	Contract Custodial Services	Custodial Services	3,960
101-53-53009-053	Tree Maintenance	R/W - tree contract for summer/fall trim, winter storm damage repair, spring trim	70,000
101-53-53010-053	Street Sweeping	Monthly/storm sweeping	18,000

Town of Atherton Annual Operating Budget FY 2017-2018
DPW Street - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-53-53012-053	Traffic Signal Repair & Maint	Signals (3) and in-roadway lighted crosswalks (2) monthly maintenance and needed repairs	15,000
101-53-53013-053	Street Light Repair & Maint	R/W street lights, paintings, poles and renumbering	60,000
101-53-53014-053	Utilities - Electricity	PG&E	60,000
101-53-53015-053	Utilities - Gas	ABAG gas	800
101-53-53016-053	Utilities - Water	Cal water	12,500
101-53-53017-053	Utilities - Sewer	SM County	
101-53-53018-053	Utilities - Telephone	Cellular Phones	300
101-53-53029-053	Contract Inspection & Testing	Storm drain videos	750
101-53-53033-053	Rent - Mach & Equipment	Specialized equipment	1,000
101-53-53034-053	Rent - Facilities	Temporary rental	250
101-53-53503-053	Equip Replace Charges	Transfer for future replacement of vehicles & equipment backhoe	9,000
101-53-54004-053	Training & Workshops	Training seminars and arborist continue education	1,100
101-53-54007-053	Membership/Dues	Professional memberships: MSA, APWA, and etc	400
101-53-54010-053	Other Contract Services	Backflow preventer testing	600
101-53-55002-053	Office Supplies	General office supplies, paper, pens, staples, paper clips, coffee, etc.	250
101-53-55006-053	Safety Supplies & Mats	Vests, hats, glasses, rubber boots, chaps, jackets, etc.	500
101-53-55008-053	Misc. Computer Software	Cost of Upgrades to License and Programs: Rainmaster irrigation controller	-
101-53-55009-053	Misc. Computer Supplies	Minor supplies (keyboards, mice, flash drives, etc.)	250
101-53-55011-053	Landscape Supplies	Replacement plant material for R/W and trees; fertilizers, mulch, tree stakes, etc.	2,500
101-53-55012-053	Construction Mats	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.	2,000

Town of Atherton Annual Operating Budget FY 2017-2018
DPW Street - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-53-55014-053	Minor Tools & Equip	Replace broken/worn out hand tools costing \$100 or less (shovels, rakes, hammers, brooms, etc.)	250
101-53-55015-053	Gas & Oil	For department fleet vehicles and equipment	1,500
101-53-55016-053	Other Supplies & Matls	Misc. supplies	300
101-53-55018-053	Emergency/Disaster Preparedness	Emergency equipment supplies updates	4,000
101-53-57004-053	Machinery & Equipment	Purchase & replace chainsaw, blower, power shear	1,000
101-53-57006-053	Computer Equip/Software	Computer lease program	886
101-53-57007-053	Office Machines & Furn	Replace damaged machines or furniture; upgrade based on ergonomic review, i.e., chairs	500
Total Operations			<u>553,003</u>
Total DPW - Street Maintenance			<u><u>615,800</u></u>

Town of Atherton Annual Operating Budget FY 2017-2018
DPW - Park Maint. By Account

Category	Account	Description	Actual 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
Salaries & Wages	101-57-50001-057	Regular Salaries	28,344	28,013	28,013	29,650
Salaries & Wages	101-57-50013-057	EE Benefits Earned	280	280	280	297
EE Benefits	101-57-51001-057	Medicare Insurance	406	406	406	430
EE Benefits	101-57-51003-057	PERS Retire Contr - ER	2,476	2,537	2,537	4,499
EE Benefits	101-57-51007-057	STD Insurance	38	38	38	38
EE Benefits	101-57-51008-057	Health Insurance - Active	4,466	4,464	4,464	4,499
EE Benefits	101-57-51009-057	Health Insurance - Retirees	4,166	4,164	4,164	4,174
EE Benefits	101-57-51010-057	Dental Insurance	352	369	369	369
EE Benefits	101-57-51011-057	Vision Insurance	68	67	67	71
EE Benefits	101-57-51013-057	Workers Compensation	1,125	1,121	1,121	1,186
EE Benefits	101-57-51014-057	Life & ADD Insurance	32	42	42	42
EE Benefits	101-57-51015-057	LTD Insurance	161	159	159	159
EE Benefits	101-57-51016-057	Unemployment Insurance	281	280	280	297
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	3,687	4,653	4,653	5,821
Total Salaries & Benefits			45,884	46,594	46,594	51,533
Professional Svs	101-57-52017-057	Technical Services	115	-	-	-
Professional Svs	101-57-52031-057	Contract DPW Maint Serv	170,248	218,726	218,726	218,726
General Operations	101-57-53002-057	Equipment Repair & Maint	3,999	3,000	3,000	3,000
General Operations	101-57-53003-057	Building Security	589	750	750	750
General Operations	101-57-53004-057	Facility Repair & Maint	12,871	7,500	7,500	7,500
General Operations	101-57-53006-057	Electrical Repair & Maint	17,344	10,000	10,000	10,000
General Operations	101-57-53008-057	Contract Custodial Services	12,000	9,900	9,900	11,880
General Operations	101-57-53009-057	Tree Maintenance	7,028	12,500	12,500	12,500
General Operations	101-57-53014-057	Utilities - Electricity	4,537	6,000	6,000	5,000
General Operations	101-57-53015-057	Utilities - Gas	539	500	500	1,500
General Operations	101-57-53017-057	Utilities - Sewer	2,535	5,000	5,000	5,000
General Operations	101-57-53029-057	Contract Inspection & Testing	-	1,700	1,700	1,700
General Operations	101-57-53033-057	Rent - Mach & Equipment	-	1,500	1,500	1,500

Town of Atherton Annual Operating Budget FY 2017-2018
DPW - Park Maint. By Account

Category	Account	Description	Actual 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
Other Services/Exp.	101-57-53503-057	Equip Replace Charges	3,000	3,000	3,000	3,000
Supplies & Materials	101-57-54010-057	Other Contract Services	2,383	2,500	2,500	32,500
Supplies & Materials	101-57-55008-057	Misc. Computer Software	-	1,500	1,500	1,500
Supplies & Materials	101-57-55011-057	Landscape Supplies	2,411	20,000	20,000	20,000
Supplies & Materials	101-57-55012-057	Construction Matls	772	1,000	1,000	1,000
Capital Outlay	101-57-57002-057	Building Improvements	73,356	10,000	10,000	116,000
Total Operations			313,727	315,076	315,076	453,056
Total DPW Park Maintenance			359,610	361,670	361,670	504,589

Town of Atherton Annual Operating Budget FY 2017-2018
DPW Park Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-57-50001-057	Regular Salaries	Salaries - one full-time staff 20% or 0.2 FTE	29,650
101-57-50013-057	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	297
101-57-51001-057	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	430
101-57-51003-057	PERS Retire Contr - ER	Employer contribution for employee pension	4,499
101-57-51007-057	STD Insurance	Short-term disability premium to The Cities Group	38
101-57-51008-057	Health Insurance - Active	Health plan coverage - Cafeteria Plan	4,499
101-57-51009-057	Health Insurance - Retirees	Retiree health Pay-as-you-go	4,174
101-57-51009-057	Health Insurance - GASB45	Retiree health GASB45	4,174
101-57-51010-057	Dental Insurance	Teamster Dental Plan premium	369
101-57-51011-057	Vision Insurance	Vision service plan premium	71
101-57-51013-057	Workers Compensation	Worker's Compensation charged to Department	1,186
101-57-51014-057	Life & ADD Insurance	Premium to The Cities Group	42
101-57-51015-057	LTD Insurance	Long-term disability premium to The Cities Group	159
101-57-51016-057	Unemployment Insurance	Self-funded unemployment	297
101-57-51018-057	Uniforms	Per MOU	
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc	5,821
Total Salaries & Benefits			51,533
101-57-52031-057	Contract DPW Maint Serv	Portion of MCE contract, head gardener, 7 days coverage	218,726
101-57-53002-057	Equipment Repair & Maint	Tractor, small equipment repairs (blowers, weed eaters, chainsaws, etc.)	3,000
101-57-53003-057	Building Security	Lock repair and replacement	750
101-57-53004-057	Facility Repair & Maint	Minor repairs around park grounds	7,500
101-57-53006-057	Electrical Repair & Maint	Defer maint. electrical repairs park	10,000
101-57-53008-057	Contract Custodial Services	Cleaning of restrooms at park	11,880
101-57-53009-057	Tree Maintenance	Contract tree maintenance	12,500
101-57-53014-057	Utilities - Electricity	PG&E	5,000
101-57-53015-057	Utilities - Gas	ABAG gas	1,500

Town of Atherton Annual Operating Budget FY 2017-2018
 DPW Park Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-57-53017-057	Utilities - Sewer	County of San Mateo	5,000
101-57-53029-057	Contract Inspection & Testing	Playground, fire extinguishers, sprinklers, pumps, well water, soil tests, etc.	1,700
101-57-53033-057	Rent - Mach & Equipment	Temporary restroom	1,500
101-57-53503-057	Equip Replace Charges	For future replacement of vehicles & equipment tractor, gator	3,000
101-57-54010-057	Other Contract Services	Bee removal, plumbing, carpet repair, park landscape services	32,500
101-57-55008-057	Misc. Computer Software	Cost of Upgrades License and Programs; Rainmaster Irrigation controllers	1,500
101-57-55011-057	Landscape Supplies	Replacement plant material for the park; fertilizers, mulch, tree stakes, etc.	20,000
101-57-55012-057	Construction Mats	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.	1,000
101-57-57002-057	Building Improvements	Remodel Men's & Women's Restroom at the Pavilion	56,000
		Maintenance & Rehab of park path from pedestrian bridge to par course	60,000
		Total Operations	453,056
		Total DPW - Park Maintenance	504,589

Town of Atherton Annual Operating Budget FY 2017-2018
DPW - Park Program By Account

Category	Account	Description	Actual 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
Salaries & Wages	101-58-50001-058	Regular Salaries	28,344	28,013	28,013	29,650
Salaries & Wages	101-58-50013-058	EE Benefits Earned	280	280	280	297
EE Benefits	101-58-51001-058	Medicare Insurance	406	406	406	430
EE Benefits	101-58-51003-058	PERS Retire Contr - ER	2,476	2,537	2,537	-
EE Benefits	101-58-51007-058	STD Insurance	38	38	38	38
EE Benefits	101-58-51008-058	Health Insurance - Active	4,466	4,464	4,464	4,499
EE Benefits	101-58-51009-058	Health Insurance - Retiree	4,388	4,386	4,386	4,038
EE Benefits	101-58-51010-058	Dental Insurance	352	369	369	369
EE Benefits	101-58-51011-058	Vision Insurance	68	67	67	71
EE Benefits	101-58-51013-058	Workers Compensation	1,125	1,121	1,121	1,186
EE Benefits	101-58-51014-058	Life & ADD Insurance	32	42	42	42
EE Benefits	101-58-51015-058	LTD Insurance	161	159	159	159
EE Benefits	101-58-51016-058	Unemployment Insurance	281	280	280	297
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	6,562	8,282	8,282	10,361
Total Salaries & Benefits			48,980	50,444	50,444	51,438
Professional Svs	101-58-52030-058	Contract Park Event Svs	67,126	69,225	107,428	99,450
Professional Svs	101-58-52031-058	Contract DPW Maint Serv	6,914	5,000	5,000	5,000
General Operations	101-58-53004-058	Facility Repair & Maint	1,795	2,100	2,100	3,000
General Operations	101-58-53014-058	Utilities - Electricity	8,174	7,500	7,500	8,500
General Operations	101-58-53015-058	Utilities - Gas	941	1,200	1,200	1,200
General Operations	101-58-53016-058	Utilities - Water	9,566	8,000	8,000	8,000
General Operations	101-58-53018-058	Utilities - Telephone	2,152	2,200	2,200	1,500
General Operations	101-58-53030-058	Credit Card Merchant Fees	3,541	5,000	5,000	5,000
Supplies & Materials	101-58-55010-058	Custodial Supplies	93	800	800	800
Supplies & Materials	101-58-55011-058	Landscape Supplies	48	500	500	500
Supplies & Materials	101-58-55012-058	Construction Matls	-	500	500	500
Capital Outlay	101-58-57004-058	Machinery & Equipment	1,335	2,000	2,000	3,000
Capital Outlay	101-58-57006-058	Computer Equip/Software	596	596	596	596

Town of Atherton Annual Operating Budget FY 2017-2018
 DPW - Park Program By Account

Category	Account	Description	Actual 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
		Total Operations	102,281	104,621	142,824	137,046
		Total DPW Park Programs	151,261	155,065	193,268	188,484

Town of Atherton Annual Operating Budget FY 2017-2018
DPW Park Program - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-58-50001-058	Regular Salaries	Salaries - one full-time staff 20% or 0.2 FTE	29,650
101-58-50013-058	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	297
101-58-51001-058	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	430
101-58-51003-058	PERS Retire Contr - ER	Employer contribution for employee pension	-
101-58-51007-058	STD Insurance	Short-term disability premium to The Cities Group	38
101-58-51008-058	Health Insurance - Active	Health plan coverage - Cafeteria Plan	4,499
101-58-51009-058	Health Insurance - Retiree	Retiree health Pay-as-you-go	4,038
101-58-51009-058	Health Insurance - GASB45	Retiree health GASB45	4,038
101-58-51010-058	Dental Insurance	Delta Dental Plan premium	369
101-58-51011-058	Vision Insurance	Vision service plan premium	71
101-58-51013-058	Workers Compensation	Worker's Compensation charged to Department	1,186
101-58-51014-058	Life & ADD Insurance	Premium to The Cities Group	42
101-58-51015-058	LTD Insurance	Long-term disability premium to The Cities Group	159
101-58-51016-058	Unemployment Insurance	Self-funded unemployment	297
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc	10,361
Total Salaries & Benefits			51,438
101-58-52030-058	Contract Park Event Svs	Park events services and additional services	99,450
101-58-52031-058	Contract DPW Maint Serv	MCE services for park program	5,000
101-58-53004-058	Facility Repair & Maint	Carpet cleaning, Sound system repairs	3,000
101-58-53014-058	Utilities - Electricity	PG&E	8,500
101-58-53015-058	Utilities - Gas	ABAG gas	1,200
101-58-53016-058	Utilities - Water	Calwater	8,000
101-58-53018-058	Utilities - Telephone	Phone & Internet	1,500
101-58-53030-058	Credit Card Merchant Fees	For processing of credit card transactions	5,000
101-58-55010-058	Custodial Supplies	Supplies used in the operation or routine maintenance of the park event buildings including: restroom and kitchen	800
101-58-55011-058	Landscape Supplies	Replacement plant material for the park event areas; fertilizers, mulch, tree stakes, etc.	500

Town of Atherton Annual Operating Budget FY 2017-2018
 DPW Park Program - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-58-55012-058	Construction Mats	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.	500
101-58-57004-058	Machinery & Equipment		3,000
101-58-57006-058	Computer Equip/Software	Computer lease program	596
Total Operations			137,046
Total DPW - Park Programs			188,484

Town of Atherton Annual Operating Budget FY 2017-2018
DPW - Building Maint. By Account

Category	Account	Description	Acutal 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
Salaries & Wages	101-59-50001-059	Regular Salaries	14,172	14,006	14,006	14,825
Salaries & Wages	101-59-50013-059	EE Benefits Earned	140	140	140	148
EE Benefits	101-59-51001-059	Medicare Insurance	203	203	203	215
EE Benefits	101-59-51003-059	PERS Retire Contr - ER	1,238	1,268	1,268	1,348
EE Benefits	101-59-51007-059	STD Insurance	19	19	19	19
EE Benefits	101-59-51008-059	Health Insurance - Active	2,233	2,232	2,232	2,250
EE Benefits	101-59-51010-059	Dental Insurance	176	185	185	185
EE Benefits	101-59-51011-059	Vision Insurance	34	34	34	36
EE Benefits	101-59-51013-059	Workers Compensation	562	560	560	593
EE Benefits	101-59-51014-059	Life & ADD Insurance	16	21	21	21
EE Benefits	101-59-51015-059	LTD Insurance	81	79	79	79
EE Benefits	101-59-51016-059	Unemployment Insurance	141	140	140	148
Total Salaries & Benefits			19,015	18,888	18,888	19,868
Professional Svs	101-59-52031-059	Contract DPW Maint Serv	36,130	55,000	55,000	55,000
General Operations	101-59-53002-059	Equipment Repair & Maint	1,673	5,000	5,000	2,500
General Operations	101-59-53003-059	Building Security	483	5,000	5,000	5,000
General Operations	101-59-53004-059	Facility Repair & Maint	4,896	6,000	6,000	6,000
General Operations	101-59-53008-059	Contract Custodial Services	17,580	25,300	25,300	30,360
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	4,360	9,300	9,300	9,300
General Operations	101-59-53029-059	Contract Inspection & Testing	-	1,500	1,500	1,500
Other Services/Exp.	101-59-53503-059	Equip Replace Charges	12,500	12,500	12,500	12,500
Supplies & Materials	101-59-54010-059	Other Contract Services	12,481	15,000	15,000	25,000
Supplies & Materials	101-59-55006-059	Safety Supplies & Matls	47	250	250	250
Supplies & Materials	101-59-55012-059	Construction Matls	-	1,500	1,500	1,500
Supplies & Materials	101-59-55015-059	Gas & Oil	-	1,500	1,500	1,500
Capital Outlay	101-59-57004-059	Machinery & Equipment	94	3,000	3,000	3,000

Town of Atherton Annual Operating Budget FY 2017-2018
 DPW - Building Maint. By Account

Category	Account	Description	Acutal 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	Recomm Budget 2017-2018
		Total Operations	90,245	142,050	142,050	154,610
		Total DPW Bldg Maint	109,259	160,938	160,938	174,478

Town of Atherton Annual Operating Budget FY 2017-2018
DPW Building Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-59-50001-059	Regular Salaries	Salaries - one full-time staff scheduled 10% or 0.1 FTE	14,825
101-59-50013-059	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	148
101-59-51001-059	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	215
101-59-51003-059	PERS Retire Contr - ER	Employer contribution for employee pension	1,348
101-59-51007-059	STD Insurance	Short-term disability premium to The Cities Group	19
101-59-51008-059	Health Insurance - Active	Health plan coverage -Cafeteria Plan	2,250
101-59-51010-059	Dental Insurance	Delta Dental Plan premium	185
101-59-51011-059	Vision Insurance	Vision service plan premium	36
101-59-51013-059	Workers Compensation	Worker's Compensation charged to Department	593
101-59-51014-059	Life & ADD Insurance	Premium to The Cities Group	21
101-59-51015-059	LTD Insurance	Long-term disability premium to The Cities Group	79
101-59-51016-059	Unemployment Insurance	Self-funded unemployment based on 1% of salaries	148
Total Salaries and Benefits			19,868
101-59-52031-059	Contract DPW Maint Serv	Portion of MCE contract	55,000
101-59-53002-059	Equipment Repair & Maint	Routine building repairs	2,500
101-59-53003-059	Building Security	Gates, fences, doors, locks, for all bldgs	5,000
101-59-53004-059	Facility Repair & Maint	Elevator, carpet cleaning, carpentry, electrical, plumbing	6,000
101-59-53008-059	Contract Custodial Services	All DPW custodial now covered in building maintenance	30,360
101-59-53014-059	Utilities - Electricity	Electricity	500
101-59-53015-059	Utilities - Gas	ABAG gas	700
101-59-53017-059	Utilities - Sewer	County of San Mateo	9,300
101-59-53029-059	Contract Inspection & Testing	Comprehensive inspections (3); fire extinguishers, elevator	1,500
101-59-53503-059	Equip Replace Charges	Generators	12,500
101-59-54010-059	Other Contract Services	Facility related maint. and repairs; Cal Recycle grant	25,000
101-59-55006-059	Safety Supplies & Matls	First Aid kit replenishment	250
101-59-55012-059	Construction Matls	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.	1,500

Town of Atherton Annual Operating Budget FY 2017-2018
 DPW Building Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
101-59-55015-059	Gas & Oil	Generators	1,500
101-59-57004-059	Machinery & Equipment	Replacement of broken machinery/equipment	3,000
		Total Operations	154,610
		Total DPW - Building Maintenance	174,478

Town of Atherton Annual Operating Budget FY 2017-2018

Public Work - Salaries & Benefits

FTE	Job Class	Step 04/30/17	FY 16/17 Salary	FY 17/18 Salary	Uniform	PERS Salary	ER PERS	EE PERS	Def. comp	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (Ph. Etc)	Total
DPW- Engineering 50																			
0.6	Associate Engineer (0.6)	D	65,625	67,429		67,429	6,133	-	-	978	13,498	1,108	214	115	476	126	2,697	360	93,136
0.5	Office Specialist (0.5)	D	31,479	33,964		33,964	3,089	-	-	492	8,830	583	179	96	250	54	1,359		48,896
0.5	Town Arborist	A/B	51,028	55,054		55,054	5,008	-	-	798	4,799	336	179	96	397	54	2,202	300	69,223
	FTE	1.6	148,132	156,447	-	156,447	14,230	-	-	2,268	27,127	2,027	572	307	1,123	235	6,258	660	211,255
DPW - Street Maint 53																			
0.5	PW Superintendent (0.5)	D	72,142	74,126		74,126	6,742	-	-	1,075	11,248	923	179	96	397	105	2,965	450	98,307
	FTE	0.5	72,142	74,126	-	74,126	6,742	-	-	1,075	11,248	923	179	96	397	105	2,965	450	98,307
DPW - Parks Maint 57																			
0.2	PW Superintendent (0.2)	D	28,857	29,650		29,650	2,697	-	-	430	4,499	369	71	38	159	42	1,186	180	39,323
	FTE	0.2	28,857	29,650	-	29,650	2,697	-	-	430	4,499	369	71	38	159	42	1,186	180	39,323
DPW - Park Program 58																			
0.2	PW Superintendent (0.2)	D	28,857	29,650		29,650	2,697	-	-	430	4,499	369	71	38	159	42	1,186	180	39,323
	FTE	0.2	28,857	29,650	-	29,650	2,697	-	-	430	4,499	369	71	38	159	42	1,186	180	39,323
DPW - Building Maint 59																			
0.1	PW Superintendent (0.1)	D	14,428	14,825		14,825	1,348	-	-	215	2,250	185	36	19	79	21	593	90	19,661
	FTE	0.1	14,428	14,825	-	14,825	1,348	-	-	215	2,250	185	36	19	79	21	593	90	19,661
2.60	Total DPW FTE	2.6	292,415	304,699		304,699	27,715	-	-	4,418	49,624	3,874	929	499	1,917	445	12,188	1,560	407,868
Summary																			
1.00	DPW Superintendent	D	144,283	148,251		148,251	13,485	-	-	2,150	22,497	1,847	357	192	794	210	5,930	900	196,613
1.00	Associate Engineer	D	109,375	112,382		112,382	10,222	-	-	1,630	22,497	1,847	357	192	794	210	4,495	600	155,227
1.00	Office Specialist	C	66,109	67,927		67,927	6,179	-	-	985	17,660	1,167	357	192	499	108	2,717		97,791
1.00	Town Arborist	D	107,162	110,109		110,109	10,015	-	-	1,597	9,598	671	357	192	794	108	4,404	600	138,446
			426,929	438,670		438,670	39,901	-	-	6,361	72,251	5,532	1,429	768	2,881	638	17,547	2,100	588,078

Section C

Special Revenue Fund

Tennis Fund, COPS Grant, Library Fund and Evan Creative Design

Budget 2017-2018

The Special Revenue Funds are used to account for revenues derived from specific sources, which are usually required by law or administrative regulation to be accounted for in a separate fund and restricted to expenditures for specific purposes. Special Revenue funds account for and report the proceeds of revenue sources that are restricted or committed to specific purposes. Special revenue funds include the Tennis, COPS Grant, Library, and Evan Creative Design.

