



## **Item No. 4 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 SPECIAL REVENUE, INTERNAL SERVICE FUNDS, AND CAPITAL IMPROVEMENT PROGRAM (CIP)**

#### **RECOMMENDATION**

Receive, Discuss, and File the report

#### **BACKGROUND**

Staff is providing for discussion and receive/ file the FY 2019/20 Special Revenue, Internal Service Funds, and Capital Improvement Program (CIP) that was presented and discussed by City Council. This was the third meeting of the budget cycle. This was reviewed and discussed by the City Council during a study session held on May 1, 2019. Attached is the FY 2019/20 Special Revenue, Internal Service Funds and Capital Improvement Fund staff report and powerpoint presentation presented to the Council.

The Town Capital Improvement Fund is a 5-year plan that gets updated every year as priorities, master plan projects, and funding sources are identified. The first year (FY 2019/20) of the CIP is incorporated into the Town's budget.

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 May 1, 2019 FY 2019/20 Special Revenue, Internal Service Funds, and Capital Improvement Program (CIP)



## Item No. Town of Atherton

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

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

**FROM: ROBERT BARRON III, FINANCE DIRECTOR  
ROBERT OVADIA, DIRECTOR OF PUBLIC WORKS**

**DATE: MAY 1, 2019**

**SUBJECT: REVIEW OF THE FY 2019/20 SPECIAL REVENUE, INTERNAL SERVICE FUNDS AND CAPITAL IMPROVEMENT PROGRAM**

#### **RECOMMENDATION**

Review and Discuss Special Revenue, Internal Service Funds and Capital Improvement Program (CIP) for FY 2019/20.

#### **BACKGROUND**

This is the third Budget Meeting for the FY 2019/20 Budget Calendar – Special Revenue Funds, Internal Service Funds and the Town Five Year CIP.

The Town maintains a variety of Special Revenue and Internal Service Funds that are “restricted funds” designated for a specific purpose. Special Revenue Funds are used to account for revenues derived from specific sources. Revenues to these funds are usually required by law or administrative regulation to be accounted for in a separate fund. Revenue to Internal Service Funds come from the various departmental operational budgets based on allocated charges to those departments. Special Revenue and Internal Service Funds include the Library Fund, Tennis Fund, COPS Grant fund, Equipment Replacement Fund, Workers’ Compensation Fund, General Liability Fund, and Employee Benefit Fund. The Special Tax (Parcel Tax Fund), was a Special Revenue Fund used for capital projects and police services. The Town no longer collects the tax but maintains the Fund for remaining residual funds that are allocated to specific infrastructure needs.

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

- Atherton General Fund
- Measure M – County Congestion Management Fee on vehicle registration

- Measure A – County ½-cent Transportation Sales Tax
- Gas Tax
- Facilities Building Fund
- Atherton Channel Fund
- Measure S – Special Parcel Tax (Remaining Residual Funds)
- Library Fund
- Donations

## **ANALYSIS**

This section is a fund-by-fund analysis of the various Town Funds.

# **LIBRARY FUND**

## **REVENUES**

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

The anticipated FY 2018/19 ending balance for the Library Fund is \$13,551,066. Funds are held in trust in part by the Town and the County of San Mateo. The Town holds \$4,586,334 and the County holds \$8,045,604. The County holds all future donor funds. The projected Library Fund Revenue (donor funds) for FY 2019/20 is \$1,450,000. The estimated available funding for FY 2019/20 is \$15,001,066.

## **EXPENDITURES**

For FY 2019/20, staff has allocated \$5,507,517 for the Library’s share of the Civic Center Project. This is an estimate only. The Town has not yet issued the Notice to Proceed to S.J. Amoroso. Once that Notice is issued, staff and S.J. Amoroso will more specifically define the course of construction that will inform the cash flow needs for the project in FY 2019/20 through FY 2021/22. Once that cash flow analysis has been completed, if necessary, staff will return to the Council to amend the CIP project budget to more accurately reflect cash flow.

Remaining allocations include \$48,050 for operations, utilities and maintenance costs. The Town has met with representatives from the San Mateo County Library JPA regarding the need for Town funds held by the County. In September 2018, the JPA voted and signed a funding agreement for

the advancement of Trust Funds for the Library project. The advancement of Funds is for up to three years of funds or until construction completion of the Library.

The estimated construction cost for the Library portion of the project, inclusive of all construction, project management, utilities, moving, staging, and FF&E is \$18.3 million.. These costs are reflected fully in the April 2019 Cost Model Manager.

It is anticipated that the Civic Center “project years” will definitively include FY 2018/19 through FY 2020/21. However, the project may complete in the early part of FY 2021/22.

## OTHER RESTRICTED FUNDS

The Town maintains a variety of Special Revenue and Internal Service funds that are “restricted funds” for specific purposes beyond basic capital improvement. Revenue to internal service funds are in the form of General Fund department charges based on allocations by department and uses.

## EQUIPMENT REPLACEMENT FUND

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

The FY 2018/19, revenues total \$166,100 and the expenditures total \$125,500. This includes a charge in the Police department for the purchase of future vehicles. The department anticipates the purchase of 2 Motorcycles and 2 radios for an amount of \$80,000 for outfitting of the motorcycles. 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.

Request	Amount	Description
<b>1. 40 mm launchers (2)</b>	\$3,800	Purchase of two 40mm launchers, for emergency tactical situations. This includes cases, sites & holsters.
<b>2. Trauma Plates (25)</b>	\$2,200	Outfit law enforcement and tactical personnel with trauma plates (25), providing protective equipment for emergency tactical situations.
<b>3. Body Cameras (30)</b>	\$35,000	Police department transition to new body cameras, includes software and docking stations.
<b>Total Amount</b>	<b>\$41,000</b>	

Other expenditures include Springbrook Financial Software upgrade expense and continued charges for future vehicle and equipment charges for Police and Public Works Departments. The beginning fund balance is estimated at \$863,072. The FY 2019/20 ending fund balance is projected at \$903,672.

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## **WORKERS' COMPENSATION FUND**

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The Workers' Compensation Fund accounts for the cost and expense of managing the workers' compensation program through the Town's self-insurance risk pool, Cities Group Joint Powers Authority. Within this Fund are costs related to risk management and prevention – safety training, educational materials and accident prevention programs. As a member of a JPA, the Town contributes an annual assessment to the JPA based on all recognized and potential liability. These assessments or contribution rates are calculated annually based on agency claims history and any increases in loss recovery due to excessive claims losses.

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

As discussed in the Operational Budget, the Workers' Compensation charge to the Police Department is 11% of salary costs and the rate for all other departments is 4% of salary costs.

The Town 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 included an allocation of \$110,000 toward the reserve in the FY 2019/20 Operational Budget. 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.

Staff believes it is prudent that each year the Town review and establish the minimum equity reserve. This allows the reserve to be used as needed and eliminates the possibility that an assessment expense is incurred over multiple years impacting operational costs. Total Workers' Compensation charges expense increased \$37,593 to a total of \$398,845 to recapture losses in self-insured claims.

Projected revenues to the fund are \$399,493 and expenditures for FY 2019/18 total \$165,167. This includes the FY 2019/20 JPA assessment of \$158,909 and safety compliance expense of \$6,258.

This produces revenue over expenditures of \$234,326. As the Town has experienced underfunded reserves over the years within the JPA, the revenue to the Fund will ensure a build-up of net assets in the event claims losses change over time. Within the Operational Budget is the transfer in of \$110,000 from the General Fund to maintain the Town's reserve equity.

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## GENERAL LIABILITY FUND

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The General Liability Fund accounts for the insurance cost of general liability claims and property losses. The Town is part of an insurance pool administered PLAN JPA. The activities within this Fund provide for expenses related to general liability insurance, employment practice insurance and self-insured retention claims. Total internal service charges from the General Fund for FY 2019/20 are estimated at \$282,412. The total FY 2019/20 projected expenditures for this fund are \$280,212 of which includes self-insurance retention expense of \$100,000 that allows the payout of 4 claims at \$25,000 per claim. The Town does not anticipate expending retention expenses for 4 claims in the fiscal year, however, the amount is required to be established by the JPA.

For the past several years, the Town's liability insurance expense with PLAN JPA has remained static. For FY 2019/20 there is an increase in liability insurance for the Town. Total liability and employment practice coverage is estimated to be \$180,212, an increase of \$12,999. The estimated liability insurance expense is \$139,770. The Town *liability and employment insurance expense* for the current FY was \$157,709 to a budget of \$167,213. Total current claim retention expense for the FY is \$7,860. The FY 2019/20 ending fund balance is projected at \$551,064.

