



Item No. 1 Town of Atherton

CITY COUNCIL STAFF REPORT – STUDY SESSION

TO: HONORABLE MAYOR AND CITY COUNCIL

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

DATE: JUNE 6, 2018

SUBJECT: REVIEW OF THE FY 2018/19 TOWN BUDGET

RECOMMENDATION

Review and Discuss Operating Budget for FY 2018/19.

BACKGROUND

The June 6 Study Session is the 3rd meeting of the FY 2018/19 Town Budget. Each of the prior meetings focused on a particular section of the Budget – General Fund and Operations, Special Funds, and the Capital Improvement Program (CIP). 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.

Tonight's Study Session returns the entirety of the budget back to the City Council as a singular document that incorporates any adjustments since the last review. Staff incorporated feedback from the prior meetings, together with additional adjustments, if any, to the Operational and CIP budgets based on identified priorities or projects that need to move forward to the subsequent fiscal year. Staff will provide a PowerPoint presentation to assist and highlight the information included within the budget. It will be emailed to the Council and a hard copy provided at the meeting.

With the loss of the Parcel Tax, there have been some CIP projects that have been delayed as staff seeks additional funding options and grants. A recent application submitted for the San Mateo County CCAG Active Transportation Program (ATP) Cycle 4 for grant writing assistance program (GW-TAP) was selected for the Atherton Avenue Class II Bike lane project. Upon CCAG approval in June, staff will work with the grant writing consultant to assist in applying for grant funds for this project.

During the current fiscal year there has been CIP focus on –

- Implementation of drainage facility repairs designed by drainage consultant WRECO;
- Completion of culvert repair drainage improvement project at Stockbridge Avenue, Polhemus Avenue, and Camino Al Lago;

- Awarded a contract for Stockbridge Avenue Valley Gutter Replacement project;
- Design phase of the Euclid/Parker Ditch; and
- Completion of the Series Circuit Street Light Project.

The Town will continue to use every source of revenue to carry out its Capital Improvement Program. As projects are continuing to be identified and designed, the Town will save funds for future capital project priorities. Current focus is on the Civic Center Project as bids for the project will be opened in the coming weeks. Funding for this project is through Atherton Now donations, Capital Improvement Fund, Library Fund, and the General Fund reserves, and future revenue over expenditures.

We continue to work on fostering partnerships with other agencies in fulfilling infrastructure needs. The Town entered into a cooperative implementation agreement for up to \$13.6 Million with Caltrans to construct a Water Capture Facility in the Town to satisfy requirements under the Regional Water Quality Control Permit and Green Infrastructure Mandate. The Town continues to evaluate options for siting this potential facility. This project helps mitigate drainage issues, storm water capacity for the Town, and reduction of pollutants in the Bayfront. The CIP program serves as a road map in prioritizing community needs through the identification of funding and projects that will be a major focus in the next 5 years.

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. Staff seeks to ensure that the Town's fiscal position remains positive while still continuing current programs, policies, and services. This draft budget that is presented includes any salary and benefit adjustments that have been directed for FY 2018/19 and also includes the APOA MOU and Unrepresented employees' salary adjustments.

ANALYSIS

Below is an analysis *by fund and operational area* of the Town's Operating and Capital Improvement Budgets. As the Council has seen this document before, departmental detail is provided in short summary only.

GENERAL FUND

REVENUES

The Town's total General Fund revenue for FY 2018/19 is projected to be \$15,760,043. Grants and contributions are only budgeted if they have been authorized and approved by the granting agency. An ABAG public safety equipment grant of \$3,200, a Cal-Recycle grant of \$5,000 and a Community Oriented Policing Grant of \$100,000 are included as known revenues. One additional notable grant the Town anticipates to receive is from Atherton Now for \$4,576,976 for the construction phase of the Civic Center.

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The table below reflects major revenue categories for the Town’s budget. Some of the items in the table are expanded for additional detail and some include only the rolled up amount.

| | Actual | Orig. Budget | Adjusted/Est. | Recommended |
|------------------------------|---------------------|---------------------|----------------------|---------------------|
| Category | FY 2016/17 | FY 2017/18 | FY 2017/18 | FY 2018/19 |
| <i>Secured Property Tax</i> | \$7,515,741 | \$7,856,852 | \$8,365,190 | \$8,783,449 |
| <i>Other</i> | \$2,079,952 | \$2,141,447 | \$2,217,445 | \$2,271,463 |
| Subtotal Property Tax | \$9,595,693 | \$9,998,299 | \$10,582,635 | \$11,054,912 |
| | | | | |
| Sales Taxes | \$340,074 | \$257,328 | \$268,627 | \$273,999 |
| Franchise Fees | \$832,926 | \$801,177 | \$813,550 | \$833,384 |
| Intergovernmental | \$39,057 | \$42,192 | \$40,414 | \$41,222 |
| Business License Tax | \$240,000 | \$242,993 | \$242,993 | \$250,283 |
| Planning Fees | \$248,197 | \$260,300 | \$265,800 | \$268,455 |
| Building Fees | \$1,748,474 | \$1,738,160 | \$1,917,082 | \$1,955,424 |
| Policing Fees | \$71,312 | \$81,192 | \$90,311 | \$81,728 |
| Public Works Fees | \$403,056 | \$330,780 | \$355,700 | \$362,100 |
| | | | | |
| Park Program Fees | | | | |
| <i>Social Fees</i> | \$102,005 | \$86,032 | \$102,620 | \$103,646 |
| <i>Meeting Fees</i> | \$23,550 | \$41,739 | \$23,000 | \$24,000 |
| <i>Class Fees</i> | \$18,740 | \$32,215 | \$32,215 | \$32,537 |
| <i>Weddings</i> | \$30,200 | \$25,250 | \$31,000 | \$30,000 |
| <i>Day Use Fees</i> | \$12,575 | \$13,664 | \$13,664 | \$13,000 |
| <i>Admin Fees</i> | \$37,695 | \$40,922 | \$47,260 | \$47,800 |
| Subtotal | \$224,765 | \$239,823 | \$249,759 | \$250,984 |
| | | | | |
| Misc. Revenues | | | | |
| <i>Admin Citations</i> | \$31,700 | \$34,320 | \$44,900 | \$45,349 |
| <i>Cell Lease(s)</i> | \$53,198 | \$55,858 | \$55,858 | \$58,888 |
| <i>Interest Income</i> | \$48,009 | \$80,667 | \$80,667 | \$95,000 |
| <i>Knox Playschool</i> | \$79,810 | \$78,118 | \$78,118 | \$78,118 |
| <i>C&D Forfeiture</i> | \$104,600 | \$16,240 | \$52,600 | \$55,000 |
| <i>Other</i> | \$89,638 | \$56,580 | \$58,650 | \$55,198 |
| Subtotal | \$406,955 | \$321,783 | \$370,793 | \$387,553 |
| | | | | |
| Total | \$14,151,209 | \$14,314,027 | \$15,197,664 | \$15,760,043 |
| <i>Parcel Tax</i> | \$372,000 | \$372,000 | \$372,000 | \$0 |
| Total General Fund | \$14,523,209 | \$14,686,027 | \$15,569,664 | \$15,760,043 |
| <i>Excess ERAF</i> | \$1,103,185 | \$1,066,958 | \$1,280,172 | \$1,025,000 |
| Total Revenues | \$15,626,394 | \$15,752,985 | \$16,849,836 | \$16,785,043 |

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

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; but, the amount may vary upward.

USE OF ERAF

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 - once we understand the amount of funds we will 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 annual budget 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 for the use of the \$1,280,172 of ERAF Funds for FY 2017/18, is apply the funds toward the Civic center project. As the Town explores options of Certificates of Participation or private placement funding options, staff recommends these funds could also be used as a source of revenue for debt service payments.

Workers’ Compensation/OPEB Annual Required Contributions (ARCs)

With the use of excess ERAF towards the Civic Center, staff recommends that the 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 recommendation is to replenish its current WC minimum equity reserve (\$235,397), and requests that it would be from the unallocated General Fund Balance.

Staff also recommends that the Town fulfill its ARC for OPEB. 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 care costs are \$470,695. These costs are included in the respective departments and listed later in the report.

Staff recommends the Town make an additional contribution of \$198,151 towards the Town OPEB trust to satisfy the minimum required ARC (difference between \$470,695 and \$668,846). This contribution will be allocated amongst respective departments and based on retiree health cost allocation.

Loss of the Special Parcel Tax

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.*

Revenue Assumptions

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. Staff used a projection of 5 percent (%) for the majority of FY 2018/19 property tax revenues.

General Fund other revenues for FY 2018/19 include conservative revenue assumptions. Most Property Tax revenues with exception of unsecured property tax revenues (reduction of 2.4%), are assumed to increase by 5%. Most other General Fund revenues have seen steady increases over the years.

- Building Department revenues are projected to increase by approximately 2 percent (%);
- Franchise revenues are projected at 2 to 3 percent (%);

- Charges for services were held to 1% to 2% projected increases; and
- Park Program revenues are projected at approximately \$250,000.

There have been no significant changes in revenue projections since the last budget meeting.

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

Overall General Fund expenditures are estimated at \$14.08 million. Since the last Budget Study Session, the expenditure budget increased by \$158,050. This increase is largely attributed to *re-budgeted* items from FY 2017/18 (\$106,000) and the addition of the CPI adjustments for unrepresented staff as authorized by the Council. 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. The cost savings equated to approximately \$280,000 to \$415,000 per year.

Town recently 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. The Town unrepresented staff, will also be picking up 1% of the Town's employer contribution.

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 - \$29,723 (Public Safety - \$22,859; Local Miscellaneous - \$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 2017/18/19. The anticipated FY 2018/19 UAL payment is \$868,573 and is an increase of \$186,509. These expenses are allocated across the respective department budgets.

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| 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. 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. The JPA has advised that the Town could be assessed a special assessment of approximately \$550,000.

At Council request, staff is conducting some research into other agency general liability and workers' compensation liability. Thus far, responses were received from Larkspur and Hillsborough for current years. Staff continues to gather more information and will report in greater detail and analysis to the Council at a later date.

| Agency | No. of Police (Sworn) | No. of Claims | Liability Incurred | Paid |
|---------------|------------------------------|----------------------|---------------------------|-------------|
| Larkspur | 16 | 10 | | \$699,373 |
| Hillsborough | 26 | 27 | \$1,979,225 | \$1,925,556 |
| Atherton | 21 | 14 | \$1,815,500 | \$1,191,492 |

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 any workers' compensation claims.

DEPARTMENTAL BUDGET SUMMARIES

Departmental summaries do not include the detail from prior staff reports as the Council has discussed this detail at prior meetings. Changes are highlighted only where there are changes from the prior meeting.

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

The City Council budget includes expenditures related to City Council meetings, conference attendance such as 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 increase of \$12,051 as compared to the FY 2017/18 budget. **There was \$1,000 increase in the department budget since the last Study Session for membership dues to Sustainable San Mateo County.**

**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. *There was a \$2,355 decrease since the last Study Session attributed to the opening of Deputy City Clerk/Office Specialist position and the Town recruiting and replacing with an Office Specialist Position. This reduction from higher fully burdened classification position of \$14,098, offset the salaries and benefits increase of \$11,713 of which is attributed to the cost of living salary adjustments in the department.*

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. ***There were no changes since the last study session.***

**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. *There was an increase of \$18,047 since the last Study Session attributed to the cost of living salary adjustments in the department.*

**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. *There were no changes since the last study session.*

**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. *There was an increase of \$6,515 since the last Study Session attributed to the cost of living salary adjustments in the department.*

**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 \$1,500 since the last Study Session attributed to an increase in membership and dues for Cal-OPPS (job posting and recruitment resource).*

**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.

There was an increase of \$80,845 since the last Study Session. Of this total, \$15,845 is attributed to the cost of living salary adjustments in the department. Another \$60,000 is attributed to a re-budget of expenditures in the Park Maintenance Department. These funds are earmarked for the maintenance and rehabilitation of the park path from the pedestrian bridge to par course site along Watkins. This project was on hold while reviewing the Water Capture Facility project in the Park. The Building Maintenance Department had an increase in Other Contract Services of \$5,000 for expenditures of grant funds received from CalRecycle in recent fiscal years for recycle containers.

**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.

Staff currently in discussions with local school districts for a collaborative funding partnership of the School Resource Officer. Discussion of potential options are still preliminary and are not represented as an offsetting revenue.

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. *There was an increase of \$52,498 since the last Study Session. Of this total, \$4,000 is attributed to the cost of living salary adjustments in the department for unrepresented employees. There was an additional expenditure in computer equipment software in the amount of \$7,500 for Coplogic Lexis Nexis report writing software. There was an increase in transfer to equipment replacement fund for Ballistic Armor Plates for \$41,000. There is a federal funds grant for these armored plates the department recently applied for that will defray half of the total costs.*

GENERAL FUND SUMMARY

For FY 2018/19, staff projects the Town's Total General Fund revenues at \$15,760,043 against \$14,088,033 in expenditures. This results in a single year surplus of \$1,672,010 *before* the addition of conservative ERAF of \$1,025,000. With ERAF, there will be a General Fund revenue surplus of \$2,697,010. There is a projected year-end positive fund balance in the General Fund of \$18.51 million.

SPECIAL PARCEL TAX FUND

REVENUES

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

The Parcel Tax was a significant revenue source to the General Fund and Capital Improvement Projects Fund (CIP). 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. Staff incorporated this reduction in the FY 2018/19 five year CIP program.

LIBRARY FUND

REVENUES

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

The anticipated FY 2017/18 ending balance for the Library Fund is \$12,632,449. ***There were no changes to this fund since our last study session.*** Funds are held in trust in part by the Town and the County of San Mateo. Of that amount, the Town holds \$5,141,024 and the County holds \$6,504,207. The County holds all future donor funds. The projected Library Fund Revenue (donor funds) for FY 2018/19 is \$1,300,000. The estimated available funding for FY 2018/19 is \$13,982,449.

EXPENDITURES

For FY 2018/19, staff has allocated \$4,759,230 for the Library’s share of the Civic Center Project. Remaining allocations include \$53,400 for operations, utilities and maintenance costs. These are estimated budget amounts at this time. Staff is still working on construction timing of the projected phasing of the project. This could change once the bids come and the Town selects a contractor.

