



Item No. 1 Town of Atherton

CITY COUNCIL STAFF REPORT – STUDY SESSION

TO: HONORABLE MAYOR AND CITY COUNCIL

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

DATE: JUNE 5, 2019

SUBJECT: REVIEW OF THE FY 2019/20 TOWN BUDGET

RECOMMENDATION

Review and Discuss Operating Budget for FY 2019/20.

BACKGROUND

The June 5 Study Session is the 4th meeting of the FY 2019/20 Town Budget. Each of the prior meetings focused on a particular section of the Budget – General Fund and Operations, Special Funds, and the Capital Improvement Program (CIP). The FY 2019/20 Budget projects a healthy outlook as the Town continues to implement current Council priorities to reduce long-term liabilities, address capital project needs, and ensure operational needs are met.

Tonight's Study Session returns the entirety of the budget back to the City Council as a singular document that incorporates any adjustments since the last review. Staff incorporated feedback from the prior meetings, together with additional adjustments, if any, to the Operational and CIP budgets based on identified priorities or projects that need to move forward to the subsequent fiscal year.

CIP projects continue to be identified from the Town various master plans and residual funding remaining from the Town Parcel Tax is being used. With the Civic Center to begin construction, it is a beneficial time to be in save mode for capital projects. The Town will maintain its annual street maintenance and identified drainage maintenance projects. Also, with the loss of the Parcel Tax, there have been some CIP projects that have been delayed as staff seeks additional funding options and grants.

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

- Award a contract for Middlefield Class II Bike lane project.
- Annual Road Maintenance and Rehabilitation program;
- Completion of Stockbridge Avenue Valley Gutter Replacement project;

- Review of the Euclid/Parker Ditch;
- Green Infrastructure review/plan development and Bayfront Canal Study; and
- Review and plan for potential Water Capture Facility

With the Town in a “save and spend” mode the Town will continue to use every source of revenue to carry out its Capital Improvement Program (CIP). Projects will continue to be identified and designed based on capital project priorities. The principal focus of the CIP is the Civic Center Project as the Administration and Community development offices relocate to the park and construction is set to begin in June. Funding for this project is through Atherton Now donations, Capital Improvement Fund, Library Fund, and the General Fund reserves, Certificates of Participation and future revenue over expenditures.

We continue to work on fostering partnerships with other agencies in fulfilling infrastructure needs. The Town is continuing to evaluate the Water Capture Facility and siting location. The cooperative implementation agreement with Caltrans is still in effect, however funding milestones will need to be met in the FY 2019/20. This project helps mitigate drainage issues, storm water capacity for the Town, and reduction of pollutants in the Bayfront. The Town is also working on completing its Green Infrastructure plan mandate and anticipates implementing some minor projects as a result of the plan. The CIP program serves as a guide in prioritizing community needs through the identification of funding and projects that will be a major focus in the next 5 years.

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, while also considering the need to adjust resources in order to meet any rising demands for Town services, capital improvements and priorities. The Civic Center construction project will serve as a huge measurement of this fiscal prudence. This draft budget that is presented includes any salary and benefit adjustments place holders from our first FY 2019/20 study session.

ANALYSIS

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

GENERAL FUND

REVENUES

The Town’s total General Fund revenue for FY 2019/20 is projected to be \$16,534,722. Grants and contributions are only budgeted if they have been authorized and approved by the granting agency. An ABAG public safety equipment grant of \$3,200, a Cal-Recycle grant of \$5,000 and a Community Oriented Policing Grant of \$100,000 are included as known revenues. *Additional notable grant funds the Town anticipates receiving is from Atherton Now in the amount of \$4,576,976 for the construction phase of the Civic Center.*

FY 2019/20 Town Operations Budget

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

	Actual	Orig. Budget	Adjusted/Est.	Recommended
Category	FY 2017/18	FY 2018/19	FY 2018/19	FY 2019/20
<i>Secured Property Tax</i>	\$8,080,982	\$8,783,449	\$8,948,449	\$9,351,129
<i>Other</i>	\$2,238,926	\$2,271,463	\$2,359,555	\$2,465,735
Subtotal Property Tax	\$10,319,908	\$11,054,912	\$11,308,004	\$11,816,684
Sales Taxes	\$313,155	\$273,999	\$295,999	\$300,439
Franchise Fees	\$833,761	\$833,384	\$833,834	\$871,161
Intergovernmental	\$38,990	\$41,222	\$41,222	\$40,311
Business License Tax	\$240,031	\$250,283	\$250,283	\$252,033
Planning Fees	\$230,031	\$268,455	\$246,455	\$220,300
Building Fees	\$1,852,795	\$1,955,424	\$1,955,424	\$1,697,509
Policing Fees	\$87,699	\$81,728	\$180,760	\$183,401
Public Works Fees	\$473,671	\$362,100	\$447,200	\$535,700
Park Program Fees				
<i>Social Fees</i>	\$84,298	\$103,646	\$103,646	\$87,700
<i>Meeting Fees</i>	\$36,854	\$24,000	\$24,000	\$24,000
<i>Class Fees</i>	\$26,860	\$32,537	\$32,537	\$25,000
<i>Weddings</i>	\$27,000	\$30,000	\$30,000	\$28,000
<i>Day Use Fees</i>	\$10,375	\$13,000	\$13,000	\$12,000
<i>Admin Fees</i>	\$35,649	\$47,800	\$47,800	\$34,000
Subtotal	\$221,036	\$250,984	\$250,984	\$210,700
Misc. Revenues				
<i>Admin Citations</i>	\$44,900	\$45,349	\$45,349	\$55,000
<i>Cell Lease(s)</i>	\$55,858	\$58,888	\$58,888	\$60,876
<i>Interest Income</i>	\$190,679	\$95,000	\$130,000	\$80,000
<i>Knox Playschool</i>	\$82,153	\$78,118	\$78,118	\$87,897
<i>C&D Forfeiture</i>	\$268,113	\$55,000	\$324,871	\$65,000
<i>Other</i>	\$64,615	\$55,198	\$50,198	\$57,532
Subtotal	\$706,318	\$387,553	\$687,424	\$406,305
Total	\$15,318,092	\$15,760,043	\$16,497,049	\$16,534,722
<i>Parcel Tax</i>	\$372,000	\$0	\$0	\$0
Total General Fund	\$15,690,092	\$15,760,043	\$16,497,049	\$16,534,722
<i>Excess ERAF</i>	\$1,280,172	\$1,025,000	\$1,691,772	\$1,250,000
Total Revenues	\$16,970,264	\$16,785,043	\$18,188,821	\$17,784,722

