



## Item No. 5 Town of Atherton

### **FINANCE COMMITTEE STAFF REPORT**

**TO: FINANCE COMMITTEE**

**FROM: ROBERT BARRON III, FINANCE DIRECTOR**

**DATE: MAY 12, 2020**

**SUBJECT: REPORT ON FY 2020/21 GENERAL FUND/OPERATIONS BUDGET  
PRESENTED TO THE CITY COUNCIL**

### **RECOMMENDATION**

Receive, Discuss, and File the report

### **BACKGROUND**

Staff is providing the FY 2020/21 General Fund Operational Budget that was presented and discussed by City Council. This was the second meeting of the 2020/21 budget cycle review of the general operating budget. This was reviewed and discussed by the City Council during a study session held on May 6, 2020. Attached is the FY 2020/21 General Fund/Operations budget staff report and powerpoint presentation presented to the Council

During the study session, the FY 2020/21 Town General Fund Revenues were projected at \$16,388,282 against Expenditures of \$15,327,237. This projects a positive single year surplus of \$1,061,045 before the addition below the line of ERAF for FY 20/21. The FY 2020/21 projects an ending Fund Balance of \$26,348,624.

The City Council will have a final review of the FY 2020/21 General Fund operations, Special Revenue, CIP & Other Funds budget at its June 3, 2020 study session.

### **ATTACHMENT**

CC May 6, 2020 FY 2020/21 General Fund Operations Budget  
Study Session PowerPoint



## Item No. Town of Atherton

### CITY COUNCIL AND FINANCE COMMITTEE – STUDY SESSION

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

**FROM: ROBERT BARRON III, FINANCE DIRECTOR**

**DATE: MAY 6, 2020**

**SUBJECT: FY 2020/21 GENERAL FUND/OPERATIONS BUDGET**

#### **RECOMMENDATION**

Review and Discuss.

#### **BACKGROUND**

This is a review of the Town's General Fund Operational Budget. Expenditures include the Administration, Finance, Planning, Building, Inter-Department, Public Works, and Public Safety departments. The Operations Budget focuses on the Town's fiscal outlook of revenues and expenditures over time to the Town's General Fund. The review of Special Funds and Capital Projects will also be reviewed later tonight. The March 4 Study Session focused on a high-level view of revenue and expenditure assumptions and a five-year forecast using those assumptions. The assumptions were prior-COVID-19.

In general, the FY 2020/21 Operating Budget indicates a positive outlook, despite potential short- and long-term impacts from COVID-19. As the current fiscal year concludes, the Town is weathering the short-term impact of COVID-19 with anticipation that a quick recovery period will resume with ramp up of Town residential construction and the continued construction of the Town Center project.

Last month, staff provided the City Council with a review of the FY 2019/20 Budget expectations and a brief look at FY 2020/21 projections under COVID-19. Current fiscal year property taxes are still on target to be met. San Mateo County is a "teetered County", meaning that all assessed property taxes for secured and unsecured revenue categories are fully funded and remitted to the Town and *collection* is the County's responsibility – not the Town's. Current FY 2020/21 property tax revenues and forecast remain valid because the taxes are based on what occurred in 2019 with respect to assessed value.

As part of the COVID-19 review update, at the conclusion of FY 2019/20, staff anticipates that the Town's General Fund revenue will show a net *positive* change of \$2,824,512 (inclusive of

ERAF revenue). Staff projected a decrease in revenues of \$814,945 for a new total revenue projection of \$17,418,427. Staff also projected an expenditure decrease of \$264,439 to \$14,593,915. With the revenue and expenditure adjustments and the inclusion of identified fund transfers, staff projects an overall net change in fiscal year end fund balance of \$2,768,512. The projected year-end fund balance for FY 2019/20 is \$25,287,579. The Town will meet its reserve requirements for FY 2019/20 and will have additional unallocated funds beyond the required reserves.

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, especially during this pandemic. We will consider the need to adjust resources in order to meet any rising demands for Town services, capital improvements, and priorities.

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

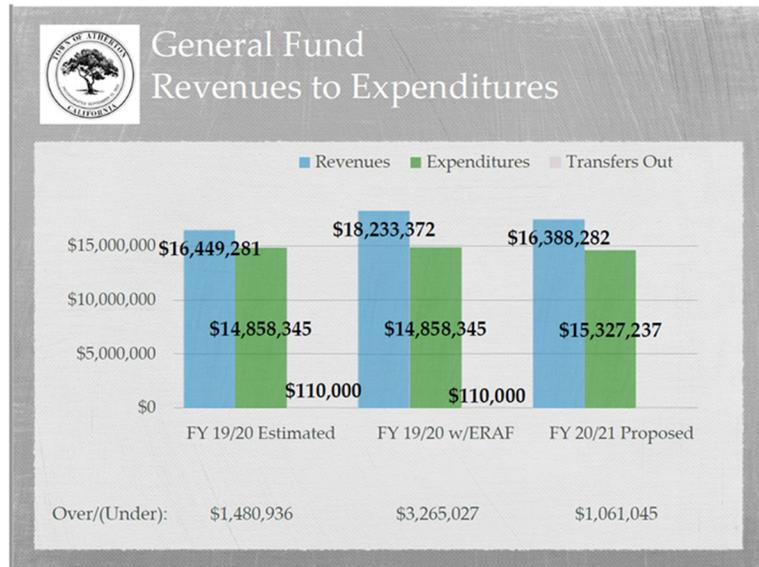
**ANALYSIS**

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**R E V E N U E S**

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For FY 2020/21, staff projects the Town’s Total General Fund revenues at \$16,388,282 against \$15,327,237 in expenditures. This is a single year surplus of \$1,061,045 before the addition below the line of ERAF. The exact amount of ERAF for FY 2020/21 is not yet known. ERAF is currently being monitored as there is risk that it is being targeted by the State for its own budget purposes. Adjustments to the budget with respect to ERAF can be made when more is known. There is a projected year-end positive fund balance in the General Fund of \$26.35 million.



**ERAF** is considered a vital revenue component for the use towards one-time capital projects, reduction of any long-term liabilities, and Town CIP projects and programs. Because ERAF is treated as a “one time” revenue each year, its allocation is reviewed by the Council as part of the budget process. Once staff determines the amount of ERAF to be received, a recommendation will be made to the Council for its use in the upcoming fiscal year budget. The State Legislative Analyst Office issued a report focused on Excess ERAF and it asserts that the five (5) Bay Area Excess ERAF counties are overstating Excess ERAF. This was prior to COVID-19.

**FY 2020/21 General Fund Operations Budget**

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Illustrated below are the past uses of ERAF funds. From FY 2013/14 to FY 2015/16, the Town allocated a total of \$3,211,958 of ERAF funds toward identified Council priorities. Beginning in FY 2016/17 the Town allocated ERAF to the Town Center Project. Staff budgets ERAF conservatively.

<b>Fiscal Year</b>	<b>Budget Amount</b>	<b>Actual Amount</b>	<b>Use of Funds</b>
<b>FY 2013/14</b>	\$700,000	\$1,020,000	OPEB Liabilities
<b>FY 2014/15</b>	\$700,000	\$1,125,000	\$680,684 – OPEB Liabilities \$444,316 – Workers’ Comp
<b>FY 2015/16</b>	\$1,200,000	\$1,066,958	\$112,998- WC Equity \$548,950- CalPERS UAL \$405,010- Additional CIP
<b>FY 2016/17</b>	\$1,033,000	\$1,103,185	Civic Center
<b>FY 2017/18</b>	\$1,066,958	\$1,280,172	Civic Center Flow through
<b>FY 2018/19</b>	\$1,025,000	\$1,691,772	Civic Center Flow through

ERAF revenue fluctuated from a low of \$1,020,000 in FY 2013/14 to a high of \$1,784,091 in FY 2019/20. In the upcoming FY 2020/21 Budget, staff budgeted \$1,450,000 for ERAF revenue and budgeted \$1,500,000 in FY 2021/22. These revenues are earmarked for the Town Center project although actual allocation is year to year as part of the budget process.

San Mateo County, in anticipation of a possible State raid of these revenues, could set aside a portion of agency ERAF revenue in reserve as they continue to work legislatively on this issue. This is in anticipation of having to remit funds back to the State. This could be anywhere from 10 to 20 percent.

*Staff recommendation to City Council for the use of the FY 2019/2019 ERAF of \$1,784,091, 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. Staff also recommends that we reduce the budgeted ERAF amount to \$1.1 million. There are some indications that ERAF revenue could move back to FY 2016/17 levels.*

In FY 2020/21, **Property Taxes** represent 72% of the Town General Fund Revenues. The total projected revenue from property taxes is \$12,048,750, approximately 5% or \$572,242 over the FY 2019/20 mid-year estimate. If there is a decrease in the assessed valuation of property in Town due to COVID-19, HdL projects that this decrease will be gradual and not impact the Town until FY 2021/22. From FY 2011/12 to FY 2019/20, Atherton has seen a growth in *assessed value* of approximately 83%. Staff projects base property tax revenue to increase by about 5% in FY 2020/21.

Below, staff projected the various property taxes based on current know assumptions for Secured Taxes and Property Tax in lieu of VLF. As was discussed in a previous meeting, this does not take into account any, as of yet unknown impacts, due to COVID-19. Property tax projection is 5 percent (%) for the majority of FY 2020/21 property tax revenues. Secured property taxes represent 3.9% of the increase. This is a conservative estimate. Actual revenues may be higher.

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	<b>FY 2015/16 Actual</b>	<b>FY 2016/17 Actual</b>	<b>FY 2017/18 Actual</b>	<b>FY 2018/19 Actual</b>	<b>FY 2019/20 Budget</b>	<b>FY 2019/20 Estimate</b>	<b>FY 2020/21 Projection</b>
<b>Property Taxes</b>	\$8,907,767	\$9,595,693	\$10,319,908	\$11,016,883	\$11,816,864	\$11,474,508	\$12,048,750
<b>Excess ERAF</b>	\$1,066,958	\$1,103,185	\$1,280,172	\$1,691,772	\$1,300,000	\$1,784,091	\$1,100,000
<b>Total Property Taxes</b>	<b>\$9,974,725</b>	<b>\$10,698,878</b>	<b>\$11,600,080</b>	<b>\$12,708,655</b>	<b>\$13,116,864</b>	<b>\$13,258,599</b>	<b>\$13,148,750</b>

*Sales & Use Tax*

The Town is not reliant upon Sales & Use Tax revenue. There is a projected decrease in Sales & Use Tax of \$31,439 for a total of \$285,000. This is attributed to the effects of reductions in operations of schools and the possible sale of personal property within the community. The State advances Sales Tax funds based on prior year transactions and then trues up the following year. The projection takes into consideration partial slow-down in sales tax collections due to COVID-19.

<b>Source</b>	<b>FY 2019/2020 Estimate Budget</b>	<b>FY 2020/21 Projected Budget</b>	<b>Projected Change to FY 19/20 Est. Budget</b>
Sales & Use Tax	\$230,146	\$210,000	(\$20,146)
Prop 172 Sales Tax Police	\$86,293	\$75,000	(\$11,293)
<b>TOTAL</b>	<b>\$316,439</b>	<b>\$285,000</b>	<b>(\$31,439)</b>

*Building and Planning Revenues*

Building and Planning Department Revenues are projected to decrease by approximately 18 percent (%) in the fiscal year. This is projected based on the current prohibition on residential construction during COVID-19 and not knowing the extent of its duration. If the prohibition on construction is lifted, the impact may be less. Prior to the shutdown there was a projected increase in residential improvements and the razing of existing homes and construction of new homes. There were also permits issued for cosmetic improvements such as electrical, plumbing, pools, new additional dwelling units. Staff currently feels that a reduction of 18 percent (%) projection is prudent at this time. Amendments can be made at mid-year as needed.

*Public Works Revenues*

Public Works issues the Encroachment permits for construction activity and currently is not issuing any permits other than for emergency health and welfare. There is a COVID-19 impact in short term revenue similar to the Building department revenues. The department is also responsible for the maintenance and operation of all public infrastructure. The Building, Planning and Public Works Departments comprise a majority fee revenue for the Town and projects a decrease of \$455,412 for a total of \$2,217,136 for FY 2020/21.

<b>Sources</b>	<b>FY 2019/2020 Est. Budget</b>	<b>FY 2020/21 Projected Budget</b>	<b>Projected Change to FY 19/20 Est. Budget</b>
Building Revenue	\$1,697,509	\$1,358,000	(\$339,509)

Sources	FY 2019/2020 Est. Budget	FY 2020/21 Projected Budget	Projected Change to FY 19/20 Est. Budget
Planning	\$232,300	\$220,300	(\$12,000)
Public Works	\$535,700	\$460,700	(\$75,000)
Police Fees	\$207,039	\$178,136	(\$28,903)
<b>TOTAL</b>	<b>\$2,672,548</b>	<b>\$2,217,136</b>	<b>(\$455,412)</b>

*Park Program Revenue*

Park revenue is experiencing a loss of revenue as events and gatherings have been canceled. Due to COVID-19, some events were postponed to a future date, and some events will not occur. Staff anticipates that once the stay order is lifted, park rental events will gradually return. Staff projects an impact of revenues to be reduced to \$166,740 for FY 2020/21 Park Program revenue – a drop of \$71,460 from the FY 2019/20 estimated budget. Catering by Dana receives 50% of the rental fees.

*Franchise Revenue*

Franchise revenues are projected at 1.5 percent (%) or \$918,468 and are based on current FY 2019/20 year-end projections. Miscellaneous revenues were evaluated on current trends, one-time revenues, and eliminated revenues

**Summary of Projected General Fund FY 2020/21 Revenues**

Source	Revenue
<b>Property Taxes</b>	\$12,048,750
<b>ERAF</b>	\$1,100,000
<b>Sales Tax</b>	\$285,000
<b>Franchise Fees</b>	\$918,468
<b>Charges for Services (Building, Planning, DPW)</b>	\$2,217,136
<b>Licenses and Intergovernmental</b>	\$280,164
<b>Use of Money/Property (Total Misc)</b>	\$472,024
<b>Park Program Revenue</b>	\$166,740
<b>Total General Fund Revenues</b>	<b>\$17,488,282</b>

- Note – table includes ERAF.

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

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Overall General Fund expenditures are estimated at \$15.32 million. Expenditures continue to be evaluated based on operational needs to provide consistent services to the community. Staff reviewed operational expenditures and known expenditure adjustments were incorporated

wherever possible based on upcoming contract costs, projected dues/fees for member agencies, as well as corresponding changes in rate adjustments for CalPERS, health costs, and Workers' Compensation rates.

During last month's COVID-19 impact review, expenditures were estimated at \$15.08 Million. As was discussed in the previous report to the Council, Building Department expenditures are driven by issuance of permits and therefore the expense of the Department is correlated with revenues. The Building & Life Safety expense correlates directly to the revenue received via building permits. No new permits have been issued since March 18; but permit issuance will resume on May 4. Public Works and Planning budgets are not designed that way, but those revenues are not independently funding those operations. Planning can be scaled down based on need and can reduce costs. The Public Works department is field and CIP work related. We also reviewed Public Works contract maintenance costs and allocation based on Town programming needs. Maintenance costs will be monitored and may include ramp up costs as we begin to move from COVID-19 emergency to normal operations. Public Safety is maintaining normal operations while following social distancing protocols.

### *Personnel Costs and Benefits*

The Town has taken positive steps to manage its personnel costs and benefits administration. 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. Town labor costs are one of the major expenditure categories. Within labor costs are health premiums, and retirement contributions.

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 and \$112,487 in FY 2020/21.

The Public Safety Officer Employer Contribution rate for FY 2020/21 is 25.54% (an increase of 1.886%). The Local Miscellaneous Employer Contribution rate for FY 2020/21 is 11.199% (an increase of 0.872%). With the above additional cost sharing of 3% in public safety, the rate is reduced to 22.54% and cost sharing of 1% in local miscellaneous, the rate is reduced to 10.199%. 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 2019/20. The anticipated FY 2020/21 UAL payment is \$1,234,963 and is an increase of \$195,694. These expenses are incorporated into respective department budgets.

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CalPERS Employer Payment of Unfunded Liability	UAL FY 2015/16	UAL FY 2016/17	UAL FY 2017/18	UAL FY 2018/19	UAL FY 2019/20	UAL FY 2020/21
Miscellaneous Employees	\$116,323	\$146,085	\$183,648	\$230,536	\$288,470	\$345,245
Public Safety Employees	\$325,906	\$402,865	\$498,416	\$607,679	\$750,799	\$889,718
<b>Total Contribution</b>	<b>\$442,229</b>	<b>\$548,950</b>	<b>\$682,064</b>	<b>\$838,215</b>	<b>\$1,039,269</b>	<b>\$1,234,963</b>

The Town pays the UAL at the beginning of each fiscal year as a lump sum versus monthly as it results in a savings to the Town.

With the current market conditions due to COVID-19, there is anticipation that the Investment Returns for FY 2019/20 could be at a negative (-4%). These returns and the amortization of the gains and losses on investment return will appear on the Town’s Actuarial report for FY 2021/22. Staff was on a Webex call with CalPERS regarding the current situation in the market. CalPERS assures that the investment allocation is for the long term and the Plan is better positioned now than it was during the Great Recession. The pension currently has over \$355 billion in assets and liquidity position to meet retirement payments. There is anticipation that CalPERS will work with cities that may have constraints on making payments due to cash flow issues due to business closures and reductions in agency revenues. The Town does not currently have any constraints in making its payments and is far better positioned than most agencies reliant on sales tax and transient occupancy tax revenues.

*OPEB & Workers’ Compensation*

The Town has a cafeteria-style health benefit plan that places limits on the Town’s contribution amounts. The Town has taken steps to reduce its long-term liabilities by significantly funding its Other Post Employment Benefit (OPEB) trust with a total allocation of \$5 million. The Town has a pay as you go expense for retiree health benefits. For FY 2020/21 the “pay as you go” base amount is expected to be \$481,458, a decrease of \$6,530. With the recent OPEB actuarial valuation report, the Town’s (ARC) for FY 2020/21 is \$628,140. The Town will make an additional contribution of \$146,681 towards the Town OPEB trust to satisfy the minimum required ARC. These costs are included and charged to respective departments and allocated to the Employee Benefits Fund.

Each department is responsible for an allocated cost for **Workers’ Compensation**. Such allocations vary based on the risk assessed for each department (by type) and the number of employees. The Workers’ Compensation charge to the Police Department is 11% of salary costs. The rate for all other departments is 4% 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 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 13 open claims that incur a reserve claims cost of approximately \$466,726 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 \$196,022.

As part of the FY 2019/20 budget, the City Council allocated \$110,000 towards the elimination of the Town negative equity reserve in order to maintain its level in Worker's Compensation assessment expense. There is no anticipation that an equity replenishment will be required in the FY 2020/21 Budget.

### Departmental Budgets

During the review of department operations, each department looked at service and maintenance levels required for the next fiscal year. Overall, the Town's total combined operational expenditures increased by \$468,892 compared to the FY 2019/20 adjusted budget – an increase of 3.2%. The majority of departmental increases are due to salary and benefits cost due to negotiated agreements, one-time expenses and purchases for continued level of service within the community.