The estimated construction costs for the Library is \$17,209,832. These costs are reflected the April 2018 Cost Model Manager. There are additional “other costs” within the cost model(IT, Inspections, Testing, Utilities, FF&E, Moving/Staging, project management, etc.) that are attributable to the Library making the total estimated cost \$18.8 million.

It is anticipated that the Civic Center “project years” will include FY 2018/19 through FY 2021/22. *Staff anticipates that there is possible need to borrow additional year of donor funds in FY 2022/2023 to fulfill the Library Project construction needs.*

OTHER RESTRICTED FUNDS

The Town maintains a variety of special revenue and internal service funds that are “restricted funds” for specific purposes beyond basic capital improvement. Revenue to internal service funds are in the form of General Fund department charges based on allocations by department and uses. *There have been no changes to these funds other than the Tennis Fund since our last study session.*

TENNIS FUND

The Tennis Fund projected revenues total \$47,100. A majority of this revenue attributable to the facility management services contract with Player Capital. Since entering into the contract with Player Capital in the fall of 2014, staff believes that this management services agreement continues to meet the needs of the community and provides additional revenue to the Park. Player Capital Tennis is the exclusive provider of tennis lessons and clinics and serves as facility manager through the online court reservation system.

Within the past year Player Capital approached the Town about installing a clay court at the Tennis facilities. Through outreach Player Capital secured funding through a generous donation for the installation of a clay court here in Atherton. Installation of the court took place this past winter and the Town is now home to one of the very first public clay court in the Bay Area. Benefits of the court include better pace of play, easier on player bodies, and the ability to experience this type of competitive play.

The FY 2018/19 budget projects that the purchase of tennis keys by residents and non-residents provide annual revenue of approximately \$6,500. This includes the anticipated recent changes in the proposed fees at the Tennis Court. The new charges are \$50 for Atherton Residents per standard tennis key and \$50 for clay court access. The standard key fee for non-residents is \$200 and clay court access of \$30/ hour. Each January, new tennis keys go on sale for the new court locks that go in place in February.

For FY 2018/19, the Town anticipates expenditures of \$42,200. *There was a slight change in the department budget since the last study session as the department budget increased by \$3,530 for Contract Maintenance Services to \$10,130 and total expenditures of \$45,730.* As discussed at our prior budget session, the Fund expenses includes \$6,600 for contract maintenance services for

MCE and \$2,000 for building security court gates upkeep. The Town is anticipating to resurface and restripe Tennis courts and rehabilitate the courts in FY 2018/19. The first annual maintenance cost of the clay court is \$5,000. Anticipated maintenance costs each year are estimated at \$2,500.

The beginning fund balance is estimated at \$115,418. The fund projects total revenues of \$47,100 to expenditures of \$45,730 for positive revenues over expenses of \$1,370. ***With the new expenditure changes the FY 2018/19 ending fund balance is projected at \$116,788.***

COPS - CITIZEN'S OPTION FOR PUBLIC SAFETY

The COPS Office was created as a result of the Violent Crime Control and Law Enforcement Act of 1994. As a component of the Department of Justice, the mission of the COPS Office is to advance community policing in jurisdictions of all sizes across the nation. Community policing focuses on crime and social disorder through the delivery of police services that includes aspects of traditional law enforcement, as well as prevention, problem-solving, community engagement, and partnerships. In FY 1996/97, the California State Legislature created the Citizen's Option for Public Safety (COPS) Program. Funds have been available through the State of California to local entities in the form of Citizen's Option for Public Safety (COPS) Grant. The Town receives \$100,000 per year from the grant. The Town uses the COPS grant for funding of sworn personnel. The Town anticipates to receive this funding on an annual basis and is used as transfer to the General Fund for funding of police sworn personnel salary related expenditures.

EVANS CREATIVE DESIGN FUND

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

AAF strives to raise artist membership, adding new artists to programming, keeping the website current, and utilize the new billing function of the membership portal. For FY 2017/18, the AAF requested \$11,120 from the Evan's Creative Design Fund. Included in the request The AFF carried a residual of \$15,330 in its special fund from the prior fiscal years (residual amount within their own budget) for the purchase of art, as the foundation continues to look for acquisition of art for Town public spaces. The AAF is focusing on art for the Atherton Library and the Town Center. The AFF will obtain approval by the City Council prior to the purchase of art for the Town. Other expenses include advertising events, office supplies, community programs, and liability insurance. The beginning fund balance is estimated at \$7,506. Currently, the only revenue to the fund is interest earned. For FY 2018/19 staff expects *the fund to be depleted* and therefore an estimated budget grant request of \$7,506.

EQUIPMENT REPLACEMENT FUND

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

The FY 2018/19 revenues total \$315,200 and the expenditures total \$316,050 for 3 police vehicle replacements (3 marked SUV’s) for the phasing out of high mileage vehicles) as discussed in our General Fund Operations budget study session. One of the vehicles is anticipated to be outfitted as a K-9 unit. The total amount for the purchasing and the outfitting of the vehicles and investigative equipment is \$240,000. This includes a charge in the Police department for the purchase of future vehicles. Presented in the General Fund Operations budget study session was supplemental equipment request for \$30,100. *The department recently submitted another supplemental request for Ballistic Armor Plates for \$41,000.* There is a federal funds grant for these armored plates the department recently applied for that will defray half of the total costs.

| 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 |
| 5. Ballistic Armor Plates | \$41,000 | Hard armor plates fit inside front and back pockets in armor carriers. They offer protection against rifle rounds, armor-piercing rounds. Such equipment is used for active shooter incidents. |
| Total Amount | \$71,100 | |

Assets purchased from the Equipment Replacement Fund have been saved for over several budget cycles in anticipation of replacement need. Other expenditures include Springbrook Financial Software upgrade expense and continued charges for future vehicle and equipment charges for Police and Public Works Departments. The beginning fund balance is estimated at \$769,665. The FY 2018/19 ending fund balance is projected at \$768,815.

WORKERS' COMPENSATION FUND

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

The Workers' Compensation Fund tracks expenditures for workers' compensation expenses across the various departments. Each department is charged an allocation of the expense based on personnel within each department. Departmental costs are different not only due to the number of employees within the department but also the type of employee – public works, administrative, public safety, etc. – and anticipated risk exposure.

As of April 2018 the Town's Workers' Compensation Claim Reserve is negative \$154,719. Cities Group requires that the Town maintain an equity reserve of at least \$80,678 (per recent 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 beyond Agency normal contributions.

Staff believes it is prudent that each year the Town review and reestablish the 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.

GENERAL LIABILITY FUND

The General Liability Fund accounts for the insurance cost of liability claims and property losses. The Town is part of an insurance pool administered through the Association of Bay Area Governments (ABAG). The activities within this Fund provide for expenses related to general liability insurance, employment practice insurance and self-insured retention claims. Total internal service charges from the General Fund for FY 2018/19 are estimated at \$269,413. The total FY 2018/19 projected expenditures for this fund are \$267,213 of which includes self-insurance retention expense of \$100,000 that allows the payout of 4 claims at \$25,000 per claim. The Town does not anticipate expending retention expenses for 4 claims in the fiscal year, however, the amount is required to be established by the JPA.

For the past several years, the Town's liability insurance expense with the ABAG JPA has experienced decreases. For FY 2018/19 there is a slight increase in liability insurance for the Town. Total liability and employment practice coverage is estimated to be \$167,213, an increase of \$5,601. The estimated liability insurance expense is \$129,417. The Town *liability and employment insurance expense* for the current FY was \$130,884 to a budget of \$161,612. Total current claim retention expense for the FY is \$12,530. The FY 2018/19 ending fund balance is projected at \$424,253.

EMPLOYEE BENEFITS FUND

The Employee Benefits Fund tracks expenditures across various departments for employment, unemployment, retirement, and healthcare benefits. Revenue to the fund comes through charges allocated back to each departmental budget based on number and type of personnel within each department.

Revenues to the Fund for FY 2018/19 total \$805,950. Expenditures for FY 2018/19 total \$683,793. Most of this expenditure is the \$470,641 “pay as you go” retiree health care benefit contributions.

Within this fund is also employee benefits charge of \$84,601. This is a charge of 1% to 2% of the General Fund operational departments salary expense that is allocated for accruals of compensated absences through personal leave contributions of sick, vacation, and holiday pay. The Town has a total compensated absences balance of \$646,461. Compensated absences comprise of accrued time-off, vacation and holiday pay for all employees and is recorded as a liability. These are amounts that would be liquidated or mature due to termination of Town staff.

Included within this fund is also unemployment insurance charges *if there are any future claims* charges to the Town. Any claims would be paid out of this fund. The total budgeted charge is \$50,037. *During our General Fund Operations budget study session, staff recommended the Town make an additional contribution of \$198,151 towards the Town OPEB trust to satisfy the minimum required ARC.* This contribution is distributed amongst respective departments and based on retiree health cost allocation. With the recent OPEB actuarial valuation report, the Town’s (ARC) is \$668,846. As previously mentioned the FY 2018/19 “pay as you go” retiree health care costs are \$470,695. These costs are included and charged to respective departments and allocated to the Employee Benefits Fund. The Town maintains a net OPEB asset of approximately \$3.06 million within the Employee Benefits Fund. This is in direct correlation to the Town’s allocations over the past several years towards the OPEB Trust. There is now approximately \$6.28 Million maintained in the Trust. The projected ending fund balance for FY 2018/19 for the fund is \$4,144,601.

CAPITAL IMPROVEMENT FUND

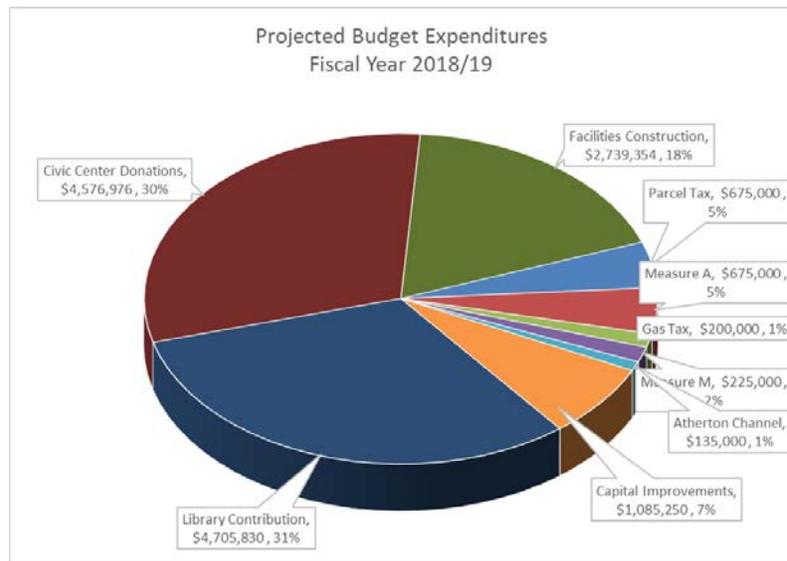
The Town Capital Improvement Program (CIP) is a five year program that proposes projects to analyze, repair or improve Town infrastructure, and the funding for those projects. The CIP program consists of now (8) capital improvement fund sources that the Town uses for capital improvement/infrastructure needs and include:

- Atherton General Fund
- Measure M – County Congestion Management Fee on vehicle registration
- Measure A – County ½-cent Transportation Sales Tax
- Gas Tax
- Facilities Building Fund
- Atherton Channel Fund
- Measure S – Special Parcel Tax (Measure Failed in November 2017 Election)
- Library Fund
- Donations

The five year CIP proposes projects to analyze, repair or improve Town infrastructure, and the funding for those projects. The twelve (12) projects are categorized into three areas:

- Streets & Transportation
- Drainage
- Town Buildings, Park and Facilities

Projects have been developed based on needs identified by City Council, residents, staff, and adopted master plans.



The 1st year (FY 2018/19) of the CIP is incorporated into the Town’s Budget and is the **only year** for which the City Council applies available funding. The remaining four (4) years of the CIP reflect proposed projects and funding. These “out years” are revised annually to reflect changes in City Council priorities, direction, needs and funding availability. The CIP is revised annually to reflect changes in Council direction, priority needs and availability of funding. The Town’s General Fund fulfills any funding needs for capital projects that do not have a specific identified funding source. The CIP is reviewed by the Town’s Planning Commission each year for consistency with the Town’s General Plan. This year’s CIP was reviewed by the Planning Commission at their May 23 meeting. *The Commission found the CIP Program for FY 18/19 Consistent with the Town’s General Plan.*

During our study session there was general discussion about broader objectives to be considered for future proposed projects and priorities for allocating funds. Of the five largest CIP expenditures, this year’s CIP recommends:

- \$7.3 million for the new Civic Center;
- \$4.7 million for the new Library;
- \$1.43 million for Bicycle & Pedestrian Master Plan Implementation Program;

- \$.8 million for the Road Maintenance Program.
- \$.04 million for Drainage Improvements Program; and

The total allocation for the 5-year period from FY 2018/19 through FY 2022/23 totals nearly \$54.53 million – the largest expenditures attributable to the Civic Center and Library projects. It is important to note that for FY 2018/19, the expenditures related to the Civic Center and Library Project continue exclusive reliance on available funds from Atherton Now, the Library Fund, Building Facilities Fund and General Fund.

Following the workshop, there were no major changes directed by Council to the CIP. Discussion highlighted elimination of Parcel Tax and funding for future capital projects of save/spend mode. However, staff will be re-budgeting a couple of projects due to timing (a total of \$568,500 from FY 2017/18).

- 1) Bicycle & Pedestrian Master Plan (Page 16 of CIP) - Due to Middlefield Class II Bike Lane project anticipated not to begin construction until this summer 2018, there was a necessary re-budget of FY 2017/18 funding for the project. This included the re-budget of \$375,000 from Measure A funding and \$125,000 from Parcel Tax.
- 2) Park Master Plan Implementation Program (page 26 of CIP) – In FY 2017/18 within the park program there was a project to create turnaround at end of Pavilion Parking lot (hammered). This project is now anticipated to take place in FY 2018/19. This includes a re-budget of \$18,500 from Capital Improvement Fund.