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

Based on recent ERAF revenues, staff has included an estimate of Excess ERAF funds for FY 2019/20 - \$1,250,000; the amount may vary upward in future years.

USE OF ERAF

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

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.

Workers’ Compensation/OPEB Annual Required Contributions (ARCs)

With the use of excess ERAF towards the Civic Center, staff recommends that the Town continue to true up its Workers’ Compensation (WC) equity reserve. A policy was implemented to maintain the Town’s WC minimum equity reserve. In the current FY, the Town made a \$235,397 contribution to replenish its 2018 minimum equity reserve from the unallocated General Fund balance.

Staff recommendation is to replenish its current WC minimum equity reserve (\$110,000), and requests that it would be from the unallocated General Fund Balance.

Staff also recommends that the Town fulfill its Annual Required Contribution (ARC) for OPEB. In previous fiscal years the Town made great strides to contribute to its OPEB Trust. The target limit was set at \$5 Million and this target was reached. There is now approximately \$6.37 Million maintained in the Trust. With the recent OPEB actuarial valuation report, the Town’s (ARC) is \$693,890. The estimated FY 2019/20 “pay as you go” retiree health care costs are \$487,989. These costs are included in the respective departments and listed later in the report.

To satisfy the ARC in the current fiscal year, staff recommends the Town make an additional contribution of \$205,901 towards the Town OPEB trust to satisfy the minimum required ARC (difference between \$487,989 and \$693,890). This contribution will be allocated amongst respective departments and based on retiree health cost allocation.

Revenue Assumptions

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 \$508,680 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.

General Fund other revenues for FY 2019/20 include conservative revenue assumptions. Most other General Fund revenues have seen steady increases over the years based on current trends, one-time revenues.

- Building Department revenues are projected to increase by approximately 1 percent (%);
- Franchise revenues are projected at 2 to 3 percent (%); based on FY 2018/19 levels
- Charges for services were held to 1% to 2% projected increases; and
- Park Program revenues are projected at approximately \$210,700.

There have been minor changes in revenue projections since the last budget meeting and results in a decrease in revenue of \$56,169.

<i>Revenues</i>	<i>Projected FY19/20</i>	<i>Recommended FY 19/20</i>
<i>Grading & Drainage</i>	<i>\$89,587</i>	<i>\$70,000</i>
<i>Plan Check Fee</i>	<i>\$575,682</i>	<i>\$475,000</i>
<i>Zoning & Planning fees</i>	<i>\$241,000</i>	<i>\$220,000</i>
<i>Encroachment</i>	<i>\$423,645</i>	<i>\$500,000</i>
<i>Admin Citations</i>	<i>\$46,255</i>	<i>\$55,000</i>

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

Overall General Fund expenditures are estimated at \$14.59 million. **Since the last Budget Study Session, the expenditure budget decreased by \$102,419.** This decrease is largely attributed to changes in Police department personnel due to movement and reclassifications of personnel due to attrition and promotion resulting in minor adjustments in salaries and acquired POST incentives. There was also an alignment of personnel to 21 sworn positions in the department. Also, an adjustment in Administration department for salary and benefits within the Deputy City Manager/City Clerk position. There was also a reduction in Building department Contract Building services expense due to resultant adjustment in revenue. 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. The cost savings equated to approximately \$280,000 to \$415,000 per year.

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.

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

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CalPERS Employer Payment of Unfunded Liability	UAL FY 2015/16	UAL FY 2016/17	UAL FY 2017/18	UAL FY 2018/19	UAL FY 2019/20
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 BUDGET SUMMARIES

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

**CITY COUNCIL OPERATIONS
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. **There was \$1,500 increase in the department budget since the last Study Session for membership dues to San Mateo County Airport Community Fund.**

**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.

The total Administration Department budget increased by \$34,036 compared to the FY 2018/19 budget. *There was a \$8,494 decrease since the last Study Session attributed to the salary expense Deputy City Manager/City Clerk position (\$16,218) and adjustment to health/benefits expense of \$7,724*

CITY ATTORNEY’S OFFICE

The City Attorney’s Office budget consists of the legal retainer for the City Attorney and other associated legal services. The City Attorney’s Budget does not reflect an increase. *There were no changes since the last study session.*

**FINANCE DEPARTMENT
INCREASE OF \$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.

The Finance Budget increased by \$53,532 as compared to the FY 2018/19 budget. *There was a slight increase of \$4,427 since the last Study Session attributed to health benefit expense \$1,427 and \$3,000 increase in audit expense in the department.*

