



Item No. 1 Town of Atherton

CITY COUNCIL/FINANCE COMMITTEE STAFF REPORT – STUDY SESSION

TO: HONORABLE MAYOR AND CITY COUNCIL

**FROM: GEORGE RODERICKS, CITY MANAGER
ROBERT BARRON III, FINANCE DIRECTOR**

DATE: APRIL 4, 2018

SUBJECT: FY 2018/19 GENERAL FUND/OPERATIONS BUDGET

RECOMMENDATION

Review and Discuss.

BACKGROUND

This initial budget meeting is a review of the Town's General Fund Operational Budget. Expenditures include the administration, finance, planning, building, public works, and public safety departments. The Operations Budget Report focuses on the Town's fiscal outlook of revenues and expenditures over time. The FY 2018/19 Budget projects a healthy outlook as the Town continues to implement current Council priorities to reduce long-term liabilities, address capital project needs, and ensure operational needs are met.

For the FY 2017/18 budget, the Town's General Fund projected a net *positive* change of \$1,260,665 without the parcel tax and Excess ERAF – at year-end. During the FY 2017/18 budget, based on the policy direction of the Council, there were transfers out of \$449,258 out of the unallocated General Fund balance.

	FY 2017/18 BUDGET AMOUNT
TRANSFERS OUT FROM GENERAL FUND	
TRANSFER OUT TO OPEB TRUST CONTRIBUTION	\$92,118
WORKERS' COMPENSATION NEGATIVE EQUITY	\$357,140
TOTAL TRANSFERS OUT	\$449,258

With the inclusion of the parcel tax of \$372,000 and excess ERAF of \$1,066,958, the resultant projected net change of fund balance for the FY 2017/18 was \$2,250,365.

During Mid-Year, staff projected an increase in revenues of \$883,637 for a new total revenue projection of \$15,197,664 and expenditures increased by \$157,444 to \$13,210,806. With the revenue and expenditure adjustments and the inclusion of transfers out, the Town projected a net change in fund balance for FY 2017/18 of \$3,189,772. The net change in fund balance at Mid-

Year was \$3,639,030; operational revenues exceeded operational expenditures by \$1,986,858 plus the \$372,000 Parcel Tax and \$1,280,172 ERAF.

The projected year-end fund balance for FY 2017/18 is \$12,862,558. The Town will meet its reserve requirements for FY 2017/18 and will have additional unallocated funds beyond the required reserves of \$10,923,548 (in total, it represents 83% of the Town’s FY 2017/18 adjusted operational budget).

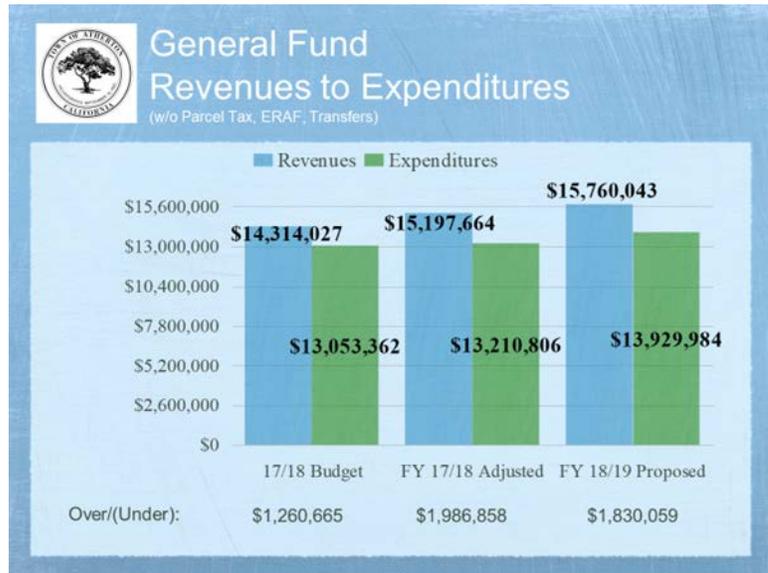
The Town’s General Fund Operating Budget relies on continued fiscal prudence, taking into account the need to adjust resources in order to meet any rising demands for Town services, capital improvements and priorities. The Town’s financial stability rests with the Town’s guiding value of fiscal stewardship. Staff seeks to ensure that the Town’s fiscal position remains positive while still continuing current programs, policies, and services.

This Report provides an overview of the General Fund budget and a discussion of its operational departments.

ANALYSIS

R E V E N U E S

For FY 2018/19, staff projects the Town’s Total General Fund revenues at \$15,760,043 against \$13,929,984 in expenditures. This projects a single year surplus of \$1,830,059 before the addition below the line of ERAF. There is a projected year-end positive fund balance in the General Fund of \$18.6 million.



Over the past several years the Parcel Tax and ERAF are brought in below the line in the operations budget. The Special Parcel Tax was not renewed in the November 2017 election. It was considered a major revenue source for the Town. It was a vital component of the Town’s CIP and, would have provided \$5.9 Million in funding for the Town’s 5-Year CIP program ending in FY 2021/22. The Special Parcel Tax allocation was 20% toward public safety and 80% toward streets and drainage. This funding allocation began in FY 2014/15 and continued in FY 2017/18. The General Fund received \$372,000 in support of public safety services and the remaining \$1,488,000 was allocated to qualifying projects in the Town’s CIP. In previous budget discussions, we had a Parcel Tax and ERAF Policy that calls for review of use of these revenue resources to allocate them to specified projects or priorities.

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The Town developed a policy to treat ERAF as “one time” revenue for specific projects or priorities such as capital projects and contributions toward long-term liabilities. Illustrated below are the past uses of ERAF funds. Since FY 2013/14, the Town has allocated a total of \$3,211,958 of ERAF funds towards Council priorities.

Fiscal Year	Budget Amount	Actual Amount	Use of Funds
FY 2013/14	\$700,000	\$1,020,000	OPEB Liabilities
FY 2014/15	\$700,000	\$1,125,000	\$680,684 – OPEB Liabilities \$444,316 – Workers’ Comp
FY 2015/16	\$1,200,000	\$1,066,958	\$112,998- WC Equity \$548,950- CalPERS UAL \$405,010- Additional CIP

The policy for use of ERAF is post-receipt. The policy for use of ERAF, requests that once we understand the amount of funds we receive in the current FY, we then make a recommendation to Council to consider an allocation of ERAF revenue in the upcoming fiscal year budget. In FY 2016/17 the Town received \$1,103,185 in ERAF funds. During the FY 2017/18 budget, the Council had discussions regarding the use of excess ERAF funds, as a funding gap for the Civic Center project. There was no allocation of the FY 2016/17 excess ERAF funds in the FY 2017/18 budget as the Town was embarking on the final design development and construction document phase of the Civic Center project.

ERAF represents potential “at risk” funds as the State continues to change its funding formulas under SB90. ERAF revenue has fluctuated over the years from as low as \$1,020,000 to as high as \$1,280,172 in FY 2017/18. **Subject to City Council yearly approval**, there is anticipation that Excess ERAF funds in FY 2018/19 through FY 2020/21 would be used to fill portions of the funding gap for the Civic Center project. *Staff recommendation to City Council for the use of the \$1,280,172, is apply the funds toward the Civic center project. As the Town explores options of Certificates of Participation, staff recommends these funds could also be used as a source of revenue for debt service payments.*

With the use of excess ERAF towards the Civic Center, staff still recommends that Town true up its Workers’ Compensation (WC) negative equity. A policy was implemented to maintain the Town’s WC minimum equity reserve. In the current FY, the Town made a \$357,140 contribution to replenish its 2017 minimum equity reserve from the unallocated General Fund balance. *Staff makes a recommendation to replenish its current WC minimum equity reserve (\$235,397), and requests that it would be from the unallocated General Fund Balance.*

One additional recommendation is that the Town make a contribution towards the OPEB trust. This contribution is recommended as part of the Town’s latest OPEB actuarial report. In an effort to maintain its funding of the OPEB liability, the Town needs to contribute its Annual Required Contribution (ARC). In previous fiscal years the Town made great strides to contribute to its OPEB Trust. The target limit was set at \$5 Million and this target was reached. There is now approximately \$6.28 Million maintained in the Trust. With the recent OPEB actuarial valuation report, the Town’s (ARC) is \$668,846. The estimated FY 2018/19 “pay as you go” retiree health

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care costs are \$470,695. These costs are included in the respective departments and listed later in the report.

As a result, staff recommends the Town make an additional contribution of \$198,151 towards the Town OPEB trust to satisfy the minimum required ARC. This contribution will be distributed amongst respective departments and based on retiree health cost allocation.

Another policy that was part of Council budget review was the Parcel Tax Policy. As discussed previously, the Parcel Tax was up for renewal and did not pass in November 2017. FY 2017/18 is the last year of collection of the Parcel Tax. Beginning in FY 2018/19 the Parcel Tax will no longer be a tax collected for the Town. The Parcel Tax was a vital revenue source for maintaining current staffing levels in public safety and commitments to capital projects. The General Fund received \$372,000 in support of public safety services and the remaining \$1,488,000 was allocated to qualifying projects in the Town’s CIP. During its Mid-Year budget review the Council reviewed a reallocation of the remaining Parcel Tax within the Town CIP program. *Due to the elimination of the Parcel Tax, there was a reduction of \$5.9 Million in CIP projects over the course of the 5-year CIP.*

In FY 2018/19, property taxes represent 70% of the Town General Fund Revenues. The total projected revenue from property taxes is \$11,054,912. Total property tax revenues are projected to increase approximately 4.5% or \$472,277 over the FY 2017/18 estimate. From FY 2011/12 to FY 2017/18, Atherton has seen a growth in *assessed value* of approximately 60%. Staff projects base property tax revenue to increase about 5% in FY 2018/19. Staff continues to monitor property tax assessments every year. HDL Companies (consultant) suggests that the Town use a projection of 4.16 to 6 percent (%) increase in property tax revenues next year. There is anticipation that there could be leveling out of tax revenue in future years. Below, staff used a projection 5 percent (%) for majority of FY 2018/19 property tax revenues.

	FY 2013/14 Actual	FY 2014/15 Actual	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Budget	FY 2017/18 Estimate	FY 2018/19 Budget
Property Taxes	\$7,692,445	\$8,211,148	\$8,907,767	\$9,595,693	\$9,998,299	\$10,582,635	\$11,054,912
Excess ERAF	\$1,020,085	\$1,125,257	\$1,066,958	\$1,103,185	\$1,066,958	\$1,280,172	\$1,025,000
Total Property Taxes	\$8,712,530	\$9,336,405	\$9,974,725	\$10,698,878	\$11,065,257	\$11,862,807	\$12,079,912

Excess ERAF **still remains** a vital component of the General Fund as it supports the reduction of long-term liabilities and the funding of one-time capital project needs; however, staff has removed it as a “dependent” revenue source for operations. Staff has included a conservative estimate of Excess ERAF funds for FY 2018/19 - \$1,025,000.

General Fund other revenues for FY 2017/18 include conservative revenue assumptions. Most Property Tax revenues with exception of unsecured property tax revenues (reduction of 2.4%), as seen above are assumed to increase by 5%. The 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. Most other General Fund revenues have seen steady increases over the years.

Building Department revenues are projected to increase by approximately 2 percent (%) in the fiscal year. The Town continues to see growth in assessed value attributed to residential improvements and the razing of existing homes and construction of new homes. Staff continues to monitor building department revenues in the next fiscal year. Franchise revenues are projected at 2 to 3 percent (%) and are based on current FY 2017/18 year-end projections. All other charges for services were held to 1% to 2% projected increases, while other revenues were evaluated on current trends, one time revenues, and eliminated revenues. The Park Program revenues are projected at approximately \$249,000 – there have been increases over the years in park program revenues as the Town enjoys the partnership with Catering By Dana as the event services contractor.

Projected General Fund FY 2018/19 revenues are as follows:

Source	Revenue
Property Taxes	\$11,054,912
ERAF	\$1,025,000
Sales Tax	\$273,999
Franchise Fees	\$833,384
Charges for Services (Building, Planning, DPW)	\$2,585,979
Licenses and Intergovernmental	\$291,505
Use of Money/Property	\$387,553
Fines & Forfeitures	\$81,728
Park Program Revenue	\$250,984
Parcel Tax (eliminated)	\$0
Total General Fund Revenues	\$16,785,044

- Note – table includes ERAF and shows Parcel Tax as zero (\$0) as the tax was eliminated.