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## EMPLOYEE BENEFITS FUND

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The Employee Benefits Fund tracks expenditures across various departments for employment, unemployment, retirement, and healthcare benefits. Revenue to the fund comes through charges allocated back to each departmental budget based on number and type of personnel within each department. Revenues to the Fund for FY 2019/20 total \$847,127. Expenditures for FY 2019/20 total \$708,890. Most of this expenditure is the \$487,989 "pay as you go" retiree health care benefit contributions.

Within this fund is also the employee benefits charge of \$98,338. This is a charge of 1.5% to 2% of the General Fund Operational Departments salary expense that is allocated for personal leave contributions of sick, vacation, and holiday pay. This is for accruals of compensated absences for the Town as they reside in this Fund. The Town has a total compensated absences balance of \$641,757. Compensated absences comprise of accrued time-off, vacation and holiday pay for all employees and is recorded as a liability. These are amounts that would be liquidated or mature due to termination of Town staff. These funds are accounted for as part of the Town's annual audit.

Included within this fund is also unemployment insurance charges *if there are any future claims* charges to the Town. Any claims would be paid out of this fund. The total budgeted charge is \$53,962. During our General Fund Operations budget study session, staff recommended the Town make an additional contribution of \$205,901 towards the Town OPEB trust to satisfy the minimum required ARC. This contribution is distributed amongst respective departments and based on

retiree health cost allocation. With the recent OPEB actuarial valuation report, the Town's (ARC) is \$693,890. As previously mentioned, the FY 2019/20 "pay as you go" retiree health care costs are \$487,989. These costs are included and charged to respective departments and allocated to the Employee Benefits Fund. With the implementation of GASB 74 and GASB 75, The Town net OPEB asset of approximately \$3.06 million within the Employee Benefits Fund was adjusted to account for the recording of the OPEB liability in FY 2017/18 financial statements. There is approximately \$6.28 million maintained in the Town OPEB Trust. The Town has a net OPEB liability of \$4 million. The projected ending fund balance for FY 2019/20 for the fund is \$1,057,207.

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## TENNIS FUND

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The Tennis Fund projected revenues total \$47,100. A majority of this revenue attributable to the facility management services contract with Player Capital. The Town entered into the contract with Player Capital in the fall of 2014, and staff believes that this management services agreement continues to meet the needs of the community. This contract provides additional yearly revenue of \$40,000 to the Park. Player Capital Tennis is the exclusive provider of tennis lessons and clinics and serves as facility manager through the online court reservation system.

Last fiscal year, through the partnership with Player Capital, a clay tennis court was installed at the Tennis facilities. Player Capital gauged the interest of the community, and secured funding through a generous donation for the installation of the clay court in Atherton.

The FY 2019/20 budget projects that the purchase of tennis keys by residents and non-residents provide annual revenue of approximately \$6,500. The charges for keys are \$50 for Atherton Residents for a standard tennis key and \$50 for clay court access. The standard key fee for non-residents is \$200 and clay court access of \$30/hour. Each January, new tennis keys go on sale for the new court locks that go in place in February.

For FY 2019/20, the Town anticipates expenditures of \$79,630 (inclusive of capital costs). This includes \$10,130 for contract maintenance services for MCE, general court maintenance and \$2,500 for building security court gates upkeep. The Town is anticipates rehabilitation of two courts and maintenance on the clay court in FY 2019/20.

The beginning fund balance is estimated at \$183,079. The fund projects total revenues of \$47,100 to expenditures of \$79,630.. The FY 2019/20 ending fund balance is projected at \$150,549.

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## COPS - CITIZEN'S OPTION FOR PUBLIC SAFETY

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The COPS Office was created as a result of the Violent Crime Control and Law Enforcement Act of 1994. As a component of the Department of Justice, the mission of the COPS Office is to advance community policing in jurisdictions of all sizes across the nation. Community policing focuses on crime and social disorder through the delivery of police services that includes aspects of traditional law enforcement, as well as prevention, problem-solving, community engagement, and partnerships. In FY 1996/97, the California State Legislature created the Citizen's Option for

Public Safety (COPS) Program. Funds have been available through the State of California to local entities in the form of Citizen's Option for Public Safety (COPS) Grant. The Town receives \$100,000 per year from the grant. The Town uses the COPS grant for funding of sworn personnel. The Town anticipates to receive this funding on an annual basis and is used as transfer to the General Fund for funding of police sworn personnel salary related expenditures.

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## **EVANS CREATIVE DESIGN FUND**

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

AAF strives to raise artist membership, adding new artists to programming, keeping the website current, and utilize the new billing function of the membership portal. The AFF did not submit a budget grant request for the current FY. For FY 2017/18, the AAF requested \$11,120 from the Evan's Creative Design Fund for the purchase of art, as the foundation continues to look for acquisition of art for Town public spaces. The Atherton Art Foundation is focusing on art for the Atherton Library and the Town Center. The AFF will obtain approval by the City Council prior to the purchase of art for the Town. Other expenses include advertising events, office supplies, community programs, and liability insurance. The Fund has a balance of \$7,351. The only revenue to the fund is interest earned. For FY 2019/20 staff projects *the fund to be depleted* and therefore an estimated budget grant request of \$7,441.

### **OVERALL SUMMARY**

The above represents the Special Revenue and Internal Service Funds of the Town. These Funds play a vital role in the continued operation of the Town. The Tennis Fund is becoming a self-reliant fund with the onboarding of Player Capital and the addition of amenities such as the newly installed clay court. The COPS grant provides \$100,000 in grant funding that the Town uses every year towards funding of sworn police personnel. The Evans Creative Trust has approximately \$7,441 remaining. It is anticipated it will be depleted at some point, as funds over the years were used by the Atherton Arts Foundation programming. The Town's Internal Service Funds provide the financing and accounting of special activities and services performed by the General Fund, the main operating fund of the Town. These funds do so on a cost reimbursement basis to account for replacement of equipment, financing of outstanding workers' compensation, and other outstanding liabilities. These funds serve as an efficient way of internally financing Town operational needs and alleviates the day-to-day burden on the General Fund.

## CAPITAL IMPROVEMENT FUND

The five-year CIP proposes projects to analyze, repair or improve Town infrastructure, and the funding for those projects. The fifteen (15) projects are categorized into three areas:

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

Projects have been developed based on needs identified by City Council, residents, staff, and adopted master plans. The first year (FY 2019/20) of the CIP is incorporated into the Town's Budget and is the **only year** for which the City Council specifically allocates funding. The remaining four (4) years of the CIP reflect proposed projects and funding. These "out years" are revised annually to reflect changes in City Council priorities, direction, needs and funding availability. The CIP is reviewed by the Town's Planning Commission each year for consistency with the Town's General Plan. This year's CIP will be reviewed by the Planning Commission at their May 22 meeting. The Commission will send their comments in writing to the City Council prior to Council's June 19 meeting at which the Council is scheduled to adopt the budget, inclusive of the CIP.

### **ANALYSIS**

The 5-year CIP is presented to City Council tonight at a Study Session to allow for questions and discussion of individual projects, general discussion about broader objectives to be considered for future proposed projects and priorities for allocating funds. In broad areas of the five largest CIP expenditures, this year's CIP recommends:

- \$11.2 million for the Civic Center Construction Project;
- \$5.5 million for the new Library Construction;
- \$0.85 million for Drainage Improvements Program;
- \$0.73 million for the Road Maintenance Program; and
- \$0.15 million for Park Improvements

The Civic Center Project inclusive of the new Town Center and Library dominates the Town's CIP. Over the next few years, the Civic Center Project will be the primary focus of the Town's CIP and other projects will largely consist of basic maintenance efforts.

The Special Parcel Tax provided funding to maintain police emergency response services, street repair and maintenance, drainage facility repair and maintenance, and other capital improvements. The Special Parcel Tax generated approximately \$1.86 million annually and was divided 20% to Police Services and 80% to capital projects. The sunset of the Special Parcel Tax required the discontinuation of certain programs and projects. Allocations of the remaining balance of Special Parcel funds have been extended through 2021.

Following the Study Session, staff will implement changes directed by Council and present the CIP to City Council for consideration at the June Council meeting.

**Project Type: Streets & Transportation**

*Specific Project – Traffic Control Devices Program - #56070 (Page 13)*

This program provides basic ongoing funding for repair and replacement of regulatory, warning and advisory street signage, striping, cross walks, and markings. The Town budgets \$15,000 per year for this effort.

*Specific Project – Traffic Safety Improvement Program - #56064 (Page 14)*

This program provides funding for various data collection and studies as it relates to technical engineering reports, traffic counts, annual speed surveys, and warrant studies. The Town budgets \$25,000 per year for this effort. In FY 2019/20, staff will be purchasing 3 fixed solar powered radar speed indicators (\$15,000).