The FY 2018/19 Capital Improvement Fund includes funding sources of \$15.01 million for capital projects.

| Funding Source | FY 2018/19 Allocation |
|----------------------------------|------------------------------|
| Special Parcel Tax | \$675,000 |
| Library Fund | \$4,705,830 |
| Facilities Fund Private Donation | \$4,576,976 |
| Gas Tax | \$200,000 |
| CIP Fund Civic Center | \$2,739,354 |
| Measure M | \$225,000 |
| Atherton Channel Fund | \$135,000 |
| Measure A | \$675,000 |
| CIP Fund Other | \$352,250 |
| CIP Fund Grant | \$733,000 |
| Total | \$15,017,410 |

Expenditures in FY 2018/19 for the CIP are \$15,017,410. The following are project expenditures:

| Project | FY 2018/19 Funding |
|-----------------------------|---------------------------|
| Traffic Safety Improvements | \$25,000 |
| Accessibility Improvements | \$0 |
| Streets/Roads Maintenance | \$775,000 |

| | |
|---|---------------------|
| Park Improvement Program Projects | \$149,250 |
| Drainage Improvement Projects | \$428,000 |
| Bike/Ped Master Plan Program Projects | \$1,433,000 |
| Atherton Library | \$4,705,830 |
| Atherton Civic Center Construction- Donation | \$4,576,976 |
| Atherton Civic Center – Capital Improvement Fund | \$2,739,354 |
| Engineering/Staff project support | \$150,000 |
| Neighborhood Traffic Control Devices | \$10,000 |
| Traffic Control Devices & Safety | \$15,000 |
| Upper Channel Phase 2 | \$10,000 |
| Total | \$15,017,410 |

RESERVE CALCULATIONS

The FY 2018/19 projected year-end fund balance is \$18,513,943. This includes ERAF revenues as allocated above and all reserve requirements. Since our previous study session the unallocated fund balance was reduced by \$213,366. This was due to \$158,050 increase of budgeted expenditures and a result of the new calculation of reserve requirement based on these updated expenses.

| | |
|---|---------------------|
| FY 2018/19 Beginning Fund Balance | \$16,052,330 |
| FY 2018/19 Projected Revenues (inclusive of ERAF) | \$16,785,043 |
| Total Available Funds | \$32,837,373 |
| | |
| Transfer out FY 2018/19 Workers Compensation Equity Reserve | (\$235,397) |
| | |
| FY 2018/19 Expenditures (Projected Budget) | (\$14,088,033) |
| | |
| Projected FY 2018/19 Ending Fund Balance | \$18,513,943 |

As shown below, the Town will meet its 35% reserve requirements at FY 2018/19 and projects an unallocated reserve that is 93% of projected expenditures.

| | |
|--|---------------------|
| FY 2018/19 Expenditures | \$14,080,533 |
| Projected FY 2018/19 Ending Fund Balance | \$18,513,943 |
| 15% Emergency Reserve | \$2,113,205 |
| 20% Budget Stabilization Reserve | \$2,817,607 |
| Building Fund/Town Center Contribution | \$505,000 |
| TOTAL RESERVE REQUIREMENT | \$5,435,812 |
| <i>Less Above Reserve Requirement = Unallocated Reserves</i> | <i>\$13,078,131</i> |

Civic Center Project

One important component as the Town concludes FY 2017/18 and begins FY 2018/19 is the planned award of the Construction Phase of the Civic Center Project. This is a significant milestone for the Town and this project. During the design development and construction document phase of the Civic Center, the Council began to discuss funding and design reduction options should the donations funding target of \$25 million for the project not materialize. These can be addressed in several ways: 1) reduction in facility requirements (deductive alternatives); 2) additional donations; 3) higher annual budget revenues over expenditures; and 3) short-term Certificates of Participation or Direct Private Placement Loan. These are options without the addition of a tax burden.

When the projected unallocated General Fund Balance of \$13,078,131 is factored into the Funding Plan and assuming all other funding sources remain consistent, the initial estimated \$25 Million required funding *is met with the additional assumption of revenues over expenditures in FY 2019/2020 through FY 2020/21 cumulative projection of approximately \$2 Million.* 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 cash flow need that must be addressed by Summer 2020 until the Tow receives its Property Tax allocation in December 2020. Approximately \$21.5 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 met with San Mateo County Library staff to discuss the project cash requirement needs for the Library portion and ensures cash requirements to be met.*

| Civic Center Project General Fund Funding | |
|--|---------------------|
| Item | Amount |
| Allocation of FY 2019/20 ERAF (Estimated) | \$1,035,250 |
| Allocation of FY 2020/21 ERAF (Estimated) | \$1,040,426 |
| Estimated ERAF*** | \$2,075,676 |
| <i>*** Subject to annual approval by Council</i> | |
| FY 18-19 Projected General Fund Unallocated Surplus | \$13,078,131 |
| | |
| FY 2019/20 through FY 2020/21 Excess of Revenue over Expenditures | \$2,000,000 |
| Existing CIP Unallocated Surplus | \$4,423,138 |
| Estimated Atherton NOW Funds | \$4,576,976 |
| Atherton Now & General Fund Funding | \$26,153,921 |

In conclusion, this budget presents a plan for accomplishing the goals and objectives of the City Council within existing resources and core strategy of financial stability in mind. We continue to be fiscally prudent with our resources but are mindful of operational and infrastructure needs. With anticipated commitment of the General Fund unallocated reserves to the Civic Center project,

certain CIP projects will be on hold until additional funding is identified and/or when the Civic Center project is completed. The Town is heavily reliant on property taxes. There is no certainty that the growth will continue and as such the Town continues to explore revenue alternatives to the General Fund. Town staff will continue to work efficiently and creatively to maximize available revenues by seeking outside grants, forging community and regional partnerships, and drawing upon the imagination and commitment of our community and staff.

POLICY FOCUS

This item discusses revenue and expenditure projections, the use of excess ERAF, reserve policies, and recommendations for General Fund Budget, Special Revenue, Internal Service Funds, and CIP. One of the many Council policies/priorities is to adopt a Fiscal Year budget every year. Staff has listed specific Policy Questions for Council consideration throughout this document. The City Council adopts a fiscal year budget that addresses any policies and or priorities of the Council while addressing the needs of the community.

FISCAL IMPACT

None.

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>

COMMISSION/COMMITTEE FEEDBACK/REFERRAL

This item X has or has not been before a Town Committee or Commission.

FY 2018/19 Town Operations Budget

June 6, 2018

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- Audit/Finance Committee (meets every other month)
- Bicycle/Pedestrian Committee (meets as needed)
- Civic Center Advisory Committee (meets as needed)
- Environmental Programs Committee (meets every other month)
- Park and Recreation Committee (meets each month)
- Planning Commission (meets each month)
- Rail Committee (meets every other month)
- Transportation Committee (meets every other month)

ATTACHMENTS

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

FY 2018/19 Internal Service, Library, Tennis Funds

FY 2018/19 Capital Improvement Program

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 (MVLFF) | 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 registration | | | | |
| 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 | 78,880 |
| | Administration Department | 794,667 | 773,225 | 773,225 | 792,752 |
| | City Attorney Department | 157,334 | 204,000 | 204,000 | 204,000 |
| | Finance Department | 654,304 | 682,922 | 682,922 | 721,355 |
| | Planning Department | 228,549 | 280,338 | 280,338 | 279,998 |
| | Building Department | 1,200,876 | 1,276,781 | 1,375,188 | 1,445,574 |
| | Inter Department | 341,674 | 540,039 | 540,039 | 639,598 |
| | Police Department | 6,521,887 | 7,211,360 | 7,211,360 | 7,726,089 |
| | Public Works Department (adj) | 1,488,839 | 2,018,868 | 2,025,667 | 2,199,788 |
| | Total Operating Expenditures -> | 11,427,235 | 13,053,362 | 13,210,806 | 14,088,033 |
| | Excess (Deficiency) of Revenues Over Expenditures | 2,723,974 | 1,260,665 | 1,986,858 | 1,672,010 |

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 |
|---------------------------------------|--|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Other Financing Sources/(Uses) | | | | | |
| 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 | 2,461,613 |
| | Net Change in Fund Balance | (336,977) | 2,250,365 | 3,189,772 | 2,461,613 |
| | 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 | 18,513,943 |

| Fund Balance Schedule | | | | |
|--|-------------------|-------------------|-------------------|-------------------|
| 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 | 2,113,205 |
| 20% Reserve | 2,285,447 | 2,610,672 | 2,642,161 | 2,817,607 |
| Reserved for OPEB | | | | |
| Available Fund Balance | 8,358,025 | 10,039,246 | 10,923,548 | 13,078,131 |
| Ending Fund Balance | 12,862,558 | 15,112,923 | 16,052,330 | 18,513,943 |

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 | 73,000 |
| Supplies & Materials | 194 | 500 | 500 | 500 |
| Capital Outlay | 533 | 5,000 | 5,000 | 1,000 |
| City Council | 39,105 | 65,829 | 118,067 | 78,880 |

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 | 13,000 |
| 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 | 78,880 |

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 | 448,771 |
| EE Benefits | 184,612 | 194,846 | 194,846 | 223,513 |
| 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 | 792,752 |

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

| Category | Account | Description | Actual 2016-17 | Adopted Budget 2017-2018 | Adjusted Budget 2017-2018 | Recomm Budget 2018-2019 |
|---------------------|-------------------|--------------------------------------|-------------------|--------------------------------|---------------------------------|-------------------------------|
| Salaries & Wages | 101-12-50001-012 | Regular Salaries | 445,089 | 445,210 | 445,210 | 440,271 |
| Salaries & Wages | 101-12-50005-012 | Temporary Help | - | - | - | - |
| Salaries & Wages | 101-12-50001-012 | Office Intern | - | 7,500 | 7,500 | 7,500 |
| Salaries & Wages | 101-12-50006-012 | Overtime | - | 1,000 | 1,000 | 1,000 |
| EE Benefits | 101-12-50013-012 | EE Benefits Earned | 4,313 | 4,452 | 4,452 | 4,403 |
| EE Benefits | 101-12-51001-012 | Medicare Tax | 6,730 | 6,456 | 6,456 | 6,384 |
| EE Benefits | 101-12-51003-012 | PERS Retire Contrib- ER | 39,055 | 40,496 | 40,496 | 40,854 |
| 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 |
| EE Benefits | 101-12-51008-012 | Health Insurance-Active | 28,576 | 27,012 | 27,012 | 36,140 |
| EE Benefits | 101-12-51009-012 | Health Insurance-Retirees | 47,754 | 47,608 | 47,608 | 48,357 |
| EE Benefits | 101-12-51010-012 | Dental Insurance | 1,379 | 1,342 | 1,342 | 1,838 |
| EE Benefits | 101-12-51011-012 | Vision Insurance | 394 | 412 | 412 | 488 |
| EE Benefits | 101-12-51013-012 | Workers' Compensation | 18,120 | 17,808 | 17,808 | 17,611 |
| EE Benefits | 101-12-51014-012 | Life & ADD Insurance | 529 | 529 | 529 | 529 |
| EE Benefits | 101-12-51015-012 | LTD Insurance | 2,204 | 2,083 | 2,083 | 2,083 |
| EE Benefits | 101-12-51016-012 | Unemployment Insurance | 4,531 | 4,452 | 4,452 | 4,403 |
| EE Benefits | 101-12-51019-012 | Allowance | 4,800 | 5,400 | 5,400 | 5,400 |
| EE Benefits | 101-12-51020-012 | Educational Reimb | 1,660 | 8,000 | 8,000 | 8,000 |
| EE Benefits | 101-xx-51xxx-Misc | Unfunded Liabilities-Misc | 23,991 | 31,270 | 31,270 | 40,676 |
| | | Total Salaries & Benefits | 629,702 | 651,607 | 651,607 | 672,284 |
| Professional Svs | 101-12-52008-012 | Labor Relation Services | - | - | - | - |
| Professional Svs | 101-12-52023-012 | Contract Human Resources | 82,457 | 20,000 | 20,000 | 20,000 |
| General Operations | 101-12-53002-012 | Other Equip Repair & Maint | 8,396 | 8,304 | 8,304 | 8,304 |
| General Operations | 101-12-53014-012 | Utilities - Electricity | 4,735 | 6,500 | 6,500 | 6,500 |
| General Operations | 101-12-53015-012 | Utilities - Gas | 320 | 500 | 500 | 500 |
| General Operations | 101-12-53016-012 | Utilities - Water | 668 | 650 | 650 | 650 |
| General Operations | 101-12-53024-012 | Advertising - Noticing | 4,154 | 4,000 | 4,000 | 2,500 |
| General Operations | 101-12-53025-012 | External Printing Services | 5,517 | 9,000 | 9,000 | 9,000 |
| General Operations | 101-12-53026-012 | Recruitment Costs | - | 1,000 | 1,000 | 1,000 |
| Other Services/Exp. | 101-12-54002-012 | Business Meetings & Meals | 363 | 300 | 300 | 300 |

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

| Category | Account | Description | Actual 2016-17 | Adopted Budget 2017-2018 | Adjusted Budget 2017-2018 | Recomm Budget 2018-2019 |
|-------------------------|------------------|-----------------------------|-------------------|--------------------------------|---------------------------------|-------------------------------|
| Other Services/Exp. | 101-12-54003-012 | Conferences | 4,915 | 7,800 | 7,800 | 7,800 |
| Other Services/Exp. | 101-12-54004-012 | Training and Workshops | 253 | 4,400 | 3,500 | 2,000 |
| Other Services/Exp. | 101-12-54005-012 | Subscriptions | 934 | 680 | 680 | 680 |
| Other Services/Exp. | 101-12-54007-012 | Memberships & Dues | 12,931 | 12,852 | 12,852 | 12,852 |
| Other Services/Exp. | 101-12-54008-012 | Mileage Reimbursement | 131 | 500 | 500 | 250 |
| Other Services/Exp. | 101-12-54010-012 | Other Contract Services | 25,818 | 25,000 | 25,000 | 25,000 |
| Other Services/Exp. | 101-12-54019-012 | Special Events & Awards | 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 |
| Supplies & Materials | 101-12-55002-012 | Office Supplies | 3,768 | 4,500 | 4,500 | 6,500 |
| Supplies & Materials | 101-12-55017-012 | Postage | 1,932 | 5,000 | 5,000 | 5,000 |
| Capital Outlay | 101-12-57006-012 | Computer Equipment/Software | 835 | 632 | 632 | 632 |
| Capital Outlay | 101-12-57007-012 | Office Equip & Furn | 1,558 | 4,500 | 4,500 | 4,500 |
| Total Operations | | | 164,965 | 121,618 | 121,618 | 120,468 |
| Total Admin Dept | | | 794,667 | 773,225 | 773,225 | 792,752 |

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 | 372,307 |
| EE Benefits | 123,138 | 136,203 | 136,203 | 149,742 |
| 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 | 721,355 |