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

Overall General Fund expenditures are estimated at \$13.9 million. Expenditures continue to be evaluated based on operational needs to provide consistent services to the community. Staff reviewed operational expenditures and known expenditure adjustments were incorporated wherever possible based on upcoming contract costs, projected dues/fees for member agencies, as well as corresponding changes in rate adjustments for CalPERS, health costs, and Workers’ Compensation rates.

The Town continues to make strides in reducing operational costs where possible. Several years ago, the Town eliminated the employer payment for the employee retirement costs by transferring

that responsibility back to the employee. These costs were 7% for Miscellaneous Employees and 9% for Public Safety employees. The cost savings equated to approximately \$280,000 to \$415,000 per year. In October 2016, the Town entered into a new MOU with the Atherton Police Officers Association. Key changes included

- October 1, 2016 – 3% + 1% Benefit Adjustment for Employer PERS (Sworn Only)
- July 1, 2017 – 2.75% + 1% Benefit Adjustment for Employer PERS (Sworn Only)
- July 1, 2018 – 2.75% + 1% Benefit Adjustment for Employer PERS (Sworn and Non-Sworn)

Town ratified a CalPERS contract change resolution for Public Safety and Miscellaneous employees of the APOA. This includes the sworn personnel picking up 3% and non-sworn picking up 1% of the Town’s employer contribution. The above benefit adjustment to sworn personnel reduced the Town’s **employer** portion of the CalPERS contribution. With this final transfer of the additional contribution to the **employer** portion of CalPERS, the Town total cost is reduced by approximately \$80,400.

For CalPERS, the employer rates have changed as CalPERS implemented its new rate smoothing policies. The Public Safety Officer Employer Contribution rate for FY 2018/19 is 22.346% (an increase of 0.928%). The Local Miscellaneous Employer Contribution rate for FY 2018/19 is 9.635% (an increase of 0.539%). This results in a corresponding expenditure increase in the Normal Cost of Employer Rate Contribution through payroll. This equates to an increase of Public Safety employer cost of \$22,859 and Miscellaneous cost of \$6,864. Over the past three years the Town has been paying the required unfunded accrued liability dollar amount portion to CalPERS. Listed below are the Unfunded Accrued Liabilities (UAL) dollar amounts the Town has paid for FY 2015/16 through 2017/18. The anticipated FY 2018/19 UAL payment is \$868,573 and is an increase of \$186,509. These expenses are incorporated into respective department budgets.

CalPERS Employer Payment of Unfunded Liability	UAL FY 2015/16	UAL FY 2016/17	UAL FY 2017/18	UAL FY 2018/19
Miscellaneous Employees	\$116,323	\$146,085	\$183,648	\$238,885
Public Safety Employees	\$325,906	\$402,865	\$498,416	\$629,688
Total Contribution	\$442,229	\$548,950	\$682,064	\$868,573

The Workers’ Compensation charge to the Police Department was increased to recover the Town’s self-insured negative equity reserve and recent increase in claims. Workers’ Compensations costs are allocated out to the respective departments based on claims history and rate allocations. The rates increased from 10% to 11% of salary costs for public safety employees. This equates to an increase of \$21,817 in cost for the department. The miscellaneous employees’ rate remained the same at 4% of salary costs. Total Workers’ Compensation charges expense increased \$24,710 to a total of \$360,650 to recapture losses in self-insured claims. *As mentioned earlier, staff is*

recommending the Town make a General Fund allocation of \$235,397 to pay off the minimum negative equity reserve for the current fiscal year.

The Town currently has a negative Workers' Comp reserve equity of (\$154,719). The Town should maintain a reserve equity of at least \$80,678 with the Cities Group JPA (per recent claim actuarials). For the replenishment of the equity reserve, the Town would need an allocation of \$235,397 to the JPA. If the equity is not refreshed as a one-time contribution, annual operational rates will increase and the JPA will create a "special assessment" each year as part of the agency base rates.

As the Council is aware, as a public agency, the Town is "self-insured" as part of a risk pool. The Town also maintains an active risk management program; nevertheless, recent workers' compensation claims will have a direct impact on the Town's costs. There are approximately 13 open claims from past several years that incurred a reserve claims cost of approximately \$235,406 in the current year. Some are major and some are minor claims. Since the Town is "self-insured," claims are an existing liability as the Town's equity reserve is used. The five year average claim loss/expense is approximately \$253,101. *Staff's past recommendation was to establish a minimum equity reserve and that that amount is replenished each year. Staff continues to convey this opinion and requests that the Town make the \$235,397 to reestablish its minimum equity reserve.* This allows the reserve to be used as needed and eliminates the possibility that an assessment expense is incurred over multiple years impacting operational costs. If the Town chose not make this contribution to mitigate the claims costs, the Town could be assessed a special assessment of approximately \$550,000. Claim costs and reserves are established for each claim; however, these amounts are not indications of actual claims paid.

Staff will be attending its annual meeting with the JPA members and Cities Group later this month and seeks to understand the open claims and the effects on future reserve equity. Staff continues to recommend it is sensible to monitor and increase workers' compensation reserves within the workers' compensation fund to allow the Town to build up and maintain a reserve to weather workers' compensation claims. As mentioned previously, due to recent claims history, staff increased the amount charged against the Police Department to 11% to establish a healthy reserve in the Workers' Compensation Fund, which currently has approximately \$493,000 in fund balance.

During the review of department operations, each department looked at service and maintenance levels required for the next fiscal year. **Overall, the Town's total combined operational expenditures increased by \$876,622 compared to the FY 2018/19 budget – an increase of 6.7%. Majority of department increases are due to one-time expenses and purchases for continued level of service within the community.** The departments with singular significant major fiscal changes are the City Council, Administration, Finance, Building, Public Works, Inter-Departmental, and the Police Department.

Included below is a department by department summary breakdown. Staff will provide a PowerPoint presentation to present departmental summary expenditures trends over the past couple of years along with the projection for FY 2018/19. When developing operations budgets by department for general operations, focus was on anticipated needs and cost assumptions on meeting and maintaining operational demands. Attached are summaries by department and roll-

ups of operational expenditures. Operational expenditures within departments include items such as professional services (MCE, Interwest, Planning, Legal, etc.), advertising, utilities, equipment repair, copier leases, phone service, training, technology, computers, postage, etc. – *everything net of salaries and benefits.*

**CITY COUNCIL OPERATIONS
INCREASE OF \$12,051**

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 18.3% increase (\$12,053) as compared to the FY 2017/18 budget. There was a reduction in office equipment and furniture expense in the amount of \$4,000. There is an increase of \$15,000 in Election Cost expense for the Town's 2018 November General Election with a budget of \$30,000. Membership and dues increased \$501 and the contribution to Sustainable Silicon Valley increased \$250.

**ADMINISTRATION DEPARTMENT
INCREASE OF \$21,882**

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

The total Administration Department budget increased by (\$21,882) compared to the FY 2017/18 budget. Total Salaries and Benefits had an increase of \$23,032. Due to opening in the department for an Office Specialist, there was an increase in retire health active expense of \$9,128 as well as an increase of \$749 in retiree health plan changes. There is an increase in contractual deferred compensation expense of \$5,772. The CalPERS UAL payment increased \$9,406 from the FY 2017/18 expense \$31,270. The total UAL for Miscellaneous Employees is \$238,885 and it is allocated across the various departments. The CalPERS employer contribution increased to 9.635% and increased employer expense by \$298 to \$40,795. There is a decrease of \$1,500 in advertising and noticing expense. There was a decrease of \$2,400 in training and workshops as well as decrease in mileage reimbursement due to deputy city clerk position not being filled. Special Events & Awards expense increased by \$1,000 for Town employee recognition milestone awards. There is an increase in office supplies in the amount of \$2,000 due to anticipated administration building relocation.

CITY ATTORNEY'S OFFICE

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 and also includes an expenditure budget of \$50,000 in the event that any additional outside attorney services are needed.

**FINANCE DEPARTMENT
INCREASE OF \$20,386**

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.

The Finance Budget increased by \$20,386 as compared to the FY 2017/18 budget. Salaries and benefits increased by \$12,925, of which \$1,886 is due to salary and benefit adjustment within the department. There was an increase in the CalPERS employer retiree contribution of \$1,728. There was an increase to the FY 2018/19 CalPERS UAL payment unfunded liability expense of \$5,635. Health insurance for retiree pay as you go increased \$1,776 due to the allocation of OPEB ARC and \$1,900 increase in health insurance for active employees. The total operation expenses for the department increased by \$7,461. A majority of the increase is for \$3,156 in Audit and Financial expense to \$54,452. The Other Contract Services expenditure budget increased by \$3,000 to \$48,100 a result of upcoming GASB 75 OPEB requirements implementation on Town financial statements and pension/OPEB software licenses. There is an increase in Technical Services expense of \$500 for increase in financial software annual maintenance fee of \$19,500. Conferences and Memberships and Dues expense increased by a combined \$500 for Finance staff. Office Machines and furniture, computer equipment software increased by a combined \$500 in anticipation of relocation of offices.

**PLANNING DEPARTMENT
DECREASE OF \$340**

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 overall decrease is due to advertising noticing and office supplies total reduction of \$700. There is slight increase in rent machinery and equipment in the amount of \$280 for copier lease and \$80 increase in utilities expense. The department expense includes \$50,000 from current year for Sustainability programs management.

**BUILDING DEPARTMENT
INCREASE OF \$162,278**

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

The Building Department had an overall increase of \$162,278. Salary and benefits had a net increase of \$43,283. This is attributed to \$15,337 in salary and benefits for allocation portion of new salary classifications of Senior Engineer/Maintenance Manager and Town Arborist at the beginning of the calendar year, as well as the standard adjustment for Office Specialist. The CalPERS employer contribution increased \$2,087 to \$14,273. Health insurance for retiree pay as you go increased \$10,808 due to the allocation of OPEB ARC and \$2,225 increase in health insurance for active employees. The Building department portion of CalPERS unfunded liability increased \$12,825 for FY 2018/19 to \$55,464. Total operations expense budget increased \$118,995. This increase was due to the Contract Building & Life Safety expense increase of \$119,495 to \$1,105,483. This expense is correlated to building permit revenue. There was a reduction in Contract Inspection services expense by \$500.

**INTERDEPARTMENTAL
INCREASE OF \$98,059**

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.

The Interdepartmental Budget had an overall increase of \$98,059. There was an increase of \$46,592 in IT support expense for Interwest IT services. Currently the Town has one day a week on-site services. With increased IT needs with also the relocation of administration, the service is increasing to two days per week on-site services. This projects a total expense of \$116,192. The initial contract was \$69,600 for one day a week services. There is a projected increase of \$8,717 in Town Liability insurance to \$275,665. This amount also includes a \$100,000 self-insured retention claim expense. The Town's claim expense Self-Insured Retention is \$25,000 per claim. General Insurance, Excess Liability, Property and Premium employment practice liability insurance total budget increase was \$8,717. There was an increase in the IT infrastructure plan of \$42,410 to \$98,298 for important updates to the Town IT infrastructure needs. This includes new/updates to the following: Upgrade to new firewall as the current one is at end of life (increase \$3,800), spam protection and antivirus renewal (increase \$910), replacement of Hyper V Host Server to expand virtual platform (\$15,000), OpenGov transparency portal (increase \$4,000), SSL Certificates and Windows License for new virtual host (increase \$2,500), Office 365 Full Licenses (Increase \$10,200), Office 365 Mailbox only licenses (increase \$3,000), upgrade Window License town-wide (increase \$3,000)

PUBLIC WORKS DEPARTMENT
INCREASE OF \$100,075

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

The Public Works budget reflects an increase of \$100,075. Total Salaries and Benefits increased \$146,111 in the department. This is mainly due to the reclassification of management positions and the hire of a Public Works Director in the current FY. The total salaries and wages to include active health insurance and benefits increased \$56,425. The CalPERS employer contribution increased \$4,574 to \$31,395. Health insurance for retiree pay as you go increased \$65,900. A majority of the increase is due to the allocation of OPEB ARC of \$47,179 and the remaining \$18,721 is due to new retiree health beneficiary. The department's portion of the CalPERS UAL payment increased in the amount of \$19,211 for FY 2017/18 to \$83,083. The total operations budget for the department decreased by \$46,035. The major contributing factor is the elimination of the Contract Public Works Director of \$187,000. There is an increase in Contract Engineering expense of \$50,000 to \$100,000 for additional contract engineering services such as traffic studies, and consultant engineering. Technical Service expense increased \$15,000 to an expense of \$40,000 for GIS upgrades, maintenance and surveys. There is an increase of \$2,142 for Contract Park Event Services for Catering by Dana. This will correspond to Park Program revenue projected for FY 2018/19. Facility Repair and Maintenance expense increased \$27,500 to \$49,000 for minor repairs around park grounds, elevator, roof, HVAC, etc. - also includes Gilmore house repairs. The budget reflects an increase in Contract Custodial services of \$1,716 to \$47,916 in anticipation of a services refresh. Contract Tree Maintenance saw an increase of \$2,500 due to implementation of new tree pruning program on Town rights of ways. Total Utility expense increased \$22,550, with a majority of the increase of \$17,000 for electricity and \$5,000 for water for increased activity at the park and including the Gilmore house. There was an increase in Conferences, Training Workshops, and Dues for a total of \$4,300 for attendance of public works staff. There was a reduction of \$40,000 in Building improvements expense to a budget of \$76,000 to paint entry and exits of the park, finish the path maintenance and rehabilitation of sections, and the pavilion restrooms remodel in the Holbrook Palmer Park.

