



Item No. 6 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 SPECIAL REVENUE, INTERNAL SERVICE FUNDS, AND CAPITAL IMPROVEMENT PROGRAM (CIP)

RECOMMENDATION

Receive, Discuss, and File the report

BACKGROUND

Staff is providing for discussion and receive/ file the FY 2020/21 Special Revenue, Internal Service Funds, and Capital Improvement Program (CIP) that was presented and discussed by City Council. This was also reviewed and discussed by the City Council during the May 6, 2020 study session. Attached is the FY 20/21 Special Revenue, Internal Service Funds and Capital Improvement Fund staff report presented to the Council.

The Town Capital Improvement Fund is a 5-year plan that gets updated every year as priorities, master plan projects, and funding sources are identified. The first year (FY 2020/21) of the CIP is incorporated into the Town's budget.

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 Special Revenue, Internal Service Funds, and Capital Improvement Program (CIP)



Item No. 6 Town of Atherton

CITY COUNCIL STAFF REPORT – STUDY SESSION

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

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

DATE: MAY 6, 2020

SUBJECT: REVIEW OF THE FY 2020/21 SPECIAL REVENUE, INTERNAL SERVICE FUNDS AND CAPITAL IMPROVEMENT PROGRAM

RECOMMENDATION

Review and Discuss Special Revenue, Internal Service Funds and Capital Improvement Program (CIP) for FY 2020/21.

BACKGROUND

This is the second item of our Budget Meeting for the FY 2020/21 Budget – Special Revenue Funds, Internal Service Funds and the Town’s 5-Year CIP.

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

The Town’s Capital Improvement Program (CIP) is a five-year program that proposes projects to analyze, repair or improve Town infrastructure, and the funding for those projects. As the Town’s main focus is on the Town Center Project and the potential Water Capture Facility, it is anticipated the CIP program will be lean in projects based on current funding and operation needs. The CIP program consists of now (9) capital improvement fund sources that the Town uses for capital improvement/infrastructure needs and include:

- Atherton General Fund
- Measure M – County Congestion Management Fee on vehicle registration
- Measure A – County ½-cent Transportation Sales Tax
- *Measure W- NEW County ½-cent tax Congestion Relief Plan (approved November 2018)*
- Gas Tax
- Facilities Building Fund
- Atherton Channel Fund
- Measure S – Special Parcel Tax (Remaining Residual Funds)
- Library Fund
- Donations

ANALYSIS

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

LIBRARY FUND

REVENUES

The Town is a member of the San Mateo County Library JPA system. The Library is funded through property taxes that are collected and allocated to library services. Under the JPA, jurisdictions are permitted to retain excess funds generated from the local property taxes as long as the basic library services are met. The Town over the years has experienced an accumulation of excess revenue in the Library Fund. As these are Town revenues, the excess funds may be used to augment library services and/or fund future library capital infrastructure needs. These excess funds are committed as the primary funding source for the construction of the new Atherton Library as well as extended library hours of daily operation, utilities and maintenance costs. *The SMCL has agreed to the advancement of Library Trust funds for the completion of the project. Upon completion of the new Atherton Library, annual excess funds will be retained by the Library JPA until the total amount is reimbursed.*

The anticipated FY 2019/20 ending balance for the Library Fund is \$9,110,415. Funds are held in trust in part by the Town and the County of San Mateo. The Town holds \$8,368,929 (this amount includes \$8,045,604 Funds previously held by SMCL as of the June 30, 2018 Audit). In early March, SMCL transferred the \$8.04 million to the Town. The County still holds \$1,783,465 in the SMCL held trust, as this was the amount of excess funds for FY 2018/19. *The Town anticipates that this amount held plus advancements of future Library trust funds will be remitted to the Town in FY 2020/21 for completion of the project.* The County holds all future excess funds. The projected Library Fund Revenue for FY 2020/21 is \$1,450,000. As the Library funds come from basic property tax allocations, it is unlikely that there will be a COVID-19 impact in FY 2020/21; however, it is *anticipated* that with the temporary full closure of the Library in March that there will be additional excess funds in FY 2019/20. While the Library itself is closed, some of the staff

are working on remote programming accessible to the public, but the Library is not fully staffed and operational. The estimated available funding for FY 2020/21 not including the advancement of Library Trust funds, is \$12,343,880 (\$9,110,415+FY 20/21 \$1,450,000+\$1,783,465 FY 18/19)

EXPENDITURES

The construction cost for the Library is \$18,375,965 with a current change order amount of \$55,424. For the FY 2020/21 budget, staff has allocated \$14,262,490 for the Library's portion of the Town Center Project. This amount includes construction costs of \$12,923,872, project management oversight of \$300,000 and FF&E of \$1,037,443. This is an estimate only based on a draw down schedule as the project currently has been delayed due to the COVID-19 SIP Order. There could be a potential shift in cash flow draw down schedule due to the stoppage of construction on the Library project in its entirety during the emergency order. Staff may return to the Council to amend the CIP project budget to more accurately reflect cash flow.

Also included in the FY 2020/21 budget is the potential 10 percent (%) contingency of \$1,837,596 of the project costs. This is included for SMCL planning purposes as they intend to advance the Town Library Trust funds for the completion of the Library. Remaining allocations include \$93,050 for operations, utilities and maintenance costs. In this amount is the yearly rental cost of \$47,600 for the Library temporary trailers. In September 2018, the JPA voted and signed a funding agreement for the advancement of Trust Funds for the Library project. The Town is working with representatives from the San Mateo County Library JPA regarding a funding agreement for the remaining advancement of funds from the County to the Town. The advancement of Funds is now expected to be for up to at least four years of funds or until total construction costs completion of the Library. The total expected need of funds from the SMCL Trust is approximately \$5.6 Million or the equivalent of 4 years excess donors fund at \$1,450,000 per year.