*Specific Project – Bicycle and Pedestrian Master Plan - #56069 (Page 15)*

Expenditures for FY 2019/20 is basic support funding of \$25,000, which can be used towards grant applications or minor improvements. The primary project in this category is the Middlefield Road Class II Bicycle Lanes Project. Because this project is awarded and under contract, it is not a part of the FY 2019/20 Budget.

The Middlefield Road Class II Bicycle Lanes Project was a priority CIP project identified within the Bike/Ped Master Plan. Specific improvements include widened bicycle lanes by improving shoulder conditions, restripe with high-visibility green markings at conflict zones and increased signage/way findings. The project was awarded at the City Council April Study Session.

The original project estimate was approximately \$1.4 million. The project was refined in scope and reduced in construction estimate. In FY 2017/18, the Town received a SMCTA Measure A matching grant of \$733,000 for the project. The grant agreement requires a 45.29% match based on the final scope of work construction costs. After plans and specifications were completed, the construction *estimate* for the project was approximately \$962,000. At that point, PG&E advised that they have a concurrent line replacement project. Staff negotiated with PG&E for project timing and required PG&E allocate pay for a portion of the Town's pending project. The PG&E cost of work associated with the project equated to \$360,000 leaving a remaining project estimate of \$602,000.

Bids for the project were received and the lowest bid was \$289,945. The Engineer's estimate for the project was \$476,670. Project management, construction management, inspection, and construction costs totaled \$421,580. This represented the Town's costs associated with the Project upon which the SMCTA Grant would be matched. The *total* project cost was \$781,580 (\$421,580 Town costs plus \$360,000 PG&E costs). Once the project is complete, the Town will seek reimbursement under the SMCTA Grant for \$230,646 (54.71% of \$421,580).

<b>Middlefield Class II Bicycle Lane Project</b>	
PG&E Portion of the Project Cost	\$360,000
Town Portion of the Project Cost	\$421,580
<b>Total Project Cost</b>	<b>\$781,580</b>
<b>Funding Sources for Town Project Cost</b>	<b>(\$421,580)</b>
SMCTA Grant	(\$230,646) (54.71% of \$421,580)
Remaining Town Costs	(\$190,934)
<b>Funding Source for Town Costs</b>	
County Measure A & Measure M	\$190,934
Town General Fund	\$0

*Specific Project – Road Maintenance Program - #56003 (Page 16)*

The Road Maintenance Program is the Town’s annual program that combines patching, sealing and overlay projects for the Town’s road systems. Specific streets to be improved are selected based on a Pavement Condition Index (PCI) Report that is prepared each November. The expenditures proposed in FY 2019/20 reflect two-inch grinding, dig-outs, and cape and slurry seal projects totaling \$725,000. Funding sources are portions of the remaining Parcel Tax, Measure A, Gas Tax (including SB1), and Measure M.

*Specific Project – Neighborhood Traffic Management Program - #56078 (Page 18)*

This is a program in support of the Neighborhood Traffic Management Program (NTMP). The program provides funding for studies and improvements on neighborhood streets that meet qualifying program criteria. The Town budgets \$10,000 per year.

**Project Type: Drainage**

*Specific Project – Drainage Improvements Program - #56034 (Page 19)*

The Budget for FY 2019/20 is \$850,000 coming from the Special Parcel Tax (\$775,000) and Atherton Channel Fund (\$75,000). The FY 2019/20 project is the relining of the Euclid Parker Drainage Ditch. This project will represent the largest portion of the allocated \$850,000. The remaining funds will be allocated toward *yet to be identified* projects resultant from the Green Infrastructure Plan.

*Specific Project – Upper Atherton Channel Monitoring - #56037 (Page 21)*

This continues the 10-year monitoring of the Upper Atherton Channel for the red-legged frog population. This allocation is \$10,000 per year.

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

*Specific Project – Accessibility Improvements Program - #56060 (Page 22)*

Title 28 of the Code of Federal Regulations requires the allocation of funding toward accessibility improvements. Staff has allocated \$50,000 in FY 2019/20 toward potential projects specifically for ADA improvements such as sidewalk ramps in Lloyd Park.

*Specific Project – Atherton Library - #57001 (Page 23)*

This is the Library portion of the Civic Center Project.

*Specific Project – Civic Center Project - #54015 (Page 24)*

This is the Town Center portion of the Civic Center Project. As discussed, prior with the Library Fund, the cash flow will be more specifically defined as part of the Notice to Proceed with S.J. Amoroso. For FY 2019/20, staff has allocated \$11,217,156 for the Town Center share of the Civic Center Project. This is an estimate only. The Town has not yet issued the Notice to Proceed to S.J. Amoroso. Once that Notice is issued, staff and S.J. Amoroso will more specifically define the course of construction that will inform the cash flow needs for the project in FY 2019/20 through FY 2021/22. Once that cash flow analysis has been completed, if necessary, staff will return to the Council to amend the CIP project budget to more accurately reflect cash flow.

*Specific Project – Park Projects - #56063 (Page 25)*

The FY 2019/20 Budget allocates \$149,250 toward various Park improvement Projects. This is a reallocation from FY 2018/19. These include \$18,500 for the hammerhead at the end of the Pavilion Parking Lot and \$130,750 for site lighting. The remaining projects for FY 2019/20 are \$100,000 and are an estimate of the design, management and construction of improvements to the Carriage House restrooms. Funds for the restroom improvements are in the Public Works operating budget.

**POLICY FOCUS**

There are a number of issues inherent in the selection of proposed projects, project schedules and project funding. The Town has several Master Plans that identify a variety of projects to be completed. Based on critical need, recommendations from Town committees, and goals set by the City Council, staff has compiled the proposed CIP. Staff has specifically limited the amount of ongoing projects over the next couple of years as the Civic Center Project proceeds.

The Water Capture Project is presently in the planning and design phase. It is not anticipated that the project moves to construction until FY 2020/21.

## **FISCAL IMPACT**

There is no fiscal impact of the review and discussion of the CIP. Upon Council approval of the projects and funding for FY 2019/20, those approved projects will be incorporated into the Town's Budget and their approved amounts will be reflected in the Budget and in remaining fund balances.

## **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 Internal Service, Library, Tennis Funds & Other Special Revenue  
FY 2019/20 Capital Improvement Program

Town of Atherton Annual Operating Budget FY 2019-2020  
Special Revenue Fund  
Library Fund

Account	Description	Actual 2017-2018	Adopted Budget 2018-19	Proposed Budget 2019-20
213-00-40001-000	Secured Property Tax	1,450,400	1,300,000	1,450,000
213-00-48001-000	Interest Income	134,589	50,000	75,000
<b>Total Revenues</b>		<b>1,584,989</b>	<b>1,350,000</b>	<b>1,525,000</b>
213-00-58003-000	Trans to Facilities Const-406	547,883	374,037	5,507,517
213-30-52007-000	Other Legal Services			
213-30-52011-000	Contract Planner			
213-30-52024-000	Architectural Services			
213-30-52027-000	Environmental Consulting Svcs			
213-30-52031-000	Contract Maint Services	15,988	22,000	22,000
213-30-53003-000	Building Security	-	500	250
213-30-53004-000	Facility Repair & Maintenance	-	1,200	2,000
213-30-53008-000	Contract Custodial Services	6,207	9,000	9,000
213-30-53014-000	Utilities - Electricity	10,051	12,000	10,000
213-30-53015-000	Utilities - Gas	1,023	1,000	400
213-30-53016-000	Utilities Water	7,829	6,500	3,200
213-30-53017-000	Utilities - Sewer	-		
213-30-53024-000	Advertising & Noticing	-		
213-30-53036-000	Contract Pesticid & Fertilizer	-	1,200	1,200
213-30-54010-000	Other Contract Services	10,120		
213-30-55016-000	Other Supplies & Materials		-	
Total Operations		599,101	427,437	5,555,567
<b>Total Expenditures</b>		<b>599,101</b>	<b>427,437</b>	<b>5,555,567</b>
Excess (Deficiency) of Rev Over Exp		985,888	922,563	(4,030,567)
Beginning Fund Balance		11,642,615	12,628,503	13,551,066
<b>Ending Fund Balance</b>		<b>12,628,503</b>	<b>13,551,066</b>	<b>9,520,499</b>

Town of Atherton Annual Operating Budget FY 2019-2020  
Special Revenue Fund  
Tennis Fund 105