The preliminary budget includes a placeholder of 2.9% increase for salary and benefit costs. The negotiated 4-year MOU with the APOA includes an adjustment in July 2020 based on the February 2020 CPI-U – 2.9%. While incorporated into the salary and benefit cost for those covered by the APOA MOU, it serves only as a placeholder for the remainder of staff. It does not represent a guarantee for adjustment.

Included below is a department by department summary breakdown. Staff will provide a PowerPoint presentation to present departmental summary expenditures trends over the past couple of years along with the projection for FY 2020/21. When developing the operational budgets, focus was on anticipated needs and cost assumptions on meeting and maintaining operational demands. Some expenditures were driven by potential COVID-19 impacts. Attached are summaries by department and roll-ups of operational expenditures. Operational expenditures within departments include items such as professional services (MCE, Interwest, Planning, Legal, Contract Custodial services, Park Event services etc.), advertising, utilities, equipment repair, copier leases, phone service, training, technology, computers, postage, etc. – *everything net of salaries and benefits*.

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

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## **CITY COUNCIL OPERATIONS INCREASE OF \$8,283**

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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 \$8,283

Water utility costs decreased by \$1,880 due to transition of meetings to the Park and the construction of the new Council Chambers. There is a small increase in business meeting and meals, as well as, membership dues for City Council for a total of \$400. There is a Municipal Election in 2020 so there is an additional expense increase of \$10,000.

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**ADMINISTRATION DEPARTMENT  
INCREASE OF \$52,527**

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

Personnel and Benefits – Increase of \$40,600

Salaries and benefits increased by \$40,600. This is a reflection of the 2.9% placeholder.

There were small adjustments in Workers’ Compensation and Unemployment Insurance allocations as well as allocations for retiree and active employee health insurance costs. Health Insurance Active and Retiree expense increased by a total of \$6,311. The CalPERS UAL payment increased by \$7,918. The CalPERS employer contribution increased to 11.199%; but with the share cost allocation of 1% to the employee, the contribution rate is 10.199%. The normal cost expense increased \$7,212.

Operations – Increase of \$11,928

There was increase in Contract Human Resources expense in the amount of \$10,000 for consultant support. Other Equipment expense increased due to a new copier and contract lease. There were small increases in advertising notice expense of \$1,000 and decrease computer equipment software leasing program expense.

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**CITY ATTORNEY’S OFFICE  
INCREASE OF \$96,000**

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The City Attorney’s Office budget consists of the legal retainer for the City Attorney and other associated legal services. The Town has a new City Attorney and adjusted retainer amount.

Personnel and Benefits - \$0

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

Operations – Increase of \$96,000

The City Attorney's Budget reflects an increase. The department budget is \$300,000 and includes the City Attorney retainer of \$180,000 (an increase of \$26,000 from prior year). It also includes an expenditure budget of \$120,000 for any additional retainer hours or outside attorney services as needed.

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**FINANCE DEPARTMENT  
INCREASE OF \$24,633**

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The Finance Department budget includes the salaries and benefits of three full-time employees (Finance Director, Accountant and Jr. Accountant). The budget includes contract services for the Town's Audit and Investment Services, financial software licensing and support, conference attendance and support, memberships, office supplies, and business license processing costs.

Personnel and Benefits – Increase of \$27,403

Salaries and benefits increased by \$18,841. This is a reflection of the 2.9% placeholder.

There were small adjustments in Workers' Compensation and Unemployment Insurance allocations for a total increase of \$1,572. The allocations for retiree and active employee health insurance costs decreased by \$2,528. The CalPERS normal cost contribution increased by \$4,775 and the UAL payment increased by \$4,743.

Operations – Decrease of \$2,770

Operation expenses for the Department decreased by \$2,770. Most of the decrease is related to reduction in banking services, training and workshops in the total amount of \$8,200. There was a slight increase in contract services for the audit \$1,330 and other contract services \$1,000. There was slight adjustment to miscellaneous computer parts, computer equipment and software.

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**PLANNING DEPARTMENT  
INCREASE OF \$14,002**

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The Planning Department budget consists of contract planning services and associated services and costs. The Department also includes an allocation of arborist service costs related to planning activities.

Personnel and Benefits – \$0

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

Operations – Increase of \$15,602

There is an overall increase of 5% related to a contract adjustment for cost of living per contract requirements. This occurred in January 2020. The department expense includes \$52,000 for Sustainability programs management and \$38,000 for ordinance outreach.

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**BUILDING DEPARTMENT  
DECREASE OF \$170,606**

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

Personnel and Benefits – Increase of \$16,911

This is a reflection of the 2.9% placeholder salaries increased \$4,916. There were minor adjustments in Workers' Compensation and Unemployment Insurance allocations. Allocations for retiree and active employee health insurance costs decreased by \$1,000. The CalPERS UAL payment increased by \$10,797.

Operations – Decrease of \$187,517

The majority of this decrease (\$186,729) is due to a corresponding Building and Life Safety Contract Services decrease. This is based on the revenue assumption for the department as a result of COVID-19. There was a small increase in utilities for electricity and rent-machinery and equipment. There were slight decreases in advertising/publishing and subscriptions due as there is no current need to purchase new reference building code materials.

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**INTERDEPARTMENTAL  
INCREASE OF \$100,127**

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The Interdepartmental budget provides for the accounting of costs that are incurred and support all Town departments. Costs include liability insurance, IT support, County Tax administration costs, IT infrastructure costs and other charges that are Town-wide in nature.

Personnel and Benefits – \$0

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

Operations – Increase of \$100,127

There is an increase in telephone/internet for fiber of \$11,015. General liability and property insurance costs increased \$19,248 to maintain the Town's self-insured retention. There is an increase in IT support of \$85,914 as we prepare for the rollout of needed server and network upgrades, phone system replacement, and community engagement application (SeeClickFix).

These systems will be compatible and function for Town wide system in the new Town Center buildings. There is a decrease of (\$16,050) in dues and memberships, other rents and leases, County Tax Administration, miscellaneous computer parts & supplies, other supplies & materials and postage. Town specific technology is within this department (maintenance as well as infrastructure) include Shoretel Phone Services, Data Storage Plans, Servers, virus protection systems, software licensing and transparency tools.

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**PUBLIC WORKS DEPARTMENT  
INCREASE OF \$39,624**

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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 \$10,280

This is a reflection of the 2.9% placeholder. There were adjustments in Workers' Compensation and Unemployment Insurance allocations as well as allocations for retiree and active employee health insurance costs resulting in a decrease of (\$21,365). The CalPERS normal cost had an increase of \$4,391 and CalPERS UAL payment increased by \$16,172.

Operations – Increase of \$29,343

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 by \$8,500 to \$79,000 for plumbing repairs to the playground bathrooms, large playground repairs, replace toddler toy, and well maintenance at the Park. There was an increase of \$7,800 in custodial services contract to \$80,000 and for other incidentals. There was an increase in the street sweeping contract to \$30,000, including contingency. This is offset via franchise

revenues. Contract tree maintenance increased by \$5,000 to \$90,000 for additional maintenance in the Park and Town-maintained street trees. There are minor areas of adjustment in construction material, minor tools and equipment, rental machinery and equipment and emergency preparedness. Building Improvements expense budget is maintained at \$160,000 for the renovation of the Carriage house bathrooms, and for path maintenance and rehabilitation at the Park. Contract Park Event services decreased by \$15,250 to \$83,100. This is based on the anticipated revenue for events at the park as the Town anticipates a slow ramp up of events once the COVID-19 SIP order is lifted.

The Contract DPW maintenance service continues to be monitored and enhanced maintenance service and priorities are currently in review with MCE especially with the current COVID-19 SIP order. Some maintenance areas specifically in the Park have been scaled back. There is anticipation that once the order is lifted, deferred maintenance items will begin to take place. The total current contract budget is estimated at \$681,362 an increase of \$18,013 as this assumes an anticipated COLA increase on the contract of 2.5%.

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**POLICE DEPARTMENT**  
**INCREASE OF \$449,753**

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

The Department is currently not fully staffed and has not been since the fall of 2015. There is a continuing recruitment effort seeking lateral as well as recent academy graduates. These vacancies often result in increased overtime offset by overall salary savings at the end of the year. The Town and local educational institutions entered a cost-sharing agreement in FY 2018/19 whereby the local institutions jointly fund \$80,000 toward one school resource officer position. This revenue is included in the Town's budget on the revenue side. *The Town currently expects this to continue in the upcoming fiscal year.*

**K-9 Program**

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

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

#### Investigations/Detective

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

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

#### School Resource Officer (SRO)

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

Aside from residential burglary alarms, Atherton schools generate the highest number of calls for service. Having the SRO available to handle calls for service at our schools, the dayshift patrol officers can then work traffic details and back street burglary prevention, thus allowing the patrol unit to be more efficient and effective. *The SRO position also allows for coverage of traffic and patrol detail when needed within the department.* During the COVID-19 SIP order, the SRO shifted to traffic and patrol detail.

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

#### Traffic & Motorcycles

The Police Traffic Unit consists of three motor officers that primarily ride BMW police motorcycles. The Department has a fourth motorcycle used for training or reserve when one of the

primary units is out of service due to mechanical issues. The Town currently has two full time motor officers and one reserve motor officer.

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

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

#### Communications/Records Personnel

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

In FY 2015/16 the Town added a 5<sup>th</sup> dispatcher to allow for better shift coverage, address shift vacancies and reduce the reliance on per diem dispatchers. With the recent vacancy of 1 full time dispatcher due to retirement, the 5<sup>th</sup> dispatcher along with per-diem dispatchers are working to backfill the position until it is filled full time. Currently the 5<sup>th</sup> dispatcher works as a floater covering shift vacancies from planned and unplanned absences and serves as back-up during weekday dayshifts, which has the highest volume of calls for service.

#### Personnel and Benefits – Increase of \$432,746

The salaries and benefits account for an additional \$313,695. This does not include the CalPERS UAL contribution for FY 2020/21. This is largely a reflection of the 2.9% CPI-U adjustment beginning July 1, as negotiated in the 4-year MOU. Also included is a reduction in retiree and active health insurance expense of (\$47,707). There were adjustments in Workers' Compensation allocation expense increase of \$25,830. and minor increase Unemployment Insurance. The normal cost for CalPERS contribution increased by \$78,703 to \$645,593. The CalPERS UAL payment increased by \$112,180 to \$889,718.

*Operations – Increase of \$17,006*

Overall, the basic Operations expenditure budget for the Police Department increased by \$23,006. The majority of this was due to a decrease in the equipment replacement fund expense of \$61,000.

The department is purchasing 25 flock cameras \$50,000 and new meals ready to eat (MRE's) \$10,000. This is also result of no allocation for the Equipment Replacement Fund expense in this budget. The department is requesting the purchase of 3 new vehicles to the fleet via the saved funds in the Equipment Replacement Fund. This includes 1 marked and 1 unmarked car, as well as a pick-up truck. The Department received a donation grant of \$80,000 last summer and this is being used for the purchase of the pick-up truck. The purchase of the unmarked and marked cars are estimated for a total of \$100,000 and will be purchased from the Equipment Replacement Fund.

There was an increase in technical services for \$27,100 due to purchase of California Incident Based Report System (CIBRS) software. This is a new software program that will be available to law enforcement. It is implemented to improve the overall quality of crime data collected by law enforcement, NIBRS (National Incident Based Reporting System) captures details on each single crime incident—as well as on separate offenses within the same incident—including information on victims, known offenders, relationships between victims and offenders, arrestees, and property involved in crimes. There was increase adjustment in Computer Equipment/Software for update to the surveillance system and additional cameras in Holbrook Palmer Park. Other adjustments were made across, technology services, memberships and dues, and vendor materials.

*Equipment Replacement Fund Purchases*

The FY 2020/21 Equipment Replacement Budget reflects the purchase of 2 vehicles, and 1 pick-up truck for an amount of \$180,000. Funds have been allocated to the Equipment Replacement Fund via Departmental allocations over various budget years to fund these purchases. The Department will also be replacing supplemental equipment to include 25 Flock cameras and meals ready to eat MRE's for a total of \$60,000.

*COP Lease Payments*

As the Town moves forward with Certificates of Participation financing, the Town will enter a tax-exempt lease for cash flow construction financing of the new Town Center. This will be a financing lease for the issuance of COP's. As part of the lease, the Town is financing cash flow needs for the construction of the Town Center. A key characteristic of a tax-exempt lease that distinguishes it from bond indebtedness is a non-appropriation clause. This is a fiscal funding requirement where payments of the lease are dependent upon an annual appropriation by the governing body. This requires that future revenues to the Town be appropriated via installment payments on the debt on an annual basis. It is estimated that the yearly debt service on a 10-year COP is approximately \$1.1 Million.

As the Town prepares to initiate the sale of COP's in June 2020, staff has appropriated this amount for FY 2020/21 for its debt service payments. For tonight's presentation purposes, this amount is budgeted "below the line", similar to ERAF revenues.

**OVERALL SUMMARY**

For FY 2020/21 the Town’s General Fund Revenues are projected at \$16,388,282 against \$15,327,237 in expenditures. This will result in a single year-end positive balance of \$1,061,045 and a total positive ending Fund Balance of \$26,348,624. This is before any transfers in from ERAF.

When we include the below the line items of \$1,100,000 for ERAF and budgeted debt service payment, the single-year projected surplus remains at \$1,061,045. As mentioned previously, *staff recommends these ERAF funds could also be used as a source of revenue for debt service payments.*

**Reserve Calculations**

Any remaining fund balance not reserved or committed is designated as Unallocated Fund Balance. The projected unallocated available fund balance for FY 2020/21 is \$26,348,624. This Unallocated Fund Balance represents funds that have not yet been assigned. With Council direction, the unallocated reserve balance can be appropriated towards operational use, capital projects or to pay down liabilities. *It is expected that the unallocated reserve balance will be used toward the Town Center construction project.*

The beginning FY 2019/20 General Fund Balance was \$22,573,069. *The FY 2019/20 updated projected year-end fund balance is \$25,278,579.* This includes the ERAF revenues, as allocated. With the inclusion of the transfers out, there is a total General Fund projected year end fund balance of \$26,348,624.

<b>FY 2020/21 Beginning Fund Balance</b>	<b>\$25,287,579</b>
FY 2020/21 Projected Revenues (inclusive of ERAF)	\$17,488,282
<b>Total Available Funds</b>	<b>\$42,775,861</b>
COP Debt Service for FY 2020/21	(\$1,100,000)
FY 2020/21 Expenditures (Projected Budget)	(\$15,327,237)
<b>Projected FY 2019/20 Ending Fund Balance</b>	<b>\$26,348,624</b>

As shown below, the Town will meet its reserve requirements in FY 2020/21 and projects an unallocated reserve that is 133% of projected expenditures.

FY 2020/21 Expenditures	\$15,327,237
<b>Projected FY 2019/20 Ending Fund Balance</b>	<b>\$26,348,624</b>
15% Emergency Reserve	\$2,299,086
20% Budget Stabilization Reserve	\$3,065,447
Building Component Town Center Contribution (formerly Facilities Reserve)	\$505,000
<b>TOTAL RESERVE REQUIREMENT</b>	<b>\$5,869,533</b>
<b><i>Less Above Reserve Requirement = Unallocated Reserves</i></b>	<b><i>\$20,479,091</i></b>

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

Based on recent ERAF revenues received and potential State takeaway, staff updated the projection for future FY 20/21 ERAF to \$1,100,000. In previous reports, ERAF was \$1,450,000 for FY 2020/21 and \$1,500,000 for FY 2021/22. Staff will continue to monitor this closely with San Mateo Controller’s office regarding future ERAF revenues. With the FY 2020/21 projected unrestricted fund balance, the estimated revenue allocation and funding remaining toward the Town Center is as follows:

<b>Remaining Civic Center Project General Fund Funding</b>	
<b>Item</b>	<b>Amount</b>
Allocation of FY 2021/22 ERAF (Estimated)	\$1,100,000
<b>Estimated ERAF***</b>	<b>\$1,100,000</b>
<i>*** Subject to annual approval by Council</i>	
FY 2020/21 Projected General Fund Unallocated Surplus	\$20,479,091
<b>Estimated Contribution of GF Unallocated Surplus FY 19-20</b>	<b>(\$6,550,000)</b>
<b>General Funds Available FY20/21</b>	<b>\$15,029,091</b>

The CIP Unallocated Surplus (\$4.4 million) and Atherton Now Funds (\$3.3 million) have been fully expended for this project. Staff will provide an updated cashflow and total estimated costs for the Town Center Project at the May Regular Meeting. There is still a need for cash flow funding during the project. Staff and the Town’s bond financing team is currently working on preparations for the issuance of Atherton 2020 Certificates of Participation (COP) financing. It is estimated that the Town would be seeking between \$7 million to \$9 million in financing. We anticipate issuance of the bonds in mid-June 2020.

**POLICY FOCUS**

This item discusses revenue and expenditure projections, the use of excess ERAF, reserve policies, and recommendations for General Fund Budget. These are policy areas for Council discussion and direction as we prepare the FY 2020/21 budget.

## **FISCAL IMPACT**

None.

