



Item No. 5 Town of Atherton

FINANCE COMMITTEE STAFF REPORT

TO: FINANCE COMMITTEE

FROM: ROBERT BARRON III, FINANCE DIRECTOR

DATE: MAY 14, 2019

**SUBJECT: REPORT ON FY 2019/20 GENERAL FUND/OPERATIONS BUDGET
PRESENTED TO THE CITY COUNCIL**

RECOMMENDATION

Receive, Discuss, and File the report

BACKGROUND

Staff is providing the FY 2019/20 General Fund Operational Budget that was presented and discussed by City Council. This was the second meeting of the 2019/20 budget cycle review of the general operating budget. This was reviewed and discussed by the City Council during a joint study session held on April 3, 2019. Attached is the FY 2019/20 General Fund/Operations budget staff report and powerpoint presentation presented to the Council

During the study session, the FY 2019/20 Town General Fund Revenues were projected at \$16,591,091 against Expenditures of \$14,695,257. The FY 2019/20 projects an ending Fund Balance of \$18,950,838.

The City Council will have a final review of the FY 2019/20 General Fund operations, Special Revenue, CIP & Other Funds budget at its June 5, 2019 study session.

ATTACHMENT

CC April 3, 2019 FY 2019/20 General Fund Operations Budget
Study Session PowerPoint



Item No. Town of Atherton

CITY COUNCIL AND FINANCE COMMITTEE – STUDY SESSION

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

FROM: ROBERT BARRON III, FINANCE DIRECTOR

DATE: APRIL 3, 2019

SUBJECT: FY 2019/20 GENERAL FUND/OPERATIONS BUDGET

RECOMMENDATION

Review and Discuss.

BACKGROUND

This is a review of the Town's General Fund Operational Budget. Expenditures include the Administration, Finance, Planning, Building, Inter-Department, Public Works, and Public Safety departments. The Operations Budget focuses on the Town's fiscal outlook of revenues and expenditures over time to the Town's General Fund. This is not a review of Special Funds or Capital Projects. The March 6 Study Session focused on a high-level view of revenue and expenditure assumptions and a five-year forecast using those assumptions.

In general, the FY 2019/20 Operating Budget indicates a healthy outlook as the Town continues to implement current City Council priorities focused upon reducing long-term liabilities, addressing capital project needs, and ensuring that operational needs are met. As the current fiscal year concludes, the Town is embarking upon one of its most expensive and most exciting capital projects in recent history.

At the conclusion of FY 2018/19, staff anticipates that the Town's General Fund revenue will show a net *positive* change of \$2,461,613 (inclusive of ERAF revenue). At mid-year, staff projected an increase in revenues of \$737,005 for a new total revenue projection of \$16,497,047 and an expenditure increase of \$9,000 to \$14,097,034. With the revenue and expenditure adjustments and the inclusion of identified fund transfers, staff projects an overall net change in fiscal year end fund balance of \$3,856,390. The projected year-end fund balance for FY 2018/19 is \$21,021,394. The Town will meet its reserve requirements for FY 2018/19 and will have additional unallocated funds beyond the required reserves of \$15,582,432.

Staff seeks to ensure that the Town's fiscal position remains positive while continuing current programs, policies, and services. The Town's General Fund Operating Budget relies on continued

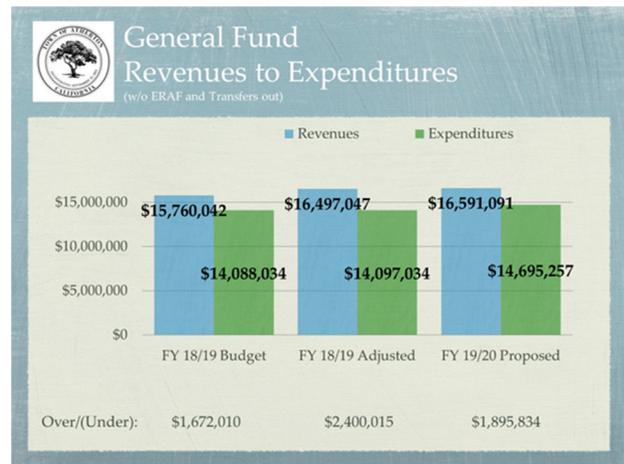
fiscal prudence, considering the need to adjust resources in order to meet any rising demands for Town services, capital improvements and priorities.

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

ANALYSIS

R E V E N U E S

For FY 2019/20, staff projects the Town’s Total General Fund revenues at \$16,591,091 against \$14,695,257 in expenditures. This projects a single year surplus of \$1,895,834 before the addition below the line of ERAF. The exact amount of ERAF is not yet known. There is a projected year-end positive fund balance in the General Fund of \$24 million.



ERAF is considered a vital revenue component for the use towards one-time capital projects, reduction of any long-term liabilities, and Town CIP projects and programs. Because ERAF is treated as a “one time” revenue each year, its allocation is reviewed by the Council as part of the budget process. Once staff determines the amount of ERAF to be received, a recommendation will be made to the Council for its use in the upcoming fiscal year budget.

Illustrated below are the past uses of ERAF funds. Since FY 2013/14, the Town has allocated a total of \$5,595,315 of ERAF funds toward Council priorities. The ERAF revenues received from FY 2016/17 to FY 2017/18 were projected for Civic Center project use. With the use of ERAF funds, the Town has contributed \$5,000,000 into the OPEB Trust, reducing the long-term liability for retired employees.

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
FY 2016/17	\$1,033,000	\$1,103,185	Civic Center
FY 2017/18	\$1,066,958	\$1,280,172	Civic Center

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ERAF revenue has fluctuated over the years from as low as \$1,020,000 to now as high as \$1,691,772. The increase to \$1,691,772 was the result of a one-time \$206,210 allocation change in distribution. Beginning in FY 2019/20 there are now two distributions per fiscal year of ERAF funds. The first distribution takes place in August and the second distribution in January. The changes resulted in a one-time increase during the recent January distribution. Despite this single-year increase, ERAF still increased from the budgeted expectation by \$460,561.

Staff recommendation to City Council for the use of the FY 2018/19 ERAF of \$1,691,772, is apply the funds toward the Civic Center project. As the Town explores options of Certificates of Participation, staff recommends these funds could also be used as a source of revenue for debt service payments.

In FY 2019/20, **Property Taxes** represent 71% of the Town General Fund Revenues. The total projected revenue from property taxes is \$11,816,864. Total property tax revenues are projected to increase approximately 4.5% or \$508,860 over the FY 2018/19 mid-year estimate. From FY 2011/12 to FY 2018/19, Atherton has seen a growth in *assessed value* of approximately 71%. Staff projects base property tax revenue to increase by about 4.5% in FY 2018/19. With the assistance of HDL Companies, staff continues to monitor property tax assessments every year. Per HDL Companies, property tax revenues are expected to level out at 4% to 5% over the next couple of years. Below, staff used a projection 4.5 percent (%) for majority of FY 2019/20 property tax revenues.

	FY 2014/15 Actual	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Actual	FY 2018/19 Budget	FY 2018/19 Estimate	FY 2019/20 Budget
Property Taxes	\$8,211,148	\$8,907,767	\$9,595,693	\$10,319,908	\$11,054,912	\$11,308,004	\$11,816,864
Excess ERAF	\$1,125,257	\$1,066,958	\$1,103,185	\$1,280,172	\$1,025,000	\$1,691,772	\$1,250,000
Total Property Taxes	\$9,336,405	\$9,974,725	\$10,698,878	\$11,600,080	\$12,079,912	\$13,000,776	\$13,066,864

Most of the **Building Department Revenues** are projected to increase by approximately 1 percent (%) in the fiscal year. Based on the monitoring of recent residential improvements in building permits issued, staff sees a slight decrease in amounts. There is continued residential improvements and the razing of existing homes and construction of new homes. However, staff currently feels that a 1 percent (%) projection is prudent at this time. Staff will continue to monitor building department revenues during the next fiscal year and if a mid-year adjustment to revenue projection is necessary, that can be done. Franchise revenues are projected between 2 to 4 percent (%) and are based on current FY 2018/19 year-end projections. All other revenues were evaluated on current trends, one-time revenues, and eliminated revenues.

Projected General Fund FY 2019/20 revenues are as follows:

Source	Revenue
Property Taxes	\$11,816,864
ERAF	\$1,250,000
Sales Tax	\$300,439
Franchise Fees	\$871,161
Charges for Services (Building, Planning, DPW)	\$2,518,623
Licenses and Intergovernmental	\$292,344
Use of Money/Property	\$397,560
Fines & Forfeitures	\$183,401
Park Program Revenue	\$210,700
Total General Fund Revenues	\$17,841,092

- Note – table includes ERAF.

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

Overall General Fund expenditures are estimated at \$14.7 million. Expenditures continue to be evaluated based on operational needs to provide consistent services to the community. Staff reviewed operational expenditures and known expenditure adjustments were incorporated wherever possible based on upcoming contract costs, projected dues/fees for member agencies, as well as corresponding changes in rate adjustments for CalPERS, health costs, and Workers' Compensation rates.

Personnel Costs and Benefits

The Town continues to make strides in reducing operational costs where possible. Several years ago, the Town eliminated the employer payment for the employee **CalPERS** retirement costs by transferring that responsibility back to the employee. These costs were 7% for Miscellaneous Employees and 9% for Public Safety employees.

More recently, the Town adopted cost-sharing agreements with employees such that the employees pick up 1% (local miscellaneous) and 3% (public safety) of the *employer* retirement cost. This has also resulted in an operational savings of \$102,027 in the FY 2019/20 budget.

The Public Safety Officer Employer Contribution rate for FY 2019/20 is 23.654% (an increase of 1.308%). The Local Miscellaneous Employer Contribution rate for FY 2019/20 is 10.327% (an increase of 0.692%). With the above additional cost sharing of 3% in public safety, the rate is reduced to 20.654 and cost sharing of 1% in local miscellaneous, the rate is reduced to 9.327%. This results in a corresponding expenditure in the Normal Cost of Employer Rate Contribution through payroll.

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Over the past several years the Town has been paying the required unfunded accrued liability dollar amount portion to CalPERS. Listed below are the Unfunded Accrued Liabilities (UAL) dollar amounts the Town has paid for FY 2015/16 through FY 2018/19. The anticipated FY 2019/20 UAL payment is \$1,076,282 and is an increase of \$207,709. These expenses are incorporated into respective department budgets.

CalPERS Employer Payment of Unfunded Liability	UAL FY 2015/16	UAL FY 2016/17	UAL FY 2017/18	UAL FY 2018/19	UAL FY 2019/20
Miscellaneous Employees	\$116,323	\$146,085	\$183,648	\$230,536	\$298,744
Public Safety Employees	\$325,906	\$402,865	\$498,416	\$607,679	\$775,538
Total Contribution	\$442,229	\$548,950	\$682,064	\$838,215	\$1,076,282

The Town has implemented a cafeteria-style **health benefit plan** that places limits on the Town’s contribution amounts. Further, the Town has **eliminated employer-paid retiree healthcare** for newly hired staff (since 2013). Lastly, the Town has taken steps to reduce its long-term liabilities by significantly funding its Other Post Employment Benefit (OPEB) trust.

Each department is responsible for an allocated cost for **workers’ compensation**. Such allocations vary based on the risk assessed for each department and the number of employees. The Workers’ Compensation charge to the Police Department is 11% of salary costs. In FY 2018/19 the rate was increased from 10% to 11% in order to recover the Town’s self-insured negative equity reserve. The rate for all other departments is 4% of salary costs.

As the Council is aware, as a public agency, the Town is “self-insured” as part of a risk pool – Cities Group Joint Powers Authority. The Town also maintains an active workers’ compensation risk management program. There are approximately 11 open claims that incur a reserve claims cost of approximately \$597,389 in the current year. Some are major and some are minor claims. Claim costs and reserves are established for each claim; however, these amounts are not indicative of the actual claim paid. The five-year average claim loss/expense is approximately \$155,595.

Because the Town is self-insured, claims represent an existing liability against the Town’s equity reserve. To maintain the required equity reserve, staff recommends an allocation of \$110,000 toward the reserve in FY 2019/20. If the equity is not refreshed as a one-time contribution, annual operational rates increase when the Cities Group JPA creates a “special assessment” as part of the agency base rates. To prevent special assessments that affect operational costs, JPA agencies benefit from maintaining their equity reserves.

Departmental Budgets

During the review of department operations, each department looked at service and maintenance levels required for the next fiscal year. ***Overall, the Town’s total combined operational expenditures increased by \$598,223 compared to the FY 2018/19 adjusted budget – an increase of 4.1%.*** Majority of department increases are due to salary and benefits cost, to one-time expenses

and purchases for continued level of service within the community. Labor negotiations and salary survey data is still ongoing. As a result, the preliminary budget includes a placeholder of 4% increase for salary and benefit costs. This *does not* represent any guarantee or projection for adjustments. It serves only as a placeholder for the budget.

Included below is a department by department summary breakdown. Staff will provide a PowerPoint presentation to present departmental summary expenditures trends over the past couple of years along with the projection for FY 2019/20. When developing operations budgets by department for general operations, focus was on anticipated needs and cost assumptions on meeting and maintaining operational demands. Attached are summaries by department and roll-ups of operational expenditures. Operational expenditures within departments include items such as professional services (MCE, Interwest, Planning, Legal, etc.), advertising, utilities, equipment repair, copier leases, phone service, training, technology, computers, postage, etc. – *everything net of salaries and benefits*.

Each department summary provides context for most of the major adjustments; however not every specific adjustment is noted in the narrative. Minor adjustments are not noted.

**CITY COUNCIL OPERATIONS
DECREASE OF \$24,546**

The City Council budget includes expenditures related to City Council meetings, conference attendance such League of California Cities, Council/Town memberships (LAFCO, C/CAG, HEART, HIP Housing, League of Cities, etc.), HSR Public Relations, Elections, utilities for the Council Chambers and incidentals.

Personnel and Benefits - \$0

There are no salaries or benefits in the City Council budget.

Operations – Increase \$24,546

Office equipment and furnishings includes a \$5,000 placeholder for temporary transitional needs due to the Civic Center Project. There is a decrease of \$30,000 in Election costs.

**ADMINISTRATION DEPARTMENT
INCREASE OF \$34,036**

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

Personnel and Benefits – Increase of \$31,418

Salaries and benefits increased by \$31,418. This is a reflection of the 4% placeholder.

Specific benefit allocations were adjusted to reflect departmental contributions for benefits (vacation, sick, comp, and holiday pay). There were small adjustments in Workers' Compensation and Unemployment Insurance allocations as well as allocations for retiree and active employee health insurance costs. The CalPERS UAL payment increased by \$10,192. The CalPERS employer contribution increased to 10.327%; but with the share cost allocation of 1% to the employee, the contribution rate is 9.327%.

Operations – Increase of \$2,618

There were small increases in equipment repairs and maintenance and a slight increase in funding for various conferences.

CITY ATTORNEY'S OFFICE

The City Attorney's Office budget consists of the legal retainer for the City Attorney and other associated legal services.

Personnel and Benefits - \$0

There are no salaries or benefits in the City Attorney's Office budget.

Operations - \$0

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

**FINANCE DEPARTMENT
INCREASE OF \$53,532**

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.

Personnel and Benefits – Increase of \$51,603

Salaries and benefits increased by \$31,036. This is a reflection of the 4% placeholder and adjustments to reflect the current position classifications of Accountant and Junior Accountant done in FY 2018/19.

Specific benefit allocations were adjusted to reflect departmental contributions for benefits (vacation, sick, comp, and holiday pay). There were small adjustments in Workers' Compensation and Unemployment Insurance allocations as well as allocations for retiree and active employee health insurance costs. The CalPERS UAL payment increased by \$6,106.

Operations – Increase of \$1,929

Operation expenses for the Department increased by \$1,929. Most of the increase is related to contract services for the audit. There were slight adjustment to banking costs, computer equipment and software, and conferences.

**PLANNING DEPARTMENT
INCREASE OF \$17,453**

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.

Personnel and Benefits – \$0

There are no salaries or benefits in the Planning Department budget, except an allocated cost related to Arborist services.

Operations – Increase of \$17,453

The overall increase is due to 5% cost of living increase in Contract Planner expense to \$231,603. The department expense includes \$50,000 for Sustainability programs management.

**BUILDING DEPARTMENT
DECREASE OF \$59,606**

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

Personnel and Benefits – Increase of \$14,350

This is a reflection of the 4% placeholder. Specific benefit allocations were adjusted to reflect departmental contributions for benefits (vacation, sick, comp, and holiday pay). There were small adjustments in Workers' Compensation and Unemployment Insurance allocations as well as allocations for retiree and active employee health insurance costs. The CalPERS UAL payment increased by \$13,898.

Operations – Decrease of \$73,956

The majority of this decrease (\$75,706) was due to a corresponding Building and Life Safety Contract Services decrease; based on the revenue assumption. There was a small increase in subscriptions due to the requirement to purchase new reference building code materials.

**INTERDEPARTMENTAL
INCREASE OF \$53,029**

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.

Personnel and Benefits – \$0

There are no salaries or benefits in the Inter-Departmental budget.

Operations – Increase of \$49,735

There is an increase in IT support as we prepare for the rollout of Office365 agency-wide, new IT infrastructure and relocation of services to the Park. General liability insurance costs increased to maintain the Town's self-insured retention. There were adjustments in dues and memberships, County Tax Administration, and postage. Some of the specific technology adjustments within this department (maintenance as well as infrastructure) include Shoretel Phone Services, Data Storage Plans, Servers, virus protection systems, software licensing and transparency tools.

**PUBLIC WORKS DEPARTMENT
INCREASE OF \$171,401**

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.

Personnel and Benefits – Increase of \$52,571

This is a reflection of the 4% placeholder. Specific benefit allocations were adjusted to reflect departmental contributions for benefits (vacation, sick, comp, and holiday pay). There were adjustments in Workers' Compensation and Unemployment Insurance allocations as well as allocations for retiree and active employee health insurance costs. The CalPERS UAL payment increased by \$20,819.

Operations – Increase of \$118,829

Significant areas of change in the operations budget were largely related to contract services: MCE Contract Services, Catering by Dana, and custodial services. The Facility Repairs and Maintenance expense increased \$31,000 for carpentry, electrical, and plumbing related to Town hall administration uses and needs at the Park. Utilities have also been adjusted to reflect an increase in the use of services at the Park. Other minor areas of adjustment were for CADD and GIS services, basic supplies and materials, and emergency preparedness. There was an increase of \$24,000 in Building Improvements expense to a budget of for the renovation of the Carriage house bathrooms (recommended by the Park and Recreation Committee), and for path maintenance and rehabilitation at the Park.

The Contract DPW maintenance service continues to be monitored and enhanced maintenance service and priorities are currently in review with MCE. The total current contract budget is estimated at \$663,349

POLICE DEPARTMENT
INCREASE OF \$352,923

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

The Department is not currently fully staffed and has not been since the fall of 2015. There is a continuing recruitment effort seeking lateral as well as recent academy graduates. Recently, the Town and local educational institutions entered a cost-sharing agreement whereby the local institutions jointly fund \$90,000 toward one school resource officer position. This revenue is included in the Town's budget on the revenue side.

K-9 Program

The primary function of K-9s is locating and apprehending felony suspects and evidence. The K-9 program has served Atherton community for more than 30 years. The Town currently has two K-9 units with the generous donation of residents. K-9 units offer an added dimension to apprehending violators and suppressing crime, as they are used during building searches, locating children and elderly or tracking of suspects such as perimeter (yard-to-yard) searches. A major benefit of the K-9 unit is its ability to locate suspects allowing for officer protection and safety, limiting exposure to danger. For the last 15 years, the K-9 dogs have been purchased by generous residents who wanted to assist the Town and Department to acquire highly trained and skilled police service canines. The Atherton Police Department continues to be grateful for the support and strives to ensure that our K-9 program serves the entire community.

At times, our K-9 teams are requested to respond and assist our neighboring police agencies with K-9 related matters. K-9 units from neighboring jurisdictions (Palo Alto, Menlo Park, Redwood City, San Mateo County, etc.) frequently assist one another and cross train with each other. This provides the continuity of performance that is essential to effective service. In addition to their field duties, K-9 Teams are routinely requested for demonstrations at school events and various types of community gatherings effectively building police/community relationships.