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 | 368,621 |
| Salaries & Wages | 101-18-50006-018 | Overtime | - | - | - | - |
| Salaries & Wages | 101-18-50013-018 | EE Benefits Earned | 3,099 | 3,514 | 3,514 | 3,686 |
| EE Benefits | 101-18-51001-018 | Medicare | 4,631 | 5,095 | 5,095 | 5,345 |
| EE Benefits | 101-18-51003-018 | PERS Retire Contrib- ER | 25,514 | 28,437 | 28,437 | 31,462 |
| 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 | 14,745 |
| 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 | 2,052 |
| EE Benefits | 101-18-51016-018 | Unemployment Insurance | 3,200 | 3,514 | 3,514 | 3,686 |
| 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 | 522,049 |
| 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 | 721,355 |

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 | 150,182 |
| EE Benefits | 93,296 | 117,359 | 117,359 | 147,235 |
| 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 | 1,445,574 |

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 | 148,695 |
| Salaries & Wages | 101-25-50006-025 | Overtime | 46 | - | - | - |
| Salaries & Wages | 101-25-50013-025 | EE Benefits Earned | 1,261 | 1,290 | 1,290 | 1,487 |
| EE Benefits | 101-25-51001-025 | Medicare | 1,951 | 1,943 | 1,943 | 2,229 |
| EE Benefits | 101-25-51003-025 | PER Retire Contrb- ER | 9,665 | 12,186 | 12,186 | 14,809 |
| 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 | 6,148 |
| EE Benefits | 101-25-51014-025 | Life & ADD Insurance | 172 | 193 | 193 | 193 |
| EE Benefits | 101-25-51015-025 | LTD Insurance | 980 | 964 | 964 | 987 |
| EE Benefits | 101-25-51016-025 | Unemployment Insurance | 1,146 | 1,290 | 1,290 | 1,487 |
| 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 | 297,418 |
| 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 & Matls | 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 | 1,445,574 |

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 | 92,460 |
| 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 | 639,598 |

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 | 5,700 |
| 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 | 639,598 |

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 | 3,970,055 |
| EE Benefits | 2,197,629 | 2,409,671 | 2,409,671 | 2,724,486 |
| Professional Svs | 72,483 | 96,419 | 96,419 | 98,510 |
| General Operations | 359,713 | 417,650 | 432,650 | 477,050 |
| 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 | 60,779 |
| Police Total | 6,521,887 | 7,211,360 | 7,211,360 | 7,726,089 |

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 | 3,002,040 |
| 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 | 71,703 |
| EE Benefits | 101-40-51001-040 | Medicare Tax | 53,777 | 52,205 | 52,205 | 53,683 |
| 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 | 520,348 |
| 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 | 308,499 |
| 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 | 22,152 |
| EE Benefits | 101-40-51016-040 | Unemployment Insurance | 37,956 | 36,039 | 36,039 | 37,101 |
| 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 | 6,694,541 |
| 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 | 311,100 |
| 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 | 52,279 |
| Capital Outlay | 101-40-57007-040 | Office Equip & Furniture | - | - | - | - |
| Capital Outlay | 101-40-57010-040 | Misc. Capital Outlay | - | - | - | - |
| | | | - | | | |
| | | | 827,422 | 937,808 | 952,808 | 1,031,548 |
| | 101-40-53022-040 | Liability Claim Expense | | | | |
| | | Total Operations | 827,422 | 937,808 | 952,808 | 1,031,548 |
| | | Total Police Dept | 6,521,887 | 7,211,360 | 7,211,360 | 7,726,089 |

Town of Atherton Annual Operating Budget FY 2018-2019
 Supplemental Budget Request - Poilce Department

| <u>Description</u> | <u>Amount</u> | <u>Note</u> |
|---|---------------|-----------------------|
| <u>Request #1</u> | | Equipment Replacement |
| Ballistic Shield | 8,400 | |
| <u>Request #2</u> | | Equipment Replacement |
| Ballistic Helmets | 8,200 | |
| <u>Request #3</u> | | Equipment Replacement |
| <u>Guns(Glocks) 30</u> | 11,000 | |
| <u>Request #4</u> | | Equipment Replacement |
| Kenwood Radios (3) | 2,500 | |
| <u>Request #5</u> | | Equipment Replacement |
| Ballistic Helmet | 41,000 | |
| Total Cost to Equipment Replacement Fund | 71,100 | |

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 | 214,465 |
| EE Benefits | 228,546 | 255,602 | 255,602 | 344,110 |
| 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 | 117,540 |
| Capital Outlay | 13,552 | 128,665 | 131,086 | 148,769 |
| DPW Total | 1,488,838 | 2,018,868 | 2,025,667 | 2,199,788 |

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 | 372,419 |
| Salaries & Wages | 50006 | Overtime | 46 | - | - | - |
| Salaries & Wages | 50013 | EE Benefits Earned | 2,918 | 2,997 | 2,997 | 3,724 |
| 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 | 5,473 |
| EE Benefits | 51003 | PERS Retire Contr - ER | 24,678 | 26,821 | 26,821 | 32,572 |
| 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 | 15,097 |
| EE Benefits | 51014 | Life & ADD Insurance | 364 | 445 | 445 | 445 |
| EE Benefits | 51015 | LTD Insurance | 1,951 | 1,917 | 1,917 | 1,939 |
| EE Benefits | 51016 | Unemployment Insurance | 2,820 | 2,997 | 2,997 | 3,724 |
| 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 | 558,575 |
| 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 |

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 | 53009 | Contract Tree Maintenance | 55,442 | 82,500 | 82,500 | 85,000 |
| 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 | 63,900 |
| 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 |

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 |
|-------------------------|---------|-------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Supplies & Materials | 55018 | Disaster Preparedness | 51 | 4,000 | 4,000 | 4,000 |
| Capital Outlay | 57002 | Building Improvements | 10,037 | 116,000 | 116,000 | 136,000 |
| 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 | 1,641,213 |
| Total DPW | | | 1,488,838 | 2,018,868 | 2,025,667 | 2,199,788 |

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 | 175,629 |
| Salaries & Wages | 101-50-50006-050 | Overtime | 46 | - | - | - |
| Salaries & Wages | 101-50-50013-050 | EE Benefits Earned | 1,479 | 1,514 | 1,514 | 1,756 |
| 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 | 2,619 |
| EE Benefits | 101-50-51003-050 | PERS Retire Contr - ER | 11,643 | 14,230 | 14,230 | 17,404 |
| 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 | 7,225 |
| 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 | 1,145 |
| EE Benefits | 101-50-51016-050 | Unemployment Insurance | 1,374 | 1,514 | 1,514 | 1,756 |
| 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 | 255,319 |
| 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 Public 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 |

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 |
|------------------------------|------------------|-------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| General Operations | 101-50-53503-050 | Equip Replace Charges | 8,000 | 8,000 | 8,000 | 8,000 |
| 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 | 461,502 |

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 | 98,395 |
| Salaries & Wages | 101-53-50013-053 | EE Benefits Earned | 720 | 741 | 741 | 984 |
| 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 | 1,427 |
| EE Benefits | 101-53-51003-053 | PERS Retire Contr - ER | 6,518 | 6,742 | 6,742 | 9,480 |
| 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 | 3,936 |
| 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 | 984 |
| 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 | 144,833 |
| 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 | 741,224 |

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 | 39,358 |
| Salaries & Wages | 101-57-50013-057 | EE Benefits Earned | 288 | 297 | 297 | 394 |
| EE Benefits | 101-57-51001-057 | Medicare Insurance | 433 | 430 | 430 | 571 |
| EE Benefits | 101-57-51003-057 | PERS Retire Contr - ER | 2,607 | 4,499 | 4,499 | 3,792 |
| 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 | 1,574 |
| 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 | 394 |
| 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 | 65,817 |
| 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 Mats | 1,233 | 1,000 | 1,000 | 1,000 |
| Capital Outlay | 101-57-57002-057 | Building Improvements | 10,037 | 116,000 | 116,000 | 136,000 |
| Total Operations | | | 256,933 | 453,056 | 453,056 | 529,929 |
| Total DPW Park Maintenance | | | 304,527 | 504,589 | 504,589 | 595,745 |

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 | 39,358 |
| Salaries & Wages | 101-58-50013-058 | EE Benefits Earned | 288 | 297 | 297 | 394 |
| EE Benefits | 101-58-51001-058 | Medicare Insurance | 434 | 430 | 430 | 571 |
| 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 | 1,574 |
| 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 | 394 |
| 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 | 67,929 |
| 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 | 210,011 |

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 | 19,679 |
| Salaries & Wages | 101-59-50013-059 | EE Benefits Earned | 144 | 148 | 148 | 197 |
| EE Benefits | 101-59-51001-059 | Medicare Insurance | 217 | 215 | 215 | 285 |
| EE Benefits | 101-59-51003-059 | PERS Retire Contr - ER | 1,303 | 1,348 | 1,348 | 1,896 |
| 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 | 787 |
| 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 | 197 |
| Total Salaries & Benefits | | | 19,480 | 19,868 | 19,868 | 24,678 |
| 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 | 30,000 |
| 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 | 166,628 |
| | | Total DPW Bldg Maint | 116,314 | 174,478 | 174,478 | 191,306 |

Town of Atherton Annual Operating Budget FY 2018-2019
Special Revenue Fund
Library Fund

| Account | Description | Actual 2016-2017 | Adopted Budget 2017-18 | Proposed Budget 2018-19 |
|--|--------------------------------|---------------------|------------------------------|-------------------------------|
| 213-00-40001-000 | Secured Property Tax | 1,490,958 | 1,245,000 | 1,300,000 |
| 213-00-48001-000 | Interest Income | 75,047 | 50,000 | 50,000 |
| Total Revenues | | 1,566,005 | 1,295,000 | 1,350,000 |
| 213-00-58003-000 | Trans to Facilities Const-406 | 703,024 | | |
| 213-30-52007-000 | Other Legal Services | - | - | |
| 213-30-52011-000 | Contract Planner | - | | |
| 213-30-52024-000 | Architectural Services | - | | |
| 213-30-52027-000 | Environmental Consulting Svcs | - | | |
| 213-30-52031-000 | Contract Maint Services | 16,161 | 22,000 | 22,000 |
| 213-30-53003-000 | Building Security | - | 500 | 500 |
| 213-30-53004-000 | Facility Repair & Maintenance | 80 | 1,200 | 1,200 |
| 213-30-53008-000 | Contract Custodial Services | 6,080 | 9,000 | 9,000 |
| 213-30-53014-000 | Utilities - Electricity | 10,038 | 12,000 | 12,000 |
| 213-30-53015-000 | Utilities - Gas | 740 | 1,000 | 1,000 |
| 213-30-53016-000 | Utilities Water | 3,967 | 5,200 | 6,500 |
| 213-30-53017-000 | Utilities - Sewer | - | | |
| 213-30-53024-000 | Advertising & Noticing | - | 2,500 | |
| 213-30-53036-000 | Contract Pesticid & Fertilizer | - | 1,200 | 1,200 |
| 213-30-54010-000 | Other Contract Services | - | 250,566 | 4,705,830 |
| 213-30-55016-000 | Other Supplies & Materials | - | | |
| Total Operations | | 740,089 | 305,166 | 4,759,230 |
| Total Expenditures | | 740,089 | 305,166 | 4,759,230 |
| Excess (Deficiency) of Rev Over Exp | | 825,916 | 989,834 | (3,409,230) |
| Beginning Fund Balance | | 10,816,699 | 11,642,615 | 12,632,449 |
| Ending Fund Balance | | 11,642,615 | 12,632,449 | 9,223,219 |

Town of Atherton Annual Operating Budget FY 2018-2019
Special Revenue Fund
Tennis Fund 105

| Account | Description | Actual 2016-17 | Adopted Budget 2017-2018 | Recomm Budget 2018-2019 |
|---|--------------------------|-------------------|--------------------------------|-------------------------------|
| 105-00-47027-058 | Tennis Classes | 40,000 | 40,000 | 40,000 |
| 105-00-47026-058 | Tennis Keys | 6,581 | 6,500 | 6,500 |
| 105-00-48001-058 | Interest Income | 783 | 550 | 600 |
| 105-00-48501-000 | Donation & contributions | | | |
| Total Revenues | | 47,363 | 47,050 | 47,100 |
| 105-58-52031-000 | Contract Maint Services | 7,413 | 6,000 | 10,130 |
| 105-58-53003-000 | Building Security | 1,233 | 2,000 | 2,000 |
| 105-58-53004-000 | Facility Repair & Maint | 654 | 32,000 | 32,000 |
| 105-58-55012-000 | Construction Materials | - | 36,000 | 1,600 |
| Total Operations | | 9,300 | 76,000 | 45,730 |
| Total Expenditures | | 9,300 | 76,000 | 45,730 |
| Excess (Deficiency) of Rev Over Exp | | 38,064 | (28,950) | 1,370 |
| Contribution from MALL Player Capital contract | | | | |
| Beginning Fund Balance | | 106,304 | 144,368 | 115,418 |
| Ending Fund Balance | | 144,368 | 115,418 | 116,788 |

Town of Atherton Annual Operating Budget FY 2018-2019
Special Revenue Fund
COPS Grant

| Account | Description | Actual 2016-17 | Adopted Budget 2017-2018 | Proposed Budget 2018-2019 |
|--|-------------------------------|-------------------|--------------------------------|---------------------------------|
| 209-00-45019-040 | Grant | 130,086 | 100,000 | 100,000 |
| 209-00-48001-040 | Interest Income | 2 | 146 | 146 |
| Total Revenue | | 130,088 | 100,146 | 100,146 |
| 209-40-50001-040 | Salaries related expenditures | 130,086 | 100,000 | 100,000 |
| Total Expenditure | | 130,086 | 100,000 | 100,000 |
| Excess (Deficiency) of Rev Over Exp | | 2 | 146 | 146 |
| Beginning Fund Balance | | 298 | 299 | 298 |
| Ending Fund Balance | | 299 | 445 | 444 |