Account	Description	Actual 2017-18	Adopted Budget 2018-2019	Recomm Budget 2019-2020
105-00-47027-058	Tennis Classes	40,000	40,000	40,000
105-00-47026-058	Tennis Keys	7,075	6,500	6,500
105-00-48001-058	Interest Income	1,730	600	600
105-00-48501-000	Donation & contributions			
<b>Total Revenues</b>		<b>48,805</b>	<b>47,100</b>	<b>47,100</b>
105-58-52031-000	Contract Maint Services	5,509	10,130	10,130
105-58-53003-000	Building Security	3,633	2,000	2,500
105-58-53004-000	Facility Repair & Maint	2,321	32,000	65,000
105-58-55012-000	Construction Materials	-	1,600	2,000
Total Operations		11,464	45,730	79,630
<b>Total Expenditures</b>		<b>11,464</b>	<b>45,730</b>	<b>79,630</b>
Excess (Deficiency) of Rev Over Exp		37,341	1,370	(32,530)
<b>Contribution from MALL Player Capital contract</b>				
Beginning Fund Balance		144,368	181,709	183,079
<b>Ending Fund Balance</b>		<b>181,709</b>	<b>183,079</b>	<b>150,549</b>

Town of Atherton Annual Operating Budget FY 2019-2020  
Special Revenue Fund  
COPS Grant

Account	Description	Actual 2017-18	Adopted Budget 2018-2019	Proposed Budget 2019-2020
209-00-45019-040	Grant	169,591	100,000	100,000
209-00-48001-040	Interest Income	3	146	146
<b>Total Revenue</b>		<b>169,594</b>	<b>100,146</b>	<b>100,146</b>
209-40-50001-040	Salaries related expenditures	169,591	100,000	100,000
<b>Total Expenditure</b>		<b>169,591</b>	<b>100,000</b>	<b>100,000</b>
Excess (Deficiency) of Rev Over Exp		3	146	146
Beginning Fund Balance		299	302	445
<b>Ending Fund Balance</b>		<b>302</b>	<b>448</b>	<b>591</b>

Town of Atherton Annual Operating Budget FY 2019-2020  
Special Revenue Fund  
Evan Creative Design Fund

Account	Description	Actual 2017-2018	Proposed Budget 2018-2019	Proposed Budget 2019-2020
215-00-48001-000	Interest Income	70	90	90
215-00-48501-000	Donations/Contributions			
	<b>Total Revenue</b>	<b>70</b>	<b>90</b>	<b>90</b>
215-30-53024-000	Advertising/Noticing			
215-30-54007-000	Membership Dues			
215-30-54010-000	Other Contract Services	11,120	7,596	-
215-30-54019-000	Community Educational Prog.			
215-30-54027-000	Sponsorship/Contribution			
215-30-55016-000	Other Supplies & Materials			
215-30-57010-000	Misc. Capital Outlay			
	<b>Total Expenditures</b>	<b>11,120</b>	<b>7,596</b>	<b>-</b>
	Excess (Deficiency) of Rev Over Exp	(11,050)	(7,506)	90
	Beginning Fund Balance	18,401	7,351	7,351
	<b>Ending Fund Balance</b>	<b>7,351</b>	<b>(155)</b>	<b>7,441</b>

Town of Atherton Annual Operating Budget FY 2019-2020  
Internal Service Fund  
Equipment Replacement Budget By Account

Fund 610 Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Recomm Budget 2019-2020
610-00-48001-000	Interest on Investments	4,469	2,600	2,600
610-00-47509-012	Equip Replace Charges - Admin			
610-00-47509-018	Equip Replace Charges - Finance	10,000	10,000	10,000
610-00-47509-025	Equip Replace Charges - Building	-		
610-00-47509-040	Equip Replace Charges - Police	254,500	270,100	121,000
610-00-47509-050	Equip Replace Charges - DPW Engineering	8,000	8,000	8,000
610-00-47509-053	Equip Replace Charges - DPW Street Maint	9,000	9,000	9,000
610-00-47509-057	Equip Replace Charges - DPW Park Maint	3,000	3,000	3,000
610-00-47509-059	Equip Replace Charges - Building Maint	12,500	12,500	12,500
610-00-48004-000	Sale of Property			
	Total Revenues	301,469	315,200	166,100
	Depreciation			
610-18-57006-018	Computer Software	1,980	4,950	4,500
610-25-57006-025	Computer Software	-	-	-
610-12-57004-012	Machinery & Equipment	6,694	-	-
610-40-57004-040	Machinery & Equipment	45,130	71,100	41,000
610-40-57005-040	Vehicles & Accessories	113,258	240,000	80,000
610-50-57004-040	Machinery & Equipment		-	-
610-50-57005-050	Vehicles & Accessories		-	-
	Total Expenditures	167,063	316,050	125,500
	Excess (Deficiency) of Revenues Over Expenditures	134,406	(850)	40,600
	Beginning Net Asset (Deficit)	729,516	863,922	863,072
	Ending Net Asset (Deficit)	863,922	863,072	903,672

Town of Atherton Annual Operating Budget FY 2019-2020.  
Internal Service Fund  
Worker's Compensation Budget By Account

Fund 614 Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Recomm Budget 2019-2020
614-00-47503-012	Charges for Services - Admin Dept	18,410	17,701	18,410
614-00-47503-018	Charges for Services - Finance Dept	13,587	14,124	15,986
614-00-47503-025	Charges for Services - Building Dept	5,836	5,926	6,636
614-00-47503-040	Charges for Services - Police Dept	326,489	308,348	341,212
614-00-47503-050	Charges for Services - DPW Engineering	6,819	6,964	5,068
614-00-47503-053	Charges for Services - DPW Street Maint	3,018	3,794	4,093
614-00-47503-057	Charges for Services - DPW Park Maint	1,208	1,517	4,382
614-00-47503-058	Charges for Services - DPW Park Prog & Tennis Fd	1,208	1,517	1,637
614-00-47503-059	Charges for Services - DPW Building Maint	604	759	819
614-00-48001-000	Interest on Investments	6,888	1,250	1,250
614-00-49001-000	Transfer From General Fund	357,140		
	Total Revenues	<u>741,206</u>	<u>361,900</u>	<u>399,493</u>
614-30-51013-000	Worker's Comp Expense	503,220	151,727	158,909
614-30-51017-000	Safety/Compliance Program Assessment	6,841	5,647	6,258
	Reserve Equity Contribution	-	235,397	110,000
	Total Expenditures	<u>510,061</u>	<u>392,772</u>	<u>275,167</u>
	Excess (Deficiency) of Revenues Over Expenditures	231,144	(30,872)	124,326
	Transfer-in		235,397	110,000
	Beginning Net Assets (Deficit)	<u>493,512</u>	<u>724,656</u>	<u>929,182</u>
	Ending Net Assets (Deficit)	<u><u>724,656</u></u>	<u><u>929,182</u></u>	<u><u>1,163,508</u></u>

Town of Atherton Annual Operating Budget FY 2019-2020  
Internal Service Fund  
General Liability Budget By Account

Fund 615 Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Recomm Budget 2019-2020
615-00-47504-000	Liability Insurance Charge	202,428	229,417	239,770
615-00-47505-000	Employment Practice Liability Charge	28,456	37,796	40,442
615-00-48001-000	Interest on Investments	5,310	2,200	2,200
Total Revenues		<u>236,195</u>	<u>269,413</u>	<u>282,412</u>
615-30-53019-000	Liability Insurance Expense	102,428	129,417	139,770
615-30-53020-000	Employment Practice Liability	28,456	37,796	40,442
615-30-53022-000	Liability Claim Expense	(21,301)	100,000	100,000
Total Expenditures		<u>109,583</u>	<u>267,213</u>	<u>280,212</u>
Excess (Deficiency) of Revenue Over Expenditures		126,612	2,200	2,200
Beginning Net Assets (Deficit)		<u>420,053</u>	<u>546,664</u>	<u>548,864</u>
Ending Net Assets (Deficit)		<u><u>546,664</u></u>	<u><u>548,864</u></u>	<u><u>551,064</u></u>