Section C

Special Revenue Fund

Tennis Fund 105

Budget 2017-2018

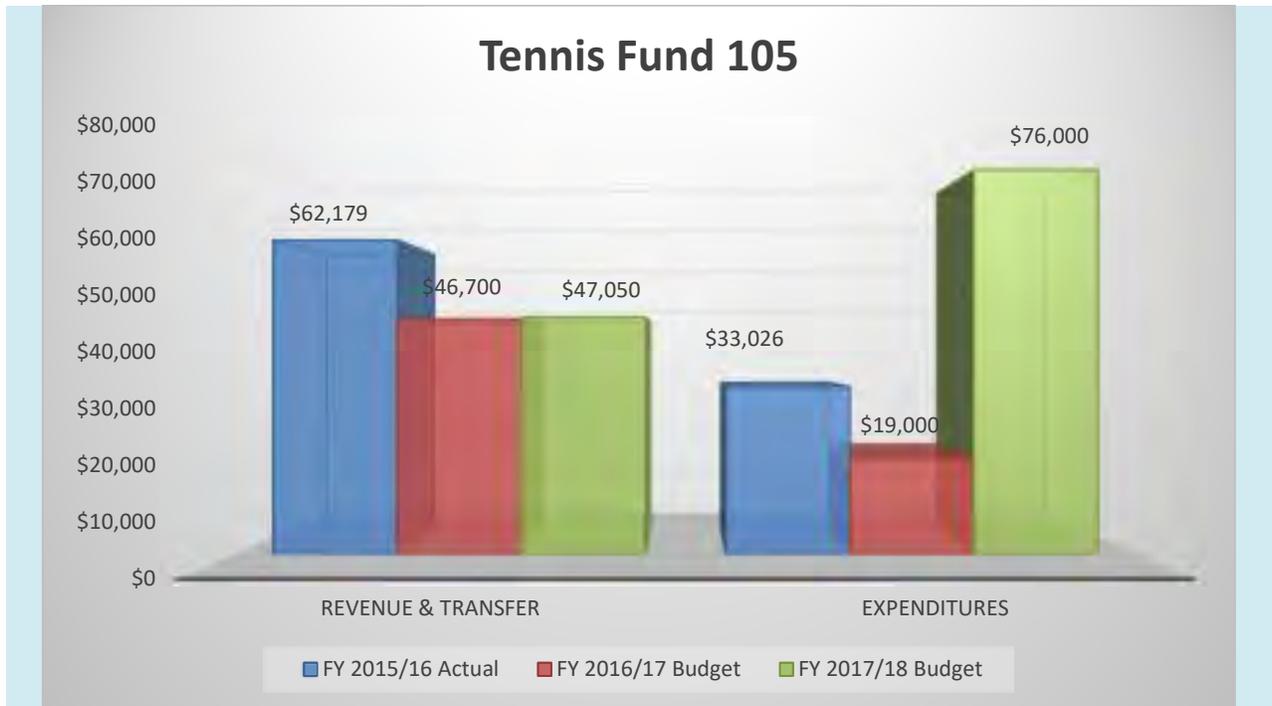
Tennis Fund 105

This fund is strictly for the maintenance and operations of the Town Tennis Program. There are six (6) tennis courts available that could benefit private and commercial uses. The Town has an agreement with Player Capital for Tennis Facility Management Services to manage the Town’s current tennis programs. The agreement calls for an annual contribution to the Town of \$40,000. This agreement is believed to suit the needs of the community and provides additional revenue to the Park. Other revenue to the Fund is the purchase of Tennis keys for use of the tennis courts. In the upcoming fiscal year there will be resurfacing of the tennis courts, with a proposal to turn on of the courts into a clay court. There will be work done to rejuvenate the seating area

Annual Fiscal Impact	\$76,000
Employee	No employees

Three-year Summary

<u>Category Details</u>	<u>FY 2015/16 Actual</u>	<u>FY 2016/17 Budget</u>	<u>FY 2017/18 Budget</u>
Beg. Fund Balance	77,151	106,304	134,004
Revenue & Transfer	62,179	46,700	47,050
Expenditures	33,026	19,000	76,000
Net Assets(Deficit)	106,304	134,004	105,054



Town of Atherton Annual Operating Budget FY 2017-2018
Special Revenue Fund
Tennis Fund 105

Account	Description	Actual 2015-16	Adopted Budget 2016-2017	Recomm Budget 2017-2018
105-00-47027-058	Tennis Classes	55,000	40,000	40,000
105-00-47026-058	Tennis Keys	6,530	6,500	6,500
105-00-48001-058	Interest Income	649	200	550
105-00-48501-000	Donation & contributions			
Total Revenues		62,179	46,700	47,050
105-58-52031-000	Contract Maint Services	3,863	6,000	6,000
105-58-53003-000	Building Security	3,697	2,000	2,000
105-58-53004-000	Facility Repair & Maint	25,466	10,000	32,000
105-58-55012-000	Construction Materials	-	1,000	36,000
Total Operations		33,026	19,000	76,000
Total Expenditures		33,026	19,000	76,000
Excess (Deficiency) of Rev Over Exp		29,153	27,700	(28,950)
Contribution from MALL Player Capital contract				
Beginning Fund Balance		77,151	106,304	134,004
Ending Fund Balance		106,304	134,004	105,054

Town of Atherton Annual Operating Budget FY 2017-2018
Internal Service Fund
Tennis Budget Object Details

Fund 105 Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
Contract Maint Service	Portion of MCE contract for cleaning courts	6,000
Building Security	Re-key tennis court gates	2,000
Facility Repair & Maint	Urgent court needs/Resurface/Restripe	32,000
Construction Materials	Court patching and painting	1,000
	Rejuvenate Tennis seating area	35,000
	Total Operations	<u>76,000</u>
	Total Tennis Fund	<u><u>76,000</u></u>

Section C

Special Revenue Fund

COPS Grant 209

Budget 2017-2018

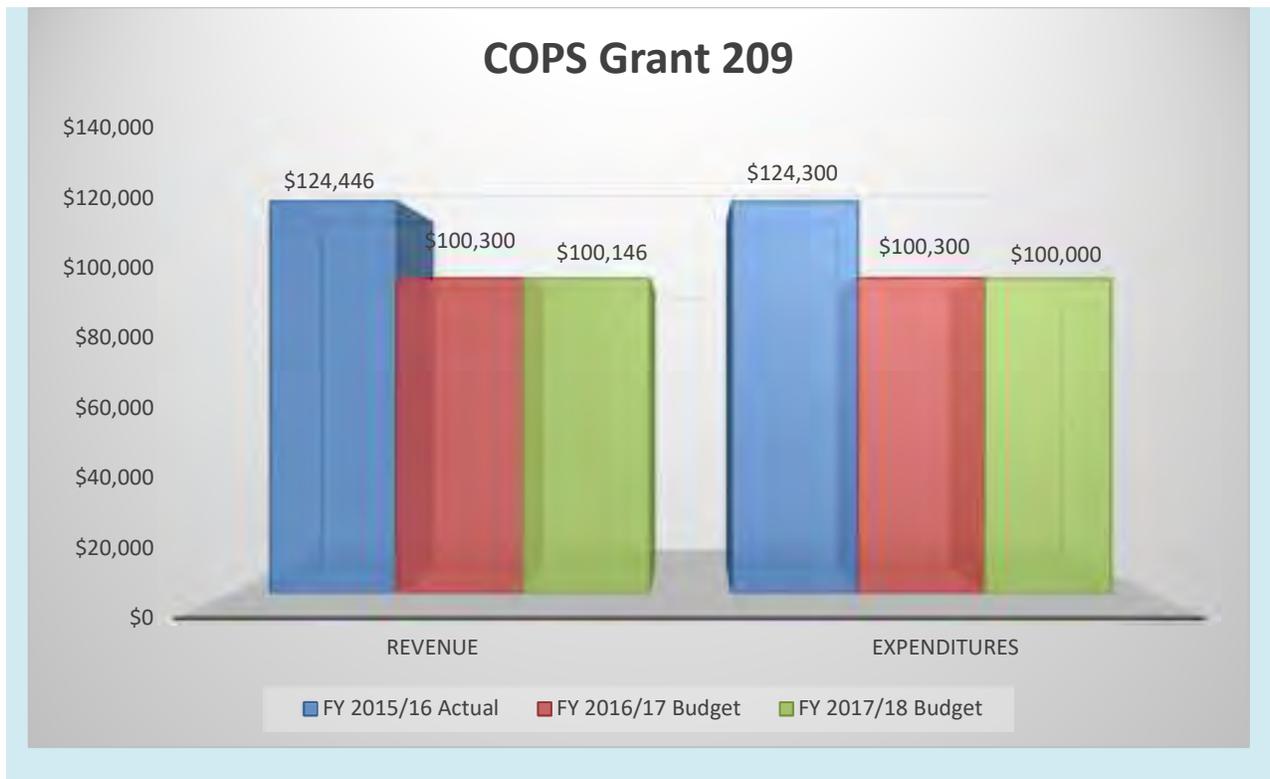
COPS Grant 209

From Department of Justice, COPS stands for Community Oriented Policing Services’ (the COPS Office). The COPS Office was created as a result of the Violent Crime Control and Law Enforcement Act of 1994. As a component of the Department of Justice, the mission of the COPS Office is to advance community policing in jurisdictions of all sizes across the nation. Community policing focuses on crime and social disorder through the delivery of police services that includes aspects of traditional law enforcement, as well as prevention, problem-solving, community engagement, and partnerships. The Town receives \$100,000 per year from the grant. The Town uses the COPS grant for funding of sworn personnel.

Annual Fiscal Impact	\$100,000
Employee	No employees

Three-year Summary

Category Details	FY 2015/16 Actual	FY 2016/17 Budget	FY 2017/18 Budget
Beg. Fund Balance	151	298	298
Revenue	124,446	100,300	100,146
Expenditures	124,299	100,300	100,000
Net Assets(Deficit)	298	298	444



Town of Atherton Annual Operating Budget FY 2017-2018
Special Revenue Fund
COPS Grant

Account	Description	Actual 2015-16	Adopted Budget 2016-2017	Proposed Budget 2017-2018
209-00-45019-040	Grant	124,300	100,000	100,000
209-00-48001-040	Interest Income	146	300	146
Total Revenue		124,446	100,300	100,146
209-40-50001-040	Salaries related expenditures	124,300	100,300	100,000
Total Expenditure		124,300	100,300	100,000
Excess (Deficiency) of Rev Over Exp		146	-	146
Beginning Fund Balance		151	298	298
Ending Fund Balance		298	298	444

Town of Atherton Annual Operating Budget FY 2017-2018
Special Revenue Fund
COPS Grant Budget Object Details

Fund 209 Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
Regular Salaries	Portion of Police Officer salary related expenditure funded by COPS Grant	100,000
	Total	<u>100,000</u>

Section C

Special Revenue Fund

Library Fund 213

Budget 2017-2018

Library Fund 213

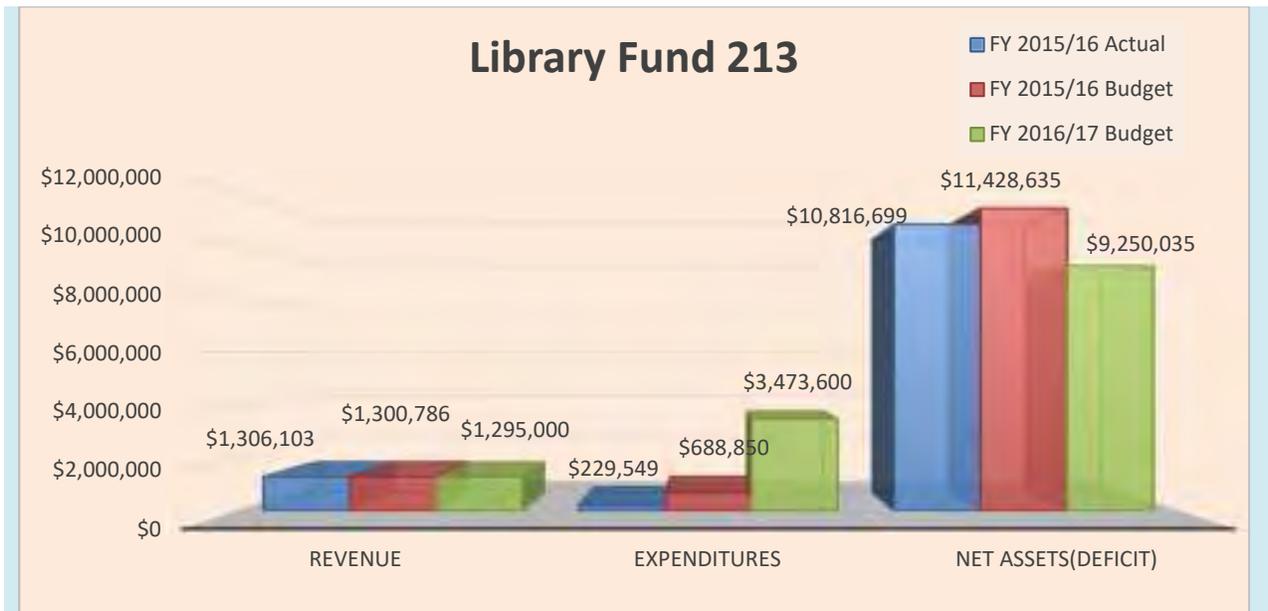
LIBRARY FUND- In 1999 the San Mateo County Library Joint Powers Authority was formed to assist in governing library funds accumulated through Proposition 13 in 1978, which set aside a portion of assessed property values to fund California Libraries. The Town of Atherton Library is part of a JPA. Under the JPA, jurisdictions would be permitted to retain excess funds generated from the local property taxes as long as the basic library services were met. The Atherton Library fund is an accumulation of excess revenue generated over the years. Funds for the Library operation are provided through property taxes that are appropriated from the JPA to the Atherton Library for operation. The San Mateo County operates the daily operation of the Library. Excess (Donor) Funds that result after Atherton’s Library Operation expenses are remitted for dedication to Town Library purposes and capital infrastructure. This Fund is the primary funding source for the planning, design, and construction of the new Atherton Library. The current balance in the Library Fund also includes funds held in the JPA trust. The County JPA requires Town held donor funds be depleted first before funds from JPA Trust are used.

Annual Fiscal Impact **\$3,473,600**

Employee No Town employees

Three-year Summary

Category Details	FY 2015/16 Actual	FY 2016/17 Budget	FY 2017/18 Budget
Beg. Fund Balance	9,740,144	10,816,699	11,428,635
Revenue	1,306,103	1,300,786	1,295,000
Expenditures	229,549	688,850	3,473,600
Net Assets(Deficit)	10,816,699	11,428,635	9,250,035



Town of Atherton Annual Operating Budget FY 2017-2018
Special Revenue Fund
Library Fund

Account	Description	Actual 2015-2016	Proposed Budget 2016-2017	Proposed Budget 2017-18
213-00-40001-000	Secured Property Tax	1,234,287	1,250,786	1,245,000
213-00-48001-000	Interest Income	71,816	50,000	50,000
Total Revenues		1,306,103	1,300,786	1,295,000
213-00-58003-000	Trans to Facilities Const-406	192,748		
213-30-52007-000	Other Legal Services	-	5,000	-
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	17,913	21,000	22,000
213-30-53003-000	Building Security	-	250	500
213-30-53004-000	Facility Repair & Maintenance	-	1,200	1,200
213-30-53008-000	Contract Custodial Services	4,200	7,800	9,000
213-30-53014-000	Utilities - Electricity	10,523	11,000	12,000
213-30-53015-000	Utilities - Gas	578	1,000	1,000
213-30-53016-000	Utilities Water	2,992	5,200	5,200
213-30-53017-000	Utilities - Sewer	-		
213-30-53024-000	Advertising & Noticing	-	4,000	2,500
213-30-53036-000	Contract Pesticid & Fertilizer	95	1,400	1,200
213-30-54010-000	Other Contract Services	500	631,000	3,419,000
213-30-55016-000	Other Supplies & Materials			
Total Operations		229,549	688,850	3,473,600
Total Expenditures		229,549	688,850	3,473,600
Excess (Deficiency) of Rev Over Exp		1,076,555	611,936	(2,178,600)
Beginning Fund Balance		9,740,144	10,816,699	11,428,635
Ending Fund Balance		10,816,699	11,428,635	9,250,035

Town of Atherton Annual Operating Budget FY 2017-2018
Special Revenue Fund
Library Budget Object Details

Fund 213 Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
Legal Services	Planning & other contract services	
Planning Services	Library allocation portion new Town Center (other contract svcs)	
Environmental Consulting	Services related to library EIR	
Contract Maint Services	MCE contract maint for HVAC, electrical, roof and landscape services, etc.	22,000
Building Security	Misc locks, etc	500
Facility Maint and Repair	Scheduled maint and misc repairs as needed	1,200
Contract Custodial Services	Portion of Town janitorial contract	9,000
Utilities - Electricity	Operating electricity	12,000
Utilities - Gas	Operating gas	1,000
Utilities Water	Operating water	5,200
Utilities - Sewer	Operating sewer	
Advertising & Noticing	Public Notices, mass mailings, bid noticing for new library building	2,500
Contract Pesticid & Fertilizer	Vector control	1,200
Other Contract Services	Library allocation portion new Town Center planning+design	3,419,000
Other Supplies & Materials		-
	Total Library	<u><u>3,473,600</u></u>

Section D

Internal Service Fund

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

Budget 2017-2018

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

Section D

Internal Service Fund

Equipment Replacement 610

Budget 2017-2018

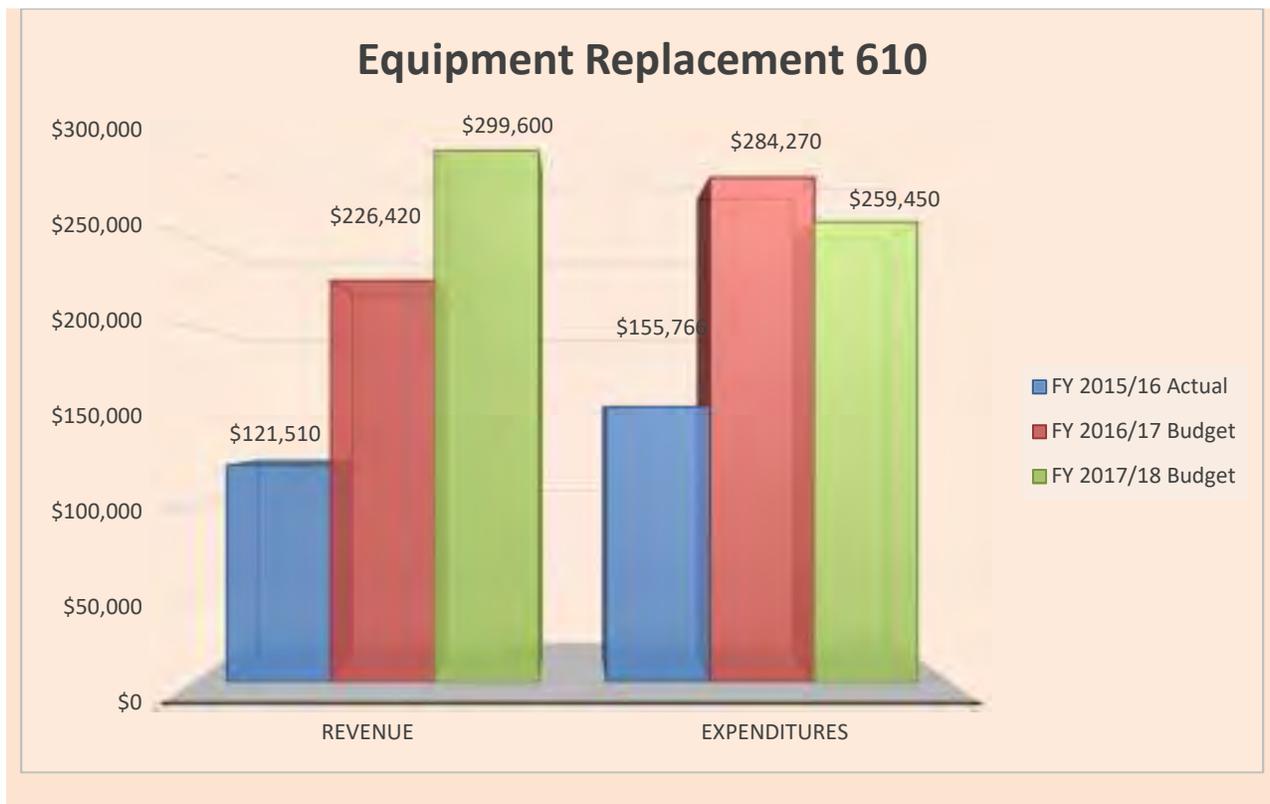
Equipment Replacement 610

The Equipment Replacement Fund is an internal depreciation fund for the replacement of large assets. The Fund is essentially the Town’s savings account over time to replace large equipment assets over time – such as computer equipment, software assets, vehicles, trailers, emergency equipment, etc. The Fund is created for the timely replacement of Town vehicles and capital equipment. The annual contribution to this fund is through various Town departments whose use of capital equipment is for daily operations. The allocation of costs based on the estimated life of the equipment and estimated purchase costs. Any sale of surplus equipment is credited to this fund