Town of Atherton Annual Operating Budget FY 2018-2019
Special Revenue Fund
Evan Creative Design Fund

| Account | Description | Actual 2016-2017 | Proposed Budget 2017-2018 | Proposed Budget 2018-2019 |
|------------------|--|---------------------|---------------------------------|---------------------------------|
| 215-00-48001-000 | Interest Income | 100 | 225 | 90 |
| 215-00-48501-000 | Donations/Contributions | | | |
| | Total Revenue | 100 | 225 | 90 |
| 215-30-53024-000 | Advertising/Noticing | | | |
| 215-30-54007-000 | Membership Dues | | | |
| 215-30-54010-000 | Other Contract Services | 10,745 | 11,120 | 7,596 |
| 215-30-54019-000 | Community Educational Prog. | | | |
| 215-30-54027-000 | Sponsorship/Contribution | | | |
| 215-30-55016-000 | Other Supplies & Materials | | | |
| 215-30-57010-000 | Misc. Capital Outlay | | | |
| | Total Expenditures | 10,745 | 11,120 | 7,596 |
| | Excess (Deficiency) of Rev Over Exp | (10,645) | (10,895) | (7,506) |
| | Beginning Fund Balance | 29,047 | 18,401 | 7,506 |
| | Ending Fund Balance | 18,401 | 7,506 | 0 |

Town of Atherton Annual Operating Budget FY 2018-2019
Internal Service Fund
Equipment Replacement Budget By Account

| Fund 610 Account | Description | Actual 2016-2017 | Adopted Budget 2017-2018 | Recomm Budget 2018-2019 |
|---------------------|---|-----------------------|--------------------------------|-------------------------------|
| 610-00-48001-000 | Interest on Investments | 2,192 | 2,600 | 2,600 |
| 610-00-47509-012 | Equip Replace Charges - Admin | | | |
| 610-00-47509-018 | Equip Replace Charges - Finance | 10,000 | 10,000 | 10,000 |
| 610-00-47509-025 | Equip Replace Charges - Building | - | | |
| 610-00-47509-040 | Equip Replace Charges - Police | 181,320 | 254,500 | 270,100 |
| 610-00-47509-050 | Equip Replace Charges - DPW Engineering | 8,000 | 8,000 | 8,000 |
| 610-00-47509-053 | Equip Replace Charges - DPW Street Maint | 9,000 | 9,000 | 9,000 |
| 610-00-47509-057 | Equip Replace Charges - DPW Park Maint | 3,000 | 3,000 | 3,000 |
| 610-00-47509-059 | Equip Replace Charges - Building Maint | 12,500 | 12,500 | 12,500 |
| 610-00-48004-000 | Sale of Property | 948 | | |
| | Total Revenues | <u>226,960</u> | <u>299,600</u> | <u>315,200</u> |
| | Depreciation | | | |
| 610-18-57006-018 | Computer Software | 4,950 | 4,950 | 4,950 |
| 610-25-57006-025 | Computer Software | 7,823 | - | - |
| 610-12-57007-012 | Office Equip | 6,694 | | |
| 610-40-57004-040 | Machinery & Equipment | 53,660 | 94,500 | 71,100 |
| 610-40-57005-040 | Vehicles & Accessories | 69,397 | 160,000 | 240,000 |
| 610-50-57004-040 | Machinery & Equipment | - | - | - |
| 610-50-57005-050 | Vehicles & Accessories | 16,867 | - | - |
| | Total Expenditures | <u>159,391</u> | <u>259,450</u> | <u>316,050</u> |
| | Excess (Deficiency) of Revenues Over Expenditures | 67,569 | 40,150 | (850) |
| | Beginning Net Asset (Deficit) | <u>661,947</u> | <u>729,515</u> | <u>769,665</u> |
| | Ending Net Asset (Deficit) | <u><u>729,515</u></u> | <u><u>769,665</u></u> | <u><u>768,815</u></u> |

Town of Atherton Annual Operating Budget FY 2018-2019
Internal Service Fund
Worker's Compensation Budget By Account

| Fund 614 Account | Description | Actual 2016-2017 | Adopted Budget 2017-2018 | Recomm Budget 2018-2019 |
|---------------------|---|---------------------|--------------------------------|-------------------------------|
| 614-00-47503-012 | Charges for Services - Admin Dept | 18,120 | 17,556 | 17,701 |
| 614-00-47503-018 | Charges for Services - Finance Dept | 12,778 | 13,678 | 14,124 |
| 614-00-47503-025 | Charges for Services - Building Dept | 5,398 | 5,215 | 5,926 |
| 614-00-47503-040 | Charges for Services - Police Dept | 261,170 | 284,065 | 308,348 |
| 614-00-47503-050 | Charges for Services - DPW Engineering | 6,310 | 6,090 | 6,964 |
| 614-00-47503-053 | Charges for Services - DPW Street Maint | 2,891 | 2,886 | 3,794 |
| 614-00-47503-057 | Charges for Services - DPW Park Maint | 1,157 | 1,154 | 1,517 |
| 614-00-47503-058 | Charges for Services - DPW Park Prog & Tennis Fd | 1,156 | 1,154 | 1,517 |
| 614-00-47503-059 | Charges for Services - DPW Building Maint | 578 | 577 | 759 |
| 614-00-48001-000 | Interest on Investments | 3,281 | 1,250 | 1,250 |
| 614-00-49001-000 | Transfer From General Fund | 112,998 | | |
| | Total Revenues | <u>425,838</u> | <u>333,625</u> | <u>361,900</u> |
| 614-30-51013-000 | Worker's Comp Expense | 262,005 | 194,285 | 151,727 |
| 614-30-51017-000 | Safety/Compliance Program Assessment | 2,927 | 5,853 | 5,647 |
| | Reserve Equity Contribution | - | 357,140 | 235,397 |
| | Total Expenditures | <u>264,932</u> | <u>557,278</u> | <u>392,772</u> |
| | Excess (Deficiency) of Revenues Over Expenditures | 160,906 | (223,653) | (30,872) |
| | Transfer-in | | 357,140 | 235,397 |
| | Beginning Net Assets (Deficit) | <u>332,606</u> | <u>493,512</u> | <u>626,999</u> |
| | Ending Net Assets (Deficit) | <u>493,512</u> | <u>626,999</u> | <u>831,524</u> |

Town of Atherton Annual Operating Budget FY 2018-2019
Internal Service Fund
General Liability Budget By Account

| Fund 615 Account | Description | Actual 2016-2017 | Adopted Budget 2017-2018 | Recomm Budget 2018-2019 |
|---|--------------------------------------|-----------------------|--------------------------------|-------------------------------|
| 615-00-47504-000 | Liability Insurance Charge | 109,232 | 225,616 | 229,417 |
| 615-00-47505-000 | Employment Practice Liability Charge | - | 35,996 | 37,796 |
| 615-00-48001-000 | Interest on Investments | 2,521 | 2,000 | 2,200 |
| Total Revenues | | <u>111,753</u> | <u>263,612</u> | <u>269,413</u> |
| 615-30-53019-000 | Liability Insurance Expense | 116,389 | 125,616 | 129,417 |
| 615-30-53020-000 | Employment Practice Liability | 28,456 | 35,996 | 37,796 |
| 615-30-53022-000 | Liability Claim Expense | 22,386 | 100,000 | 100,000 |
| Total Expenditures | | <u>167,231</u> | <u>261,612</u> | <u>267,213</u> |
| Excess (Deficiency) of Revenue Over Expenditures | | (55,478) | 2,000 | 2,200 |
| Beginning Net Assets (Deficit) | | <u>475,531</u> | <u>420,053</u> | <u>422,053</u> |
| Ending Net Assets (Deficit) | | <u><u>420,053</u></u> | <u><u>422,053</u></u> | <u><u>424,253</u></u> |

Town of Atherton Annual Operating Budget FY 2018-2019
Internal Service Fund
Employee Benefits Budget By Account

| Fund 616 Account | Description | Actual 2016-2017 | Adopted Budget 2017-2018 | Recomm Budget 2018-2019 |
|---------------------|--|---------------------|--------------------------------|-------------------------------|
| 616-00-47506-000 | GASB 45 ARC - Contribution | - | - | 198,151 |
| 616-00-47506-012 | GASB 45 ARC - Admin | 47,754 | 47,536 | 20,050 |
| 616-00-47506-018 | GASB 45 ARC - Finance | 27,437 | 28,290 | 20,653 |
| 616-00-47506-025 | GASB 45 ARC - Building | 17,380 | 27,696 | 29,104 |
| 616-00-47506-040 | GASB 45 ARC - Police | 274,361 | 299,266 | 294,149 |
| 616-00-47506-050 | GASB 45 ARC - DPW Engineering | 21,923 | 32,110 | 24,478 |
| 616-00-47506-053 | GASB 45 ARC - DPW Street Maint | 49,848 | 47,612 | 73,919 |
| 616-00-47506-057 | GASB 45 ARC - DPW Park Maint | 4,164 | 4,162 | 4,171 |
| 616-00-47506-058 | GASB 45 ARC - DPW Park Program | 4,386 | 4,026 | 4,117 |
| 616-00-47507-012 | EE Benefits Earned - Admin | 4,313 | 4,389 | 4,425 |
| 616-00-47507-018 | EE Benefits Earned - Finance | 3,099 | 3,420 | 3,531 |
| 616-00-47507-025 | EE Benefits Earned - Building | 1,261 | 1,254 | 1,431 |
| 616-00-47507-040 | EE Benefits Earned - Police | 59,373 | 69,789 | 71,627 |
| 616-00-47507-050 | EE Benefits Earned - DPW Engineering | 1,479 | 1,448 | 1,691 |
| 616-00-47507-053 | EE Benefits Earned - DPW Street Maint | 720 | 721 | 948 |
| 616-00-47507-057 | EE Benefits Earned - DPW Park Maint | 288 | 289 | 379 |
| 616-00-47507-058 | EE Benefits Earned - DPW Park Program | 288 | 289 | 379 |
| 616-00-47507-059 | EE Benefits Earned - DPW Bldg Maint | 144 | 209 | 190 |
| 616-00-47508-012 | Unemploy Benefits - Admin | 4,531 | 4,389 | 4,425 |
| 616-00-47508-018 | Unemploy Benefits - Finance | 3,200 | 3,420 | 3,531 |
| 616-00-47508-025 | Unemploy Benefits - Building | 1,146 | 1,254 | 1,431 |
| 616-00-47508-040 | Unemploy Benefits - Police | 37,545 | 35,641 | 37,063 |
| 616-00-47508-050 | Unemploy Benefits - DPW Engineering | 1,374 | 1,473 | 1,691 |
| 616-00-47508-053 | Unemploy Benefits - DPW Street Maint | 723 | 721 | 948 |
| 616-00-47508-057 | Unemploy Benefits - DPW Park Maint | 289 | 289 | 379 |
| 616-00-47508-058 | Unemploy Benefits - DPW Park Program | 289 | 289 | 379 |
| 616-00-47508-059 | Unemploy Benefits - DPW Building Maint | 145 | 144 | 190 |
| 616-00-48001-000 | Interest on Investments | 8,053 | 4,100 | 2,520 |
| 616-00-49001-000 | Transfer from General Fund | - | 92,188 | |
| | Total Revenues | 575,512 | 716,414 | 805,950 |
| 616-xx-51009-xxx | Retiree Health-Care OPEB | | 92,188 | 198,151 |
| 616-12-51009-012 | Retiree Health-Care (Admin) | 28,174 | 47,536 | 20,050 |
| 616-18-51009-018 | Retiree Health-Care (Finance) | 26,792 | 28,290 | 20,653 |
| 616-25-51009-025 | Retiree Health-Care (Building) | 36,326 | 27,696 | 29,104 |
| 616-40-51009-040 | Retiree Health-Care (Police) | 279,781 | 299,266 | 294,149 |

Town of Atherton Annual Operating Budget FY 2018-2019
Internal Service Fund
Employee Benefits Budget By Account

| Fund 616 Account | Description | Actual 2016-2017 | Adopted Budget 2017-2018 | Recomm Budget 2018-2019 |
|---------------------|---|-------------------------|--------------------------------|-------------------------------|
| 616-50-51009-050 | Retiree Health-Care (Engineering) | 17,745 | 32,110 | 24,478 |
| 616-53-51009-053 | Retiree Health-Care (Street Maint) | 51,927 | 47,612 | 73,919 |
| 616-57-51009-057 | Retiree Health-Care (Park Maint) | 4,271 | 4,162 | 4,171 |
| 616-58-51009-058 | Retiree Health-Care (Park Program) | 3,929 | 4,026 | 4,118 |
| 616-30-51016-030 | Unemployment Insurance | - | 15,000 | 15,000 |
| 616-30-50013-030 | Employee Benefits Earned | 125,130 | | |
| 616-30-51021-000 | Net OPEB Expense | 220,100 | | |
| | Total Expenditures | <u>794,174</u> | <u>597,886</u> | <u>683,793</u> |
| | Excess (Deficiency) of Revenues Over Expenditures | (218,662) | 118,528 | 122,157 |
| | Beginning Net Assets (Deficit) | <u>4,122,578</u> | <u>3,903,916</u> | <u>4,022,444</u> |
| | Ending Net Assets (Deficit) | <u><u>3,903,916</u></u> | <u><u>4,022,444</u></u> | <u><u>4,144,601</u></u> |

Town of Atherton

Capital Improvement Program

FY 2018/19 -2022/23

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

Streets & Transportation

Drainage

Town Buildings, Park & Facilities





Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

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**Capital Improvement Program
Fiscal Years 2018/19 through 2022/2023**

**Section I:
Introduction**



Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

I. INTRODUCTION

About the Capital Improvement Program

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

The CIP is a five-year planning tool that identifies anticipated capital improvements and their funding sources from fiscal years 2018/19 through 2022/23. The CIP does not appropriate funds, but rather, it functions as a budgeting and planning tool which supports appropriations that are made through adoption of the annual budget. The CIP is updated annually to reflect the latest community priorities, infrastructure master plans, completed projects, updated project cost estimates and available revenue sources.

Master Plans

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

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

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

The CIP projects were selected based on the following factors:



Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

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

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

CIP Document Organization

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

As such this CIP is organized into three parts.

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



**Capital Improvement Program
Fiscal Years 2018/19 through 2022/2023**

**Section II:
Funding Sources
& Revenues**



Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

II. FUNDING DESCRIPTIONS

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

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

General Fund (Capital Improvement)

The General Fund provides funding for the Town's general programs and day-to-day operations. This include Town management, administration, parks and recreation operations, public works operations, law enforcement, trash hauling, special operational programs, planning, and general Town services. When accounting for General Fund use, the fund description on the individual project pages shows as Capital Improvement.