**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.

Operations – Increase of \$17,453

The overall increase is due to a cost of living increase in Contract Planner Services to \$231,603. The department expense also includes \$50,000 for Sustainability programs management. ***There was an increase of \$2,330 since the last Study Session in Other Equipment repair maintenance expense for copier machine expense.***

**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.

The Building Department had an overall decrease of \$59,606. ***There was an additional decrease in Operations of \$63,818 since the last Study Session attributed to a corresponding Building and Life Safety Contract Services decrease based on revenue assumptions (\$66,148) and a slight increase of \$2,330 in rent machinery and equipment for copier machine expenses.***

**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.

The Interdepartmental Budget had an overall increase of \$53,029. 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. ***There was an additional increase of \$69,200 since the last Study Session attributed to the yearly operational***

rental expense for the temporary trailers for Administration and Community development departments office relocation during the Civic Center construction projects.

**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 reflects 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

There were no changes to this department since the last study session.

**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. The deployment of the department consists of 4 Patrol Teams of 12 hours shifts (2 day shift 7am – 7pm and 2 night shift 7pm – 7am). Minimum staffing consists of 1 supervisor, 2 officers, and 1 dispatcher.

During the 2018/19 FY, the Police Department was successful in establishing a funding partnership with local school districts of the School Resource Officer. The partnership includes \$90,000 in funding for the School Resource Officer.

The Police Department total budget reflects an increase of \$352,923 over the FY 2018/19 budget. The Department budget is \$8,079,013 and still comprises 55% of the total General Fund operational budget. *There was a decrease of \$107,565 since the last Study Session. Of this total, \$111,453 is attributed to changes in department personnel due to movement and reclassifications of current positions, minor adjustments in salaries and acquired POST incentives. This is a result of attrition and promotion in the department as well as an alignment of personnel to 21 sworn positions in the department. There was an additional expenditure of \$3,888 in technical services for increase in microwave radio switch services from San Mateo County.*

GENERAL FUND SUMMARY

For FY 2019/20, staff projects the Town’s Total General Fund revenues at \$16,534,222 against \$14,592,838 in expenditures. This results in a single year surplus of \$1,941,885 *before* the addition of ERAF of \$1,250,000. With ERAF, there will be a General Fund revenue surplus of \$3,191,885. There is a projected year-end positive fund balance in the General Fund of \$24.10 million.

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.

There were no changes to this fund since our last study session. 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 is set to issue a Notice to Proceed to S.J. Amoroso in early June. Once that Notice is issued, staff and S.J. Amoroso will meet to more specifically define the course of construction phases 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 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. ***There have been no changes to these funds since our last study session.***

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 2019/20, 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
1. 40 mm launchers (2)	\$3,800	Purchase of two 40mm launchers, for emergency tactical situations. This includes cases, sites & holsters.
2. Trauma Plates (25)	\$2,200	Outfit law enforcement and tactical personnel with trauma plates (25), providing protective equipment for emergency tactical situations.
3. Body Cameras (30)	\$35,000	Police department transition to new body cameras, includes software and docking stations.
Total Amount	\$41,000	

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

WORKERS' COMPENSATION FUND

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.

GENERAL LIABILITY FUND

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.

EMPLOYEE BENEFITS FUND

The Employee Benefits Fund tracks expenditures across various departments for employment, unemployment, retirement, and healthcare benefits. Revenue to the fund comes through charges allocated back to each departmental budget based on number and type of personnel within each department. Revenues to the Fund for FY 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 \$6.37 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.

TENNIS FUND

The Tennis Fund projected revenues total \$47,100. A majority of this revenue attributable to the facility management services contract with Player Capital. 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.

COPS - CITIZEN'S OPTION FOR PUBLIC SAFETY

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

EVANS CREATIVE DESIGN FUND

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

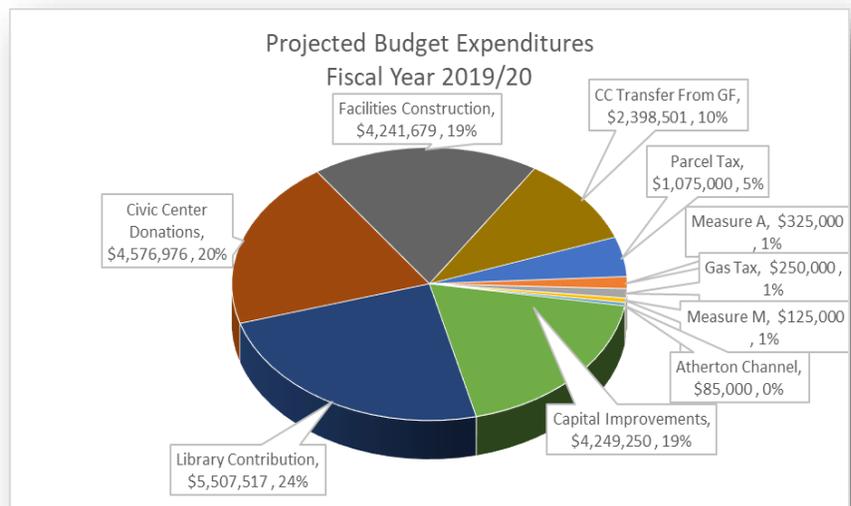
AAF strives to raise artist membership, adding new artists to programming, keeping the website current, and utilize the new billing function of the membership portal. The AFF did not submit a budget grant request for the current FY. For FY 2017/18, the AAF requested \$11,120 from the Evan's Creative 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.