The Contract DPW maintenance service continues to be monitored and enhanced maintenance service and priorities are currently in review with MCE. The total current contract budget is estimated at \$610,396

**POLICE DEPARTMENT
INCREASE OF \$462,231**

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.

As was discussed previously, the Parcel Tax was a vital revenue source for maintaining current staffing levels in public safety. With the elimination of the \$372,000, staff recommends that the Town continue to maintain its current department staffing levels. The department is still not currently fully staffed and has not been since the fall of 2015. There are efforts to discuss with Town educational institutions about funding for a School Resource Officer. Discussion of potential options for funding of the Town SRO are still preliminary. However, staff continues to believe that due to current events, the position is a vital component to safety in our community schools. Staff believes an amicable partnership can be developed on funding for the SRO position or positions.

K-9 Program

The primary function of K-9s is locating and apprehending felony suspects and evidence. The K-9 program has served Atherton community for more than 30 years. The Town currently has one K-9 unit (recent retirement of Karli). K-9 units offer an added dimension to apprehending violators and suppressing crime, as they are used during building searches, locating children and elderly or tracking of suspects such as perimeter (yard-to-yard) searches. A major benefit of the K-9 unit is its ability to locate suspects allowing for officer protection and safety, limiting exposure to danger. At current staffing levels, adding the additional K-9 is difficult; however, once staffing levels are up to an appropriate level, we will explore the possibility of adding back the additional K-9.

For the last 15 years, the K-9 dogs have been purchased by generous residents who wanted to assist the Town and Department to acquire highly trained and skilled police service canines. The Atherton Police Department continues to be grateful for the support and strives to ensure that our K-9 program serves the entire community. The department is in the process of adding another unit to the force. There is currently a donor in the community that is committed to make that contribution. In addition to this K-9 unit, the department will need a vehicle that can outfit the K-9. The same donor is also willing to help defray half of the costs for a new K-9 vehicle. To meet the K-9 unit needs, the Department anticipates outfitting an SUV explorer as it is becoming the industry standard vehicle. The Department can elaborate more during the study session on the plans for maintaining two K-9 units.

At times, our K-9 teams are requested to respond and assist our neighboring police agencies with K-9 related matters. K-9 units from neighboring jurisdictions (Palo Alto, Menlo Park, Redwood City, San Mateo County, etc.) frequently assist one another and cross train with each other. This

provides the continuity of performance that is essential to effective service. In addition to their field duties, K-9 Teams are routinely requested for demonstrations at school events and various types of community gatherings effectively building police/community relationships.

Investigations/Detective

The primary purpose of the detective is to work closely with the patrol teams on crime scene investigations, forensic evidence collection and investigative follow-up needed to successfully prosecute a case.

The staffing within the department consists of one detective sergeant and one detective officer that investigate crimes that require follow up, witnesses, victims, arrest of suspects, search warrants, property recovery, photo line-ups. Frequently suspect(s) of a criminal case live in another jurisdiction, meaning that much of the follow-up involves suspect interviews or surveillance that must be conducted in another jurisdiction. With only two patrol officers and a patrol supervisor working each shift, the detective is a much needed investigative resource that makes it possible to conduct timely follow-up, often in other jurisdictions, without impacting patrol services.

School Resource Officer (SRO)

The School Resource Officer (SRO) handles a wide variety of police calls for service from each of Atherton's nine (9) schools. The Town school related issues include: truancy, thefts, gang fights, alcohol and drug education/enforcement, youth counseling, child protective service referrals, active shooter training, mental health cases and school traffic and pedestrian safety.

Aside from residential burglary alarms, Atherton schools generate the highest number of calls for service. Having the SRO available to handle calls for service at our schools, the dayshift patrol officers can then work traffic details and back street burglary prevention, thus allowing the patrol unit to be more efficient and effective. The SRO position also allows for coverage of traffic and patrol detail when needed within the department.

The SRO regularly assists with active shooter preparedness presentations, consultation for lockdown drills, and stranger awareness classes for students and provides a needed benefit if such emergencies do ever arise. We continue to explore the possibility of joint funding of this position and will make the request anew during this budget season.

Traffic Motorcycles

The Police Traffic Unit consists of three motor officers that primarily ride BMW police motorcycles. The Department has a fourth motorcycle used for training or reserve when one of the BMW's is out of service due to mechanical issues. The Town currently has two full time motor officers and one reserve motor officer.

The Motor Unit focuses the majority of its time and energy on traffic enforcement citations and warnings. They spend time on collision reports and investigations and also handle a significant number of traffic complaints from citizens. They patrol areas that generate daily traffic congestion

issues, such as the increased traffic congestion during school drop off/pickup times and commute times on major thoroughfares like El Camino. Some traffic complaints require more attention than others, and from time to time, a complaint may expose a legitimate area of traffic safety concern that require regular police visibility and traffic enforcement. The traffic division participates with allied agencies - STEP/AVOID and the Tri-City investigation team and also perform reporting duties to CHP.

The officers assigned to motorcycles also work patrol and comprise a portion of our regular patrol teams. They enhance and supplement patrol operations by working traffic and handling calls for service thus greatly enhancing police response and service to the Town.

Communications/Records Personnel

Dispatch currently consists of five full-time dispatchers and several hourly per diem dispatchers. They process emergency and non-emergency calls and collaborate with other agencies for fire and medical emergencies. Dispatchers also assess and respond to emergency and non-emergency situations on radio channel and monitor residential alarms. Another important duty of dispatch and communications personnel is the front counter service that includes the handling of ticket sign off requests, vehicle tow releases, garage sale permits, premise updates. They also review and process police reports, prepare paperwork for the District Attorney and Court, arrest packets and monthly statistics.

In FY 2015/16 the Town added a 5th dispatcher. Adding the 5th dispatcher significantly increased dependable dispatcher shift coverage for planned and unplanned shift vacancies, and greatly reduce the reliance on our per diem dispatchers, and anticipates to decrease the amount of backfill overtime. Currently the 5th dispatcher works as a floater covering shift vacancies from planned and unplanned absences and serves as back-up during weekday dayshifts, which has the highest volume of calls for service. The dispatcher on this shift not only dispatches patrol officers, but also handles business at the front counter, answer emergency and non-emergency phone lines, and performs a variety of record keeping functions. The 5th dispatcher is responsible to provide lunch breaks to the weekday dayshift dispatcher, shift scheduling, and serve as the CLETS and RIMS coordinator. These specific extra duties and responsibilities qualify the 5th dispatcher for an additional 5% special assignment pay per Article IV, Section 29 of the current Memorandum of Understanding (MOU) between the Town and the Atherton Police Officers Association.

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 \$462,231 over the FY 2017/18 budget. The Department budget is \$7,673,591 and still comprises 55% of the total General Fund operational budget. The department staffing includes 21 sworn officers and includes a Police Chief and Commander. Staffing is down two (2) full-time positions. The Police Department is actively recruiting and has recently added 2 new police officers within the past year. Recruitment is typically a continuous effort. The process for recruitment and hiring of a police officer is a process that takes anywhere from approximately 4 to 6 months. As the department actively recruits to fill

vacant positions, in the interim it has incurred overtime for staffing level coverages that were discussed above. The salaries and benefits account for an additional \$255,741.

Within the salaries and wages budget there is an increase of regular salaries for officers and dispatchers of \$102,410. *In October 2016, the Town entered into a new MOU with the Atherton Police Officers Association.* The final increase of the MOU occurs July 1, 2018. The sworn personnel and dispatchers receive an additional 2.75% wage increase and an additional 1% adjustment for Employer PERS contribution.

For FY 2018/19 the department overtime budget is projected at \$350,000 due to the projected staffing levels into the new fiscal year. As staffing levels adjust and the department is at full staff, overtime will be monitored and reduced.

There is a decrease in CalPERS employer contribution expense of \$8,794 to a budget of \$520,488. This is a result of the 3% benefit adjustment for sworn personnel starting July 2018. This adjustment offsets the total employer contribution expense by \$80,407 to \$520,487. The Workers' Compensation expense as discussed earlier in the report increased \$21,817 as the department charge went from 10% to 11% to build up a reserve for claims. Health insurance-active expense increased \$48,469 and retiree health expense increased \$113,436 to \$397,942. Of this amount \$103,793 is attributable to the Town OPEB ARC payment. The Police Department budget reflects a payment of the CalPERS UAL of \$664,983, an increase of \$139,433. The CalPERS employer contribution rate increased to 22.346%. This increase is netted out by the decrease of \$80,407 in the *CalPERS employer contribution* adjustment for sworn and non-sworn personnel. These adjustments total \$323,155 of the total increase of \$462,231.

Overall, the basic Operations expenditure budget for the Police Department increased by \$45,240 from \$937,808 to \$983,048. There was an increase of \$2,091 in technical services due to radio antennas installed throughout Town and a need for increased maintenance from TEA Maintenance. This increase in maintenance of \$8,496 was offset by a reduction in MKMS server expense for alarm notifications. The Town now is only paying for license fee for the server notification. There was also an additional \$2,600 for Utility Network internet support costs. There was an increase in rent facilities in the amount of \$1,800 for storage containers as the relocation of certain administrative areas begins. There is an increase in Other Contract Services in the amount \$3,000 for increase in range fee at Coyote Point fire arms range to \$7,000. Computer/Equipment Software expense increased by \$17,838 for body cameras and storage space due to new policy and compliance with San Mateo County District Attorney's office. Equipment replacement fund expense increased by \$15,600 to \$270,100 due to the recommended purchase of 3 new outfitted SUV's, and necessary outfitted equipment for the PD fleet for a total of \$240,000 as the Department continues phasing out high mileage vehicles. There are no more Crown Victoria vehicles available in the market and the new replacement Taurus are too small. The SUV explorer is more interchangeable, roomier, and is now the new industry standard. The Department also requests supplemental equipment to include ballistic gear, weaponry, and radios for a total of \$30,100.

As noted above, staff recommends the purchase (**from the equipment replacement fund**) of the following equipment – in addition to the three timed replacement vehicles.

Request	Amount	Description
1. Ballistic Shield	\$8,400	Purchase of ballistic shield for tactical emergencies. Shield use to stop, deflect and protect against projectile threats from guns and other weaponry.
2. Ballistic Helmets (25)	\$8,200	Outfit law enforcement and tactical personnel, providing protective equipment for emergency tactical situations.
3. Guns (Glocks) (30)	\$11,000	Police department to transition to one standard issued weapon. Purchase includes holsters, ammo and light.
4. Kenwood Radios (3)	\$2,500	Department is in need of 3 hand-held radios
Total Amount	\$30,100	

If needed, additional detail can be provided at the Study Session regarding supplemental equipment items.

OVERALL SUMMARY

Staff recommends a contribution of \$198,151 toward the Town OPEB Trust to fund the estimated annual OPEB cost of the Town. This amount is allocated within the respective individual department budgets. Staff maintains the recommendation for the allocation of \$235,397 towards Workers' Compensation equity reserve.

For FY 2018/19 the Town's General Fund Revenues are projected at \$15,760,043 against \$13,929,984 in expenditures. This will result in a single year-end positive balance of \$1,830,059 and a total positive ending Fund Balance of \$17,646,992. This is before any transfers in from ERAF. *It is important to note that the \$372,000 previously received annually from the Parcel Tax is now eliminated*

When we include the below the line items of \$1,025,000 for ERAF and transfer out, the single-year projected surplus is \$2,619,662.

Reserve Calculations

Any remaining fund balance not reserved or committed is designated as Unallocated Fund Balance. The projected unallocated available fund balance for FY 2018/19 is \$13,291,497. This Unallocated Fund Balance represents funds that have not yet been assigned. With Council direction, the unallocated reserve balance can be appropriated towards operational use, capital projects or to pay down liabilities.