Annual Fiscal Impact	\$259,450
Employee	No employees

Three-year Summary

<u>Category Details</u>	<u>FY 2015/16 Actual</u>	<u>FY 2016/17 Budget</u>	<u>FY 2017/18 Budget</u>
Beg. Fund Balance	696,203	661,947	604,097
Revenue	121,510	226,420	299,600
Expenditures	155,766	284,270	259,450
Net Assets(Deficit)	661,947	604,097	644,247



Town of Atherton Annual Operating Budget FY 2017-2018
Internal Service Fund
Equipment Replacement Budget By Account

Fund 610 Account	Description	Actual 2015-2016	Adopted Budget 2016-2017	Recomm Budget 2017-2018
610-00-48001-000	Interest on Investments	2,267	2,600	2,600
610-00-47509-012	Equip Replace Charges - Admin	10,000		
610-00-47509-018	Equip Replace Charges - Finance	-	10,000	10,000
610-00-47509-025	Equip Replace Charges - Building	15,700		
610-00-47509-040	Equip Replace Charges - Police	64,043	181,320	254,500
610-00-47509-050	Equip Replace Charges - DPW Engineering	5,000	8,000	8,000
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	12,500	12,500
610-00-48004-000	Sale of Property	-		
	Total Revenues	<u>121,510</u>	<u>226,420</u>	<u>299,600</u>
	Depreciation			
610-18-57006-018	Computer Software	-	4,950	4,950
610-25-57006-025	Computer Software	15,646	-	-
610-12-57007-012	Office Equip	6,694		
610-40-57004-040	Machinery & Equipment	44,357	76,320	94,500
610-40-57005-040	Vehicles & Accessories	72,202	105,000	160,000
610-50-57004-040	Machinery & Equipment	-	60,000	-
610-50-57005-050	Vehicles & Accessories	16,867	38,000	-
	Total Expenditures	<u>155,766</u>	<u>284,270</u>	<u>259,450</u>
	Excess (Deficiency) of Revenues Over Expenditures	(34,256)	(57,850)	40,150
	Beginning Net Asset (Deficit)	<u>696,203</u>	<u>661,947</u>	<u>604,097</u>
	Ending Net Asset (Deficit)	<u><u>661,947</u></u>	<u><u>604,097</u></u>	<u><u>644,247</u></u>

Town of Atherton Annual Operating Budget FY 2017-2018
Internal Service Fund
Equipment Replacement Budget Object Details

Fund 610 Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
Vehicle Expense	Public Works Vehicle Replacement	
Vehicle Expense	Police Vehicle Replacement	160,000
Machine & Equip	See Police Department Supplemental Requests	94,500
Machine & Equip	Purchase/lease a new generator	
Computer Software	Upgrade Trakit Building Dept	
Computer Software	Upgrade SpringBrook	4,950
	Total	259,450

Section D

Internal Service Fund

Worker's Comp 614

Budget 2017-2018

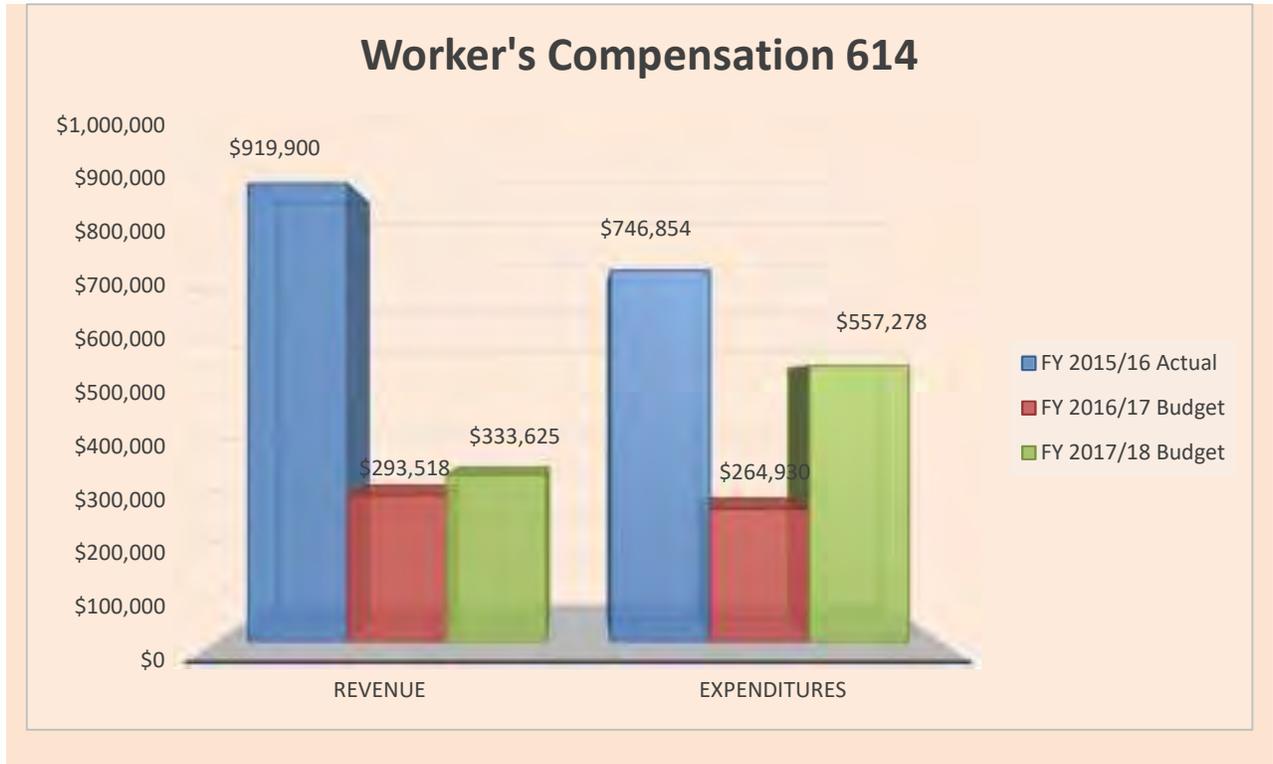
Workers' Compensation 614

Workers' compensation fund activity is for the cost and expense of Town claims for Worker's compensation. Risk pool insurer for the Town is Cities Group. Also within this Fund is the Risk management for safety training, educational materials and other accident prevention activities. The Town has an unfunded Worker's Compensation reserve based on its experience modifier. Cities Group requires the Town to increase its annual contribution. Staff recommends that it is sensible to monitor and increase workers' compensation reserves within the workers' compensation fund to allow the Town to build up reserves and weather the typical cycle of workers' compensation claims. To replenish the Town required equity reserve, the Town needs to make an allocation of \$357,140 in the fiscal year.

Annual Fiscal Impact	\$557,278
Employee	No employees

Three-year Summary

<u>Category Details</u>	<u>FY 2015/16 Actual</u>	<u>FY 2016/17 Budget</u>	<u>FY 2017/18 Budget</u>
Beg. Fund Balance	159,560	332,606	474,192
Revenue	919,900	406,516	690,765
Expenditures	746,854	264,930	557,278
Net Assets(Deficit)	332,606	474,192	607,679



Town of Atherton Annual Operating Budget FY 2017-2018
Internal Service Fund
Worker's Compensation Budget By Account

Fund 614 Account	Description	Actual 2015-2016	Adopted Budget 2016-2017	Recomm Budget 2017-2018
614-00-47503-012	Charges for Services - Admin Dept	16,950	16,541	17,556
614-00-47503-018	Charges for Services - Finance Dept	13,099	13,587	13,678
614-00-47503-025	Charges for Services - Building Dept	5,034	4,921	5,215
614-00-47503-040	Charges for Services - Police Dept	239,980	245,825	284,065
614-00-47503-050	Charges for Services - DPW Engineering	5,922	5,791	6,090
614-00-47503-053	Charges for Services - DPW Street Maint	2,811	2,801	2,886
614-00-47503-057	Charges for Services - DPW Park Maint	1,125	1,121	1,154
614-00-47503-058	Charges for Services - DPW Park Prog & Tennis Fd	1,125	1,121	1,154
614-00-47503-059	Charges for Services - DPW Building Maint	562	560	577
614-00-48001-000	Interest on Investments	2,050	1,250	1,250
614-00-49001-000	Transfer From General Fund	631,243		
	Total Revenues	<u>919,900</u>	<u>293,518</u>	<u>333,625</u>
614-30-51013-000	Worker's Comp Expense	740,803	146,079	194,285
614-30-51017-000	Safety/Compliance Program Assessment	6,051	5,853	5,853
	Reserve Equity Contribution	-	112,998	357,140
	Total Expenditures	<u>746,854</u>	<u>264,930</u>	<u>557,278</u>
	Excess (Deficiency) of Revenues Over Expenditures	173,046	28,588	(223,653)
	Transfer-in		112,998	357,140
	Beginning Net Assets (Deficit)	<u>159,560</u>	<u>332,606</u>	<u>474,192</u>
	Ending Net Assets (Deficit)	<u>332,606</u>	<u>474,192</u>	<u>607,679</u>

Town of Atherton Annual Operating Budget FY 2017-2018
Internal Service Fund
Worker's Compensation Budget Object Details

Fund 614 Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
WC Assessment	Assessment by the Cities Group (JPA)	194,285
Safety Program Assess	Assessment by the Cities Group (JPA)	5,853
		200,138

Section D

Internal Service Fund

General Liability 615

Budget 2017-2018

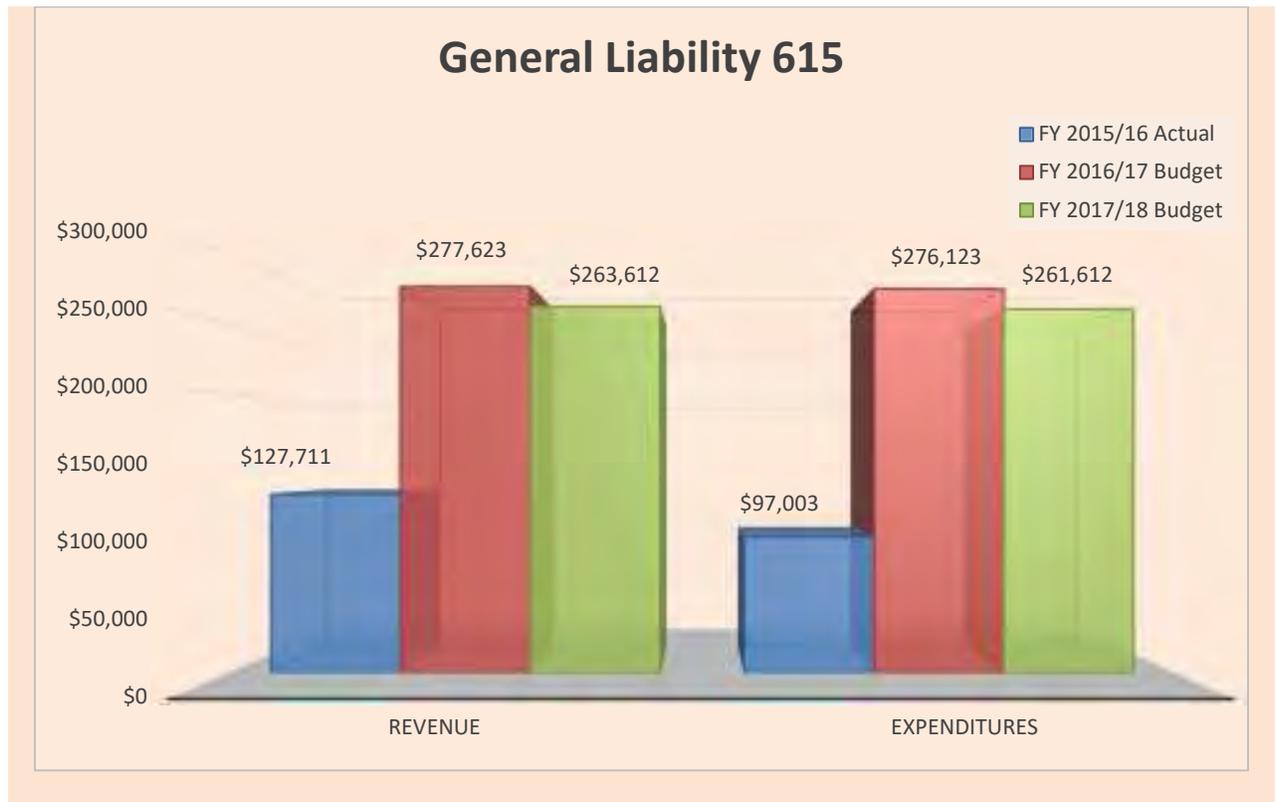
General Liability 615

General Liability fund hosts the insurance costs for liability claims and property losses. The Town is part of the insurance pool of ABAG (Association of Bay Area Governments) The activities for this fund provides for costs to general liability insurance, employment practice insurance, and self-insured retention claim expense. Total internal service charges from the General Fund for FY 2017/18 are estimated at \$261,612. The total FY 2017/18 expenditures for this fund are \$261,612 of which includes self-insurance retention expense of \$100,000 that allows the payout of 4 claims at \$25,000 per claim and is a requirement of the JPA.

Annual Fiscal Impact	\$261,612
Employee	No employees

Three-year Summary

<u>Category Details</u>	<u>FY 2015/16 Actual</u>	<u>FY 2016/17 Budget</u>	<u>FY 2017/18 Budget</u>
Beg. Fund Balance	444,823	475,531	477,031
Revenue	127,711	277,623	263,612
Expenditures	97,003	276,123	261,612
Net Assets(Deficit)	475,531	477,031	479,031



Town of Atherton Annual Operating Budget FY 2017-2018
Internal Service Fund
General Liability Budget By Account

Fund 615 Account	Description	Actual 2015-2016	Adopted Budget 2016-2017	Recomm Budget 2017-2018
615-00-47504-000	Liability Insurance Charge	124,079	236,486	225,616
615-00-47505-000	Employment Practice Liability Charge	-	39,637	35,996
615-00-48001-000	Interest on Investments	3,632	1,500	2,000
Total Revenues		<u>127,711</u>	<u>277,623</u>	<u>263,612</u>
615-30-53019-000	Liability Insurance Expense	130,890	136,486	125,616
615-30-53020-000	Employment Practice Liability	-	39,637	35,996
615-30-53022-000	Liability Claim Expense	(33,887)	100,000	100,000
Total Expenditures		<u>97,003</u>	<u>276,123</u>	<u>261,612</u>
Excess (Deficiency) of Revenue Over Expenditures		30,708	1,500	2,000
Beginning Net Assets (Deficit)		<u>444,823</u>	<u>475,531</u>	<u>477,031</u>
Ending Net Assets (Deficit)		<u><u>475,531</u></u>	<u><u>477,031</u></u>	<u><u>479,031</u></u>

Town of Atherton Annual Operating Budget FY 2017-2018
 Internal Service Fund
 General Liability Budget Object Details

Fund 615 Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
Liability Insurance	Premium to ABAG	125,616
Employment Practice	Premium to Alliant	35,996
Claim Expense	SIR (self insured retention)	100,000
	Total	<u>261,612</u>

Section D

Internal Service Fund

Employee Benefit 616

Budget 2017-2018

Employee Benefits 616

Employee Benefits Fund is used for the accounting and accumulation of costs internally among Town various departments for employee benefits including other post-employment benefits other than pension, compensated absences, and potential unemployment charges. The Town is making a contribution of \$92,118 toward the OPEB Trust

Annual Fiscal Impact

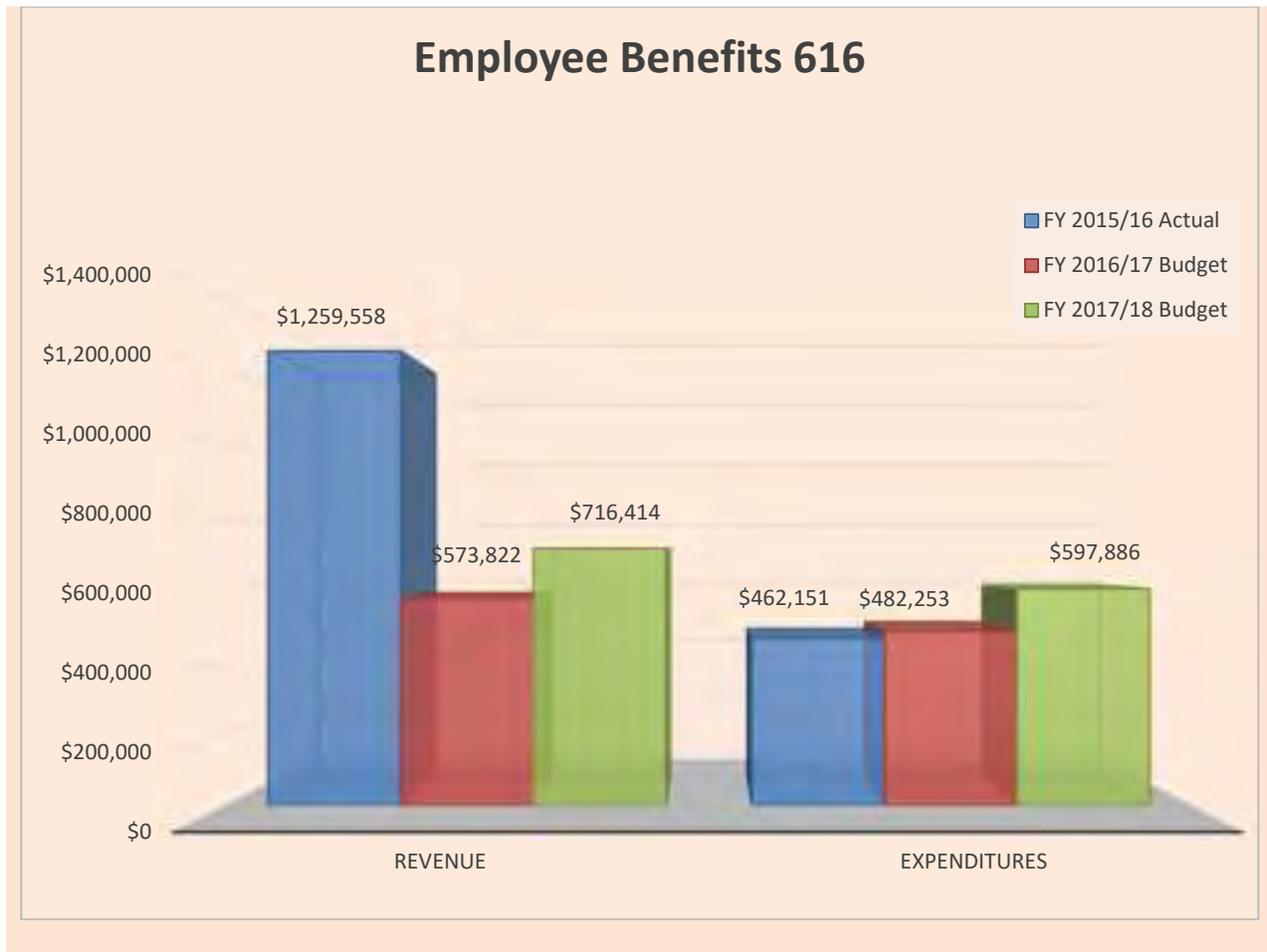
\$597,886

Employee

No employees

Three-year Summary

<u>Category Details</u>	<u>FY 2015/16 Actual</u>	<u>FY 2016/17 Budget</u>	<u>FY 2017/18 Budget</u>
Beg. Fund Balance	3,325,171	4,122,578	4,214,147
Revenue	1,259,558	573,822	716,414
Expenditures	462,151	482,253	597,886
Net Assets(Deficit)	4,122,578	4,214,147	4,332,675