CAPITAL IMPROVEMENT FUND

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

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



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 was reviewed by the Planning Commission at their May 22nd meeting. The Commission found the CIP Program for FY 19/20 through 23/24 is consistent with the Town's General Plan.*

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, there were no major changes directed by Council to the FY 2019/20 CIP. Discussion revolved around park circulation and pedestrian circulation improvements. Based on that discussion, staff adjusted the future years of the Park Master Plan projects. With the Town administration offices relocating back to the new Civic Center, the park circulation improvements were moved up.

- 1) Park Master Plan Implementation Program (page 25 of CIP) – In FY 2020/21 within the park program there was a project for amphitheater construction (\$75,000) and FY 2021/22 a project to create accessible seating along edge of the lawn, aggregate pad for picnic tables and purchase new site furnishings and signage for the park. (\$30,500) These two projects were mover to FY 2022/23 (\$105,000) –The Park Circulation and Pedestrian Circulation is now anticipated to take place in FY 2021/22 based on funding.

The FY 2019/20 Capital Improvement Fund includes funding sources of \$17.7 million for capital projects.

Funding Source	FY 2019/20 Allocation
Special Parcel Tax	\$0
Library Fund	\$5,507,517
Facilities Fund Private Donation	\$4,576,976
Gas Tax	\$313,738
CIP Fund Civic Center	\$4,100,000
CC Transfer from General Fund	\$2,398,501
Measure M	\$75,000
Atherton Channel Fund	\$97,300
Measure A	\$370,000
Measure A Fund Grant	\$230,646
Total	\$17,669,678

Expenditures in FY 2019/20 for the CIP are \$18.7 Million. The following are project expenditures:

Project	FY 2018/19 Funding
Traffic Safety Improvements	\$25,000
Accessibility Improvements	\$0
Streets/Roads Maintenance	\$725,000
Park Improvement Program Projects	\$149,250
Drainage Improvement Projects	\$850,000
Bike/Ped Master Plan Program Projects	\$25,000
Atherton Library	\$5,507,517
Atherton Civic Center Construction- Donation	\$4,576,976
Atherton Civic Center – Capital Improvement Fund	\$4,241,679
CC Transfer from General Fund	\$2,398,501
Engineering/Staff project support	\$150,000
Neighborhood Traffic Control Devices	\$10,000
Traffic Control Devices & Safety	\$15,000
Upper Channel Phase 2	\$10,000
Accessibility Improvements	\$50,000
Total*	\$18,733,923

*expenditures include residual funds from the expired Parcel Tax

RERSERVE CALCULATIONS

Since the last study session, the projected year-end fund balance increased \$46,050. The FY 2019/20 projected year-end fund balance is \$24,103,278. This includes ERAF revenues as allocated above and all reserve requirements. Since our previous study session, the unallocated fund balance was increased by \$81,897. This was due to \$102,419 decrease of budgeted expenditures and a result of the new calculation of the reserve requirement based on these updated expenses.

FY 2019/20 Beginning Fund Balance	\$21,021,394
FY 2019/20 Projected Revenues (inclusive of ERAF)	\$17,784,722
Total Available Funds	\$38,806,116
Transfer out FY 2019/20 Workers Compensation Equity Reserve	(\$110,000)
FY 2019/20 Expenditures (Projected Budget)	(\$14,592,838)
Projected FY 2019/20 Ending Fund Balance	\$24,103,278

As shown below, the Town will meet its 35% reserve requirements at FY 2019/20 and projects an unallocated reserve that is 126% of projected expenditures.

FY 2019/20 Expenditures	\$14,592,838
Projected FY 2019/20 Ending Fund Balance	\$24,103,278
15% Emergency Reserve	\$2,188,926
20% Budget Stabilization Reserve	\$2,918,568
Building Fund/Town Center Contribution	\$505,000
TOTAL RESERVE REQUIREMENT	\$5,612,494
<i>Less Above Reserve Requirement = Unallocated Reserves</i>	<i>\$18,490,785</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.

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
<i>*** Subject to annual approval by Council</i>	
FY 2019/20 Projected General Fund Unallocated Surplus	\$18,490,785
Building Fund/Town Center Contribution	\$505,000
Existing CIP Unallocated Surplus	\$4,423,138
Estimated Atherton NOW Funds	\$4,576,976
Total Atherton Now & General Funds Available	\$30,245,899

The estimated General Funds available is \$30,245,899. Coupled with the estimated General Fund revenue surplus for FYs 2020 through 2022 of \$2,150,000, the total revenue funding available estimates \$32,395,899. 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.**

One important component as the Town begins the FY 2019/20 is the Construction Phase of the Civic Center Project. Part of this project *is met with the additional assumption of revenues over expenditures in FY 2020/2021 through FY 2021/22 cumulative projection of approximately \$2,150,000.* There is an anticipated cash flow need that must be addressed by Summer 2020 until the Town receives its Property Tax allocation in December 2020. Approximately \$23.4 Million of the above funding is from the Town General Fund and cash flow. In addition, the Library component of the project will need to ensure cash flow is available. *Staff met with San Mateo County Library staff to discuss the project cash requirement needs for the Library portion and hopes to ensure cash requirements are met for the project along with future borrowed funds.*

In conclusion, this budget presents a roadmap for continuing to accomplish the goals and objectives of the City Council. These are done so within existing resources and the core strategy of financial stability at the forefront. We continue to be fiscally prudent with our resources but are mindful of operational and infrastructure needs. With the commitment of the General Fund unallocated reserves to the Civic Center project, certain CIP master plan projects will be on hold until additional funding is identified and/or when the Civic Center project is completed. The Town is heavily reliant on property taxes and continues to explore revenue alternatives to the General Fund. Town staff will continue to work efficiently and creatively to maximize available revenues by seeking outside grants, forging community and regional partnerships. With the start of construction of the Civic Center project, the next couple years will continue to significantly draw on the imagination and commitment of our community and staff.