The beginning FY 2017/18 General Fund Balance was \$12,862,558. *The FY 2017/18 projected year-end fund balance is \$16,052,330.* This includes the ERAF revenues as allocated. With the

inclusion of the transfers out above, there is a total General Fund projected year end fund balance of \$18,671,992.

FY 2018/19 Beginning Fund Balance	\$16,052,330
FY 2018/19 Projected Revenues (inclusive of ERAF)	\$16,785,043
Total Available Funds	\$32,873,373
Transfer out FY 2018/19 Workers Compensation Equity Reserve	(\$235,397)
FY 2018/19 Expenditures (Projected Budget)	(\$13,929,984)
Projected FY 2018/19 Ending Fund Balance	\$18,671,992

As shown below, the Town will meet its reserve requirements at FY 2018/19 and projects an unallocated reserve that is 95% of projected expenditures.

FY 2018/19 Expenditures	\$13,929,984
Projected FY 2018/19 Ending Fund Balance	\$18,671,992
15% Emergency Reserve	\$2,089,498
20% Budget Stabilization Reserve	\$2,785,997
Building Component Town Center Contribution (formerly Facilities Reserve)	\$505,000
TOTAL RESERVE REQUIREMENT	\$5,380,495
<i>Less Above Reserve Requirement = Unallocated Reserves</i>	<i>\$13,291,497</i>

At the forefront of the Town operations budget is that it provides the appropriate level of service to the community. One additional important element as the Town reaches its milestones for the new Civic Center, is ensuring that the opportunity exists for the replacements of currently aged Town facilities.

During the design development and construction document phase of the Civic Center, the Council began to discuss funding options should the donations funding target of \$25 million for the project not materialize. In preparation should Measure L pass, the Council reviewed a potential funding plan for the Project. Funding requirements for the new Civic Center would be met by a combination of funding mechanisms to include: 1) additional donation receipts; 2) annual budget revenues over expenditures; and 3) short-term Certificates of Participation or Direct Private Placement Loan. These are options without the addition of tax burdens.

When the projected unallocated General Fund Balance of \$13,291,497 is factored into the Funding Plan and assuming all other funding sources remain consistent, the initial estimated \$25 Million required funding is met. Assuming the entirety of unallocated General Funds are allocated to the project, the Council will need to discuss cash flow requirements of the project. It is anticipated that there will be a need in the late summer of 2020 for cash flow need until Town major revenue source of Property Taxes are receive in that fiscal year. Approximately \$20.8 Million of the below

funding is from the Town General Fund and cash flow. In addition the Library component of the project will need to ensure cash flow is available. *Staff is to meet with San Mateo County Library staff later this month to discuss the project cash requirement needs.*

Civic Center Project General Fund Funding	
Item	Amount
Allocation of FY 2018/19 ERAF (Estimated)	\$1,025,000
Allocation of FY 2019/20 ERAF (Estimated)	\$1,035,250
Allocation of FY 2020/21 ERAF (Estimated)	\$1,040,426
Estimated ERAF***	\$3,100,676
<i>*** Subject to annual approval by Council</i>	
FY 18-19 Projected General Fund Unallocated Surplus	\$13,291,497
Existing CIP Unallocated Surplus	\$4,423,138
Estimated Atherton NOW Funds	\$4,576,976
Atherton Now & General Fund Funding	\$25,392,287

POLICY FOCUS

This item discusses revenue and expenditure projections, the use of excess ERAF, reserve policies, and recommendations for General Fund Budget. These are policy areas for Council discussion and direction as we prepare the FY 2018/19 budget.

FISCAL IMPACT

None.

PUBLIC NOTICE

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

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

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

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

Financial Data Portal (OpenGov):

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

Financial Audit

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

Actuarial Valuations Archive:

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

Labor Contracts, Agreements, and Salary/Benefit Information:

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

ATTACHMENTS

FY 2018/19 General Fund Revenue and Expenditure details by department

Town of Atherton
General Fund 101
 Revenue & Expenditures Summary
 Fiscal Year 2018-2019

Account	Description	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
Revenues					
101-00-40001-000	Secured Property Tax	7,515,741	7,856,852	8,365,190	8,783,449
101-00-40002-000	Unsecured	380,418	387,000	425,276	414,903
101-00-40004-000	SB813 Redemption (Suppl)	260,285	267,640	274,347	288,065
101-00-40006-000	Prop Tax in Lieu of VLF (Motor Veh)	1,020,888	1,065,807	1,096,822	1,151,663
101-00-40008-000	Excess ERAF	-	-	-	-
101-00-40010-000	Unsecured SB813 Redemp/Suppl	9,135	-	-	-
101-00-42005-000	Property Transfer Tax	409,226	421,000	421,000	416,832
Total Property Taxes ->		9,595,693	9,998,299	10,582,635	11,054,912
101-00-41001-000	Sales & Use Tax General	254,793	175,828	185,276	188,981
101-00-41002-040	Prop 172 Sales Tax for Police	85,258	81,500	83,351	85,018
101-00-41004-000	In Lieu Sales Tax/Trip Flip	23	-	-	-
Total Sales Taxes ->		340,074	257,328	268,627	273,999
101-00-42001-000	Franchise Taxes-Utilities	237,035	223,609	228,101	234,944
101-00-42002-000	Franchise Tax-Cal Water	121,898	128,186	128,186	132,032
101-00-42003-000	Franchise Tax-Garbage	332,498	308,669	314,200	320,484
101-00-42004-000	Franchise Taxes-Cable	141,495	140,713	143,063	145,924
Total Franchise Fees ->		832,926	801,177	813,550	833,384
101-00-40005-000	Homeowners Exemption	35,854	37,006	35,227	35,932
101-00-40007-000	Motor Veh. Lic Fees (MVLF)	3,203	5,187	5,187	5,290
Total Intergovernmental ->		39,057	42,192	40,414	41,222
101-00-43001-000	Business Licenses	240,700	242,993	242,993	250,283
Total Business License Tax ->		240,700	242,993	242,993	250,283
101-00-47001-000	Home Occupation Permit	300	300	300	300
101-00-47019-020	Zoning & Planning Fees	247,897	260,000	265,500	268,155
Total Planning Revenue ->		248,197	260,300	265,800	268,455
101-00-47002-025	Building Permit Fee	1,111,832	1,052,016	1,052,016	1,073,056
101-00-47004-025	Grading & Drainage	65,720	86,961	86,961	88,700
101-00-47021-025	Plan Check Fee	477,931	471,923	688,105	701,867
101-00-47030-025	Tree Removal Plan Check	92,625	127,260	90,000	91,800
101-00-48502-025	Miscellaneous Income	366	-	-	-
Total Building Revenue ->		1,748,474	1,738,160	1,917,082	1,955,424
101-00-44001-040	Municipal & Vehicle Code Fines	9,802	12,537	12,537	12,663
101-00-44002-040	Other Fines & Forfeiture (County)	37,036	38,258	38,258	38,500
101-00-45007-040	POST Reimb	3,376	7,709	13,875	12,500
101-00-45012-040	DUI Grant	1,910	3,103	3,103	-
101-00-45017-040	ABAG Grant	8,296	6,914	6,914	3,200
101-00-47005-040	Other Licenses & Permit	3,151	2,635	4,466	4,030
101-00-47009-040	Photocopy Fee	38	185	300	150
101-00-47011-040	Alarm Sign Fees	842	1,243	1,243	1,000
101-00-47012-040	Vehicle Release	1,052	1,034	1,034	1,300
101-00-47013-040	Police Report	-	-	-	-
101-00-47014-040	Fingerprinting Fee	128	171	171	150
101-00-47016-040	Special Service Fee	4,481	5,580	6,900	7,200

Town of Atherton
General Fund 101
 Revenue & Expenditures Summary
 Fiscal Year 2018-2019

Account	Description	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
101-00-47017-040	Solicitor's Permit	124	186	186	155
101-00-48004-040	Sale of Property	-	250	1,309	850
101-00-48502-040	Miscellaneous Income	1,076	1,387	15	30
101-00-48503-040	Property Damage Reimbursement				
	Total Police Revenue ->	71,312	81,192	90,311	81,728
101-00-45005-050	C/CAG AB 1546-Veh regstration				
101-00-45021-053	Highway Maint Reimbursement	71,400	35,700	35,700	35,700
101-00-47003-050	Encroachment	331,656	295,080	320,000	326,400
	Total DPW Revenue ->	403,056	330,780	355,700	362,100
101-00-47022-058	Social Fees	102,005	86,032	102,620	103,646
101-00-47023-058	Meeting Fees	23,550	41,739	23,000	24,000
101-00-47025-058	Class Fees	18,740	32,215	32,215	32,537
101-00-47028-058	Weddings	30,200	25,250	31,000	30,000
101-00-47029-058	Park Day Use Fee	12,575	13,664	13,664	13,000
101-00-47039-058	Park Rev-Admin 30% Non-Resident	33,225	35,029	40,000	41,000
101-00-47040-058	Park Rev-Admin 15% Resident	4,470	5,893	7,260	6,800
	Total Park Program Revenue ->	224,765	239,823	249,759	250,984
acct					
101-00-44003-000	Heritage Tree Damage Fee	16,800	7,480	4,000	4,000
101-00-44004-000	C & D Deposit Forfeited	104,600	16,240	52,600	55,000
101-00-45008-000	SB 90 Reimbursement	-	-	-	-
101-00-45016-058	DOC Grant	10,000	5,000	5,000	5,000
101-00-45017-000	ABAG Grant	-	-	-	-
101-00-45020-000	Other Reimbursements	4,683			
101-00-47005-000	Other Licenses & Permit	-			
101-00-47005-012	Other Licenses & Permit Admin	1,875	1,500	1,500	1,800
101-00-47009-000	Photocopy Fee	455			
101-00-47031-030	Tree Inspection Fee	30,457	28,625	28,625	29,198
101-00-47036-030	Admin Citation (code enforcement)	31,700	34,320	44,900	45,349
101-00-47038-000	Banner Permit Fee	1,800	1,775	1,775	2,250
101-00-47045-000	Drone Application Fee	-	-	5,550	2,250
101-00-48001-000	Interest Income	48,009	80,667	80,667	95,000
101-00-48002-000	Cell Antenna Lease	53,198	55,858	55,858	58,888
101-00-48003-000	Property Rental - Playschool	79,810	78,118	78,118	78,118
101-00-48005-000	Post Office	7,550	9,000	9,000	8,000
101-00-48501-000	Donations/Contributions	-			
101-00-48502-000	Miscellaneous Income	8,691	3,200	3,200	2,700
101-00-48507-000	Settlement/Claims	7,328	-	-	
	Total Misc. Revenues ->	406,955	321,783	370,793	387,553
	Total Operating Revenues ->	14,151,209	14,314,027	15,197,664	15,760,043
	Expenditures				
	City Council Department	39,105	65,829	118,067	77,880
	Administration Department	794,667	773,225	773,225	795,107
	City Attorney Department	157,334	204,000	204,000	204,000
	Finance Department	654,304	682,922	682,922	703,308
	Planning Department	228,549	280,338	280,338	279,998
	Building Department	1,200,876	1,276,781	1,375,188	1,439,059
	Inter Department	341,674	540,039	540,039	638,098
	Police Department	6,521,887	7,211,360	7,211,360	7,673,591
	Public Works Department (adj)	1,488,839	2,018,868	2,025,667	2,118,943
	Total Operating Expenditures ->	11,427,235	13,053,362	13,210,806	13,929,984
	Excess (Deficiency) of Revenues Over Expenditures	2,723,974	1,260,665	1,986,858	1,830,059

Town of Atherton
General Fund 101
 Revenue & Expenditures Summary
 Fiscal Year 2018-2019

Account	Description	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
<u>Other Financing Sources/(Uses)</u>					
101-00-49002-000	Special Parcel Tax Fund-Safety	372,000	372,000	372,000	
101-00-58005-000	Transfer (out) to OPEB/Pension	-	(92,118)	(92,118)	
101-00-58004-000	Trsfr in/(out) Workers Compensation	(112,998)	(357,140)	(357,140)	(235,397)
101-00-58002-000	Trsfr in/(out) Capital Replacement reserve	-			
101-00-58002-030	Trsfr in/(out) CIP Future Projects	(4,423,138)			
	Excess ERAF	1,103,185	1,066,958	1,280,172	1,025,000
	Total Transfers In/(Out) ->	(3,060,951)	989,700	1,202,914	789,603
	Incr/(Decr) of General Fund Resv	(336,977)	2,250,365	3,189,772	2,619,662
	Net Change in Fund Balance	(336,977)	2,250,365	3,189,772	2,619,662
	Beginning Fund Balance	13,199,539	12,862,558	12,862,558	16,052,330
	Ending Fund Balance	12,862,558	15,112,923	16,052,330	18,671,992