## **PUBLIC NOTICE**

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

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

Fiscal Transparency Web Page:

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

Archive of Town Budgets:

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

Financial Data Portal (OpenGov):

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

Financial Audit Archive:

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

Actuarial Valuations Archive:

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

Labor Contracts, Agreements, and Salary/Benefit Information:

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

## **ATTACHMENTS**

FY 2020/21 General Fund Revenue and Expenditure details by department

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

Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recommended Budget 2020-2021
<b>Revenues</b>					
101-00-40001-000	Secured Property Tax	8,662,522	9,351,129	9,236,129	9,611,026
101-00-40002-000	Unsecured	433,425	449,574	453,074	479,795
101-00-40004-000	SB813 Redemption (Suppl)	299,345	301,028	301,028	285,000
101-00-40006-000	Prop Tax in Lieu of VLF (Motor Veh)	1,174,444	1,227,294	996,438	1,251,929
101-00-40008-000	Excess ERAF				
101-00-40010-000	Unsecured SB813 Redemp/Suppl	6,276			
101-00-42005-000	Property Transfer Tax	440,871	487,839	487,839	421,000
	<b>Total Property Taxes -&gt;</b>	<b>11,016,883</b>	<b>11,816,864</b>	<b>11,474,508</b>	<b>12,048,750</b>
101-00-41001-000	Sales & Use Tax General	250,391	214,146	230,146	210,000
101-00-41002-040	Prop 172 Sales Tax for Police	92,919	86,293	86,293	75,000
101-00-41004-000	In Lieu Sales Tax/Trip Flip				
	<b>Total Sales Taxes -&gt;</b>	<b>343,309</b>	<b>300,439</b>	<b>316,439</b>	<b>285,000</b>
101-00-42001-000	Franchise Taxes-Utilities	237,574	245,325	245,325	249,000
101-00-42002-000	Franchise Tax-Cal Water	149,310	155,281	155,281	157,610
101-00-42003-000	Franchise Tax-Garbage	328,957	326,893	326,893	333,430
101-00-42004-000	Franchise Taxes-Cable	103,702	143,662	176,662	178,428
	<b>Total Franchise Fees -&gt;</b>	<b>819,542</b>	<b>871,161</b>	<b>904,161</b>	<b>918,468</b>
101-00-40005-000	Homeowners Exemption	34,661	36,471	36,471	36,836
101-00-40007-000	Motor Veh. Lic Fees (MVLF)	3,425	3,840	3,840	3,897
	<b>Total Intergovernmental -&gt;</b>	<b>38,086</b>	<b>40,311</b>	<b>40,311</b>	<b>40,733</b>
101-00-43001-000	Business Licenses	227,679	252,033	262,033	239,431
	<b>Total Business License Tax -&gt;</b>	<b>227,679</b>	<b>252,033</b>	<b>262,033</b>	<b>239,431</b>
101-00-47001-000	Home Occupation Permit	300	300	300	300
101-00-47019-020	Zoning & Planning Fees	191,067	220,000	232,000	220,000
	<b>Total Planning Revenue -&gt;</b>	<b>191,367</b>	<b>220,300</b>	<b>232,300</b>	<b>220,300</b>
101-00-47002-025	Building Permit Fee	1,090,343	1,083,787	1,083,787	867,030
101-00-47004-025	Grading & Drainage	58,936	70,000	70,000	56,000
101-00-47021-025	Plan Check Fee	391,289	475,000	475,000	380,000
101-00-47030-025	Tree Removal Plan Check	55,503	68,722	68,722	54,970
101-00-48502-025	Miscellaneous Income				
	<b>Total Building Revenue -&gt;</b>	<b>1,596,071</b>	<b>1,697,509</b>	<b>1,697,509</b>	<b>1,358,000</b>
101-00-44001-040	Municipal & Vehicle Code Fines	11,289	12,916	9,416	8,474
101-00-44002-040	Other Fines & Forfeiture (County)	48,280	44,625	44,625	31,238
101-00-45007-040	POST Reimb	16,750	12,750	30,750	23,060
101-00-45017-040	ABAG Grant	4,999	3,200	3,200	-
101-00-45019-040	Federal SRO Grant	80,000	90,000	80,000	80,000
101-00-47005-040	Other Licenses & Permit	5,480	4,430	5,018	4,014
101-00-47009-040	Photocopy Fee	178	175	175	150
101-00-47011-040	Alarm Sign Fees	3,917	3,800	3,800	1,900
101-00-47012-040	Vehicle Release	1,075	1,300	1,300	800
101-00-47013-040	Police Report		-		
101-00-47014-040	Fingerprinting Fee		100	100	-
101-00-47016-040	Special Service Fee	7,058	8,000	8,000	8,400

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

Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recommended Budget 2020-2021
101-00-47017-040	Solicitor's Permit	31	155	155	-
101-00-47046-040	Alarm Permit Fee			18,300	18,300
101-00-48004-040	Sale of Property	965	850		
101-00-48502-040	Miscellaneous Income	1,961	1,100	2,200	1,800
	<b>Total Police Revenue -&gt;</b>	<b>181,983</b>	<b>183,401</b>	<b>207,039</b>	<b>178,136</b>
101-00-45021-053	Highway Maint Reimbursement	35,700	35,700	35,700	35,700
101-00-47003-050	Encroachment	622,526	500,000	500,000	425,000
	<b>Total DPW Revenue -&gt;</b>	<b>658,226</b>	<b>535,700</b>	<b>535,700</b>	<b>460,700</b>
101-00-47022-058	Social Fees	93,275	87,700	97,700	68,390
101-00-47023-058	Meeting Fees	21,677	24,000	24,000	16,800
101-00-47025-058	Class Fees	19,995	25,000	25,000	17,500
101-00-47028-058	Weddings	29,487	28,000	38,000	26,600
101-00-47029-058	Park Day Use Fee	12,375	12,000	12,000	8,400
101-00-47039-058	Park Rev-Admin 30% Non-Resident	33,120	30,000	35,000	24,500
101-00-47040-058	Park Rev-Admin 15% Resident	2,925	4,000	6,500	4,550
	<b>Total Park Program Revenue -&gt;</b>	<b>212,854</b>	<b>210,700</b>	<b>238,200</b>	<b>166,740</b>
101-00-44003-000	Heritage Tree Damage Fee	48,870	6,500	39,920	20,000
101-00-44004-000	C & D Deposit Forfeited	601,547	65,000	65,000	65,000
101-00-45016-058	DOC Grant		5,000	5,000	5,000
101-00-45020-000	Other Reimbursements			5,006	-
101-00-47005-012	Other Licenses & Permit Admin	1,967	2,100	2,100	2,100
101-00-47031-030	Tree Inspection Fee	28,396	29,782	29,782	29,782
101-00-47036-030	Admin Citation (code enforcement)	84,200	55,000	55,000	55,000
101-00-47038-000	Banner Permit Fee	1,875	2,400	2,400	2,475
101-00-47045-000	Drone Application Fee	150	750	750	750
101-00-48001-000	Interest Income	726,088	80,000	180,000	135,000
101-00-48002-000	Cell Antenna Lease	58,651	60,876	60,876	63,920
101-00-48003-000	Property Rental - Playschool	85,512	87,897	87,897	87,897
101-00-48005-000	Post Office	6,751	7,000	3,500	2,800
101-00-48501-000	Donations/Contributions				
101-00-48502-000	Miscellaneous Income	10,104	4,000	3,000	2,300
101-00-48507-000	Settlement/Claims	6,638			
	<b>Total Misc. Revenues -&gt;</b>	<b>1,660,749</b>	<b>406,305</b>	<b>541,081</b>	<b>472,024</b>
	<b>Total Operating Revenues -&gt;</b>	<b>16,946,750</b>	<b>16,534,722</b>	<b>16,449,281</b>	<b>16,388,282</b>
	<b>Expenditures</b>				
	City Council Department	43,638	55,834	55,834	64,117
	Administration Department	795,819	820,794	836,994	889,521
	City Attorney Department	225,011	204,000	364,600	300,000
	Finance Department	701,754	779,315	779,314	803,948
	Planning Department	266,525	299,781	337,781	353,383
	Building Department	1,191,448	1,322,150	1,322,150	1,151,544
	Inter Department	624,018	761,827	787,867	887,994
	Police Department	7,494,480	7,971,447	7,971,446	8,421,199
	Public Works Department (adj)	1,649,833	2,377,689	2,402,359	2,455,530
	<b>Total Operating Expenditures -&gt;</b>	<b>12,992,527</b>	<b>14,592,838</b>	<b>14,858,345</b>	<b>15,327,237</b>
	<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>3,954,223</b>	<b>1,941,885</b>	<b>1,590,936</b>	<b>1,061,045</b>

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

Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recommended Budget 2020-2021
<b><u>Other Financing Sources/(Uses)</u></b>					
101-00-49002-000	Special Parcel Tax Fund-Safety				
	COP Debt Service				(1,100,000)
101-00-58005-000	Transfer (out) to OPEB/Pension				
101-00-58004-000	Trsfr in/(out) Workers Compensation	(235,397)	(110,000)	(110,000)	
101-00-58002-000	Trsfr in/(out) Capital Replacement reserve				
101-00-58002-030	Trsfr in/(out) CIP Future Projects	(2,532)			
	Excess ERAF	1,691,772	1,300,000	1,784,091	1,100,000
	<b>Total Transfers In/(Out) -&gt;</b>	<b>1,453,843</b>	<b>1,190,000</b>	<b>1,674,091</b>	<b>-</b>
	Incr/(Decr) of General Fund Resv	5,408,066	3,131,885	3,265,027	1,061,045
	<b>Net Change in Fund Balance</b>	<b>5,408,066</b>	<b>3,131,885</b>	<b>3,265,027</b>	<b>1,061,045</b>
	Beginning Fund Balance	17,165,004	22,573,069	22,573,069	25,287,579
	<b>Ending Fund Balance</b>	<b>22,573,069</b>	<b>25,704,954</b>	<b>25,838,096</b>	<b>26,348,624</b>

<b>Fund Balance Schedule</b>				
Building Component Town Center Funding		505,000	505,000	505,000
15% Emergency Reserve		2,188,926	2,228,752	2,299,086
20% Reserve		2,918,568	2,971,669	3,065,447
Reserved for OPEB				
Available Fund Balance		20,092,461	20,132,675	20,479,091
<b>Ending Fund Balance</b>		<b>25,704,954</b>	<b>25,838,096</b>	<b>26,348,624</b>



Town of Atherton  
Annual Operating Budget FY 2020-2021  
City Council Budget - Summary

Category	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
General Operation	2,005	4,380	4,380	2,500
Other Services/Exp	38,971	44,954	44,954	55,117
Supplies & Materials	807	500	500	500
Capital Outlay	1,854	6,000	6,000	6,000
<b>City Council</b>	<b>43,638</b>	<b>55,834</b>	<b>55,834</b>	<b>64,117</b>

Town of Atherton Annual Operating Budget FY 2020-2021  
City Council Budget By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
General Operation	101-11-53016-011	Utilities - Water	936	1,880	1,880	-
General Operation	101-11-53024-011	Advertising/Publishing	1,070	2,500	2,500	2,500
Other Services/Exp	101-11-54002-011	Bus Meeting & Meals	930	1,500	1,500	1,700
Other Services/Exp	101-11-54003-011	Conferences	1,797	7,500	7,500	7,500
Other Services/Exp	101-11-54004-011	Training & Workshops	4,900	2,000	2,000	2,000
Other Services/Exp	101-11-54007-011	Membership/Dues	13,620	14,954	14,954	15,167
Other Services/Exp	101-11-54008-011	Mileage Reimbursement	-	500	500	250
Other Services/Exp	101-11-54010-011	Other Contract Services	7,309	10,000	10,000	10,000
Other Services/Exp	101-11-54011-011	Environmental Program	4,753	5,000	5,000	5,000
Other Services/Exp	101-11-54013-011	Contribution-SSV	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	101-11-54015-011	Contribution-SSM County	1,000	-	-	-
Other Services/Exp	101-11-54020-011	Election Cost	1,411	-	-	10,000
Supplies & Materials	101-11-55002-011	Office Supplies	807	500	500	500
Capital Outlay	101-11-57007-011	Office Equip & Furniture	1,854	6,000	6,000	6,000
<b>Total City Council</b>			<b>43,638</b>	<b>55,834</b>	<b>55,834</b>	<b>64,117</b>



Town of Atherton  
 Annual Operating Budget FY 2020-21  
 Administration Budget - Summary

Category	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Salaries & Wages	451,693	452,256	452,256	485,032
EE Benefits	217,843	242,951	242,951	266,975
Professional Svs	18,100	20,000	20,000	30,000
General Operations	33,323	29,650	29,650	32,800
Other Services/Exp.	62,886	59,304	59,304	59,214
Supplies & Materials	6,752	11,500	11,500	11,500
Capital Outlay	1,981	2,132	632	1,000
Capital Outlay	3,240	3,000	4,500	3,000
Capital Outlay	5,222	5,132	5,132	4,000
<b>Administration Total</b>	<b>795,819</b>	<b>820,794</b>	<b>820,794</b>	<b>889,521</b>

Town of Atherton Annual Operating Budget FY 2020-21  
Administration - Budget by Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Salaries & Wages	101-12-50001-012	Regular Salaries	449,915	443,756	459,956	476,532
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	1,778	1,000	1,000	1,000
EE Benefits	101-12-50013-012	EE Benefits Earned	4,342	6,656	6,656	7,148
EE Benefits	101-12-51001-012	Medicare Tax	7,313	6,434	6,434	6,910
EE Benefits	101-12-51003-012	PERS Retire Contrib- ER	35,850	41,389	41,389	48,601
EE Benefits	101-12-51004-012	PERS Retire Contrib- EE	-	-	-	-
EE Benefits	101-12-51005-012	Deferred Compensation	5,772	5,772	5,772	5,772
EE Benefits	101-12-51007-012	STD Insurance	576	576	576	576
EE Benefits	101-12-51008-012	Health Insurance-Active	40,278	40,647	40,647	54,446
EE Benefits	101-12-51009-012	Health Insurance-Retirees	48,357	49,403	49,403	41,915
EE Benefits	101-12-51010-012	Dental Insurance	2,345	2,518	2,518	3,013
EE Benefits	101-12-51011-012	Vision Insurance	597	487	487	487
EE Benefits	101-12-51013-012	Workers' Compensation	18,679	17,750	17,750	19,061
EE Benefits	101-12-51014-012	Life & ADD Insurance	529	529	529	529
EE Benefits	101-12-51015-012	LTD Insurance	2,064	2,083	2,083	2,164
EE Benefits	101-12-51016-012	Unemployment Insurance	4,587	4,438	4,438	4,765
EE Benefits	101-12-51019-012	Allowance	4,800	5,400	5,400	4,800
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	39,254	50,868	50,868	58,786
<b>Total Salaries &amp; Benefits</b>			<b>669,536</b>	<b>695,208</b>	<b>711,408</b>	<b>752,007</b>
Professional Svs	101-12-52023-012	Contract Human Resources	18,100	20,000	20,000	30,000
General Operations	101-12-53002-012	Other Equip Repair & Maint	9,666	9,500	9,500	11,500
General Operations	101-12-53014-012	Utilities - Electricity	5,600	6,500	6,500	6,500
General Operations	101-12-53015-012	Utilities - Gas	475	500	500	650
General Operations	101-12-53016-012	Utilities - Water	684	650	650	650
General Operations	101-12-53024-012	Advertising - Noticing	4,796	2,500	3,000	4,000
General Operations	101-12-53025-012	External Printing Services	12,102	9,000	9,000	9,000
General Operations	101-12-53026-012	Recruitment Costs	-	1,000	500	500

Town of Atherton Annual Operating Budget FY 2020-21  
Administration - Budget by Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Other Services/Exp.	101-12-54002-012	Business Meetings & Meals	139	300	300	300
Other Services/Exp.	101-12-54003-012	Conferences	5,323	9,500	9,500	9,500
Other Services/Exp.	101-12-54004-012	Training and Workshops	1,409	2,000	2,000	2,000
Other Services/Exp.	101-12-54005-012	Subscriptions	1,051	680	680	680
Other Services/Exp.	101-12-54007-012	Memberships & Dues	20,426	13,074	13,074	13,084
Other Services/Exp.	101-12-54008-012	Mileage Reimbursement	20	250	250	150
Other Services/Exp.	101-12-54010-012	Other Contract Services	27,629	25,000	25,000	25,000
Other Services/Exp.	101-12-54019-012	Special Events & Awards	3,888	5,500	5,500	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	6,071	6,500	6,500	6,500
Supplies & Materials	101-12-55017-012	Postage	681	5,000	5,000	5,000
Capital Outlay	101-12-57006-012	Computer Equipment/Software	1,981	632	2,132	1,000
Capital Outlay	101-12-57007-012	Office Equip & Furn	3,240	4,500	3,000	3,000
<b>Total Operations</b>			<b>126,283</b>	<b>125,586</b>	<b>125,586</b>	<b>137,514</b>
<b>Total Admin Dept</b>			<b>795,819</b>	<b>820,794</b>	<b>836,994</b>	<b>889,521</b>



Town of Atherton  
Annual Operating Budget FY 2020-2021  
City Attorney Budget - Summary

Category	Actual 2018-19	Adopted Budget 2019-20	Adjusted Budget 2019-20	Recomm Budget 2020-2021
Professional Svs	225,011	204,000	364,600	300,000
<b>City Attorney Total</b>	<b>225,011</b>	<b>204,000</b>	<b>364,600</b>	<b>300,000</b>

Town of Atherton Annual Operating Budget FY 2020-2021  
City Attorney - Budget By Account

Category	Account	Description	Actual 2018-19	Adopted Budget 2019-20	Adjusted Budget 2019-20	Recomm Budget 2020-2021
Professional Svs	101-16-52002-016	City Attorney - Retainer	153,600	154,000	179,600	180,000
Professional Svs	101-16-52006-016	City Attorney - Other Services	71,368	50,000	185,000	120,000
Professional Svs	101-16-52007-016	Attorney - Other Legal	43		-	
<b>Total City Attorney Dept</b>			<b>225,011</b>	<b>204,000</b>	<b>364,600</b>	<b>300,000</b>



Town of Atherton  
Operating Budget FY 2020-2021  
Finance Budget - Summary

Category	Actual 2018-19	Adopted Budget 2019-20	Adjusted Budget 2019-20	Recomm Budget 2020-21
Salaries & Wages	377,237	405,652	405,652	424,776
EE Benefits	154,264	169,428	169,428	177,707
Professional Svs	78,454	78,355	78,355	79,685
General Operations	17,715	27,800	27,800	25,700
Other Services/Exp.	71,763	94,580	94,580	92,080
Supplies & Materials	889	1,000	1,000	1,500
Capital Outlay	1,432	2,500	2,500	2,500
<b>Finance Total</b>	<b>701,754</b>	<b>779,315</b>	<b>779,315</b>	<b>803,948</b>

Town of Atherton Annual Operating Budget FY 2020-2021  
Finance - Budget by Account

Account	Description	Actual 2018-19	Adopted Budget 2019-20	Adjusted Budget 2019-20	Recomm Budget 2020-21
101-18-50001-018	Regular Salaries	373,517	399,657	399,657	418,498
101-18-50006-018	Overtime	-	-	-	-
101-18-50013-018	EE Benefits Earned	3,721	5,995	5,995	6,277
101-18-51001-018	Medicare	5,565	5,795	5,795	6,068
101-18-51003-018	PERS Retire Contrib- ER	28,060	30,952	30,952	35,727
101-18-51004-018	PERS Retire Contrib- EE	-	-	-	-
101-18-51007-018	STD Insurance	576	576	576	576
101-18-51008-018	Health Insurance-Active	40,268	40,639	40,639	41,171
101-18-51009-018	Health Insurance-Retirees	30,090	33,887	33,887	30,828
101-18-51010-018	Dental Insurance	3,509	3,685	3,685	3,685
101-18-51011-018	Vision Insurance	620	794	794	794
101-18-51013-018	Workers' Compensation	15,570	15,986	15,986	16,740
101-18-51014-018	Life & ADD Insurance	391	427	427	427
101-18-51015-018	LTD Insurance	2,202	2,217	2,217	2,291
101-18-51016-018	Unemployment Insurance	3,896	3,997	3,997	4,185
101-xx-51xxx-misc	Unfunded liabilities	23,515	30,472	30,472	35,215
	<b>Total Salaries &amp; Benefits</b>	<b>531,501</b>	<b>575,080</b>	<b>575,080</b>	<b>602,483</b>
101-18-52001-018	Audit & Financial	60,392	58,855	58,855	60,185
101-18-52017-018	Technical Services	18,062	19,500	19,500	19,500
101-18-53002-018	Repair Machinery & Equip	-	500	500	200
101-18-53025-018	External Printing Service	111	500	500	3,500
101-18-53031-018	Banking Services	7,604	16,800	16,800	12,000
101-18-53503-018	Trsfr to Equip Replace Fund	10,000	10,000	10,000	10,000
101-18-54003-018	Conferences	2,213	2,500	2,500	2,500
101-18-54004-018	Training and Workshops	388	8,200	8,200	4,800
101-18-54005-018	Subscriptions	-	-	-	-