Investigations/Detective

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

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

School Resource Officer (SRO)

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

Aside from residential burglary alarms, Atherton schools generate the highest number of calls for service. Having the SRO available to handle calls for service at our schools, the dayshift patrol officers can then work traffic details and back street burglary prevention, thus allowing the patrol

unit to be more efficient and effective. The SRO position also allows for coverage of traffic and patrol detail when needed within the department.

The SRO regularly assists with active shooter preparedness presentations, consultation for lockdown drills, and stranger awareness classes for students and provides a needed benefit if such emergencies do ever arise.

Traffic & Motorcycles

The Police Traffic Unit consists of three motor officers that primarily ride BMW police motorcycles. The Department has a fourth motorcycle used for training or reserve when one of the primary units is out of service due to mechanical issues. The Town currently has one full time motor officer and one reserve motor officer. With recent staffing turnover, the department is down one full time motor officer. There is anticipation of a lateral move and training of a police officer to a motor officer in the coming months. This will bring our traffic motorcycles to the two full time units and one reserve motor.

The Motor Unit focuses much of its time and energy on traffic enforcement citations and warnings. The unit handles collision reports and investigations as well as traffic complaints. The unit patrols areas that generate daily traffic congestion issues, such as the increased traffic congestion during school drop off/pickup times and commute times on major thoroughfares like El Camino. Some traffic complaints require more attention than others, and from time to time, a complaint may expose a legitimate area of traffic safety concern that require regular police visibility and traffic enforcement. The traffic division participates with allied agencies - STEP/AVOID and the Tri-City investigation team and also assist the CHP.

Officers assigned to motorcycles also work patrol and comprise a portion of our regular patrol teams. Motorcycle units enhance and supplement patrol operations by working traffic and handling calls for service enhancing police response and service to the Town.

Communications/Records Personnel

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

In FY 2015/16 the Town added a 5th dispatcher. Adding the 5th dispatcher significantly increased dependable dispatcher shift coverage for planned and unplanned shift vacancies, and greatly reduce the reliance on our per diem dispatchers and anticipates decreasing the amount of backfill

overtime. With the recent vacancy of 1 full time dispatcher, the 5th dispatcher along with per-diem dispatchers are working to backfill the position until it is filled full time. Currently the 5th dispatcher works as a floater covering shift vacancies from planned and unplanned absences and serves as back-up during weekday dayshifts, which has the highest volume of calls for service. Because the 5th Dispatcher serves in a supervisory role in the unit, the 5th Dispatcher will be reclassified to a Dispatch Supervisor effective July 1.

Personnel and Benefits – Increase of \$554,036

The salaries and benefits account for an additional \$397,342. This does not include the CalPERS UAL contribution for FY 2019/20. This is largely a reflection of the 4% placeholder. Specific benefit allocations were adjusted to reflect departmental contributions for benefits (vacation, sick, comp, and holiday pay). There were adjustments in Workers' Compensation and Unemployment Insurance allocations as well as allocations for retiree and active employee health insurance costs. The CalPERS UAL payment increased by \$156,694.

Operations – Decrease of \$201,112

Overall, the basic Operations expenditure budget for the Police Department **decreased** by \$201,112. The majority of this increase was due to a decrease in the equipment replacement fund expense by \$190,100. This is the result of the purchase of 3 new outfitted SUV's to the fleet in the current fiscal year. Other adjustments were made across technical services, technology services, memberships and dues, and vendor materials.

Equipment Replacement Fund Purchases

The FY 2019/20 Equipment Replacement Budget reflects the purchase of 2 Motorcycles and 2 radios for an amount of \$80,000. Funds have been allocated to the Equipment Replacement Fund via Departmental allocations over various budget years to fund these purchases. The Department will also be replacing supplemental equipment to include 2 (40mm) launchers, trauma plate body armor, and 30 body cameras for a total of \$41,000.

OVERALL SUMMARY

For FY 2019/20 the Town's General Fund Revenues are projected at \$16,591,091 against \$14,695,257 in expenditures. This will result in a single year-end positive balance of \$1,895,834 and a total positive ending Fund Balance of \$18,950,838. This is before any transfers in from ERAF.

When we include the below the line items of \$1,250,000 for ERAF and budgeted transfers out, the single-year projected surplus is \$3,035,834.

Reserve Calculations

Any remaining fund balance not reserved or committed is designated as Unallocated Fund Balance. The projected unallocated available fund balance for FY 2019/20 is \$18,408,888. This

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Unallocated Fund Balance represents funds that have not yet been assigned. With Council direction, the unallocated reserve balance can be appropriated towards operational use, capital projects or to pay down liabilities. *It is anticipated that the unallocated reserve balance will be used toward the Civic Center construction project.*

The beginning FY 2018/19 General Fund Balance was \$17,165,004. *The FY 2018/19 projected year-end fund balance is \$21,021,394.* This includes the ERAF revenues, as allocated. With the inclusion of the transfers out, there is a total General Fund projected year end fund balance of \$24,057,228.

FY 2019/20 Beginning Fund Balance	\$21,021,394
FY 2018/19 Projected Revenues (inclusive of ERAF)	\$17,841,091
Total Available Funds	\$38,862,485
Transfers out for FY 2019/20 (Workers' Compensation Equity Reserve)	(\$110,000)
FY 2019/20 Expenditures (Projected Budget)	(\$14,695,257)
Projected FY 2019/20 Ending Fund Balance	\$24,057,228

As shown below, the Town will meet its reserve requirements at FY 2019/20 and projects an unallocated reserve that is 125% of projected expenditures.

FY 2019/20 Expenditures	\$14,695,257
Projected FY 2019/20 Ending Fund Balance	\$24,057,228
15% Emergency Reserve	\$2,204,289
20% Budget Stabilization Reserve	\$2,939,051
Building Component Town Center Contribution (formerly Facilities Reserve)	\$505,000
TOTAL RESERVE REQUIREMENT	\$5,648,340
<i>Less Above Reserve Requirement = Unallocated Reserves</i>	<i>\$18,408,888</i>

At the forefront of the Town operations budget is that it provides the appropriate level of service to the community while also provided the resources needed for the Civic Center Project.

Based on recent ERAF revenues received, staff updated the projection for FY 19/20 to \$1,250,000. In previous reports, ERAF was \$1,035,250 for FY 2019/20. With the FY 2019/20 projected unrestricted fund balance, the estimated known revenue allocation and funding toward the Civic Center is as follows:

Civic Center Project General Fund Funding	
Item	Amount
Allocation of FY 2020/21 ERAF (Estimated)	\$1,150,000
Allocation of FY 2021/22 ERAF (Estimated)	\$1,100,000
Estimated ERAF***	\$2,250,000

Civic Center Project General Fund Funding	
Item	Amount
<i>*** Subject to annual approval by Council</i>	
FY 2019/20 Projected General Fund Unallocated Surplus	\$18,408,888
Existing CIP Unallocated Surplus	\$4,423,138
Estimated Atherton NOW Funds	\$4,576,976
Total Atherton Now & General Funds Available	\$29,659,002

The estimated General Funds available is \$29,659,002. Coupled with the estimated General Fund revenue surplus for FYs 2020 through 2022 of \$2,150,000, the total revenue funding available estimates \$31,809,002. The revenue estimate provided to the Council in December 2018 was \$30,536,382.

Assuming the entirety of unallocated General Funds are allocated to the project, the Council will need to discuss cash flow requirements of the project. It is anticipated that there will be a need for cash flow during the construction project until Town major revenue source of Property Taxes are received in that fiscal year. **Staff will provide an updated cashflow and total estimated costs for the Civic Center Project at a future meeting.**

POLICY FOCUS

This item discusses revenue and expenditure projections, the use of excess ERAF, reserve policies, and recommendations for General Fund Budget. These are policy areas for Council discussion and direction as we prepare the FY 2019/20 budget.

FISCAL IMPACT

None.

PUBLIC NOTICE

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

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

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

Archive of Town Budgets:

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

Financial Data Portal (OpenGov):

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

Financial Audit Archive:

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

Actuarial Valuations Archive:

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

Labor Contracts, Agreements, and Salary/Benefit Information:

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

ATTACHMENTS

FY 2019/20 General Fund Revenue and Expenditure details by department

Town of Atherton
General Fund 101
 Revenue & Expenditures Summary
 Fiscal Year 2019-2020

Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
Revenues					
101-00-40001-000	Secured Property Tax	8,080,982	8,783,449	8,948,449	9,351,129
101-00-40002-000	Unsecured	434,767	414,903	430,214	449,574
101-00-40004-000	SB813 Redemption (Suppl)	255,995	288,065	288,065	301,028
101-00-40006-000	Prop Tax in Lieu of VLF (Motor Veh)	1,096,821	1,151,663	1,174,444	1,227,294
101-00-40008-000	Excess ERAF				
101-00-40010-000	Unsecured SB813 Redemp/Suppl	4,246		-	
101-00-42005-000	Property Transfer Tax	447,096	416,832	466,832	487,839
Total Property Taxes ->		10,319,908	11,054,912	11,308,004	11,816,864
101-00-41001-000	Sales & Use Tax General	225,389	188,981	210,981	214,146
101-00-41002-040	Prop 172 Sales Tax for Police	87,766	85,018	85,018	86,293
101-00-41004-000	In Lieu Sales Tax/Trip Flip				
Total Sales Taxes ->		313,155	273,999	295,999	300,439
101-00-42001-000	Franchise Taxes-Utilities	240,515	234,944	234,944	245,325
101-00-42002-000	Franchise Tax-Cal Water	142,588	132,032	132,032	155,281
101-00-42003-000	Franchise Tax-Garbage	309,812	320,484	320,484	326,893
101-00-42004-000	Franchise Taxes-Cable	140,845	145,924	145,924	143,662
Total Franchise Fees ->		833,761	833,384	833,384	871,161
101-00-40005-000	Homeowners Exemption	35,227	35,932	35,932	36,471
101-00-40007-000	Motor Veh. Lic Fees (MVLF)	3,763	5,290	5,290	3,840
Total Intergovernmental ->		38,990	41,222	41,222	40,311
101-00-43001-000	Business Licenses	240,031	250,283	250,283	252,033
Total Business License Tax ->		240,031	250,283	250,283	252,033
101-00-47001-000	Home Occupation Permit	600	300	300	300
101-00-47019-020	Zoning & Planning Fees	230,129	268,155	246,155	241,000
Total Planning Revenue ->		230,729	268,455	246,455	241,300
101-00-47002-025	Building Permit Fee	1,165,834	1,073,056	1,073,056	1,083,787
101-00-47004-025	Grading & Drainage	67,340	88,700	88,700	89,587
101-00-47021-025	Plan Check Fee	553,541	701,867	701,867	575,682
101-00-47030-025	Tree Removal Plan Check	66,079	91,800	91,800	68,722
101-00-48502-025	Miscellaneous Income	-			
Total Building Revenue ->		1,852,795	1,955,424	1,955,424	1,817,778
101-00-44001-040	Municipal & Vehicle Code Fines	16,779	12,663	15,880	12,916
101-00-44002-040	Other Fines & Forfeiture (County)	38,354	38,500	42,500	44,625
101-00-45007-040	POST Reimb	12,218	12,500	12,500	12,750
101-00-45017-040	ABAG Grant	-	3,200	-	3,200
101-00-45019-040	Federal SRO Grant			90,000	90,000
101-00-47005-040	Other Licenses & Permit	5,246	4,030	4,030	4,430
101-00-47009-040	Photocopy Fee	362	150	150	175
101-00-47011-040	Alarm Sign Fees	1,363	1,000	1,800	3,800
101-00-47012-040	Vehicle Release	1,240	1,300	1,300	1,300
101-00-47013-040	Police Report	1	-	-	-
101-00-47014-040	Fingerprinting Fee	75	150	150	100
101-00-47016-040	Special Service Fee	10,712	7,200	9,400	8,000

Town of Atherton
General Fund 101
 Revenue & Expenditures Summary
 Fiscal Year 2019-2020

Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
101-00-47017-040	Solicitor's Permit	124	155	155	155
101-00-48004-040	Sale of Property	1,109	850	850	850
101-00-48502-040	Miscellaneous Income	117	30	1,955	1,100
Total Police Revenue ->		87,699	81,728	180,670	183,401
101-00-45021-053	Highway Maint Reimbursement	35,700	35,700	35,700	35,700
101-00-47003-050	Encroachment	437,971	326,400	411,500	423,845
Total DPW Revenue ->		473,671	362,100	447,200	459,545
101-00-47022-058	Social Fees	84,298	103,646	103,646	87,700
101-00-47023-058	Meeting Fees	36,854	24,000	24,000	24,000
101-00-47025-058	Class Fees	26,860	32,537	32,537	25,000
101-00-47028-058	Weddings	27,000	30,000	30,000	28,000
101-00-47029-058	Park Day Use Fee	10,375	13,000	13,000	12,000
101-00-47039-058	Park Rev-Admin 30% Non-Resident	28,944	41,000	41,000	30,000
101-00-47040-058	Park Rev-Admin 15% Resident	6,705	6,800	6,800	4,000
Total Park Program Revenue ->		221,036	250,984	250,984	210,700
101-00-44003-000	Heritage Tree Damage Fee	6,400	4,000	4,000	6,500
101-00-44004-000	C & D Deposit Forfeited	268,113	55,000	324,871	65,000
101-00-45016-058	DOC Grant	5,000	5,000	-	5,000
101-00-47005-012	Other Licenses & Permit Admin	2,100	1,800	1,800	2,100
101-00-47031-030	Tree Inspection Fee	26,532	29,198	29,198	29,782
101-00-47036-030	Admin Citation (code enforcement)	44,900	45,349	45,349	46,255
101-00-47038-000	Banner Permit Fee	2,663	2,250	2,250	2,400
101-00-47045-000	Drone Application Fee	5,550	2,250	2,250	750
101-00-48001-000	Interest Income	190,679	95,000	130,000	80,000
101-00-48002-000	Cell Antenna Lease	55,858	58,888	58,888	60,876
101-00-48003-000	Property Rental - Playschool	82,153	78,118	78,118	87,897
101-00-48005-000	Post Office	7,207	8,000	8,000	7,000
101-00-48501-000	Donations/Contributions	3,377			
101-00-48502-000	Miscellaneous Income	5,786	2,700	2,700	4,000
Total Misc. Revenues ->		706,318	387,553	687,424	397,560
Total Operating Revenues ->		15,318,092	15,760,043	16,497,049	16,591,091
Expenditures					
	City Council Department	111,327	78,880	78,880	54,334
	Administration Department	774,241	792,752	795,252	829,288
	City Attorney Department	167,712	204,000	204,000	204,000
	Finance Department	666,077	721,355	721,355	774,888
	Planning Department	281,801	279,998	279,998	297,451
	Building Department	1,275,633	1,445,574	1,445,574	1,385,968
	Inter Department	461,119	639,598	639,598	692,627
	Police Department	6,796,751	7,726,089	7,726,089	8,079,013
	Public Works Department (adj)	1,518,890	2,199,788	2,206,288	2,377,689
Total Operating Expenditures ->		12,053,550	14,088,033	14,097,034	14,695,257
Excess (Deficiency) of Revenues Over Expenditures		3,264,542	1,672,010	2,400,015	1,895,834

Town of Atherton
General Fund 101
 Revenue & Expenditures Summary
 Fiscal Year 2019-2020

Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
<u>Other Financing Sources/(Uses)</u>					
101-00-49002-000	Special Parcel Tax Fund-Safety	372,000			
101-00-58005-000	Transfer (out) to OPEB/Pension				
101-00-58004-000	Trsfr in/(out) Workers Compensation	(357,140)	(235,397)	(235,397)	(110,000)
101-00-58002-000	Trsfr in/(out) Capital Replacement reserve				
101-00-58002-030	Trsfr in/(out) CIP Future Projects	(257,118)			
	Excess ERAF	1,280,172	1,025,000	1,691,772	1,250,000
	Total Transfers In/(Out) ->	1,037,914	789,603	1,456,375	1,140,000
	Incr/(Decr) of General Fund Resv	4,302,456	2,461,613	3,856,390	3,035,834
	Net Change in Fund Balance	4,302,456	2,461,613	3,856,390	3,035,834
	Beginning Fund Balance	12,862,558	17,165,004	17,165,004	21,021,394
	Ending Fund Balance	17,165,004	19,626,616	21,021,394	24,057,228

<u>Fund Balance Schedule</u>				
Building Component Town Center Funding	505,000	505,000	505,000	505,000
15% Emergency Reserve	1,808,033	2,113,205	2,114,555	2,204,289
20% Reserve	2,410,710	2,817,607	2,819,407	2,939,051
Reserved for OPEB				
Available Fund Balance	12,441,261	14,190,805	15,582,432	18,408,888
Ending Fund Balance	17,165,004	19,626,616	21,021,394	24,057,228

Town of Atherton
 Annual Operating Budget FY 2019-2020
 City Council Budget - Summary

Category	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
General Operation	2,602	4,380	4,380	4,380
Other Services/Exp	107,599	73,000	73,000	43,454
Supplies & Materials	574	500	500	500
Capital Outlay	553	1,000	1,000	6,000
City Council	111,327	78,880	78,880	54,334

Town of Atherton Annual Operating Budget FY 2019-2020
City Council Budget By Account

Category	Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
General Operation	101-11-53016-011	Utilities - Water	1,658	1,880	1,880	1,880
General Operation	101-11-53024-011	Advertising/Publishing	944	2,500	2,500	2,500
Other Services/Exp	101-11-54002-011	Bus Meeting & Meals	2,226	1,500	1,500	1,500
Other Services/Exp	101-11-54003-011	Conferences	1,967	7,500	7,500	7,500
Other Services/Exp	101-11-54004-011	Training & Workshops	-	2,000	2,000	2,000
Other Services/Exp	101-11-54007-011	Membership/Dues	11,508	13,000	13,000	13,454
Other Services/Exp	101-11-54008-011	Mileage Reimbursement	-	500	500	500
Other Services/Exp	101-11-54010-011	Other Contract Services	729	10,000	10,000	10,000
Other Services/Exp	101-11-54011-011	Environmental Program	4,805	5,000	5,000	5,000
Other Services/Exp	101-11-54013-011	Contribution-SSV	1,750	1,000	1,000	1,000
Other Services/Exp	101-11-54014-011	Contribution-HIP	2,500	2,500	2,500	2,500
Other Services/Exp	101-11-54020-011	Election Cost	82,113	30,000	30,000	-
Supplies & Materials	101-11-55002-011	Office Supplies	574	500	500	500
Capital Outlay	101-11-57007-011	Office Equip & Furniture	553	1,000	1,000	6,000
Total City Council			111,327	78,880	78,880	54,334

Town of Atherton
 Annual Operating Budget FY 2019-20
 Administration Budget - Summary

Category	Actual 2017-18	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
Salaries & Wages	435,501	448,771	448,771	468,762
EE Benefits	202,945	223,513	223,513	234,939
Professional Svs	12,958	20,000	20,000	20,000
General Operations	24,893	28,454	28,454	29,650
Other Services/Exp.	88,804	55,382	57,882	59,304
Supplies & Materials	5,612	11,500	11,500	11,500
Capital Outlay	3,526	5,132	5,132	5,132
Administration Total	774,241	792,752	795,252	829,288

Town of Atherton Annual Operating Budget FY 2019-20
Administration - Budget by Account