<u>Fund Balance Schedule</u>				
Building Component Town Center Funding	505,000	505,000	505,000	505,000
15% Emergency Reserve	1,714,085	1,958,004	1,981,621	2,089,498
20% Reserve	2,285,447	2,610,672	2,642,161	2,785,997
Reserved for OPEB				
Available Fund Balance	8,358,025	10,039,246	10,923,548	13,291,497
Ending Fund Balance	12,862,558	15,112,923	16,052,330	18,671,992

Town of Atherton
 Annual Operating Budget FY 2018-2019
 City Council Budget - Summary

Category	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
General Operation	2,729	4,380	2,880	4,380
Other Services/Exp	35,649	55,949	109,687	72,000
Supplies & Materials	194	500	500	500
Capital Outlay	533	5,000	5,000	1,000
City Council	39,105	65,829	118,067	77,880

Town of Atherton Annual Operating Budget FY 2018-2019
City Council Budget By Account

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
General Operation	101-11-53016-011	Utilities - Water	1,578	1,880	1,880	1,880
General Operation	101-11-53024-011	Advertising/Publishing	1,151	2,500	1,000	2,500
Other Services/Exp	101-11-54002-011	Bus Meeting & Meals	1,634	1,200	2,700	1,500
Other Services/Exp	101-11-54003-011	Conferences	1,910	7,500	7,500	7,500
Other Services/Exp	101-11-54004-011	Training & Workshops	6,850	2,000	1,750	2,000
Other Services/Exp	101-11-54007-011	Membership/Dues	11,209	11,499	11,499	12,000
Other Services/Exp	101-11-54008-011	Mileage Reimbursement	331	500	500	500
Other Services/Exp	101-11-54010-011	Other Contract Services	4,131	10,000	10,000	10,000
Other Services/Exp	101-11-54011-011	Environmental Program	2,883	5,000	5,000	5,000
Other Services/Exp	101-11-54013-011	Contribution-SSV	1,750	750	1,000	1,000
Other Services/Exp	101-11-54014-011	Contribution-HIP	2,500	2,500	2,500	2,500
Other Services/Exp	101-11-54015-011	Contribution-SSM County	500	-	-	-
Other Services/Exp	101-11-54020-011	Election Cost	1,951	15,000	67,238	30,000
Supplies & Materials	101-11-55002-011	Office Supplies	194	500	500	500
Capital Outlay	101-11-57007-011	Office Equip & Furniture	533	5,000	5,000	1,000
Total City Council			39,105	65,829	118,067	77,880

Town of Atherton
 Annual Operating Budget FY 2018-19
 Administration Budget - Summary

Category	Actual 2016-17	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
Salaries & Wages	445,089	454,710	454,710	451,018
EE Benefits	184,612	194,846	194,846	223,621
Professional Svs	82,457	20,000	20,000	20,000
General Operations	23,791	29,954	29,954	28,454
Other Services/Exp.	50,623	57,032	57,032	55,382
Supplies & Materials	5,700	9,500	9,500	11,500
Capital Outlay	2,393	5,132	5,132	5,132
Administration Total	794,667	771,175	771,175	795,107

Town of Atherton Annual Operating Budget FY 2018-19
Administration - Budget by Account

Category	Account	Description	Adopted Budget 2016-2017	Actual 2016-17	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
Salaries & Wages	101-12-50001-012	Regular Salaries	413,536	445,089	445,210	445,210	442,518
Salaries & Wages	101-12-50005-012	Temporary Help	-	-	-	-	-
Salaries & Wages	101-12-50001-012	Office Intern	7,500	-	7,500	7,500	7,500
Salaries & Wages	101-12-50006-012	Overtime	1,000	-	1,000	1,000	1,000
EE Benefits	101-12-50013-012	EE Benefits Earned	4,135	4,313	4,452	4,452	4,425
EE Benefits	101-12-51001-012	Medicare Tax	5,996	6,730	6,456	6,456	6,417
EE Benefits	101-12-51003-012	PERS Retire Contrib- ER	37,446	39,055	40,496	40,496	40,795
EE Benefits	101-12-51004-012	PERS Retire Contrib- EE	-	-	-	-	-
EE Benefits	101-12-51005-012	Deferred Compensation	-	-	-	-	5,772
EE Benefits	101-12-51007-012	STD Insurance	576	576	576	576	576
EE Benefits	101-12-51008-012	Health Insurance-Active	33,181	28,576	27,012	27,012	36,140
EE Benefits	101-12-51009-012	Health Insurance-Retirees	47,754	47,754	47,608	47,608	48,357
EE Benefits	101-12-51010-012	Dental Insurance	2,014	1,379	1,342	1,342	1,838
EE Benefits	101-12-51011-012	Vision Insurance	389	394	412	412	488
EE Benefits	101-12-51013-012	Workers' Compensation	16,541	18,120	17,808	17,808	17,701
EE Benefits	101-12-51014-012	Life & ADD Insurance	529	529	529	529	529
EE Benefits	101-12-51015-012	LTD Insurance	2,083	2,204	2,083	2,083	2,083
EE Benefits	101-12-51016-012	Unemployment Insurance	4,135	4,531	4,452	4,452	4,425
EE Benefits	101-12-51019-012	Allowance	4,800	4,800	5,400	5,400	5,400
EE Benefits	101-12-51020-012	Educational Reimb	8,000	1,660	8,000	8,000	8,000
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	24,997	23,991	31,270	31,270	40,676
Total Salaries & Benefits			614,612	629,702	651,607	651,607	674,639
Professional Svs	101-12-52008-012	Labor Relation Services	-	-	-	-	-
Professional Svs	101-12-52023-012	Contract Human Resources	6,000	82,457	20,000	20,000	20,000
General Operations	101-12-53002-012	Other Equip Repair & Maint	8,304	8,396	8,304	8,304	8,304
General Operations	101-12-53014-012	Utilities - Electricity	6,500	4,735	6,500	6,500	6,500
General Operations	101-12-53015-012	Utilities - Gas	500	320	500	500	500
General Operations	101-12-53016-012	Utilities - Water	585	668	650	650	650
General Operations	101-12-53024-012	Advertising - Noticing	4,000	4,154	4,000	4,000	2,500
General Operations	101-12-53025-012	External Printing Services	10,800	5,517	9,000	9,000	9,000
General Operations	101-12-53026-012	Recruitment Costs	1,000	-	1,000	1,000	1,000
Other Services/Exp.	101-12-54002-012	Business Meetings & Meals	300	363	300	300	300

Town of Atherton Annual Operating Budget FY 2018-19
Administration - Budget by Account

Category	Account	Description	Adopted Budget 2016-2017	Actual 2016-17	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
Other Services/Exp.	101-12-54003-012	Conferences	7,000	4,915	7,800	7,800	7,800
Other Services/Exp.	101-12-54004-012	Training and Workshops	6,400	253	4,400	3,500	2,000
Other Services/Exp.	101-12-54005-012	Subscriptions	680	934	680	680	680
Other Services/Exp.	101-12-54007-012	Memberships & Dues	12,717	12,931	12,852	12,852	12,852
Other Services/Exp.	101-12-54008-012	Mileage Reimbursement	500	131	500	500	250
Other Services/Exp.	101-12-54010-012	Other Contract Services	25,000	25,818	25,000	25,000	25,000
Other Services/Exp.	101-12-54019-012	Special Events & Awards	2,800	2,279	2,500	3,400	3,500
Other Services/Exp.	101-12-54025-012	Technology Reimbursement	3,000	3,000	3,000	3,000	3,000
Supplies & Materials	101-12-55002-012	Office Supplies	4,500	3,768	4,500	4,500	6,500
Supplies & Materials	101-12-55017-012	Postage	5,000	1,932	5,000	5,000	5,000
Capital Outlay	101-12-57006-012	Computer Equipment/Software	632	835	632	632	632
Capital Outlay	101-12-57007-012	Office Equip & Furn	4,500	1,558	4,500	4,500	4,500
Total Operations			110,718	164,965	121,618	121,618	120,468
Total Admin Dept			725,330	794,667	773,225	773,225	795,107

Town of Atherton
Annual Operating Budget FY 2018-2019
City Attorney Budget - Summary

Category	Actual 2016-2017	Adopted Budget 2017-18	Adjusted Budget 2017-18	Recomm Budget 2018-2019
Professional Svs	157,334	204,000	204,000	204,000
City Attorney Total	157,334	204,000	204,000	204,000

Town of Atherton Annual Operating Budget FY 2018-2019
City Attorney - Budget By Account

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-18	Adjusted Budget 2017-18	Recomm Budget 2018-2019
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	3,734	50,000	50,000	50,000
Professional Svs	101-16-52007-016	Attorney - Other Legal		-		-
Total City Attorney Dept			157,334	204,000	204,000	204,000

Town of Atherton
 Operating Budget FY 2018-2019
 Finance Budget - Summary

Category	Actual 2016-2017	Adopted Budget 2017-18	Adjusted Budget 2017-18	Recomm Budget 2018-19
Salaries & Wages	316,755	354,874	354,874	356,621
EE Benefits	123,138	136,203	136,203	147,381
Professional Svs	106,165	70,291	70,291	73,952
General Operations	20,038	27,500	27,500	27,500
Other Services/Exp.	86,517	90,880	90,880	94,180
Supplies & Materials	717	1,000	1,000	1,000
Capital Outlay	975	2,174	2,174	2,674
Finance Total	654,304	682,922	682,922	703,308

Town of Atherton Annual Operating Budget FY 2018-2019
Finance - Budget by Account

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-18	Adjusted Budget 2017-18	Recomm Budget 2018-19
Salaries & Wages	101-18-50001-018	Regular Salaries	313,656	351,360	351,360	353,090
Salaries & Wages	101-18-50006-018	Overtime	-	-	-	-
Salaries & Wages	101-18-50013-018	EE Benefits Earned	3,099	3,514	3,514	3,531
EE Benefits	101-18-51001-018	Medicare	4,631	5,095	5,095	5,120
EE Benefits	101-18-51003-018	PERS Retire Contrib- ER	25,514	28,437	28,437	30,165
EE Benefits	101-18-51004-018	PERS Retire Contrib- EE	-	-	-	-
EE Benefits	101-18-51007-018	STD Insurance	496	576	576	576
EE Benefits	101-18-51008-018	Health Insurance-Active	29,974	32,095	32,095	33,995
EE Benefits	101-18-51009-018	Health Insurance-Retirees	27,437	28,313	28,313	30,089
EE Benefits	101-18-51010-018	Dental Insurance	2,242	2,509	2,509	2,509
EE Benefits	101-18-51011-018	Vision Insurance	363	474	474	488
EE Benefits	101-18-51013-018	Workers' Compensation	12,778	14,054	14,054	14,124
EE Benefits	101-18-51014-018	Life & ADD Insurance	346	427	427	427
EE Benefits	101-18-51015-018	LTD Insurance	1,786	1,977	1,977	1,990
EE Benefits	101-18-51016-018	Unemployment Insurance	3,200	3,514	3,514	3,531
EE Benefits	101-xx-51xxx-misc	Unfunded liabilities	14,372	18,732	18,732	24,367
Total Salaries & Benefits			439,893	491,077	491,077	504,002
Professional Svs	101-18-52001-018	Audit & Financial	69,208	51,296	51,296	54,452
Professional Svs	101-18-52017-018	Technical Services	36,957	18,995	18,995	19,500
General Operations	101-18-53002-018	Repair Machinery & Equip	-	500	500	500
General Operations	101-18-53025-018	External Printing Service	106	500	500	500
General Operations	101-18-53031-018	Banking Services	9,932	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	2,000
Other Services/Exp.	101-18-54004-018	Training and Workshops	100	8,400	8,400	8,200
Other Services/Exp.	101-18-54005-018	Subscriptions	-	-	-	-

Town of Atherton Annual Operating Budget FY 2018-2019
Finance - Budget by Account

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-18	Adjusted Budget 2017-18	Recomm Budget 2018-19
Other Services/Exp.	101-18-54007-018	Memberships & Dues	725	1,000	1,000	1,200
Other Services/Exp.	101-18-54008-018	Mileage Reimbursement	41	300	300	300
Other Services/Exp.	101-18-54010-018	Other Contract Services	50,931	45,100	45,100	48,100
Other Services/Exp.	101-18-54016-018	Business License Processing Fee	34,720	34,380	34,380	34,380
Supplies & Materials	101-18-55002-018	Office Supplies	242	500	500	500
Supplies & Materials	101-18-55009-018	Misc. Computer Parts	475	500	500	500
Capital Outlay	101-18-57006-018	Computer Equip/Software	975	974	974	1,174
Capital Outlay	101-18-57007-018	Office Machines & Furniture	-	1,200	1,200	1,500
			214,410	191,845	191,845	199,306
	101-18-53022-018	Liability Claim Expense				
		Total Operations	214,410	191,845	191,845	199,306
		Total Finance Dept	654,304	682,922	682,922	703,308