Town of Atherton Annual Operating Budget FY 2020-2021  
Finance - Budget by Account

Account	Description	Actual 2018-19	Adopted Budget 2019-20	Adjusted Budget 2019-20	Recomm Budget 2020-21
101-18-54007-018	Memberships & Dues	685	1,200	1,200	1,200
101-18-54008-018	Mileage Reimbursement	-	200	200	100
101-18-54010-018	Other Contract Services	45,058	48,100	48,100	49,100
101-18-54016-018	Business License Processing Fee	23,420	34,380	34,380	34,380
101-18-55002-018	Office Supplies	680	500	1,000	1,000
101-18-55009-018	Misc. Computer Parts	209	500	-	500
101-18-57006-018	Computer Equip/Software	1,432	1,500	1,500	2,000
101-18-57007-018	Office Machines & Furniture	-	1,000	1,000	500
		170,253	204,235	204,235	201,465
101-18-53022-018	Liability Claim Expense				
	<b>Total Operations</b>	<b>170,253</b>	<b>204,235</b>	<b>204,235</b>	<b>201,465</b>
	<b>Total Finance Dept</b>	<b>701,754</b>	<b>779,315</b>	<b>779,315</b>	<b>803,948</b>



Town of Atherton  
Annual Operating Budget FY 2020-2021  
Planning Budget - Summary

Category	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Professional Svs	257,006	291,603	331,203	345,583
General Operations	3,887	5,590	5,590	4,300
Other Services/Exp.	3,286	-	-	-
Supplies & Materials	2,048	2,000	2,000	2,500
Capital Outlay	298	588	588	1,000
<b>Planning Total</b>	<b>266,525</b>	<b>299,781</b>	<b>339,381</b>	<b>353,383</b>

Town of Atherton Annual Operating Budget FY 2020-2021  
Planning Budget By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Professional Svs	101-20-52011-020	Contract Planner	257,006	281,603	319,603	335,583
Professional Svs	101-20-52014-020	General Plan Update	-	-	1,600	-
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	-	2,690	2,690	1,200
General Operations	101-20-53014-020	Utilities - Electricity	54	250	250	250
General Operations	101-20-53015-020	Utilities - Gas	217	180	180	180
General Operations	101-20-53016-020	Utilities - Water	92	70	70	70
General Operations	101-20-53024-020	Advertising/Noticing	2,442	1,500	1,500	1,500
General Operations	101-20-53033-020	Rent - Mach & Equip	1,082	900	900	1,100
Other Services/Exp.	101-20-54004-020	Training & Workshops	286	-	-	-
Other Services/Exp.	101-20-54007-020	Membership Dues	3,000	-	-	-
Other Services/Exp.	101-20-54010-020	Other Contract Services	-	-	-	-
Supplies & Materials	101-20-55002-020	Office Supplies	2,048	2,000	2,000	2,500
Supplies & Materials	101-20-55009-020	Misc. Computer Parts	-	-	-	-
Capital Outlay	101-20-57006-020	Computer Equipment/Software	298	588	588	1,000
<b>Total Planning Dept</b>			<b>266,525</b>	<b>299,781</b>	<b>339,381</b>	<b>353,383</b>



Town of Atherton  
 Annual Operating Budget FY 2020-2021  
 Building Budget - Summary

Category	Actual 2018-19	Adopted Budget 2019-20	Adjusted Budget 2019-20	Recomm Budget 2020-21
Salaries & Wages	156,826	163,325	163,325	168,314
EE Benefits	143,059	148,443	148,443	160,364
Professional Svs	884,387	995,629	995,629	808,900
General Operations	2,521	6,460	5,460	6,460
Other Services/Exp.	135	2,150	2,150	1,150
Supplies & Materials	3,467	4,200	4,200	4,200
Capital Outlay	1,054	1,943	2,943	2,155
<b>Building Total</b>	<b>1,191,448</b>	<b>1,322,150</b>	<b>1,322,150</b>	<b>1,151,544</b>

Town of Atherton Annual Operating Budget FY 2020-2021  
Building Budget By Account

Category	Account	Description	Actual 2018-19	Adopted Budget 2019-20	Adjusted Budget 2019-20	Recomm Budget 2020-21
Salaries & Wages	101-25-50001-025	Regular Salaries	155,192	160,911	160,911	165,827
Salaries & Wages	101-25-50006-025	Overtime	94	-	-	-
Salaries & Wages	101-25-50013-025	EE Benefits Earned	1,540	2,414	2,414	2,487
EE Benefits	101-25-51001-025	Medicare	2,335	2,406	2,406	2,477
EE Benefits	101-25-51003-025	PER Retire Contrib- ER	12,346	11,989	11,989	13,794
EE Benefits	101-25-51007-025	STD Insurance	269	269	269	269
EE Benefits	101-25-51008-025	Health Insurance-Active	24,588	24,583	24,583	24,899
EE Benefits	101-25-51009-025	Health Insurance-Retirees	38,540	28,141	28,141	26,822
EE Benefits	101-25-51010-025	Dental Insurance	1,815	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	6,524	6,636	6,636	6,833
EE Benefits	101-25-51014-025	Life & ADD Insurance	172	193	193	193
EE Benefits	101-25-51015-025	LTD Insurance	1,081	997	997	1,003
EE Benefits	101-25-51016-025	Unemployment Insurance	1,528	1,609	1,609	1,658
EE Benefits	101-xx-51xxx-misc	Unfunded liabilities-Misc	53,526	69,363	69,363	80,159
<b>Total Salaries &amp; Benefits</b>			<b>299,884</b>	<b>311,768</b>	<b>311,768</b>	<b>328,679</b>
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	884,387	963,629	963,629	776,900
General Operations	101-25-53014-025	Utilities - Electricity	324	1,200	200	1,200
General Operations	101-25-53015-025	Utilities - Gas	561	500	500	400
General Operations	101-25-53016-025	Utilities - Water	553	600	600	600
General Operations	101-25-53024-025	Advertising/Publishing	-	300	1,300	400
General Operations	101-25-53033-025	Rent - Mach & Equip	1,082	3,860	2,860	3,860
Other Services/Exp.	101-25-54005-025	Subscriptions	-	2,000	2,000	1,000
Other Services/Exp.	101-25-54007-025	Memberships & Dues	135	150	150	150

Town of Atherton Annual Operating Budget FY 2020-2021  
Building Budget By Account

Category	Account	Description	Actual 2018-19	Adopted Budget 2019-20	Adjusted Budget 2019-20	Recomm Budget 2020-21
Supplies & Materials	101-25-55002-025	Office Supplies	3,467	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	1,054	1,943	2,943	2,155
Transfer	101-25-58003-025	Trsfr to Facil Construct Fd	-	-	-	-
<b>Total Operations</b>			<b>891,564</b>	<b>1,010,382</b>	<b>1,010,382</b>	<b>822,865</b>
<b>Total Building Dept</b>			<b>1,191,448</b>	<b>1,322,150</b>	<b>1,322,150</b>	<b>1,151,544</b>



Town of Atherton  
 Annual Operating Budget FY 2020-2021  
 Inter Department Budget - Summary

Category	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
EE Benefits	1,758	1,610	1,610	1,610
Professional Svs	116,192	116,192	116,192	116,192
General Operations	280,604	302,766	302,766	333,029
Other Services/Exp.	106,875	181,988	211,028	205,829
Supplies & Materials	15,707	39,300	36,300	25,450
Capital Outlay	102,881	119,971	119,971	205,885
<b>Inter-Dept. Total</b>	<b>624,018</b>	<b>761,827</b>	<b>787,867</b>	<b>887,994</b>

Town of Atherton Annual Operating Budget FY 2020-2021  
Inter-Department Budget By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
EE Benefits	101-30-51009-030	Retiree Health	-	-	-	-
EE Benefits	101-30-51012-030	Employee Assistance Program	1,758	1,610	1,610	1,610
Professional Svcs	101-30-52019-030	IT Support	116,192	116,192	116,192	116,192
General Operations	101-30-53018-030	Utilities - Telephone	11,619	10,300	10,300	21,315
General Operations	101-30-53019-030	Liability Insurance	228,126	239,770	239,770	253,748
General Operations	101-30-53020-030	Employment Practice Liability Ins	29,583	40,442	40,442	44,486
General Operations	101-30-53021-030	Property Insurance	11,276	12,254	12,254	13,479
Other Services/Exp.	101-30-53035-030	Other Rents & Leases	-	69,200	95,240	91,249
Other Services/Exp.	101-30-54007-030	Memberships & Dues	5,805	6,120	6,120	5,920
Other Services/Exp.	101-30-54010-030	Other Contract Services	128	-	-	-
Other Services/Exp.	101-30-54017-030	Post Office Expense	5,597	10,660	10,660	10,660
Other Services/Exp.	101-30-54029-030	County Tax Administration Cost	95,345	96,008	99,008	98,000
Supplies & Materials	101-30-55008-030	Misc Computer Software	-	-	-	-
Supplies & Materials	101-30-55009-030	Misc Computer Parts & Supplies	3,769	21,500	18,500	9,650
Supplies & Materials	101-30-55016-030	Other Supplies & Materials	939	3,000	3,000	2,000
Supplies & Materials	101-30-55017-030	Postage	11,000	14,800	14,800	13,800
Capital Outlay	101-30-57006-030	IT Infrastructure Plan	102,881	119,971	119,971	205,885
<b>Total Inter-Department</b>			<b>624,018</b>	<b>761,827</b>	<b>787,867</b>	<b>887,994</b>



Town of Atherton  
 Annual Operating Budget FY 2020-2021  
 Police Budget - Summary

Category	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Salaries & Wages	3,899,174	4,148,590	4,120,590	4,385,410
EE Benefits	2,668,143	2,988,534	2,988,534	3,184,460
Professional Svcs	83,138	97,628	97,628	124,731
General Operations	434,028	288,550	311,550	236,112
Other Services/Exp.	240,480	264,382	264,382	276,039
Supplies & Materials	143,646	133,000	138,000	136,500
Capital Outlay	25,870	50,764	50,764	77,947
<b>Police Total</b>	<b>7,494,480</b>	<b>7,971,447</b>	<b>7,971,447</b>	<b>8,421,199</b>

Town of Atherton Annual Operating Budget FY 2020-2021  
Police Budget By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Salaries & Wages	101-40-50001-040	Regular Salaries	2,780,758	3,152,983	2,904,983	3,361,167
Salaries & Wages	101-40-50003-040	Dispatcher Salaries	474,766	510,690	510,690	539,326
Salaries & Wages	101-40-50004-040	Reserve Salaries	100,488	96,356	96,356	96,356
Salaries & Wages	101-40-50005-040	Temporary Help	49,206	28,561	48,561	28,561
Salaries & Wages	101-40-50006-040	Overtime	491,977	350,000	550,000	350,000
Salaries & Wages	101-40-50007-040	Special Event Salaries Reimb	1,978	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	64,975	75,273	75,273	80,810
EE Benefits	101-40-51001-040	Medicare Tax	60,678	56,271	56,271	60,285
EE Benefits	101-40-51002-040	Social Security	2,246	5,974	5,974	5,974
EE Benefits	101-40-51003-040	PERS Retire Contr - ER	484,097	566,890	566,890	645,593
EE Benefits	101-40-51004-040	PERS Retire Contr - EE	-	-	-	-
EE Benefits	101-40-51005-040	Deferred Compensation	8,263	7,604	7,604	12,194
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	464,366	527,999	527,999	514,277
EE Benefits	101-40-51009-040	Health Insurance - Retirees	397,942	423,783	423,783	391,798
EE Benefits	101-40-51010-040	Dental Insurance	40,925	47,933	47,933	47,933
EE Benefits	101-40-51011-040	Vision Insurance	7,029	8,168	8,168	8,168
EE Benefits	101-40-51013-040	Workers' Compensation	396,380	331,340	331,340	357,170
EE Benefits	101-40-51014-040	Life & ADD Insurance	3,250	3,622	3,622	3,622
EE Benefits	101-40-51015-040	LTD Insurance	22,785	22,536	22,536	23,677
EE Benefits	101-40-51016-040	Unemployment Insurance	42,024	38,886	38,886	41,654
EE Benefits	101-40-51018-040	Uniforms	23,027	30,000	30,000	30,000
EE Benefits	101-40-51020-040	Educational Reimbursement	6,732	20,000	20,000	20,000
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Misc	34,061	44,139	44,139	51,010
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Safety	607,679	777,538	777,538	889,718
<b>Total Salaries &amp; Benefits</b>			<b>6,567,318</b>	<b>7,137,124</b>	<b>7,109,124</b>	<b>7,569,870</b>
Professional Svs	101-40-52017-040	Technical Services	83,138	97,628	97,628	124,731
General Operations	101-40-53001-040	Equip Maint - Vehicles	46,195	40,000	53,000	40,000
General Operations	101-40-53002-040	Equip Maint - Other	6,257	25,000	25,000	25,000
General Operations	101-40-53014-040	Utilities - Electricity	27,639	25,000	25,000	25,000
General Operations	101-40-53015-040	Utilities - Gas	653	1,000	1,000	1,000
General Operations	101-40-53016-040	Utilities - Water	3,163	1,500	1,500	2,000

Town of Atherton Annual Operating Budget FY 2020-2021  
Police Budget By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
General Operations	101-40-53018-040	Utilities - Telephone	52,473	49,050	49,050	55,650
General Operations	101-40-53022-040	Liability Claim Expense	1,798			
General Operations	101-40-53025-040	Printing - External Service	2,913	3,000	3,000	3,000
General Operations	101-40-53026-040	Recruitment Cost	12,186	12,000	22,000	12,000
General Operations	101-40-53027-040	SMC Booking Fees	-	-	-	-
General Operations	101-40-53028-040	Citation Processing	482	1,000	1,000	1,000
General Operations	101-40-53032-040	Rent - Facilities	10,170	10,000	10,000	11,462
General Operations	101-40-53503-040	Trsfr to Equip Replace Fd	270,100	121,000	121,000	60,000
Other Services/Exp.	101-40-54003-040	Conferences	4,650	5,000	5,000	5,000
Other Services/Exp.	101-40-54004-040	Training & Workshops	18,436	15,000	15,000	15,000
Other Services/Exp.	101-40-54005-040	Subscriptions	175	1,500	1,500	1,500
Other Services/Exp.	101-40-54006-040	POST Training	52,282	40,000	40,000	40,000
Other Services/Exp.	101-40-54007-040	Memberships & Dues	4,457	4,500	4,500	4,500
Other Services/Exp.	101-40-54008-040	Mileage Reimbursement	50	300	300	300
Other Services/Exp.	101-40-54010-040	Other Contract Services	119,528	146,551	146,551	154,539
Other Services/Exp.	101-40-54021-040	Animal Control Services	40,902	51,531	51,531	55,200
Supplies & Materials	101-40-55002-040	Office Supplies	7,455	6,500	11,500	10,000
Supplies & Materials	101-40-55006-040	Safety Supplies & Materials	6,140	8,000	8,000	7,000
Supplies & Materials	101-40-55007-040	K-9 Expenses	16,381	14,000	14,000	14,000
Supplies & Materials	101-40-55009-040	Misc. Computer Parts/supplies	136			
Supplies & Materials	101-40-55015-040	Oil and Gasoline	69,291	65,000	65,000	65,000
Supplies & Materials	101-40-55016-040	Other Supplies & Matls	36,875	31,000	31,000	31,600
Supplies & Materials	101-40-55018-040	Disaster/Emergency	7,368	8,500	8,500	8,900
Capital Outlay	101-40-57004-040	Mach & Equip	7,049	7,000	7,000	4,500
Capital Outlay	101-40-57005-040	Vehicles & Accessories	803			
Capital Outlay	101-40-57006-040	Computer Equip/Software*	18,018	43,764	43,764	73,447
Capital Outlay	101-40-57007-040	Office Equip & Furniture		-	-	-
Capital Outlay	101-40-57010-040	Misc. Capital Outlay		-	-	-
			927,163	834,324	862,324	851,329
<b>Total Operations</b>			<b>927,163</b>	<b>834,324</b>	<b>862,324</b>	<b>851,329</b>
			7,494,480	7,971,447	7,971,447	8,421,199
<b>Total Police Dept</b>			<b>7,494,480</b>	<b>7,971,447</b>	<b>7,971,447</b>	<b>8,421,199</b>



Town of Atherton  
 Annual Operating Budget FY 2020-21  
 DPW 50-59 Budget - Summary

Category	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Salaries & Wages	221,883	239,232	239,232	249,646
EE Benefits	338,395	371,915	371,915	371,781
Professional Svs	669,545	884,029	918,797	904,463
General Operations	355,957	548,754	553,754	579,200
Other Services/Exp.	27,799	41,950	41,950	42,450
Supplies & Materials	33,448	121,990	114,390	128,590
Capital Outlay	2,806	173,269	175,869	179,400
<b>DPW Total</b>	<b>1,649,833</b>	<b>2,381,139</b>	<b>2,415,906</b>	<b>2,455,530</b>

Town of Atherton Annual Operating Budget FY 2020-2021  
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Salaries & Wages	50001	Regular Salaries	379,700	394,985	394,985	405,246
Salaries & Wages	50006	Overtime	94	-	-	-
Salaries & Wages	50013	EE Benefits Earned	3,768	5,925	5,925	6,079
Salaries & Wages	50015	Salary Allocated to CIP	(161,678)	(161,678)	(161,678)	(161,678)
EE Benefits	51001	Medicare Insurance	5,679	5,800	5,800	5,949
EE Benefits	51003	PERS Retire Contr - ER	28,890	33,821	33,821	38,212
EE Benefits	51007	STD Life	499	499	499	499
EE Benefits	51008	Health Insurance-Active	41,965	41,957	41,957	42,491
EE Benefits	51009	Health Insurance-Retirees	153,918	158,675	158,675	136,777
EE Benefits	51010	Dental Insurance	3,926	4,122	4,122	4,122
EE Benefits	51011	Vision Insurance	756	794	794	794
EE Benefits	51013	Workers Compensation	16,027	15,999	15,999	16,410
EE Benefits	51014	Life & ADD Insurance	364	445	445	445
EE Benefits	51015	LTD Insurance	2,299	1,950	1,950	1,956
EE Benefits	51016	Unemployment Insurance	3,893	3,950	3,950	4,052
EE Benefits	51018	Uniforms	-	-	-	-
EE Benefits	51xxx	Unfunded Liabilities-Misc	80,180	103,902	103,902	120,074
<b>Total Salaries &amp; Benefits</b>			<b>560,278</b>	<b>611,147</b>	<b>611,147</b>	<b>621,427</b>
Professional Svs	52010 (50)	Contract Engineering	23,700	100,000	100,000	100,000
Professional Svs	52017	Technical Services	8,075	40,000	57,098	40,000
Professional Svs	52025	Contract Pubilc Works Director	1,960	-	-	-
Professional Svs	52030 (58)	Contract Park Event Svs	69,845	80,680	98,350	83,100
Professional Svs	52031	Contract DPW Maint Serv	565,965	663,349	663,349	681,362
General Operations	53001	Vehicle Repair & Maint	3,157	3,500	3,500	4,000
General Operations	53002	Equipment Repair & Maint	5,027	8,900	12,400	9,500
General Operations	53003	Building Security	2,525	9,750	9,750	10,500
General Operations	53004	Facility Repair & Maint	11,159	74,000	70,500	79,000
General Operations	53005	HVAC Repair & Maint	-	-	-	-
General Operations	53006	Electrical Repair & Maint	-	11,000	11,000	11,000
General Operations	53007	Roof Repair & Maint	-	-	-	-
General Operations	53008	Contract Custodial Services	36,270	72,204	72,204	80,000
General Operations	53009	Contract Tree Maintenance	116,964	85,000	85,000	90,000
General Operations	53010	Street Sweeping	22,222	18,000	18,000	30,000
General Operations	53011	Contract Lndscp Maint.	-	-	-	-
General Operations	53012	Traffic Signal Repair & Maint	9,761	15,000	15,000	15,000