The estimated construction cost for the Library portion of the project, inclusive of all construction, project management, utilities, moving, staging, and FF&E is \$19.7 million. This does not include the contingency amount of \$1.83 Million

The Town Center "project years" are FY 2019/20 through FY 2021/22.

OTHER RESTRICTED FUNDS

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

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund is an internal depreciation fund for the replacement of large assets. The Fund is essentially the Town's savings account to replace large equipment assets over time – such as computer equipment, software assets, vehicles, trailers, emergency equipment, etc.

The Town uses this Fund so that when such equipment reaches its useful life, there is no impact to the Town’s Operational year funding to replace the equipment. There are sufficient funds in the account to accommodate emergency needs as well as planned needs. Revenue to the Fund comes from the allocation of costs to departmental budgets for specific future equipment replacement and ultimate purchase. Funds have been allocated to the Equipment Replacement Fund via Departmental allocations over various budget years to fund these purchases.

The FY 2020/21, revenues total \$45,100 and the expenditures total \$240,000. There is no charge allocated in the Police Department for FY 2020/21 for the purchase of future vehicles. The Department anticipates the purchase of 2 police vehicles (1 marked & 1 unmarked), and a police pick-up truck, for an amount of \$180,000 to outfit the vehicles. The Department received a donation of \$80,000 for specific use and is being used for the pick-up truck. In addition, the Department plans to purchase 25 Flock cameras (\$50,000) for specific installation around the community; and the Department will be purchasing a replenishment of emergency supplies of meals ready to eat (MRE’s) \$10,000.

Request	Amount	Description
1. Meals Ready to Eat (MRE’s)	\$10,000	Replacement of emergency preparedness MRE’s that are expired
2. Flock Cameras (25)	\$50,000	Purchase of 25 Flock Cameras. The cameras are \$2,000 each.
Total Amount	\$60,000	

There are charges in the FY 2020/21 Budget for future equipment for the Public Works Department. The beginning fund balance is estimated at \$1,214,690. The FY 2020/21 ending fund balance is projected at \$1,019,790.

WORKERS’ COMPENSATION FUND

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

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

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

FY 2018/19 the Police Department rate was increased from 10% to 11% in order to recover the Town's self-insured negative equity reserve. Staff recommends that the Workers' Compensation rate charges be maintained at their current levels.

The Town maintains an active Workers' Compensation Risk Management Program. There are approximately 13 open claims that are incurring a reserve claims set aside cost of approximately \$466,726 in the current year. This is a decrease of \$130,663 from previous year. 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.

Because the Town is self-insured, claims represent an existing liability against the Town's equity reserve. The FY 2019/20 budget included a \$110,000 allocation toward maintaining the required equity reserve. *There is no requirement for an equity replenishment in the FY 2020/21 Budget.* To prevent special assessments from the Claim's Administrator that affect operational costs, JPA agencies benefit from maintaining their equity reserves. At this time, however, there are reserves in the Town's Worker's Compensation Fund for future allocations.

Staff believes that each year it is sensible the Town review and establish the minimum equity reserve. This allows the reserve to be used as needed and eliminates the possibility that an assessment expense is incurred over multiple years impacting operational costs. Total Workers' Compensation charges expense increased by \$17,970 to a total of \$416,213 to recapture losses in self-insured claims.

Projected revenues to the fund are \$420,213 and expenditures for FY 2020/21 total \$125,243. This includes the FY 2020/21 JPA assessment of \$119,448 and safety compliance expense of \$5,795. This produces revenue over expenditures of \$294,970. As the Town has experienced underfunded reserves over the years within the JPA, the revenue charges to the Fund has produced a build-up of net assets in the event claims losses change over time.

GENERAL LIABILITY FUND

The General Liability Fund accounts for the insurance cost of general liability claims and property losses. The Town is part of an insurance pool administered by PLAN JPA. The activities within this Fund provide for expenses related to general liability insurance, employment practice insurance and self-insured retention claims. Total internal service charges from the General Fund for FY 2020/21 are estimated at \$300,434. The total FY 2020/21 projected expenditures for this fund are \$298,234. This includes the self-insurance retention expense of \$100,000 that allows the payout of 4 claims at \$25,000 per claim. The Town does not anticipate expending retention expenses for 4 claims in the fiscal year, however, the amount is a requirement established by PLAN JPA.

For the past several years, the Town's liability insurance expense with PLAN JPA has remained static. For FY 2020/21 there is a slight projected budget increase of 5.5 (%) percent in liability insurance for the Town. Total liability and employment practice coverage is estimated to be \$198,234, an increase of \$18,022. The estimated liability insurance expense is \$153,748. The

Town liability and employment insurance expense for the current FY was \$184,009. Total current claim retention expense for the FY is \$10,508. The FY 2020/21 ending fund balance is projected at \$651,116. The revenue charges to the Fund over the years has produced a build-up of net assets and if appropriate could see a reduction in charges to the General Fund in future years.

EMPLOYEE BENEFITS FUND

The Employee Benefits Fund tracks expenditures across various departments for employment, unemployment, retirement, and healthcare benefits. Revenue to the fund comes through charges allocated back to each departmental budget based on number and type of personnel within each department. Revenue to the Fund for FY 2020/21 is \$787,247. Expenditures for FY 2020/21 are \$643,140. Most of this expenditure is the \$481,459 “pay as you go” retiree health care benefit contribution.

Within this fund is also the employee benefits charge of \$102,801. This is a charge of 1.5% to 2% of the General Fund Operational Departments salary expense that is allocated for personal leave contributions of sick, vacation, and holiday pay. This is for accruals of compensated absences for the Town as they reside in this Fund. The Town has a total compensated absences balance of \$605,940. Compensated absences comprise of accrued time-off, vacation and holiday pay for all employees and is recorded as a liability. These are amounts that would be liquidated or mature due to termination of Town staff. These funds are accounted for as part of the Town’s annual audit.