Town of Atherton
 Annual Operating Budget FY 2018-2019
 Planning Budget - Summary

Category	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
Professional Svs	221,515	274,150	274,150	274,150
General Operations	4,104	3,400	3,400	3,260
Supplies & Materials	2,633	2,200	2,200	2,000
Capital Outlay	298	588	588	588
Planning Total	228,549	280,338	280,338	279,998

Town of Atherton Annual Operating Budget FY 2018-2019
Planning Budget By Account

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
Professional Svs	101-20-52011-020	Contract Planner	221,515	264,150	264,150	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	-	360	360	360
General Operations	101-20-53014-020	Utilities - Electricity	194	220	220	250
General Operations	101-20-53015-020	Utilities - Gas	127	160	160	180
General Operations	101-20-53016-020	Utilities - Water	60	40	40	70
General Operations	101-20-53024-020	Advertising/Noticing	2,764	2,000	2,000	1,500
General Operations	101-20-53033-020	Rent - Mach & Equip	959	620	620	900
Other Services/Exp.	101-20-54010-020	Other Contract Services	-	-	-	-
Supplies & Materials	101-20-55002-020	Office Supplies	2,633	2,200	2,200	2,000
Supplies & Materials	101-20-55009-020	Misc. Computer Parts	-	-	-	-
Capital Outlay	101-20-57006-020	Computer Equipment/Software	298	588	588	588
Total Planning Dept			228,549	280,338	280,338	279,998

Town of Atherton
 Annual Operating Budget FY 2018-2019
 Building Budget - Summary

Category	Actual 2016-2017	Adopted Budget 2017-18	Revised Budget 2017-18	Recomm Budget 2018-19
Salaries & Wages	128,481	130,261	130,261	144,572
EE Benefits	93,296	117,359	117,359	146,332
Professional Svs	969,192	1,018,488	1,116,895	1,137,483
General Operations	2,917	4,130	4,130	4,130
Other Services/Exp.	1,424	400	400	400
Supplies & Materials	3,766	4,200	4,200	4,200
Capital Outlay	1,799	1,943	1,943	1,943
Building Total	1,200,876	1,276,781	1,375,188	1,439,059

Town of Atherton Annual Operating Budget FY 2018-2019
Building Budget By Account

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-18	Revised Budget 2017-18	Recomm Budget 2018-19
Salaries & Wages	101-25-50001-025	Regular Salaries	127,174	128,971	128,971	143,140
Salaries & Wages	101-25-50006-025	Overtime	46	-	-	-
Salaries & Wages	101-25-50013-025	EE Benefits Earned	1,261	1,290	1,290	1,431
EE Benefits	101-25-51001-025	Medicare	1,951	1,943	1,943	2,148
EE Benefits	101-25-51003-025	PER Retire Contrb- ER	9,665	12,186	12,186	14,273
EE Benefits	101-25-51007-025	STD Insurance	277	269	269	269
EE Benefits	101-25-51008-025	Health Insurance-Active	21,686	22,628	22,628	24,853
EE Benefits	101-25-51009-025	Health Insurance-Retirees	17,380	27,732	27,732	38,540
EE Benefits	101-25-51010-025	Dental Insurance	1,618	1,658	1,658	1,905
EE Benefits	101-25-51011-025	Vision Insurance	309	500	500	352
EE Benefits	101-25-51013-025	Workers' Compensation	5,398	5,359	5,359	5,926
EE Benefits	101-25-51014-025	Life & ADD Insurance	172	193	193	193
EE Benefits	101-25-51015-025	LTD Insurance	980	964	964	977
EE Benefits	101-25-51016-025	Unemployment Insurance	1,146	1,290	1,290	1,431
EE Benefits	101-xx-51xxx-misc	Unfunded liabilities-Misc	32,714	42,639	42,639	55,464
Total Salaries & Benefits			221,777	247,620	247,620	290,903
Professional Svs	101-25-52017-025	Technical Service	7,140	32,000	32,000	32,000
Professional Svs	101-25-52021-025	Contract Inspection Service	-	500	500	-
Professional Svs	101-25-52033-025	Contract Bldg & Life Safety Svs	962,052	985,988	1,084,395	1,105,483
General Operations	101-25-53014-025	Utilities - Electricity	1,165	1,200	1,200	1,200
General Operations	101-25-53015-025	Utilities - Gas	437	500	500	500
General Operations	101-25-53016-025	Utilities - Water	348	600	600	600
General Operations	101-25-53024-025	Advertising/Publishing	-	300	300	300
General Operations	101-25-53033-025	Rent - Mach & Equip	967	1,530	1,530	1,530
Other Services/Exp.	101-25-54005-025	Subscriptions	1,424	250	250	250

Town of Atherton Annual Operating Budget FY 2018-2019
Building Budget By Account

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-18	Revised Budget 2017-18	Recomm Budget 2018-19
Other Services/Exp.	101-25-54007-025	Memberships & Dues	-	150	150	150
Supplies & Materials	101-25-55002-025	Office Supplies	2,681	3,200	3,200	3,200
Supplies & Materials	101-25-55003-025	Microfilms-Digital Archiving	-	-	-	-
Supplies & Materials	101-25-55006-025	Safety Supplies & Matis	1,085	1,000	1,000	1,000
Capital Outlay	101-25-57006-025	Computer Equipment/Software	1,799	1,943	1,943	1,943
Transfer	101-25-58003-025	Trsfr to Facil Construct Fd	-	-	-	-
Total Operations			979,098	1,029,161	1,127,568	1,148,156
Total Building Dept			1,200,876	1,276,781	1,375,188	1,439,059

Town of Atherton
 Annual Operating Budget FY 2018-2019
 Inter Department Budget - Summary

Category	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
EE Benefits	2,474	1,610	1,610	1,610
Professional Svs	74,005	69,600	69,600	116,192
General Operations	127,098	279,247	279,183	287,965
Other Services/Exp.	88,709	90,620	90,684	90,960
Supplies & Materials	16,583	43,073	43,073	43,073
Capital Outlay	32,805	55,888	55,888	98,298
Inter-Dept. Total	341,674	540,039	540,039	638,098

Town of Atherton Annual Operating Budget FY 2018-2019
Inter-Department Budget By Account

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
EE Benefits	101-30-51009-030	Retiree Health	-	-	-	-
EE Benefits	101-30-51012-030	Employee Assistance Program	2,474	1,610	1,610	1,610
Professional Svs	101-30-52019-030	IT Support	74,005	69,600	69,600	116,192
General Operations	101-30-53018-030	Utilities - Telephone	17,866	9,300	9,300	9,300
General Operations	101-30-53019-030	Liability Insurance	109,232	225,616	225,552	229,417
General Operations	101-30-53020-030	Employment Practice Liability Ins	-	35,996	35,996	37,796
General Operations	101-30-53021-030	Property Insurance	-	8,336	8,336	11,452
Other Services/Exp.	101-30-54007-030	Memberships & Dues	4,085	4,119	4,183	4,200
Other Services/Exp.	101-30-54010-030	Other Contract Services	-	-	-	-
Other Services/Exp.	101-30-54017-030	Post Office Expense	8,215	10,092	10,092	10,092
Other Services/Exp.	101-30-54029-030	County Tax Administration Cost	76,409	76,409	76,409	76,668
Supplies & Materials	101-30-55008-030	Misc Computer Software	-	-	-	-
Supplies & Materials	101-30-55009-030	Misc Computer Parts & Supplies	6,306	26,500	26,500	26,500
Supplies & Materials	101-30-55016-030	Other Supplies & Materials	519	3,000	3,000	3,000
Supplies & Materials	101-30-55017-030	Postage	9,758	13,573	13,573	13,573
Capital Outlay	101-30-57006-030	IT Infrastructure Plan	32,805	55,888	55,888	98,298
Total Inter-Department			341,674	540,039	540,039	638,098

Town of Atherton
 Annual Operating Budget FY 2018-2019
 Police Budget - Summary

Category	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
Salaries & Wages	3,496,836	3,863,881	3,848,881	3,966,291
EE Benefits	2,197,629	2,409,671	2,409,671	2,724,252
Professional Svs	72,483	96,419	96,419	98,510
General Operations	359,713	417,650	432,650	436,050
Other Services/Exp.	222,970	244,098	244,098	251,709
Supplies & Materials	134,035	142,400	142,400	143,500
Capital Outlay	38,221	37,241	37,241	53,279
Police Total	6,521,887	7,211,360	7,211,360	7,673,591

Town of Atherton Annual Operating Budget FY 2018-2019
Police Budget By Account

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
Salaries & Wages	101-40-50001-040	Regular Salaries	2,525,347	2,960,421	2,842,421	2,998,276
Salaries & Wages	101-40-50003-040	Dispatcher Salaries	445,400	468,792	468,792	483,098
Salaries & Wages	101-40-50004-040	Reserve Salaries	67,150	46,872	46,872	96,356
Salaries & Wages	101-40-50005-040	Temporary Help	45,429	27,797	27,797	28,561
Salaries & Wages	101-40-50006-040	Overtime	410,010	350,000	453,000	350,000
Salaries & Wages	101-40-50007-040	Special Event Salaries Reimb	3,501	10,000	10,000	10,000
Salaries & Wages	101-40-50008-040	Vacation/Comp Time Payout	-	-	-	-
EE Benefits	101-40-50013-040	EE Benefits Earned	59,373	70,584	70,584	71,627
EE Benefits	101-40-51001-040	Medicare Tax	53,777	52,205	52,205	53,628
EE Benefits	101-40-51002-040	Social Security	792	2,906	2,906	5,974
EE Benefits	101-40-51003-040	PERS Retire Contr - ER	509,618	529,282	529,282	520,488
EE Benefits	101-40-51004-040	PERS Retire Contr - EE	-	-	-	-
EE Benefits	101-40-51005-040	Deferred Compensation	8,364	12,678	12,678	7,312
EE Benefits	101-40-51006-040	Benefits Admin Fees	1,003	-	-	-
EE Benefits	101-40-51007-040	STD Insurance	480	576	576	576
EE Benefits	101-40-51008-040	Health Insurance - Active	461,069	480,420	480,420	528,888
EE Benefits	101-40-51009-040	Health Insurance - Retirees	275,854	284,506	284,506	397,942
EE Benefits	101-40-51010-040	Dental Insurance	39,746	45,270	45,270	44,177
EE Benefits	101-40-51011-040	Vision Insurance	6,491	7,737	7,737	7,637
EE Benefits	101-40-51013-040	Workers' Compensation	261,170	286,531	286,531	308,348
EE Benefits	101-40-51014-040	Life & ADD Insurance	3,111	3,513	3,513	3,513
EE Benefits	101-40-51015-040	LTD Insurance	21,385	21,874	21,874	22,095
EE Benefits	101-40-51016-040	Unemployment Insurance	37,956	36,039	36,039	37,063
EE Benefits	101-40-51018-040	Uniforms	27,978	30,000	30,000	30,000
EE Benefits	101-40-51020-040	Educational Reimbursement	20,006	20,000	20,000	20,000
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Misc	20,817	27,134	27,134	35,295
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Safety	388,638	498,416	498,416	629,688
Total Salaries & Benefits			5,694,465	6,273,552	6,258,552	6,690,543
Professional Svs	101-40-52017-040	Technical Services	72,483	96,419	96,419	98,510
General Operations	101-40-53001-040	Equip Maint - Vehicles	49,783	40,000	55,000	40,000
General Operations	101-40-53002-040	Equip Maint - Other	15,566	25,000	25,000	25,000
General Operations	101-40-53014-040	Utilities - Electricity	25,413	25,000	25,000	25,000
General Operations	101-40-53015-040	Utilities - Gas	524	1,000	1,000	1,000
General Operations	101-40-53016-040	Utilities - Water	1,094	1,500	1,500	1,500