Town of Atherton Annual Operating Budget FY 2020-2021  
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
General Operations	53013	Street Light Repair & Maint	4,633	60,000	60,000	60,000
General Operations	53014	Utilities -Electricity	83,875	94,000	96,000	94,000
General Operations	53015	Utilities - Gas	6,294	5,500	6,500	5,500
General Operations	53016	Utilities - Water	16,303	27,900	25,900	27,900
General Operations	53017	Utilities - Sewer	11,037	20,300	24,300	20,300
General Operations	53018	Utilities - Telephone	1,963	2,500	2,500	2,500
General Operations	53024	Advertising/Publishing	2,411	2,500	2,500	2,500
General Operations	53029	Contract Inspection & Testing	-	8,950	8,950	9,250
General Operations	53030(58)	Credit Card Merchant Fees	4,273	5,500	5,500	5,500
General Operations	53033	Rent - Mach & Equipment	1,082	7,000	7,000	5,500
General Operations	53034	Rent - Facilities	-	250	250	250
General Operations	53501	Administrative Services	-	-	-	-
General Operations	53502	Computer Services Charg	-	-	-	-
General Operations	53503	Equip Replace Charges	32,500	32,500	32,500	32,500
Other Services/Exp.	54003	Conferences	1,330	9,500	9,000	8,000
Other Services/Exp.	54004	Training & Workshops	559	3,500	4,000	5,500
Other Services/Exp.	54007	Membership/Dues	10,183	11,900	11,900	11,900
Other Services/Exp.	54010	Other Contract Services	22,067	64,050	59,050	64,050
Supplies & Materials	55001	Pesticides & Fertilizer	-	-	-	-
Supplies & Materials	55002	Office Supplies	1,953	2,000	2,000	2,000
Supplies & Materials	55006	Safety Supplies & Matls	979	1,750	1,750	1,750
Supplies & Materials	55008	Misc. Computer Software	1,223	12,500	12,500	12,500
Supplies & Materials	55009	Misc. Computer Supplies	24	750	750	750
Supplies & Materials	55010	Custodial Supplies	67	840	840	840
Supplies & Materials	55011	Landscape Supplies	2,352	23,000	15,400	23,000
Supplies & Materials	55012	Construction Matls	-	3,200	3,200	5,000
Supplies & Materials	55014	Minor Tools & Equip	881	750	750	1,250
Supplies & Materials	55015	Gas & Oil	4,129	4,000	9,000	8,300
Supplies & Materials	55016	Other Supplies & Matls	-	300	300	300
Supplies & Materials	55017	Postage	-	400	400	400
Supplies & Materials	55018	Disaster Preparedness	-	10,000	10,000	10,000
Capital Outlay	57002	Building Improvements	636	160,000	160,000	160,000
Capital Outlay	57004	Machinery & Equipment	-	7,500	9,000	9,000
Capital Outlay	57006	Computer Equip/Software	2,170	1,569	2,844	3,200
Capital Outlay	57007	Office Machines & Furn	-	4,200	4,025	7,200
<b>Total Operations</b>			<b>1,089,555</b>	<b>1,769,992</b>	<b>1,804,760</b>	<b>1,834,103</b>

Town of Atherton Annual Operating Budget FY 2020-2021  
 DPW - Summary By Account 50-59

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
		<b>Total DPW</b>	<b>1,649,833</b>	<b>2,381,139</b>	<b>2,415,906</b>	<b>2,455,530</b>

Town of Atherton Annual Operating Budget FY 2020-2021  
DPW - Engineering By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Salaries & Wages	101-50-50001-050	Regular Salaries	182,911	121,712	121,712	126,752
Salaries & Wages	101-50-50006-050	Overtime	94	-	-	-
Salaries & Wages	101-50-50013-050	EE Benefits Earned	1,815	1,826	1,826	1,901
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	2,738	1,837	1,837	1,910
EE Benefits	101-50-51003-050	PERS Retire Contr - ER	10,265	10,566	10,566	12,134
EE Benefits	101-50-51007-050	STD Insurance	307	211	211	211
EE Benefits	101-50-51008-050	Health Insurance-Active	29,178	20,159	20,159	20,416
EE Benefits	101-50-51009-050	Health Insurance-Retirees	38,632	39,492	39,492	31,283
EE Benefits	101-50-51010-050	Dental Insurance	2,167	1,691	1,691	1,691
EE Benefits	101-50-51011-050	Vision Insurance	406	323	323	323
EE Benefits	101-50-51013-050	Workers Compensation	7,669	5,068	5,068	5,270
EE Benefits	101-50-51014-050	Life & ADD Insurance	204	181	181	181
EE Benefits	101-50-51015-050	LTD Insurance	1,252	759	759	765
EE Benefits	101-50-51016-050	Unemployment Insurance	1,804	1,217	1,217	1,268
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	25,900	33,562	33,562	38,786
<b>Total Salaries &amp; Benefits</b>			<b>254,922</b>	<b>188,187</b>	<b>188,187</b>	<b>192,473</b>
Professional Svs	101-50-52010-050	Contract Engineering	23,700	100,000	100,000	100,000
Professional Svs	101-50-52017-050	Technical Services	8,075	40,000	57,098	40,000
Professional Svs	101-50-52025-050	Contract Pubilc Works Director	1,960	-	-	-
General Operations	101-50-53001-050	Vehicle Repair & Maint	2,811	2,500	2,500	3,000
General Operations	101-50-53002-050	Equipment Repair & Maint	49	1,400	1,400	1,500
General Operations	101-50-53004-050	Facility Repair & Maint	-	-	-	-
General Operations	101-50-53005-050	HVAC Repair & Maint	-	-	-	-
General Operations	101-50-53014-050	Utilities - Electricity	162	2,000	2,000	2,000
General Operations	101-50-53015-050	Utilities - Gas	355	250	250	250
General Operations	101-50-53016-050	Utilities - Water	277	400	400	400
General Operations	101-50-53017-050	Utilities - Sewer	-	-	-	-
General Operations	101-50-53018-050	Utilities - Telephone	4	200	200	200
General Operations	101-50-53024-050	Advertising/Publishing	2,411	2,500	2,500	2,500

Town of Atherton Annual Operating Budget FY 2020-2021  
DPW - Engineering By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
General Operations	101-50-53029-050	Contract Inspection & Testing	-	5,000	5,000	5,000
General Operations	101-50-53030-058 (58	Credit Card Merchant Fees		-	-	-
General Operations	101-50-53033-050	Rent - Mach & Equipment	1,082	4,500	4,500	3,000
General Operations	101-50-53034-050	Rent - Facilities				-
General Operations	101-50-53502-050	Computer Services Charg		-	-	-
General Operations	101-50-53503-050	Equip Replace Charges	8,000	8,000	8,000	8,000
Other Services/Exp.	101-50-54003-050	Conferences	1,330	8,000	8,000	8,000
Other Services/Exp.	101-50-54004-050	Training & Workshops	559	3,500	3,500	3,500
Other Services/Exp.	101-50-54007-050	Membership/Dues	10,183	11,500	11,500	11,500
Other Services/Exp.	101-50-54010-050	Other Contract Services	-	800	800	800
Supplies & Materials	101-50-55001-050	Pesticides & Fertilizer		-	-	-
Supplies & Materials	101-50-55002-050	Office Supplies	1,953	1,750	1,750	1,750
Supplies & Materials	101-50-55006-050	Safety Supplies & Matls	979	1,000	1,000	1,000
Supplies & Materials	101-50-55008-050	Misc. Computer Software	972	11,000	11,000	11,000
Supplies & Materials	101-50-55009-050	Misc. Computer Supplies	24	500	500	500
Supplies & Materials	101-50-55010-050	Custodial Supplies		-	-	-
Supplies & Materials	101-50-55011-050	Landscape Supplies		-	-	-
Supplies & Materials	101-50-55012-050	Construction Matls	-	-	-	-
Supplies & Materials	101-50-55014-050	Minor Tools & Equip	312	500	500	1,000
Supplies & Materials	101-50-55015-050	Gas & Oil	-	1,000	1,000	300
Supplies & Materials	101-50-55016-050	Other Supplies & Matls		-	-	-
Supplies & Materials	101-50-55017-050	Postage	-	400	400	400
Supplies & Materials	101-50-55018-050	Disaster Preparedness		-	-	-
Capital Outlay	101-50-57002-050	Building Improvements		-	-	-
Capital Outlay	101-50-57004-050	Machinery & Equipment		-	-	-
Capital Outlay	101-50-57006-050	Computer Equip/Software	974	683	858	1,500
Capital Outlay	101-50-57007-050	Office Machines & Furn		3,000	2,825	3,000
<b>Total Operations</b>			<b>66,171</b>	<b>210,383</b>	<b>227,481</b>	<b>210,100</b>
<b>Total DPW Engineering</b>			<b>321,093</b>	<b>398,570</b>	<b>415,668</b>	<b>402,573</b>

Town of Atherton Annual Operating Budget FY 2020-2021  
DPW - Street By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Salaries & Wages	101-53-50001-053	Regular Salaries	98,395	102,331	102,331	104,286
Salaries & Wages	101-53-50013-053	EE Benefits Earned	976	1,535	1,535	1,564
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	1,471	1,484	1,484	1,512
EE Benefits	101-53-51003-053	PERS Retire Contr - ER	9,313	9,544	9,544	10,636
EE Benefits	101-53-51007-053	STD Insurance	96	96	96	96
EE Benefits	101-53-51008-053	Health Insurance - Active	6,393	6,393	6,393	6,472
EE Benefits	101-53-51009-053	Health Insurance - Retirees	97,508	101,193	101,193	90,092
EE Benefits	101-53-51010-053	Dental Insurance	879	923	923	923
EE Benefits	101-53-51011-053	Vision Insurance	175	184	184	184
EE Benefits	101-53-51013-053	Workers Compensation	4,179	4,093	4,093	4,171
EE Benefits	101-53-51014-053	Life & ADD Insurance	80	105	105	105
EE Benefits	101-53-51015-053	LTD Insurance	523	397	397	397
EE Benefits	101-53-51016-053	Unemployment Insurance	1,045	1,023	1,023	1,043
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	33,967	44,016	44,016	50,868
<b>Total Salaries &amp; Benefits</b>			<b>143,740</b>	<b>162,059</b>	<b>162,059</b>	<b>161,090</b>
Professional Svs	101-53-52031-053	Contract DPW Maint Serv	241,295	322,500	322,500	330,563
General Operations	101-53-53001-053	Vehicle Repair & Maint	-	1,000	1,000	1,000
General Operations	101-53-53002-053	Equipment Repair & Maint	2,060	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	903	5,000	5,000	5,000
General Operations	101-53-53005-053	HVAC Repair & Maint	-	-	-	-
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	-	-	-
General Operations	101-53-53009-053	Tree Maintenance	93,221	70,000	70,000	70,000
General Operations	101-53-53010-053	Street Sweeping	22,222	18,000	18,000	30,000
General Operations	101-53-53012-053	Traffic Signal Repair & Maint	9,761	15,000	15,000	15,000
General Operations	101-53-53013-053	Street Light Repair & Maint	4,633	60,000	60,000	60,000
General Operations	101-53-53014-053	Utilities - Electricity	65,209	75,000	75,000	75,000
General Operations	101-53-53015-053	Utilities - Gas	1,025	850	850	850

Town of Atherton Annual Operating Budget FY 2020-2021  
DPW - Street By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
General Operations	101-53-53016-053	Utilities - Water	8,084	12,500	12,500	12,500
General Operations	101-53-53017-053	Utilities - Sewer				-
General Operations	101-53-53018-053	Utilities - Telephone	352	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	101-53-53501-053	Administrative Services				-
General Operations	101-53-53502-053	Computer Services Charg		-	-	-
General Operations	101-53-53503-053	Equip Replace Charges	9,000	9,000	9,000	9,000
Other Services/Exp.	101-53-54003-053	Conferences		1,500	1,000	-
Other Services/Exp.	101-53-54004-053	Training & Workshops	-	-	500	2,000
Other Services/Exp.	101-53-54007-053	Membership/Dues	-	400	400	400
Other Services/Exp.	101-53-54010-053	Other Contract Services	227	750	750	750
Supplies & Materials	101-53-55002-053	Office Supplies	-	250	250	250
Supplies & Materials	101-53-55006-053	Safety Supplies & Matls	-	500	500	500
Supplies & Materials	101-53-55009-053	Misc. Computer Supplies	-	250	250	250
Supplies & Materials	101-53-55011-053	Landscape Supplies	-	2,500	900	2,500
Supplies & Materials	101-53-55012-053	Construction Matls	-	200	200	2,000
Supplies & Materials	101-53-55014-053	Minor Tools & Equip	569	250	250	250
Supplies & Materials	101-53-55015-053	Gas & Oil	1,969	1,500	1,500	1,500
Supplies & Materials	101-53-55016-053	Other Supplies & Matls	-	300	300	300
Supplies & Materials	101-53-55018-053	Emergency/Disaster Preparedness	-	4,000	4,000	4,000
Capital Outlay	101-53-57004-053	Machinery & Equipment	-	1,000	2,500	2,500
Capital Outlay	101-53-57006-053	Computer Equip/Software	596	886	986	1,000
Capital Outlay	101-53-57007-053	Office Machines & Furn		500	500	500
						-
<b>Total Operations</b>			<b>465,284</b>	<b>609,936</b>	<b>609,936</b>	<b>633,913</b>
<b>Total DPW Street Maint</b>			<b>609,024</b>	<b>771,995</b>	<b>771,995</b>	<b>795,003</b>

Town of Atherton Annual Operating Budget FY 2020-2021  
DPW - Park Maint. By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Salaries & Wages	101-57-50001-057	Regular Salaries	39,358	109,544	109,544	111,636
Salaries & Wages	101-57-50013-057	EE Benefits Earned	390	1,643	1,643	1,675
EE Benefits	101-57-51001-057	Medicare Insurance	588	1,588	1,588	1,619
EE Benefits	101-57-51003-057	PERS Retire Contr - ER	3,725	7,984	7,984	9,061
EE Benefits	101-57-51007-057	STD Insurance	38	134	134	134
EE Benefits	101-57-51008-057	Health Insurance - Active	2,557	11,570	11,570	11,720
EE Benefits	101-57-51009-057	Health Insurance - Retirees	8,889	9,380	9,380	7,855
EE Benefits	101-57-51010-057	Dental Insurance	352	953	953	953
EE Benefits	101-57-51011-057	Vision Insurance	70	176	176	176
EE Benefits	101-57-51013-057	Workers Compensation	1,672	4,382	4,382	4,465
EE Benefits	101-57-51014-057	Life & ADD Insurance	32	96	96	96
EE Benefits	101-57-51015-057	LTD Insurance	209	556	556	556
EE Benefits	101-57-51016-057	Unemployment Insurance	418	1,095	1,095	1,116
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	7,307	9,470	9,470	10,944
<b>Total Salaries &amp; Benefits</b>			<b>65,606</b>	<b>158,570</b>	<b>158,570</b>	<b>162,006</b>
Professional Svs	101-57-52031-057	Contract DPW Maint Serv	259,128	280,599	280,599	289,017
General Operations	101-57-53002-057	Equipment Repair & Maint	2,639	3,000	3,000	3,500
General Operations	101-57-53003-057	Building Security	2,432	1,750	1,750	2,500
General Operations	101-57-53004-057	Facility Repair & Maint	3,747	35,000	35,000	40,000
General Operations	101-57-53006-057	Electrical Repair & Maint	-	10,000	10,000	10,000
General Operations	101-57-53008-057	Contract Custodial Services	8,445	19,404	19,404	20,000
General Operations	101-57-53009-057	Tree Maintenance	23,744	15,000	15,000	20,000
General Operations	101-57-53014-057	Utilities - Electricity	8,911	7,500	9,500	7,500
General Operations	101-57-53015-057	Utilities - Gas	2,795	2,000	2,000	2,000
General Operations	101-57-53017-057	Utilities - Sewer	6,061	11,000	15,000	11,000
General Operations	101-57-53029-057	Contract Inspection & Testing	-	1,700	1,700	2,000
General Operations	101-57-53033-057	Rent - Mach & Equipment	-	1,500	1,500	1,500
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	7,485	32,500	32,500	32,500

Town of Atherton Annual Operating Budget FY 2020-2021  
DPW - Park Maint. By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Supplies & Materials	101-57-55008-057	Misc. Computer Software	251	1,500	1,500	1,500
Supplies & Materials	101-57-55011-057	Landscape Supplies	2,352	20,000	14,000	20,000
Supplies & Materials	101-57-55012-057	Construction Matls	-	1,000	1,000	1,000
Supplies & Materials	101-57-55018-057	Disaster Preparedness				-
Capital Outlay	101-57-57002-057	Building Improvements	636	160,000	160,000	160,000
Capital Outlay	101-57-57004-057	Machinery & Equipment				-
Capital Outlay	101-57-57006-057	Computer Equip/Software				-
Capital Outlay	101-57-57007-057	Office Machines & Furn				-
<b>Total Operations</b>			<b>331,626</b>	<b>606,453</b>	<b>606,453</b>	<b>627,017</b>
<b>Total DPW Park Maintenance</b>			<b>397,232</b>	<b>765,023</b>	<b>765,023</b>	<b>789,023</b>