Town of Atherton Annual Operating Budget FY 2019-2020  
Internal Service Fund  
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Recomm Budget 2019-2020
616-00-47506-000	GASB 45 ARC - Contribution	92,118	198,151	205,901
616-00-47506-012	GASB 45 ARC - Admin	47,608	20,050	19,989
616-00-47506-018	GASB 45 ARC - Finance	28,313	20,653	24,082
616-00-47506-025	GASB 45 ARC - Building	27,732	29,104	18,336
616-00-47506-040	GASB 45 ARC - Police	284,506	294,149	315,930
616-00-47506-050	GASB 45 ARC - DPW Engineering	32,146	24,478	24,785
616-00-47506-053	GASB 45 ARC - DPW Street Maint	47,660	73,919	76,681
616-00-47506-057	GASB 45 ARC - DPW Park Maint	4,174	4,171	4,478
616-00-47506-058	GASB 45 ARC - DPW Park Program	4,038	4,117	3,708
616-00-47507-012	EE Benefits Earned - Admin	4,352	4,425	6,936
616-00-47507-018	EE Benefits Earned - Finance	3,240	3,531	5,995
616-00-47507-025	EE Benefits Earned - Building	1,367	1,431	2,414
616-00-47507-040	EE Benefits Earned - Police	60,764	71,627	77,068
616-00-47507-050	EE Benefits Earned - DPW Engineering	1,604	1,691	1,826
616-00-47507-053	EE Benefits Earned - DPW Street Maint	729	948	1,535
616-00-47507-057	EE Benefits Earned - DPW Park Maint	291	379	1,643
616-00-47507-058	EE Benefits Earned - DPW Park Program	291	379	614
616-00-47507-059	EE Benefits Earned - DPW Bldg Maint	146	190	307
616-00-47508-012	Unemploy Benefits - Admin	4,603	4,425	4,624
616-00-47508-018	Unemploy Benefits - Finance	3,401	3,531	3,997
616-00-47508-025	Unemploy Benefits - Building	1,241	1,431	1,609
616-00-47508-040	Unemploy Benefits - Police	38,281	37,063	39,783
616-00-47508-050	Unemploy Benefits - DPW Engineering	1,487	1,691	1,217
616-00-47508-053	Unemploy Benefits - DPW Street Maint	755	948	1,023
616-00-47508-057	Unemploy Benefits - DPW Park Maint	302	379	1,095
616-00-47508-058	Unemploy Benefits - DPW Park Program	302	379	409
616-00-47508-059	Unemploy Benefits - DPW Building Maint	151	190	205
616-00-48001-000	Interest on Investments	13,662	2,520	4,500
616-00-49001-000	Transfer from General Fund	-		
Total Revenues		705,263	805,950	850,690
616-xx-51009-xxx	Retiree Health-Care OPEB		198,151	205,901
616-12-51009-012	Retiree Health-Care (Admin)	24,463	20,050	19,989
616-18-51009-018	Retiree Health-Care (Finance)	23,872	20,653	24,082
616-25-51009-025	Retiree Health-Care (Building)	36,743	29,104	18,336
616-40-51009-040	Retiree Health-Care (Police)	297,818	294,149	315,930

Town of Atherton Annual Operating Budget FY 2019-2020  
Internal Service Fund  
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2017-2018	Adopted Budget 2018-2019	Recomm Budget 2019-2020
616-50-51009-050	Retiree Health-Care (Engineering)	25,104	24,478	24,785
616-53-51009-053	Retiree Health-Care (Street Maint)	46,485	73,919	76,681
616-57-51009-057	Retiree Health-Care (Park Maint)	4,198	4,171	4,478
616-58-51009-058	Retiree Health-Care (Park Program)	3,944	4,118	3,708
616-30-51016-030	Unemployment Insurance	11,113	15,000	15,000
616-30-50013-030	Employee Benefits Earned	188,248		
616-30-51021-000	Net OPEB Expense	92,118		
	Total Expenditures	<u>754,108</u>	<u>683,793</u>	<u>708,890</u>
	Excess (Deficiency) of Revenues Over Expenditures	(48,845)	122,157	141,800
	Beginning Net Assets (Deficit)	<u>842,094</u>	<u>793,249</u>	<u>915,406</u>
	Ending Net Assets (Deficit)	<u><u>793,249</u></u>	<u><u>915,406</u></u>	<u><u>1,057,207</u></u>

# Town of Atherton

## Capital Improvement Program

*FY 2019/20 - 2023/24*

**Town of Atherton**  
**Public Works Department**  
91 Ashfield Road  
Atherton, CA 94027  
[www.ci.atherton.ca.us](http://www.ci.atherton.ca.us)

**Streets & Transportation**

**Drainage**

**Town Buildings, Park & Facilities**





# Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

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**Capital Improvement Program  
Fiscal Years 2019/20 through 2023/2024**

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**Section I:  
Introduction**



# Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

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## I. INTRODUCTION

### About the Capital Improvement Program

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

The CIP is a five-year planning tool that identifies anticipated capital improvements and their funding sources from fiscal years 2019/20 through 2023/24. The CIP does not appropriate funds, but rather, it functions as a budgeting and planning tool which supports appropriations that are made through adoption of the annual budget. The CIP is updated annually to reflect the latest community priorities, infrastructure master plans, completed projects, updated project cost estimates and available revenue sources.

### Master Plans

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

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

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



## Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

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The CIP projects were selected based on the following factors:

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

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

### CIP Document Organization

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

As such this CIP is organized into three parts.

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



**Capital Improvement Program  
Fiscal Years 2019/20 through 2023/2024**

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**Section II:  
Funding Sources  
& Revenues**



## Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

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### II. FUNDING DESCRIPTIONS

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

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

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

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

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



## Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

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### Measure S (Special Parcel Tax)

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Approved by a 2/3rds vote of Atherton residents in November 2013, Measure S (Special Parcel Tax) is an ordinance that continues the existing Town of Atherton Special Parcel Tax for four years. The current parcel tax expired in FY 2017/18, with available capital improvement funds programmed through FY 2020/21. The Special Parcel Tax was not renewed in 2018. There are still residual funds that will be used for authorized capital project infrastructure needs.

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

### Measure A

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

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

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

### Measure M

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



## **Capital Improvement Program Fiscal Years 2019/20 through 2023/2024**

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

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

### **Gas Tax**

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Atherton receives a formula allocation of funds based upon population and lane miles. In FY 2019-20, the Town will receive approximately \$187,000 in regular Gas Tax revenues. This amount is augmented with additional revenues from the Road Repair and Accountability Act of 2017 (SB 1). Effective November 1, 2017, the gasoline excise tax was increased 12 cents per gallon and the excise tax on diesel was increased 20 cents per gallon. SB 1 also increased the vehicle registration tax effective January 1, 2018 and an additional vehicle registration tax will be applied to zero emission vehicles effective July 1, 2020. As a result, the Gas Tax allocations to the Town is expected to increase to \$313,000 in FY 2019/20. It is unlikely that the Town will be able to achieve the Maintenance of Effort requirements of SB 1 to continue to receive SB1 funds beyond FY 2020/21.

### **Atherton Library Fund**

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

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



## **Capital Improvement Program Fiscal Years 2019/20 through 2023/2024**

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

As of the June 30, 2018 Audit, the combined total fund balance is approximately \$12.6 million. The beginning fund balance in the Town's Library Fund is estimated to be approximately \$4.6 million.

### **Atherton Channel Fund**

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

### **Donations**

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

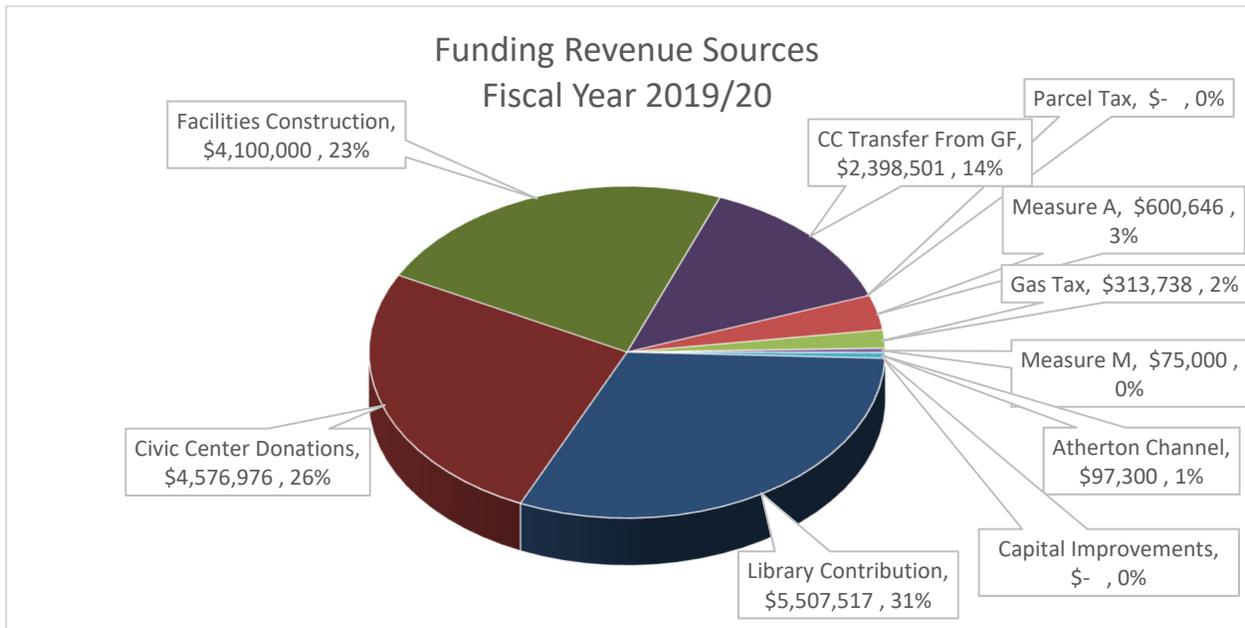


## Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

### Fund Sources in FY 2019/20

The sources used to fund the FY 2019/20 capital improvements total approximately \$17.7 million and consist of existing fund balances plus new income. The three major sources of these funds are the Library, Facilities Construction, and donations. These funds are used to fund road maintenance, the Civic Center and Library construction projects. These and other capital projects are described in detail in the next section of this CIP.