Included within this fund is also unemployment insurance charges if there are any future claims charges to the Town. Any claims would be paid out of this fund. The total budgeted charge is \$56,306. During the General Fund Operations presentation, staff recommended the Town make an additional contribution of \$146,681 towards the Town OPEB trust to satisfy the minimum required ARC. This contribution is distributed amongst respective departments and is based on retiree health cost allocation. As of the June 30, 2019 OPEB actuarial valuation report, the Town’s (ARC) is \$628,140. As previously mentioned, the FY 2020/21 “pay as you go” retiree health care costs are \$481,459. This is a decrease of \$6,530. These costs are included and charged to respective departments and allocated to the Employee Benefits Fund. With the implementation of GASB 74 and GASB 75 in FY 2017/18, the OPEB liability is now recorded in the Town financial statements. As of June 30, 2019, the net OPEB liability is \$3.64 Million. There is approximately \$6.8 million maintained in the Town OPEB Trust. The projected ending fund balance for FY 2020/21 for the fund is \$1,125,019.

TENNIS FUND

The Tennis Fund projected revenues are \$47,100. A majority of this revenue attributable to the facility management services contract with Player Capital. This contract provides additional yearly revenue of \$40,000 to the Park. Player Capital Tennis is the exclusive provider of tennis lessons and clinics and serves as facility manager through the online court reservation system. The Tennis facility has been closed since March due to COVID-19. A revenue impact from this closure has not yet been discussed.

The FY 2019/20 Budget included the installation and rehabilitation of the tennis shelter area at the courts. There is continued yearly maintenance of the courts with a potential in future years a possible complete rehabilitation of a couple of courts.

The FY 2020/21 budget includes the purchase of tennis keys by residents and non-residents providing annual revenue of approximately \$6,500. The charges for keys are \$50 for Atherton Residents for a standard tennis key and \$50 for clay court access. The standard key fee for non-residents is \$200 and clay court access of \$30/hour. Each January, new tennis keys go on sale for the new court locks that get installed in February. Staff believes that once the COVID-19 Shelter in Place Order is relaxed that there will be a gradual increase in the purchase of tennis keys.

For FY 2020/21, the Town anticipates expenditures of \$52,630 (inclusive of capital costs). This includes \$10,130 for contract maintenance services for MCE, general court maintenance \$40,000 and \$2,500 for building security court gates upkeep. The Town is anticipates rehabilitation of two courts and continued maintenance on the clay court in FY 2020/21.

The beginning fund balance is estimated at \$167,999. The fund projects total revenues of \$47,100 to expenditures of \$52,630. The FY 2020/21 ending fund balance is projected at \$162,469.

COPS - CITIZEN'S OPTION FOR PUBLIC SAFETY

The COPS Office was created as a result of the Violent Crime Control and Law Enforcement Act of 1994. As a component of the Department of Justice, the mission of the COPS Office is to advance community policing in jurisdictions of all sizes across the nation. Community policing focuses on crime and social disorder through the delivery of police services that includes aspects of traditional law enforcement, as well as prevention, problem-solving, community engagement, and partnerships. In FY 1996/97, the California State Legislature created the Citizen's Option for Public Safety (COPS) Program. Funds have been available through the State of California to local entities in the form of Citizen's Option for Public Safety (COPS) Grant. The Town in recent years has received approximately \$140,000 per year from the grant. Funds must be used for front-line law enforcement only. The Town anticipates receipt of this funding on an annual basis and funds are used for sworn personnel salary related expenditures.

EVANS CREATIVE DESIGN FUND

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

In FY 2019/20 the Fund had a balance of approximately \$7,400. In February 2020, the City Council agreed to split the remaining funds in the Evans Creative Trust to the AAF and the Holbrook Palmer Park Foundation for art room improvements and installation of a statue in the Park. The fund is expected to be depleted at the end of FY 2019/20.

OVERALL SUMMARY

The above represents the Special Revenue and Internal Service Funds of the Town. These Funds play a vital role in the continued operation of the Town. The Tennis Fund is becoming a self-reliant fund with the onboarding of Player Capital and the addition of amenities such as the newly installed clay court and revitalized tennis shelter. The COPS grant provides approximately \$140,000 in grant funding that the Town uses every year towards funding of sworn police personnel. The Evans Creative Trust is now depleted and has fulfilled its obligations on the promotion of the arts in the Town. The Town's Internal Service Funds provide the financing and accounting of special activities and services performed by the General Fund, the main operating fund of the Town. These funds do so on a cost reimbursement basis to account for replacement of equipment, financing of outstanding workers' compensation, and other outstanding liabilities. These funds serve as an efficient way of internally financing Town operational needs and alleviates the day-to-day burden on the General Fund. As some of these funds have accumulated a build-up of net assets, there could potentially be a reduction of General Fund allocation expense to these internal service funds in future years.

CAPITAL IMPROVEMENT FUND

The five-year CIP proposes projects to analyze, repair or improve Town infrastructure, and the funding for those projects. The seventeen (17) projects are categorized into three areas:

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

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

The 1st year (FY 2020/21) of the CIP is incorporated into the Town's Budget and is the **only year** for which the City Council applies available funding. The remaining four (4) years of the CIP reflect proposed projects and funding. These "out years" are revised annually to reflect changes in City Council priorities, direction, needs and funding availability. The CIP is reviewed by the Town's Planning Commission each year for consistency with the Town's General Plan. This year's CIP will be reviewed by the Planning Commission at their May 27 meeting. The Commission will send their comments in writing to the City Council prior to Council's June 17 meeting at which the Council is scheduled to adopt the budget, inclusive of the CIP.