Town of Atherton Annual Operating Budget FY 2020-2021  
DPW - Park Program By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Salaries & Wages	101-58-50001-058	Regular Salaries	39,358	40,932	40,932	41,714
Salaries & Wages	101-58-50013-058	EE Benefits Earned	391	614	614	626
EE Benefits	101-58-51001-058	Medicare Insurance	588	594	594	605
EE Benefits	101-58-51003-058	PERS Retire Contr - ER	3,725	3,818	3,818	4,254
EE Benefits	101-58-51007-058	STD Insurance	38	38	38	38
EE Benefits	101-58-51008-058	Health Insurance - Active	2,557	2,557	2,557	2,589
EE Benefits	101-58-51009-058	Health Insurance - Retiree	8,889	8,610	8,610	7,548
EE Benefits	101-58-51010-058	Dental Insurance	352	369	369	369
EE Benefits	101-58-51011-058	Vision Insurance	70	74	74	74
EE Benefits	101-58-51013-058	Workers Compensation	1,672	1,637	1,637	1,669
EE Benefits	101-58-51014-058	Life & ADD Insurance	32	42	42	42
EE Benefits	101-58-51015-058	LTD Insurance	209	159	159	159
EE Benefits	101-58-51016-058	Unemployment Insurance	418	409	409	417
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	13,006	16,854	16,854	19,477
		<b>Total Salaries &amp; Benefits</b>	<b>71,305</b>	<b>76,708</b>	<b>76,708</b>	<b>79,581</b>
Professional Svs	101-58-52030-058	Contract Park Event Svs	69,845	80,680	98,350	83,100
Professional Svs	101-58-52031-058	Contract DPW Maint Serv	1,690	5,250	5,250	5,408
General Operations	101-58-53003-058	Building Security	-	2,500	2,500	2,500
General Operations	101-58-53004-058	Facility Repair & Maint	3,392	3,000	3,000	3,000
General Operations	101-58-53014-058	Utilities - Electricity	9,593	9,000	9,000	9,000
General Operations	101-58-53015-058	Utilities - Gas	2,120	1,700	2,700	1,700
General Operations	101-58-53016-058	Utilities - Water	7,942	15,000	13,000	15,000
General Operations	101-58-53017-058	Utilities - Sewer	-	-	-	-
General Operations	101-58-53018-058	Utilities - Telephone	1,607	1,500	1,500	1,500
General Operations	101-58-53024-058	Advertising/Publishing	-	-	-	-
General Operations	101-58-53030-058	Credit Card Merchant Fees	4,273	5,500	5,500	5,500
General Operations	101-58-53033-058	Rent - Mach & Equipment	-	-	-	-
General Operations	101-58-53034-058	Rent - Facilities	-	-	-	-
Other Services/Exp.	101-58-54004-058	Training & Workshops	-	-	-	-
Supplies & Materials	101-58-55002-058	Office Supplies	-	-	-	-
Supplies & Materials	101-58-55009-058	Misc. Computer Supplies	-	-	-	-
Supplies & Materials	101-58-55010-058	Custodial Supplies	67	840	840	840
Supplies & Materials	101-58-55011-058	Landscape Supplies	-	500	500	500
Supplies & Materials	101-58-55012-058	Construction Mats	-	500	500	500
Capital Outlay	101-58-57004-058	Machinery & Equipment	-	3,500	3,500	3,500

Town of Atherton Annual Operating Budget FY 2020-2021  
 DPW - Park Program By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Capital Outlay	101-58-57006-058	Computer Equip/Software	601	-	1,000	700
Capital Outlay	101-58-57007-058	Office Machines & Furn	-	700	700	700
<b>Total Operations</b>			<b>101,475</b>	<b>130,170</b>	<b>147,840</b>	<b>133,448</b>
<b>Total DPW Park Programs</b>			<b>172,780</b>	<b>206,878</b>	<b>224,548</b>	<b>213,029</b>

Town of Atherton Annual Operating Budget FY 2020-2021  
DPW - Building Maint. By Account

Category	Account	Description	Acutal 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Salaries & Wages	101-59-50001-059	Regular Salaries	19,679	20,466	20,466	20,857
Salaries & Wages	101-59-50013-059	EE Benefits Earned	195	307	307	313
EE Benefits	101-59-51001-059	Medicare Insurance	294	297	297	302
EE Benefits	101-59-51003-059	PERS Retire Contr - ER	1,863	1,909	1,909	2,127
EE Benefits	101-59-51007-059	STD Insurance	19	19	19	19
EE Benefits	101-59-51008-059	Health Insurance - Active	1,279	1,279	1,279	1,294
EE Benefits	101-59-51010-059	Dental Insurance	176	185	185	185
EE Benefits	101-59-51011-059	Vision Insurance	35	37	37	37
EE Benefits	101-59-51013-059	Workers Compensation	836	819	819	834
EE Benefits	101-59-51014-059	Life & ADD Insurance	16	21	21	21
EE Benefits	101-59-51015-059	LTD Insurance	105	79	79	79
EE Benefits	101-59-51016-059	Unemployment Insurance	209	205	205	209
<b>Total Salaries &amp; Benefits</b>			<b>24,705</b>	<b>25,622</b>	<b>25,622</b>	<b>26,278</b>
Professional Svs	101-59-52031-059	Contract DPW Maint Serv	63,852	55,000	55,000	56,375
General Operations	101-59-53001-059	Vehicle Repair & Maint		-	-	-
General Operations	101-59-53002-059	Equipment Repair & Maint	280	2,500	6,000	2,500
General Operations	101-59-53003-059	Building Security	93	5,000	5,000	5,000
General Operations	101-59-53004-059	Facility Repair & Maint	3,116	31,000	27,500	31,000
General Operations	101-59-53005-059	HVAC Repair & Maint		-	-	-
General Operations	101-59-53006-059	Electrical Repair & Maint				-
General Operations	101-59-53007-059	Roof Repair & Maint				-
General Operations	101-59-53008-059	Contract Custodial Services	23,667	52,800	52,800	60,000
General Operations	101-59-53011-059	Contract Landscape Maint.				-
General Operations	101-59-53012-059	Traffic Signal Repair & Maint				-
General Operations	101-59-53013-059	Street Light Repair & Maint				-
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	4,976	9,300	9,300	9,300
General Operations	101-59-53018-059	Utilities - Telephone				-
General Operations	101-59-53024-059	Advertising/Publishing		-	-	-
General Operations	101-59-53029-059	Contract Inspection & Testing	-	1,500	1,500	1,500
General Operations	101-59-53033-059	Rent - Mach & Equipment		-	-	-
General Operations	101-59-53034-058	Rent - Facilities				-

Town of Atherton Annual Operating Budget FY 2020-2021  
DPW - Building Maint. By Account

Category	Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Recomm Budget 2020-2021
Other Services/Exp.	101-59-53503-059	Equip Replace Charges	12,500	12,500	12,500	12,500
Other Services/Exp.	101-59-54003-059	Conferences				-
Other Services/Exp.	101-59-54004-059	Training & Workshops		-	-	-
Other Services/Exp.	101-59-54007-059	Membership/Dues				-
Supplies & Materials	101-59-54010-059	Other Contract Services	14,355	30,000	25,000	30,000
Supplies & Materials	101-59-55001-059	Pesticides & Fertilizer				-
Supplies & Materials	101-59-55002-059	Office Supplies		-	-	-
Supplies & Materials	101-59-55006-059	Safety Supplies & Matls	-	250	250	250
Supplies & Materials	101-59-55008-059	Misc. Computer Software		-	-	-
Supplies & Materials	101-59-55009-059	Misc. Computer Supplies				-
Supplies & Materials	101-59-55010-059	Custodial Supplies				-
Supplies & Materials	101-59-55011-059	Landscape Supplies				-
Supplies & Materials	101-59-55012-059	Construction Matls	-	1,500	1,500	1,500
Supplies & Materials	101-59-55014-059	Minor Tools & Equip		-	-	-
Supplies & Materials	101-59-55015-059	Gas & Oil	2,160	1,500	6,500	6,500
Supplies & Materials	101-59-55018-059	Disaster Preparedness	-	6,000	6,000	6,000
Capital Outlay	101-59-57002-059	Building Improvements		-	-	-
Capital Outlay	101-59-57004-059	Machinery & Equipment	-	3,000	3,000	3,000
Capital Outlay	101-59-57007-059	Office Machines & Furn				3,000
<b>Total Operations</b>			<b>124,999</b>	<b>213,050</b>	<b>213,050</b>	<b>229,625</b>
<b>Total DPW Bldg Maint</b>			<b>149,705</b>	<b>238,672</b>	<b>238,672</b>	<b>255,903</b>



# Town of Atherton

2020/2021

*Budget Study Session*

# General Fund

- Primary Operating Fund
- All general tax revenues and other receipts
- Expenditures are general operating expenditures and capital improvement costs not paid through other funds
- Includes general departmental expenses: administration, finance, planning, building, public works, and public safety

# General Fund Major Revenue Sources

- Property Tax (~72% of GF Revenue)
- Charges for Service (~13% of GF Revenue)
- ERAF (~7% - below the line- of GF revenue)

# Property Taxes & ERAF Revenues Sources

- FY 2019/20 ERAF is \$1.784 M – Town Center Project
- *ERAF Budgeted at \$1.1 Million for FY 2020/21*

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 Flow through
FY 2018/19	\$1,025,000	\$1,691,772	Civic Center Flow through

- Property Tax projected at \$12.048 M for FY 2020/21
- ~5% increase over FY 2019/20 mid-year



# General Fund Major Revenues Property Taxes – Includes ERAF

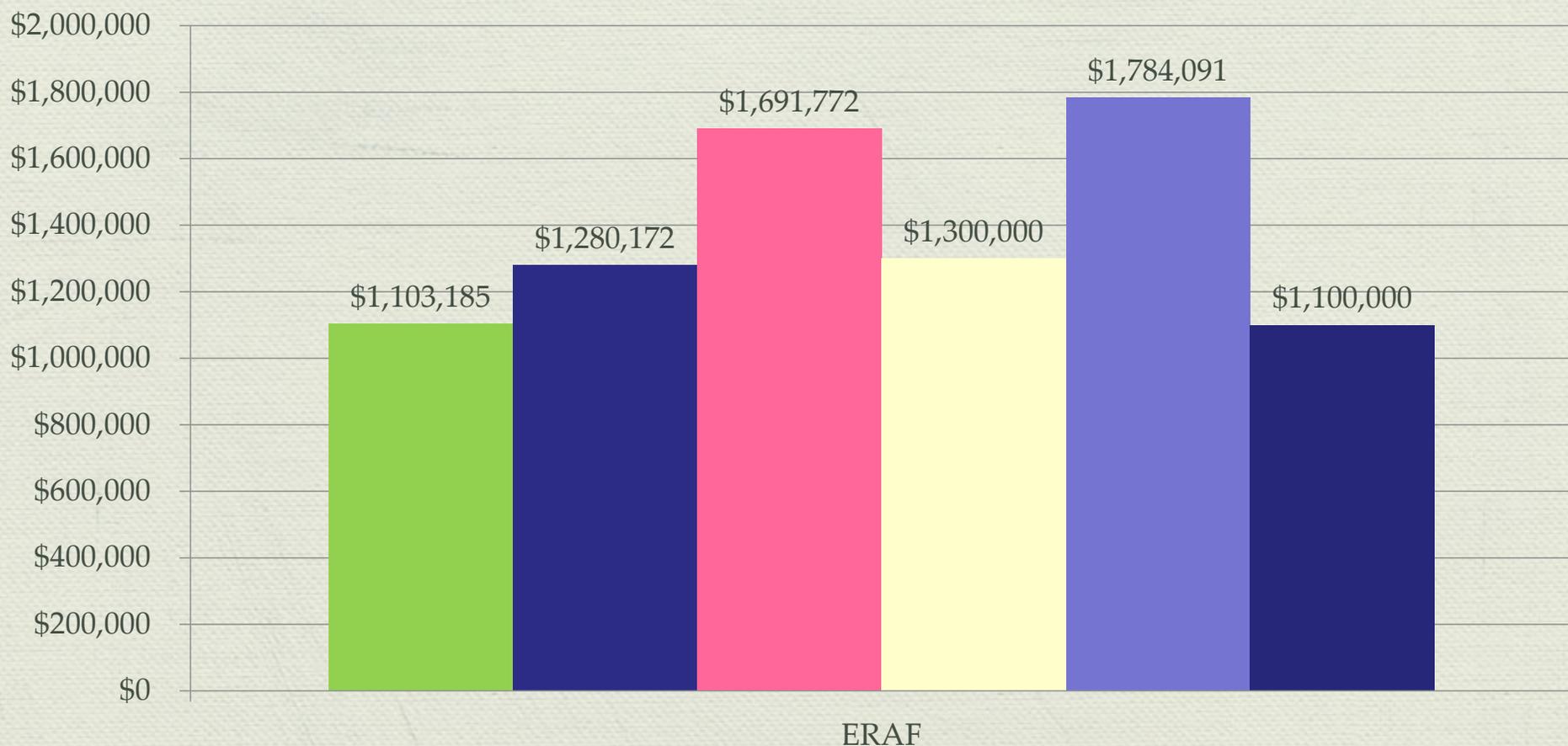
FY 16/17 Actual    FY 17/18 Actual    FY 18/19 Actual  
FY 19/20 Budget    FY 19/20 Adjusted    FY 20/21 Budget





# General Fund Major Revenues ERAF-Only Year over Year

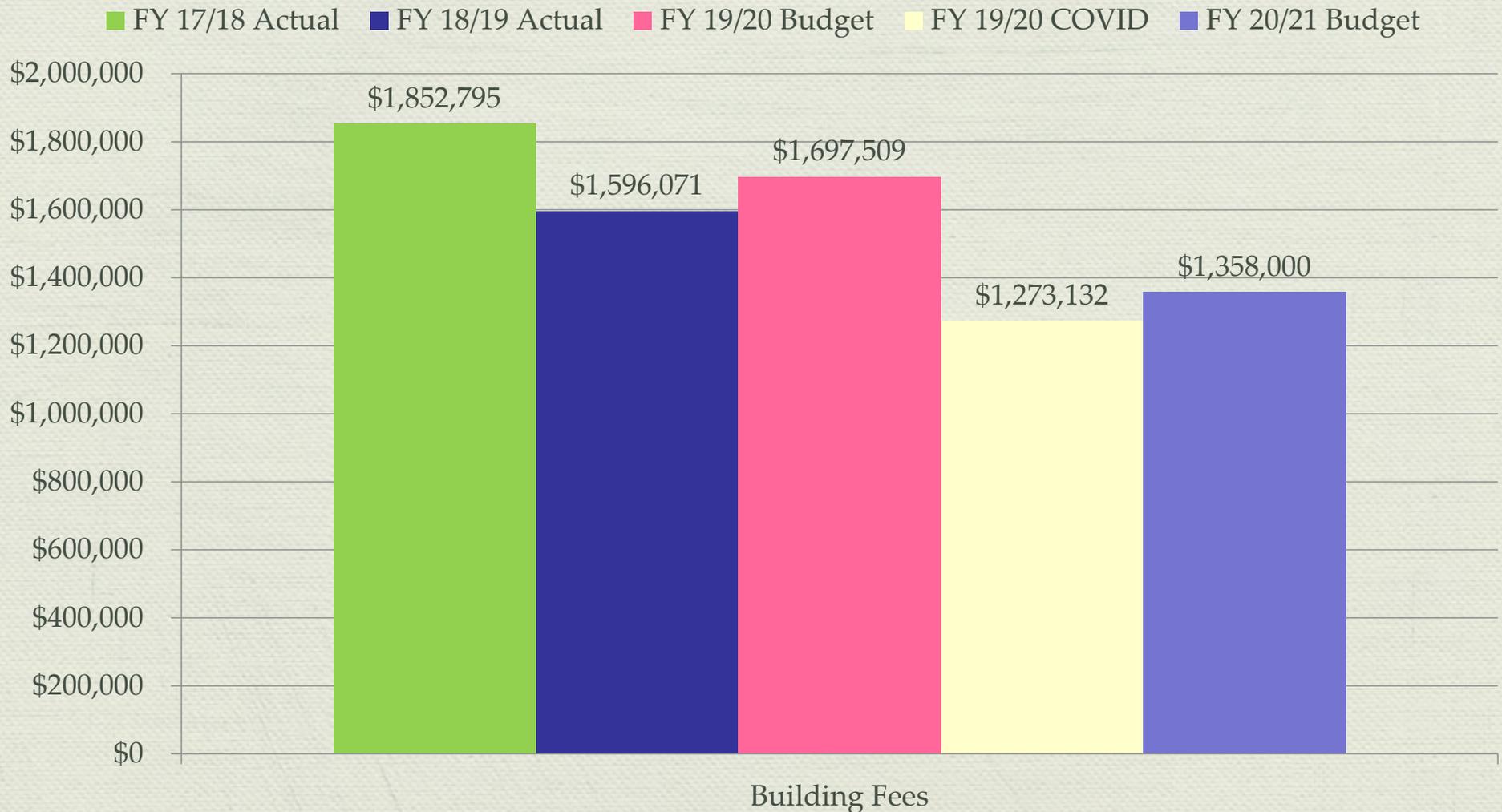
FY 16/17 Actual    FY 17/18 Actual    FY 18/19 Actual  
FY 19/20 Budget    FY 19/20 Adjusted    FY 20/21 Budget





# General Fund Major Revenues

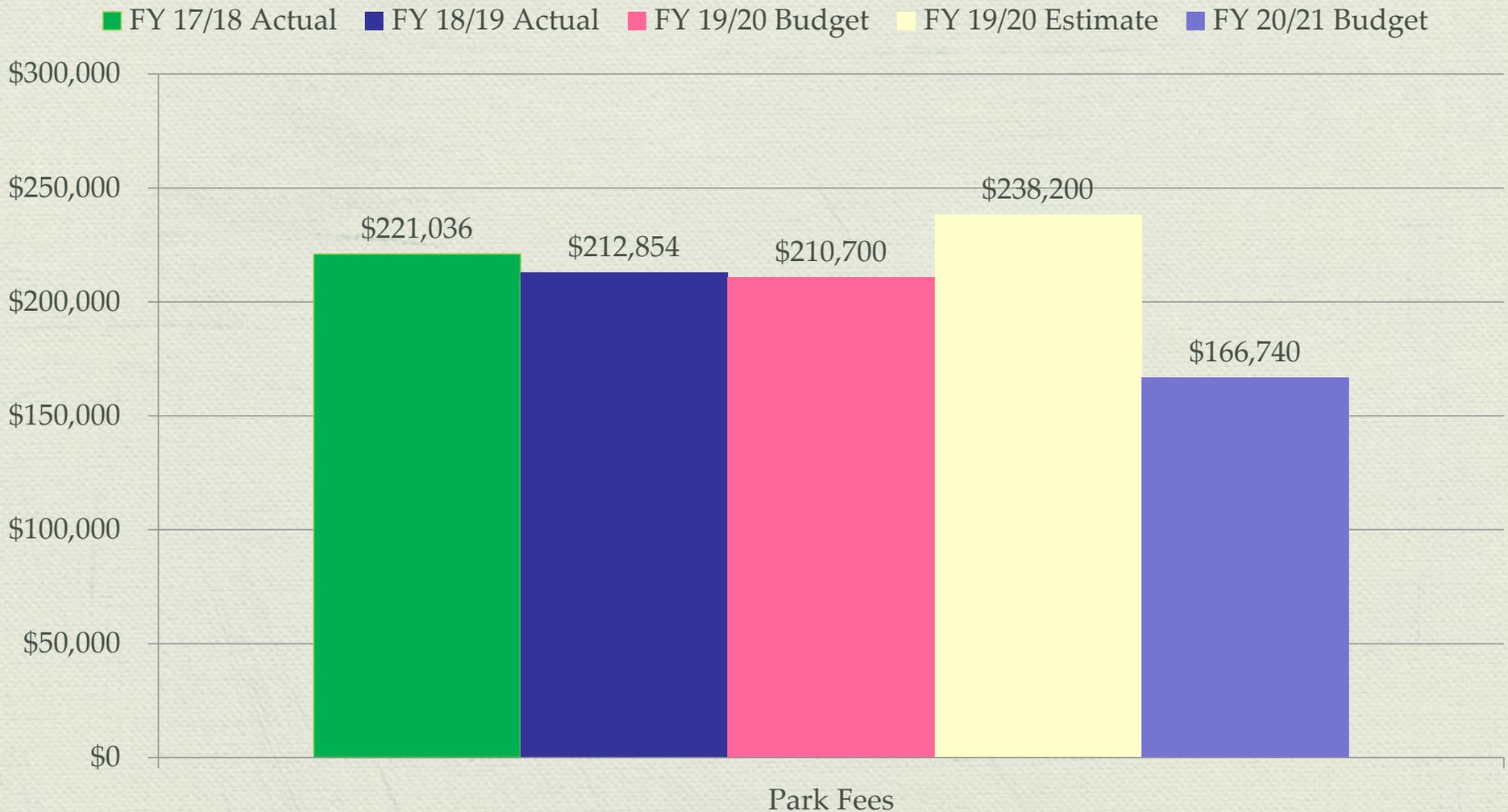
## Building Fees





# General Fund Major Revenues

## Park Fees\*



# Summary of General Fund FY 2020/21 Revenues

<b>Source</b>	<b>Revenue</b>
<b>Property Taxes</b>	\$12,048,750
<b>ERAF</b>	\$1,100,000
<b>Sales Tax</b>	\$285,000
<b>Franchise Fees</b>	\$918,468
<b>Charges for Services (Building, Planning, DPW)</b>	\$2,217,136
<b>Licenses and Intergovernmental</b>	\$280,164
<b>Use of Money/Property (Total Misc)</b>	\$472,024
<b>Park Program Revenue</b>	\$166,740
<b>Total General Fund Revenues</b>	<b>\$17,488,282</b>