The General Fund includes the money raised by the local property tax for a given year. It also includes an annual payment to mitigate accessibility risks from ABAG Plan, the Joint Powers Authority that provides liability insurance. When a project is funded with General Fund revenues, its entire cost is paid off within the year. The intent is to budget annually a certain amount from the General Fund to address Town priorities.



Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

Measure S (Special Parcel Tax)

Approved by a 2/3rds vote of Atherton residents in November 2013, Measure S (Special Parcel Tax) is an ordinance that continues the existing Town of Atherton Special Parcel Tax for four years. The current parcel tax expired in FY 2017/18, with available capital improvement funds programmed through FY 2019/20. The Special Parcel Tax was not renewed in 2018.

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

Measure A

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

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

Measure A dollars are distributed on a formula allocation based on population and the number of road-miles. Atherton receives approximately \$340,000 annually through Measure A.

Measure M

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



Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

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

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

Gas Tax

Atherton receives a formula allocation of funds based upon population and lane miles. In FY 2018-19, the Town will receive approximately \$165,000 in regular Gas Tax revenues. This amount is augmented with additional revenues from the Road Repair and Accountability Act of 2017 (SB 1). Effective November 1, 2017, the gasoline excise tax was increased 12 cents per gallon and the excise tax on diesel will be increased 20 cents per gallon. SB 1 also increased the vehicle registration tax effective January 1, 2018 and an additional vehicle registration tax will be applied to zero emission vehicles effective July 1, 2020. As a result, the Gas Tax allocations to the Town is expected to increase to \$290,000 in FY 2018/19. It is unlikely that the Town will be able to achieve the Maintenance of Effort requirements of SB 1 to continue to receive SB1 funds beyond FY 2018/19.

Building Capital

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

Atherton Library Fund

In 1999 the San Mateo County Library Joint Powers Authority (JPA) was formed to



Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

assist in governing library funds accumulated through Proposition 13 in 1978, which sets aside a proportion of assessed property values to fund California libraries. Under the JPA, jurisdictions retain excess funds generated from the jurisdiction's property taxes as long as the basic library services were met. The Atherton Library fund is an accumulation of revenue in excess of annual operating cost generated over these years.

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

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

As of the June 30, 2017 Audit, the combined total fund balance is approximately \$11.6 million. The beginning fund balance in the Town's Library Fund is estimated to be approximately \$5.1 million.

Atherton Channel Fund

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

Donations

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



Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

also accepted to install memorial trees and outdoor furniture in Holbrook-Palmer Park.

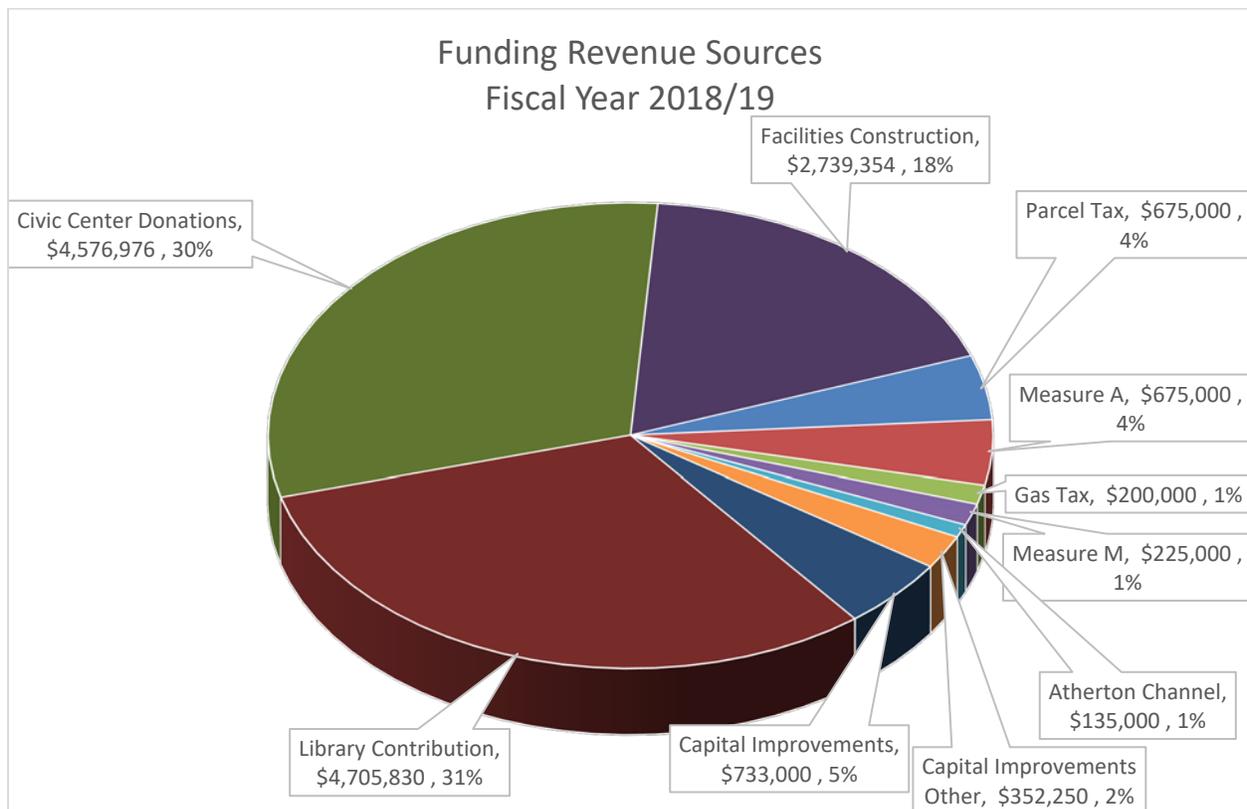


Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

Fund Sources in FY 2018/19

The sources used to fund the FY 2018/19 capital improvements total approximately \$15.01 million and consist of existing fund balances plus new income. The three major sources of these funds are the Gas Tax, Measure A and donations. These funds are used to fund road maintenance, Middlefield Class II Bike Lanes and the Civic Center and Library construction projects. These and other capital projects are described in detail in the next section of this CIP.

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

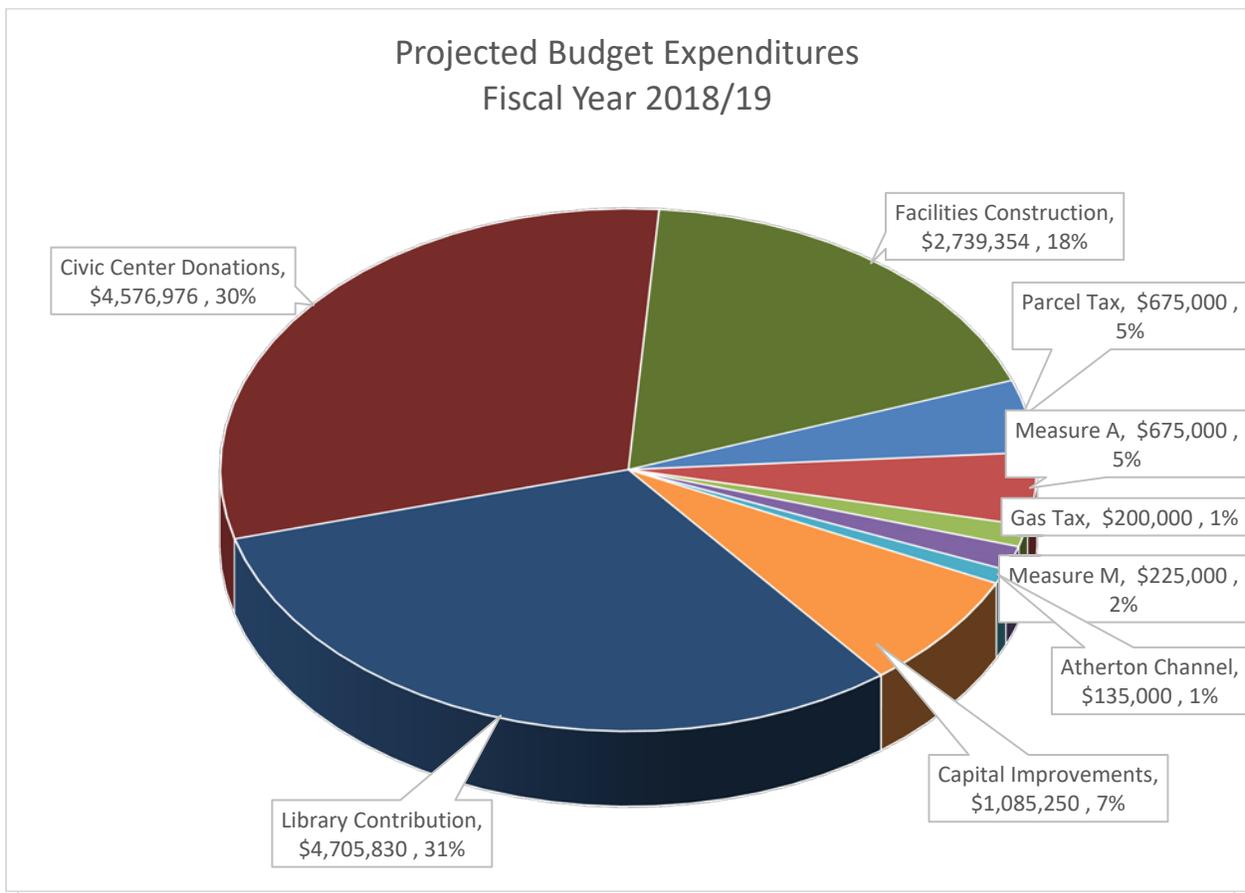




Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

Capital Program Expenditures for FY 2018/19

For FY 2018/19, the CIP anticipates appropriating approximately \$15.01 million, in addition to prior year fund allocations. The major expenditures planned are for the construction of the Civic Center and Library. These project expenditures, in addition to other capital projects are identified in the chart below.





**Capital Improvement Program
Fiscal Years 2018/19 through 2022/2023**

**Section III:
Capital Projects**



Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

Project Type: Streets & Transportation

Project Name: Traffic Control Devices Program - #56070

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

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



Funding Plan and Project Costs

| Funding Source | 18/19 | 19/20 | 20/21 | 21/22 | 22/23 | Totals |
|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Measure A | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$75,000 |
| Totals | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$75,000 |



Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

Project Type: Streets & Transportation

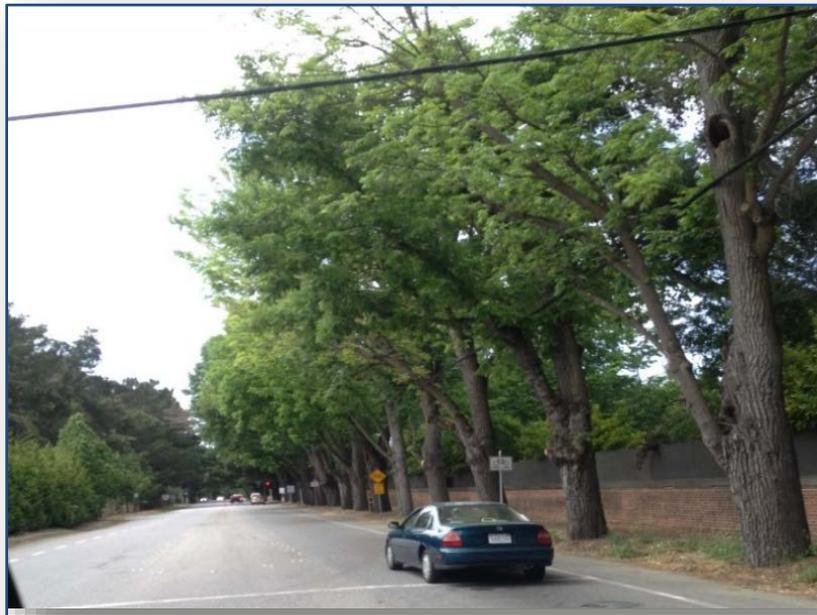
Project Name: Traffic Safety Improvement Program - #56064

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

- Purchase three fixed solar powered radar speed indicators (FY 2018/19) – estimate \$15,000
- Traffic consultant to assist the Town with a town-wide discussion on traffic mitigation

Funding Plan and Project Costs

| Funding Source | 18/19 | 19/20 | 20/21 | 21/22 | 22/23 | Totals |
|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Measure A | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$125,000 |
| Totals | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$125,000 |





Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

Project Type: Streets & Transportation

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

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



Priority projects include:

- Middlefield Class II bike lanes (FY 2018/19) – estimate \$1,400,000
 - Re-budget of FY 2017/18 Funding from Parcel Tax \$175,000 and Measure A \$375,000
- Identify opportunities to improve safety and awareness on heavily used routes servicing schools and parks

| Funding Source | 18/19 | 19/20 | 20/21 | 21/22 | 22/23 | Totals |
|--------------------------|--------------------|------------|------------|------------|------------|--------------------|
| County Measure M Fund | \$150,000 | | | | | \$150,000 |
| Measure A Fund | \$375,000 | | | | | \$375,000 |
| Special Parcel Tax | \$175,000 | | | | | \$175,000 |
| Capital Improvement Fund | \$733,000 | | | | | \$733,000 |
| Totals | \$1,433,000 | \$0 | \$0 | \$0 | \$0 | \$1,433,000 |



Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

Project Type: Streets & Transportation

Project Name: Road Maintenance Program - #56003

Project Description: This is an annual program combining patching, sealing and overlays to maintain roads in a cost-effective manner. Every two years, an engineering survey of pavement condition is performed by independent assessors, who determine a pavement condition index (PCI) and also recommends specific maintenance strategies for each road. Staff analyzes the data, conducts physical inspections and recommends an annual program to cost-effectively maintain roads. The



funds proposed for this program have been increased from an average of \$350,000 per year in prior years to \$775,000 for FY 2018/19. Funds for this program are reduced going forward due to the sunset of the Special Parcel Tax. Funds associated with the Roadway Maintenance and Rehabilitation Account (RMRA) approved through SB-1 in 2017 are subject to maintenance of effort requirements which are not achieved though the proposed budget.

Staff is recommending an increase in the annual allocation to allow more streets to be paved with asphaltic concrete which improves ride quality. Asphaltic concrete has a longer life than the slurry/chip seals that have been used in the past several years. Special attention will be paid the Town's roadside drainage systems to ensure that the edges of pavement do not create situations that could be hazardous to pedestrians or impede drainage. The streets are to be determined based on the PCI index listing when it comes out in November.