ANALYSIS

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

- \$16.6 million for the Atherton Town Center;
- \$14.3 million for the new Library;
- \$2.4 million for Drainage Improvements Program; and
- \$0.88 million for the Road Maintenance Program.

The total allocation for the 5-year period from FY 2020/21 through FY 2024/25 totals nearly \$51.85 million – the largest expenditures attributable to the Civic Center and Library Project.

Though currently outlined for funding in FY 2021/22, the Town submitted a funding application to Santa Clara County seeking funds to support the access and circulation improvements project at Holbrook-Palmer Park. If the application is approved, advance funding for the project, beginning in FY 2020/21 will be requested.

The Special Parcel Tax provided funding to maintain police emergency response services, street repair and maintenance, drainage facility repair and maintenance, and other capital improvements. The Special Parcel Tax generated approximately \$1.86 million annually and was divided 20% to Police Services and 80% to capital projects. The sunset of the Special Parcel Tax required the discontinuation of certain programs and projects. Allocations of the remaining balance of Special Parcel funds have been extended through 2022.

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

POLICY FOCUS

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

The Water Capture Project is presently in the planning and design phase. It is anticipated that the project will move to construction in late FY 2020/21.

Clear priorities include: The Civic Center Master Plan and Library Project, the Annual Road Maintenance Program, the completion of identified projects within the Bike/Ped Master Plan and Drainage Master Plan. Funding for the CIP consists of a variety of sources, some of which are

restricted, such as Measures A & Measure M funds and Library Donor funds, as well as funds allocated from the voter-approved Special Parcel Tax, from Gas Taxes, and the General Fund.

The CIP includes a number of basic maintenance improvement projects that are routine in nature and occur year over year. However, the CIP also includes several projects that may require policy feedback from the City Council. Specific projects for which staff anticipates Council policy feedback are:

- Bicycle and Pedestrian Master Plan Implementation – Page 16, #56059
 - \$200,000 of Special Parcel Tax & Measure A funds are budgeted but there are no specific identified projects. This funding could be used in support of grant applications for larger projects as a local match.
- Stormwater Capture Facility at Cartan Field – Page 20, #56034
 - This project is currently in suspension pending additional review of the Use or Development Agreement by Menlo College and Menlo School.
 - Staff anticipates forward momentum once schools resume operations.
- Bayfront Canal Improvements – Page 20, #56034
 - The Project is contingent on the Council's agreement with the County for participation in the construction phase; and, an agreement with the County for funding/loan of the full contribution amount of \$1.3 million.

FISCAL IMPACT

There is no fiscal impact of the review and discussion of the CIP. Upon Council approval of the projects and funding for FY 2020/21, those approved projects will be incorporated into the Town's Budget and their approved amounts will be reflected in the Budget and in remaining fund balances.

PUBLIC NOTICE

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

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

Fiscal Transparency Web Page:

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

Archive of Town Budgets:

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

Financial Data Portal (OpenGov):

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

Financial Audit Archive:

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

Actuarial Valuations Archive:

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

Labor Contracts, Agreements, and Salary/Benefit Information:

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

ATTACHMENTS

1. FY 2020/21 Internal Service, Library, Tennis Funds & Other Special Revenue
2. FY 2020/21 Capital Improvement Program

Town of Atherton Annual Operating Budget FY 2020-2021
Special Revenue Fund
Library Fund

Account	Description	Actual 2018-19	Adopted Budget 2019-20	Proposed Budget 2020-21
213-00-40001-000	Secured Property Tax	1,609,416	1,450,000	1,450,000
213-00-48001-000	Interest Income	228,784	75,000	100,000
Total Revenues		1,838,200	1,525,000	1,550,000
213-00-58003-000	Trans to Facilities Const-406	1,280,254	5,507,517	14,261,490
213-30-52007-000	Other Legal Services	-		
213-30-52011-000	Contract Planner	-		
213-30-52024-000	Architectural Services	-		
213-30-52027-000	Environmental Consulting Svcs	-		
213-30-52031-000	Contract Maint Services	16,908	22,000	18,000
213-30-53003-000	Building Security	128	250	250
213-30-53004-000	Facility Repair & Maintenance	5,246	2,000	2,000
213-30-53008-000	Contract Custodial Services	6,609	9,000	11,000
213-30-53014-000	Utilities - Electricity	8,216	10,000	10,000
213-30-53015-000	Utilities - Gas	782	400	200
213-30-53016-000	Utilities Water	2,738	3,200	3,200
213-30-53017-000	Utilities - Sewer	-		
213-30-53024-000	Advertising & Noticing	-		
213-30-53035-213	Other Rents & Leases			47,600
213-30-53036-000	Contract Pesticid & Fertilizer	-	1,200	800
213-30-54010-000	Other Contract Services	4,840		
213-30-55016-000	Other Supplies & Materials			1,837,596
Total Operations		1,325,722	5,555,567	16,192,136
Total Expenditures		1,325,722	5,555,567	16,192,136
Excess (Deficiency) of Rev Over Exp		512,479	(4,030,567)	(14,642,136)
Beginning Fund Balance		12,628,503	13,140,982	9,110,415
Ending Fund Balance		13,140,982	9,110,415	(5,531,721)

Town of Atherton Annual Operating Budget FY 2020-2021
 Special Revenue Fund
 Library Budget Object Details