# Department Expenditures

*2020/2021*



# General Fund Major Expenditures

- Operations (~% of budget)
  - Admin ~8.1%
  - Finance ~ 5.2%
  - Building ~ 7.5%
  - Planning ~ 2.3%
  - Interdepartmental ~5.8%
  - Police ~54.9%
  - DPW ~16%
  - Operation Expense Projections ~3% and Labor Cost Forecast ~2.9%



# General Fund Major Expenditures

- **Personnel Cost & Benefits**

- *FY 2020/21 CalPERS Misc. Rate – 11.199% (less 1% emp. cont.)*
- *FY 2019/20 CalPERS PEPRA Misc. Rate – 7.874% (less 1% emp. cont.)*
- *FY 2019/20 CalPERS Public Safety Contribution Rate – 25.54% (less 3% emp. cont.)*
- *FY 2019/20 CalPERS PEPRA Public Safety Cont. Rate – 13.884%(less 3% emp. cont.)*

<b>CalPERS Employer Payment of Unfunded Liability</b>	<b>UAL FY 2015/16</b>	<b>UAL FY 2016/17</b>	<b>UAL FY 2017/18</b>	<b>UAL FY 2018/19</b>	<b>UAL FY 2019/20</b>	<b>UAL FY 2020/21</b>
<b>Miscellaneous Employees</b>	\$116,323	\$146,085	\$183,648	\$230,536	\$288,470	\$345,245
<b>Public Safety Employees</b>	\$325,906	\$402,865	\$498,416	\$607,679	\$750,799	\$889,718
<b>Total Contribution</b>	<b>\$442,229</b>	<b>\$548,950</b>	<b>\$682,064</b>	<b>\$838,215</b>	<b>\$1,039,269</b>	<b>\$1,234,963</b>

- *UAL Payment is \$1.23 M (includes increase of \$195K)*



# General Fund Major Expenditures

- Personnel Cost & Benefits
  - *OPEB allocation of \$5 M*
  - *FY 2020/21 Retiree Health “pay as you go” \$481,458; a decrease of \$6K*
  - *FY 2020/21 ARC \$628,140;*
  - *Workers’ Compensation*
    - *11% of Salary costs for PD; All other departments 4% total charge of \$416K*
    - *No anticipation of equity replenishment need in FY 2020/21*
- Departmental Budgets
  - *Labor cost adjustment of 2.9% per APOA MOU*
  - *Same for other departments as placeholder only*
  - *Operation Expense adjustment of ~ 3.2%*

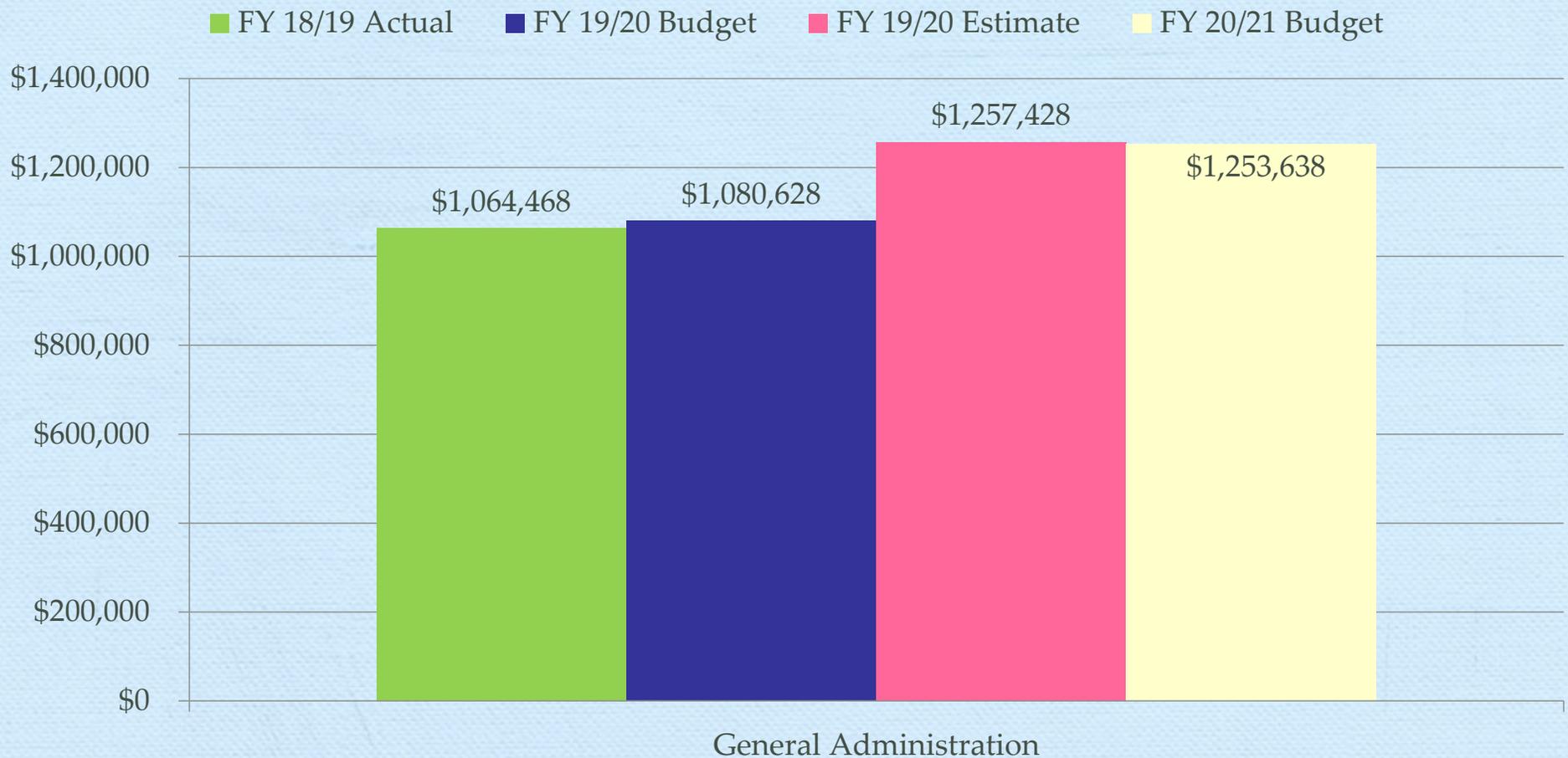


# Major Operational Costs

- Significant Professional Service Contracts
  - Building Contract & IT Services \$787K & \$117K
  - MCE - \$681K
  - Custodial Services - \$80K
  - Park Event Services - \$83K
  - Planning Services - \$335K
  - Legal Services - \$184k
  - Contract Tree Maintenance - \$90K
  - Street Light Repair & Maintenance- \$60K
  - Contract Engineering \$100K



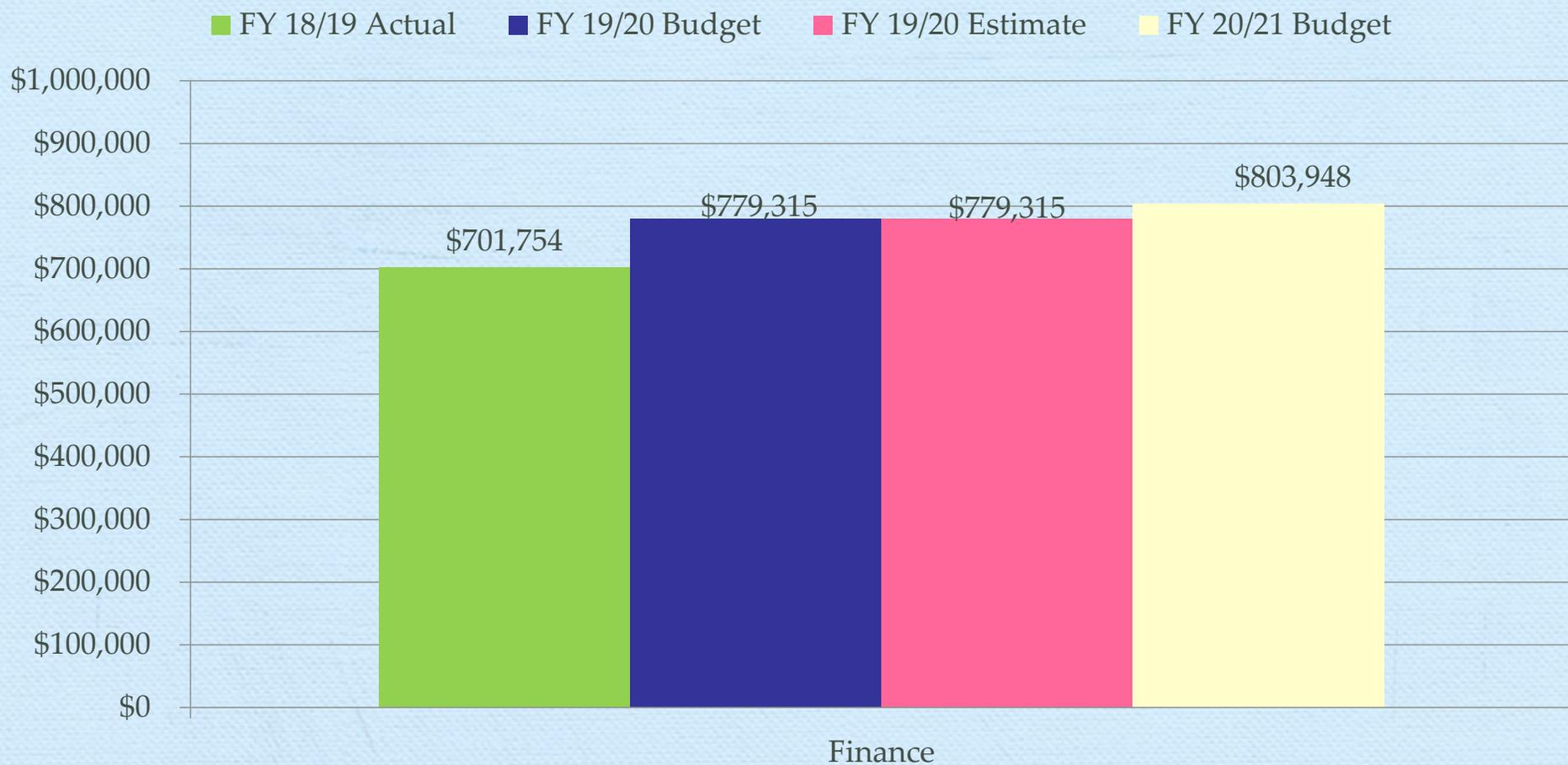
# General Fund Expenditures General Administration