POLICY FOCUS

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

FISCAL IMPACT

None.

PUBLIC NOTICE

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

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

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

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

Financial Data Portal (OpenGov): <http://www.ci.atherton.ca.us/index.aspx?nid=361>

Financial Audit Archive:

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

Actuarial Valuations Archive:

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

Labor Contracts, Agreements, and Salary/Benefit Information:

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

COMMISSION/COMMITTEE FEEDBACK/REFERRAL

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

X Audit/Finance Committee (meets every other month)

Bicycle/Pedestrian Committee (meets as needed)

Civic Center Advisory Committee (meets as needed)

Environmental Programs Committee (meets every other month)

Park and Recreation Committee (meets each month)

X Planning Commission (meets each month)

Rail Committee (meets every other month)

Transportation Committee (meets every other month)

ATTACHMENTS

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

FY 2019/20 Internal Service, Library, Tennis Funds

FY 2019/20 Capital Improvement Program

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	220,000
	Total Planning Revenue ->	230,729	268,455	246,455	220,300
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	70,000
101-00-47021-025	Plan Check Fee	553,541	701,867	701,867	475,000
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	1,697,509
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	500,000
Total DPW Revenue ->		473,671	362,100	447,200	535,700
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	55,000
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	406,305
Total Operating Revenues ->		15,318,092	15,760,043	16,497,049	16,534,722
Expenditures					
	City Council Department	111,327	78,880	78,880	55,834
	Administration Department	774,241	792,752	795,252	820,794
	City Attorney Department	167,712	204,000	204,000	204,000
	Finance Department	666,077	721,355	721,355	779,315
	Planning Department	281,801	279,998	279,998	299,781
	Building Department	1,275,633	1,445,574	1,445,574	1,322,150
	Inter Department	461,119	639,598	639,598	761,827
	Police Department	6,796,751	7,726,089	7,726,089	7,971,447
	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	14,592,838
Excess (Deficiency) of Revenues Over Expenditures		3,264,542	1,672,010	2,400,015	1,941,885

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
Other Financing Sources/(Uses)					
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	3,081,885
	Net Change in Fund Balance	4,302,456	2,461,613	3,856,390	3,081,885
	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	24,103,278

Fund Balance Schedule				
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	2,188,926
20% Reserve	2,410,710	2,817,607	2,819,407	2,918,568
Reserved for OPEB				
Available Fund Balance	12,441,261	14,190,805	15,582,432	18,490,785
Ending Fund Balance	17,165,004	19,626,616	21,021,394	24,103,278

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	44,954
Supplies & Materials	574	500	500	500
Capital Outlay	553	1,000	1,000	6,000
City Council	111,327	78,880	78,880	55,834

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	14,954
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	55,834

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	452,256
EE Benefits	202,945	223,513	223,513	242,952
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	820,794

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	443,756
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	6,656
EE Benefits	101-12-51001-012	Medicare Tax	6,805	6,384	6,384	6,434
EE Benefits	101-12-51003-012	PERS Retire Contrib- ER	39,375	40,854	40,854	41,389
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	40,647
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	2,518
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	17,750
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	4,438
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	695,208
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	820,794

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	169,428
Professional Svs	92,145	73,952	73,952	78,355
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	779,315

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	3,685
EE Benefits	101-18-51011-018	Vision Insurance	507	488	488	794
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	575,080
Professional Svs	101-18-52001-018	Audit & Financial	49,604	54,452	54,452	58,855
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	204,235
	101-18-53022-018	Liability Claim Expense				
		Total Operations	198,139	199,306	199,306	204,235
		Total Finance Dept	666,077	721,355	721,355	779,315

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	5,590
Supplies & Materials	1,172	2,000	2,000	2,000
Capital Outlay	273	588	588	588
Planning Total	281,801	279,998	279,998	299,781

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	2,690
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	299,781

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	995,629
General Operations	2,883	4,130	4,130	6,460
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	1,322,150

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
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	963,629
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	3,860
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	1,010,382
Total Building Dept			1,275,633	1,445,574	1,445,574	1,322,150

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	181,988
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	761,827

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 Svs	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.	101-30-53035-030	Other Rents & Leases	-	-	-	69,200
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	761,827

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	4,148,590
EE Benefits	2,326,557	2,724,486	2,724,486	2,988,534
Professional Svs	67,149	98,510	98,510	97,628
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	7,971,447

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	3,152,983
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	75,273
EE Benefits	101-40-51001-040	Medicare Tax	56,360	53,683	53,683	56,271
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	566,890
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	527,999
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	47,933
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	331,340
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	22,536
EE Benefits	101-40-51016-040	Unemployment Insurance	38,281	37,101	37,101	38,886
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	7,137,124
Professional Svs	101-40-52017-040	Technical Services	67,149	98,510	98,510	97,628
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 & Matis	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	834,324
Total Operations			876,730	1,031,548	989,548	834,324
Total Police Dept			6,796,760	7,726,089	7,726,089	7,971,447