Town of Atherton Annual Operating Budget FY 2018-2019
Police Budget By Account

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
General Operations	101-40-53018-040	Utilities - Telephone	59,631	44,450	44,450	45,450
General Operations	101-40-53025-040	Printing - External Service	5,880	3,000	3,000	3,000
General Operations	101-40-53026-040	Recruitment Cost	10,322	12,000	12,000	12,000
General Operations	101-40-53027-040	SMC Booking Fees	-	-	-	-
General Operations	101-40-53028-040	Citation Processing	594	1,000	1,000	1,000
General Operations	101-40-53032-040	Rent - Facilities	9,587	10,200	10,200	12,000
General Operations	101-40-53503-040	Trsfr to Equip Replace Fd	181,320	254,500	254,500	270,100
Other Services/Exp.	101-40-54003-040	Conferences	3,546	5,500	5,500	5,000
Other Services/Exp.	101-40-54004-040	Training & Workshops	6,218	15,000	15,000	15,000
Other Services/Exp.	101-40-54005-040	Subscriptions	947	1,300	1,300	1,500
Other Services/Exp.	101-40-54006-040	POST Training	34,622	40,000	40,000	40,000
Other Services/Exp.	101-40-54007-040	Memberships & Dues	2,604	4,100	4,100	4,500
Other Services/Exp.	101-40-54008-040	Mileage Reimbursement	-	300	300	300
Other Services/Exp.	101-40-54010-040	Other Contract Services	135,488	135,347	135,347	138,562
Other Services/Exp.	101-40-54021-040	Animal Control Services	39,546	42,551	42,551	46,847
Supplies & Materials	101-40-55002-040	Office Supplies	7,548	6,500	6,500	6,500
Supplies & Materials	101-40-55006-040	Safety Supplies & Materials	21,674	11,000	11,000	11,000
Supplies & Materials	101-40-55007-040	K-9 Expenses	12,274	22,000	22,000	18,000
Supplies & Materials	101-40-55009-040	Misc. Computer Parts/supplies	-	-	-	-
Supplies & Materials	101-40-55015-040	Oil and Gasoline	56,305	65,000	65,000	65,000
Supplies & Materials	101-40-55016-040	Other Supplies & Matls	27,987	30,900	30,900	36,000
Supplies & Materials	101-40-55018-040	Disaster/Emergency	8,247	7,000	7,000	7,000
Capital Outlay	101-40-57004-040	Mach & Equip	5,271	10,300	10,300	8,500
Capital Outlay	101-40-57005-040	Vehicles & Accessories	-	-	-	-
Capital Outlay	101-40-57006-040	Computer Equip/Software*	32,950	26,941	26,941	44,779
Capital Outlay	101-40-57007-040	Office Equip & Furniture	-	-	-	-
Capital Outlay	101-40-57010-040	Misc. Capital Outlay	-	-	-	-
			-	-	-	-
			827,422	937,808	952,808	983,048
	101-40-53022-040	Liability Claim Expense				
		Total Operations	827,422	937,808	952,808	983,048
		Total Police Dept	6,521,887	7,211,360	7,211,360	7,673,591

Town of Atherton
 Annual Operating Budget FY 2018-19
 DPW 50-59 Budget - Summary

Category	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
Salaries & Wages	135,777	141,018	141,018	200,687
EE Benefits	228,546	255,602	255,602	342,043
Professional Svs	774,509	916,583	918,382	851,988
General Operations	285,771	429,750	435,829	484,516
Other Services/Exp.	29,667	35,500	35,000	38,400
Supplies & Materials	21,017	111,750	108,750	112,540
Capital Outlay	13,552	128,665	131,086	88,769
DPW Total	1,488,838	2,018,868	2,025,667	2,118,943

Town of Atherton Annual Operating Budget FY 2018-2019
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
Salaries & Wages	50001	Regular Salaries	294,490	299,699	299,699	358,777
Salaries & Wages	50006	Overtime	46	-	-	-
Salaries & Wages	50013	EE Benefits Earned	2,918	2,997	2,997	3,588
Salaries & Wages	50015	Salary Allocated to CIP	(161,678)	(161,678)	(161,678)	(161,678)
EE Benefits	51001	Medicare Insurance	4,446	4,418	4,418	5,275
EE Benefits	51003	PERS Retire Contr - ER	24,678	26,821	26,821	31,395
EE Benefits	51007	STD Life	507	499	499	499
EE Benefits	51008	Health Insurance-Active	47,920	49,624	49,624	42,444
EE Benefits	51009	Health Insurance-Retirees	80,321	88,018	88,018	153,918
EE Benefits	51010	Dental Insurance	3,729	3,874	3,874	4,122
EE Benefits	51011	Vision Insurance	713	929	929	794
EE Benefits	51013	Workers Compensation	12,093	12,188	12,188	14,551
EE Benefits	51014	Life & ADD Insurance	364	445	445	445
EE Benefits	51015	LTD Insurance	1,951	1,917	1,917	1,929
EE Benefits	51016	Unemployment Insurance	2,820	2,997	2,997	3,588
EE Benefits	51018	Uniforms	-	-	-	-
EE Benefits	51xxx	Unfunded Liabilities-Misc	49,004	63,872	63,872	83,083
Total Salaries & Benefits			364,322	396,620	396,620	542,730
Professional Svs	52010 (50)	Contract Engineering	350	50,000	50,000	100,000
Professional Svs	52017	Technical Services	12,565	25,000	25,000	40,000
Professional Svs	52025	Contract Pubilc Works Director	187,200	187,000	187,000	-
Professional Svs	52030 (58)	Contract Park Event Svs	83,670	99,450	101,249	101,592
Professional Svs	52031	Contract DPW Maint Serv	490,725	555,133	555,133	610,396
General Operations	53001	Vehicle Repair & Maint	44	3,000	3,000	3,000
General Operations	53002	Equipment Repair & Maint	4,720	8,900	8,900	8,900
General Operations	53003	Building Security	207	6,250	2,750	6,250
General Operations	53004	Facility Repair & Maint	5,425	21,500	26,779	49,000
General Operations	53006	Electrical Repair & Maint	-	11,000	8,720	11,000
General Operations	53008	Contract Custodial Services	27,700	46,200	46,200	47,916
General Operations	53009	Contract Tree Maintenance	55,442	82,500	82,500	85,000

Town of Atherton Annual Operating Budget FY 2018-2019
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
General Operations	53010	Street Sweeping	15,101	18,000	18,000	18,000
General Operations	53012	Traffic Signal Repair & Maint	35,259	15,000	15,000	15,000
General Operations	53013	Street Light Repair & Maint	9,834	60,000	60,000	60,000
General Operations	53014	Utilities -Electricity	80,580	74,800	76,700	91,800
General Operations	53015	Utilities - Gas	3,469	4,700	4,700	4,750
General Operations	53016	Utilities - Water	14,963	20,900	24,700	22,900
General Operations	53017	Utilities - Sewer	7,159	14,300	14,680	17,300
General Operations	53018	Utilities - Telephone	2,517	2,000	2,000	2,500
General Operations	53024	Advertising/Publishing	142	2,500	2,500	2,500
General Operations	53029	Contract Inspection & Testing	360	8,950	8,950	8,950
General Operations	53030(58)	Credit Card Merchant Fees	4,886	5,000	5,000	5,500
General Operations	53033	Rent - Mach & Equipment	-	2,500	3,000	2,500
General Operations	53034	Rent - Facilities	964	4,750	4,750	4,750
General Operations	53502	Computer Services Charg	-	-	-	-
General Operations	53503	Equip Replace Charges	32,500	32,500	32,000	32,500
Other Services/Exp.	54003	Conferences	-	3,000	3,000	5,000
Other Services/Exp.	54004	Training & Workshops	4,207	3,800	3,800	4,600
Other Services/Exp.	54007	Membership/Dues	9,960	10,400	10,400	11,900
Other Services/Exp.	54010	Other Contract Services	2,004	60,300	60,300	58,900
Supplies & Materials	55002	Office Supplies	1,513	2,000	2,000	2,000
Supplies & Materials	55006	Safety Supplies & Matls	165	1,500	1,500	1,750
Supplies & Materials	55008	Misc. Computer Software	4,472	11,500	8,500	11,500
Supplies & Materials	55009	Misc. Computer Supplies	24	750	750	750
Supplies & Materials	55010	Custodial Supplies	903	800	800	840
Supplies & Materials	55011	Landscape Supplies	6,003	23,000	23,000	23,000
Supplies & Materials	55012	Construction Matls	2,633	5,750	5,750	5,750
Supplies & Materials	55014	Minor Tools & Equip	253	750	750	750
Supplies & Materials	55015	Gas & Oil	2,995	3,500	3,500	4,000
Supplies & Materials	55016	Other Supplies & Matls	-	300	300	300
Supplies & Materials	55017	Postage	-	400	400	400
Supplies & Materials	55018	Disaster Preparedness	51	4,000	4,000	4,000

Town of Atherton Annual Operating Budget FY 2018-2019
 DPW - Summary By Account 50-59

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
Capital Outlay	57002	Building Improvements	10,037	116,000	116,000	76,000
Capital Outlay	57004	Machinery & Equipment	833	7,000	6,421	7,000
Capital Outlay	57006	Computer Equip/Software	2,166	2,165	4,665	2,269
Capital Outlay	57007	Office Machines & Furn	516	3,500	4,000	3,500
Total Operations			1,124,516	1,622,248	1,629,047	1,576,213
Total DPW			1,488,838	2,018,868	2,025,667	2,118,943

Town of Atherton Annual Operating Budget FY 2018-2019
DPW - Engineering By Account

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
Salaries & Wages	101-50-50001-050	Regular Salaries	149,231	151,447	151,447	169,100
Salaries & Wages	101-50-50006-050	Overtime	46	-	-	-
Salaries & Wages	101-50-50013-050	EE Benefits Earned	1,479	1,514	1,514	1,691
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	2,279	2,268	2,268	2,524
EE Benefits	101-50-51003-050	PERS Retire Contr - ER	11,643	14,230	14,230	16,775
EE Benefits	101-50-51007-050	STD Insurance	315	307	307	307
EE Benefits	101-50-51008-050	Health Insurance-Active	25,494	27,127	27,127	29,490
EE Benefits	101-50-51009-050	Health Insurance-Retirees	21,923	32,146	32,146	38,632
EE Benefits	101-50-51010-050	Dental Insurance	1,970	2,027	2,027	2,275
EE Benefits	101-50-51011-050	Vision Insurance	372	572	572	426
EE Benefits	101-50-51013-050	Workers Compensation	6,310	6,258	6,258	6,964
EE Benefits	101-50-51014-050	Life & ADD Insurance	205	235	235	235
EE Benefits	101-50-51015-050	LTD Insurance	1,141	1,123	1,123	1,135
EE Benefits	101-50-51016-050	Unemployment Insurance	1,374	1,514	1,514	1,691
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	15,829	20,632	20,632	26,838
Total Salaries & Benefits			189,194	210,984	210,984	247,665
Professional Svs	101-50-52010-050	Contract Engineering	350	50,000	50,000	100,000
Professional Svs	101-50-52017-050	Technical Services	12,565	25,000	25,000	40,000
Professional Svs	101-50-52025-050	Contract Pubilc Works Director	187,200	187,000	187,000	-
General Operations	101-50-53001-050	Vehicle Repair & Maint	-	2,500	2,500	2,500
General Operations	101-50-53002-050	Equipment Repair & Maint	-	1,400	1,400	1,400
General Operations	101-50-53014-050	Utilities - Electricity	582	800	800	800
General Operations	101-50-53015-050	Utilities - Gas	251	500	500	500
General Operations	101-50-53016-050	Utilities - Water	169	400	400	400
General Operations	101-50-53018-050	Utilities - Telephone	4	200	200	200
General Operations	101-50-53024-050	Advertising/Publishing	142	2,500	2,500	2,500
General Operations	101-50-53029-050	Contract Inspection & Testing	360	5,000	5,000	5,000
General Operations	101-50-53033-050	Rent - Mach & Equipment	964	4,500	4,500	4,500
General Operations	101-50-53503-050	Equip Replace Charges	8,000	8,000	8,000	8,000

Town of Atherton Annual Operating Budget FY 2018-2019
DPW - Engineering By Account

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
Other Services/Exp.	101-50-54003-050	Conferences	-	3,000	3,000	5,000
Other Services/Exp.	101-50-54004-050	Training & Workshops	2,372	2,700	2,700	3,500
Other Services/Exp.	101-50-54007-050	Membership/Dues	9,360	10,000	10,000	11,500
Other Services/Exp.	101-50-54010-050	Other Contract Services	-	2,200	2,200	800
Supplies & Materials	101-50-55002-050	Office Supplies	1,349	1,750	1,750	1,750
Supplies & Materials	101-50-55006-050	Safety Supplies & Matls	143	750	750	1,000
Supplies & Materials	101-50-55008-050	Misc. Computer Software	4,472	10,000	7,000	10,000
Supplies & Materials	101-50-55009-050	Misc. Computer Supplies	-	500	500	500
Supplies & Materials	101-50-55012-050	Construction Matls	177	750	750	750
Supplies & Materials	101-50-55014-050	Minor Tools & Equip	253	500	500	500
Supplies & Materials	101-50-55015-050	Gas & Oil	1,395	500	500	1,000
Supplies & Materials	101-50-55017-050	Postage	-	400	400	400
Capital Outlay	101-50-57006-050	Computer Equip/Software	975	683	3,183	683
Capital Outlay	101-50-57007-050	Office Machines & Furn	516	3,000	3,500	3,000
Total Operations			231,598	324,533	324,533	206,183
Total DPW Engineering			420,792	535,517	535,517	453,848