- Two inch grind and overlay (on various streets throughout Town) - \$400,000
- Maintenance Dig-outs (on various streets throughout Town) - \$200,000
- Cape Seal/Slurry Seal (on various streets throughout Town) - \$175,000



Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

Funding Plan and Project Costs

| Funding Source | 18/19 | 19/20 | 20/21 | 21/22 | 22/23 | Totals |
|--------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Special Parcel Tax | \$400,000 | \$300,000 | | | | \$700,000 |
| Measure A | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$1,250,000 |
| Gas Tax | \$50,000 | \$50,000 | | | | \$100,000 |
| Measure M | \$75,000 | \$75,000 | \$75,000 | \$75,000 | \$75,000 | \$375,000 |
| Totals | \$775,000 | \$675,000 | \$325,000 | \$325,000 | \$325,000 | \$2,425,000 |



Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

Project Type: Streets & Transportation

Project Type: Streets and Transportation

Project Name: Neighborhood Traffic Management Program - #56078

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

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

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

Funding Plan and Project Costs

| Funding Source | 18/19 | 19/20 | 20/21 | 21/22 | 22/23 | Totals |
|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Measure A | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$50,000 |
| Totals | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$50,000 |



Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

Project Type: Drainage

Project Name: Drainage Improvements Program - #56034

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



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

This program also includes the development and future implementation of a Green Infrastructure Plan as required by the Municipal Regional Stormwater Permit issued by the Regional Water Quality Control Board.

Funding for design of the following improvements is estimated at:

- Task 1B: Replacement of failed culverts; Euclid, Polhemus, Camino al Lago, Euclid Parker ditch reline, Stockbridge and Carolina, Serrano, and Shearer intersection regrades, install new swales and berms. - estimate \$2,179,000.
- Task 2: Relining side slopes and bottom of Atherton Channel upstream of Alameda de las Pulgas. – estimate \$2,310,000
- Bayfront Canal Study – estimate \$165,000
- Green Infrastructure Plan Development. – estimate \$100,000



Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

Funding Plan and Project Costs

| Funding Source | 18/19 | 19/20 | 20/21 | 21/22 | 22/23 | Totals |
|--------------------------|------------------|------------------|-----------------|-----------------|-----------------|--------------------|
| Special Parcel Tax | \$100,000 | \$675,000 | | | | \$775,000 |
| Capital Improvement Fund | \$203,000 | | | | | \$203,000 |
| Atherton Channel | \$125,000 | | \$50,000 | \$50,000 | \$50,000 | \$275,000 |
| Totals | \$428,000 | \$675,000 | \$50,000 | \$50,000 | \$50,000 | \$1,253,000 |



Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

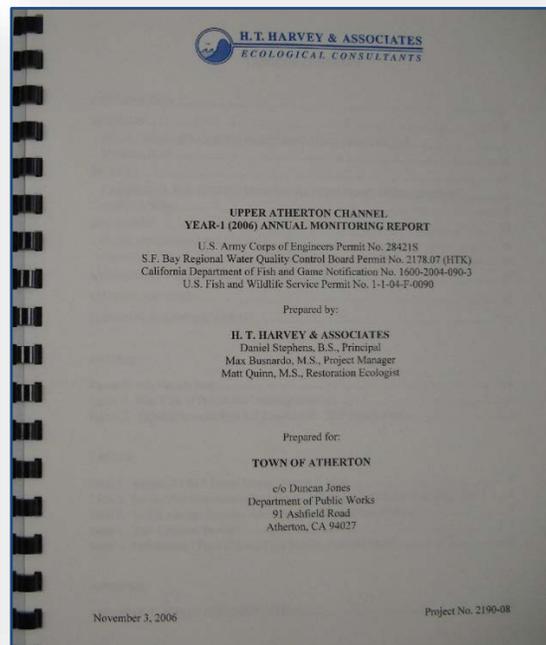
Project Type: Drainage

Project Name: Upper Atherton Channel Monitoring - #56037

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

Funding Plan and Project Costs

| Funding Source | 18/19 | 19/20 | 20/21 | 21/22 | 22/23 | Totals |
|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Atherton Channel | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$50,000 |
| Totals | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$50,000 |





Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

Project Type: Town Buildings, Park and Facilities

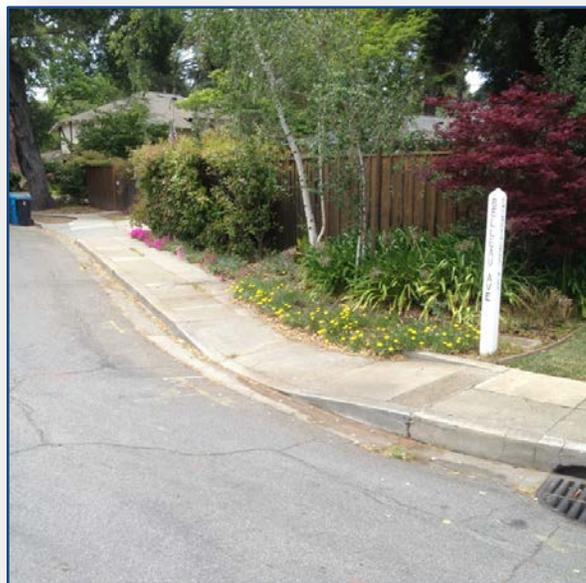
Project Name: Accessibility Improvements Program - #56060

Project Description: Title 28 of the Code of Federal Regulations (CFR) Part 35.150 requires public entities to make each of its existing facilities accessible to and usable by individuals with disabilities. The Town performs a required annual evaluation of facilities to identify areas that need to be improved. The FY 2017/18 Program includes the completion of a town-wide ADA Inventory Plan as required.

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

Funding Plan and Project Costs

| Funding Source | 18/19 | 19/20 | 20/21 | 21/22 | 22/23 | Totals |
|--------------------------|------------|------------|-----------------|-----------------|-----------------|-----------------|
| Capital Improvement Fund | \$0 | \$0 | \$10,000 | \$10,000 | \$10,000 | \$30,000 |
| Totals | \$0 | \$0 | \$10,000 | \$10,000 | \$10,000 | \$30,000 |





Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

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

Project Description: The Civic Center Master Plan includes the planning, design, and construction of an approximately 10,200 square foot new library on the Civic Center site. The project is currently out to bid and construction is scheduled to begin in early in Fiscal Year 2018/19.

Funding Plan and Project Costs

| Funding Source | 18/19 | 19/20 | 20/21 | 21/22 | 22/23 | Totals |
|------------------|--------------------|--------------------|--------------------|------------------|-------|---------------------|
| Atherton Library | \$4,705,830 | \$6,588,162 | \$6,588,162 | \$941,166 | | \$18,823,319 |
| Totals | \$4,705,830 | \$6,588,162 | \$6,588,162 | \$941,166 | | \$18,823,319 |





Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

Project Type: Town Buildings, Park and Facilities

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

Project Description: City Council selected WRNS Studio LLP to design a new Civic Center consisting of Administration, Police, and Community Services, a Library, Town Green, site improvements and improved circulation. The primary Civic Center Project is funded by the Donations and Building Capital Funds. Funding from the Capital Improvements Fund is for identified projects not a part of the primary Project to include the SFPUC water line and improvements to the corporation yard. The project is currently out to bid and construction is scheduled to begin in early in Fiscal Year 2018/19.

Funding Plan and Project Costs

| Funding Source | 18/19 | 19/20 | 20/21 | 21/22 | 22/23 | Totals |
|----------------------|--------------------|---------------------|---------------------|--------------------|-------|---------------------|
| Donations | \$4,576,976 | | | | | \$4,576,976 |
| Building Capital | | \$8,375,535 | \$10,036,172 | \$1,463,266 | | \$19,874,973 |
| Capital Improvements | \$2,739,354 | \$1,867,327 | \$206,690 | | | \$4,813,371 |
| Totals | \$7,316,330 | \$10,242,862 | \$10,242,862 | \$1,463,266 | | \$29,265,320 |





Capital Improvement Program Fiscal Years 2018/19 through 2022/2023

Project Type: Town Buildings, Park and Facilities

Project Name: Park Master Plan Implementation Program - #56063

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

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

Funding Plan and Project Costs

| Funding Source | 18/19 | 19/20 | 20/21 | 21/22 | 22/23 | Totals |
|----------------------|------------------|------------|-----------------|-----------------|------------|------------------|
| Capital Improvements | \$149,250 | \$0 | \$75,000 | \$30,500 | \$0 | \$254,750 |
| Totals | \$149,250 | \$0 | \$75,000 | \$30,500 | \$0 | \$254,750 |



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

| | | | | | | |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| Special Parcel Tax - Fund 201 | FY 2018/19 | FY 2019/20 | FY 2020/21 | FY 2021/22 | FY 2022/23 | |
| Fund Balance | \$ 1,657,324 | \$ 982,324 | \$ 7,324 | \$ 7,324 | \$ 7,324 | |
| Revenue Projections | \$ - | | | | | \$ - |
| Expenditure Projections | \$ (675,000) | \$ (975,000) | | | | \$ (1,650,000) |
| Transfers In/(Out) | \$ - | | | | | \$ - |
| Remaining Fund Balance | \$ 982,324 | \$ 7,324 | \$ 7,324 | \$ 7,324 | \$ 7,324 | |
| | | | | | | |
| Measure A - Fund 202 | FY 2018/19 | FY 2019/20 | FY 2020/21 | FY 2021/22 | FY 2022/23 | |
| Fund Balance | \$ 400,756 | \$ 95,756 | \$ 165,756 | \$ 235,756 | \$ 305,756 | |
| Revenue Projections | \$ 370,000 | \$ 370,000 | \$ 370,000 | \$ 370,000 | \$ 370,000 | \$ 1,850,000 |
| Expenditure Projections | \$ (675,000) | \$ (300,000) | \$ (300,000) | \$ (300,000) | \$ (300,000) | \$ (1,875,000) |
| Remaining Fund Balance | \$ 95,756 | \$ 165,756 | \$ 235,756 | \$ 305,756 | \$ 375,756 | |
| | | | | | | |
| Gas Tax - Fund 203 | FY 2018/19 | FY 2019/20 | FY 2020/21 | FY 2021/22 | FY 2022/23 | |
| Fund Balance | \$ 1,047 | \$ 91,047 | \$ 53,047 | \$ 65,047 | \$ 77,047 | |
| Revenue Projections | \$ 290,000 | \$ 162,000 | \$ 162,000 | \$ 162,000 | \$ 162,000 | \$ 938,000 |
| Expenditure Projections | \$ (200,000) | \$ (200,000) | \$ (150,000) | \$ (150,000) | \$ (150,000) | \$ (850,000) |
| Remaining Fund Balance | \$ 91,047 | \$ 53,047 | \$ 65,047 | \$ 77,047 | \$ 89,047 | |
| | | | | | | |
| County Measure M - Fund 204 | FY 2018/19 | FY 2019/20 | FY 2020/21 | FY 2021/22 | FY 2022/23 | |
| Fund Balance | \$ 191,813 | \$ 41,813 | \$ 41,813 | \$ 41,813 | \$ 41,813 | |
| Revenue Projections | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 375,000 |
| Expenditure Projections | \$ (225,000) | \$ (75,000) | \$ (75,000) | \$ (75,000) | \$ (75,000) | \$ (525,000) |
| Remaining Fund Balance | \$ 41,813 | |
| | | | | | | |
| Capital Improvement - Fund 401 | FY 2018/19 | FY 2019/20 | FY 2020/21 | FY 2021/22 | FY 2022/23 | |
| Fund Balance | \$ 5,250,542 | \$ 2,158,938 | \$ 681,844 | \$ 390,154 | \$ 349,654 | |
| Revenue Projections | \$ 733,000 | \$ - | \$ - | \$ - | \$ - | \$ 733,000 |
| Expenditure Projections | \$ (3,824,604) | \$ (1,477,094) | \$ (291,690) | \$ (40,500) | \$ (10,000) | \$ (5,643,888) |

| | | | | | | |
|---|---------------------|-------------------|-------------------|-------------------|-------------------|------------------------|
| Transfers In/(Out) | | | | | \$ - | \$ - |
| Remaining Fund Balance | \$ 2,158,938 | \$ 681,844 | \$ 390,154 | \$ 349,654 | \$ 339,654 | |
| | | | | | | |
| Atheton Channel - Fund 403 | FY 2018/19 | FY 2019/20 | FY 2020/21 | FY 2021/22 | FY 2022/23 | |
| Fund Balance | \$ 98,836 | \$ 61,136 | \$ 148,436 | \$ 185,736 | \$ 223,036 | |
| Revenue Projections | \$ 97,300 | \$ 97,300 | \$ 97,300 | \$ 97,300 | \$ 97,300 | \$ 486,500 |
| Expenditure Projections | \$ (135,000) | \$ (10,000) | \$ (60,000) | \$ (60,000) | \$ (60,000) | \$ (325,000) |
| Remaining Fund Balance | \$ 61,136 | \$ 148,436 | \$ 185,736 | \$ 223,036 | \$ 260,336 | |
| | | | | | | |
| Facilities Construction - Fund 406 | FY 2018/19 | FY 2019/20 | FY 2020/21 | FY 2021/22 | FY 2022/23 | |
| Fund Balance | \$ 390,234 | \$ 390,234 | \$ - | \$ - | \$ - | |
| Revenue Projections | \$ 4,576,976 | \$ - | \$ - | \$ - | \$ - | \$ 4,576,976 |
| Expenditure Projections | \$ (12,022,160) | \$ (16,831,024) | \$ (16,831,024) | \$ (2,404,432) | \$ - | \$ (48,088,640) |
| Transfers In/(Out) | \$ 7,445,184 | \$ 16,440,790 | \$ 16,831,024 | \$ 2,404,432 | \$ - | \$ 43,121,430 |
| Remaining Fund Balance | \$ 390,234 | \$ - | \$ - | \$ - | \$ - | |