Fund 213 Acct Description	Quantity, brief description and justification of items requested	FY 2020 Recommended Appropriations	FY 2021 Recommended Appropriations
Legal Services	Planning & other contract services		
Planning Services	Library allocation portion new Town Center (other contract svcs)		
Environmental Consulting	Services related to library EIR		
Contract Maint Services	MCE contract maint for HVAC, electrical, roof and landscape services, etc.	22,000	18,000
Building Security	Misc locks, etc	250	250
Facility Maint and Repair	Scheduled maint and misc repairs as needed	2,000	2,000
Contract Custodial Services	Portion of Town janitorial contract	9,000	11,000
Utilities - Electricity	Operating electricity	10,000	10,000
Utilities - Gas	Operating gas	400	200
Utilities Water	Operating water	3,200	3,200
Utilities - Sewer	Operating sewer		
Advertising & Noticing	Public Notices, mass mailings, bid noticing for new library building		
Other Rents & Leases	Library Temporary Trailers lease		47,591
Contract Pesticid & Fertilizer	Vector control	1,200	800
Other Contract Services	Library allocation portion new Town Center Construction, project management, FF&E	5,507,517	14,261,490
Other Supplies & Materials	10 % Contingency of Library project		1,837,596
	Total Library	<u>5,555,567</u>	<u>16,192,126</u>

Town of Atherton Annual Operating Budget FY 2020-2021
Internal Service Fund
Equipment Replacement Budget By Account

Fund 610 Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Recomm Budget 2020-2021
610-00-48001-000	Interest on Investments	11,990	2,600	2,600
610-00-47509-012	Equip Replace Charges - Admin	-		
610-00-47509-018	Equip Replace Charges - Finance	10,000	10,000	10,000
610-00-47509-025	Equip Replace Charges - Building	-		
610-00-47509-040	Equip Replace Charges - Police	455,100	121,000	
610-00-47509-050	Equip Replace Charges - DPW Engineering	8,000	8,000	8,000
610-00-47509-053	Equip Replace Charges - DPW Street Maint	9,000	9,000	9,000
610-00-47509-057	Equip Replace Charges - DPW Park Maint	3,000	3,000	3,000
610-00-47509-059	Equip Replace Charges - Building Maint	12,500	12,500	12,500
610-00-48004-000	Sale of Property	3,104		
	Total Revenues	512,694	166,100	45,100
	Depreciation			
610-18-57006-018	Computer Software	-	4,500	-
610-25-57006-025	Computer Software	-	-	-
610-12-57004-012	Machinery & Equipment	6,694	-	-
610-40-57004-040	Machinery & Equipment	55,389	41,000	60,000
610-40-57005-040	Vehicles & Accessories	123,576	80,000	180,000
610-50-57004-040	Machinery & Equipment	-	-	-
610-50-57005-050	Vehicles & Accessories	16,867	-	-
	Total Expenditures	202,526	125,500	240,000
	Excess (Deficiency) of Revenues Over Expenditures	310,168	40,600	(194,900)
	Beginning Net Asset (Deficit)	863,922	1,174,090	1,214,690
	Ending Net Asset (Deficit)	1,174,090	1,214,690	1,019,790

Town of Atherton Annual Operating Budget FY 2020-2021
Internal Service Fund
Worker's Compensation Budget By Account

Fund 614 Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Recomm Budget 2020-2021
614-00-47503-012	Charges for Services - Admin Dept	18,679	18,410	19,061
614-00-47503-018	Charges for Services - Finance Dept	15,570	15,986	16,740
614-00-47503-025	Charges for Services - Building Dept	6,524	6,636	6,833
614-00-47503-040	Charges for Services - Police Dept	396,380	341,212	357,170
614-00-47503-050	Charges for Services - DPW Engineering	7,669	5,068	5,270
614-00-47503-053	Charges for Services - DPW Street Maint	4,179	4,093	4,171
614-00-47503-057	Charges for Services - DPW Park Maint	1,672	4,382	4,465
614-00-47503-058	Charges for Services - DPW Park Prog & Tennis Fd	1,672	1,637	1,669
614-00-47503-059	Charges for Services - DPW Building Maint	836	819	834
614-00-48001-000	Interest on Investments	17,232	1,250	4,000
614-00-49001-000	Transfer From General Fund	235,397		
	Total Revenues	<u>705,810</u>	<u>399,493</u>	<u>420,213</u>
614-30-51013-000	Worker's Comp Expense	381,477	158,909	119,448
614-30-51017-000	Safety/Compliance Program Assessment	5,647	6,258	5,795
	Reserve Equity Contribution	-	110,000	
	Total Expenditures	<u>387,124</u>	<u>275,167</u>	<u>125,243</u>
	Excess (Deficiency) of Revenues Over Expenditures	318,686	124,326	294,970
	Transfer-in	-		
	Beginning Net Assets (Deficit)	<u>724,656</u>	<u>1,043,342</u>	<u>1,167,668</u>
	Ending Net Assets (Deficit)	<u><u>1,043,342</u></u>	<u><u>1,167,668</u></u>	<u><u>1,462,638</u></u>

Town of Atherton Annual Operating Budget FY 2020-2021
 Internal Service Fund
 General Liability Budget By Account

Fund 615 Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Recomm Budget 2020-2021
615-00-47504-000	Liability Insurance Charge	239,402	239,770	253,748
615-00-47505-000	Employment Practice Liability Charge	29,583	40,442	44,486
615-00-48001-000	Interest on Investments	10,756	2,200	2,200
Total Revenues		<u>279,741</u>	<u>282,412</u>	<u>300,434</u>
615-30-53019-000	Liability Insurance Expense	139,402	139,770	153,748
615-30-53020-000	Employment Practice Liability	29,583	40,442	44,486
615-30-53022-000	Liability Claim Expense	10,704	100,000	100,000
Total Expenditures		<u>179,689</u>	<u>280,212</u>	<u>298,234</u>
Excess (Deficiency) of Revenue Over Expenditures		100,052	2,200	2,200
Beginning Net Assets (Deficit)		<u>546,664</u>	<u>646,716</u>	<u>648,916</u>
Ending Net Assets (Deficit)		<u>646,716</u>	<u>648,916</u>	<u>651,116</u>