Town of Atherton Annual Operating Budget FY 2017-2018
Internal Service Fund
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2015-2016	Adopted Budget 2016-2017	Recomm Budget 2017-2018
616-00-47506-000	GASB 45 ARC - Contribution	-	-	-
616-00-47506-012	GASB 45 ARC - Admin	59,210	47,754	47,536
616-00-47506-018	GASB 45 ARC - Finance	24,068	27,437	28,290
616-00-47506-025	GASB 45 ARC - Building	17,778	17,380	27,696
616-00-47506-040	GASB 45 ARC - Police	274,814	274,361	299,266
616-00-47506-050	GASB 45 ARC - DPW Engineering	20,148	21,923	32,110
616-00-47506-053	GASB 45 ARC - DPW Street Maint	49,855	49,848	47,612
616-00-47506-057	GASB 45 ARC - DPW Park Maint	4,166	4,164	4,162
616-00-47506-058	GASB 45 ARC - DPW Park Program	4,388	4,386	4,026
616-00-47507-012	EE Benefits Earned - Admin	4,065	4,135	4,389
616-00-47507-018	EE Benefits Earned - Finance	3,169	3,397	3,420
616-00-47507-025	EE Benefits Earned - Building	1,163	1,180	1,254
616-00-47507-040	EE Benefits Earned - Police	55,948	65,757	69,789
616-00-47507-050	EE Benefits Earned - DPW Engineering	1,375	1,448	1,448
616-00-47507-053	EE Benefits Earned - DPW Street Maint	700	701	721
616-00-47507-057	EE Benefits Earned - DPW Park Maint	280	281	289
616-00-47507-058	EE Benefits Earned - DPW Park Program	280	281	289
616-00-47507-059	EE Benefits Earned - DPW Bldg Maint	140	140	209
616-00-47508-012	Unemploy Benefits - Admin	4,245	4,135	4,389
616-00-47508-018	Unemploy Benefits - Finance	3,283	3,397	3,420
616-00-47508-025	Unemploy Benefits - Building	1,164	1,180	1,254
616-00-47508-040	Unemploy Benefits - Police	35,422	33,586	35,641
616-00-47508-050	Unemploy Benefits - DPW Engineering	1,386	1,448	1,473
616-00-47508-053	Unemploy Benefits - DPW Street Maint	703	701	721
616-00-47508-057	Unemploy Benefits - DPW Park Maint	281	281	289
616-00-47508-058	Unemploy Benefits - DPW Park Program	281	281	289
616-00-47508-059	Unemploy Benefits - DPW Building Maint	141	140	144
616-00-48001-000	Interest on Investments	10,422	4,100	4,100
616-00-49001-000	Transfer from General Fund	680,684		92,188
Total Revenues		<u>1,259,558</u>	<u>573,822</u>	<u>716,414</u>
616-xx-51009-xxx	Retiree Health-Care OPEB	-		92,188
616-12-51009-012	Retiree Health-Care (Admin)	38,700	47,754	47,536
616-18-51009-018	Retiree Health-Care (Finance)	24,974	27,437	28,290
616-25-51009-025	Retiree Health-Care (Building)	30,761	17,380	27,696
616-40-51009-040	Retiree Health-Care (Police)	261,310	274,361	299,266
616-50-51009-050	Retiree Health-Care (Engineering)	20,340	21,923	32,110
616-53-51009-053	Retiree Health-Care (Street Maint)	50,700	49,848	47,612

Town of Atherton Annual Operating Budget FY 2017-2018
Internal Service Fund
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2015-2016	Adopted Budget 2016-2017	Recomm Budget 2017-2018
616-57-51009-057	Retiree Health-Care (Park Maint)	4,249	4,164	4,162
616-58-51009-058	Retiree Health-Care (Park Program)	4,020	4,386	4,026
616-30-51016-030	Unemployment Insurance	-	35,000	15,000
616-30-50013-030	Employee Benefits Earned	121,687		
616-30-51021-000	Net OPEB Expense	(94,590)		
	Total Expenditures	<u>462,151</u>	<u>482,253</u>	<u>597,886</u>
	Excess (Deficiency) of Revenues Over Expenditures	797,407	91,569	118,528
	Beginning Net Assets (Deficit)	<u>3,325,171</u>	<u>4,122,578</u>	<u>4,214,147</u>
	Ending Net Assets (Deficit)	<u><u>4,122,578</u></u>	<u><u>4,214,147</u></u>	<u><u>4,332,675</u></u>

Town of Atherton Annual Operating Budget FY 2017-2018
Internal Service Fund
Employee Benefits Object Details

Fund 616 Acct Description	Quantity, brief description and justification of items requested	FY 2018 Recommended Appropriations
Retiree Health Care -OPEB	OPEB Contribution	-
Retiree Health-Care (Admin)	Premium to CalPERS (pay-as-you-go)	47,536
Retiree Health-Care (Finance)	Premium to CalPERS (pay-as-you-go)	28,290
Retiree Health-Care (Building)	Premium to CalPERS (pay-as-you-go)	27,696
Retiree Health-Care (Police)	Premium to CalPERS (pay-as-you-go)	299,266
Retiree Health-Care (Engineering)	Premium to CalPERS (pay-as-you-go)	32,110
Retiree Health-Care (Street Maint)	Premium to CalPERS (pay-as-you-go)	47,612
Retiree Health-Care (Park Maint)	Premium to CalPERS (pay-as-you-go)	4,162
Retiree Health-Care (Park Program)	Premium to CalPERS (pay-as-you-go)	4,026
	Sub-Total	490,698
Unemp Insurance Insurance	Self insured unemployment insurance (EDD)	15,000
	Total	<u><u>505,698</u></u>

Section F

Capital Improvement Fund

Budget Summaries FY 2017-2018

The 5-Year Capital Improvement Plan's purpose is to identify anticipated capital improvements and funding sources. The CIP does not appropriate funds, rather functions as a budgeting and planning tool. The CIP is updated annually and reflects the community priorities, cost estimates, and funding sources. In some instances revenues for capital projects are "saved" and then "spent" year-to-year depending on eligible capital project priorities. This is due to most major capital projects having significant costs and the Town's ability to allocate revenue falls short in any specific year. The 5-Year CIP proposes projects to analyze, repair or improve Town infrastructure, and the funding for those projects. The fifteen (15) projects are categorized into three areas of responsibility: streets & transportation, drainage & Town buildings, park & facilities. With the successful completion of the Marsh Road retaining wall project and the Hybrid Beacon, the CIP continues to address infrastructure priority needs. The Town has a number of Master Plans that identify a variety of projects to be completed. Based on critical need, recommendations from Town committees, and goals set by the City Council, staff has compiled the proposed CIP. Clear priorities include: the El Camino Real Complete Streets Project, identified projects within the Bike/Ped Master Plan and Drainage Master Plan, the Annual Road Maintenance Program, and the Civic Center Master Plan and Library Project. Funding for the CIP consists of a variety of sources, some of which are restricted, such as Measures A & Measure M funds and Library Donor funds, as well as funds from the Special Parcel Tax, from Gas Taxes, and the General Fund. The City Council allocated funding to the CIP in FY 2016/17 of \$4.4 million for future unidentified capital projects. The Town Civic Center project is entering the construction document phase as there is anticipation that the project may go out to bid in the second half of FY 2017/18. The CIP also includes a number of basic maintenance improvement projects that are routine in nature and occur year over year. The first year of the CIP is incorporated into the Town's current year operating budget as the current year Capital Improvement Program. The remaining four years of the CIP reflect proposed projects and funding and are revised annually to reflect changes in Council direction, needs and funding availability. This year's CIP recommends new appropriations of approximately \$11.083 million. The five largest single expenditures in the CIP include the Civic Center Project at \$2.9 Million, Library project \$3.41 Million, Bike/Pedestrian improvements \$1.25 Million, and \$1 Million Road Maintenance Program.

Funding Sources for Capital Improvement plan are as follows:

- General Fund
- Parcel Tax
- Measure A
- Measure M
- Gas Tax Funds
- Facilities Building Fund
- Atherton Channel Fund
- Library Fund
- Donations

Capital Improvement Plan Annual Projects include:

Traffic Safety Projects	Neighborhood Traffic Management plan	Atherton Civic Center
ADA Improvements	Bridge Inspection Program	Atherton Library
Channel Monitoring	Facility Repairs	Traffic Control Devices
Pavement Management Projects;	Bicycle/Pedestrian Plan Program Projects	
• Street Sealing	Park Improvement Projects	
• Street Patching	Drainage Improvement Projects	
• Pavement Marking	El Camino Complete Street Studies	

The Parcel Tax is a significant revenue source to the Town Capital Improvement Projects Fund (CIP). The continuation of the Parcel Tax provided tax revenues at its current levels from FY 2014/15 through FY 2017/18. *The Parcel Tax will be up for renewal during the November 2017 election. If renewed, the continuation of the Special tax will be for FY 2018/19 through FY 2021/22.* Revenue from the Parcel Tax totals \$1,860,000. Authorized priority uses for the Special Parcel Tax include:

- 1) Police emergency response services and neighborhood patrols;
- 2) Street repair and maintenance; and
- 3) Drainage facility repair and maintenance.

Revenue from the FY 2017/18 Special Parcel Tax will contribute \$1,488,000 for capital projects. The FY 2017/18 Capital Projects budget allocates \$2,730,000 in Parcel Tax Funds directly to projects. The following are major capital projects identified in the FY 2017/18 CIP budget. As illustrated in the CIP program, these projects may also have other funding sources to completely fund other project costs:

1. Road Maintenance program (Slurry Seal, Overlay & Dig-outs) - \$650,000
2. Bridge Maintenance Programs (Streets) - \$100,000
3. Bicycle | Pedestrian Improvements (Streets) - \$575,000
4. El Camino Real (streets) - \$225,000
5. Accessibility Improvements (Streets) -\$80,000
6. Drainage Improvements -\$1,000,000
7. Quad Gates Analysis and design- \$100,000

For the FY 2017/18, the CIP anticipates approximately \$11.083 million in capital projects. These project expenditures, in addition to other capital projects such traffic safety and control devices programs, accessibility improvements are identified in the chart below. Each Fiscal Year the CIP is revised annually to reflect changes in Council direction, priority needs and availability of funding sources.

(Please refer to next page for summary schedule)

Capital Project	FY2017/18	FY2018/19	FY2019/20	FY2020/21	FY 2021/22
<i>Drainage Projects</i>					
Drainage Improvements Program	1,150,000	675,000	600,000	600,000	600,000
Upper Atherton Channel Phase II Monitoring	10,000	10,000	10,000	10,000	
<i>Transportation and Streets Projects</i>					
Traffic Control Devices Program	15,000	15,000	15,000	15,000	15,000
Traffic Safety Improvement Program	100,000	50,000	50,000	50,000	50,000
Quad Railroad Crossing Gates at Watkins Road	100,000				
Bike and Pedestrian Facilities Improvement Program	1,250,000	350,000	170,000	200,000	200,000
Road Maintenance Program	1,000,000	975,000	975,000	975,000	975,000
Neighborhood Traffic Management Program	25,000	25,000	25,000	25,000	25,000
Bridge Inspection & Repair	225,000		75,000		
EL Camino Real Complete streets	225,000			-	
<i>Facilities Projects</i>					
Accessibility Improvements	80,000	20,000	10,000	20,000	20,000
Atherton Library	3,419,000	4,420,000	4,420,000	4,641,000	
Civic Center	2,917,520	11,670,082	11,670,082	2,917,520	
Town Center Facilities Repairs	40,000				
<i>Parks Projects</i>					
Park Master Plan	526,500	130,750	0	75,000	30,500

Annual Total \$11,083,020 \$18,340,832 \$18,020,082 \$9,528,520 \$1,915,500



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

Special Parcel Tax - Fund 201	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	
Fund Balance	\$ 1,245,700	\$ 3,700	\$ 21,700	\$ 4,700	\$ 22,700	
Revenue Projections	\$ 1,860,000	\$ 1,860,000	\$ 1,860,000	\$ 1,860,000	\$ 1,860,000	\$ 9,300,000
Expenditure Projections	\$ (2,730,000)	\$ (1,470,000)	\$ (1,505,000)	\$ (1,470,000)	\$ (1,470,000)	\$ (8,645,000)
Transfers In/(Out)	\$ (372,000)	\$ (372,000)	\$ (372,000)	\$ (372,000)	\$ (372,000)	\$ (1,860,000)
Remaining Fund Balance	\$ 3,700	\$ 21,700	\$ 4,700	\$ 22,700	\$ 40,700	
Measure A - Fund 202	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	
Fund Balance	\$ 392,965	\$ 17,965	\$ 17,965	\$ 17,965	\$ 17,965	
Revenue Projections	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 1,700,000
Expenditure Projections	\$ (715,000)	\$ (340,000)	\$ (340,000)	\$ (340,000)	\$ (340,000)	\$ (2,075,000)
Remaining Fund Balance	\$ 17,965					
Gas Tax - Fund 203	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	
Fund Balance	\$ 100,166	\$ 5,166	\$ 145,166	\$ 285,166	\$ 425,166	
Revenue Projections	\$ 205,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 1,365,000
Expenditure Projections	\$ (300,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (900,000)
Remaining Fund Balance	\$ 5,166	\$ 145,166	\$ 285,166	\$ 425,166	\$ 565,166	
County Measure M - Fund 204	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	
Fund Balance	\$ 220,130	\$ 170,130	\$ 20,130	\$ 20,130	\$ 20,130	
Revenue Projections	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Expenditure Projections	\$ (125,000)	\$ (225,000)	\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (575,000)
Remaining Fund Balance	\$ 170,130	\$ 20,130	\$ 20,130	\$ 20,130	\$ 20,130	
Capital Improvement - Fund 401	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	
Fund Balance	\$ 5,713,774	\$ 4,847,274	\$ 4,716,524	\$ 4,716,524	\$ 4,641,524	
Revenue Projections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Projections	\$ (866,500)	\$ (130,750)		\$ (75,000)	\$ (30,500)	\$ (1,102,750)

Transfers In/(Out)					\$ -	\$ -
Remaining Fund Balance	\$ 4,847,274	\$ 4,716,524	\$ 4,716,524	\$ 4,641,524	\$ 4,611,024	
Atheton Channel - Fund 403						
	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	
Fund Balance	\$ 141,094	\$ 78,394	\$ 90,694	\$ 177,994	\$ 265,294	
Revenue Projections	\$ 97,300	\$ 97,300	\$ 97,300	\$ 97,300	\$ 97,300	\$ 486,500
Expenditure Projections	\$ (160,000)	\$ (85,000)	\$ (10,000)	\$ (10,000)	\$ -	\$ (265,000)
Remaining Fund Balance	\$ 78,394	\$ 90,694	\$ 177,994	\$ 265,294	\$ 362,594	
Facilities Construction - Fund 406						
	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	
Fund Balance	\$ 1,265,713	\$ 1,265,713	\$ 1,265,713	\$ 1,265,713	\$ -	
Revenue Projections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Projections	\$ (6,336,520)	\$ (16,090,082)	\$ (16,090,082)	\$ (7,558,520)	\$ -	\$ (46,075,204)
Transfers In/(Out)	\$ 6,336,520	\$ 16,090,082	\$ 16,090,082	\$ 6,292,807	\$ -	\$ 44,809,491
Remaining Fund Balance	\$ 1,265,713	\$ 1,265,713	\$ 1,265,713	\$ -	\$ -	



TOWN OF ATHERTON
 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
 FISCAL YEARS ENDING JUNE 30, 2018 TO 2022

Account	Fund Name	Forecast 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022	Five Year Total
SPECIAL PARCEL TAX - FUND 201							
	BEGINNING FUND BALANCE	\$ 1,245,700	\$ 3,700	\$ 21,700	\$ 4,700	\$ 22,700	
Revenue							
201-00-40003-000	Special Tax	\$ 1,860,000	\$ 1,860,000	\$ 1,860,000	\$ 1,860,000	\$ 1,860,000	\$ 9,300,000
201-00-48001-000	Interest Income						
201-00-45020-000	Other Reimbursements						
201-50-58001-000	Transfer to General Fund	\$ (372,000)	\$ (372,000)	\$ (372,000)	\$ (372,000)	\$ (372,000)	\$ (1,860,000)
	TOTAL REVENUE - FUND 201	\$ 1,488,000	\$ 1,488,000	\$ 1,488,000	\$ 1,488,000	\$ 1,488,000	\$ 7,440,000
Expenditures							
201-50-56003-000	Road Maintenance Program	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 3,250,000
201-50-56034-000	Drainage Improvements	\$ 1,000,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 3,400,000
201-50-56058-000							\$
201-50-56059-000	Bike & Pedestrian Improvement Program	\$ 575,000	\$ 200,000	\$ 170,000	\$ 200,000	\$ 200,000	\$ 1,345,000
201-50-56060-000	Accessibility Improvements	\$ 80,000	\$ 20,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 150,000
201-50-56073-000	El Camino Real Complete Streets Study	\$ 225,000					\$ 225,000
201-50-56061-000	Bridge Maintenance Program	\$ 100,000		\$ 75,000			\$ 175,000
201-50-56075-000	Quad Gates	\$ 100,000					\$ 100,000
	TOTAL EXPENDITURES - FUND 201	\$ 2,730,000	\$ 1,470,000	\$ 1,505,000	\$ 1,470,000	\$ 1,470,000	\$ 8,645,000
SPECIAL PARCEL TAX - FUND 201							
	ENDING FUND BALANCE	\$ 3,700	\$ 21,700	\$ 4,700	\$ 22,700	\$ 40,700	
MEASURE A - FUND 202							
	BEGINNING FUND BALANCE	\$ 392,965	\$ 17,965	\$ 17,965	\$ 17,965	\$ 17,965	
Revenue							
202-00-41003-050	Transportation Co Measure A Sales Tax	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 1,700,000
202-00-48001-050	Interest Income						\$
	TOTAL REVENUE - FUND 202	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 1,700,000
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	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
202-50-56059-000	Bike & Pedestrian Improvement Program	\$ 375,000					\$ 375,000
202-50-56064-000	Traffic Safety Improvement Program	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
202-50-56070-000	Traffic Control Devices Program	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000



TOWN OF ATHERTON
 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
 FISCAL YEARS ENDING JUNE 30, 2018 TO 2022

Account	Fund Name	Forecast 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022	Five Year Total
202-50-56078-000	Neighborhood Traffic Management Program	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
	TOTAL EXPENDITURES - FUND 202	\$ 715,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 2,075,000
	MEASURE A - FUND 202						
	ENDING FUND BALANCE	\$ 17,965					
GAS TAX - FUND 203							
	BEGINNING FUND BALANCE	\$ 100,166	\$ 5,166	\$ 145,166	\$ 285,166	\$ 425,166	
Revenue							
203-00-45001-050	Gas Tax - 2105	\$ 205,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 1,365,000
	TOTAL REVENUE - FUND 203	\$ 205,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 1,365,000
Expenditures							
203-50-52001-000	State Controller Street Report Preparation Fee						\$
203-50-54026-000	C/CAG Gas Tax Fee						\$
203-50-56003-000	Road Maintenance Program	\$ 25,000					\$ 25,000
203-50-56058-000	Drainage Program						\$
203-50-56999-000	Engineering/Staff Costs (estimate)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
203-50-56061-000	Bridge Maintenance Program	\$ 75,000					\$ 75,000
202-50-56064-000	Traffic Safety Improvement Program	\$ 50,000					\$ 50,000
201-50-56059-000	Bike & Pedestrian Improvement Program						
	TOTAL EXPENDITURES - FUND 203	\$ 300,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000
	GAS TAX - FUND 203						
	ENDING FUND BALANCE	\$ 5,166	\$ 145,166	\$ 285,166	\$ 425,166	\$ 565,166	
COUNTY MEASURE M- FUND 204							
	BEGINNING FUND BALANCE	\$ 220,130	\$ 170,130	\$ 20,130	\$ 20,130	\$ 20,130	
Revenue							
204-00-45025-050	SMC Vehicle Registration Fee	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
204-00-48001-050	Interest Income						
	TOTAL REVENUE - FUND 204	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Expenditures							
204-50-56003-000	Road Maintenance Program	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
204-50-56061-000	Bridge Maintenance Program	\$ 50,000					\$ 50,000
204-50-56062-000	Bike & Pedestrian Improvement Program		\$ 150,000				\$ 150,000



TOWN OF ATHERTON
 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
 FISCAL YEARS ENDING JUNE 30, 2018 TO 2022

Account	Fund Name	Forecast 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022	Five Year Total
	TOTAL EXPENDITURES - FUND 204	\$ 125,000	\$ 225,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 575,000
COUNTY MEASURE M- FUND 204							
	ENDING FUND BALANCE	\$ 170,130	\$ 20,130	\$ 20,130	\$ 20,130	\$ 20,130	
CAPITAL IMPROVEMENT PROJECTS - FUND 401							
	BEGINNING FUND BALANCE	\$ 5,713,774	\$ 4,847,274	\$ 4,716,524	\$ 4,716,524	\$ 4,641,524	
Revenue							
401-00-49001-000	Transfer In from General Fund						\$
401-00-49001-000	Transfer In from General Fund						\$
	TOTAL REVENUE - FUND 204	\$	\$	\$	\$	\$	\$
Expenditures							
401-50-52001-000	Annual Financial Audit						\$
401-50-54015-000	Civic Center						\$
401-50-56055-000	Town Center Facilities Plan and Repairs	\$ 40,000					\$ 40,000
401-50-56063-000	Park Master Plan	\$ 526,500	\$ 130,750		\$ 75,000	\$ 30,500	\$ 762,750
401-50-56059-000	Bike and Pedestrian Improvement Program	\$ 300,000					\$ 300,000
	TOTAL EXPENDITURES - FUND 401	\$ 866,500	\$ 130,750	\$	\$ 75,000	\$ 30,500	\$ 1,102,750
CAPITAL IMPROVEMENT PROJECTS - FUND 401							
	ENDING FUND BALANCE	\$ 4,847,274	\$ 4,716,524	\$ 4,716,524	\$ 4,641,524	\$ 4,611,024	
ATHERTON CHANNEL- FUND 403							
	BEGINNING FUND BALANCE	\$ 141,094	\$ 78,394	\$ 90,694	\$ 177,994	\$ 265,294	
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
	TOTAL REVENUE - FUND 403	\$ 97,300	\$ 97,300	\$ 97,300	\$ 97,300	\$ 97,300	\$ 486,500
Expenditures							



TOWN OF ATHERTON
 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
 FISCAL YEARS ENDING JUNE 30, 2018 TO 2022

Account	Fund Name	Forecast 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022	Five Year Total
403-50-52001-000	State Controller Drainage District Report Prep. F						\$
403-50-54029-000	County Tax Admin Cost						\$
403-50-56037-000	Upper Channel Repair Monitoring Phase 1 (Year 5)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		\$ 40,000
403-50-56037-000	Upper Channel Phase 2						\$
403-50-56034-000	Drainage Improvements	\$ 150,000	\$ 75,000				\$ 225,000
	TOTAL EXPENDITURES - FUND 403	\$ 160,000	\$ 85,000	\$ 10,000	\$ 10,000	\$	\$ 265,000
	ATHERTON CHANNEL- FUND 403						
	ENDING FUND BALANCE	\$ 78,394	\$ 90,694	\$ 177,994	\$ 265,294	\$ 362,594	
FACILITIES CONSTRUCTION - FUND 406							
	BEGINNING FUND BALANCE	\$ 1,265,713	\$ 1,265,713	\$ 1,265,713	\$ 1,265,713	\$	
Revenue	Transfer From General Fund						\$
406-00-48001-000	Interest Income						\$
406-00-48501-000	Civic Center Contributions/Donations	\$ 2,917,520	\$ 11,670,082	\$ 11,670,082	\$ 1,651,807		\$ 27,909,491
406-00-49011-000	Capital Improvement - Library Contributions	\$ 3,419,000	\$ 4,420,000	\$ 4,420,000	\$ 4,641,000		\$ 16,900,000
406-00-49012-000	Capital Improvement - General Fund Contribution						\$
	TOTAL REVENUE - FUND 406	\$ 6,336,520	\$ 16,090,082	\$ 16,090,082	\$ 6,292,807	\$	\$ 44,809,491
Expenditures							
406-25-54015-025	Civic Center	\$ 2,000,000	\$ 11,670,082	\$ 11,670,082	\$ 2,000,000		\$ 27,340,164
406-30-57001-406	Building Construction - Facility Fund	\$ 917,520			\$ 917,520		\$ 1,835,040
406-30-57001-213	Building Construction - Library Fund	\$ 3,419,000	\$ 4,420,000	\$ 4,420,000	\$ 4,641,000		\$ 16,900,000
							\$
	TOTAL EXPENDITURES - FUND 406	\$ 6,336,520	\$ 16,090,082	\$ 16,090,082	\$ 7,558,520	\$	\$ 46,075,204
	FACILITIES CONSTRUCTION - FUND 406						
	ENDING FUND BALANCE	\$ 1,265,713	\$ 1,265,713	\$ 1,265,713	\$	\$	

Capital Improvement Fund
Budget Summaries FY 2017-2018

Capital Improvement Programs Follow

Town of Atherton

Capital Improvement Program

FY 2017/18 -2021/22

Town of Atherton
Public Works Department
91 Ashfield Road
Atherton, CA 94027
www.ci.atherton.ca.us

Streets & Transportation

Drainage

Town Buildings, Park & Facilities





Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

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**Capital Improvement Program
Fiscal Years 2017/18 through 2021/2022**

**Section I:
Introduction**



Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

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 2017/18 through 2021/22. 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
- 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.