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 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
Total Revenues		1,584,989	1,350,000	1,525,000
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
Total Expenditures		599,101	427,437	5,555,567
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
Ending Fund Balance		12,628,503	13,551,066	9,520,499

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	<u>301,469</u>	<u>315,200</u>	<u>166,100</u>
	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	<u>167,063</u>	<u>316,050</u>	<u>125,500</u>
	Excess (Deficiency) of Revenues Over Expenditures	134,406	(850)	40,600
	Beginning Net Asset (Deficit)	<u>729,516</u>	<u>863,922</u>	<u>863,072</u>
	Ending Net Asset (Deficit)	<u><u>863,922</u></u>	<u><u>863,072</u></u>	<u><u>903,672</u></u>

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>546,664</u>	<u>548,864</u>	<u>551,064</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	754,108	683,793	708,890
	Excess (Deficiency) of Revenues Over Expenditures	(48,845)	122,157	141,800
	Beginning Net Assets (Deficit)	842,094	793,249	915,406
	Ending Net Assets (Deficit)	793,249	915,406	1,057,207

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			
Total Revenues		48,805	47,100	47,100
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
Total Expenditures		11,464	45,730	79,630
Excess (Deficiency) of Rev Over Exp		37,341	1,370	(32,530)
Contribution from MALL Player Capital contract				
Beginning Fund Balance		144,368	181,709	183,079
Ending Fund Balance		181,709	183,079	150,549

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
Total Revenue		169,594	100,146	100,146
209-40-50001-040	Salaries related expenditures	169,591	100,000	100,000
Total Expenditure		169,591	100,000	100,000
Excess (Deficiency) of Rev Over Exp		3	146	146
Beginning Fund Balance		299	302	445
Ending Fund Balance		302	448	591

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			
	Total Revenue	70	90	90
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			
	Total Expenditures	11,120	7,596	-
	Excess (Deficiency) of Rev Over Exp	(11,050)	(7,506)	90
	Beginning Fund Balance	18,401	7,351	7,351
	Ending Fund Balance	7,351	(155)	7,441

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

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**

**Section I:
Introduction**



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

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

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**

**Section II:
Funding Sources
& Revenues**



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

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)

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

Measure S (Special Parcel Tax)

Approved by a 2/3rds vote of Atherton residents in November 2013, Measure S (Special Parcel Tax) is an ordinance that continues the existing Town of Atherton Special Parcel Tax for four years. The current parcel tax expired in FY 2017/18, with available capital improvement funds programmed through FY 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

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

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

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

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

Gas Tax

Atherton receives a formula allocation of funds based upon population and lane miles. In FY 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

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

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

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

Donations

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

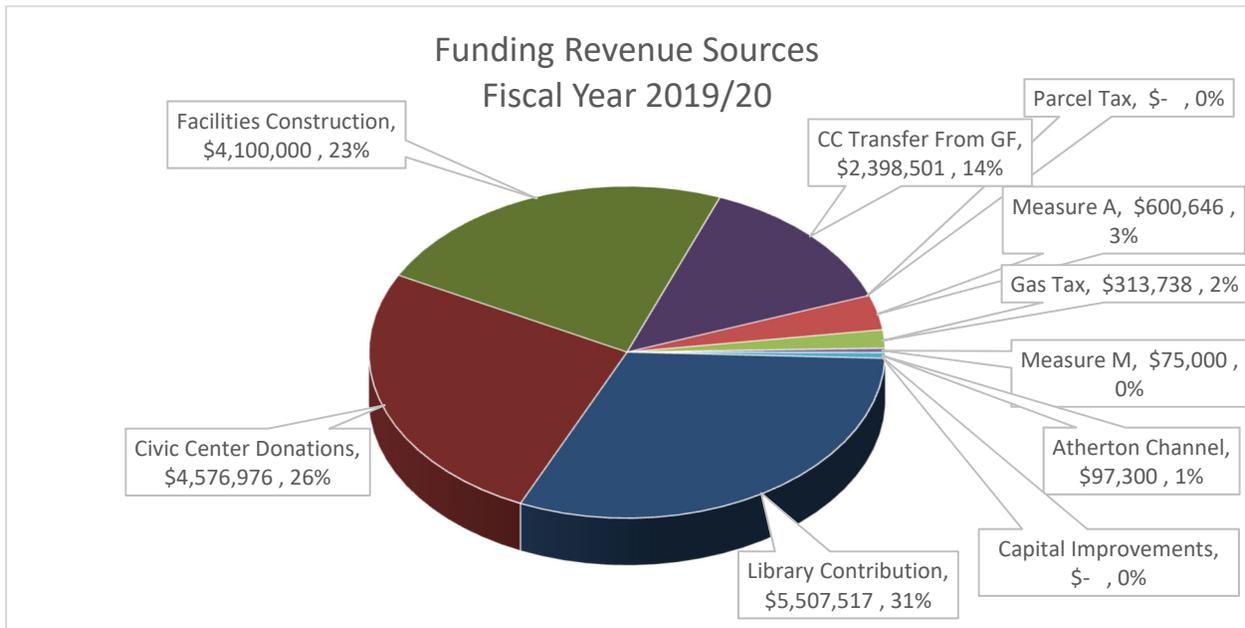


Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

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.