Category	Account	Description	Actual 2017-18	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
Salaries & Wages	101-12-50001-012	Regular Salaries	433,856	440,271	440,271	460,262
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	1,646	1,000	1,000	1,000
EE Benefits	101-12-50013-012	EE Benefits Earned	4,352	4,403	4,403	6,904
EE Benefits	101-12-51001-012	Medicare Tax	6,805	6,384	6,384	6,674
EE Benefits	101-12-51003-012	PERS Retire Contrib- ER	39,375	40,854	40,854	40,613
EE Benefits	101-12-51004-012	PERS Retire Contrib- EE	-	-	-	-
EE Benefits	101-12-51005-012	Deferred Compensation	5,550	5,772	5,772	5,772
EE Benefits	101-12-51007-012	STD Insurance	560	576	576	576
EE Benefits	101-12-51008-012	Health Insurance-Active	33,526	36,140	36,140	32,778
EE Benefits	101-12-51009-012	Health Insurance-Retirees	47,608	48,357	48,357	49,403
EE Benefits	101-12-51010-012	Dental Insurance	1,575	1,838	1,838	1,838
EE Benefits	101-12-51011-012	Vision Insurance	434	488	488	488
EE Benefits	101-12-51013-012	Workers' Compensation	18,410	17,611	17,611	18,410
EE Benefits	101-12-51014-012	Life & ADD Insurance	520	529	529	529
EE Benefits	101-12-51015-012	LTD Insurance	2,168	2,083	2,083	2,083
EE Benefits	101-12-51016-012	Unemployment Insurance	4,603	4,403	4,403	4,603
EE Benefits	101-12-51019-012	Allowance	4,800	5,400	5,400	5,400
EE Benefits	101-12-51020-012	Educational Reimb	2,500	8,000	8,000	8,000
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	30,160	40,676	40,676	50,868
Total Salaries & Benefits			638,446	672,284	672,284	703,702
Professional Svs	101-12-52023-012	Contract Human Resources	12,958	20,000	20,000	20,000
General Operations	101-12-53002-012	Other Equip Repair & Maint	7,511	8,304	8,304	9,500
General Operations	101-12-53014-012	Utilities - Electricity	3,611	6,500	6,500	6,500
General Operations	101-12-53015-012	Utilities - Gas	380	500	500	500
General Operations	101-12-53016-012	Utilities - Water	603	650	650	650
General Operations	101-12-53024-012	Advertising - Noticing	2,485	2,500	2,500	2,500
General Operations	101-12-53025-012	External Printing Services	10,191	9,000	9,000	9,000
General Operations	101-12-53026-012	Recruitment Costs	113	1,000	1,000	1,000
Other Services/Exp.	101-12-54002-012	Business Meetings & Meals	225	300	300	300
Other Services/Exp.	101-12-54003-012	Conferences	5,764	7,800	7,800	9,500

Town of Atherton Annual Operating Budget FY 2019-20
Administration - Budget by Account

Category	Account	Description	Actual 2017-18	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
Other Services/Exp.	101-12-54004-012	Training and Workshops	3,882	2,000	2,000	2,000
Other Services/Exp.	101-12-54005-012	Subscriptions	756	680	680	680
Other Services/Exp.	101-12-54007-012	Memberships & Dues	11,564	12,852	12,852	13,074
Other Services/Exp.	101-12-54008-012	Mileage Reimbursement	30	250	250	250
Other Services/Exp.	101-12-54010-012	Other Contract Services	60,539	25,000	25,000	25,000
Other Services/Exp.	101-12-54019-012	Special Events & Awards	3,043	3,500	6,000	5,500
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	3,228	6,500	6,500	6,500
Supplies & Materials	101-12-55017-012	Postage	2,384	5,000	5,000	5,000
Capital Outlay	101-12-57006-012	Computer Equipment/Software	3,457	632	632	632
Capital Outlay	101-12-57007-012	Office Equip & Furn	70	4,500	4,500	4,500
Total Operations			135,794	120,468	122,968	125,586
Total Admin Dept			774,241	792,752	795,252	829,288

Town of Atherton
Annual Operating Budget FY 2019-2020
City Attorney Budget - Summary

Category	Actual 2017-18	Adopted Budget 2018-19	Adjusted Budget 2018-19	Recomm Budget 2019-2020
Professional Svs	167,712	204,000	204,000	204,000
City Attorney Total	157,334	204,000	204,000	204,000

Town of Atherton Annual Operating Budget FY 2019-2020
City Attorney - Budget By Account

Category	Account	Description	Actual 2017-18	Adopted Budget 2018-19	Adjusted Budget 2018-2019
Professional Svs	101-16-52002-016	City Attorney - Retainer	153,600	154,000	154,000
Professional Svs	101-16-52006-016	City Attorney - Other Services	14,112	50,000	50,000
Professional Svs	101-16-52007-016	Attorney - Other Legal			-
Total City Attorney Dept			<u>167,712</u>	<u>204,000</u>	<u>204,000</u>

Town of Atherton
 Operating Budget FY 2019-2020
 Finance Budget - Summary

Category	Actual 2017-2018	Adopted Budget 2018-19	Adjusted Budget 2018-19	Recomm Budget 2019-20
Salaries & Wages	331,124	372,307	372,307	405,652
EE Benefits	136,813	149,742	149,742	168,001
Professional Svs	92,145	73,952	73,952	75,355
General Operations	18,809	27,500	27,500	27,800
Other Services/Exp.	83,436	94,180	94,101	94,580
Supplies & Materials	1,342	1,000	1,000	1,000
Capital Outlay	2,407	2,674	2,753	2,500
Finance Total	666,077	721,355	721,355	774,888

Town of Atherton Annual Operating Budget FY 2019-2020
Finance - Budget by Account

Category	Account	Description	Actual 2017-2018	Adopted Budget 2018-19	Adjusted Budget 2018-19	Recomm Budget 2019-20
Salaries & Wages	101-18-50001-018	Regular Salaries	327,884	368,621	368,621	399,657
Salaries & Wages	101-18-50006-018	Overtime	-	-	-	-
Salaries & Wages	101-18-50013-018	EE Benefits Earned	3,240	3,686	3,686	5,995
EE Benefits	101-18-51001-018	Medicare	4,869	5,345	5,345	5,795
EE Benefits	101-18-51003-018	PERS Retire Contrib- ER	26,542	31,462	31,462	30,952
EE Benefits	101-18-51004-018	PERS Retire Contrib- EE	-	-	-	-
EE Benefits	101-18-51007-018	STD Insurance	512	576	576	576
EE Benefits	101-18-51008-018	Health Insurance-Active	35,690	33,995	33,995	40,639
EE Benefits	101-18-51009-018	Health Insurance-Retirees	28,313	30,089	30,089	33,887
EE Benefits	101-18-51010-018	Dental Insurance	3,086	2,509	2,509	2,509
EE Benefits	101-18-51011-018	Vision Insurance	507	488	488	543
EE Benefits	101-18-51013-018	Workers' Compensation	13,587	14,745	14,745	15,986
EE Benefits	101-18-51014-018	Life & ADD Insurance	355	427	427	427
EE Benefits	101-18-51015-018	LTD Insurance	1,884	2,052	2,052	2,217
EE Benefits	101-18-51016-018	Unemployment Insurance	3,401	3,686	3,686	3,997
EE Benefits	101-xx-51xxx-misc	Unfunded liabilities	18,067	24,367	24,367	30,472
Total Salaries & Benefits			467,938	522,049	522,049	573,653
Professional Svs	101-18-52001-018	Audit & Financial	49,604	54,452	54,452	55,855
Professional Svs	101-18-52017-018	Technical Services	42,541	19,500	19,500	19,500
General Operations	101-18-53002-018	Repair Machinery & Equip	-	500	500	500
General Operations	101-18-53025-018	External Printing Service	107	500	500	500
General Operations	101-18-53031-018	Banking Services	8,702	16,500	16,500	16,800
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	-	2,000	2,000	2,500
Other Services/Exp.	101-18-54004-018	Training and Workshops	200	8,200	8,121	8,200
Other Services/Exp.	101-18-54005-018	Subscriptions	-	-	-	-

Town of Atherton Annual Operating Budget FY 2019-2020
Finance - Budget by Account

Category	Account	Description	Actual 2017-2018	Adopted Budget 2018-19	Adjusted Budget 2018-19	Recomm Budget 2019-20
Other Services/Exp.	101-18-54007-018	Memberships & Dues	1,222	1,200	1,200	1,200
Other Services/Exp.	101-18-54008-018	Mileage Reimbursement	-	300	300	200
Other Services/Exp.	101-18-54010-018	Other Contract Services	52,774	48,100	48,100	48,100
Other Services/Exp.	101-18-54016-018	Business License Processing Fee	29,240	34,380	34,380	34,380
Supplies & Materials	101-18-55002-018	Office Supplies	1,303	500	500	500
Supplies & Materials	101-18-55009-018	Misc. Computer Parts	38	500	500	500
Capital Outlay	101-18-57006-018	Computer Equip/Software	1,178	1,174	1,253	1,500
Capital Outlay	101-18-57007-018	Office Machines & Furniture	1,229	1,500	1,500	1,000
			198,139	199,306	199,306	201,235
	101-18-53022-018	Liability Claim Expense				
		Total Operations	198,139	199,306	199,306	201,235
		Total Finance Dept	666,077	721,355	721,355	774,888

Town of Atherton
 Annual Operating Budget FY 2019-2020
 Planning Budget - Summary

Category	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
Professional Svs	278,233	274,150	274,150	291,603
General Operations	2,122	3,260	3,260	3,260
Supplies & Materials	1,172	2,000	2,000	2,000
Capital Outlay	273	588	588	588
Planning Total	281,801	279,998	279,998	297,451

Town of Atherton Annual Operating Budget FY 2019-2020
 Planning Budget By Account

Category	Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
Professional Svs	101-20-52011-020	Contract Planner	278,233	264,150	264,150	281,603
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	168	250	250	250
General Operations	101-20-53015-020	Utilities - Gas	180	180	180	180
General Operations	101-20-53016-020	Utilities - Water	21	70	70	70
General Operations	101-20-53024-020	Advertising/Noticing	660	1,500	1,500	1,500
General Operations	101-20-53033-020	Rent - Mach & Equip	1,094	900	900	900
Supplies & Materials	101-20-55002-020	Office Supplies	1,172	2,000	2,000	2,000
Capital Outlay	101-20-57006-020	Computer Equipment/Software	273	588	588	588
Total Planning Dept			281,801	279,998	279,998	297,451

Town of Atherton
 Annual Operating Budget FY 2019-2020
 Building Budget - Summary

Category	Actual 2017-2018	Adopted Budget 2018-19	Revised Budget 2018-19	Recomm Budget 2019-20
Salaries & Wages	139,659	150,182	150,182	163,325
EE Benefits	116,683	147,235	147,235	148,443
Professional Svs	1,013,032	1,137,483	1,137,483	1,061,777
General Operations	2,883	4,130	4,130	4,130
Other Services/Exp.	135	400	400	2,150
Supplies & Materials	2,336	3,200	3,200	3,200
Supplies & Materials	-	-	-	-
Supplies & Materials	-	1,000	1,000	1,000
Supplies & Materials	-	-	-	-
Supplies & Materials	2,336	4,200	4,200	4,200
Capital Outlay	905	1,943	1,943	1,943
Building Total	1,275,633	1,445,574	1,445,574	1,385,968

Town of Atherton Annual Operating Budget FY 2019-2020
Building Budget By Account

Category	Account	Description	Actual 2017-2018	Adopted Budget 2018-19	Revised Budget 2018-19	Recomm Budget 2019-20
Salaries & Wages	101-25-50001-025	Regular Salaries	137,768	148,695	148,695	160,911
Salaries & Wages	101-25-50006-025	Overtime	524	-	-	-
Salaries & Wages	101-25-50013-025	EE Benefits Earned	1,367	1,487	1,487	2,414
EE Benefits	101-25-51001-025	Medicare	2,103	2,229	2,229	2,406
EE Benefits	101-25-51003-025	PER Retire Contrb- ER	10,480	14,809	14,809	11,989
EE Benefits	101-25-51007-025	STD Insurance	269	269	269	269
EE Benefits	101-25-51008-025	Health Insurance-Active	24,481	24,853	24,853	24,583
EE Benefits	101-25-51009-025	Health Insurance-Retirees	27,732	38,540	38,540	28,141
EE Benefits	101-25-51010-025	Dental Insurance	1,859	1,905	1,905	1,905
EE Benefits	101-25-51011-025	Vision Insurance	336	352	352	352
EE Benefits	101-25-51013-025	Workers' Compensation	5,836	6,148	6,148	6,636
EE Benefits	101-25-51014-025	Life & ADD Insurance	172	193	193	193
EE Benefits	101-25-51015-025	LTD Insurance	1,049	987	987	997
EE Benefits	101-25-51016-025	Unemployment Insurance	1,241	1,487	1,487	1,609
EE Benefits	101-xx-51xxx-misc	Unfunded liabilities-Misc	41,125	55,464	55,464	69,363
Total Salaries & Benefits			256,342	297,418	297,418	311,768
Professional Svs	101-25-52017-025	Technical Service	-	32,000	32,000	32,000
Professional Svs	101-25-52033-025	Contract Bldg & Life Safety Svs	1,013,032	1,105,483	1,105,483	1,029,777
General Operations	101-25-53014-025	Utilities - Electricity	1,008	1,200	1,200	1,200
General Operations	101-25-53015-025	Utilities - Gas	481	500	500	500
General Operations	101-25-53016-025	Utilities - Water	288	600	600	600
General Operations	101-25-53024-025	Advertising/Publishing	-	300	300	300
General Operations	101-25-53033-025	Rent - Mach & Equip	1,106	1,530	1,530	1,530
Other Services/Exp.	101-25-54005-025	Subscriptions	-	250	250	2,000
Other Services/Exp.	101-25-54007-025	Memberships & Dues	135	150	150	150

Town of Atherton Annual Operating Budget FY 2019-2020
Building Budget By Account

Category	Account	Description	Actual 2017-2018	Adopted Budget 2018-19	Revised Budget 2018-19	Recomm Budget 2019-20
Supplies & Materials	101-25-55002-025	Office Supplies	2,336	3,200	3,200	3,200
Supplies & Materials	101-25-55003-025	Microfilms-Digital Archiving	-	-	-	-
Supplies & Materials	101-25-55006-025	Safety Supplies & Matls	-	1,000	1,000	1,000
Capital Outlay	101-25-57006-025	Computer Equipment/Software	905	1,943	1,943	1,943
Transfer	101-25-58003-025	Trsfr to Facil Construct Fd	-	-	-	-
Total Operations			1,019,291	1,148,156	1,148,156	1,074,200
Total Building Dept			1,275,633	1,445,574	1,445,574	1,385,968

Town of Atherton
 Annual Operating Budget FY 2019-2020
 Inter Department Budget - Summary

Category	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
EE Benefits	1,701	1,610	1,610	1,610
Professional Svs	69,600	116,192	116,192	116,192
General Operations	238,028	287,965	287,965	302,766
Other Services/Exp.	85,280	92,460	92,460	112,788
Supplies & Materials	12,144	43,073	43,073	39,300
Capital Outlay	54,366	98,298	98,298	119,971
Inter-Dept. Total	461,119	639,598	639,598	692,627

Town of Atherton Annual Operating Budget FY 2019-2020
Inter-Department Budget By Account

Category	Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
EE Benefits	101-30-51009-030	Retiree Health	-	-	-	-
EE Benefits	101-30-51012-030	Employee Assistance Program	1,701	1,610	1,610	1,610
Professional Svcs	101-30-52019-030	IT Support	69,600	116,192	116,192	116,192
General Operations	101-30-53018-030	Utilities - Telephone	7,143	9,300	9,300	10,300
General Operations	101-30-53019-030	Liability Insurance	195,748	229,417	229,417	239,770
General Operations	101-30-53020-030	Employment Practice Liability Ins	35,136	37,796	37,796	40,442
General Operations	101-30-53021-030	Property Insurance	-	11,452	11,452	12,254
Other Services/Exp.	101-30-54007-030	Memberships & Dues	4,484	5,700	5,700	6,120
Other Services/Exp.	101-30-54010-030	Other Contract Services	-	-	-	-
Other Services/Exp.	101-30-54017-030	Post Office Expense	7,779	10,092	10,092	10,660
Other Services/Exp.	101-30-54029-030	County Tax Administration Cost	73,017	76,668	76,668	96,008
Supplies & Materials	101-30-55008-030	Misc Computer Software	-	-	-	-
Supplies & Materials	101-30-55009-030	Misc Computer Parts & Supplies	2,244	26,500	26,500	21,500
Supplies & Materials	101-30-55016-030	Other Supplies & Materials	-	3,000	3,000	3,000
Supplies & Materials	101-30-55017-030	Postage	9,900	13,573	13,573	14,800
Capital Outlay	101-30-57006-030	IT Infrastructure Plan	54,366	98,298	98,298	119,971
Total Inter-Department			461,119	639,598	639,598	692,627

Town of Atherton
 Annual Operating Budget FY 2019-2020
 Police Budget - Summary

Category	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
Salaries & Wages	3,593,473	3,970,055	4,012,055	4,225,632
EE Benefits	2,326,557	2,724,486	2,724,486	3,022,945
Professional Svs	67,149	98,510	98,510	93,740
General Operations	430,109	477,050	460,050	288,550
Other Services/Exp.	218,278	251,709	251,709	264,382
Supplies & Materials	127,197	143,500	138,500	133,000
Capital Outlay	33,996	60,779	40,779	50,764
Police Total	6,796,760	7,726,089	7,726,089	8,079,013

Town of Atherton Annual Operating Budget FY 2019-2020
Police Budget By Account

Category	Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
Salaries & Wages	101-40-50001-040	Regular Salaries	2,604,314	3,002,040	2,937,040	3,230,024
Salaries & Wages	101-40-50003-040	Dispatcher Salaries	435,435	483,098	483,098	510,690
Salaries & Wages	101-40-50004-040	Reserve Salaries	100,889	96,356	96,356	96,356
Salaries & Wages	101-40-50005-040	Temporary Help	54,949	28,561	43,561	28,561
Salaries & Wages	101-40-50006-040	Overtime	393,463	350,000	442,000	350,000
Salaries & Wages	101-40-50007-040	Special Event Salaries Reimb	4,423	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	60,764	71,703	71,703	76,814
EE Benefits	101-40-51001-040	Medicare Tax	56,360	53,683	53,683	57,389
EE Benefits	101-40-51002-040	Social Security	2,131	5,974	5,974	5,974
EE Benefits	101-40-51003-040	PERS Retire Contr - ER	476,709	520,348	520,348	582,916
EE Benefits	101-40-51004-040	PERS Retire Contr - EE	-	-	-	-
EE Benefits	101-40-51005-040	Deferred Compensation	7,164	7,312	7,312	7,604
EE Benefits	101-40-51006-040	Benefits Admin Fees	1,109	-	-	-
EE Benefits	101-40-51007-040	STD Insurance	576	576	576	576
EE Benefits	101-40-51008-040	Health Insurance - Active	457,467	528,888	528,888	532,917
EE Benefits	101-40-51009-040	Health Insurance - Retirees	284,506	397,942	397,942	423,783
EE Benefits	101-40-51010-040	Dental Insurance	38,855	44,177	44,177	48,708
EE Benefits	101-40-51011-040	Vision Insurance	6,378	7,637	7,637	8,168
EE Benefits	101-40-51013-040	Workers' Compensation	326,489	308,499	308,499	339,814
EE Benefits	101-40-51014-040	Life & ADD Insurance	3,162	3,513	3,513	3,622
EE Benefits	101-40-51015-040	LTD Insurance	22,279	22,152	22,152	23,326
EE Benefits	101-40-51016-040	Unemployment Insurance	38,281	37,101	37,101	39,656
EE Benefits	101-40-51018-040	Uniforms	27,303	30,000	30,000	30,000
EE Benefits	101-40-51020-040	Educational Reimbursement	10,120	20,000	20,000	20,000
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Misc	26,170	35,295	35,295	44,139
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Safety	480,734	629,688	629,688	777,538
Total Salaries & Benefits			5,920,030	6,694,541	6,736,541	7,248,577
Professional Svs	101-40-52017-040	Technical Services	67,149	98,510	98,510	93,740
General Operations	101-40-53001-040	Equip Maint - Vehicles	66,858	40,000	45,000	40,000
General Operations	101-40-53002-040	Equip Maint - Other	11,879	25,000	25,000	25,000
General Operations	101-40-53014-040	Utilities - Electricity	26,360	25,000	25,000	25,000
General Operations	101-40-53015-040	Utilities - Gas	521	1,000	1,000	1,000
General Operations	101-40-53016-040	Utilities - Water	1,312	1,500	1,500	1,500