The CIP projects were selected based on the following factors:



Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

- 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
- Ability to improve transportation deficiencies
- Maintenance needs and safety of roadways
- Drainage facilities enhancement 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 2017/18 through 2021/2022**

**Section II:
Funding Sources
& Revenues**



Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

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
- Measure S - Special Parcel Tax
- Measure A
- Measure M
- Gas Tax
- Atherton Library
- Atherton Channel Fund
- Building Department Capital
- Donations

General Fund (Capital Improvement)

The General Fund provides funding for the Town's general programs and day-to-day operations. This include Town management, administration, parks and recreation operations, public works operations, law enforcement, trash hauling, special operational programs, planning, and general Town services. 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. It also includes an annual payment to mitigate accessibility risks from ABAG Plan, the Joint Powers Authority that provides liability insurance. When a project is funded with General Fund revenues, its entire cost is paid off within the year. The intent is to budget annually a certain amount from the General Fund to address Town priorities.



Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

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 current parcel tax expires in FY 2017/18. The five-year Plan assumes that the Special Parcel Tax is renewed in November 2018.

The Special Parcel Tax provides funding to maintain police emergency response services, street repair and maintenance, drainage facility repair and maintenance, and other capital improvements. The Special Parcel Tax generates approximately \$1.86 million annually and is divided 20% to Police Services and 80% to capital 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 \$340,000 annually through Measure A.

Measure M

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

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



Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

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.

Gas Tax

Atherton receives a formula allocation of funds based upon population and lane miles. In FY 2016-17, the Town will receive approximately \$165,000. This amount is anticipated to increase due to additional revenues from the Road Repair and Accountability Act of 2017 (SB 1). Effective November 1, 2017, the gasoline excise tax will be increased 12 cents per gallon and the excise tax on diesel will be increased 20 cents per gallon. SB 1 will also increase 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 Gas Tax allocations to the Town is expected to increase to \$205,200 in FY2017-18 and \$289,600 in FY2018-19.

Building Capital

The Building Department charges fees for plan review and inspections services. Fees are established by City Council policy to fully recover direct costs such as personnel as well as indirect costs such as administration, technology upgrades and facilities replacement. The Building Department occupies temporary modular units which are planned to be replaced by constructing space within a new Town Administration building. The Town has accumulated approximately \$1.99 million that is budgeted towards the Building Department's proportional share of the new facility.

Atherton Library Fund

In 1999 the San Mateo County Library Joint Powers Authority (JPA) was formed to assist in governing library funds accumulated through Proposition 13 in 1978, which sets aside a proportion of assessed property values to fund California libraries. Under the JPA, jurisdictions retain excess funds generated from the jurisdiction's property taxes as long as the basic library services were met. The



Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

Atherton Library fund is an accumulation of revenue in excess of annual operating cost generated over these years.

This funding surplus is restricted to include expenditures such as facility maintenance, facility remodeling or expansion, increased service hours, and expanding library collections.

Currently, since the revenue generated in the Town of Atherton exceeds the cost of library services provided by San Mateo County, the excess revenue is therefore returned annually to Atherton. There are two trust funds that hold the Library Donor Funds – one held by the County and the other held by the Town. All funds are dedicated for library purposes. This account is the primary funding source for the planning, design, and construction of the new Atherton Library to be built through the implementation of the Atherton Civic Center Master Plan.

As of the June 30, 2016 Audit, the combined total fund balance is approximately \$10.8 million. The beginning fund balance in the Town's Library Fund is estimated to be approximately \$6.0 million.

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.

Donations

Because design and construction of the Civic Center is restricted from using General Fund and Parcel Tax money, the project's budget consists of three major sources: Building Capital and Library Fund (described in prior sections) and donations collected by a fund raising group, Atherton Now, and donated to the Town to pay for the remaining costs of design and construction. Donations are also accepted to install memorial trees and outdoor furniture in Holbrook-Palmer Park.



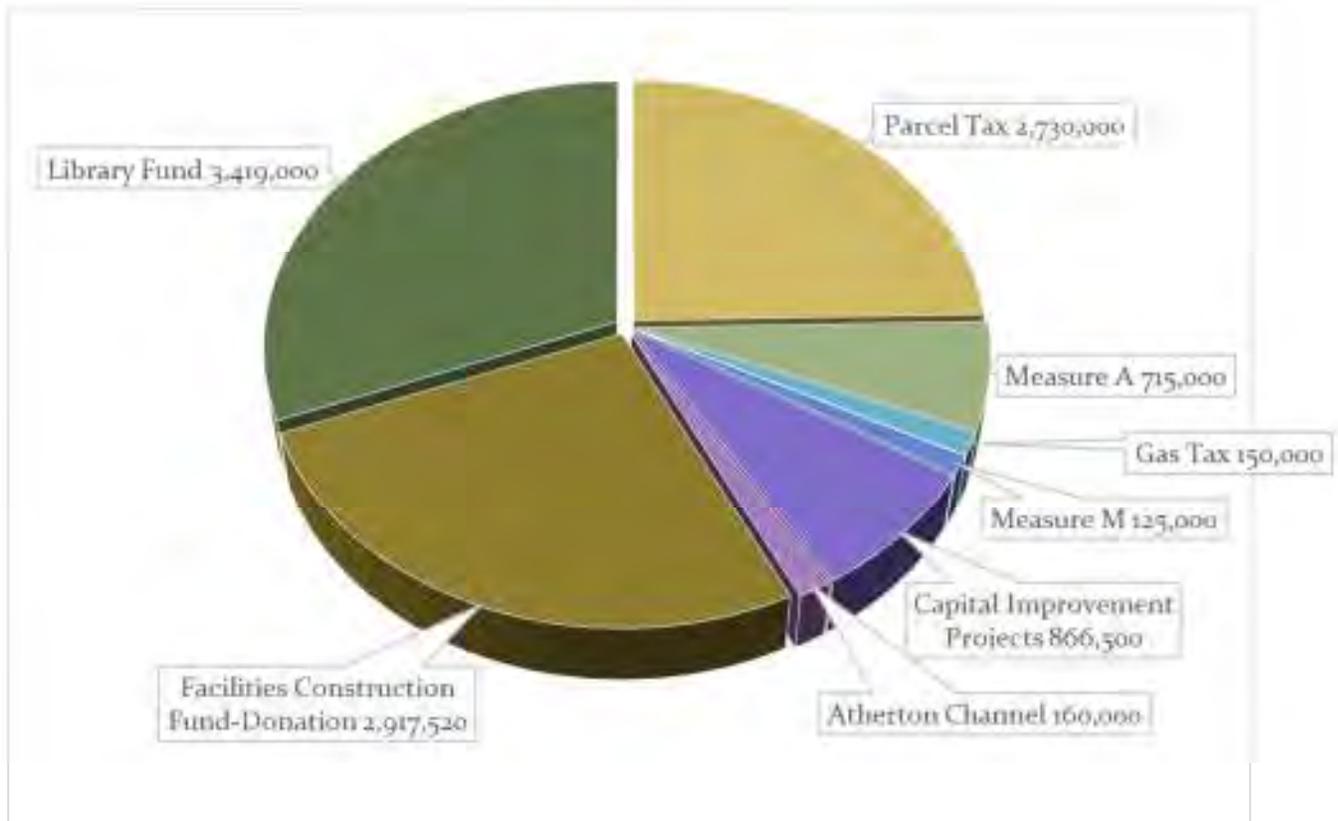
Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

Fund Sources in FY 2017/18

The sources used to fund the FY 2017/18 capital improvements total approximately \$11.083 million and consist of existing fund balances plus new income. The three major sources of these funds are the Special Parcel Tax, Measure A and donations. These funds are used to fund the three primary projects: the Marsh Road Retaining Wall Repair, road maintenance and the design of the Civic Center, respectively. 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.

**Funding Revenue Sources
Fiscal Year 2017/18**



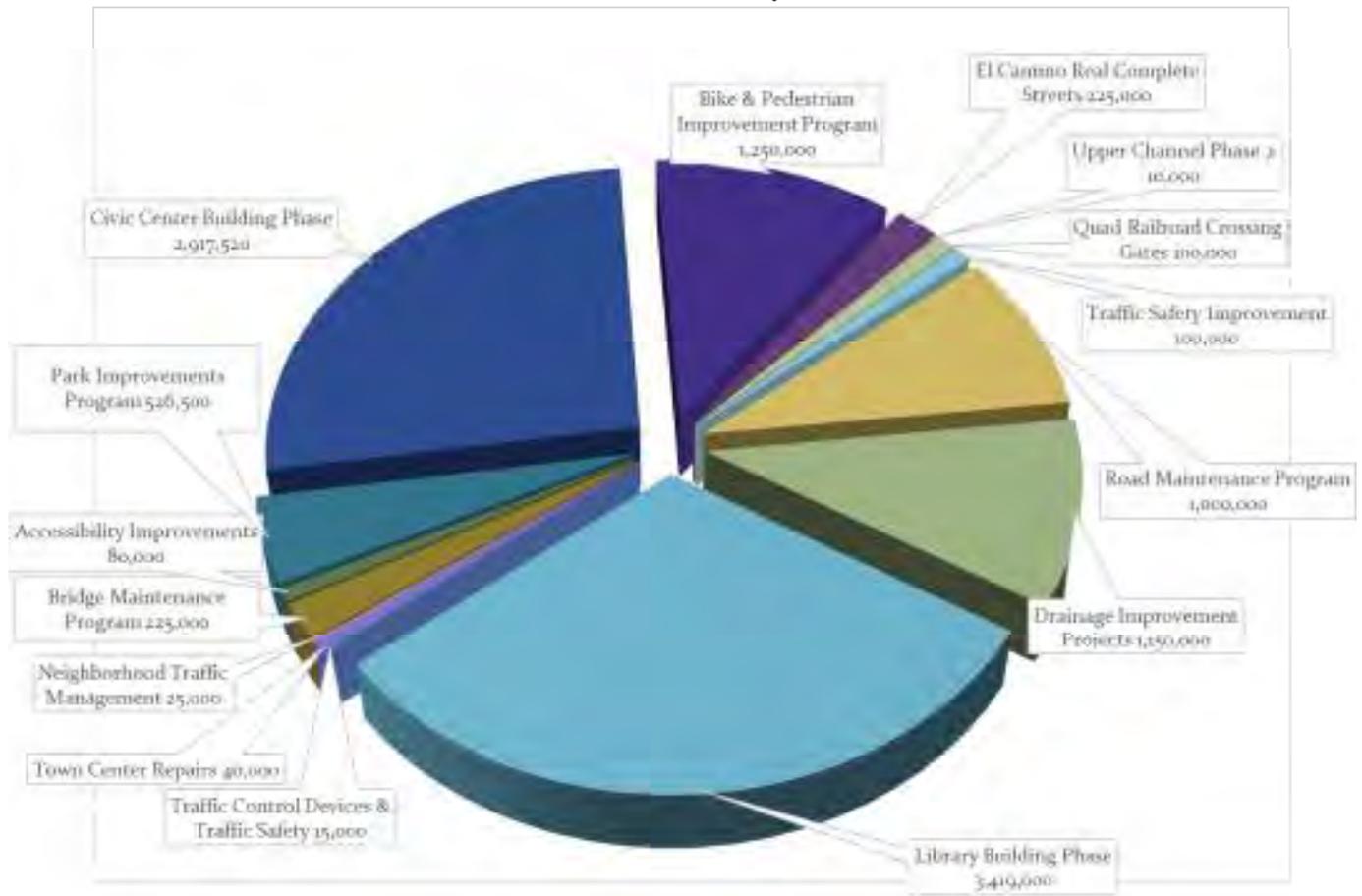


Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

Capital Program Expenditures for FY 2017/18

For FY 2017/18, the CIP anticipates appropriating approximately \$11.083 million, in addition to prior year fund allocations. The major expenditures are construction of the Marsh Road Retaining Wall Repair for the Atherton Channel and design for the Civic Center. These project expenditures, in addition to other capital projects are identified in the chart below.

Projected Budget Expenditures Fiscal Year 2017/18





**Capital Improvement Program
Fiscal Years 2017/18 through 2021/2022**

**Section III:
Capital Projects**



Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

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	17/18	18/19	19/20	20/21	21/22	Totals
Measure A	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
Totals	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000



Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

Project Type: Streets & Transportation

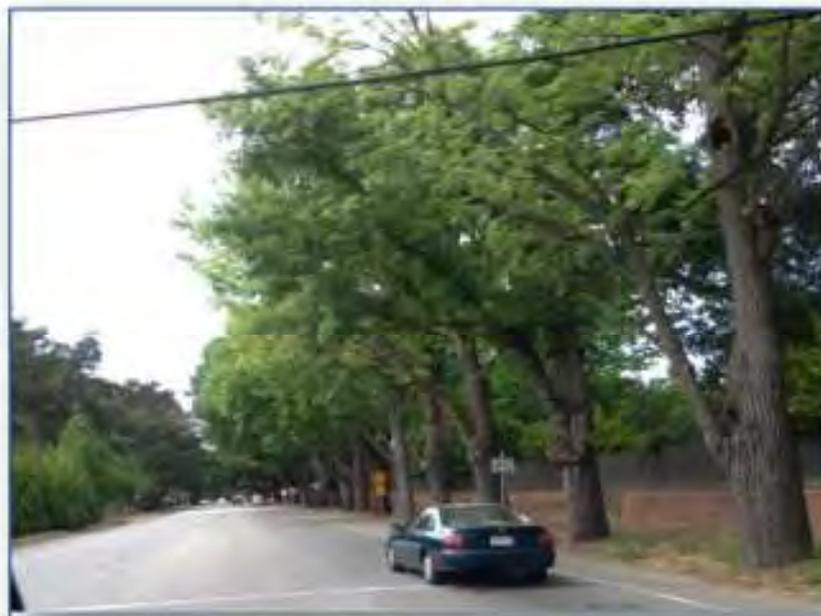
Project Name: Traffic Safety Improvement Program - #56064

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 minor 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:

- Purchase a radar speed trailer with changeable message sign (FY2017/18) – estimate \$22,000
- Purchase two fixed solar powered radar speed indicators (FY 2017/18) – estimate \$10,000
- Purchase three fixed solar powered radar speed indicators (FY 2018/19) – estimate \$15,000
- traffic consultant to assist the Town with a town-wide discussion on traffic mitigation(FY 2017/18)-\$50,000

Funding Plan and Project Costs

Funding Source	17/18	18/19	19/20	20/21	21/22	Totals
Measure A	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Gas Tax Funds	\$50,000					\$50,000
Totals	\$100,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000





Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

Project Type: Streets & Transportation

Project Name: El Camino Real Complete Streets Study - #56073

Project Description: This ongoing project is a comprehensive study focused on improving bicycle, pedestrian, and vehicular safety along the El Camino Real Corridor within the Town of Atherton. Key stakeholders include Caltrans, Fire District, adjacent cities, residents, schools, public safety providers, and bicycle/pedestrian advocacy groups. The study is engaging stakeholders in technical studies to identify and evaluate viable options and strategies to enhance safety, efficient mobility, and accessibility. This project was previously the subject of various grant applications. To date, the Town has been unsuccessful at attaining a grant for the effort.



El Camino Real is a major north-south transportation corridor serving the San Francisco Bay Area Peninsula with average traffic volumes exceeding 38,000 vehicles per day. The existing roadway presents significant mobility and safety challenges to pedestrians and bicyclists. Deficiencies include lack of pedestrian and bikeway paths, lack of facilities to provide safe crossings at intersections, and poor connectivity to transit, schools, and parks.

Total Project Costs	\$325,000
Prior Year Expenditures	(\$100,000)
Remaining Project Cost	\$225,000

The study will develop community-supported conceptual plans as well as a process that will serve as the basis for developing engineering designs, construction implementation.

In May 2016, the Town retained the engineering services of W-Trans Consulting to perform this study in two phases:

Phase 1 - W-Trans led an ECR Stakeholder meeting with Caltrans, County, Menlo Fire, Police, Schools, Pedestrian and Bicycle advocates on April 6, 2017 to understand the issues and concerns. There is a community wide workshop scheduled for May 16th at Encinal Elementary School to solicit their feedback. W-Trans will also be gathering some initial data collection for:



Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

projects recently or proposed in the corridor, speeds, mapping, traffic volumes and collision history. This Phase was approved by Council on May 18, 2016 for \$98,600.

Phase 2 – W-Trans will prepare existing and future traffic analysis, alternatives analysis, and additional community outreach on findings and ultimately prepare a Complete Streets and Connectivity Plan to improve conditions along this corridor. Phase 2 is estimated to cost \$176,400 once approved by Council.

Funding Plan and Project Costs

Funding Source	17/18	18/19	19/20	20/21	21/22	Totals
Special Parcel Tax	\$225,000					\$225,000
Totals	\$225,000					\$225,000



Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

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:

- Provide safer crossings of El Camino Real and Selby Lane (FY 2017/18)- estimate \$139,000
- Improvements to routes near Encinal Elementary School- Middlefield/Encinal/Oak Grove/Glenwood (FY 2017/18)- estimate \$295,000
- Middlefield Class II bike lanes (FY 2017/18) – estimate \$850,000
- Install marked crosswalks with solar powered LED pedestrian activated signs at Middlefield Rd and Glenwood Ave (FY 2017/18) – estimate \$10,000
- Perform preliminary design for Class II bike lanes on Atherton Ave between Alameda de las Pulgas and El Camino Real (FY 2018/19) – estimate \$150,000
- Identify opportunities to improve safety and awareness on heavily used routes servicing schools and parks

Funding Source	17/18	18/19	19/20	20/21	21/22	Totals
Special Parcel Tax	\$575,000	\$200,000	\$170,000	\$200,000	\$200,000	\$1,345,000
Measure A Fund	\$375,000					\$375,000
County Measure M Fund		\$150,000				\$150,000
Capital Improvement Fund	\$300,000					\$300,000
Totals	\$1,250,000	\$350,000	\$170,000	\$200,000	\$200,000	\$2,170,000



Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

Project Type: Streets & Transportation
Project Name: Quad Railroad Crossing Gates at Watkins Road - #56075

Project Description: This project funds the analysis and preliminary design of additional safety gates at the railroad crossing on Watkins Avenue. This funding does not include any capital costs of installation. The Town continues to seek funding contributions from other agencies, to include Caltrain, in support of this effort. This project is budgeted for FY 2017/18. The HSR Study is due back by June 2017. We expect it to include a high-level design specification standardized for the corridor. The Town will likely have to hire a consultant to take the standard specification and make it applicable to Watkins so that it could be estimated and bid.

Funding Plan and Project Costs

Funding Source	17/18	18/19	19/20	20/21	21/22	Totals
Special Parcel Tax	\$100,000					\$100,000
Totals	\$100,000					\$100,000





Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

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 from an average of \$350,000 per year in prior years to the currently proposed \$1,000,000 for FY 2017/18.