Town of Atherton Annual Operating Budget FY 2020-2021
Internal Service Fund
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Recomm Budget 2020-2021
616-00-47506-000	GASB 45 ARC - Contribution	85,496	205,901	146,681
616-00-47506-012	GASB 45 ARC - Admin	48,357	19,989	20,961
616-00-47506-018	GASB 45 ARC - Finance	30,090	24,082	23,843
616-00-47506-025	GASB 45 ARC - Building	38,540	18,336	19,837
616-00-47506-040	GASB 45 ARC - Police	397,942	315,930	314,965
616-00-47506-050	GASB 45 ARC - DPW Engineering	38,632	24,785	20,806
616-00-47506-053	GASB 45 ARC - DPW Street Maint	97,508	76,681	72,630
616-00-47506-057	GASB 45 ARC - DPW Park Maint	8,889	4,478	4,362
616-00-47506-058	GASB 45 ARC - DPW Park Program	8,889	3,708	4,055
616-00-47507-012	EE Benefits Earned - Admin	4,342	6,936	7,148
616-00-47507-018	EE Benefits Earned - Finance	3,721	5,995	6,277
616-00-47507-025	EE Benefits Earned - Building	1,540	2,414	2,487
616-00-47507-040	EE Benefits Earned - Police	64,975	77,068	80,810
616-00-47507-050	EE Benefits Earned - DPW Engineering	1,815	1,826	1,901
616-00-47507-053	EE Benefits Earned - DPW Street Maint	976	1,535	1,564
616-00-47507-057	EE Benefits Earned - DPW Park Maint	390	1,643	1,675
616-00-47507-058	EE Benefits Earned - DPW Park Program	391	614	626
616-00-47507-059	EE Benefits Earned - DPW Bldg Maint	195	307	313
616-00-47508-012	Unemploy Benefits - Admin	4,587	4,624	4,765
616-00-47508-018	Unemploy Benefits - Finance	3,896	3,997	4,185
616-00-47508-025	Unemploy Benefits - Building	1,528	1,609	1,658
616-00-47508-040	Unemploy Benefits - Police	42,024	39,783	41,645
616-00-47508-050	Unemploy Benefits - DPW Engineering	1,804	1,217	1,268
616-00-47508-053	Unemploy Benefits - DPW Street Maint	1,045	1,023	1,043
616-00-47508-057	Unemploy Benefits - DPW Park Maint	418	1,095	1,116
616-00-47508-058	Unemploy Benefits - DPW Park Program	418	409	417
616-00-47508-059	Unemploy Benefits - DPW Building Maint	209	205	209
616-00-48001-000	Interest on Investments	23,793	4,500	4,500
616-00-49001-000	Transfer from General Fund	-		
	Total Revenues	912,410	850,690	791,747
616-xx-51009-xxx	Retiree Health-Care OPEB		205,901	146,681
616-12-51009-012	Retiree Health-Care (Admin)	19,482	19,989	20,961
616-18-51009-018	Retiree Health-Care (Finance)	21,730	24,082	23,843
616-25-51009-025	Retiree Health-Care (Building)	30,923	18,336	19,837
616-40-51009-040	Retiree Health-Care (Police)	298,194	315,930	314,965

Town of Atherton Annual Operating Budget FY 2020-2021
Internal Service Fund
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Recomm Budget 2020-2021
616-50-51009-050	Retiree Health-Care (Engineering)	37,381	24,785	20,806
616-53-51009-053	Retiree Health-Care (Street Maint)	49,038	76,681	72,630
616-57-51009-057	Retiree Health-Care (Park Maint)	4,260	4,478	4,362
616-58-51009-058	Retiree Health-Care (Park Program)	3,755	3,708	4,055
616-30-51016-030	Unemployment Insurance	-	15,000	15,000
616-40-51016-040	Unemployment Insurance	136		
616-30-50013-030	Employee Benefits Earned	121,870		
616-30-51021-000	Net OPEB Expense	284,279		
	Total Expenditures	<u>871,047</u>	<u>708,890</u>	<u>643,140</u>
	Excess (Deficiency) of Revenues Over Expenditures	41,362	141,800	148,607
	Beginning Net Assets (Deficit)	793,249	834,611	976,412
	Ending Net Assets (Deficit)	<u>834,611</u>	<u>976,412</u>	<u>1,125,019</u>

Town of Atherton Annual Operating Budget FY 2020-2021
Special Revenue Fund
COPS Grant

Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Proposed Budget 2020-2021
209-00-45019-040	Grant	148,747	100,000	140,000
209-00-48001-040	Interest Income	-	146	146
Total Revenue		148,747	100,146	140,146
209-40-50001-040	Salaries related expenditures	149,049	100,000	140,591
Total Expenditure		149,049	100,000	140,591
Excess (Deficiency) of Rev Over Exp		(302)	146	(445)
Beginning Fund Balance		302		445
Ending Fund Balance		(0)	146	0

Town of Atherton Annual Operating Budget FY 2020-2021
Special Revenue Fund
Tennis Fund 105

Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Recomm Budget 2020-2021
105-00-47027-058	Tennis Classes	40,000	40,000	40,000
105-00-47026-058	Tennis Keys	7,255	6,500	6,500
105-00-48001-058	Interest Income	3,257	600	600
105-00-48501-000	Donation & contributions			
Total Revenues		50,512	47,100	47,100
105-58-52031-000	Contract Maint Services	4,003	10,130	10,130
105-58-53003-000	Building Security	1,850	2,500	2,500
105-58-53004-000	Facility Repair & Maint	25,840	65,000	35,000
105-58-55012-000	Construction Materials	-	2,000	5,000
Total Operations		31,692	79,630	52,630
Total Expenditures		31,692	79,630	52,630
Excess (Deficiency) of Rev Over Exp		18,819	(32,530)	(5,530)
Contribution from MALL Player Capital contract				
Beginning Fund Balance		181,709	200,529	167,999
Ending Fund Balance		200,529	167,999	162,469