Town of Atherton Annual Operating Budget FY 2019-2020
Police Budget By Account

Category	Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
General Operations	101-40-53018-040	Utilities - Telephone	46,535	45,450	45,450	49,050
General Operations	101-40-53025-040	Printing - External Service	2,880	3,000	3,000	3,000
General Operations	101-40-53026-040	Recruitment Cost	8,677	12,000	12,000	12,000
General Operations	101-40-53027-040	SMC Booking Fees	-	-	-	-
General Operations	101-40-53028-040	Citation Processing	631	1,000	1,000	1,000
General Operations	101-40-53032-040	Rent - Facilities	9,957	12,000	12,000	10,000
General Operations	101-40-53503-040	Trsfr to Equip Replace Fd	254,500	311,100	289,100	121,000
Other Services/Exp.	101-40-54003-040	Conferences	4,988	5,000	5,000	5,000
Other Services/Exp.	101-40-54004-040	Training & Workshops	9,816	15,000	15,000	15,000
Other Services/Exp.	101-40-54005-040	Subscriptions	931	1,500	1,500	1,500
Other Services/Exp.	101-40-54006-040	POST Training	37,299	40,000	40,000	40,000
Other Services/Exp.	101-40-54007-040	Memberships & Dues	2,831	4,500	4,500	4,500
Other Services/Exp.	101-40-54008-040	Mileage Reimbursement	-	300	300	300
Other Services/Exp.	101-40-54010-040	Other Contract Services	118,300	138,562	138,562	146,551
Other Services/Exp.	101-40-54021-040	Animal Control Services	44,113	46,847	46,847	51,531
Supplies & Materials	101-40-55002-040	Office Supplies	11,174	6,500	6,500	6,500
Supplies & Materials	101-40-55006-040	Safety Supplies & Materials	9,636	11,000	6,000	8,000
Supplies & Materials	101-40-55007-040	K-9 Expenses	13,682	18,000	18,000	14,000
Supplies & Materials	101-40-55009-040	Misc. Computer Parts/supplies	39			
Supplies & Materials	101-40-55015-040	Oil and Gasoline	60,068	65,000	65,000	65,000
Supplies & Materials	101-40-55016-040	Other Supplies & Matls	28,170	36,000	36,000	31,000
Supplies & Materials	101-40-55018-040	Disaster/Emergency	4,427	7,000	7,000	8,500
Capital Outlay	101-40-57004-040	Mach & Equip	9,603	8,500	8,500	7,000
Capital Outlay	101-40-57005-040	Vehicles & Accessories	-			
Capital Outlay	101-40-57006-040	Computer Equip/Software*	24,393	52,279	32,279	43,764
Capital Outlay	101-40-57007-040	Office Equip & Furniture		-		-
Capital Outlay	101-40-57010-040	Misc. Capital Outlay		-		-
			876,730	1,031,548	989,548	830,436
Total Operations			876,730	1,031,548	989,548	830,436
Total Police Dept			6,796,760	7,726,089	7,726,089	8,079,013

Town of Atherton
Annual Operating Budget FY 2019-20
DPW 50-59 Budget - Summary

Category	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
Salaries & Wages	151,432	214,465	214,465	239,232
EE Benefits	248,570	344,110	344,110	371,915
Professional Svs	764,666	851,988	876,988	884,029
General Operations	289,658	484,516	487,466	548,754
Other Services/Exp.	25,941	38,400	38,400	38,950
Supplies & Materials	25,958	117,540	96,090	124,540
Capital Outlay	12,666	148,769	148,769	170,269
DPW Total	1,518,890	2,199,788	2,206,288	2,377,689

Town of Atherton Annual Operating Budget FY 2019-2020
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
Salaries & Wages	50001	Regular Salaries	309,525	372,419	372,419	394,985
Salaries & Wages	50006	Overtime	524	-	-	-
Salaries & Wages	50013	EE Benefits Earned	3,061	3,724	3,724	5,925
Salaries & Wages	50015	Salary Allocated to CIP	(161,678)	(161,678)	(161,678)	(161,678)
EE Benefits	51001	Medicare Insurance	4,778	5,473	5,473	5,800
EE Benefits	51003	PERS Retire Contr - ER	25,879	32,572	32,572	33,821
EE Benefits	51007	STD Life	483	499	499	499
EE Benefits	51008	Health Insurance-Active	44,846	42,444	42,444	41,957
EE Benefits	51009	Health Insurance-Retirees	88,018	153,918	153,918	158,675
EE Benefits	51010	Dental Insurance	3,950	4,122	4,122	4,122
EE Benefits	51011	Vision Insurance	767	794	794	794
EE Benefits	51013	Workers Compensation	12,856	15,097	15,097	15,999
EE Benefits	51014	Life & ADD Insurance	350	445	445	445
EE Benefits	51015	LTD Insurance	2,042	1,939	1,939	1,950
EE Benefits	51016	Unemployment Insurance	2,996	3,724	3,724	3,950
EE Benefits	51018	Uniforms	-	-	-	-
EE Benefits	51xxx	Unfunded Liabilities-Misc	61,604	83,083	83,083	103,902
Total Salaries & Benefits			400,002	558,575	558,575	611,147
Professional Svs	52010 (50)	Contract Engineering	21,806	100,000	100,000	100,000
Professional Svs	52017	Technical Services	20,288	40,000	40,000	40,000
Professional Svs	52025	Contract Public Works Director	122,690	-	-	-
Professional Svs	52030 (58)	Contract Park Event Svs	85,005	101,592	101,592	80,680
Professional Svs	52031	Contract DPW Maint Serv	514,877	610,396	635,396	663,349
General Operations	53001	Vehicle Repair & Maint	1,967	3,000	4,000	3,500
General Operations	53002	Equipment Repair & Maint	6,778	8,900	8,900	8,900
General Operations	53003	Building Security	753	6,250	8,500	9,750
General Operations	53004	Facility Repair & Maint	15,500	49,000	36,000	74,000
General Operations	53006	Electrical Repair & Maint	-	11,000	11,000	11,000
General Operations	53008	Contract Custodial Services	28,277	47,916	54,416	72,204
General Operations	53009	Contract Tree Maintenance	60,131	85,000	87,000	85,000
General Operations	53010	Street Sweeping	13,333	18,000	22,500	18,000
General Operations	53012	Traffic Signal Repair & Maint	7,661	15,000	15,000	15,000

Town of Atherton Annual Operating Budget FY 2019-2020
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
General Operations	53013	Street Light Repair & Maint	6,516	60,000	53,000	60,000
General Operations	53014	Utilities -Electricity	83,980	91,800	95,800	94,000
General Operations	53015	Utilities - Gas	4,305	4,750	7,450	5,500
General Operations	53016	Utilities - Water	24,072	22,900	22,900	27,900
General Operations	53017	Utilities - Sewer	9,458	17,300	17,300	20,300
General Operations	53018	Utilities - Telephone	2,625	2,500	2,500	2,500
General Operations	53024	Advertising/Publishing	1,172	2,500	2,500	2,500
General Operations	53029	Contract Inspection & Testing	295	8,950	8,950	8,950
General Operations	53030(58)	Credit Card Merchant Fees	4,739	5,500	5,500	5,500
General Operations	53033	Rent - Mach & Equipment	-	2,500	2,500	2,500
General Operations	53034	Rent - Facilities	1,096	4,750	4,750	4,750
General Operations	53503	Equip Replace Charges	32,500	32,500	32,500	32,500
Other Services/Exp.	54003	Conferences	1,086	5,000	5,000	5,000
Other Services/Exp.	54004	Training & Workshops	956	4,600	4,600	5,000
Other Services/Exp.	54007	Membership/Dues	8,257	11,900	11,900	11,900
Other Services/Exp.	54010	Other Contract Services	8,742	63,900	52,150	64,050
Supplies & Materials	55002	Office Supplies	1,631	2,000	2,000	2,000
Supplies & Materials	55006	Safety Supplies & Matls	154	1,750	1,750	1,750
Supplies & Materials	55008	Misc. Computer Software	4,968	11,500	10,000	12,500
Supplies & Materials	55009	Misc. Computer Supplies	21	750	750	750
Supplies & Materials	55010	Custodial Supplies	-	840	640	840
Supplies & Materials	55011	Landscape Supplies	6,207	23,000	13,000	23,000
Supplies & Materials	55012	Construction Matls	518	5,750	5,750	5,000
Supplies & Materials	55014	Minor Tools & Equip	427	750	750	1,000
Supplies & Materials	55015	Gas & Oil	1,874	4,000	6,000	3,500
Supplies & Materials	55016	Other Supplies & Matls	-	300	300	1,300
Supplies & Materials	55017	Postage	-	400	400	400
Supplies & Materials	55018	Disaster Preparedness	1,559	4,000	4,000	10,000
Capital Outlay	57002	Building Improvements	4,657	136,000	136,000	160,000
Capital Outlay	57004	Machinery & Equipment	3,990	7,000	6,500	7,500
Capital Outlay	57006	Computer Equip/Software	2,114	2,269	2,769	1,586
Capital Outlay	57007	Office Machines & Furn	1,905	3,500	3,500	1,183
Total Operations			1,118,888	1,641,213	1,647,713	1,766,542
Total DPW			1,518,890	2,199,788	2,206,288	2,377,689

Town of Atherton Annual Operating Budget FY 2019-2020
DPW - Engineering By Account

Category	Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
Salaries & Wages	101-50-50001-050	Regular Salaries	161,605	175,629	175,629	121,712
Salaries & Wages	101-50-50006-050	Overtime	524	-	-	-
Salaries & Wages	101-50-50013-050	EE Benefits Earned	1,604	1,756	1,756	1,826
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	2,456	2,619	2,619	1,837
EE Benefits	101-50-51003-050	PERS Retire Contr - ER	12,628	17,404	17,404	10,566
EE Benefits	101-50-51007-050	STD Insurance	307	307	307	211
EE Benefits	101-50-51008-050	Health Insurance-Active	27,203	29,490	29,490	20,159
EE Benefits	101-50-51009-050	Health Insurance-Retirees	32,146	38,632	38,632	39,492
EE Benefits	101-50-51010-050	Dental Insurance	2,329	2,275	2,275	1,691
EE Benefits	101-50-51011-050	Vision Insurance	473	426	426	323
EE Benefits	101-50-51013-050	Workers Compensation	6,819	7,225	7,225	5,068
EE Benefits	101-50-51014-050	Life & ADD Insurance	204	235	235	181
EE Benefits	101-50-51015-050	LTD Insurance	1,219	1,145	1,145	759
EE Benefits	101-50-51016-050	Unemployment Insurance	1,487	1,756	1,756	1,217
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	19,899	26,838	26,838	33,562
Total Salaries & Benefits			220,485	255,319	255,319	188,187
Professional Svs	101-50-52010-050	Contract Engineering	21,806	100,000	100,000	100,000
Professional Svs	101-50-52017-050	Technical Services	20,288	40,000	40,000	40,000
Professional Svs	101-50-52025-050	Contract Publc Works Director	122,690	-	-	-
General Operations	101-50-53001-050	Vehicle Repair & Maint	-	2,500	3,500	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	504	800	800	2,000
General Operations	101-50-53015-050	Utilities - Gas	301	500	500	250
General Operations	101-50-53016-050	Utilities - Water	128	400	400	400
General Operations	101-50-53018-050	Utilities - Telephone	137	200	200	200
General Operations	101-50-53024-050	Advertising/Publishing	1,172	2,500	2,500	2,500
General Operations	101-50-53029-050	Contract Inspection & Testing	-	5,000	5,000	5,000
General Operations	101-50-53033-050	Rent - Mach & Equipment	1,096	4,500	4,500	4,500
General Operations	101-50-53503-050	Equip Replace Charges	8,000	8,000	8,000	8,000

Town of Atherton Annual Operating Budget FY 2019-2020
DPW - Engineering By Account

Category	Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
Other Services/Exp.	101-50-54003-050	Conferences	1,086	5,000	5,000	5,000
Other Services/Exp.	101-50-54004-050	Training & Workshops	98	3,500	3,500	3,500
Other Services/Exp.	101-50-54007-050	Membership/Dues	8,257	11,500	11,500	11,500
Other Services/Exp.	101-50-54010-050	Other Contract Services	142	800	800	800
Supplies & Materials	101-50-55002-050	Office Supplies	1,572	1,750	1,750	1,750
Supplies & Materials	101-50-55006-050	Safety Supplies & Matls	(24)	1,000	1,000	1,000
Supplies & Materials	101-50-55008-050	Misc. Computer Software	4,676	10,000	8,500	11,000
Supplies & Materials	101-50-55009-050	Misc. Computer Supplies	21	500	500	500
Supplies & Materials	101-50-55012-050	Construction Matls	-	750	750	-
Supplies & Materials	101-50-55014-050	Minor Tools & Equip	418	500	500	750
Supplies & Materials	101-50-55015-050	Gas & Oil	465	1,000	1,000	500
Supplies & Materials	101-50-55017-050	Postage	-	400	400	400
Capital Outlay	101-50-57006-050	Computer Equip/Software	1,022	683	1,183	-
Capital Outlay	101-50-57007-050	Office Machines & Furn	1,905	3,000	3,000	683
Total Operations			195,758	206,183	206,183	205,133
Total DPW Engineering			416,243	461,502	461,502	393,320

Town of Atherton Annual Operating Budget FY 2019-2020
DPW - Street By Account

Category	Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
Salaries & Wages	101-53-50001-053	Regular Salaries	73,960	98,395	98,395	102,331
Salaries & Wages	101-53-50013-053	EE Benefits Earned	729	984	984	1,535
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	1,161	1,427	1,427	1,484
EE Benefits	101-53-51003-053	PERS Retire Contr - ER	6,625	9,480	9,480	9,544
EE Benefits	101-53-51007-053	STD Insurance	88	96	96	96
EE Benefits	101-53-51008-053	Health Insurance - Active	8,821	6,477	6,477	6,393
EE Benefits	101-53-51009-053	Health Insurance - Retirees	47,660	97,508	97,508	101,193
EE Benefits	101-53-51010-053	Dental Insurance	810	923	923	923
EE Benefits	101-53-51011-053	Vision Insurance	147	184	184	184
EE Benefits	101-53-51013-053	Workers Compensation	3,018	3,936	3,936	4,093
EE Benefits	101-53-51014-053	Life & ADD Insurance	73	105	105	105
EE Benefits	101-53-51015-053	LTD Insurance	412	397	397	397
EE Benefits	101-53-51016-053	Unemployment Insurance	755	984	984	1,023
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	26,097	35,197	35,197	44,016
Total Salaries & Benefits			59,098	144,833	144,833	162,059
Professional Svs	101-53-52031-053	Contract DPW Maint Serv	232,607	304,047	304,047	322,500
General Operations	101-53-53001-053	Vehicle Repair & Maint	1,967	500	500	1,000
General Operations	101-53-53002-053	Equipment Repair & Maint	369	2,000	2,000	2,000
General Operations	101-53-53003-053	Building Security	-	500	500	500
General Operations	101-53-53004-053	Facility Repair & Maint	-	5,000	5,000	5,000
General Operations	101-53-53006-053	Electrical Repair & Maint	-	1,000	1,000	1,000
General Operations	101-53-53008-053	Contract Custodial Services	-	4,158	4,158	-
General Operations	101-53-53009-053	Tree Maintenance	49,231	70,000	70,000	70,000
General Operations	101-53-53010-053	Street Sweeping	13,333	18,000	22,500	18,000
General Operations	101-53-53012-053	Traffic Signal Repair & Maint	7,661	15,000	15,000	15,000
General Operations	101-53-53013-053	Street Light Repair & Maint	6,516	60,000	53,000	60,000
General Operations	101-53-53014-053	Utilities - Electricity	67,251	75,000	75,000	75,000
General Operations	101-53-53015-053	Utilities - Gas	820	850	1,350	850

Town of Atherton Annual Operating Budget FY 2019-2020
DPW - Street By Account

Category	Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
General Operations	101-53-53016-053	Utilities - Water	8,985	12,500	12,500	12,500
General Operations	101-53-53018-053	Utilities - Telephone	1,003	800	800	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	858	1,100	1,100	1,500
Other Services/Exp.	101-53-54007-053	Membership/Dues	-	400	400	400
Other Services/Exp.	101-53-54010-053	Other Contract Services	-	600	600	750
Supplies & Materials	101-53-55002-053	Office Supplies	60	250	250	250
Supplies & Materials	101-53-55006-053	Safety Supplies & Matls	177	500	500	500
Supplies & Materials	101-53-55009-053	Misc. Computer Supplies	-	250	250	250
Supplies & Materials	101-53-55011-053	Landscape Supplies	69	2,500	2,500	2,500
Supplies & Materials	101-53-55012-053	Construction Matls	474	2,000	2,000	2,000
Supplies & Materials	101-53-55014-053	Minor Tools & Equip	9	250	250	250
Supplies & Materials	101-53-55015-053	Gas & Oil	1,408	1,500	3,500	1,500
Supplies & Materials	101-53-55016-053	Other Supplies & Matls	-	300	300	300
Supplies & Materials	101-53-55018-053	Emergency/Disaster Preparedness	1,559	4,000	4,000	4,000
Capital Outlay	101-53-57004-053	Machinery & Equipment	-	1,000	1,000	1,000
Capital Outlay	101-53-57006-053	Computer Equip/Software	496	886	886	886
Capital Outlay	101-53-57007-053	Office Machines & Furn	-	500	500	500
Total Operations			403,854	596,391	596,391	611,736
Total DPW Street Maint			462,953	741,224	741,224	773,795

Town of Atherton Annual Operating Budget FY 2019-2020
DPW - Park Maint. By Account

Category	Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
Salaries & Wages	101-57-50001-057	Regular Salaries	29,584	39,358	39,358	109,544
Salaries & Wages	101-57-50013-057	EE Benefits Earned	291	394	394	1,643
EE Benefits	101-57-51001-057	Medicare Insurance	465	571	571	1,588
EE Benefits	101-57-51003-057	PERS Retire Contr - ER	2,650	3,792	3,792	7,984
EE Benefits	101-57-51007-057	STD Insurance	35	38	38	134
EE Benefits	101-57-51008-057	Health Insurance - Active	3,529	2,591	2,591	11,570
EE Benefits	101-57-51009-057	Health Insurance - Retirees	4,174	8,889	8,889	9,380
EE Benefits	101-57-51010-057	Dental Insurance	324	369	369	953
EE Benefits	101-57-51011-057	Vision Insurance	59	74	74	176
EE Benefits	101-57-51013-057	Workers Compensation	1,208	1,574	1,574	4,382
EE Benefits	101-57-51014-057	Life & ADD Insurance	29	42	42	96
EE Benefits	101-57-51015-057	LTD Insurance	165	159	159	556
EE Benefits	101-57-51016-057	Unemployment Insurance	302	394	394	1,095
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	5,615	7,572	7,572	9,470
Total Salaries & Benefits			48,429	65,817	65,817	158,570
Professional Svs	101-57-52017-057	Technical Services				-
Professional Svs	101-57-52031-057	Contract DPW Maint Serv	233,575	240,599	265,599	280,599
General Operations	101-57-53002-057	Equipment Repair & Maint	4,709	3,000	3,000	3,000
General Operations	101-57-53003-057	Building Security	281	750	3,000	1,750
General Operations	101-57-53004-057	Facility Repair & Maint	6,568	35,000	22,000	35,000
General Operations	101-57-53006-057	Electrical Repair & Maint	-	10,000	10,000	10,000
General Operations	101-57-53008-057	Contract Custodial Services	7,931	11,880	16,680	19,404
General Operations	101-57-53009-057	Tree Maintenance	10,900	15,000	17,000	15,000
General Operations	101-57-53014-057	Utilities - Electricity	7,291	7,000	11,000	7,500
General Operations	101-57-53015-057	Utilities - Gas	1,466	1,500	3,000	2,000
General Operations	101-57-53017-057	Utilities - Sewer	5,380	8,000	8,000	11,000
General Operations	101-57-53029-057	Contract Inspection & Testing	295	1,700	1,700	1,700
General Operations	101-57-53033-057	Rent - Mach & Equipment	-	1,500	1,500	1,500

Town of Atherton Annual Operating Budget FY 2019-2020
DPW - Park Maint. By Account

Category	Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
Other Services/Exp.	101-57-53503-057	Equip Replace Charges	3,000	3,000	3,000	3,000
Supplies & Materials	101-57-54010-057	Other Contract Services	8,600	32,500	20,750	32,500
Supplies & Materials	101-57-55008-057	Misc. Computer Software	292	1,500	1,500	1,500
Supplies & Materials	101-57-55011-057	Landscape Supplies	6,138	20,000	10,000	20,000
Supplies & Materials	101-57-55012-057	Construction Mats	43	1,000	1,000	1,000
Capital Outlay	101-57-57002-057	Building Improvements	4,657	136,000	136,000	160,000
Total Operations			301,125	529,929	534,729	606,453
Total DPW Park Maintenance			349,554	595,745	600,545	765,023

Town of Atherton Annual Operating Budget FY 2019-2020
DPW - Park Program By Account