Staff is recommending an increase in the annual allocation to allow more streets to be paved with asphaltic concrete which improves ride quality. Asphaltic concrete has a longer life than the slurry/chip seals that have been used in the past several years. 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. The streets are to be determined based on the PCI index listing when it comes out in November.

- Two inch grind and overlay (on various streets throughout Town) - \$500,000
- Maintenance Dig-outs (on various streets throughout Town) - \$250,000
- Cape Seal/Slurry Seal (on various streets throughout Town) - \$250,000

Funding Plan and Project Costs

Funding Source	17/18	18/19	19/20	20/21	21/22	Totals
Special Parcel Tax	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$3,250,000
Measure A	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
Gas Tax	\$25,000					\$25,000
Measure M	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000
Totals	\$1,000,000	\$975,000	\$975,000	\$975,000	\$975,000	\$4,900,000



Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

Project Type: Streets & Transportation

Project Name: Bridge Maintenance Program - #56061

Project Description: This program provides funding to complete the inspections of the smaller diameter Town-owned culverts under roads. Inspection of the larger culverts was completed in FY 2014-15. Following inspections, funds will be proposed to construct recommended improvements.

Funding Plan and Project Costs

Funding Source	17/18	18/19	19/20	20/21	21/22	Totals
Special Parcel Tax	\$100,000		\$75,000			\$175,000
Gas Tax	\$75,000					\$75,000
Measure M	\$50,000					\$50,000
Totals	\$225,000		\$75,000			\$300,000





Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

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.

Funding Plan and Project Costs

Funding Source	17/18	18/19	19/20	20/21	21/22	Totals
Measure A	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
Totals	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000



Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

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.

Funding for design of the following improvements is estimated at:

- Feasibility analysis for Holbrook Palmer Park Flood detention- grant dependent (2020/21)-estimate \$100,000
- Retain a Consultant to provide a feasibility analysis for El Camino drainage issues into the Caltrans system (FY 17/18)- estimate \$110,000
- Task 1A: Repairs to Stockbridge concrete swales and regrades (FY 2017/18)-estimate \$697,000.
- Task 1B: Replacement of failed culverts; Euclid, Polhemus, Camino al Lago, Euclid Parker ditch reline, Stockbridge and Carolina, Serrano, and Shearer intersection regrades, install new swales and berms. (FY 2017/18) - estimate \$2,179,000.
- Task 2: Relining side slopes and bottom of Atherton Channel upstream of Alameda de las Pulgas. (FY2018/19) – estimate \$2,310,000



Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

Funding Plan and Project Costs

Funding Source	17/18	18/19	19/20	20/21	21/22	Totals
Special Parcel Tax	\$1,000,000	\$600,000	\$600,000	\$600,000	\$600,000	\$3,400,000
Atherton Channel	\$150,000	\$75,000				\$225,000
Totals	\$1,150,000	\$675,000	\$600,000	\$600,000	\$600,000	\$3,625,000



Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

Project Type: Drainage

Project Name: Upper Atherton Channel Phase 2 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.

Funding Plan and Project Costs

Funding Source	17/18	18/19	19/20	20/21	21/22	Totals
Atherton Channel	\$10,000	\$10,000	\$10,000	\$10,000		\$40,000
Totals	\$10,000	\$10,000	\$10,000	\$10,000		\$40,000





Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

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 FY 2017/18 Program includes the completion of a town-wide ADA Inventory Plan as required.

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 ramps, washroom facilities or doors to Town owned and operated facilities.

Funding Plan and Project Costs

Funding Source	17/18	18/19	19/20	20/21	21/22	Totals
Special Parcel Tax	\$80,000	\$20,000	\$10,000	\$20,000	\$20,000	\$150,000
Totals	\$80,000	\$20,000	\$10,000	\$20,000	\$20,000	\$150,000





Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

Project Type: Town Buildings, Park and Facilities
Project Name: Atherton Library - #57001

Project Description: The Civic Center Master Plan includes the planning, design, and construction of an approximately 10,200 square foot new library on the Civic Center site. The project is currently in the Construction Documents Phase and staff anticipates moving into the bidding phase in FY 2017/18. Construction is scheduled to begin in early 2018.

Funding Plan and Project Costs

Funding Source	17/18	18/19	19/20	20/21	21/22	Totals
Atherton Library	\$3,419,000	\$4,420,000	\$4,420,000	\$4,640,000		\$16,900,000
Totals	\$3,419,000	\$4,420,000	\$4,420,000	\$4,640,000		\$16,900,000





Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

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 the 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 project is currently in the Construction Documents Phase and staff anticipates moving into the bidding phase in FY 2017/18. Construction is scheduled to begin in early 2018.

Funding Source	17/18	18/19	19/20	20/21	21/22	Totals
Donations	\$2,000,000	\$11,670,082	\$11,670,082	\$2,000,000		\$27,340,164
Building Capital	\$917,520			\$917,520		\$1,835,040
Capital Improvements						
Totals	\$2,917,520	\$11,670,082	\$11,670,082	\$2,917,520		\$29,175,204





Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

Project Type: Town Buildings, Park and Facilities

Project Name: Town Center Facilities Plan and Repairs - #56055

Project Description: This project provides necessary funding to maintain the Playschool in Holbrook-Palmer Park for a minimum of 3 years. Repairs may include, Roof Repairs, Waterproofing, Paint and Carpet Replacement and ongoing minor repairs to keep the building in service.

Funding Plan and Project Costs

Funding Source	17/18	18/19	19/20	20/21	21/22	Totals
Capital Improvements	\$40,000					\$40,000
Totals	\$40,000					\$40,000





Capital Improvement Program Fiscal Years 2017/18 through 2021/2022

Project Type: Town Buildings, Park and Facilities

Project Name: Park Improvements 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 driveway, pedestrian entry, Main House loop, Main Lawn, DG pathway, road standardization. Also to include focal points, plaza spaces crosswalks, exit road pathway and road repairs (widening) (FY 2017-18) – estimate \$508,000
- Create turnaround at end of Pavilion Parking lot (hammerhead). (FY 2017-18) - estimate \$18,500
- Site lighting – Replace ten poles and fixtures (using most existing controls, conduit and wiring). Picnic area design and construction (FY 2018-19) – estimate \$130,750
- Amphitheater construction (FY 2020-21) – estimate \$75,000
- Create accessible seating along edge of lawn, provide compacted aggregate pad under picnic tables and purchase new site furnishing and signage for the park. (FY 2021-22) – estimate \$30,500

Funding Plan and Project Costs

Funding Source	17/18	18/19	19/20	20/21	21/22	Totals
Capital Improvements	\$526,500	\$130,750	\$0	\$75,000	\$30,500	\$762,750
Totals	\$526,500	\$130,750	\$0	\$75,000	\$30,500	\$762,750

AUTHORIZED POSITIONS BY DEPARTMENT

Appendix A
 AUTHORIZED POSITIONS BY DEPARTMENT

	2006-07 Authorized	2007-08 Authorized	2008-09 Authorized	2009-10 Authorized	2010-11 Authorized	2011-12 Authorized	2012-13 Authorized	2013-14 Authorized	2014-15 Authorized	2015-16 Authorized	2016-17 Authorized	2017-18 Authorized
Administration												
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy CM/City Clerk												1.00
City Clerk/Assistant to CM	1.00	1.00					1.00	1.00	1.00	1.00	1.00	
Assistant City Manager			1.00	1.00	1.00							
Office Assistant			0.75									
Office Specialist	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	1.00	1.00	1.00	
Deputy City Clerk/Office Specialist												1.00
Assistant to City Manager	1.00	1.00										
Executive Assistant/Deputy City Clerk Intern			1.00	1.00	1.00	1.00						
Total Admin	4.00	4.00	4.75	4.00	4.00	2.50	3.00	3.00	3.00	3.00	3.00	3.00
Finance												
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00									
Financial Services Manager						1.00	1.00	1.00	1.00	1.00		
Accountant Jr. Accountant				1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Technician	1.00	1.00	0.60	0.60	0.60		1.00	1.00	1.00	1.00	1.00	1.00
Total Finance	3.00	3.00	2.60	2.60	2.60	3.00						
Building												
Town Arborist										0.5	0.5	0.5
Building Official	1.00	1.00	1.00	1.00	1.00							
Sr. Bldg Inspector/Plan Reviewer	1.00	1.00	1.00	1.00	1.00							
Bldg Inspector/Plan Reviewer	2.00	2.00	2.00	2.00	2.00							
Town Arborist/PW Technician	1.00	1.00	1.00	1.00	1.00							
Office Specialist	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.5	0.50
Permit Technician		1.00	1.00	1.00	1.00							
Contract Plan Reviewer		1.00										
Total Building	6.00	8.00	7.00	7.00	7.00	1.00	0.50	0.50	0.50	1.00	1.00	1.00
Police												
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Commander											1.00	1.00
Captain												
Lieutenant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Sergeant	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Police Officer	15.00	15.00	14.00	13.00	10.00	12.00	12.00	14.00	14.00	14.00	14.00	14.00
Administrative Assistant	0.50	0.50	0.75	0.75	-							
Executive Assistant					1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Communications Supervisor	1.00	1.00	1.00	1.00	1.00	1.00						
Community Service/Code Enforce										1.00	1.00	1.00
Community Service Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Dispatcher/Records Assistant	4.00	4.00	4.00	3.00	3.00	3.00	4.00	4.00	4.00	5.00	5.00	5.00
Total Police	28.50	28.50	27.75	25.75	23.00	25.00	25.00	27.00	27.00	29.00	29.00	29.00
Public Works												
Town Arborist										0.5	0.50	0.50
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00						
Public Works Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Asst/Assoc Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Park Program Manager	1.00	1.00	1.00	1.00	1.00							
Office Specialist	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50
PW Maintenance Supervisor	2.00	2.00	2.00	2.00	2.00							
PW Maintenance Worker I/II	4.00	4.00	4.00	4.00	4.00							
Total Public Works	11.00	11.00	11.00	11.00	11.00	3.50	2.50	2.50	2.50	3.00	3.00	3.00
Grand Total	52.50	54.50	53.10	50.35	47.60	35.00	34.00	36.00	36.00	39.00	39.00	39.00

RESOLUTION NO. 17-xx

**A RESOLUTION OF THE CITY COUNCIL OF THE
TOWN OF ATHERTON APPROVING FISCAL YEAR
2017-2018 SALARY SCHEDULES AND
CLASSIFICATIONS**

WHEREAS , according to the California Code of Regulations (CCR) section 570.5 sets the requirements for a Publicly Available Pay Schedule and,

WHEREAS , this regulation requires that each pay schedule include position title for every employee position, pay rate for each position, and time base for each position; and

WHEREAS, the formal approval of the pay schedules requires that they are duly approved and adopted by the City Council, such as CCR 570.5 regulation requires the adoption of the Salary Schedules for Fiscal Years 2017-18, incorporated in "Exhibit A" attached hereto.

WHEREAS, the 2017-18 Proposed Budget reflects the Salary Schedule and Classifications in "Exhibit A"

NOW, THEREFORE, BE IT RESOLVED that the City Council of the Town of Atherton does hereby approve the Salary Schedules attached hereto as Exhibit "A".

PASSED AND ADOPTED at a meeting of the City Council of the Town of Atherton held on the 15th day of June, 2016 by the following vote:

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

Michael Lempres, MAYOR
Town of Atherton

ATTEST:

Judi Herren, Deputy City Clerk

APPROVED AS TO FORM:

William B. Conners, City Attorney

TOWN OF ATHERTON									
Salary Schedule									
FY 2017-2018									
Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
	CM Rate effective 7/01/2017								
City Manager	Management/Misc	City Manager	12	1100	D	100.83	8,066.37	17,477.14	209,725.69
	Dept Head Rate Effective 07/01/2017								
Department Heads	Management/Misc	Finance Director	18	1104	A	79.05	6,324.34	13,702.74	164,432.86
					B	83.01	6,640.41	14,387.56	172,650.69
					C	87.15	6,972.11	15,106.25	181,274.97
					D	91.51	7,320.92	15,861.98	190,343.80
Department Heads	Management/Sworn	Chief of Police	40	1105	A	82.75	6,619.89	14,343.10	172,117.23
					B	86.89	6,951.11	15,060.73	180,728.81
					C	91.23	7,298.44	15,813.29	189,759.53
					D	95.79	7,663.37	16,603.97	199,247.64
Department Heads	Management/Misc	City Clerk/Deputy City Manager	12		A	62.67	5,013.65	10,862.91	130,354.89
					B	65.80	5,264.26	11,405.89	136,870.73
					C	69.09	5,527.57	11,976.40	143,716.81
					D	72.54	5,803.58	12,574.43	150,893.12
	Mid Mgmt Rate Effective 07/01/2017								
Mid-Management	Management/Misc	Commander	40	2204	A	70.23	5,618.43	12,173.27	146,079.28
					B	73.74	5,899.33	12,781.88	153,382.60
					C	77.42	6,193.91	13,420.13	161,041.57
					D	81.29	6,503.14	14,090.13	169,081.59
Mid-Management	Management/Misc	Associate Civil Engineer	50		A	46.67	3,733.74	8,089.76	97,077.12
					B	49.01	3,920.84	8,495.15	101,941.77
					C	51.46	4,116.73	8,919.59	107,035.05
					D	54.03	4,322.40	9,365.20	112,382.35
Mid-Management	Management/Misc	Public Work Superintendent	50	2210	A	61.57	4,925.72	10,672.39	128,068.63
					B	64.65	5,171.93	11,205.85	134,470.16
					C	67.88	5,430.35	11,765.77	141,189.22
					D	71.27	5,701.97	12,354.27	148,251.22
Confidential	Confidential/Misc	Jr. Accountant	18		A	38.11	3,048.83	6,605.81	79,269.69
					B	39.81	3,185.13	6,901.12	82,813.40
					C	41.80	3,344.39	7,246.17	86,954.07
					D	43.90	3,511.95	7,609.22	91,310.66

TOWN OF ATHERTON

Salary Schedule

FY 2017-2018

Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
Confidential	Confidential/Misc	Accountant	18		A	43.94	3,515.37	7,616.63	91,399.57
					B	46.14	3,691.23	7,997.67	95,972.09
					C	48.45	3,875.89	8,397.77	100,773.23
					D	50.87	4,069.35	8,816.92	105,803.01
Confidential	Confidential/Misc	Assistant to Chief/Training Manager	40		A	38.04	3,043.46	6,594.16	79,129.98
					B	39.94	3,195.39	6,923.34	83,080.13
					C	41.94	3,355.13	7,269.46	87,233.50
					D	44.03	3,522.70	7,632.51	91,590.09
General Gov Rate Effective 07/01/2017									
General Government	General Gov/Misc	Deputy City Clerk/Office Specialist	12	3304	A	36.00	2,879.81	6,239.58	74,875.00
					B	37.79	3,023.43	6,550.77	78,609.22
					C	39.68	3,174.38	6,877.83	82,533.97
					D	41.66	3,332.66	7,220.77	86,649.23
General Government	General Gov/Misc	Office Specialist	"12/25/50	3304	A	29.62	2,369.31	5,133.50	61,601.99
					B	31.10	2,488.02	5,390.70	64,688.44
					C	32.66	2,612.59	5,660.61	67,927.31
					D	34.29	2,743.02	5,943.22	71,318.59
General Government	General Gov/Misc	Town Arborist/Public Works Specialist	25	3306	A	45.73	3,658.50	7,926.76	95,121.09
					B	48.02	3,841.21	8,322.62	99,871.43
					C	50.41	4,033.20	8,738.59	104,863.10
					D	52.94	4,234.95	9,175.73	110,108.79
General Government	General Gov/Misc	Account Technician	18	3308	A	32.11	2,569.11	5,566.41	66,796.88
					B	33.71	2,697.10	5,843.72	70,124.66
					C	35.41	2,832.42	6,136.91	73,642.96
					D	37.18	2,974.09	6,443.86	77,326.37

TOWN OF ATHERTON

Salary Schedule

FY 2017-2018

Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
	Police/APOA Rate Effective 07/01/2017								
Police-Civilian/APOA	Police/Misc	Community Service officer	40	4401	A	34.02	2,721.70	5,897.01	70,764.10
	80 hours shift				B	35.72	2,857.78	6,191.86	74,302.29
					C	37.51	3,000.67	6,501.45	78,017.39
					D	39.38	3,150.70	6,826.52	81,918.29
Police-Civilian/APOA	Police/Misc	Community Service officer/Code Enforcement	40	4401	A	34.02	2,721.70	5,897.01	70,764.10
	80 hours shift	(new Position 02/17/2015)			B	35.72	2,857.78	6,191.86	74,302.29
					C	37.51	3,000.67	6,501.45	78,017.39
					D	39.38	3,150.70	6,826.52	81,918.29
Police-Civilian/APOA	Police/Misc	Dispatcher/Records assistant	40	4405	A	37.44	2,995.27	6,489.75	77,876.97
	80 hours shift				B	39.31	3,145.03	6,814.23	81,770.82
					C	41.28	3,302.28	7,154.95	85,859.35
					D	43.34	3,467.40	7,512.69	90,152.29
Police- Per-Diem	80 hours shift	Per-Diem Dispatcher	40		A	37.44	2,995.27	6,489.75	77,876.97
					B	39.31	3,145.03	6,814.23	81,770.82
					C	41.28	3,302.28	7,154.95	85,859.35
					D	43.34	3,467.40	7,512.69	90,152.29
Police-Civilian	Police/Misc	Police Trainee	40	4406	D	23.90	1,912.15	4,143.00	49,716.00
Police-Civilian/APOA	Police/Misc	Dispatcher/Records assistant	40	4405	A	37.44	3,145.03	6,814.23	81,770.82
	84 hours shift				B	39.31	3,302.28	7,154.95	85,859.36
					C	41.28	3,467.40	7,512.69	90,152.32
					D	43.34	3,640.77	7,888.33	94,659.91
	Police/APOA Rate Effective 07/01/2017								
Police-Sworn/APOA	Police/Sworn/84	Police Officer	40	5505	A	45.58	3,828.50	8,295.08	99,540.99
	84 hours shift				B	50.25	4,019.93	8,709.84	104,518.07
					C	52.76	4,220.92	9,145.32	109,743.88
					D	55.40	4,431.97	9,602.60	115,231.24
Police-Sworn/APOA	Police/Sworn/84	Police Sergeant	40	5520	A	54.62	4,588.32	9,941.36	119,296.27
	84 hours shift				B	57.35	4,817.73	10,438.42	125,261.02
					C	60.22	5,058.62	10,960.34	131,524.10
					D	63.23	5,311.55	11,508.36	138,100.26
Police-Sworn/APOA	Police/Sworn/80	Police Officer	40	5506	A	45.58	3,646.16	7,900.01	94,800.08
	80 hours shift				B	47.85	3,828.29	8,294.63	99,535.59
					C	50.25	4,019.92	8,709.83	104,517.98
					D	52.76	4,221.05	9,145.60	109,747.25

TOWN OF ATHERTON

Salary Schedule

FY 2017-2018

Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
Police-Sworn/APOA	Police/Sworn/80	Police Sergeant	40	5528	A	54.62	4,369.52	9,467.29	113,607.48
	80 hours shift				B	57.35	4,587.91	9,940.47	119,285.61
					C	60.22	4,817.52	10,437.96	125,255.50
					D	63.23	5,058.35	10,959.76	131,517.15
	Rate Effective 07/01/17								
Police-Sworn	Police/Sworn/84	Police Reserve	40		A	45.58	3,828.50	8,295.08	99,540.99
					B	50.25	4,019.93	8,709.84	104,518.07
					C	52.76	4,220.92	9,145.32	109,743.88
					D	55.40	4,431.97	9,602.60	115,231.24

Appendix-C

Appropriation spending limit (Gann Limit)

**RESOLUTION NO.
A RESOLUTION OF THE CITY COUNCIL OF THE TOWN OF
ATHERTON ESTABLISHING THE APPROPRIATIONS LIMIT
FOR FISCAL YEAR 2017-2018 PURSUANT TO ARTICLE X111 B OF
THE CALIFORNIA CONSTITUTION**

WHEREAS, Article XIII B of the Constitution of the State of California provides that the total annual appropriations limitation of each government entity, including this Town, shall not exceed the appropriations limit of such entity of government for the prior year adjusted for certain changes mandated by Proposition 4 passed in November, 1979 and Proposition 111 passed in June, 1990, except as otherwise provided for in said Article XIII B and implementing State statutes; and

WHEREAS, pursuant to Article X111 B, and Section 7900 et seq of the California Government Code, the Town is required to set its appropriations limit for each fiscal year; and

WHEREAS, the Finance Director of the Town of Atherton has conducted the necessary analysis and calculations to determine the appropriations limit for Fiscal Year 2017-18, relying on the permanent Fiscal Year 1993-94 limit approved by the voters on November 3, 1994, and the following two adjustment factors: change in population for the County of San Mateo or Atherton, whichever is higher, and change in cost of living as provided by the State of California, Department of Finance; and

WHEREAS, based on such calculations, the Finance Director has determined the said appropriations limit, and pursuant to Section 7910 of the Government Code, has made available to the public the documentation used in the determination of the limit.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the Town of Atherton that the new appropriations limit for the Fiscal Year 2017-18 shall be and is hereby set in the amount of **\$12,724,452** and its calculations as set forth in Attachment 1, copy of which is attached hereto.