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

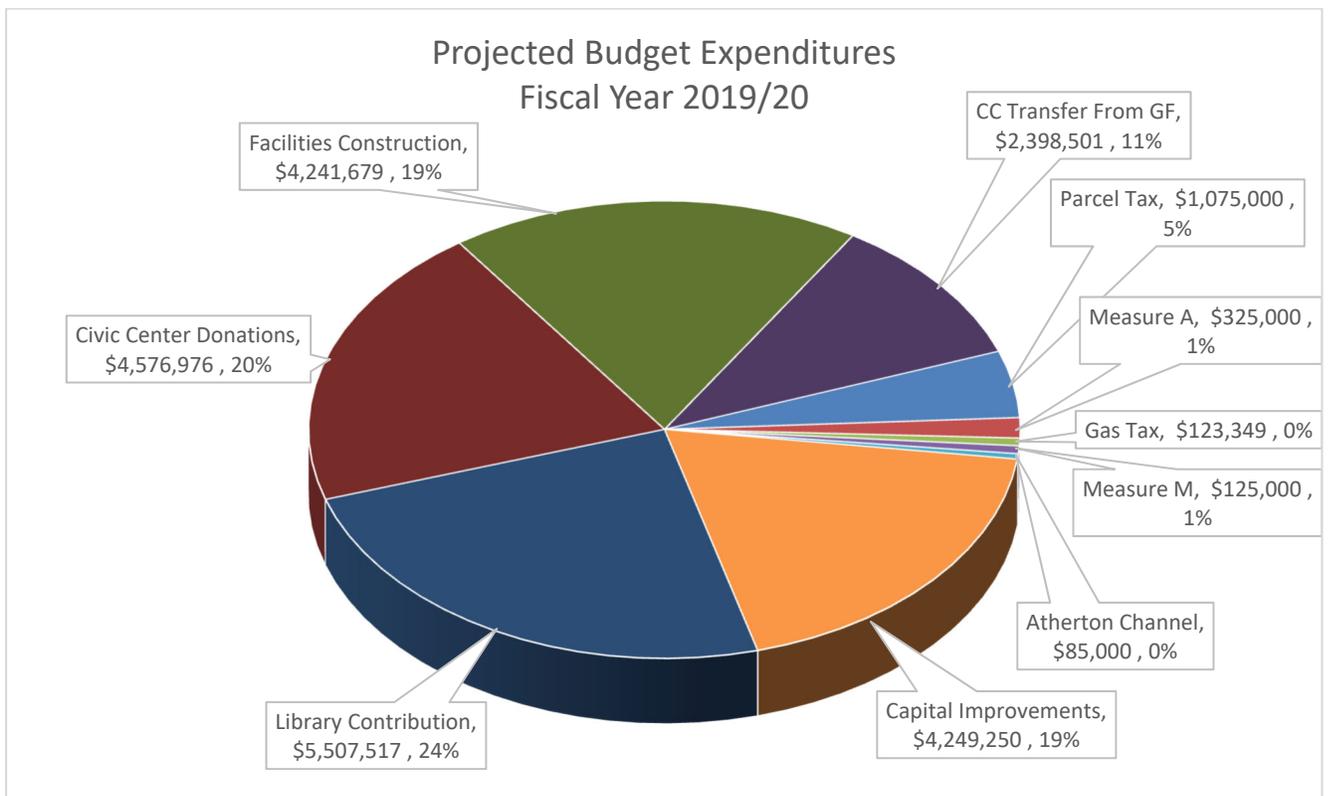




## Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

### Capital Program Expenditures for FY 2019/20

For FY 2019/20, the CIP anticipates appropriating approximately \$22.7 million, in addition to prior year fund allocations. The major expenditures planned are for the construction of the Civic Center and Library. These project expenditures, in addition to other capital projects are identified in the chart below.





**Capital Improvement Program  
Fiscal Years 2019/20 through 2023/2024**

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**Section III:  
Capital Projects**



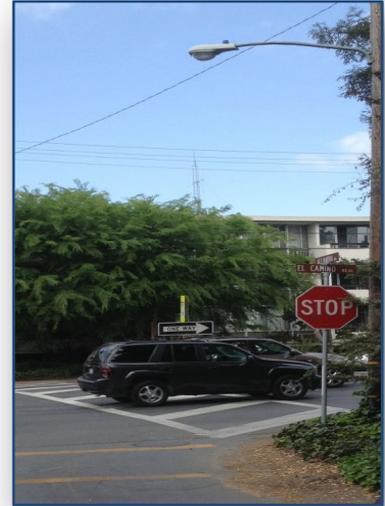
## Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

**Project Type:** Streets & Transportation

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

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

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



### Funding Plan and Project Costs

Funding Source	19/20	20/21	21/22	22/23	23/24	Totals
Measure A	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
<b>Totals</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$75,000</b>



## Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

**Project Type:** Streets & Transportation

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

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

- Purchase three fixed solar powered radar speed indicators (FY 2019/20) – estimate \$15,000
- Traffic consultant to assist the Town with a town-wide discussion on traffic mitigation

### Funding Plan and Project Costs

Funding Source	19/20	20/21	21/22	22/23	23/24	Totals
Measure A	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	<b>\$125,000</b>
<b>Totals</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$125,000</b>





## Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

**Project Type:** Streets & Transportation

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

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



Priority projects include:

- Middlefield Class II bike lanes (FY 2018/19) – under construction
- Identify opportunities to improve safety and awareness on heavily used routes servicing schools and parks (FY2019/20)
- Seek grant funding to implement improvements identified in the Town of Atherton Bicycle and Pedestrian Master Plan

Funding Source	19/20	20/21	21/22	22/23	23/24	Totals
Measure A Fund	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	<b>\$125,000</b>
Special Parcel Tax		\$175,000				<b>\$175,000</b>
<b>Totals</b>	<b>\$25,000</b>	<b>\$200,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$300,000</b>



## Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

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**Project Type:** Streets & Transportation

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

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



The funds proposed for this program have been increased from an average of \$350,000 per year in prior years to \$675,000 for FY 2018/19. Funds for this program are reduced going forward due to the sunset of the Special Parcel Tax. Funds associated with the Roadway Maintenance and Rehabilitation Account (RMRA) approved through SB-1 in 2017 are subject to maintenance of effort requirements which may not be achieved in future years.

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

- Two inch grind and overlay (on various streets throughout Town) - \$400,000
- Maintenance Dig-outs (on various streets throughout Town) - \$150,000
- Cape Seal/Slurry Seal (on various streets throughout Town) - \$175,000



## Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

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### Funding Plan and Project Costs

Funding Source	19/20	20/21	21/22	22/23	23/24	Totals
Special Parcel Tax	\$300,000	\$300,000				<b>\$600,000</b>
Measure A	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	<b>\$1,250,000</b>
Gas Tax	\$100,000	\$100,000	\$75,000	\$75,000	\$75,000	<b>\$425,000</b>
Measure M	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	<b>\$375,000</b>
<b>Totals</b>	<b>\$725,000</b>	<b>\$725,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$2,650,000</b>



## Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

**Project Type:** Streets & Transportation

**Project Type:** Streets and Transportation

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

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

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

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

### Funding Plan and Project Costs

Funding Source	19/20	20/21	21/22	22/23	23/24	Totals
Measure A	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
<b>Totals</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$50,000</b>



## Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

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**Project Type:** Drainage

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

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



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

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

Projects still ongoing in FY 2018/19 are:

- Bayfront Canal Study (FY 2018/19) – currently under development
- Green Infrastructure Plan Development (FY 2018/19)– currently under development

Funding for the following improvements is estimated at:

- Task 1B: Relining of Euclid Parker ditch (design & construction) – estimate \$775,000 (FY2019/20)
- Green Infrastructure Implementation – locations to be determined based on Green Infrastructure Plan – estimate \$75,000 (FY2019/20)



## Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

- Projects Not Budgeted but Planned for Future Years
  - Task 1C: Replacement of failed culverts; Euclid, Polhemus, Camino al Lago, Euclid Parker ditch reline, Stockbridge and Carolina, Serrano, and Shearer intersection regrades, install new swales and berms. - estimate \$1,500,000
  - Task 2: Relining side slopes and bottom of Atherton Channel upstream of Alameda de las Pulgas. – estimate \$2,310,000

### Funding Plan and Project Costs

Funding Source	19/20	20/21	21/22	22/23	23/24	Totals
Special Parcel Tax	\$775,000	\$90,000				<b>\$865,000</b>
Atherton Channel	\$75,000	\$75,000	\$50,000	\$50,000	\$50,000	<b>\$300,000</b>
<b>Totals</b>	<b>\$850,000</b>	<b>\$165,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$1,165,000</b>



## Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

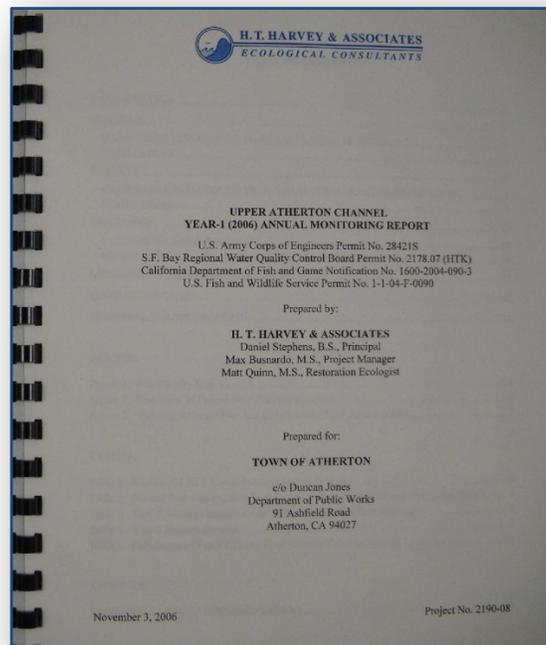
**Project Type:** Drainage

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

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

### Funding Plan and Project Costs

Funding Source	19/20	20/21	21/22	22/23	23/24	Totals
Atherton Channel	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
<b>Totals</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$50,000</b>





## Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

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

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

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

The Accessibility Improvements Program provides funding to design and implement improvements necessary to correct deficiencies identified as part of the evaluation process. Sample improvements may include projects such as installation of new ADA compliant sidewalk ramps and access improvements to and within Town owned and operated facilities. Certain pavement maintenance treatments require accessibility improvements such as sidewalk ramps. The proposed FY 2019/20 project would allocate funds for sidewalk ramp associated with the road maintenance programs including improvements in the Lloyd Park neighborhood.

### Funding Plan and Project Costs

Funding Source	19/20	20/21	21/22	22/23	23/24	Totals
Capital Improvement Fund	\$0	\$10,000	\$10,000	\$10,000	\$10,000	<b>\$40,000</b>
Measure M	\$50,000					<b>\$50,000</b>
<b>Totals</b>	<b>\$50,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$90,000</b>





## Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

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

**Project Description:** The Civic Center Master Plan includes the planning, design, and construction of an approximately 10,200 square foot new library on the Civic Center site. The construction contract for the project has been and construction is scheduled to begin in early in June 2019.

### Funding Plan and Project Costs

Funding Source	19/20	20/21	21/22	22/23	23/24	Totals
Atherton Library	\$5,507,517	\$7,343,356	\$5,507,517			\$18,358,390
<b>Totals</b>	<b>\$5,507,517</b>	<b>\$7,343,356</b>	<b>\$5,507,517</b>			<b>\$18,358,390</b>





## Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

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

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

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

### Funding Plan and Project Costs

Funding Source	19/20	20/21	21/22	22/23	23/24	Totals
Donations	\$4,576,976					\$4,576,976
Building Capital	\$2,398,501	\$14,833,070	\$11,217,156			\$28,448,727
Capital Improvements	\$4,241,679	\$123,138				\$4,364,817
<b>Totals</b>	<b>\$11,217,156</b>	<b>\$14,956,208</b>	<b>\$11,217,156</b>			<b>\$37,390,520</b>





## Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

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

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

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

- Create turnaround at end of Pavilion Parking lot (hammerhead). Re-budgeted from FY 2018-19 – estimate \$18,500
- Site lighting – Replace ten poles and fixtures (using most existing controls, conduit and wiring). Re-budgeted from FY 2018-19 – estimate \$130,750
- Update and remodel restrooms in the Carriage House – estimate \$100,000. This project *is not* a part of the CIP but rather funded in the Public Works operating budget.
- Amphitheater Construction (FY 2020-21) – estimate \$75,000
- Create accessible seating along edge of lawn, provide compacted aggregate pad under picnic tables and purchase new site furnishing and signage for the park. (FY 2021-22) – estimate \$30,500
- Projects Not Budgeted but Planned for Future Years
  - Park Circulation and Pedestrian Circulation improvements – Construct the Park entrance including the driveway, pedestrian entry, Main House loop, Main Lawn, DG pathway, road standardization. Also to include focal points, plaza spaces crosswalks, exit road pathway and road repairs (widening). – estimate \$508,000
  - Fencing Improvements along Watkins Avenue – estimate \$150,000

### Funding Plan and Project Costs

Funding Source	19/20	20/21	21/22	22/23	23/24	Totals
Capital Improvements	\$149,250	\$75,000	\$30,500	\$0	\$0	\$254,750
<b>Totals</b>	<b>\$149,250</b>	<b>\$75,000</b>	<b>\$30,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$254,750</b>



**TOWN OF ATHERTON - POST PARCEL TAX**  
**FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM**  
**FISCAL YEARS ENDING JUNE 30, 2020 TO 2024**

Account	Fund Name	Forecast 2020	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024	Five Year Total
<b>SPECIAL PARCEL TAX - FUND 201</b>							
	<b>BEGINNING FUND BALANCE</b>	\$ 1,640,312	\$ 565,312	\$ 312	\$ 312	\$ 312	
Revenue							
201-00-40003-000	Special Tax						\$
201-00-48001-000	Interest Income						\$
201-00-45020-000	Other Reimbursements- MTC Middlefield OakGrove Grant						\$
201-50-58001-000	Transfer to General Fund						\$
							\$
	TOTAL REVENUE - FUND 201	\$	\$	\$	\$	\$	\$
Expenditures							
201-50-56003-000	Road Maintenance Program	\$ 300,000	\$ 300,000				\$ 600,000
201-50-56034-000	Drainage Improvements	\$ 775,000	\$ 90,000				\$ 865,000
201-50-56057-000	Series Street Light						\$
201-50-56059-000	Bike & Pedestrian Improvement Program	\$	\$ 175,000	\$			\$ 175,000
201-50-56060-000	Accessibility Improvements						\$
							\$
	TOTAL EXPENDITURES - FUND 201	\$ 1,075,000	\$ 565,000	\$	\$	\$	\$ 1,640,000
<b>SPECIAL PARCEL TAX - FUND 201</b>							
	<b>ENDING FUND BALANCE</b>	\$ 565,312	\$ 312	\$ 312	\$ 312	\$ 312	
<b>MEASURE A - FUND 202</b>							
	<b>BEGINNING FUND BALANCE</b>	\$ 238,605	\$ 514,251	\$ 559,251	\$ 604,251	\$ 649,251	
Revenue							
202-00-41003-050	Transportation Co Measure A Sales Tax	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 2,590,000
	SMCTA Measure A Grant-Middlefield Class II	\$ 230,646					
202-00-48001-050	Interest Income						\$
							\$
	TOTAL REVENUE - FUND 202	\$ 600,646	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 2,820,646
Expenditures							
202-50-52001-000	Annual Financial Audit (Measure A)						\$
202-50-54025-000	Congestion Relief (C/CAG) Fee						\$
202-50-56003-000	Road Maintenance Program- Street Overlay	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
202-50-56057-000							\$
202-50-56058-000	Series Street Light						\$
202-50-56059-000	Bike & Pedestrian Improvement Program	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
202-50-56064-000	Traffic Safety Improvement Program	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
202-50-56070-000	Traffic Control Devices Program	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
202-50-56076-000	Belbrook Way Culvert Repair						\$
202-50-56078-000	Neighborhood Traffic Management Program	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000



**TOWN OF ATHERTON - POST PARCEL TAX**  
**FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM**  
**FISCAL YEARS ENDING JUNE 30, 2020 TO 2024**