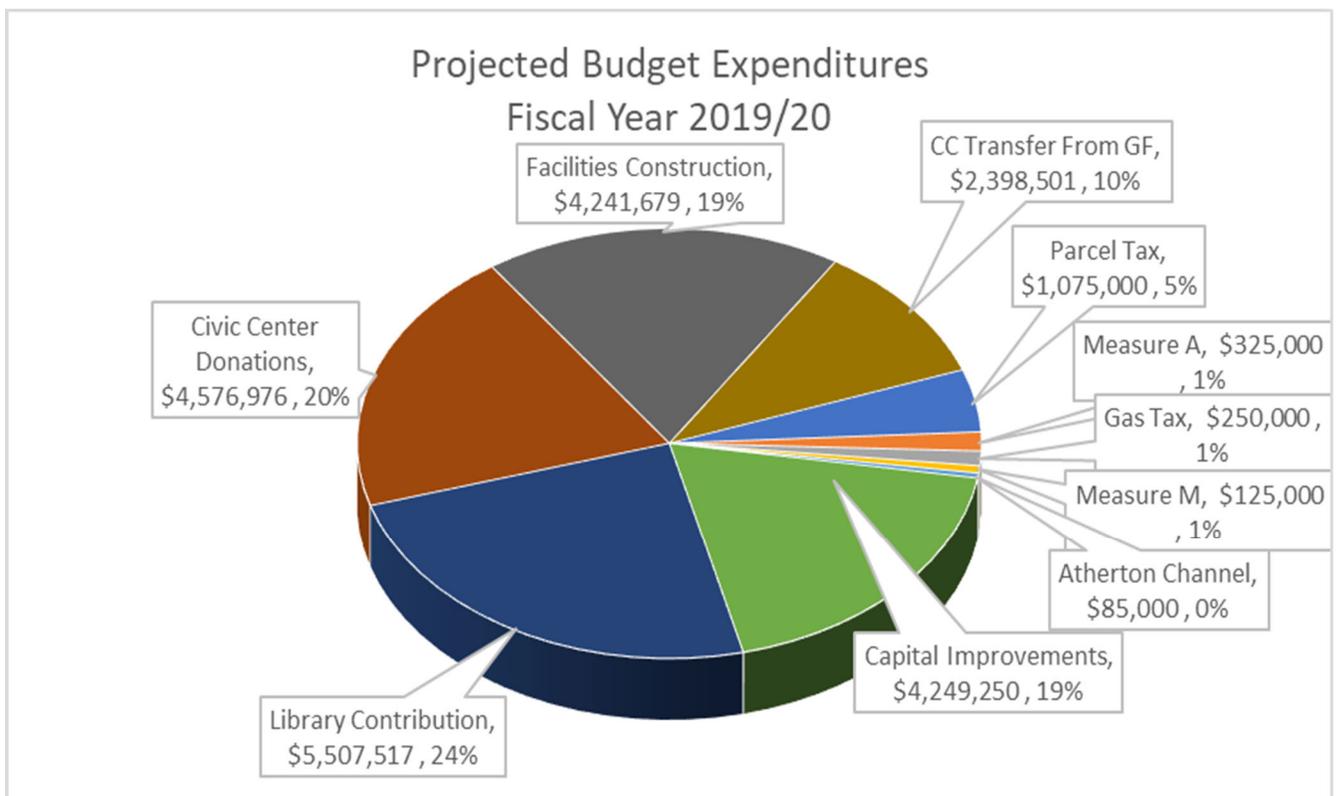




Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

Capital Program Expenditures for FY 2019/20

For FY 2019/20, the CIP anticipates appropriating approximately \$22.8 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**

**Section III:
Capital Projects**



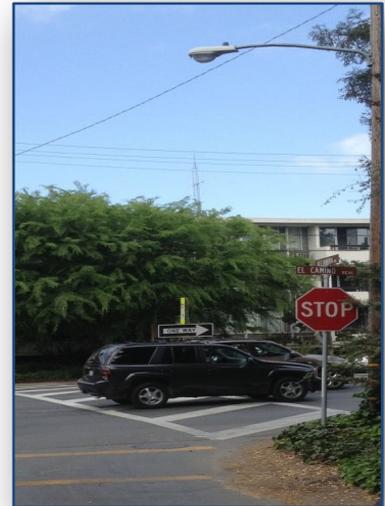
Capital Improvement Program Fiscal Years 2019/20 through 2023/2024

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
Totals	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000



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	\$125,000
Totals	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000





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	\$125,000
Special Parcel Tax		\$175,000				\$175,000
Totals	\$25,000	\$200,000	\$25,000	\$25,000	\$25,000	\$300,000



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

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

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				\$600,000
Measure A	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
Gas Tax	\$100,000	\$100,000	\$75,000	\$75,000	\$75,000	\$425,000
Measure M	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000
Totals	\$725,000	\$725,000	\$400,000	\$400,000	\$400,000	\$2,650,000



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
Totals	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000



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

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, 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				\$865,000
Atherton Channel	\$75,000	\$75,000	\$50,000	\$50,000	\$50,000	\$300,000
Totals	\$850,000	\$165,000	\$50,000	\$50,000	\$50,000	\$1,165,000