* * * * *

I hereby certify that the foregoing Resolution was duly and regularly passed and adopted by the City Council of the Town of Atherton at a regular meeting thereof held on the 21st day of June, 2017, by the following vote:

Appendix C

AYES: Council Members:

NOES: Council Members:

ABSENT: Council Members:

ABSTAIN: Council Members:

Michael Lempres, MAYOR
Town of Atherton

ATTEST:

Judi Herren, Deputy City Clerk

APPROVED AS TO FORM:

William Conners, City Attorney

Appendix-C

APPROPRIATIONS SPENDING LIMIT (GANN LIMIT)

Town of Atherton
APPROPRIATIONS SPENDING LIMIT
Prop 4 - Gann Limit FY 2017-2018

Schedule 1: Calculation of Spending Limit

Last Year's Limit (FY 2016-17)	12,317,562
Prior Year Parcel Tax Adjustment	<u>(2,790,000)</u>
Adjusted Last Year's Limit (FY 2016-17)	9,527,562

Adjustment Factors:

A. Population (County)	1.0056
C. Inflation	<u>1.0369</u>
A times C	<u>1.04</u>

Total Adjustment (Percent)	0.0427
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Total Adjustment (Dollars)	406,890
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Other Adjustments:

Parcel Tax Adjustment (+)	2,790,000
---------------------------	-----------

New Appropriation Limit for Fiscal Year 2017-18	<u><u>12,724,452</u></u>
---	--------------------------

Schedule 2: Appropriations Compared to Limit

Proceeds from Taxes	(Fm Schedule 3) 12,376,242
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Appropriations Subject to Limit FY 2017-18	<u>12,376,242</u>
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Appropriations Limit for FY 2017-18	12,724,452
-------------------------------------	-------------------

Amount under Appropriations Limit	<u><u>348,210</u></u>
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Schedule 3: Determination of Proceeds of Taxes

Per Budget for FY 2017-18

Revenues	Proceeds of Taxes	Non- Proceeds	Total
Property Tax	9,998,299		9,998,299
Sales Tax	175,828		175,828
Public Safety Sales Tax		81,500	81,500
Parcel Tax	1,860,000		1,860,000
County Measure A	340,000		340,000
Business License	242,993		242,993
Motor Vehicle License Fee			-
Homeowners Exemption	37,006		37,006
Franchise Fees		801,177	801,177
Development Fees/Permits		2,293,540	2,293,540
Fines & Forfeiture		50,795	50,795
Fees for Services		239,823	239,823
Rentals		142,976	142,976
Miscellaneous		169,423	169,423
	<u>12,654,126</u>	<u>3,779,234</u>	<u>16,433,360</u>
Interest Income	62,116	18,551	80,667
Reduction for CIP	<u>(340,000)</u>		
Total	<u><u>12,376,242</u></u>	<u><u>3,797,785</u></u>	<u><u>16,514,027</u></u>

RESOLUTION NO.

**A RESOLUTION OF THE CITY COUNCIL OF THE TOWN OF ATHERTON
ADOPTING THE FISCAL YEAR 2017-2018 OPERATING AND
CAPITAL IMPROVEMENT PROGRAM BUDGET**

WHEREAS, the City Council of the Town of Atherton set June 21, 2017, at the Town of Atherton City Council Chambers, 94 Ashfield Road, Atherton, California, as the time and place for the public hearing on the introduction of the Fiscal Year 2017-2018 Operating and Capital Improvement Program Budget; and

WHEREAS, notice of said hearing was duly given by posting the time and place of said hearing at designated places in accordance with Chapter 2.08 of the Municipal Code of the Town of Atherton; and

WHEREAS, it appears to be in the best interest of the citizens of the Town of Atherton that the Fiscal Year 2017-2018 Operating and Capital Improvement Program Budget be adopted in the format set forth in Exhibit A, attached hereto, and by reference incorporated herein; and

WHEREAS, the Salary schedules and Classification for Fiscal Year 2017-2018 are incorporated in as a resolution within the proposed budget

WHEREAS, the budget was made available for public view at the Town Hall, 91 Ashfield Road, Atherton, California, and the Town Library, 2 Dinkelspiel Station Lane, Atherton, California.

NOW THEREFORE, BE IT RESOLVED, that the Fiscal Year 2017-2018, Operating and Capital Improvement Program Budget projected appropriations /expenditures totaling \$29,534,020, which includes the General Fund Operating Budget of \$13,053,362, Other Funds Operating Budgets of \$5,247,638, and the Capital Projects Budget of \$11,233,020, as set forth in Exhibit A, attached hereto and by reference incorporated herein, be adopted for Fiscal Year 2017-2018.

BE IT FURTHER RESOLVED, that the City Clerk of the Town of Atherton is hereby directed to forward a copy of said approved and adopted budget to the County Controller of San Mateo County for filing pursuant to Government Code Section 53901.

* * * * *

I hereby certify that the foregoing resolution was duly and regularly passed and adopted by the City Council of the Town of Atherton at a regular meeting thereof held on the 21st day of June, 2017, by the following vote:

AYES: Council Members:
NOES: Council Members:

Resolution No.
Adopted June 21, 2017
Appendix D Page 1 of 5

ABSENT:
ABSTAIN:

Council Members:
Council Members:

Michael Lempres, MAYOR
Town of Atherton

ATTEST:

Judi Herren, Deputy City Clerk

APPROVED AS TO FORM

William B. Conners, City Attorney

EXHIBIT "A"

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

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

- Present Personnel Policies, Procedures, and Memorandum of Understanding, including salary schedules and benefits, except as hereinafter changed by resolution or ordinance of the City Council.
- The Expenditure Control Budget will show overall General Fund and other funds and/or departments.
- This system will apply to Operating and Capital Budget Expenditures as intended for use in Fiscal Year 2017-2018.
- All CIP encumbered expenditures from the Fiscal Year 2016-2017 Adopted/Revised Budget shall be carried forward and re-appropriated in Fiscal Year 2017-2018. Said encumbered expenditures to be re-appropriated in Fiscal Year 2017-2018 must be initiated by the Public Works Director, recommended by the Finance Director, and approved by the City Manager.
- Capital Project Commitments: Capital projects for which funds are appropriated in the budget year shall have those funds restricted for use for that project. Such appropriations will continue to be valid in subsequent fiscal years until the project is completed or the Council takes subsequent action to de-appropriate all or part of the funds originally restricted. If a capital project requires an additional appropriation, then City Council approval shall be required.
- General Fund Balance: The balance shall be established in accordance with the Fund Balance Policy for the General Fund as adopted by the City Council.
- The City Manager is authorized to make budget transfers within the same department. Any transfers between departments or funds shall require the approval of City Council.
- Expenditures are budgeted at, and may not legally exceed, the department level for the general fund and the fund level for Special Revenue and Capital Projects Funds. Budgeted amounts shown are as originally adopted, or as amended by the Town Council during the year.

Resolution No.

Adopted June 21, 2017
Appendix D Page 3 of 5

- This budget system assumes existing service levels; Council approval will be required for any significant changes involving increased or decreased service levels.
- The Finance Department shall be responsible for constant monitoring of the budget and shall establish and implement appropriate control mechanisms necessary for said purpose after consultation with city staff and approval by the City Manager.
- A monthly financial report shall be made available by the Finance Director for each department and/or program and/or capital project.

Resolution No.

Adopted June 21, 2017
Appendix D Page 4 of 5

Section 2: FY 2017-2018 all Funds Operating and Capital Budgets are hereby adopted, establishing the following revenue estimates and expenditure budgets:

Town of Atherton								
Budget for FY 2017-2018								
	Projected Fund Balance 06/30/17	Budgeted Revenues	Budgeted Expenditures	Budgeted Transfer In		Budgeted Transfer Out	ERAF	Projected Fund Balance 06/30/18
General Fund								
101 General Fund	\$ 11,709,006	\$ 14,314,027	\$ 13,053,362	\$ 372,000		\$ (449,258)	\$ 1,066,958	\$ 13,959,372
Special Revenue Funds								
105 Tennis Fund	134,004	47,050	76,000	-				105,054
209 Police (COPS) Grant	298	100,146	100,000					444
213 Library Fund	12,505,190	1,295,000	3,473,600					10,326,590
215 Evan Creative Design	15,272	225	14,000					1,497
Total Special Revenue	12,654,764	1,442,421	3,663,600	-		-		10,433,585
Capital Project Funds								
201 Special Tax	1,245,700	1,860,000	2,730,000			(372,000)		3,700
202 Measure A	392,965	340,000	715,000					17,965
203 Gas Tax	100,166	205,000	300,000					5,166
204 Measure M	220,130	75,000	125,000					170,130
210 Road Impact	-	-	-					-
401 Capital Improvement	5,713,774	-	866,500					4,847,274
402 Storm Drainage	30,156	-	-					30,156
403 Channel Drainage Dt.	141,094	97,300	160,000					78,394
406 Facilities Construction	1,265,713	6,336,520	6,336,520					1,265,713
Total Capital Projects	9,109,698	8,913,820	11,233,020	-		(372,000)		6,418,498
Internal Service Funds								
610 Equipment Repl.	604,097	299,600	259,450					644,247
614 Worker's Comp.	474,192	333,625	557,278	357,140				607,679
615 General Liability	477,031	263,612	261,612					479,031
616 Employee Benefits	4,214,147	716,414	505,698	92,118				4,332,745
Total Internal Service	9,769,467	1,613,251	1,584,038	449,258				6,065,702
Total All Funds	\$ 39,242,935	\$ 26,388,518	\$ 29,534,020	\$ 821,258		\$ (821,258)		\$ 36,875,157

Adopted June 21, 2017
Appendix D Page 1 of 5

Resolution 17-XX
A RESOLUTION OF THE CITY COUNCIL OF THE TOWN OF ATHERTON
ADOPTING SALARIES AND BENEFITS FOR UNREPRESENTED STAFF

The City Council of the Town of Atherton hereby resolves as follows:

WHEREAS, Attachment A to this Resolution specifies terms and conditions of employment for Unrepresented Employees, and

WHEREAS, the City Council amends the unrepresented staff resolution to provide a 2.75% cost of living adjustment increase in salaries; and

WHEREAS, it is the intent of the Council that this resolution serve in lieu of a Memorandum of Understanding for unrepresented employees for purposes of defining and affording rights as outlined in this Resolution; and

WHEREAS, it is the intent of the Council that the rights as outlined in this Resolution be effective July 1, 2017; and

WHEREAS, in arriving at the various term and conditions in the Resolution, the Council and employees covered by this Resolution recognize that this Resolution may be amended in the future at any time, including prior to its expiration based on the discretion of the Council at that time; and

WHEREAS, the Council and employees covered by this Resolution recognize that it is the intent of the Council to meet annually to review and modify the terms and conditions of this Resolution based on the Town's fiscal condition and/or employment needs dictate; and

WHEREAS, the City Council has determined that the 2.75% Cost of Living Adjustment provided within this Unrepresented Employee Salary & Benefit Resolution shall not apply to the position of the City Manager; and

WHEREAS, with respect to the salaries and benefits provided under this Resolution, the Council strives to pay employees a fair total compensation package in line with the average for similar positions in comparable agencies within the region.

Now, therefore, be it resolved by the City Council of the Town of Atherton that the salaries and benefits of the Unrepresented Employees of the Town of Atherton shall be as stated in Attachment A, effective July 1, 2017.

* * * * *

I hereby certify that the foregoing Resolution was duly and regularly passed and adopted by the City Council of the Town of Atherton at a regular meeting thereof held on the 21st day of June, 2017, by the following vote:

AYES: **COUNCILMEMBERS:**
NOES: **COUNCILMEMBERS:**
ABSENT: **COUNCILMEMBERS:**

Michael Lempres, Mayor
Town of Atherton

ATTEST:

Judi Herren, Deputy City Clerk

APPROVED AS TO FORM:

William B. Conners, City Attorney

Attachment A

TOWN OF ATHERTON

Unrepresented Employees Salary & Benefit Resolution

GENERAL PROVISIONS:

The following salary and benefit programs shall apply to all local miscellaneous and safety employees in the classes and at the levels noted herein. It is intended that this Resolution serve in lieu of a Memorandum of Understanding for unrepresented employees for purposes of defining and affording rights as outlined in this Resolution.

1. **TERM:** This Resolution shall be effective July 1, 2017. As a practice, this Resolution may be returned annually to the City Council for review and modification as the Town's fiscal condition and/or employment needs dictate.

2. COVERED CLASSIFICATIONS:

The monthly pay rates and classifications for the employees covered by this Resolution are as follows:

Job Title and Classification	STEP A	STEP B	STEP C	STEP D
<i>Management</i>				
Police Chief	14,343	15,061	15,813	16,604
Finance Director	13,703	14,388	15,106	15,862
Police Commander	12,173	12,782	13,420	14,090
Deputy City Manager/City Clerk	10,862	11,406	11,976	12,574
Public Works Superintendent	10,672	11,206	11,766	12,354
Associate Civil Engineer	7,834	8,227	8,638	9,069
<i>Non-Management, Confidential</i>				
Town Arborist	7,927	8,323	8,739	9,176
Accountant	7,413	7,784	8,173	8,581
Assistant to the Chief/Training Manager	6,594	6,923	7,269	7,633
Jr. Accountant	6,606	6,901	7,246	7,609
Deputy City Clerk/Office Specialist	6,240	6,551	6,878	7,221
Account Technician	5,566	5,844	6,137	6,444
Office Specialist	5,134	5,391	5,661	5,943

3. **TEMPORARY AND SEASONAL EMPLOYEES:** The City Manager may hire, on a part-time basis, positions identified as full-time according to the current salary resolution. Such positions shall only be hired when filling in temporarily for an existing full-time position. In addition to this authorization, the City Manager is authorized to hire the following temporary and/or seasonal hourly positions as operational needs dictate:

Position Title	Hourly Rate
Per-Diem Dispatcher	Hourly Rate As Applicable to FT Dispatcher
Police Officer Reserve Level I	Hourly Rate As Applicable to FT Police Officer
Intern	Hourly Rate Determined by City Manager

Unless prescribed by law, the benefits listed within this Resolution shall not apply to Temporary and Seasonal employees.

4. **HOURS OF WORK:** The standard workweek for employees occupying full-time positions consists of forty (40) hours in any seven (7) day period. The workweek begins at 12:01 A.M. Sunday and ends 11:59 P.M. the following Saturday. The City Manager shall designate shift schedules for all employees with due regard for the convenience of the public and the laws of the State and the needs of the Town. The Town reserves the right to consider changes to the standard workweek to facilitate adjustments to Town Hall operating hours.
5. **FLEXIBLE SCHEDULES:** At the request of the Department Head and following review and approval by the City Manager or his/her designee, a flexible work schedule may be implemented for employees covered by this Resolution. The City Manager's evaluation shall give consideration to the needs of the Department/Employee as well as the desire of the City Council to continue to provide all Town services on a schedule that is conducive to providing uninterrupted service to its residents throughout the week.

Each flexible schedule approved shall be evaluated by the City Manager or his/her designee no later than six months following its implementation. The purpose of the evaluation will be to determine if it is in the best interests of the Town of Atherton to continue the flexible schedule, or any modifications to the schedule that would be necessitated by the City Manager's evaluation.

COMPENSATION

6. **WAGES – PROGRESSION WITHIN STEPS:** Employees are eligible to progress from Step A to Step B six (6) months after their hire date or date of entry into the job classification, provided they have received a satisfactory performance evaluation conducted by their supervisor. Thereafter, employees may progress between steps B through D twelve (12) months after date of entry into the previous step provided they have received a satisfactory evaluation.
7. **OVERTIME:** All non-management, confidential employees are subject to and shall receive when appropriate, overtime compensation in accordance with the provisions of the Fair Labor Standards Act and California labor laws. Management employees are exempt from overtime.

All compensable overtime must be authorized by the Department Head or designated representative in advance of being worked. If prior authorization is not feasible because of emergency conditions a confirming authorization must be made on the next regular working day following the date on which the overtime was worked.

Any authorized time worked in excess of forty (40) hours in the applicable designated FLSA workweek shall be considered overtime and shall be compensable at the rate of one and one-half (1½) times the employee's regular rate of pay. Compensatory time off may be taken in lieu of overtime payment. For purposes of this section, Overtime, as defined in applicable state or federal law, the term "time worked" excludes time in paid status but not worked (e.g. paid sick, vacation, holiday, disability or other compensatory time off.) Compensatory time off shall be at a time mutually agreeable to the employee and the Department Head. Compensatory time off which accrues in excess of forty-eight (48) hours will be liquidated by monetary payment during the month of October. An employee shall not be required to reduce a scheduled workday in whole or in part to avoid the payment for overtime worked on another scheduled work day.

8. **PAY FOR TEMPORARY OR INTERIM APPOINTMENT TO A HIGHER CLASSIFICATION:** An employee who is temporarily appointed and performs the work of a position in a higher classification temporarily vacated by its incumbent either covered by or outside of employees covered by this resolution for more than five (5) consecutive workdays shall be paid five percent (5%) above the regular rate he or she received in his or her regular lower classification for such time as working out of class. However, if the position in the higher classification is vacant (has no incumbent) and the employee is given an interim appointment to such position pending the permanent filling of such position, he or she shall be paid five percent (5%) above the regular rate he or she received in his or her regular lower classification, or the rate of the first step of the range assigned to the higher classification, whichever is greater for the period of time working in that position. In no event shall such pay exceed the maximum of the range of the classification in which the employee is temporarily assigned. Payment shall commence with the first (1st) workday of the temporary or interim assignment and shall continue, including holidays, during the period of temporary or interim assignment. Such appointment shall be in writing by the Department Head and approved by the City Manager or his designated representative; however, any appointment to a temporary Department Head classification shall be approved by the City Manager. Only the City Council may authorize a temporary appointment to the position of City Manager.

PAID LEAVES

9. **LEAVES COVERED UNDER STATE AND FEDERAL LAW AND ADMINISTRATIVE POLICIES:** In addition to the paid leave provisions outlined below, the Town shall provide leave pursuant to adopted Town Administrative Policies and consistent with state and federal law, these shall include but not be limited to leave for Jury Duty, Voting, Military Leave, Pregnancy Disability, and Family Medical Leave.
10. **ADMINISTRATIVE LEAVE:** In recognition of the hours required to accomplish the requirements of each management position, including the attendance at numerous meetings outside normal working hours, each Management Employee shall be granted forty (40) hours of Administrative Leave per fiscal year. Management employees may accumulate a maximum of 60 hours of Administrative Leave. No cash out of Administrative Leave shall be allowed. Administrative leave does not apply to non-management, confidential

employees.

11. **HOLIDAYS:** The following holidays will be observed by all employees.

- January 1, New Year's Day
- Third Monday in January, Martin Luther King, Jr. Day
- Third Monday in February, President's Day
- Last Monday in May, Memorial Day
- July 4, Independence Day
- First Monday in September, Labor Day
- Second Monday in October, Columbus Day
- November 11, Veteran's Day
- Fourth Thursday in November, Thanksgiving Day
- Fourth Friday in November, Day after Thanksgiving Day
- December 25, Christmas Day

Additionally, employees shall receive a personal holiday on a date to be determined by the employee subject to the approval of the City Manager or his/her designee. This holiday will be credited to the employee's vacation bank each January.

If any of the regular holidays (excluding personal holidays) falls on a Saturday, the Friday preceding shall be observed as the holiday. If the holiday falls on a Sunday, the following Monday shall be observed as the holiday.

12. **VACATION LEAVE:** Except as limited by this section, all employees in full-time positions shall accrue Vacation Leave on each pay period prorated based on the following annual rates while in paid status:

- Less than three years of service - 80 hours per year.
- Three years of service to eight years of service- 120 hours per year.
- Eight years of service and above- 160 hours per year.

Vacation can only be accumulated to two times the employee's annual accrual rate, but not to exceed a total of 240 hours. If the employee's balance exceeds 240 hours, they shall not accrue any new vacation leave until their balance is 240 hours or less.

Employees shall be allowed to have the Town buy back accrued vacation each fiscal year, with the approval of the City Manager, under the following terms:

- a) To be eligible to sell back vacation time, an employee must have a minimum balance of 60 hours of annual vacation accrual after any buy back.
- b) A maximum of ten (10) days of buy back may be purchased by the Town per year per employee.
- c) The vacation buyback program shall be suspended during any declared fiscal emergency.

13. **SICK LEAVE:** The Town shall provide each employee in paid status with paid sick leave at the rate of eight (8) hours per month (3.69 hours per pay period). There shall be a cap of 960 hours of sick leave accrual. For those employees whose balance now exceeds the cap, no further sick leave shall accrue until their balance is below the cap.

An employee may only use sick leave that has accrued prior to the current pay period. Sick leave is not cashed out upon separation. Probationary employees can earn and use sick leave.

14. **BEREAVEMENT LEAVE:** An employee shall be allowed paid leave for not more than five (5) working days when absent because a death has occurred in their immediate family as defined within the Town's Administrative Policies.

BENEFIT PROGRAMS

The following benefits are provided to employees covered by this resolution. Benefit programs are not considered vested rights and may be subject to change. It is the intent of this Resolution that covered employees receive the same general benefits as other employees in similar department units.

15. **PUBLIC EMPLOYEES' RETIREMENT SYSTEM:** All full-time employees are enrolled in the California Public Employees Retirement System (CalPERS), as amended by AB 340 of 2012, in lieu of Social Security coverage. All local miscellaneous, CalPERS "classic" employees shall continue to be enrolled in the 2% at 55 retirement benefit plan. All local miscellaneous employees subject to the Public Employees' Pension Reform Act (PEPRA) shall be enrolled in the 2% at 62 retirement benefit plan and be subject to the three year average basis for determining the pension benefit levels. All local miscellaneous employees shall contribute the full required employee contribution.

All public safety CalPERS "classic" employees covered by this resolution shall continue to be enrolled in the 3% at 50 retirement benefit plan subject to the highest one year of service. All public safety employees subject to the Public Employees' Pension Reform Act (PEPRA) shall be enrolled in the 2.7% at 57 retirement benefit plan, and be subject to the highest three years average basis for determining the pension benefit level. All public safety employees shall contribute the full required employee contribution.

The Town will continue to offer the voluntary salary reduction option offered by Section 414H2 of the IRS Code and the Public Employees Retirement System.