Category	Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
Salaries & Wages	101-58-50001-058	Regular Salaries	29,584	39,358	39,358	40,932
Salaries & Wages	101-58-50013-058	EE Benefits Earned	291	394	394	614
EE Benefits	101-58-51001-058	Medicare Insurance	465	571	571	594
EE Benefits	101-58-51003-058	PERS Retire Contr - ER	2,650	-	-	3,818
EE Benefits	101-58-51007-058	STD Insurance	35	38	38	38
EE Benefits	101-58-51008-058	Health Insurance - Active	3,529	2,591	2,591	2,557
EE Benefits	101-58-51009-058	Health Insurance - Retiree	4,038	8,889	8,889	8,610
EE Benefits	101-58-51010-058	Dental Insurance	324	369	369	369
EE Benefits	101-58-51011-058	Vision Insurance	59	74	74	74
EE Benefits	101-58-51013-058	Workers Compensation	1,208	1,574	1,574	1,637
EE Benefits	101-58-51014-058	Life & ADD Insurance	29	42	42	42
EE Benefits	101-58-51015-058	LTD Insurance	165	159	159	159
EE Benefits	101-58-51016-058	Unemployment Insurance	302	394	394	409
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	9,993	13,477	13,477	16,854
Total Salaries & Benefits			52,671	67,929	67,929	76,708
Professional Svs	101-58-52030-058	Contract Park Event Svs	85,005	101,592	101,592	80,680
Professional Svs	101-58-52031-058	Contract DPW Maint Serv	1,653	5,250	5,250	5,250
General Operations	101-58-53004-058	Facility Repair & Maint	3,754	3,000	3,000	3,000
General Operations	101-58-53003-058	Buidling Security Maintenance				2,500
General Operations	101-58-53014-058	Utilities - Electricity	8,934	8,500	8,500	9,000
General Operations	101-58-53015-058	Utilities - Gas	1,718	1,200	1,900	1,700
General Operations	101-58-53016-058	Utilities - Water	14,959	10,000	10,000	15,000
General Operations	101-58-53018-058	Utilities - Telephone	1,485	1,500	1,500	1,500
General Operations	101-58-53030-058	Credit Card Merchant Fees	4,739	5,500	5,500	5,500
Supplies & Materials	101-58-55010-058	Custodial Supplies	-	840	640	840
Supplies & Materials	101-58-55011-058	Landscape Supplies	-	500	500	500
Supplies & Materials	101-58-55012-058	Construction Matls	-	500	500	500
Capital Outlay	101-58-57004-058	Machinery & Equipment	3,947	3,000	2,500	3,500
Capital Outlay	101-58-57006-058	Computer Equip/Software	596	700	700	700
Total Operations			126,790	142,082	142,082	130,170
Total DPW Park Programs			179,461	210,011	210,011	206,878

Town of Atherton Annual Operating Budget FY 2019-2020
DPW - Building Maint. By Account

Category	Account	Description	Acutal 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	Recomm Budget 2019-2020
Salaries & Wages	101-59-50001-059	Regular Salaries	14,792	19,679	19,679	20,466
Salaries & Wages	101-59-50013-059	EE Benefits Earned	146	197	197	307
EE Benefits	101-59-51001-059	Medicare Insurance	232	285	285	297
EE Benefits	101-59-51003-059	PERS Retire Contr - ER	1,325	1,896	1,896	1,909
EE Benefits	101-59-51007-059	STD Insurance	18	19	19	19
EE Benefits	101-59-51008-059	Health Insurance - Active	1,764	1,295	1,295	1,279
EE Benefits	101-59-51010-059	Dental Insurance	162	185	185	185
EE Benefits	101-59-51011-059	Vision Insurance	29	37	37	37
EE Benefits	101-59-51013-059	Workers Compensation	604	787	787	819
EE Benefits	101-59-51014-059	Life & ADD Insurance	15	21	21	21
EE Benefits	101-59-51015-059	LTD Insurance	82	79	79	79
EE Benefits	101-59-51016-059	Unemployment Insurance	151	197	197	205
Total Salaries & Benefits			19,320	24,678	24,678	25,622
Professional Svs	101-59-52031-059	Contract DPW Maint Serv	47,042	60,500	60,500	55,000
General Operations	101-59-53002-059	Equipment Repair & Maint	1,700	2,500	2,500	2,500
General Operations	101-59-53003-059	Building Security	472	5,000	5,000	5,000
General Operations	101-59-53004-059	Facility Repair & Maint	5,179	6,000	6,000	31,000
General Operations	101-59-53008-059	Contract Custodial Services	20,345	31,878	33,578	52,800
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	4,079	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	-	30,000	30,000	30,000
Supplies & Materials	101-59-55006-059	Safety Supplies & Matls	-	250	250	250
Supplies & Materials	101-59-55012-059	Construction Matls	-	1,500	1,500	1,500
Supplies & Materials	101-59-55015-059	Gas & Oil	-	1,500	1,500	1,500
Supplies & Materials	101-59-55018-059	Disaster Preparedness	-	-	-	6,000
Capital Outlay	101-59-57004-059	Machinery & Equipment	43	3,000	3,000	3,000
Total Operations			91,361	166,628	168,328	213,050
Total DPW Bldg Maint			110,680	191,306	193,006	238,672



Town of Atherton

2019/2020

General Fund Operational Budget Review

General Fund

- ❖ Primary Operating Fund of the Town.
- ❖ All general tax revenues and other receipts that are not allocated by law or contract to other funds are accounted for here.
- ❖ Expenditures from the General Fund are general operating expenditures and small facility improvement costs that are not paid through other funds.
- ❖ Operational expenditures include administration, finance, planning, building, public works, and public safety.
- ❖ Revenue Assumptions: Property Taxes assumed to increase by 4.5%; Building Department revenues projected at 1%; Franchise Revenues at 2% to 4%; All other services held 1% or evaluated on current trends, one-time revenues.
- ❖ Major benefit expenditures - Workers' Compensation Equity Reserve \$110K; OPEB ARC \$205K; CalPERS UAL \$1M.



CalPERS Employer Payment of Unfunded Liability

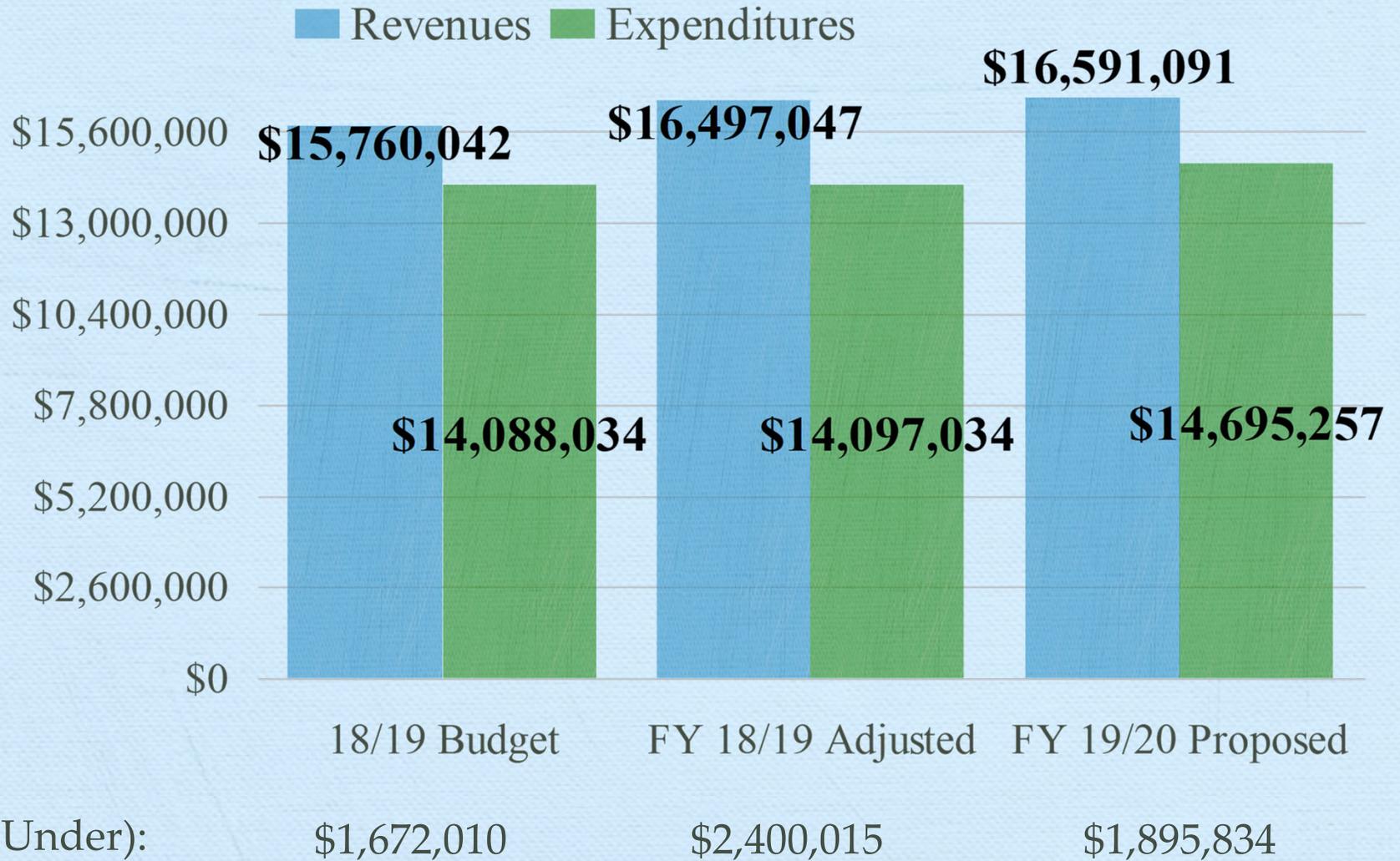
CalPERS Employer Unfunded Liability	UAL Payment FY 2015/16	UAL Payment FY 2016/17	UAL Payment FY 2017/18	UAL Payment FY 2018/19	UAL Payment FY 2019/20
Miscellaneous Employees	\$116,323	\$146,085	\$183,648	\$230,536	\$298,744
Public Safety Employees	\$325,906	\$402,865	\$498,416	\$607,679	\$775,538
Total	\$442,229	\$548,950	\$682,064	\$838,215	\$1,076,282

- ❖ Miscellaneous Employees Employer Rate is 10.327% (+0.692%)
- ❖ Public Safety Employee Employer Rate is 23.654% (+1.308%)
- ❖ Cost Sharing with Employees reduces Miscellaneous to 9.327% (-1%) and Public Safety to 20.654% (-3%).



General Fund Revenues to Expenditures

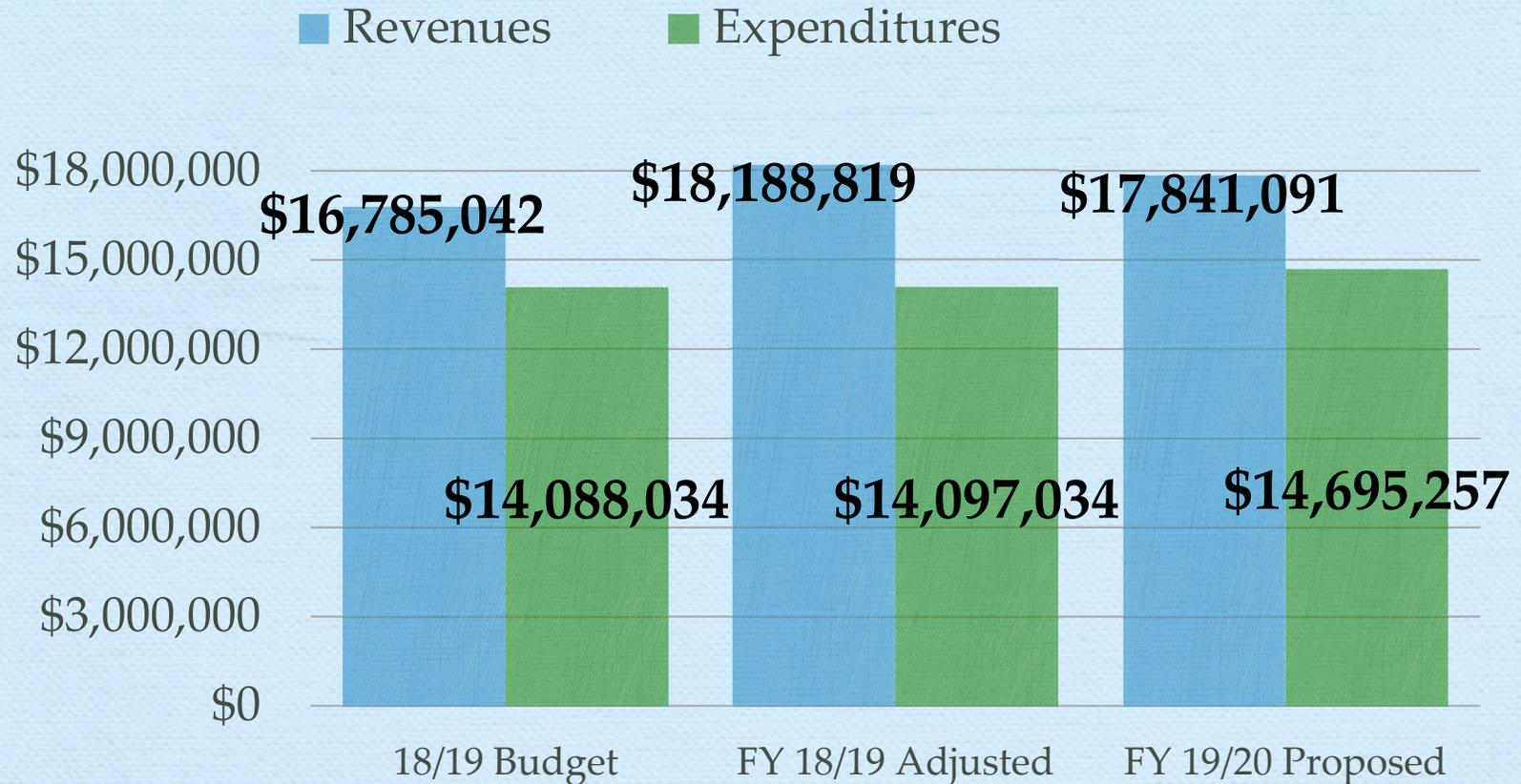
(without ERAF and Fund Transfers)





General Fund Revenues to Expenditures

(including ERAF)



Over/(Under):

\$2,697,008

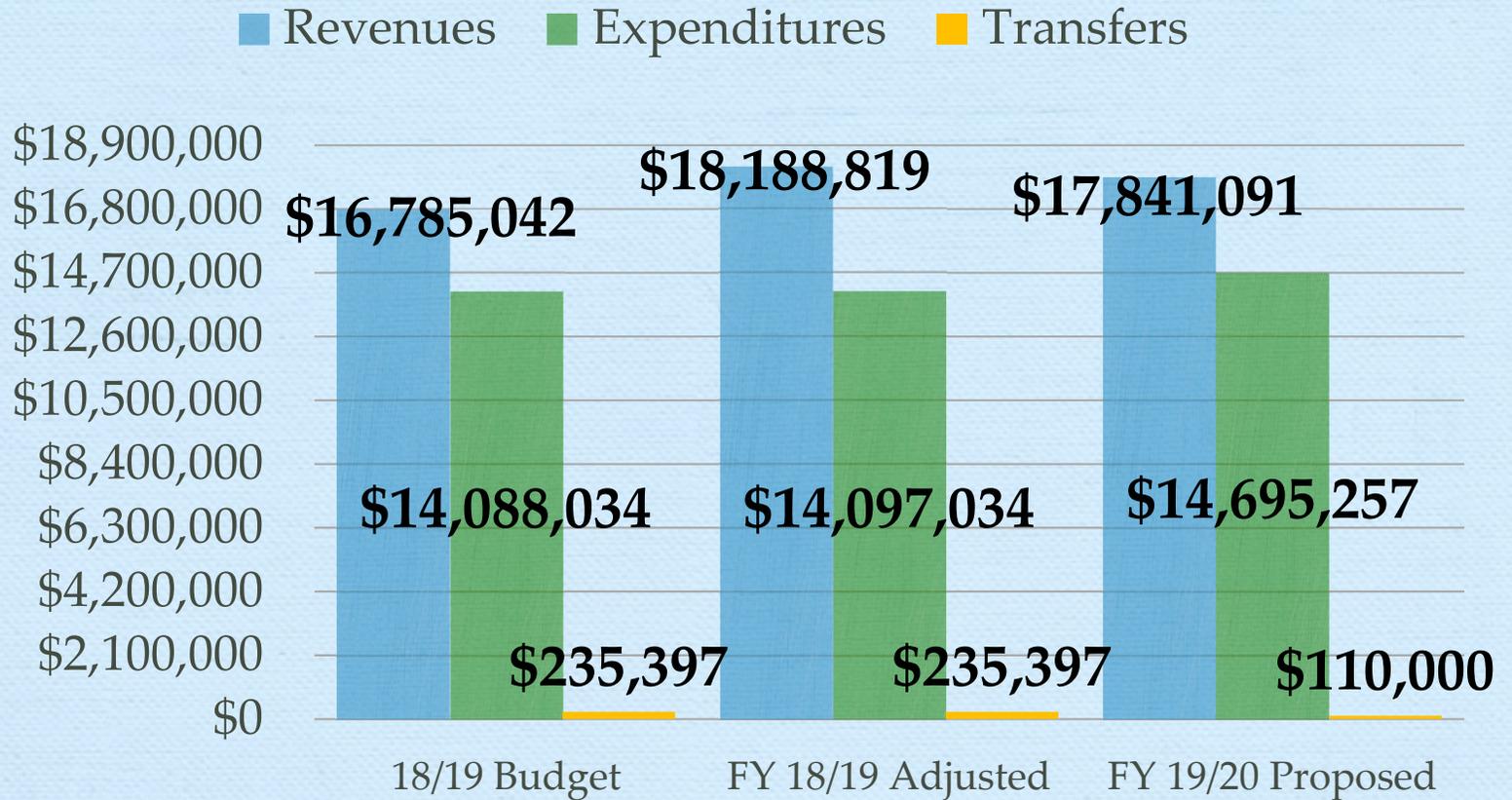
\$4,091,785

\$3,145,834



General Fund Revenues to Expenditures

(including ERAF and Fund Transfers)