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

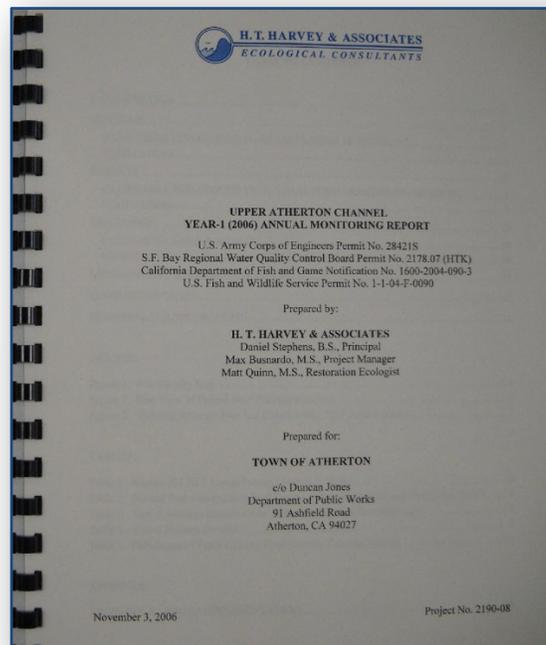
Project Type: Drainage

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
Totals	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000





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	\$40,000
Measure M	\$50,000					\$50,000
Totals	\$50,000	\$10,000	\$10,000	\$10,000	\$10,000	\$90,000





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
Totals	\$5,507,517	\$7,343,356	\$5,507,517			\$18,358,390





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
Totals	\$11,217,156	\$14,956,208	\$11,217,156			\$37,390,520





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 2022-23) – 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 2022-23) – estimate \$30,500
- Park Circulation and Pedestrian Circulation improvements – Construct the Park entrance including the driveway, pedestrian entry, Main House loop, Main Lawn, DG pathway, road standardization. Also to include focal points, plaza spaces crosswalks, exit road pathway and road repairs (widening). – (FY 2021-22) estimate \$515,000
- Projects Planned but not entirely budgeted for Future Years
 - 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	0	\$515,000	\$105,000	\$0	\$769,250
Totals	\$149,250	0	\$515,000	\$105,000	\$0	\$769,250



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
SPECIAL PARCEL TAX - FUND 201							
	BEGINNING FUND BALANCE	\$ 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
SPECIAL PARCEL TAX - FUND 201							
	ENDING FUND BALANCE	\$ 565,312	\$ 312	\$ 312	\$ 312	\$ 312	
MEASURE A - FUND 202							
	BEGINNING FUND BALANCE	\$ 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
	MEASURE A - FUND 202						
	ENDING FUND BALANCE	\$ 514,251	\$ 559,251	\$ 604,251	\$ 649,251	\$ 694,251	
GAS TAX - FUND 203							
	BEGINNING FUND BALANCE	\$ 59,611	\$ 123,349	\$ 187,087	\$ 149,683	\$ 112,279	
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
	GAS TAX - FUND 203						
	ENDING FUND BALANCE	\$ 123,349	\$ 187,087	\$ 149,683	\$ 112,279	\$ 74,875	
COUNTY MEASURE M- FUND 204							
	BEGINNING FUND BALANCE	\$ 198,273	\$ 148,273	\$ 148,273	\$ 148,273	\$ 148,273	
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
	COUNTY MEASURE M- FUND 204						
	ENDING FUND BALANCE	\$ 148,273					



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
CAPITAL IMPROVEMENT PROJECTS - FUND 401							
	BEGINNING FUND BALANCE	\$ 5,368,843	\$ 1,119,593	\$ 986,455	\$ 461,455	\$ 345,955	
Revenue							
401-00-49001-000	Transfer In from General Fund						\$
401-00-49001-000	Transfer In from General Fund (Bayfront Canal)						\$
	CalTrans Reimbursement Water Capture Facility						\$
	SMCTA Grant						\$
	TOTAL REVENUE - FUND 204	\$	\$	\$	\$	\$	\$
Expenditures							
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	\$	\$ 515,000	\$ 105,500		\$ 769,750
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 Infrastruncture Plan		\$	\$	\$		\$
	TOTAL EXPENDITURES - FUND 401	\$ 4,249,250	\$ 133,138	\$ 525,000	\$ 115,500	\$ 10,000	\$ 5,032,888
CAPITAL IMPROVEMENT PROJECTS - FUND 401							
	ENDING FUND BALANCE	\$ 1,119,593	\$ 986,455	\$ 461,455	\$ 345,955	\$ 335,955	
ATHERTON CHANNEL- FUND 403							



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
	BEGINNING FUND BALANCE	\$ 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
							\$
	TOTAL REVENUE - FUND 403	\$ 97,300	\$ 97,300	\$ 97,300	\$ 97,300	\$ 97,300	\$ 486,500
Expenditures							
403-50-52001-000	State Controller Drainage District Report Prep. F						\$
403-50-54029-000	County Tax Admin Cost						\$
403-50-56037-000	Upper Channel Repair Monitoring Phase 1	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
403-50-56037-000	Upper Channel Phase 2						\$
403-50-56034-000	Drainage Improvements	\$ 75,000	\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 300,000
403-50-56080-000	Green Infrastructure Plan						\$
	TOTAL EXPENDITURES - FUND 403	\$ 85,000	\$ 85,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 350,000
	ATHERTON CHANNEL- FUND 403						
	ENDING FUND BALANCE	\$ 325,596	\$ 337,896	\$ 375,196	\$ 412,496	\$ 449,796	
	FACILITIES CONSTRUCTION - FUND 406						
	BEGINNING FUND BALANCE	\$ 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						\$
	TOTAL REVENUE - FUND 406	\$ 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
							\$
	TOTAL EXPENDITURES - FUND 406	\$ 16,724,673	\$ 22,299,564	\$ 16,724,673	\$		\$ 55,748,910
	FACILITIES CONSTRUCTION - FUND 406						
	ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0		