TOWN OF ATHERTON - POST PARCEL TAX
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FISCAL YEARS ENDING JUNE 30, 2019 TO 2023

| Account | Fund Name | Forecast 2019 | Forecast 2020 | Forecast 2021 | Forecast 2022 | Forecast 2023 | Five Year Total |
|--------------------------------------|--|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| SPECIAL PARCEL TAX - FUND 201 | | | | | | | |
| | BEGINNING FUND BALANCE | \$ 1,657,324 | \$ 982,324 | \$ 7,324 | \$ 7,324 | \$ 7,324 | |
| Revenue | | | | | | | |
| 201-00-40003-000 | Special Tax | | | | | | \$ |
| 201-00-48001-000 | Interest Income | | | | | | \$ |
| 201-00-45020-000 | Other Reimbursements- MTC Middlefield OakGrove Grant | | | | | | \$ |
| 201-50-58001-000 | Transfer to General Fund | | | | | | \$ |
| | | | | | | | \$ |
| | TOTAL REVENUE - FUND 201 | \$ | \$ | \$ | \$ | | \$ |
| Expenditures | | | | | | | |
| 201-50-56003-000 | Road Maintenance Program | \$ 400,000 | \$ 300,000 | | | | \$ 700,000 |
| 201-50-56034-000 | Drainage Improvements | \$ 100,000 | \$ 675,000 | | | | \$ 775,000 |
| 201-50-56057-000 | Series Street Light | | | | | | \$ |
| 201-50-56059-000 | Bike & Pedestrian Improvement Program; MiddleField Class II | \$ 175,000 | \$ | \$ | \$ | | \$ 175,000 |
| 201-50-56060-000 | Accessibility Improvements | | | | | | \$ |
| 201-50-56073-000 | El Camino Real Complete Streets Study; Wtrans El Camino Complete Streets \$31,448; Interwest Complete streets \$42,463 | | | | | | \$ |
| 201-50-56061-000 | Bridge Maintenance Program | | | | | | \$ |
| 201-50-56075-000 | Quad Gates | \$ | \$ | \$ | \$ | | \$ |
| | | | | | | | \$ |
| | TOTAL EXPENDITURES - FUND 201 | \$ 675,000 | \$ 975,000 | \$ | \$ | \$ | \$ 1,650,000 |
| SPECIAL PARCEL TAX - FUND 201 | | | | | | | |
| | ENDING FUND BALANCE | \$ 982,324 | \$ 7,324 | \$ 7,324 | \$ 7,324 | \$ 7,324 | |
| MEASURE A - FUND 202 | | | | | | | |
| | BEGINNING FUND BALANCE | \$ 400,756 | \$ 95,756 | \$ 165,756 | \$ 235,756 | \$ 305,756 | |
| Revenue | | | | | | | |
| 202-00-41003-050 | Transportation Co Measure A Sales Tax | \$ 370,000 | \$ 370,000 | \$ 370,000 | \$ 370,000 | \$ 370,000 | \$ 1,850,000 |
| 202-00-48001-050 | Interest Income | | | | | | \$ |
| | | | | | | | \$ |
| | TOTAL REVENUE - FUND 202 | \$ 370,000 | \$ 370,000 | \$ 370,000 | \$ 370,000 | \$ 370,000 | \$ 1,850,000 |
| Expenditures | | | | | | | |
| 202-50-52001-000 | Annual Financial Audit (Measure A) | | | | | | \$ |
| 202-50-54025-000 | Congestion Relief (C/CAG) Fee | | | | | | \$ |
| 202-50-56003-000 | Road Maintenance Program- Street Overlay | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 1,250,000 |
| 202-50-56057-000 | | | | | | | \$ |
| 202-50-56058-000 | Series Street Light | | | | | | \$ |
| 202-50-56059-000 | Bike & Pedestrian Improvement Program; MiddleField Class II | \$ 375,000 | | | | | \$ 375,000 |
| 202-50-56064-000 | Traffic Safety Improvement Program | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 125,000 |



TOWN OF ATHERTON - POST PARCEL TAX
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FISCAL YEARS ENDING JUNE 30, 2019 TO 2023

| Account | Fund Name | Forecast 2019 | Forecast 2020 | Forecast 2021 | Forecast 2022 | Forecast 2023 | Five Year Total |
|-----------------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| | | | | | | | |
| 202-50-56070-000 | Traffic Control Devices Program | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 75,000 |
| 202-50-56076-000 | Belbrook Way Culvert Repair | | | | | | \$ |
| 202-50-56078-000 | Neighborhood Traffic Management Program | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 50,000 |
| | TOTAL EXPENDITURES - FUND 202 | \$ 675,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 1,875,000 |
| | MEASURE A - FUND 202 | | | | | | |
| | ENDING FUND BALANCE | \$ 95,756 | \$ 165,756 | \$ 235,756 | \$ 305,756 | \$ 375,756 | |
| GAS TAX - FUND 203 | | | | | | | |
| | BEGINNING FUND BALANCE | \$ 1,047 | \$ 91,047 | \$ 53,047 | \$ 65,047 | \$ 77,047 | |
| Revenue | | | | | | | |
| 203-00-45001-050 | Gas Tax - 2105 | \$ 290,000 | \$ 162,000 | \$ 162,000 | \$ 162,000 | \$ 162,000 | \$ 938,000 |
| | TOTAL REVENUE - FUND 203 | \$ 290,000 | \$ 162,000 | \$ 162,000 | \$ 162,000 | \$ 162,000 | \$ 981,000 |
| Expenditures | | | | | | | |
| 203-50-52001-000 | State Controller Street Report Preparation Fee | | | | | | \$ |
| 203-50-54026-000 | C/CAG Gas Tax Fee | | | | | | \$ |
| 203-50-56003-000 | Road Maintenance Program | \$ 50,000 | \$ 50,000 | | | | \$ 100,000 |
| 203-50-56058-000 | Drainage Program | | | | | | \$ |
| 203-50-56999-000 | Engineering/Staff Costs (estimate) | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ 750,000 |
| 203-50-56061-000 | Bridge Maintenance Program | | | | | | \$ |
| 202-50-56064-000 | Traffic Safety Improvement Program | | | | | | \$ |
| 201-50-56059-000 | Bike & Pedestrian Improvement Program | | | | | | \$ |
| | TOTAL EXPENDITURES - FUND 203 | \$ 200,000 | \$ 200,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ 850,000 |
| | GAS TAX - FUND 203 | | | | | | |
| | ENDING FUND BALANCE | \$ 91,047 | \$ 53,047 | \$ 65,047 | \$ 77,047 | \$ 89,047 | |
| COUNTY MEASURE M- FUND 204 | | | | | | | |
| | BEGINNING FUND BALANCE | \$ 191,813 | \$ 41,813 | \$ 41,813 | \$ 41,813 | \$ 41,813 | |
| Revenue | | | | | | | |
| 204-00-45025-050 | SMC Vehicle Registration Fee | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 375,000 |
| 204-00-48001-050 | Interest Income | | | | | | |
| | TOTAL REVENUE - FUND 204 | \$ 75,000 | \$ 375,000 |
| Expenditures | | | | | | | |
| 204-50-56003-000 | Road Maintenance Program | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 375,000 |
| 204-50-56061-000 | Bridge Maintenance Program | | | | | | \$ |
| | Bike & Pedestrian Improvement Program | \$ 150,000 | | | | | \$ 150,000 |
| | TOTAL EXPENDITURES - FUND 204 | \$ 225,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 525,000 |
| COUNTY MEASURE M- FUND 204 | | | | | | | |



TOWN OF ATHERTON - POST PARCEL TAX
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FISCAL YEARS ENDING JUNE 30, 2019 TO 2023

| Account | Fund Name | Forecast 2019 | Forecast 2020 | Forecast 2021 | Forecast 2022 | Forecast 2023 | Five Year Total |
|--|--|---------------------|---------------------|-------------------|-------------------|-------------------|---------------------|
| | ENDING FUND BALANCE | \$ 41,813 | \$ 41,813 | \$ 41,813 | \$ 41,813 | \$ 41,813 | |
| CAPITAL IMPROVEMENT PROJECTS - FUND 401 | | | | | | | |
| | BEGINNING FUND BALANCE | \$ 5,250,542 | \$ 2,158,938 | \$ 681,844 | \$ 390,154 | \$ 349,654 | |
| Revenue | | | | | | | |
| 401-00-49001-000 | Transfer In from General Fund | | | | | | \$ |
| 401-00-49001-000 | Transfer In from General Fund (Bayfront Canal) | | | | | | \$ |
| | CalTrans Reimbursement Water Capture Facility | | | | | | \$ |
| | SMCTA Grant | \$ 733,000 | | | | | \$ 733,000 |
| | TOTAL REVENUE - FUND 204 | \$ 733,000 | \$ | \$ | \$ | \$ | \$ 733,000 |
| Expenditures | | | | | | | |
| 401-50-52001-000 | Annual Financial Audit | | | | | | \$ |
| 401-50-54015-000 | Civic Center | \$ 2,739,354 | \$ 1,477,094 | \$ 206,690 | | | \$ 4,423,138 |
| 401-50-56055-000 | Town Center Facilities Plan and Repairs | | | | | | \$ |
| 401-50-56063-000 | Park Master Plan | \$ 149,250 | | \$ 75,000 | \$ 30,500 | | \$ 254,750 |
| 401-50-56059-000 | Bike and Pedestrian Improvement Program | \$ 733,000 | | | | | \$ 733,000 |
| 401-50-56090-000 | BayFront Canal Study | \$ 153,000 | | | | | \$ 153,000 |
| 401-50-56095-000 | Water Capture Project | | | | | | |
| | Accessibility Improvement Program | | | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 30,000 |
| 403-50-XXXX-000 | Green Infrastructure Plan | \$ 50,000 | | \$ | \$ | \$ | \$ 50,000 |
| | TOTAL EXPENDITURES - FUND 401 | \$ 3,824,604 | \$ 1,477,094 | \$ 291,690 | \$ 40,500 | \$ 10,000 | \$ 5,643,888 |
| CAPITAL IMPROVEMENT PROJECTS - FUND 401 | | | | | | | |
| | ENDING FUND BALANCE | \$ 2,158,938 | \$ 681,844 | \$ 390,154 | \$ 349,654 | \$ 339,654 | |
| ATHERTON CHANNEL- FUND 403 | | | | | | | |



TOWN OF ATHERTON - POST PARCEL TAX
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FISCAL YEARS ENDING JUNE 30, 2019 TO 2023

| Account | Fund Name | Forecast 2019 | Forecast 2020 | Forecast 2021 | Forecast 2022 | Forecast 2023 | Five Year Total |
|------------------|---|---------------|---------------|---------------|---------------|---------------|-----------------|
| | | | | | | | |
| | BEGINNING FUND BALANCE | \$ 98,836 | \$ 61,136 | \$ 148,436 | \$ 185,736 | \$ 223,036 | |
| Revenue | | | | | | | |
| 403-00-40001-050 | Secured Property Tax | \$ 83,000 | \$ 83,000 | \$ 83,000 | \$ 83,000 | \$ 83,000 | \$ 415,000 |
| 403-00-40002-050 | Unsecured Property Tax | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 20,000 |
| 403-00-40004-050 | SB 813 Redemption-supplemental | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ 7,500 |
| 403-00-40005-050 | Home Owners Exemption | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 1,000 |
| 403-00-40008-050 | ERAF Subvention | \$ 7,400 | \$ 7,400 | \$ 7,400 | \$ 7,400 | \$ 7,400 | \$ 37,000 |
| 403-00-48001-050 | Interest Income | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 6,000 |
| | | | | | | | \$ |
| | TOTAL REVENUE - FUND 403 | \$ 97,300 | \$ 97,300 | \$ 97,300 | \$ 97,300 | \$ 97,300 | \$ 486,500 |
| Expenditures | | | | | | | |
| 403-50-52001-000 | State Controller Drainage District Report Prep. F | | | | | | \$ |
| 403-50-54029-000 | County Tax Admin Cost | | | | | | \$ |
| 403-50-56037-000 | Upper Channel Repair Monitoring Phase 1 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 50,000 |
| 403-50-56037-000 | Upper Channel Phase 2 | | | | | | \$ |
| 403-50-56034-000 | Drainage Improvements | \$ 75,000 | | | | | \$ 75,000 |
| 403-50-XXXX-000 | Green Infrastructure Plan | \$ 50,000 | | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 200,000 |
| | TOTAL EXPENDITURES - FUND 403 | \$ 135,000 | \$ 10,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 325,000 |
| | | | | | | | |
| | ATHERTON CHANNEL- FUND 403 | | | | | | |
| | ENDING FUND BALANCE | \$ 61,136 | \$ 148,436 | \$ 185,736 | \$ 223,036 | \$ 260,336 | |
| | | | | | | | |
| | FACILITIES CONSTRUCTION - FUND 406 | | | | | | |
| | BEGINNING FUND BALANCE | \$ 390,234 | \$ 390,233 | \$ 0 | \$ (0) | \$ (0) | |
| Revenue | | | | | | | |
| | Transfer From Capital Improvement Fund | \$ 2,739,354 | \$ 1,477,094 | \$ 206,690 | | | \$ 4,423,138 |
| | Transfer From General Fund | | \$ 8,375,535 | \$ 10,036,172 | \$ 1,463,266 | | \$ 19,874,973 |
| 406-00-48001-000 | Interest Income | | | | | | \$ |
| 406-00-48501-000 | Civic Center Contributions/Donations | \$ 4,576,976 | | | | | \$ 4,576,976 |
| 406-00-49011-000 | Capital Improvement - Library Contributions | \$ 4,705,830 | \$ 6,588,162 | \$ 6,588,162 | \$ 941,166 | | \$ 18,823,320 |
| 406-00-49012-000 | Capital Improvement - General Fund Contribution | | | | | | \$ |
| | TOTAL REVENUE - FUND 406 | \$ 12,022,160 | \$ 16,440,791 | \$ 16,831,024 | \$ 2,404,432 | \$ | \$ 47,698,407 |
| Expenditures | | | | | | | |
| 406-25-54015-025 | Civic Center | \$ 7,316,330 | \$ 10,242,862 | \$ 10,242,862 | \$ 1,463,266 | | \$ 29,265,321 |
| 406-30-57001-406 | Building Construction - Facility Fund | | | | | | \$ |
| 406-30-57001-213 | Building Construction - Library Fund | \$ 4,705,830 | \$ 6,588,162 | \$ 6,588,162 | \$ 941,166 | | \$ 18,823,319 |
| | | | | | | | \$ |
| | TOTAL EXPENDITURES - FUND 406 | \$ 12,022,160 | \$ 16,831,024 | \$ 16,831,024 | \$ 2,404,432 | \$ | \$ 48,088,641 |
| | FACILITIES CONSTRUCTION - FUND 406 | | | | | | |
| | ENDING FUND BALANCE | \$ 390,233 | \$ 0 | \$ (0) | \$ (0) | \$ (0) | |