Town of Atherton Annual Operating Budget FY 2018-2019
DPW - Street By Account

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
Salaries & Wages	101-53-50001-053	Regular Salaries	72,631	74,126	74,126	94,839
Salaries & Wages	101-53-50013-053	EE Benefits Earned	720	741	741	948
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	1,084	1,075	1,075	1,375
EE Benefits	101-53-51003-053	PERS Retire Contr - ER	6,518	6,742	6,742	9,138
EE Benefits	101-53-51007-053	STD Insurance	96	96	96	96
EE Benefits	101-53-51008-053	Health Insurance - Active	11,213	11,248	11,248	6,477
EE Benefits	101-53-51009-053	Health Insurance - Retirees	49,848	47,660	47,660	97,508
EE Benefits	101-53-51010-053	Dental Insurance	879	923	923	923
EE Benefits	101-53-51011-053	Vision Insurance	171	179	179	184
EE Benefits	101-53-51013-053	Workers Compensation	2,891	2,965	2,965	3,794
EE Benefits	101-53-51014-053	Life & ADD Insurance	80	105	105	105
EE Benefits	101-53-51015-053	LTD Insurance	405	397	397	397
EE Benefits	101-53-51016-053	Unemployment Insurance	723	741	741	948
EE Benefits	101-53-51018-053	Uniforms	-	-	-	-
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	20,760	27,058	27,058	35,197
Total Salaries & Benefits			56,757	62,797	62,797	140,669
Professional Svs	101-53-52031-053	Contract DPW Maint Serv	225,539	276,407	276,407	304,047
General Operations	101-53-53001-053	Vehicle Repair & Maint	44	500	500	500
General Operations	101-53-53002-053	Equipment Repair & Maint	232	2,000	2,000	2,000
General Operations	101-53-53003-053	Building Security	130	500	500	500
General Operations	101-53-53004-053	Facility Repair & Maint	-	5,000	5,000	5,000
General Operations	101-53-53006-053	Electrical Repair & Maint	-	1,000	1,000	1,000
General Operations	101-53-53008-053	Contract Custodial Services	-	3,960	3,960	4,158
General Operations	101-53-53009-053	Tree Maintenance	47,596	70,000	70,000	70,000
General Operations	101-53-53010-053	Street Sweeping	15,101	18,000	18,000	18,000
General Operations	101-53-53012-053	Traffic Signal Repair & Maint	35,259	15,000	15,000	15,000
General Operations	101-53-53013-053	Street Light Repair & Maint	9,834	60,000	60,000	60,000
General Operations	101-53-53014-053	Utilities - Electricity	65,784	60,000	60,000	75,000

Town of Atherton Annual Operating Budget FY 2018-2019
DPW - Street By Account

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
General Operations	101-53-53015-053	Utilities - Gas	710	800	800	850
General Operations	101-53-53016-053	Utilities - Water	7,958	12,500	12,500	12,500
General Operations	101-53-53017-053	Utilities - Sewer	-	-	-	-
General Operations	101-53-53018-053	Utilities - Telephone	530	300	300	800
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	1,835	1,100	1,100	1,100
Other Services/Exp.	101-53-54007-053	Membership/Dues	600	400	400	400
Other Services/Exp.	101-53-54010-053	Other Contract Services	-	600	600	600
Supplies & Materials	101-53-55002-053	Office Supplies	-	250	250	250
Supplies & Materials	101-53-55006-053	Safety Supplies & Matls	-	500	500	500
Supplies & Materials	101-53-55008-053	Misc. Computer Software	-	-	-	-
Supplies & Materials	101-53-55009-053	Misc. Computer Supplies	24	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	45	2,000	2,000	2,000
Supplies & Materials	101-53-55014-053	Minor Tools & Equip	-	250	250	250
Supplies & Materials	101-53-55015-053	Gas & Oil	1,599	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	51	4,000	4,000	4,000
Capital Outlay	101-53-57004-053	Machinery & Equipment	393	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	-	500	500	500
Total Operations			422,859	553,003	553,003	596,391
Total DPW Street Maint			479,616	615,800	615,800	737,060

Town of Atherton Annual Operating Budget FY 2018-2019
DPW - Park Maint. By Account

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
Salaries & Wages	101-57-50001-057	Regular Salaries	29,052	29,650	29,650	37,935
Salaries & Wages	101-57-50013-057	EE Benefits Earned	288	297	297	379
EE Benefits	101-57-51001-057	Medicare Insurance	433	430	430	550
EE Benefits	101-57-51003-057	PERS Retire Contr - ER	2,607	4,499	4,499	3,655
EE Benefits	101-57-51007-057	STD Insurance	38	38	38	38
EE Benefits	101-57-51008-057	Health Insurance - Active	4,485	4,499	4,499	2,591
EE Benefits	101-57-51009-057	Health Insurance - Retirees	4,164	4,174	4,174	8,889
EE Benefits	101-57-51010-057	Dental Insurance	352	369	369	369
EE Benefits	101-57-51011-057	Vision Insurance	68	71	71	74
EE Benefits	101-57-51013-057	Workers Compensation	1,157	1,186	1,186	1,517
EE Benefits	101-57-51014-057	Life & ADD Insurance	32	42	42	42
EE Benefits	101-57-51015-057	LTD Insurance	162	159	159	159
EE Benefits	101-57-51016-057	Unemployment Insurance	289	297	297	379
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	4,466	5,821	5,821	7,572
Total Salaries & Benefits			47,594	51,533	51,533	64,151
Professional Svs	101-57-52017-057	Technical Services				-
Professional Svs	101-57-52031-057	Contract DPW Maint Serv	208,122	218,726	218,726	240,599
General Operations	101-57-53002-057	Equipment Repair & Maint	2,829	3,000	3,000	3,000
General Operations	101-57-53003-057	Building Security	52	750	750	750
General Operations	101-57-53004-057	Facility Repair & Maint	-	7,500	7,500	35,000
General Operations	101-57-53006-057	Electrical Repair & Maint	-	10,000	7,720	10,000
General Operations	101-57-53008-057	Contract Custodial Services	7,769	11,880	11,880	11,880
General Operations	101-57-53009-057	Tree Maintenance	7,846	12,500	12,500	15,000
General Operations	101-57-53014-057	Utilities - Electricity	4,366	5,000	6,900	7,000
General Operations	101-57-53015-057	Utilities - Gas	871	1,500	1,500	1,500
General Operations	101-57-53017-057	Utilities - Sewer	2,800	5,000	5,380	8,000
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	2,000	1,500

Town of Atherton Annual Operating Budget FY 2018-2019
DPW - Park Maint. By Account

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
Other Services/Exp.	101-57-53503-057	Equip Replace Charges	3,000	3,000	2,500	3,000
Supplies & Materials	101-57-54010-057	Other Contract Services	2,004	32,500	32,500	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	6,003	20,000	20,000	20,000
Supplies & Materials	101-57-55012-057	Construction Matls	1,233	1,000	1,000	1,000
Capital Outlay	101-57-57002-057	Building Improvements	10,037	116,000	116,000	76,000
Total Operations			256,933	453,056	453,056	469,929
Total DPW Park Maintenance			304,527	504,589	504,589	534,080

Town of Atherton Annual Operating Budget FY 2018-2019
DPW - Park Program By Account

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
Salaries & Wages	101-58-50001-058	Regular Salaries	29,052	29,650	29,650	37,935
Salaries & Wages	101-58-50013-058	EE Benefits Earned	288	297	297	379
EE Benefits	101-58-51001-058	Medicare Insurance	434	430	430	550
EE Benefits	101-58-51003-058	PERS Retire Contr - ER	2,607	-	-	-
EE Benefits	101-58-51007-058	STD Insurance	38	38	38	38
EE Benefits	101-58-51008-058	Health Insurance - Active	4,485	4,499	4,499	2,591
EE Benefits	101-58-51009-058	Health Insurance - Retiree	4,386	4,038	4,038	8,889
EE Benefits	101-58-51010-058	Dental Insurance	352	369	369	369
EE Benefits	101-58-51011-058	Vision Insurance	68	71	71	74
EE Benefits	101-58-51013-058	Workers Compensation	1,156	1,186	1,186	1,517
EE Benefits	101-58-51014-058	Life & ADD Insurance	32	42	42	42
EE Benefits	101-58-51015-058	LTD Insurance	162	159	159	159
EE Benefits	101-58-51016-058	Unemployment Insurance	289	297	297	379
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	7,949	10,361	10,361	13,477
Total Salaries & Benefits			51,298	51,438	51,438	66,401
Professional Svs	101-58-52030-058	Contract Park Event Svs	83,670	99,450	101,249	101,592
Professional Svs	101-58-52031-058	Contract DPW Maint Serv	2,260	5,000	5,000	5,250
General Operations	101-58-53004-058	Facility Repair & Maint	3,302	3,000	4,200	3,000
General Operations	101-58-53014-058	Utilities - Electricity	9,848	8,500	8,500	8,500
General Operations	101-58-53015-058	Utilities - Gas	1,636	1,200	1,200	1,200
General Operations	101-58-53016-058	Utilities - Water	6,837	8,000	11,800	10,000
General Operations	101-58-53018-058	Utilities - Telephone	1,982	1,500	1,500	1,500
General Operations	101-58-53030-058	Credit Card Merchant Fees	4,886	5,000	5,000	5,500
Supplies & Materials	101-58-55002-058	Office Supplies	164			
Supplies & Materials	101-58-55010-058	Custodial Supplies	903	800	800	840
Supplies & Materials	101-58-55011-058	Landscape Supplies	-	500	500	500
Supplies & Materials	101-58-55012-058	Construction Matls	206	500	500	500
Capital Outlay	101-58-57004-058	Machinery & Equipment	-	3,000	3,000	3,000
Capital Outlay	101-58-57006-058	Computer Equip/Software	596	596	596	700

Town of Atherton Annual Operating Budget FY 2018-2019
 DPW - Park Program By Account

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
		Total Operations	116,291	137,046	143,845	142,082
		Total DPW Park Programs	167,589	188,484	195,283	208,483

Town of Atherton Annual Operating Budget FY 2018-2019
DPW - Building Maint. By Account

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
Salaries & Wages	101-59-50001-059	Regular Salaries	14,525	14,825	14,825	18,968
Salaries & Wages	101-59-50013-059	EE Benefits Earned	144	148	148	190
EE Benefits	101-59-51001-059	Medicare Insurance	217	215	215	275
EE Benefits	101-59-51003-059	PERS Retire Contr - ER	1,303	1,348	1,348	1,828
EE Benefits	101-59-51007-059	STD Insurance	19	19	19	19
EE Benefits	101-59-51008-059	Health Insurance - Active	2,242	2,250	2,250	1,295
EE Benefits	101-59-51010-059	Dental Insurance	176	185	185	185
EE Benefits	101-59-51011-059	Vision Insurance	34	36	36	37
EE Benefits	101-59-51013-059	Workers Compensation	578	593	593	759
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	145	148	148	190
		Total Salaries & Benefits	19,480	19,868	19,868	23,845
Professional Svcs	101-59-52031-059	Contract DPW Maint Serv	54,804	55,000	55,000	60,500
General Operations	101-59-53002-059	Equipment Repair & Maint	1,659	2,500	2,500	2,500
General Operations	101-59-53003-059	Building Security	26	5,000	1,500	5,000
General Operations	101-59-53004-059	Facility Repair & Maint	2,123	6,000	10,079	6,000
General Operations	101-59-53008-059	Contract Custodial Services	19,930	30,360	30,360	31,878
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	4,359	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	-	25,000	25,000	25,000
Supplies & Materials	101-59-55006-059	Safety Supplies & Matls	22	250	250	250
Supplies & Materials	101-59-55012-059	Construction Matls	972	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	440	3,000	2,421	3,000

Town of Atherton Annual Operating Budget FY 2018-2019
 DPW - Building Maint. By Account

Category	Account	Description	Actual 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	Recomm Budget 2018-2019
		Total Operations	96,834	154,610	154,610	161,628
		Total DPW Bldg Maint	116,314	174,478	174,478	185,473