Over/(Under): \$2,461,613 \$3,856,390 \$3,035,834



Major Revenues

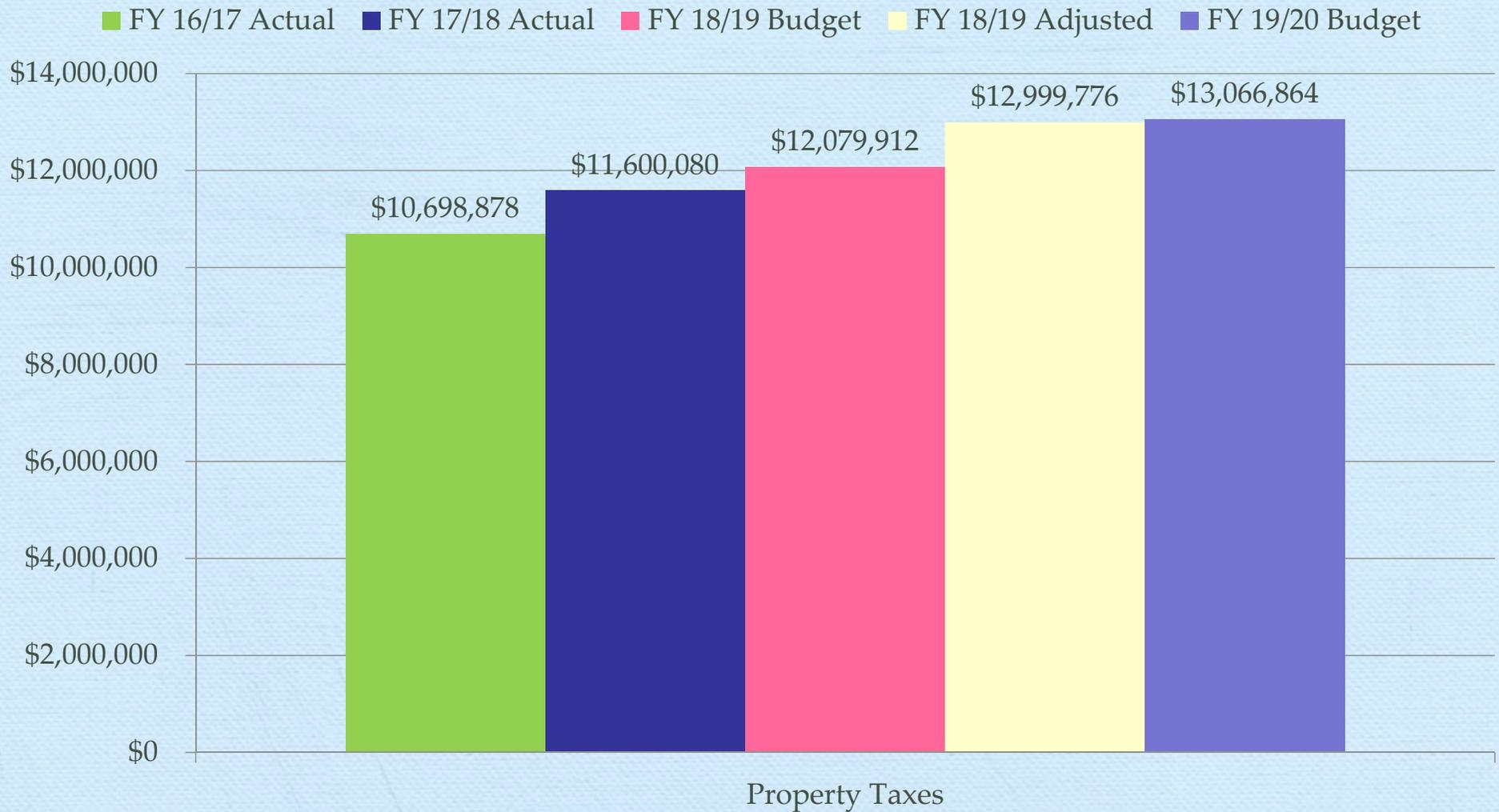
2019/2020



General Fund Major Revenues

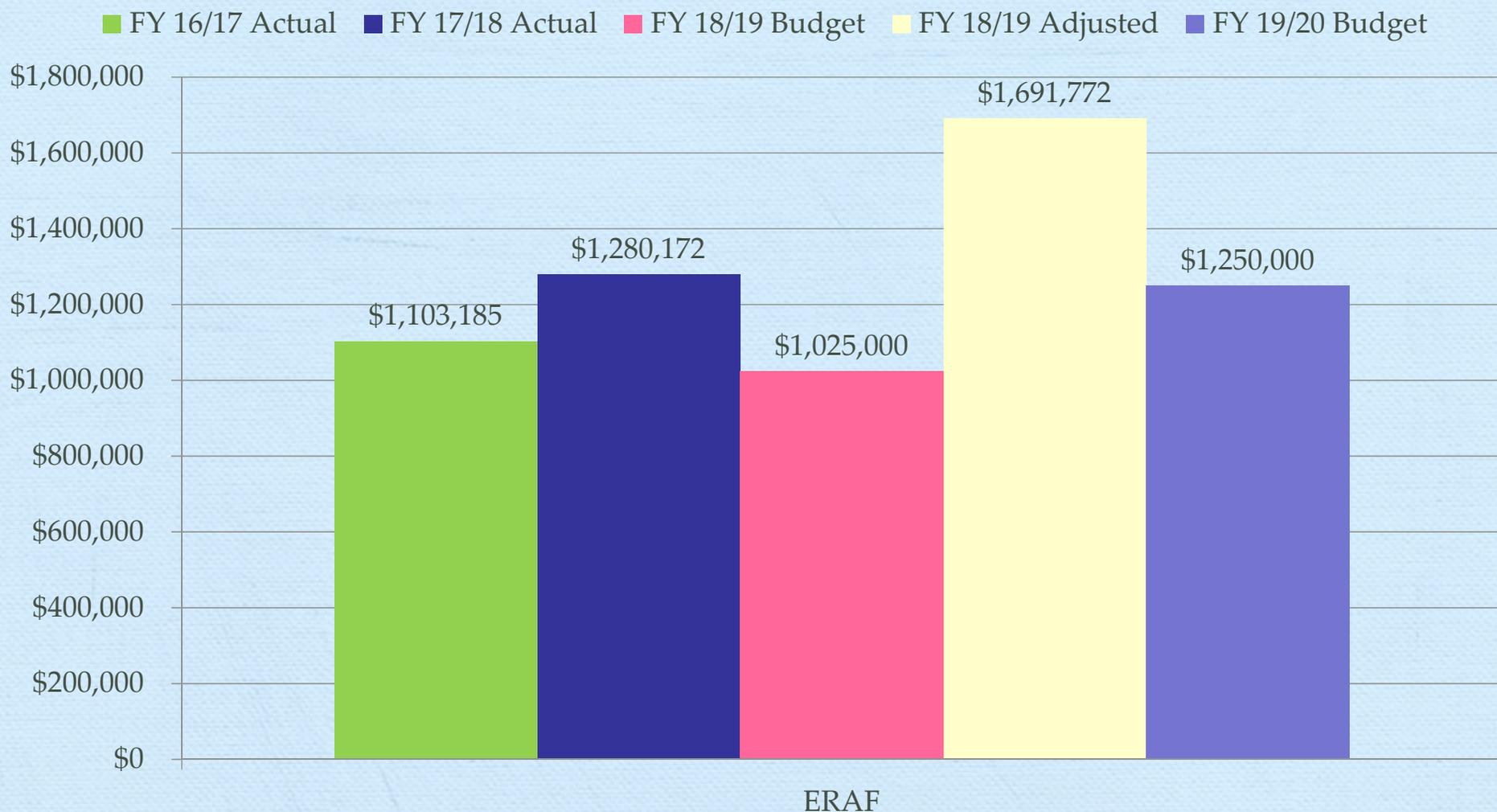
Property Taxes

(including ERAF)



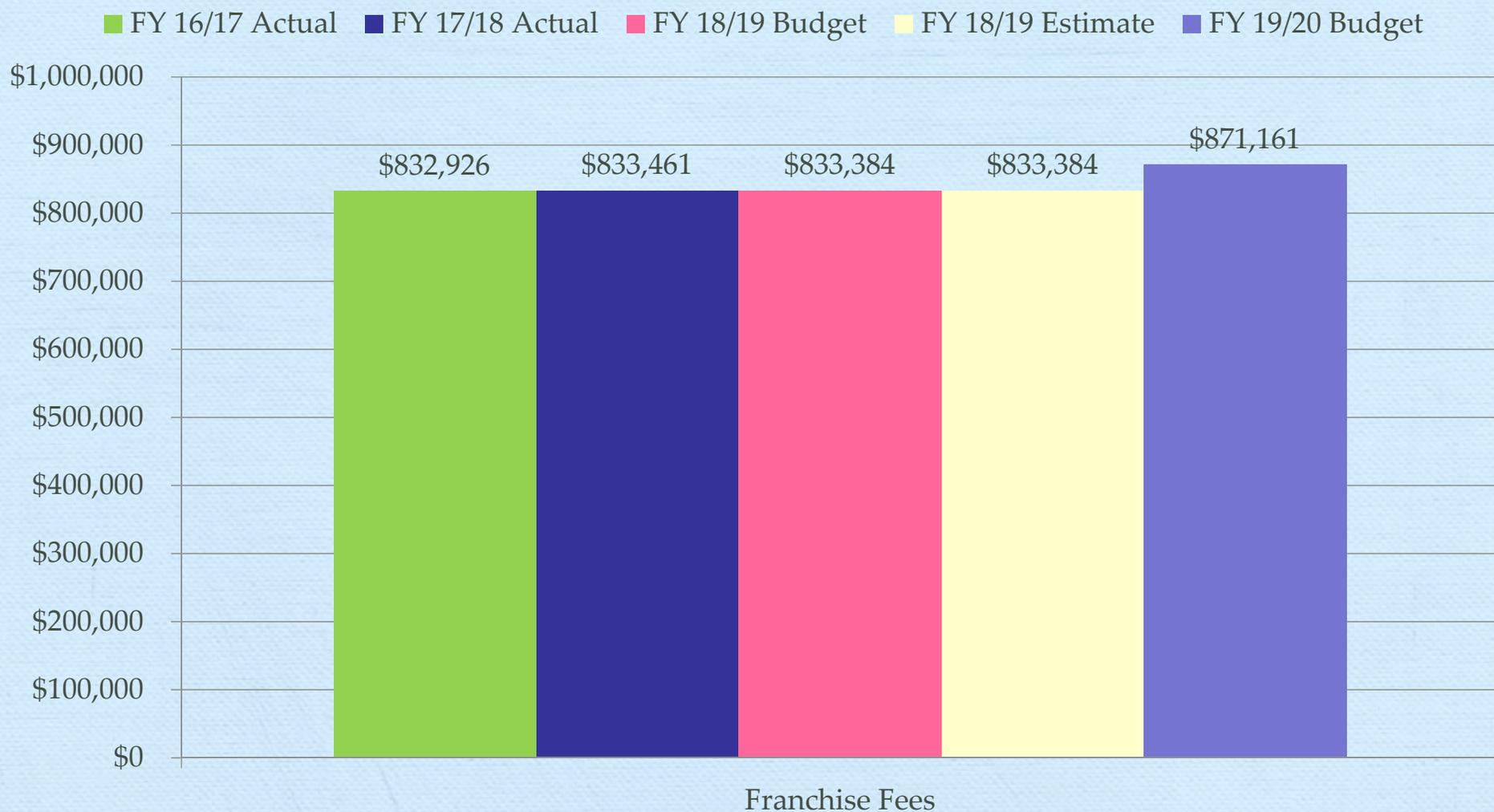


General Fund Major Revenues ERAF Year over Year





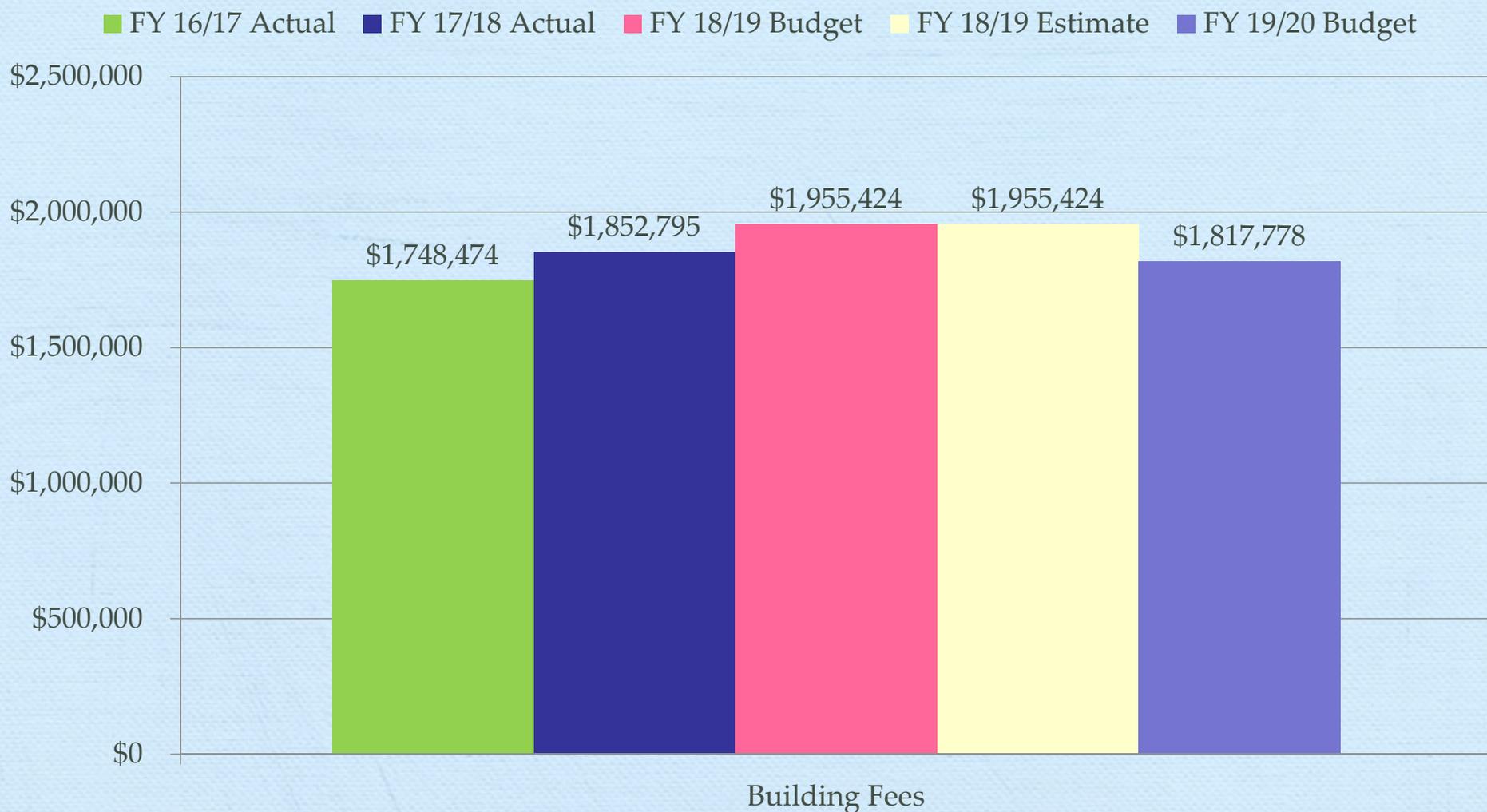
General Fund Major Revenues Franchise Fees