Account	Fund Name	Forecast 2020	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024	Five Year Total
	TOTAL EXPENDITURES - FUND 202	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000	\$ 1,625,000
	<b>MEASURE A - FUND 202</b>						
	<b>ENDING FUND BALANCE</b>	<b>\$ 514,251</b>	<b>\$ 559,251</b>	<b>\$ 604,251</b>	<b>\$ 649,251</b>	<b>\$ 694,251</b>	
<b>GAS TAX - FUND 203</b>							
	<b>BEGINNING FUND BALANCE</b>	<b>\$ 59,611</b>	<b>\$ 123,349</b>	<b>\$ 187,087</b>	<b>\$ 149,683</b>	<b>\$ 112,279</b>	
Revenue							
203-00-45001-050	Gas Tax - 2105	\$ 313,738	\$ 313,738	\$ 187,596	\$ 187,596	\$ 187,596	\$ 1,872,668
	TOTAL REVENUE - FUND 203	\$ 313,738	\$ 313,738	\$ 187,596	\$ 187,596	\$ 187,596	\$ 1,310,072
Expenditures							
203-50-52001-000	State Controller Street Report Preparation Fee						\$
203-50-54026-000	C/CAG Gas Tax Fee						\$
203-50-56003-000	Road Maintenance Program	\$ 100,000	\$ 100,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 425,000
203-50-56058-000	Drainage Program						\$
203-50-56999-000	Engineering/Staff Costs (estimate)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
203-50-56061-000	Bridge Maintenance Program						\$
202-50-56064-000	Traffic Safety Improvement Program						\$
201-50-56059-000	Bike & Pedestrian Improvement Program						\$
	TOTAL EXPENDITURES - FUND 203	\$ 250,000	\$ 250,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 1,175,000
	<b>GAS TAX - FUND 203</b>						
	<b>ENDING FUND BALANCE</b>	<b>\$ 123,349</b>	<b>\$ 187,087</b>	<b>\$ 149,683</b>	<b>\$ 112,279</b>	<b>\$ 74,875</b>	
<b>COUNTY MEASURE M- FUND 204</b>							
	<b>BEGINNING FUND BALANCE</b>	<b>\$ 198,273</b>	<b>\$ 148,273</b>	<b>\$ 148,273</b>	<b>\$ 148,273</b>	<b>\$ 148,273</b>	
Revenue							
204-00-45025-050	SMC Vehicle Registration Fee	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
204-00-48001-050	Interest Income						
	TOTAL REVENUE - FUND 204	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Expenditures							
204-50-56003-000	Road Maintenance Program	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
204-50-56061-000	Bridge Maintenance Program						\$
204-50-56060-000	Accessibility Improvement Program	\$ 50,000					\$ 50,000
	Bike & Pedestrian Improvement Program						\$
	TOTAL EXPENDITURES - FUND 204	\$ 125,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 425,000
	<b>COUNTY MEASURE M- FUND 204</b>						
	<b>ENDING FUND BALANCE</b>	<b>\$ 148,273</b>					



**TOWN OF ATHERTON - POST PARCEL TAX**  
**FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM**  
**FISCAL YEARS ENDING JUNE 30, 2020 TO 2024**

Account	Fund Name	Forecast 2020	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024	Five Year Total
<b>CAPITAL IMPROVEMENT PROJECTS - FUND 401</b>							
	<b>BEGINNING FUND BALANCE</b>	\$ 5,368,843	\$ 1,119,593	\$ 911,455	\$ 870,955	\$ 860,955	
<b>Revenue</b>							
401-00-49001-000	Transfer In from General Fund						\$
401-00-49001-000	Transfer In from General Fund (Bayfront Canal)						\$
	CalTrans Reimbursement Water Capture Facility						\$
	SMCTA Grant						\$
	<b>TOTAL REVENUE - FUND 204</b>	\$	\$	\$	\$	\$	\$
<b>Expenditures</b>							
401-00-58003-000	Transfer to Constuction Facilities						\$
401-50-52001-000	Annual Financial Audit						\$
401-50-54015-000	Civic Center	\$ 4,100,000	\$ 123,138				\$ 4,223,138
401-50-56055-000	Town Center Facilities Plan and Repairs						\$
401-50-56063-000	Park Master Plan	\$ 149,250	\$ 75,000	\$ 30,500			\$ 254,750
401-50-56059-000	Bike and Pedestrian Improvement Program						\$
401-50-56090-000	BayFront Canal Study						\$
401-50-56095-000	Water Capture Project						\$
401-50-56060-000	Accessibility Improvement Program		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000
401-50-56080-000	Green Infrastrurcture Plan		\$	\$	\$		\$
	<b>TOTAL EXPENDITURES - FUND 401</b>	\$ 4,249,250	\$ 208,138	\$ 40,500	\$ 10,000	\$ 10,000	\$ 4,517,888
<b>CAPITAL IMPROVEMENT PROJECTS - FUND 401</b>							
	<b>ENDING FUND BALANCE</b>	\$ 1,119,593	\$ 911,455	\$ 870,955	\$ 860,955	\$ 850,955	
<b>ATHERTON CHANNEL- FUND 403</b>							



**TOWN OF ATHERTON - POST PARCEL TAX**  
**FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM**  
**FISCAL YEARS ENDING JUNE 30, 2020 TO 2024**

Account	Fund Name	Forecast 2020	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024	Five Year Total
	<b>BEGINNING FUND BALANCE</b>	\$ 313,296	\$ 325,596	\$ 337,896	\$ 375,196	\$ 412,496	
Revenue							
403-00-40001-050	Secured Property Tax	\$ 83,000	\$ 83,000	\$ 83,000	\$ 83,000	\$ 83,000	\$ 415,000
403-00-40002-050	Unsecured Property Tax	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 20,000
403-00-40004-050	SB 813 Redemption-supplemental	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500
403-00-40005-050	Home Owners Exemption	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 1,000
403-00-40008-050	ERAF Subvention	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,400	\$ 37,000
403-00-48001-050	Interest Income	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 6,000
							\$
	<b>TOTAL REVENUE - FUND 403</b>	\$ 97,300	\$ 97,300	\$ 97,300	\$ 97,300	\$ 97,300	\$ 486,500
Expenditures							
403-50-52001-000	State Controller Drainage District Report Prep. F						\$
403-50-54029-000	County Tax Admin Cost						\$
403-50-56037-000	Upper Channel Repair Monitoring Phase 1	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
403-50-56037-000	Upper Channel Phase 2						\$
403-50-56034-000	Drainage Improvements	\$ 75,000	\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 300,000
403-50-56080-000	Green Infrastructure Plan						\$
	<b>TOTAL EXPENDITURES - FUND 403</b>	\$ 85,000	\$ 85,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 350,000
	<b>ATHERTON CHANNEL- FUND 403</b>						
	<b>ENDING FUND BALANCE</b>	\$ 325,596	\$ 337,896	\$ 375,196	\$ 412,496	\$ 449,796	
	<b>FACILITIES CONSTRUCTION - FUND 406</b>						
	<b>BEGINNING FUND BALANCE</b>	\$ 141,679	\$ 0	\$ 0	\$ 0		
Revenue							
	Transfer From Capital Improvement Fund	\$ 4,100,000	\$ 123,138				\$ 4,223,138
	Transfer From General Fund	\$ 2,398,501	\$ 14,833,070	\$ 11,217,156			\$ 28,448,727
406-00-48001-000	Interest Income						\$
406-00-48501-000	Civic Center Contributions/Donations	\$ 4,576,976					\$ 4,576,976
406-00-49011-000	Capital Improvement - Library Contributions	\$ 5,507,517	\$ 7,343,356	\$ 5,507,517			\$ 18,358,390
406-00-49012-000	Capital Improvement - General Fund Contribution						\$
	<b>TOTAL REVENUE - FUND 406</b>	\$ 16,582,994	\$ 22,299,564	\$ 16,724,673	\$		\$ 55,607,231
Expenditures							
406-25-54015-025	Civic Center	\$ 11,217,156	\$ 14,956,208	\$ 11,217,156			\$ 37,390,520
406-30-57001-406	Building Construction - Facility Fund						\$
406-30-57001-213	Building Construction - Library Fund	\$ 5,507,517	\$ 7,343,356	\$ 5,507,517			\$ 18,358,390
							\$
	<b>TOTAL EXPENDITURES - FUND 406</b>	\$ 16,724,673	\$ 22,299,564	\$ 16,724,673	\$		\$ 55,748,910
	<b>FACILITIES CONSTRUCTION - FUND 406</b>						
	<b>ENDING FUND BALANCE</b>	\$ 0	\$ 0	\$ 0	\$ 0		