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

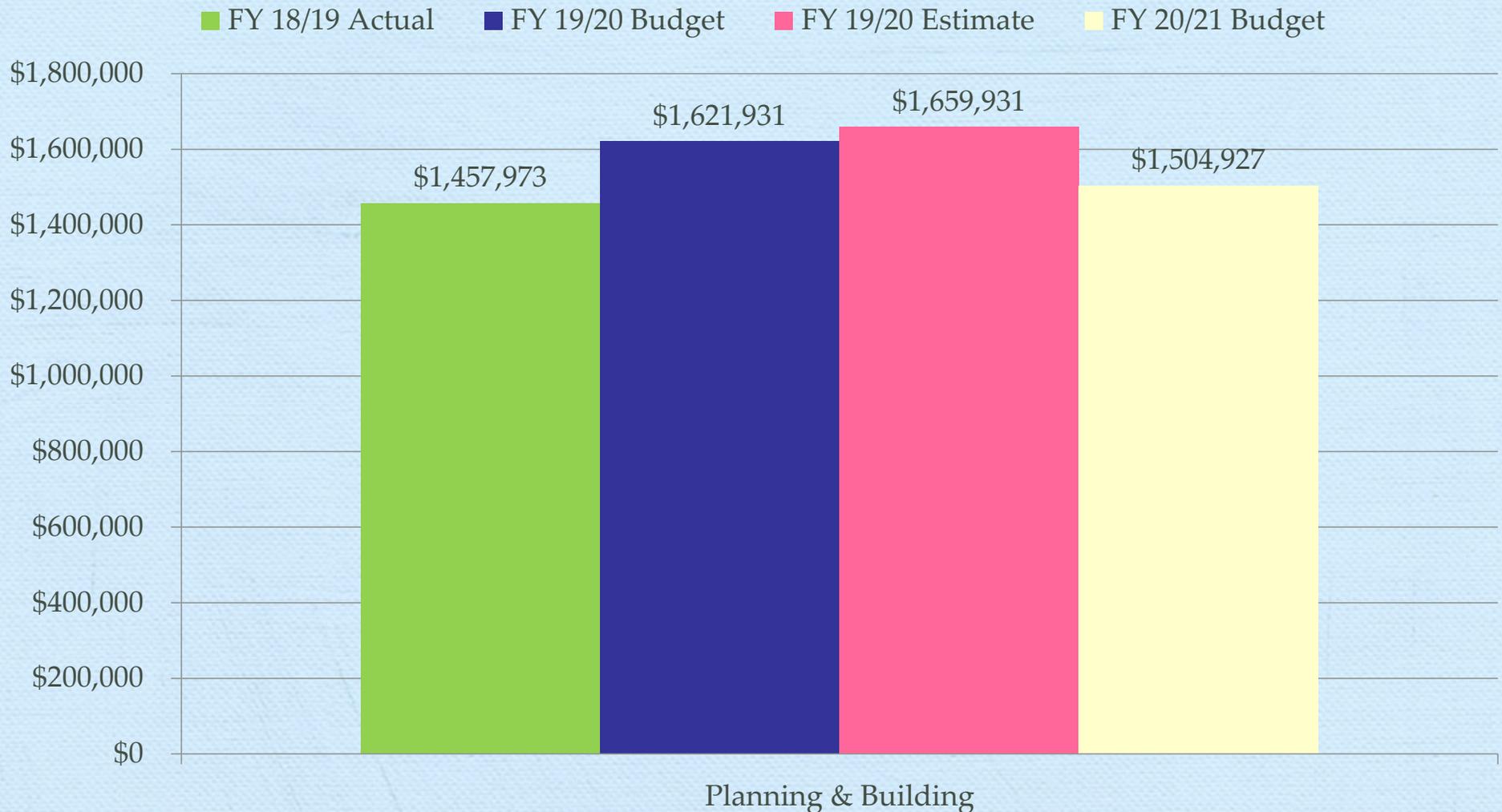


# General Fund Expenditures Finance Department



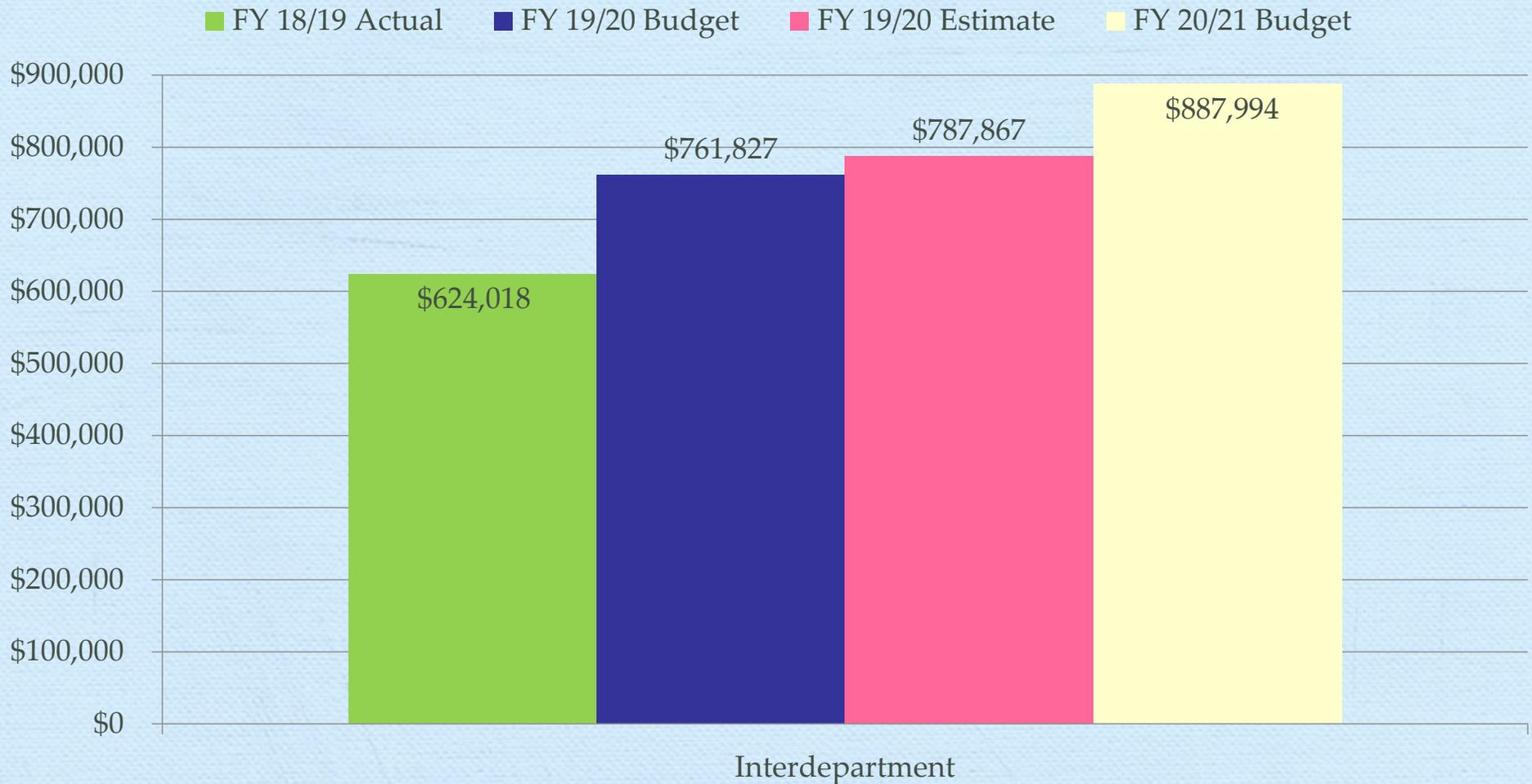


# General Fund Expenditures Planning & Building



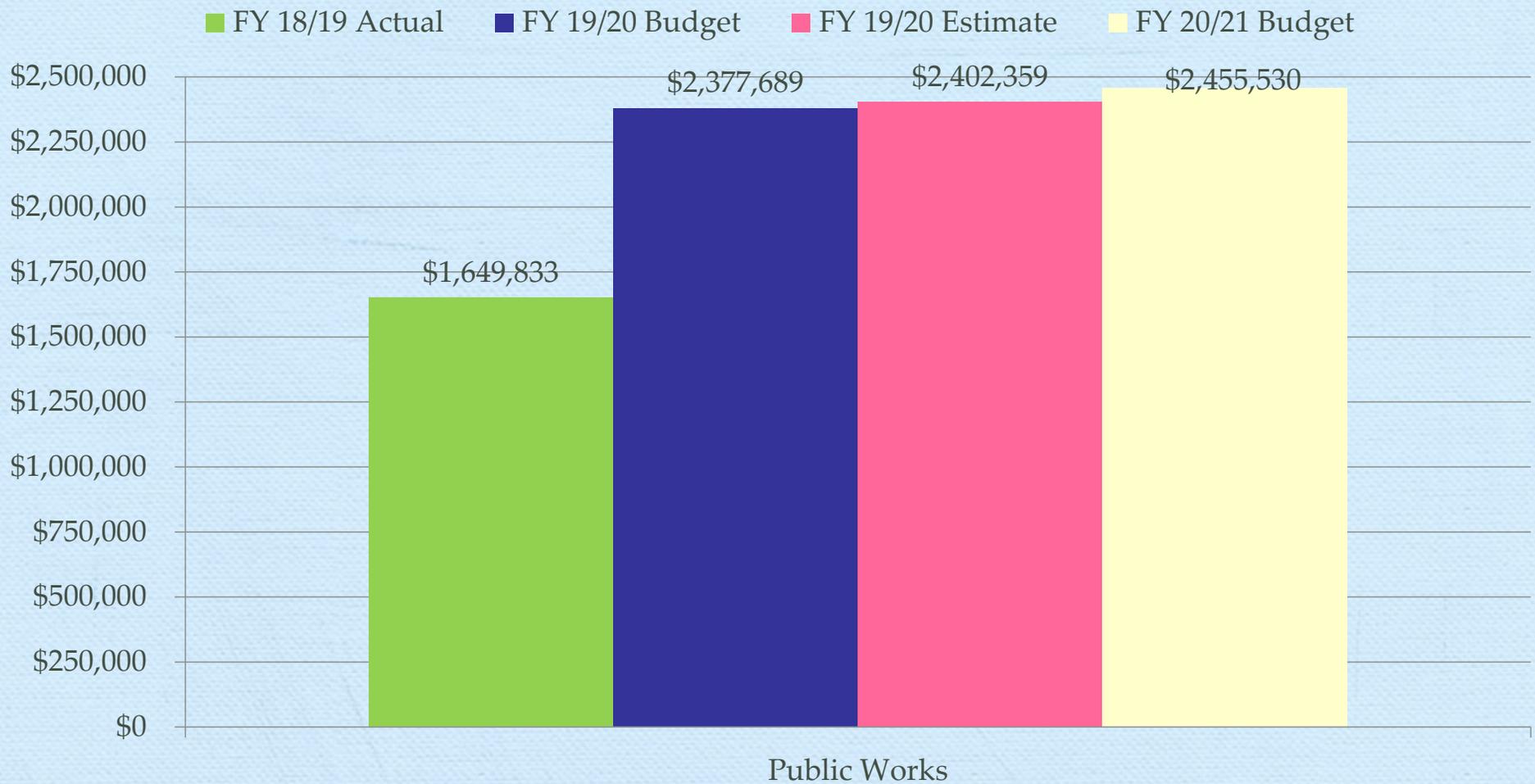


# General Fund Expenditures Interdepartmental



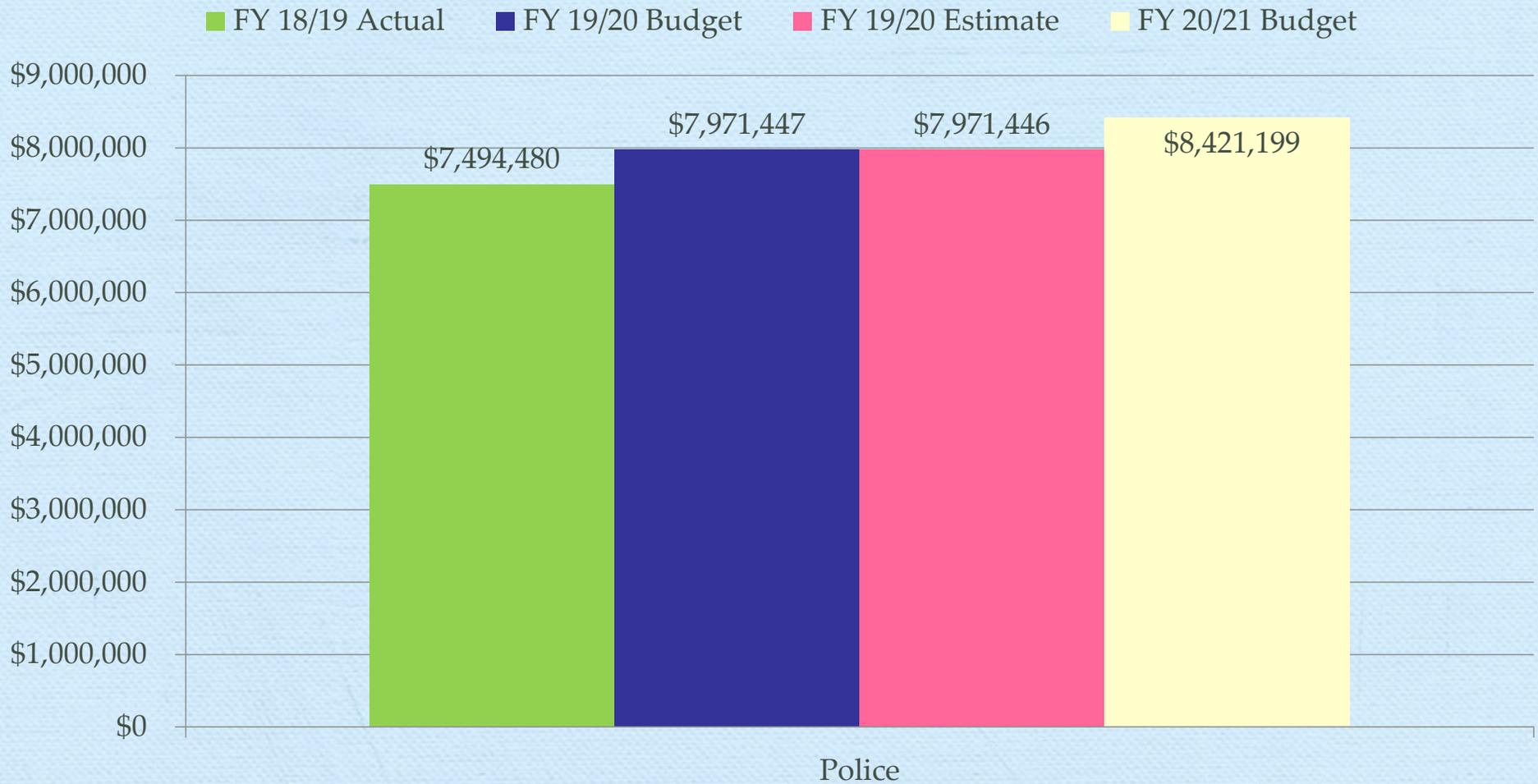


# General Fund Expenditures Public Works Department





# General Fund Expenditures Police Department





# Certificates of Participation Debt Service

## Certificate of Participation

- ❖ Lease payments principle/interest (Yearly Debt Service) estimate \$1.1 M
- ❖ Recommendation ERAF use for lease payment



# Summary and Reserves

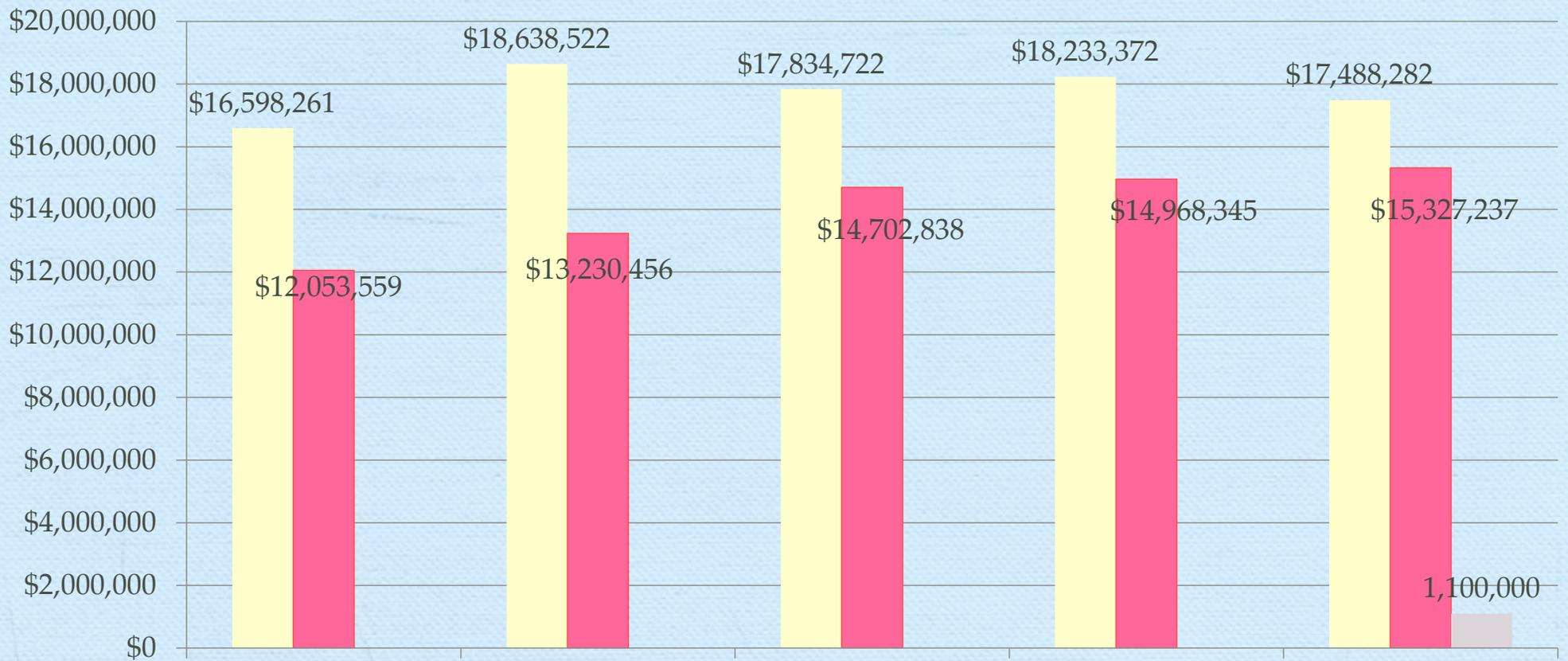
*2020/2021*



# General Fund Revenues to Expenditures

(with ERAF)

■ Revenues   
 ■ Expenditures   
 ■ Debt Service



Over/(Under)	\$4,544,702	\$5,408,066	\$3,131,884	\$3,265,027	\$2,161,045
					Debt Service \$1.1M
					To be deducted



# Fund Balance and Reserves

<b>FY 2020/21 Expenditures</b>	<b>\$15,327,237</b>
<b>Projected FY 2020/21 Ending Fund Balance</b>	<b>\$26,348,624</b>
15% Emergency Reserve	\$2,299,086
20% Contingency Reserve	\$3,065,447
Capital Facilities Replacement Reserve (dedicated to Town Center Project)	\$505,000
<b>TOTAL RESERVE REQUIREMENT</b>	<b>\$5,869,533</b>
<b>Less Above Reserve Requirement = General Fund Unallocated Reserves Balance</b>	<b>\$20,479,091</b>



# Town of Atherton

2020/2021

*Special Revenue, Internal Service Funds Presentation*



# Special Revenue- Internal Service Fund- CIP

- ❖ Special Revenue Funds account for revenues derived from specific sources
- ❖ Revenues to these funds are required by law or administrative regulation to be accounted for in a separate fund
- ❖ Examples are the Library Fund, the Special Tax (Parcel Tax Fund), Equipment Replacement Fund, Workers' Compensation Fund, etc.
- ❖ Town Capital Improvement Program (CIP) is a five-year program that proposes projects to analyze, repair, or improve Town infrastructure.



# Major Special Funds

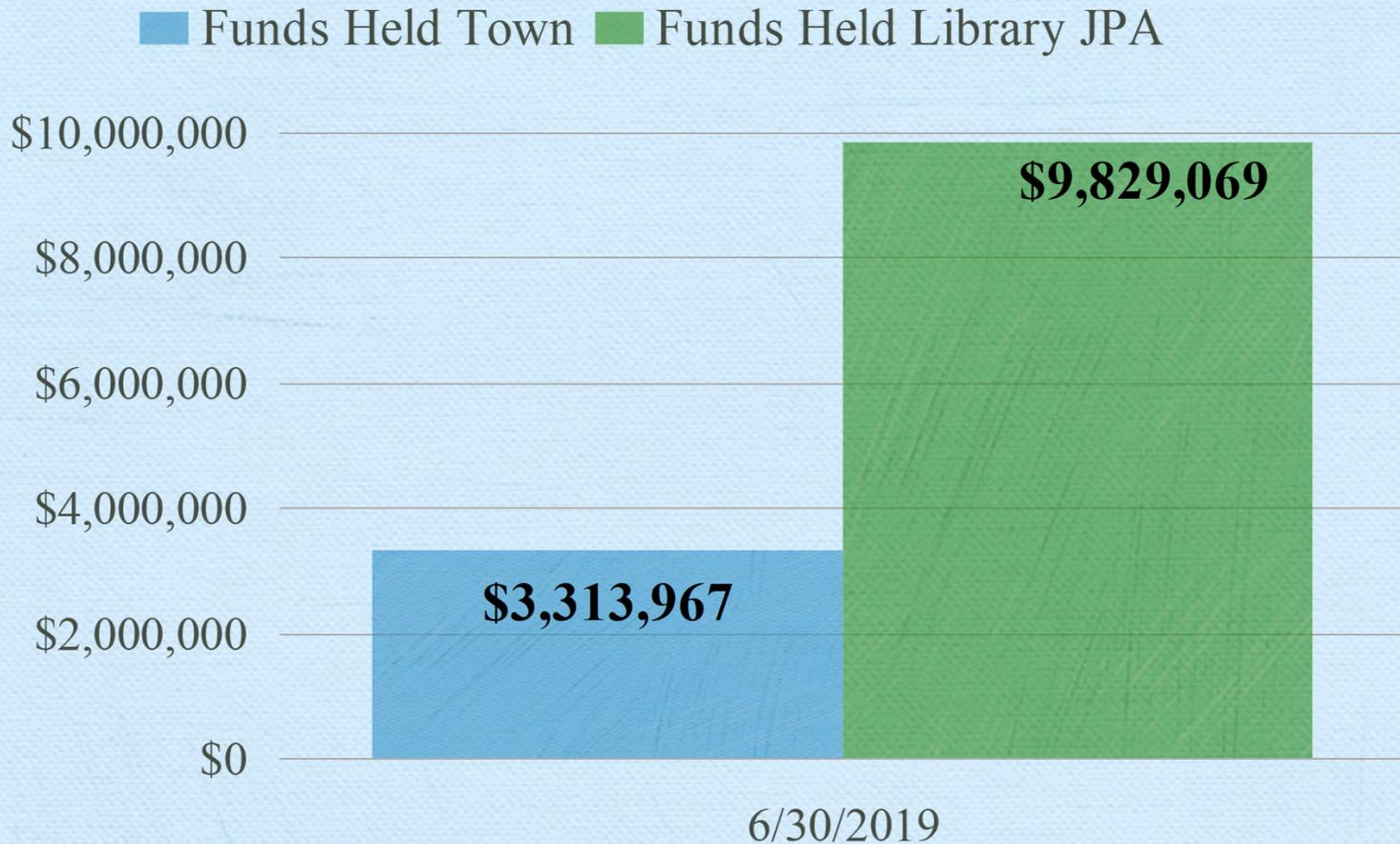
## Library - Revenues to Expenditures



2020/21 Expenditures: Library Schedule Portion of Construction Civic Center \$16.1 M;  
Basic levels of operation; and Utilities & Maintenance



# Major Special Funds Library – Funds Held



2020/21 estimated available funding \$12,343,880; inclusive of Fund Balance, FY 18/19 revenue and estimated Excess Donor Funds of \$1,450,000



# Other Restricted Funds

- ❖ **Tennis Fund** – Fund for receive of Player Capital Funds and charges of \$47,100 against expenditures of \$52,630 (Contract Maintenance, building security, resurface and restriping tennis courts – additional funds come from fund balance)
- ❖ **COPS Fund** – Annual frontline law enforcement funds
- ❖ **Equipment Replacement Fund** – Fund used for replacement of equipment assets -\$240K; 2 PD vehicles, \$60K Flock cameras and MRE's
- ❖ **Workers Compensation Fund** – Internal fund used to account for workers' compensation departmental charges. Charges to departments total \$420,213 against expenditures of \$125,243 via a JPA Assessment
- ❖ **General Liability Fund** – Internal fund to track the costs for liability claims and property losses; Claims administration expense of \$298,234 includes total liability and employment practice coverage \$198,234; and self-insurance retention expense of \$100,000
- ❖ **Employee Benefits Fund** – Internal fund to account for “pay as you go” retiree healthcare \$481,459 and OPEB ARC Allocation \$146,681



# Town of Atherton

*Questions?*