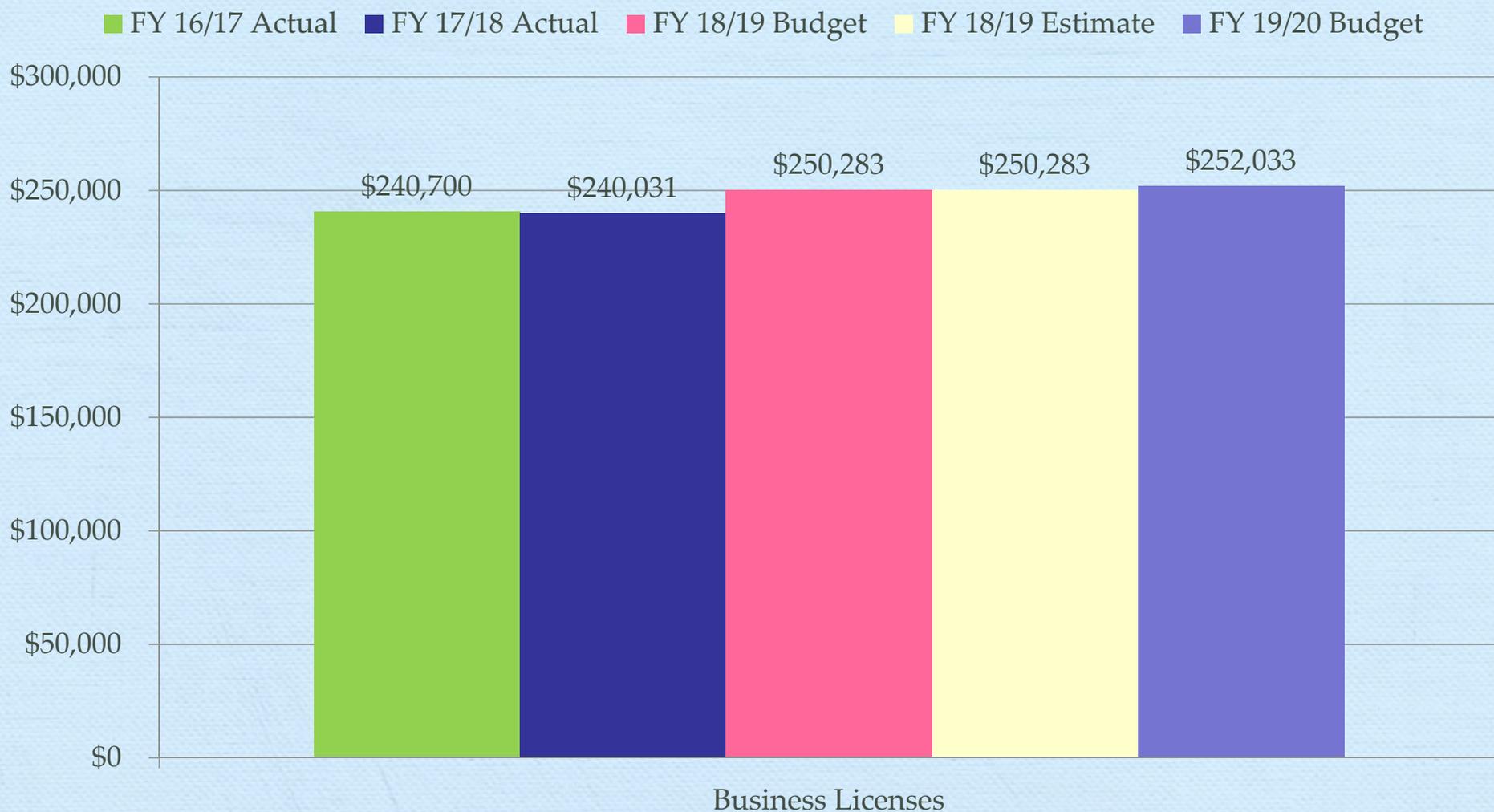
General Fund Major Revenues

Building Fees



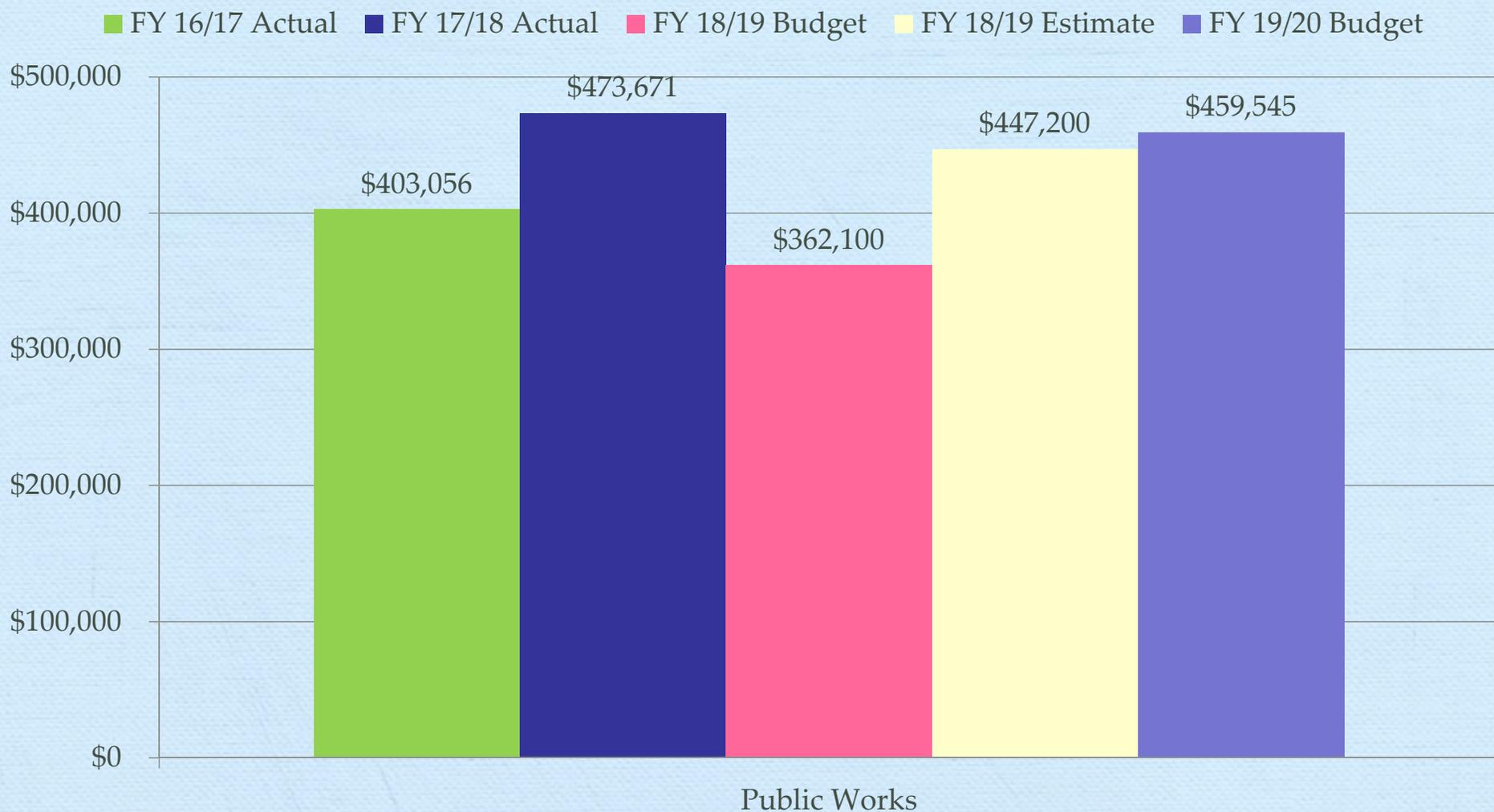


General Fund Major Revenues Business Licenses





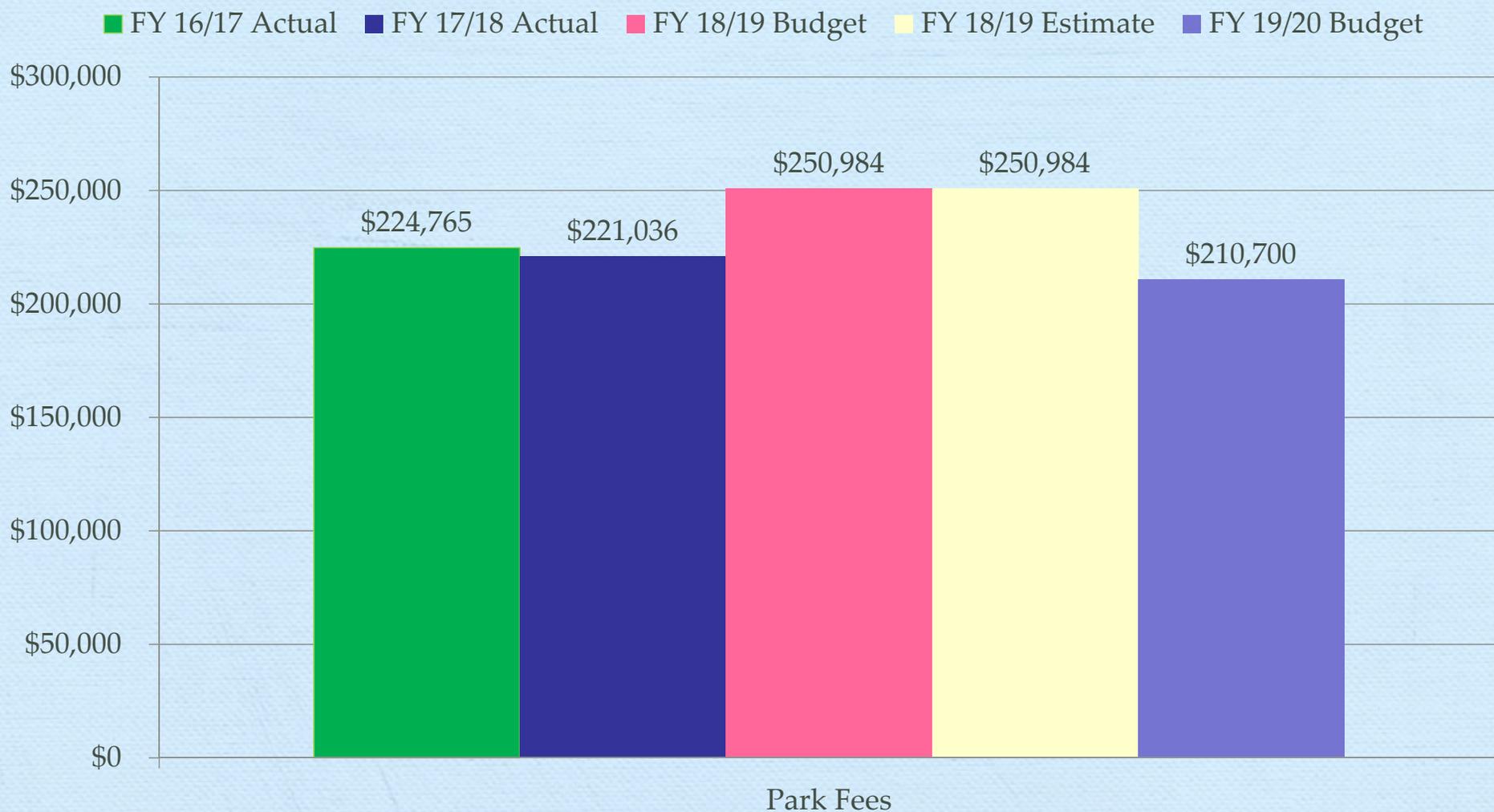
General Fund Major Revenues Public Works





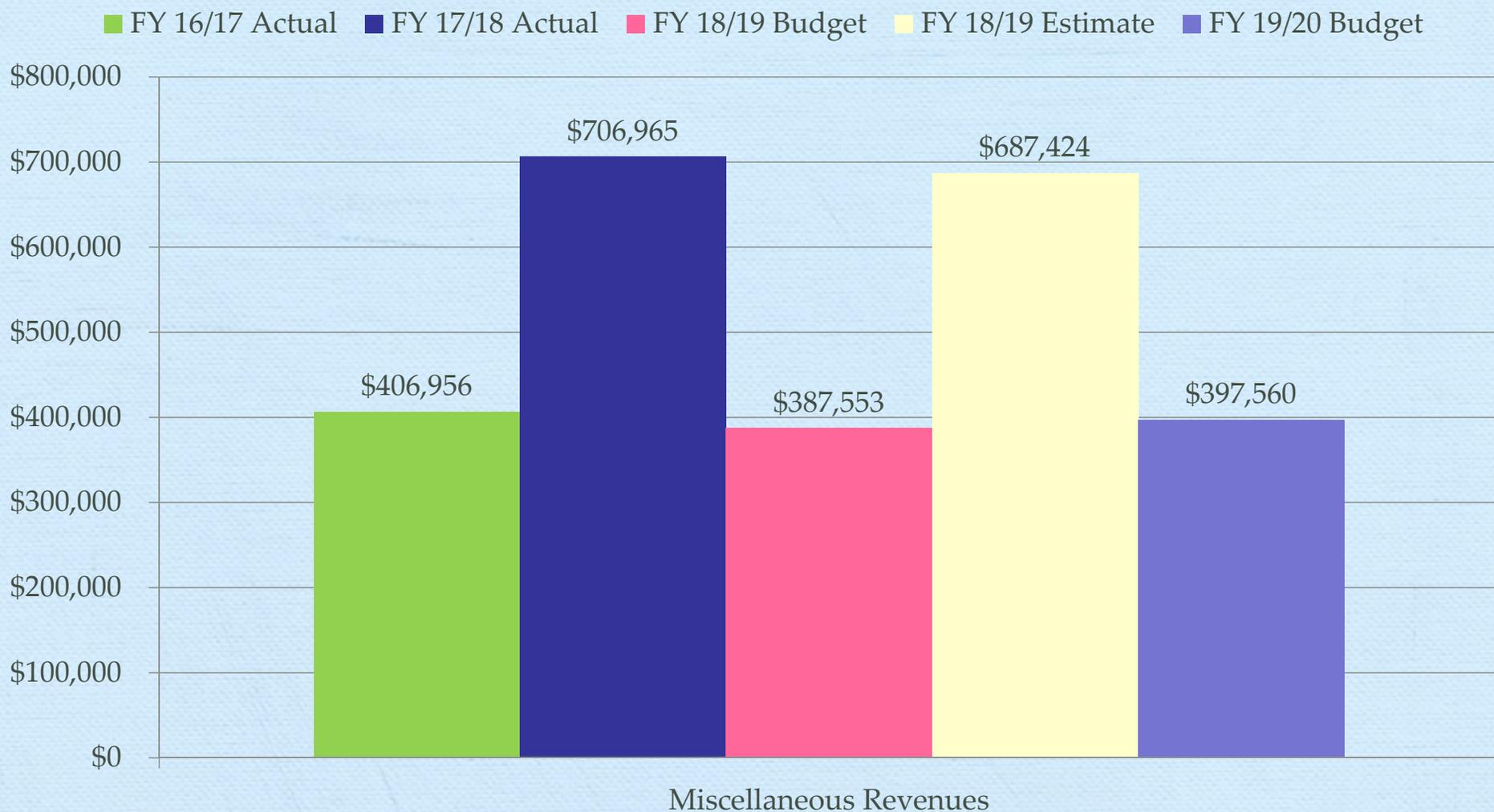
General Fund Major Revenues

Park Fees





General Fund Major Revenues Miscellaneous



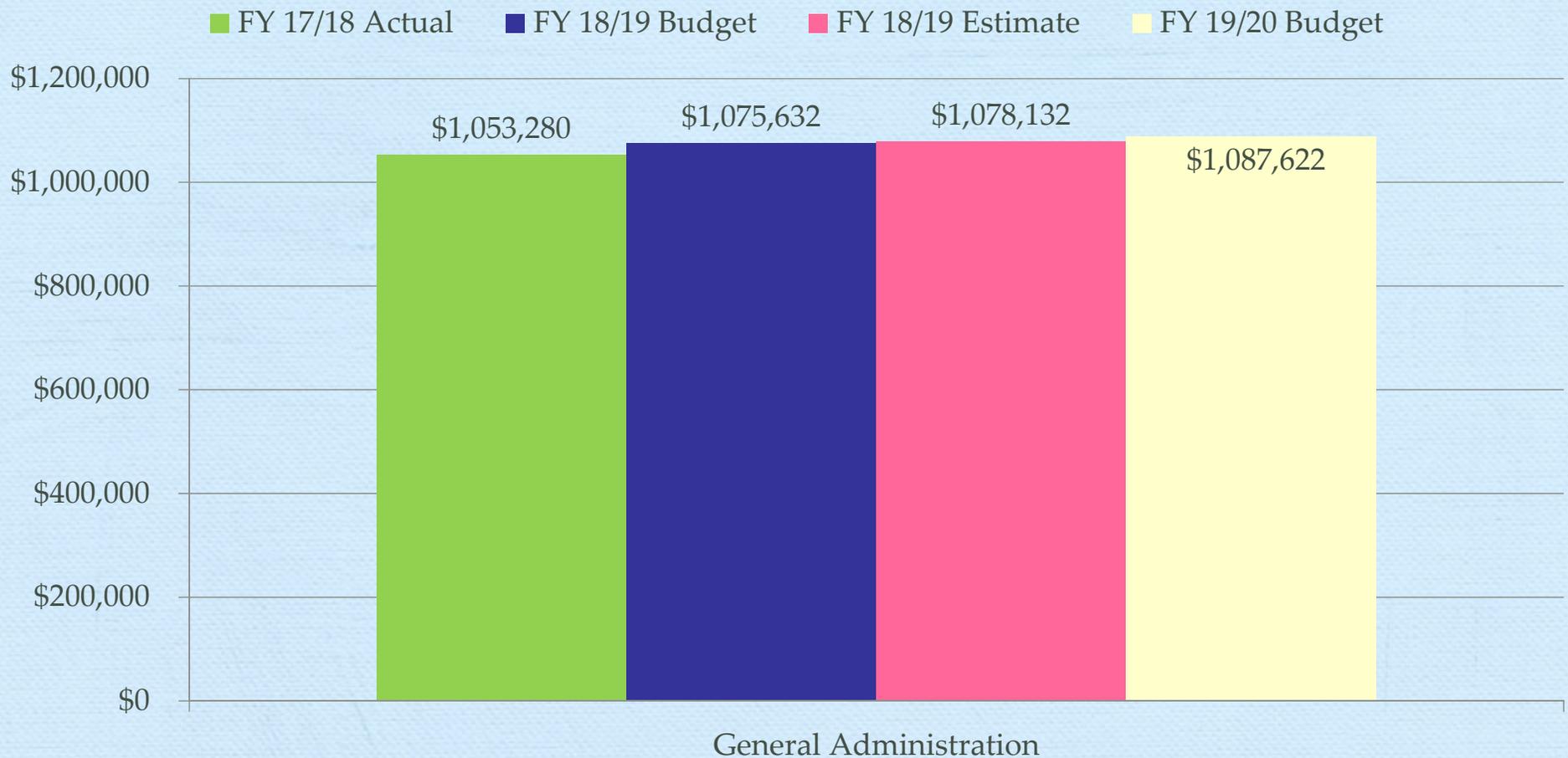


Department Expenditures

2019/2020



General Fund Expenditures General Administration



General Administration consists of:
City Council | City Attorney | Admin



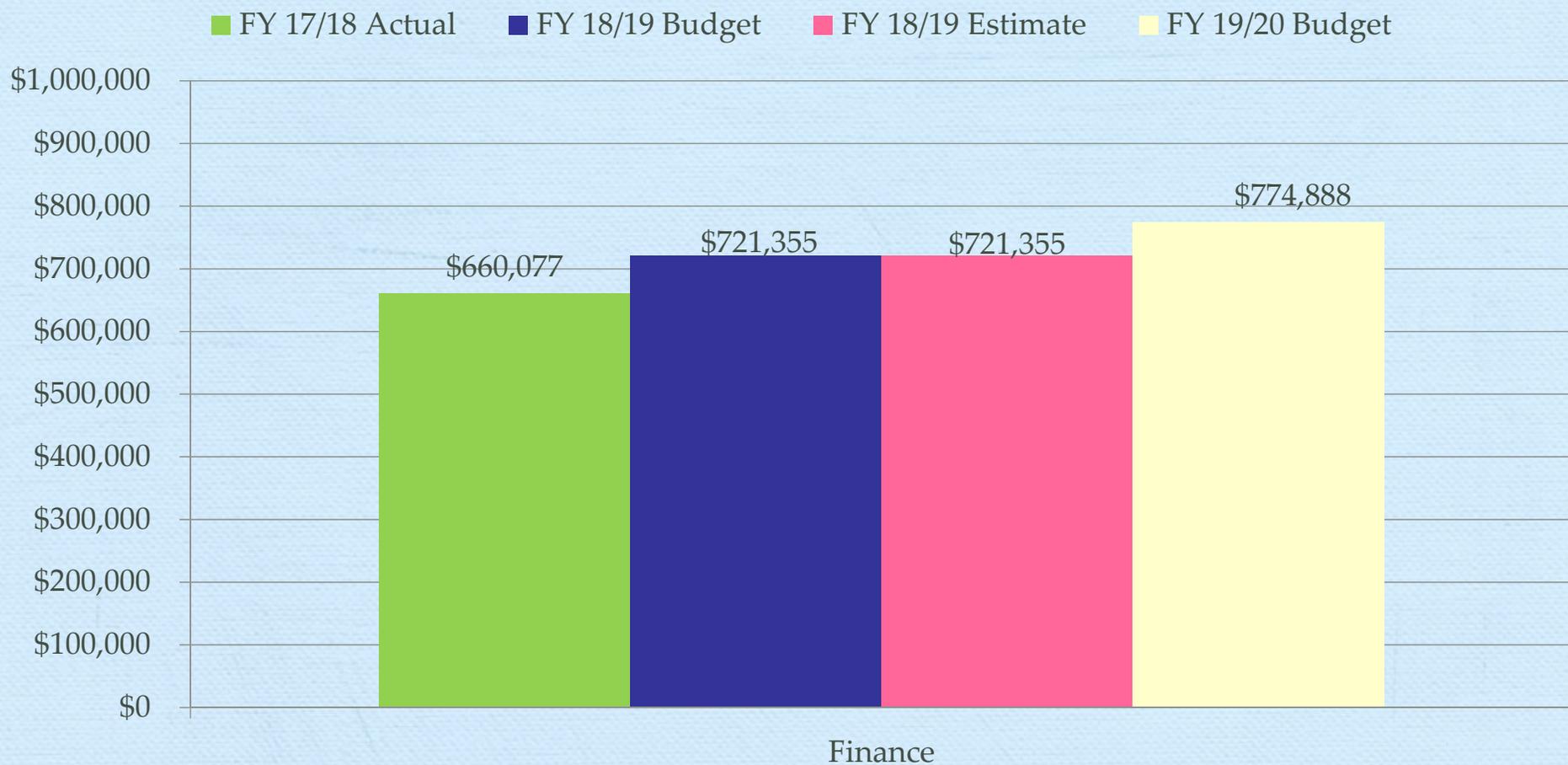
General Administration – Major Fiscal Changes

City Council decrease of \$24,546

- Election Expense decrease of \$30,000;
- Furnishings increase of \$5,000
- **Administration increase of \$34,036**
- CalPERS UAL Payment FY 18/19 increase
- Projected salary & benefits adjustment 4% placeholder; increase in CalPERS Miscellaneous contribution rate 9.635% to 10.327%
- Increase in conferences/training; Slight increase in equipment repairs and maintenance



General Fund Expenditures Finance Department



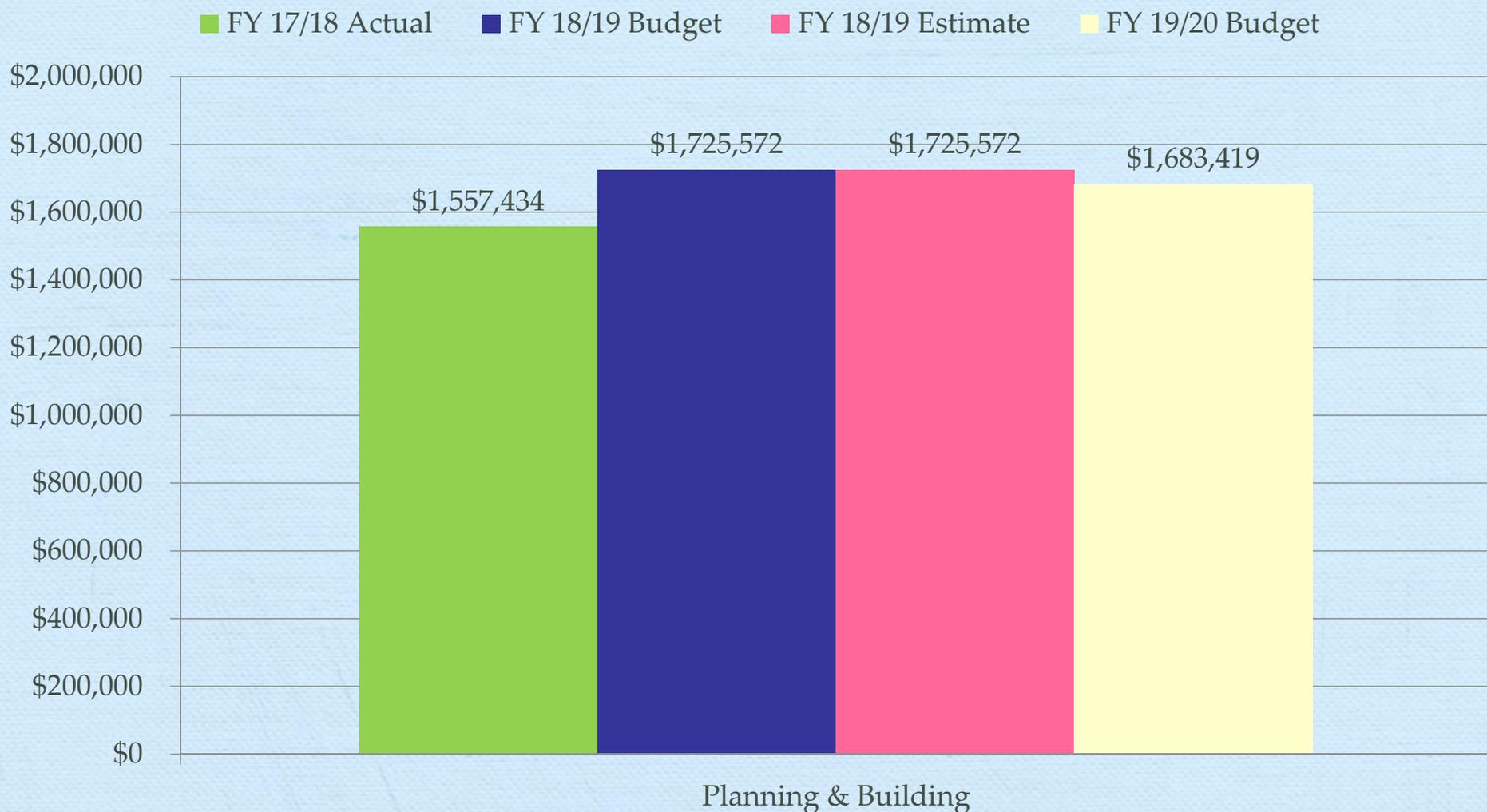


Finance Department – Major Fiscal Changes

- ❖ **Finance Department increase of \$53,532**
- ❖ CalPERS UAL Payment increase; projected salary and benefits adjustment placeholder increase; CalPERS employer rate contribution increase to 10.327%
- ❖ Increase in active Health insurance and retiree OPEB
- ❖ Other Contract Services Expenditure slight increase –Audit & Financial expenditure increase
- ❖ Minor increase in Banking costs, Computer Equipment & Software, & Conferences