Town of Atherton

Capital Improvement Program

FY 2020/21 -2024/25

Town of Atherton
Public Works Department
150 Watkins Avenue (Temporary Trailers)
Atherton, CA 94027
www.ci.atherton.ca.us

Streets & Transportation

Drainage

Town Buildings, Park & Facilities





Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

TABLE OF CONTENTS

I. Introduction 2

 About the Capital Improvement Program 3

 CIP Document Organization..... 4

II. Fund Sources and Revenues 5

 Funding Descriptions 6

 Funding Revenue Sources FY 2020/21..... 11

 Capital Program Expenditures FY 2020/21..... 12

III. Capital Projects Five-Year Budget Summaries..... 13

STREETS & TRANSPORTATION

 Traffic Control Devices Program 14

 Traffic Safety Improvement Program 15

 Bicycle & Pedestrian Master Plan Implementation Program 16

 Road Maintenance Program 17

 Neighborhood Traffic Management Plan..... 19

DRAINAGE

 Drainage Improvements Program 20

 Upper Atherton Channel Monitoring 22

TOWN BUILDINGS, PARK & FACILITIES

 Accessibility Improvements 23

 Atherton Library..... 24

 Civic Center Master Plan Implementation Program..... 25

 Park Master Plan Implementation Program 26



**Capital Improvement Program
Fiscal Years 2020/21 through 2024/2025**

**Section I:
Introduction**



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

I. INTRODUCTION

About the Capital Improvement Program

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

The CIP is a five-year planning tool that identifies anticipated capital improvements and their funding sources from fiscal years 2020/21 through 2024/25. The CIP does not appropriate funds, but rather, it functions as a budgeting and planning tool which supports appropriations that are made through adoption of the annual budget. The CIP is updated annually to reflect the latest community priorities, infrastructure master plans, completed projects, updated project cost estimates and available revenue sources.

Master Plans

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

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

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



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

The CIP projects were selected based on the following factors:

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

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

CIP Document Organization

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

As such this CIP is organized into three parts.

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



**Capital Improvement Program
Fiscal Years 2020/21 through 2024/2025**

**Section II:
Funding Sources
& Revenues**



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

II. FUNDING DESCRIPTIONS

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

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

General Fund (Capital Improvement)

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

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



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Measure S (Special Parcel Tax)

Approved by a 2/3rds vote of Atherton residents in November 2013, Measure S (Special Parcel Tax) is an ordinance that continues the existing Town of Atherton Special Parcel Tax for four years. The most recent parcel tax expired in FY 2017/18. The Special Parcel Tax was not renewed in 2018. There are still residual funds that will be used for authorized capital project infrastructure needs, with available capital improvement funds programmed through FY 2021/22.

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

Measure A

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

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

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

Measure M

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



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

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

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

Measure W

Approved by voters in November 2018, Measure W is a half-cent sales tax on qualified retail transactions for use on transportation improvements and maintain affordable transit. This Measure is set to expire in 30 years (2048).

The distribution of funds are shaped by the San Mateo County Congestion Relief Plan. The Plan includes the five (5) following investment categories:

- Countywide Highway Congestion Improvements
- Local safety, pothole and congestion relief improvements
- Bicycle and pedestrian improvements
- Regional Transit Connections
- County public transportation improvements.

Ten percent (10%) of the annual revenue is allocated to the County of San Mateo and the cities of the County for transportation investments using a distribution formula that is based 50% on population and 50% on road miles (adjusted annually). The Town's FY 20/21 allocation of the available funds is approximately 1.74% which is projected to be approximately \$125,000. The Town may use Measure W funds for street paving and pothole repair, bicycle/pedestrian safety projects, promoting alternative modes of transportation, planning and implementing traffic and safety projects including signal coordination, and implementing advanced technologies and communications of the roadway system.



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Gas Tax

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

Atherton Library Fund

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

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

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



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

The JPA has agreed to allocate their portion of the excess funds generated in Atherton towards the construction of the new Atherton Library.

As of the June 30, 2019 Audit, the combined total fund balance is approximately \$13.1 million. The beginning fund balance in the Town's Library Fund is estimated to be approximately \$3.3 million.

Atherton Channel Fund

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

Donations

Because design and construction of the Civic Center is restricted from using General Fund and Parcel Tax money, the project's budget consists of three major sources: Building Capital and Library Fund (described in prior sections) and donations collected by a fund raising group, Atherton Now, and donated to the Town to pay for the remaining costs of design and construction. Donations received prior to the initiation of construction have been expended. The Town has reengaged the community for additional donations associated with various project naming opportunities.