16. **HEALTH PLAN CONTRIBUTIONS:** The Town provides medical and hospitalization care benefits through the CalPERS Health Plan Program to the extent not supplanted by any mandated federal health coverage plan. For any CalPERS Health Plan Program, the Town shall pay the minimum amount required by law toward the monthly premium for hospital and medical care benefits under the CalPERS (PEMHCA) Health Plan referred to as the minimum employer contribution (MEC), currently the sum of \$128 per month (2017 rate). Any remaining premium shall be paid by the employee either through the Section 125 Plan (cafeteria flex-plan described below) or payroll deduction or a combination thereof unless

replaced by a federally mandated health coverage plan. The Town reserves the right to modify the health insurance programs offered to its employees.

17. DOMESTIC PARTNER COVERAGE: The Town will provide domestic partner medical coverage to the extent and in the manner which CalPERS health plan carriers or federal law allow for the domestic partner's enrollment.

18. IRC SECTION 125 FLEXIBLE BENEFIT PLAN:

A. To the extent not supplanted by any mandated federal health coverage plan, the Town participates in the CalPERS Health Plan Program; however, the Town reserves the right to select the providers of any insurance program(s).

B. The Town shall contribute each month up to the amounts listed below, based on the employee's level of medical plan enrollment, to each active employee's IRC section 125 Cafeteria Flex Plan account. The benefit allowance is to be used to offset the costs of the employer provided medical, dental and vision insurance premiums. An employee may not use the allowance for other reasons. These amounts may be adjusted by the City Council in superseding resolutions. Provisions of the Cafeteria Flex Plan shall be set forth by resolution of the City Council as soon as practical after adoption of this Resolution to clarify and implement the specifics of the plan which is outlined herein.

1. 90% of the 2016 CalPERS published rates for the Kaiser plan:

- One Party = \$672
- Two Party = \$1,344
- Three + Party = \$1,747

Rate adjustments are expected in January 2018. For any CalPERS Kaiser HMO rate increases, the cafeteria contribution shall be adjusted according the following agreement:

- For rate increases of up to and including 3% of any annual premium, the cafeteria plan contribution shall not be increased.
- For rate increases in excess of 3% of the annual premium, the cafeteria plan contribution shall be increased by one half (1/2) of the increase in excess of 3%.

2. Dental

- 90% of the published rates for single, 2-party, and family

3. Vision

- 90% of the published rates for single, 2-party, and family

Any required health, dental and/or vision premiums in excess of the amount in the Cafeteria Plan shall be paid by the employee, unless replaced by a federally mandated health coverage plan.

In the event that an employee elects insurance plans that do not use the entire Cafeteria Flex Plan benefit allowance, the Town agrees to contribute 60% of the unused benefit into the employee's health or flex savings account as allowed by law or refunded to the employee.

An employee who elects no medical coverage through the Town shall receive 60% of the Kaiser HMO benchmark used by the Town (employee only, employee plus one, or family) depending on which category the employee is eligible during the open enrollment period. The minimum payment shall be \$300 per month.

C. The Town shall establish a flexible spending plan under Internal Revenue Code Section 125, which shall include dependent care provisions under Internal Revenue Code Section 129. Employees may participate in the flexible spending plan according to its terms as may be in effect from time to time, and those employees who are participating shall be responsible for their monthly participation fee.

D. Any Employee that enrolls in a Medical, Dental or Vision plan that has a higher premium than the benefit allowance, as stated above, will pay the difference via pre-tax payroll deductions.

E. Procedures for the administration of the Section 125 Plan shall be determined by the Town. The Town shall assume the administrative cost for the Plan.

F. Re-enrollment in the Town sponsored CalPERS (PEMHCA) Plan is subject to the limitations and exclusions time period instituted by CalPERS. Employees are eligible to reenroll during the CalPERS open enrollment period. Upon the effective date of reenrollment, payments pursuant to this section cease.

19. **RETIREE MEDICAL:** Current employees shall receive retirement medical benefits as provided under the contract in effect when they were hired.

Employees hired after the effective date of Resolution No. 13-03 shall not be entitled to Town-paid retiree medical beyond the monthly minimum contribution rate.

20. **LIFE INSURANCE:** The Town will provide employees paid term life/accidental death and dismemberment insurance in the following amounts:

Non-Management Confidential: \$50,000
Management: \$100,000
Police Chief & Police Lieutenant: \$140,000

21. **CELL PHONE STIPEND:** The Town will provide a fifty dollar (\$50) per month cell phone stipend to the following job classifications:

- Finance Director
- Deputy City Manager/City Clerk
- Associate Civil Engineer
- Assistant to the Chief/Training Manager
- Town Arborist

The Town will provide a fifty dollar (\$75) per month cell phone stipend to the following job classifications:

- Chief of Police
- Commander
- Public Works Superintendent

If the employee has a Town-issued cell phone they shall not be entitled to the cell phone stipend. Employees within the above classifications may also decline the stipend. Employees declining the stipend are required to provide written notice to the Town of their declination.

22. **P.O.S.T. CERTIFICATE:** Any Commander receiving an Intermediate and Advanced P.O.S.T certificate shall receive an incentive of two and one-half percent (2.5%) in wages above salary.

23. **EMPLOYEE ASSISTANCE PLAN:** The Town will continue its program for psychological counseling to covered employees and dependents, with total Town expenditures not to exceed \$3,000 per employee and family visits in any fiscal year for payment of up to six professional psychological sessions each year. Operation of the Employee Assistance Plan is subject to the City Council's funding of the plan within any fiscal year budget.

24. **LONG TERM DISABILITY INSURANCE (LTD):** Coverage for this Town-paid insurance is up to 67% of monthly earnings to a maximum of \$6,000 per month. This insurance becomes effective the first day of the month following date of employment subject to the terms and provisions contained in the policy. The waiting period following a disabling event is sixty (60) days. An employee does not accrue sick or vacation leave while on Long Term Disability absence.

25. **DEFERRED COMPENSATION:** Employees are eligible to participate in Deferred Compensation Plans offered by the Town.

26. **SHORT-TERM DISABILITY INSURANCE (STD):** Town-paid Short Term Disability Insurance can only be utilized after an employee has exhausted all of their available sick leave. The benefit is an amount equal to 70% of the employee's weekly earnings to a maximum of \$500 per week.

27. **FLEXIBLE SPENDING PLAN:** Regular full-time employees may enroll in this IRC Section 125 plan and take advantage of tax benefits as they pertain to medical and dependent care. Employees enroll upon employment and annually thereafter in the month of January.
28. **AUTOMOBILE PROVISION/MILEAGE REIMBURSEMENT:** Employees provided with a Town vehicle for the purposes of commuting to and from work and/or for use while on duty shall not be eligible for mileage reimbursement. Employees required to use their personal vehicle in the performance of their job will be compensated for mileage at the current Internal Revenue Service rate.
29. **TUITION REIMBURSEMENT:** The Town shall establish an \$8,000 annual educational reimbursement fund. The Town will reimburse employees who successfully complete courses approved in advance by the City Manager that will be beneficial to the employee in the course and scope of their job, in an amount up to \$2,500 per employee per fiscal year until the fund is depleted. Operation of the tuition reimbursement program is subject to the City Council's funding of the program within any fiscal year budget.
30. **WORKERS' COMPENSATION INSURANCE:** The Town shall provide Workers' Compensation Insurance as required by law with the premiums paid entirely by the Town.
31. **GENERAL PROVISIONS:** It is understood that federal law, state law, Town ordinances, Town Personnel Rules and Procedures, written departmental policies, and written administrative policies determine procedures and policies relating to the terms and conditions of employment, except as provided by this Resolution. Any and all prior provisions applicable to the positions covered under this Resolution that are contained in any but the aforementioned sources and in this Resolution are hereby declared null and void.
32. **DURATION:** Upon adoption, this Resolution shall be effective July 1, 2017.

The provisions of this Resolution supersede and terminate any and all prior or existing MOUs, understandings, rules, policies, agreements, resolutions or correspondence, whether formal or informal, regarding the compensation, benefits and terms and conditions of employment with respect to the employees covered by this Resolution, to the extent that those items are inconsistent with the terms of this Resolution.

RESOLUTION NO. 17-xx

**A RESOLUTION OF THE CITY COUNCIL OF THE
TOWN OF ATHERTON APPROVING FISCAL YEAR
2017-2018 SALARY SCHEDULES AND
CLASSIFICATIONS**

WHEREAS , according to the California Code of Regulations (CCR) section 570.5 sets the requirements for a Publicly Available Pay Schedule and,

WHEREAS , this regulation requires that each pay schedule include position title for every employee position, pay rate for each position, and time base for each position; and

WHEREAS, the formal approval of the pay schedules requires that they are duly approved and adopted by the City Council, such as CCR 570.5 regulation requires the adoption of the Salary Schedules for Fiscal Years 2017-18, incorporated in "Exhibit A" attached hereto.

WHEREAS, the 2017-18 Proposed Budget reflects the Salary Schedule and Classifications in "Exhibit A"

NOW, THEREFORE, BE IT RESOLVED that the City Council of the Town of Atherton does hereby approve the Salary Schedules attached hereto as Exhibit "A".

PASSED AND ADOPTED at a meeting of the City Council of the Town of Atherton held on the 15th day of June, 2016 by the following vote:

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

Michael Lempres, MAYOR
Town of Atherton

ATTEST:

Judi Herren, Deputy City Clerk

APPROVED AS TO FORM:

William B. Connors, City Attorney

TOWN OF ATHERTON

Salary Schedule

FY 2017-2018

Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
	CM Rate effective 7/01/2017								
City Manager	Management/Misc	City Manager	12	1100	D	100.83	8,066.37	17,477.14	209,725.69
	Dept Head Rate Effective 07/01/2017								
Department Heads	Management/Misc	Finance Director	18	1104	A	79.05	6,324.34	13,702.74	164,432.86
					B	83.01	6,640.41	14,387.56	172,650.69
					C	87.15	6,972.11	15,106.25	181,274.97
					D	91.51	7,320.92	15,861.98	190,343.80
Department Heads	Management/Sworn	Chief of Police	40	1105	A	82.75	6,619.89	14,343.10	172,117.23
					B	86.89	6,951.11	15,060.73	180,728.81
					C	91.23	7,298.44	15,813.29	189,759.53
					D	95.79	7,663.37	16,603.97	199,247.64
Department Heads	Management/Misc	City Clerk/Deputy City Manager	12		A	62.67	5,013.65	10,862.91	130,354.89
					B	65.80	5,264.26	11,405.89	136,870.73
					C	69.09	5,527.57	11,976.40	143,716.81
					D	72.54	5,803.58	12,574.43	150,893.12
	Mid Mgmt Rate Effective 07/01/2017								
Mid-Management	Management/Misc	Commander	40	2204	A	70.23	5,618.43	12,173.27	146,079.28
					B	73.74	5,899.33	12,781.88	153,382.60
					C	77.42	6,193.91	13,420.13	161,041.57
					D	81.29	6,503.14	14,090.13	169,081.59
Mid-Management	Management/Misc	Associate Civil Engineer	50		A	46.67	3,733.74	8,089.76	97,077.12
					B	49.01	3,920.84	8,495.15	101,941.77
					C	51.46	4,116.73	8,919.59	107,035.05
					D	54.03	4,322.40	9,365.20	112,382.35
Mid-Management	Management/Misc	Public Work Superintendent	50	2210	A	61.57	4,925.72	10,672.39	128,068.63
					B	64.65	5,171.93	11,205.85	134,470.16
					C	67.88	5,430.35	11,765.77	141,189.22
					D	71.27	5,701.97	12,354.27	148,251.22
Confidential	Confidential/Misc	Jr. Accountant	18		A	38.11	3,048.83	6,605.81	79,269.69
					B	39.81	3,185.13	6,901.12	82,813.40
					C	41.80	3,344.39	7,246.17	86,954.07
					D	43.90	3,511.95	7,609.22	91,310.66

TOWN OF ATHERTON

Salary Schedule

FY 2017-2018

Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
Confidential	Confidential/Misc	Accountant	18		A	43.94	3,515.37	7,616.63	91,399.57
					B	46.14	3,691.23	7,997.67	95,972.09
					C	48.45	3,875.89	8,397.77	100,773.23
					D	50.87	4,069.35	8,816.92	105,803.01
Confidential	Confidential/Misc	Assistant to Chief/Training Manager	40		A	38.04	3,043.46	6,594.16	79,129.98
					B	39.94	3,195.39	6,923.34	83,080.13
					C	41.94	3,355.13	7,269.46	87,233.50
					D	44.03	3,522.70	7,632.51	91,590.09
General Gov Rate Effective 07/01/2017									
General Government	General Gov/Misc	Deputy City Clerk/Office Specialist	12	3304	A	36.00	2,879.81	6,239.58	74,875.00
					B	37.79	3,023.43	6,550.77	78,609.22
					C	39.68	3,174.38	6,877.83	82,533.97
					D	41.66	3,332.66	7,220.77	86,649.23
General Government	General Gov/Misc	Office Specialist	"12/25/50	3304	A	29.62	2,369.31	5,133.50	61,601.99
					B	31.10	2,488.02	5,390.70	64,688.44
					C	32.66	2,612.59	5,660.61	67,927.31
					D	34.29	2,743.02	5,943.22	71,318.59
General Government	General Gov/Misc	Town Arborist/Public Works Specialist	25	3306	A	45.73	3,658.50	7,926.76	95,121.09
					B	48.02	3,841.21	8,322.62	99,871.43
					C	50.41	4,033.20	8,738.59	104,863.10
					D	52.94	4,234.95	9,175.73	110,108.79
General Government	General Gov/Misc	Account Technician	18	3308	A	32.11	2,569.11	5,566.41	66,796.88
					B	33.71	2,697.10	5,843.72	70,124.66
					C	35.41	2,832.42	6,136.91	73,642.96
					D	37.18	2,974.09	6,443.86	77,326.37

TOWN OF ATHERTON

Salary Schedule

FY 2017-2018

Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
	Police/APOA Rate Effective 07/01/2017								
Police-Civilian/APOA	Police/Misc	Community Service officer	40	4401	A	34.02	2,721.70	5,897.01	70,764.10
	80 hours shift				B	35.72	2,857.78	6,191.86	74,302.29
					C	37.51	3,000.67	6,501.45	78,017.39
					D	39.38	3,150.70	6,826.52	81,918.29
Police-Civilian/APOA	Police/Misc	Community Service officer/Code Enforcement	40	4401	A	34.02	2,721.70	5,897.01	70,764.10
	80 hours shift	(new Position 02/17/2015)			B	35.72	2,857.78	6,191.86	74,302.29
					C	37.51	3,000.67	6,501.45	78,017.39
					D	39.38	3,150.70	6,826.52	81,918.29
Police-Civilian/APOA	Police/Misc	Dispatcher/Records assistant	40	4405	A	37.44	2,995.27	6,489.75	77,876.97
	80 hours shift				B	39.31	3,145.03	6,814.23	81,770.82
					C	41.28	3,302.28	7,154.95	85,859.35
					D	43.34	3,467.40	7,512.69	90,152.29
Police- Per-Diem	80 hours shift	Per-Diem Dispatcher	40		A	37.44	2,995.27	6,489.75	77,876.97
					B	39.31	3,145.03	6,814.23	81,770.82
					C	41.28	3,302.28	7,154.95	85,859.35
					D	43.34	3,467.40	7,512.69	90,152.29
Police-Civilian	Police/Misc	Police Trainee	40	4406	D	23.90	1,912.15	4,143.00	49,716.00
Police-Civilian/APOA	Police/Misc	Dispatcher/Records assistant	40	4405	A	37.44	3,145.03	6,814.23	81,770.82
	84 hours shift				B	39.31	3,302.28	7,154.95	85,859.36
					C	41.28	3,467.40	7,512.69	90,152.32
					D	43.34	3,640.77	7,888.33	94,659.91
	Police/APOA Rate Effective 07/01/2017								
Police-Sworn/APOA	Police/Sworn/84	Police Officer	40	5505	A	45.58	3,828.50	8,295.08	99,540.99
	84 hours shift				B	50.25	4,019.93	8,709.84	104,518.07
					C	52.76	4,220.92	9,145.32	109,743.88
					D	55.40	4,431.97	9,602.60	115,231.24
Police-Sworn/APOA	Police/Sworn/84	Police Sergeant	40	5520	A	54.62	4,588.32	9,941.36	119,296.27
	84 hours shift				B	57.35	4,817.73	10,438.42	125,261.02
					C	60.22	5,058.62	10,960.34	131,524.10
					D	63.23	5,311.55	11,508.36	138,100.26
Police-Sworn/APOA	Police/Sworn/80	Police Officer	40	5506	A	45.58	3,646.16	7,900.01	94,800.08
	80 hours shift				B	47.85	3,828.29	8,294.63	99,535.59
					C	50.25	4,019.92	8,709.83	104,517.98
					D	52.76	4,221.05	9,145.60	109,747.25

TOWN OF ATHERTON

Salary Schedule

FY 2017-2018

Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
Police-Sworn/APOA	Police/Sworn/80 80 hours shift	Police Sergeant	40	5528	A	54.62	4,369.52	9,467.29	113,607.48
					B	57.35	4,587.91	9,940.47	119,285.61
					C	60.22	4,817.52	10,437.96	125,255.50
					D	63.23	5,058.35	10,959.76	131,517.15
Rate Effective 07/01/17									
Police-Sworn	Police/Sworn/84	Police Reserve	40		A	45.58	3,828.50	8,295.08	99,540.99
					B	50.25	4,019.93	8,709.84	104,518.07
					C	52.76	4,220.92	9,145.32	109,743.88
					D	55.40	4,431.97	9,602.60	115,231.24

Appendix-C

Appropriation spending limit (Gann Limit)

RESOLUTION NO.
A RESOLUTION OF THE CITY COUNCIL OF THE TOWN OF
ATHERTON ESTABLISHING THE APPROPRIATIONS LIMIT
FOR FISCAL YEAR 2017-2018 PURSUANT TO ARTICLE X111 B OF
THE CALIFORNIA CONSTITUTION

WHEREAS, Article XIII B of the Constitution of the State of California provides that the total annual appropriations limitation of each government entity, including this Town, shall not exceed the appropriations limit of such entity of government for the prior year adjusted for certain changes mandated by Proposition 4 passed in November, 1979 and Proposition 111 passed in June, 1990, except as otherwise provided for in said Article XIII B and implementing State statutes; and

WHEREAS, pursuant to Article X111 B, and Section 7900 et seq of the California Government Code, the Town is required to set its appropriations limit for each fiscal year; and

WHEREAS, the Finance Director of the Town of Atherton has conducted the necessary analysis and calculations to determine the appropriations limit for Fiscal Year 2017-18, relying on the permanent Fiscal Year 1993-94 limit approved by the voters on November 3, 1994, and the following two adjustment factors: change in population for the County of San Mateo or Atherton, whichever is higher, and change in cost of living as provided by the State of California, Department of Finance; and

WHEREAS, based on such calculations, the Finance Director has determined the said appropriations limit, and pursuant to Section 7910 of the Government Code, has made available to the public the documentation used in the determination of the limit.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the Town of Atherton that the new appropriations limit for the Fiscal Year 2017-18 shall be and is hereby set in the amount of **\$12,724,452** and its calculations as set forth in Attachment 1, copy of which is attached hereto.

* * * * *

I hereby certify that the foregoing Resolution was duly and regularly passed and adopted by the City Council of the Town of Atherton at a regular meeting thereof held on the 21st day of June, 2017, by the following vote:

SECTION G
Appendix C

GANN LIMIT RESOLUTION

Town of Atherton

AYES: *Council Members:*

NOES: *Council Members:*

ABSENT: *Council Members:*

ABSTAIN: *Council Members:*

Michael Lempres, MAYOR

Town of Atherton

ATTEST:

Judi Herren, Deputy City Clerk

APPROVED AS TO FORM:

William Conners, City Attorney

Appendix-C

APPROPRIATIONS SPENDING LIMIT (GANN LIMIT)

Town of Atherton
APPROPRIATIONS SPENDING LIMIT
Prop 4 - Gann Limit FY 2017-2018

Schedule 1: Calculation of Spending Limit

Last Year's Limit (FY 2016-17)	12,317,562
Prior Year Parcel Tax Adjustment	<u>(2,790,000)</u>
Adjusted Last Year's Limit (FY 2016-17)	9,527,562

Adjustment Factors:

A. Population (County)	1.0056
C. Inflation	<u>1.0369</u>
A times C	<u>1.04</u>

Total Adjustment (Percent)	0.0427
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Total Adjustment (Dollars)	406,890
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Other Adjustments:

Parcel Tax Adjustment (+)	2,790,000
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New Appropriation Limit for Fiscal Year 2017-18	<u><u>12,724,452</u></u>
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Schedule 2: Appropriations Compared to Limit

Proceeds from Taxes	(Fm Schedule 3)	<u>12,376,242</u>
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Appropriations Subject to Limit FY 2017-18	<u>12,376,242</u>
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Appropriations Limit for FY 2017-18	<u>12,724,452</u>
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Amount under Appropriations Limit	<u><u>348,210</u></u>
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Schedule 3: Determination of Proceeds of Taxes

Per Budget for FY 2016-17

	Proceeds of Taxes	Non- Proceeds	Total
Revenues			
Property Tax	9,998,299		9,998,299
Sales Tax	175,828		175,828
Public Safety Sales Tax		81,500	81,500
Parcel Tax	1,860,000		1,860,000
County Measure A	340,000		340,000
Business License	242,993		242,993
Motor Vehicle License Fee			-
Homeowners Exemption	37,006		37,006
Franchise Fees		801,177	801,177
Development Fees/Permits		2,293,540	2,293,540
Fines & Forfeiture		50,795	50,795
Fees for Services		239,823	239,823
Rentals		142,976	142,976
Miscellaneous		169,423	169,423
	<u>12,654,126</u>	<u>3,779,234</u>	<u>16,433,360</u>
Interest Income	62,116	18,551	80,667
Reduction for CIP	<u>(340,000)</u>		
Total	<u><u>12,376,242</u></u>	<u><u>3,797,785</u></u>	<u><u>16,514,027</u></u>