General Fund Expenditures Planning & Building





Planning & Building – Major Fiscal Changes

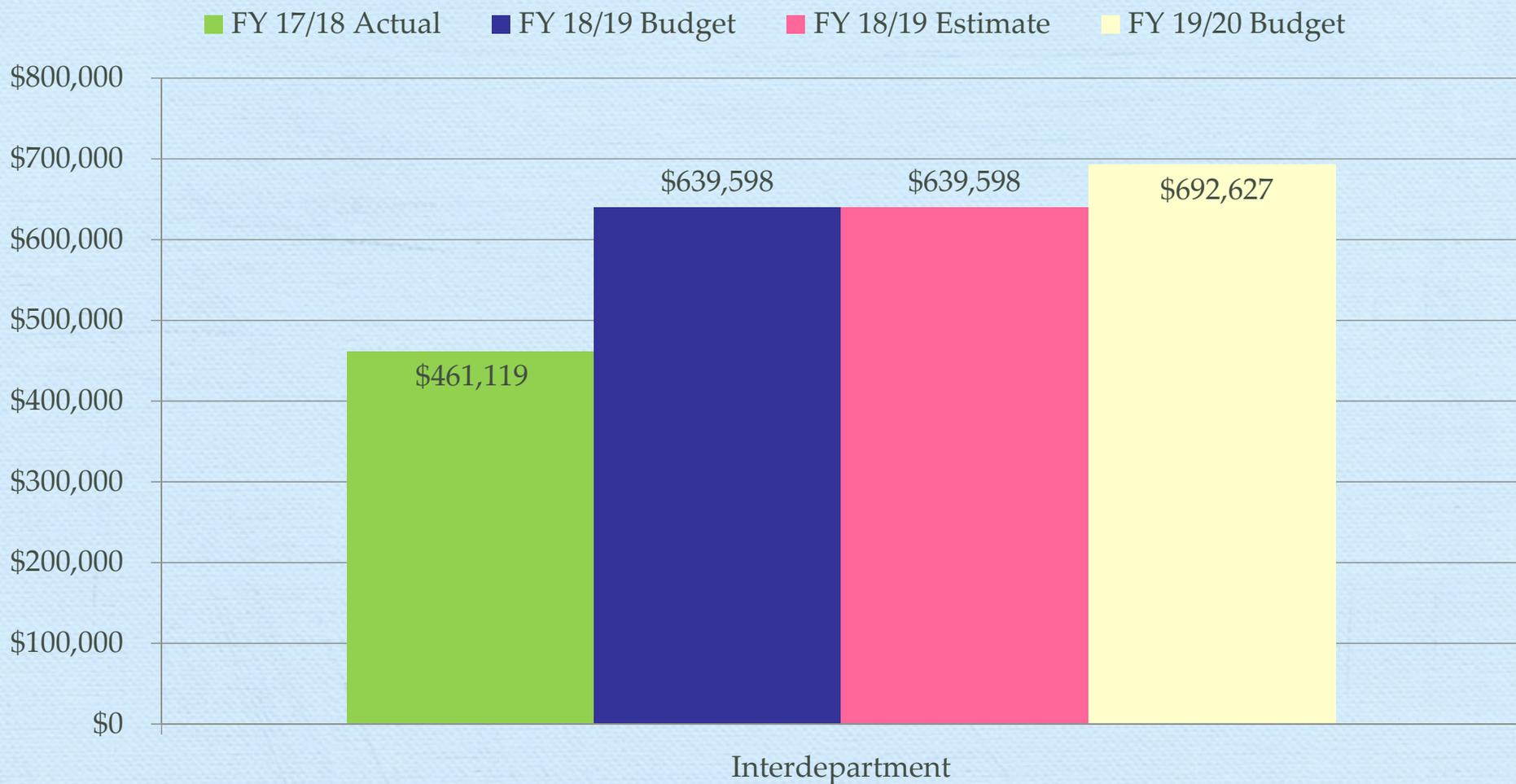
Planning increase of \$17,453 – 5% cola increase in Contract Planner expense

Building Dept decrease of \$59,606

- ❖ Salaries & Benefits increase 4% placeholder
- ❖ Increase in active Health insurance and retiree OPEB ARC
- ❖ CalPERS UAL Payment increase
- ❖ Decrease in Contract Building expense 75K; slight increase in subscriptions new code books



General Fund Expenditures Interdepartmental





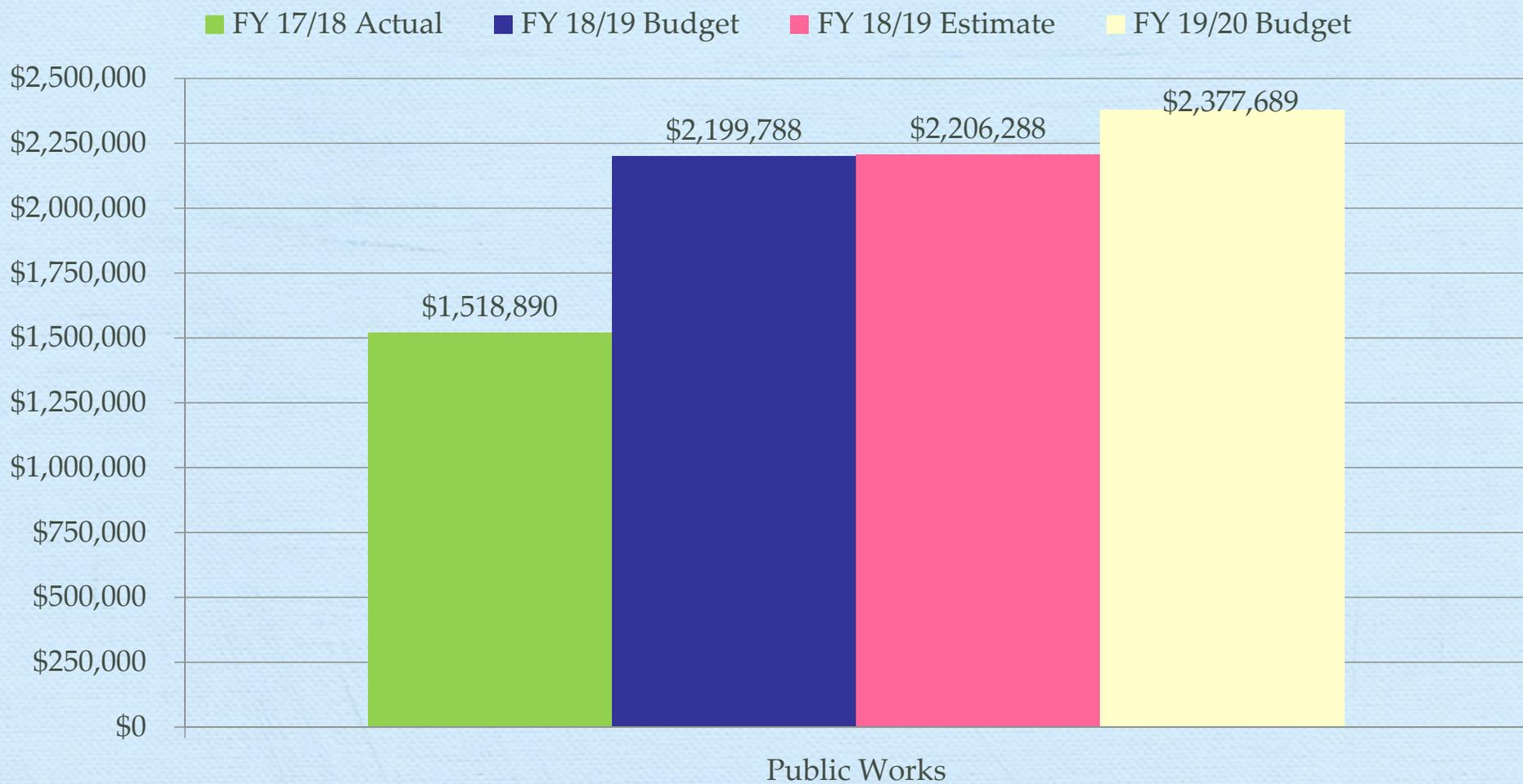
Interdepartmental – Major Fiscal Changes

Interdepartmental increase of \$53,029

- ❖ Increase in General, property Liability insurance
- ❖ Increase in County Tax Administration expense
- ❖ Increase in important Town IT infrastructure needs;
- ❖ New IT infrastructure and relocation services to the park. maintenance and update of servers, data storage, shoretel phone services, transparency tools, virus protection, licenses, certificates



General Fund Expenditures Public Works Department



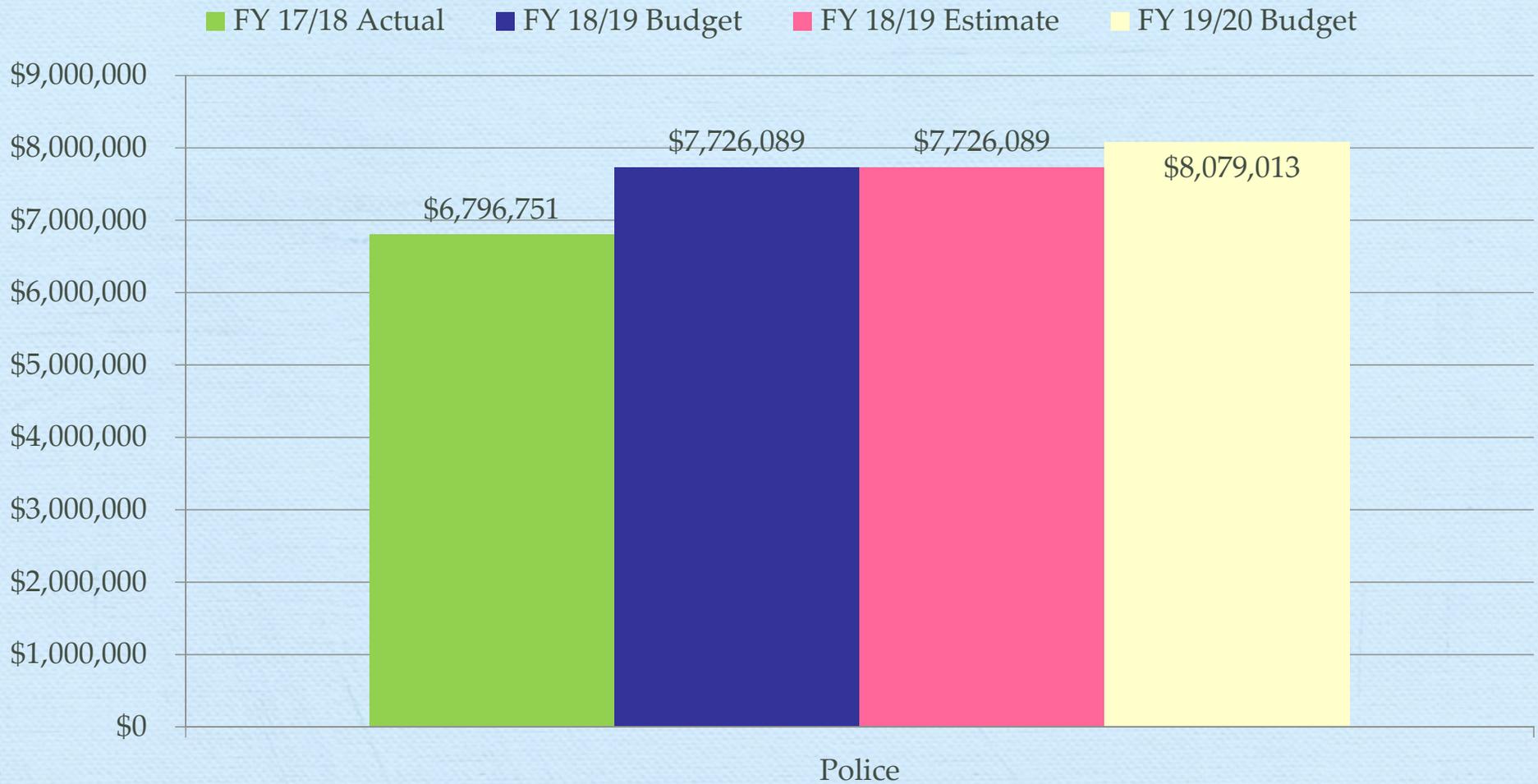


Public Works Department- Major Fiscal Changes

- ❖ **Public Works Department increase of \$171,401**
- ❖ Salaries and Benefits increase reflect the 4% placeholder; CalPERS UAL Payment increase
- ❖ Increase in active and retiree health expenses
- ❖ Overall increase in operation expense- Increase in Contract DPW Maintenance; Contract Custodial Maintenance
- ❖ Increase in Facility Repair/Maintenance Expense (minor repairs to park grounds, elevator, roof, HVAC, Gilmore House), Increase in Utilities
- ❖ Increase in Building Improvements expense for renovation of Carriage house bathrooms and path maintenance and rehabilitation



General Fund Expenditures Police Department





Police Department – Major Fiscal Changes

- ❖ **Police Department increase of \$352,923**
- ❖ Salaries/Benefit adjustment increase reflective of 4% placeholder; CalPERS UAL Payment - \$156,694 increase
- ❖ Workers' Compensation Expense increase charge - \$31K
- ❖ Health Insurance active and retiree health expense & (OPEB) increase- \$4K; \$26K
- ❖ Operational Expenditure budget decreased - \$201,112
- ❖ Adjustments made to technical services, other contract services, vendor materials
- ❖ Decrease in Equipment replacement; 3 vehicles purchased in current year; purchase of 2 motorcycles and 2 radios; purchase of 2 launchers, trauma plate body armor, and body 30 cameras



Summary and Reserves

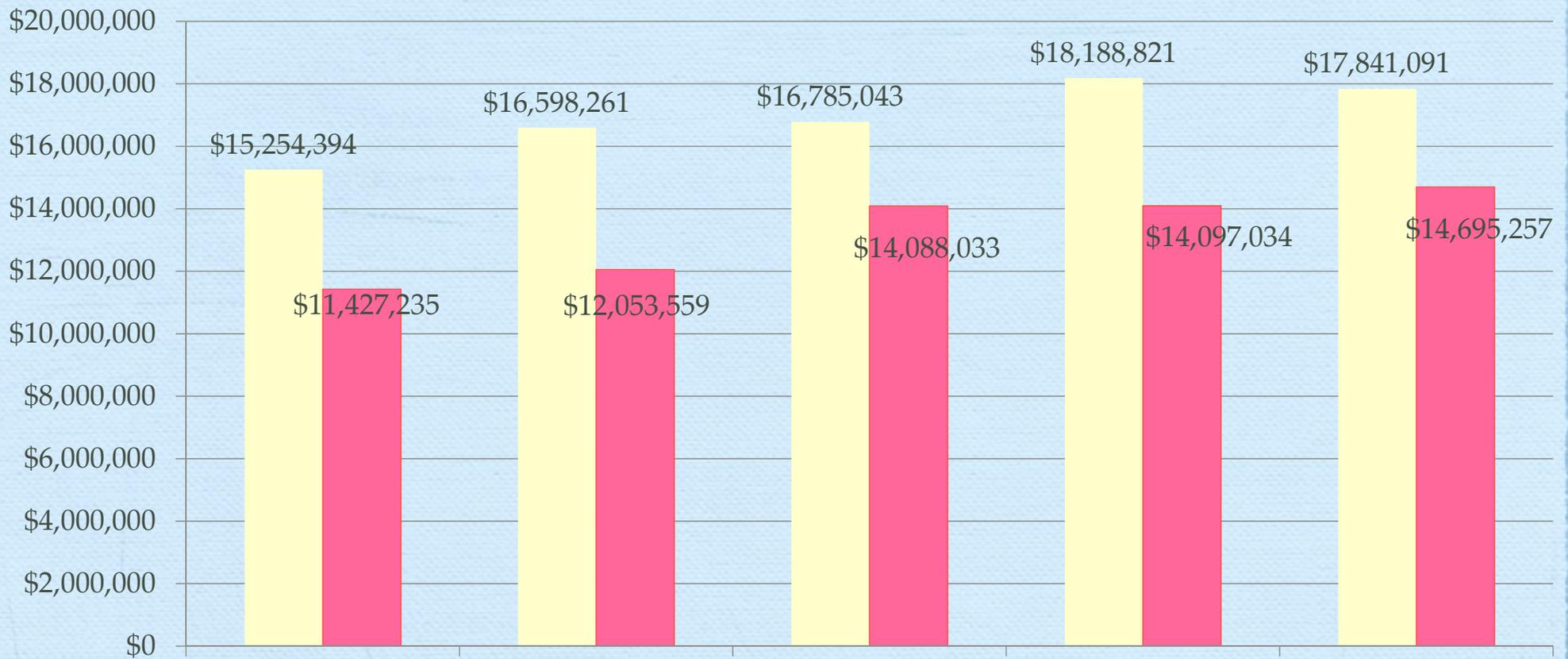
2019/2020



General Fund Revenues to Expenditures

(with ERAF)

■ Revenues ■ Expenditures

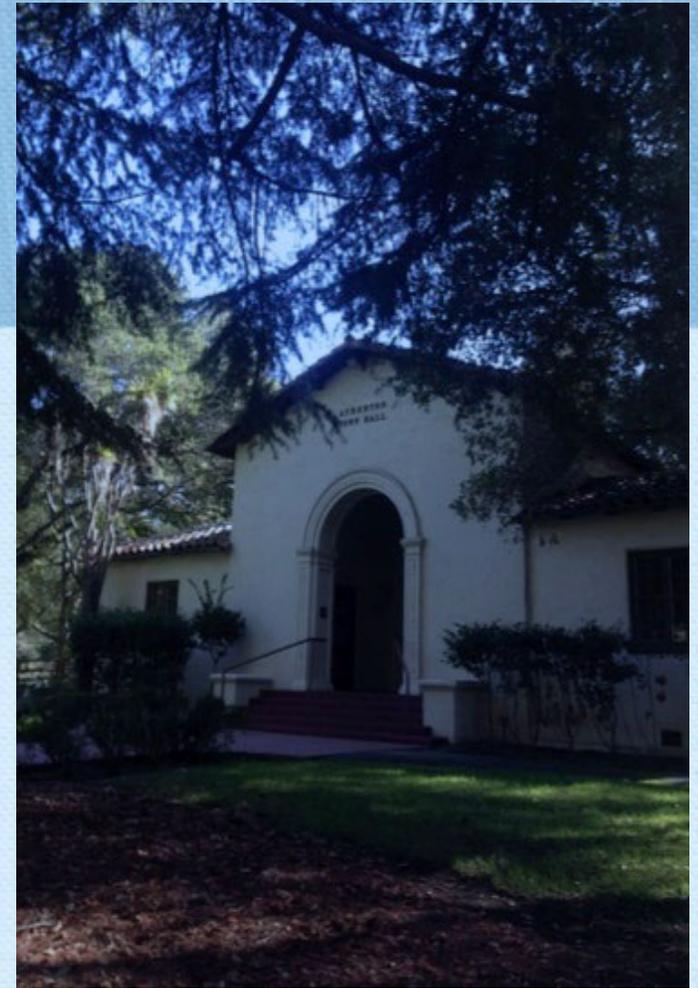


Over/(Under)	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Budget	FY 18/19 Estimated	FY 19/20 projected
	\$3,827,159	\$4,544,702	\$2,697,010	\$4,091,787	\$3,145,834



General Fund Reserves Policy

FY 2019/20 Expenditures	\$14,695,257
Projected FY 2019/20 Ending Fund Balance	\$24,057,228
15% Emergency Reserve	\$2,204,289
20% Contingency Reserve (Stabilization)	\$2,939,051
Building Component Town Center Funding	\$505,000
TOTAL RESERVE REQUIREMENT	\$5,648,340
Unallocated Funds	\$18,408,888



Town of Atherton

2019/2020

Questions