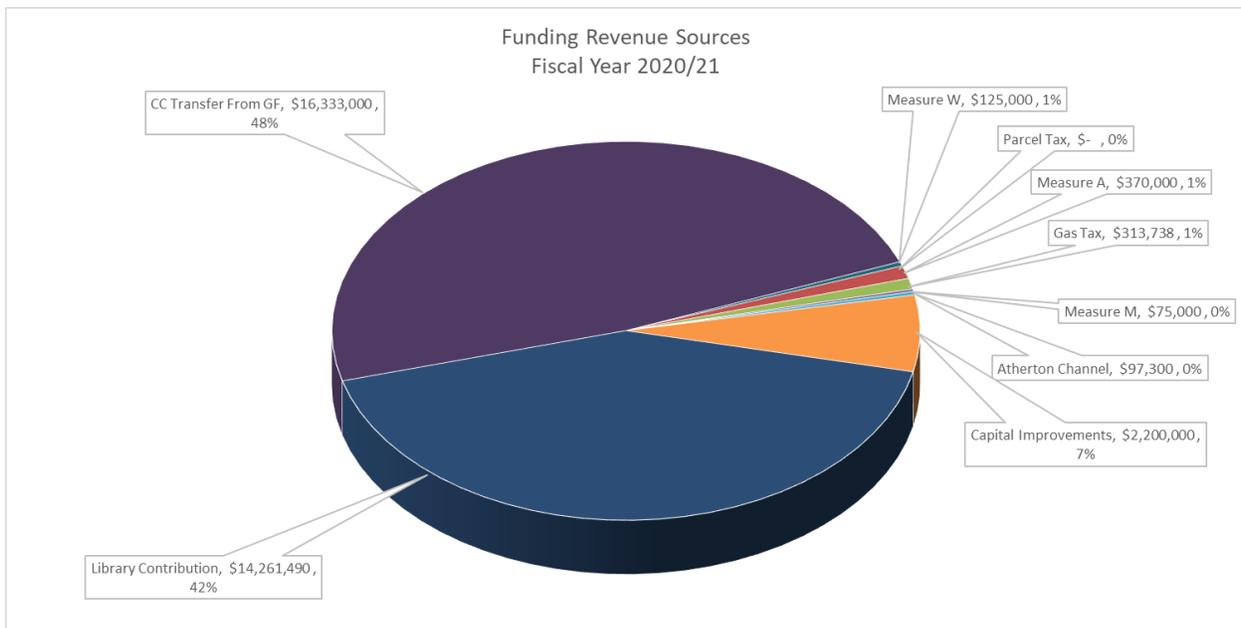


Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Fund Sources in FY 2020/21

The sources used to fund the FY 2020/21 capital improvements total approximately \$33.78 million and consist of existing fund balances plus new income. The four major sources of these funds are the Library, Facilities Construction, Measure A and Gas Tax. These funds are used to fund road maintenance, the Civic Center and Library construction projects. These and other capital projects are described in detail in the next section of this CIP.

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

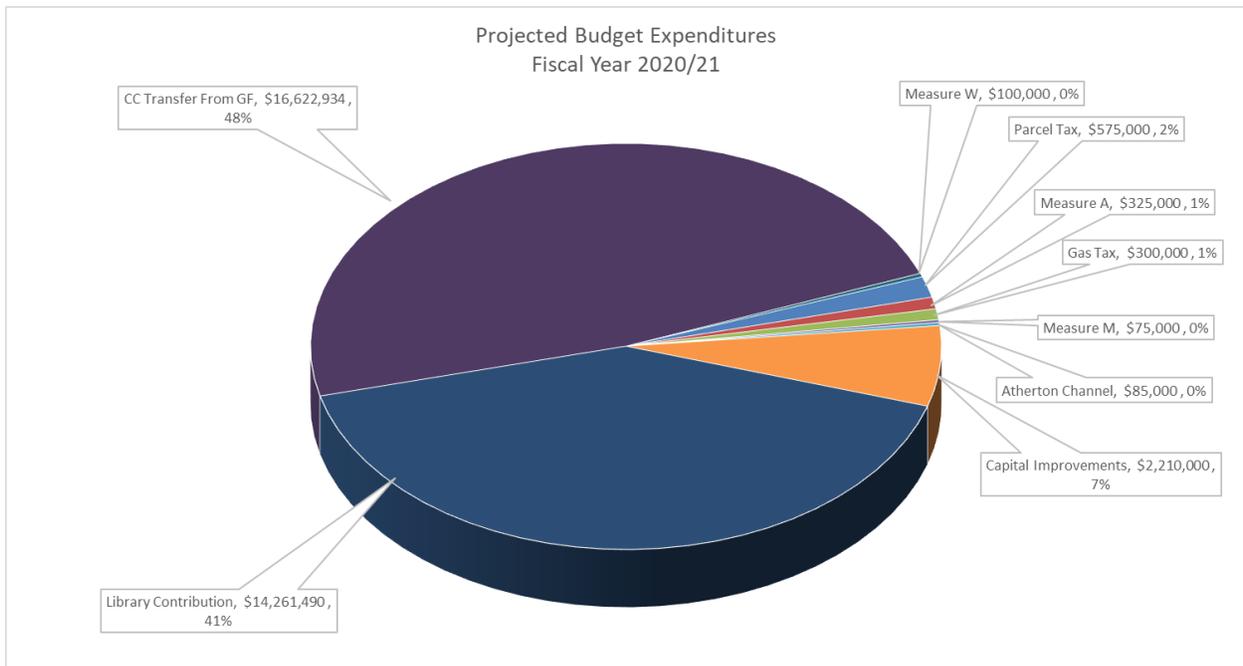




Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Capital Program Expenditures for FY 2020/21

For FY 2020/21, the CIP anticipates appropriating approximately \$34.55 million, in addition to prior year fund allocations. The major expenditures planned are for the construction of the Civic Center and Library. These project expenditures, in addition to other capital projects are identified in the chart below.





**Capital Improvement Program
Fiscal Years 2020/21 through 2024/2025**

**Section III:
Capital Projects**



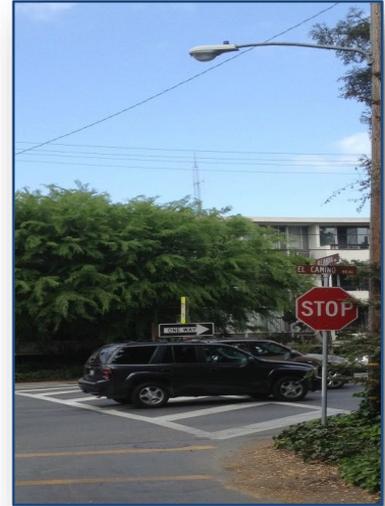
Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Project Type: Streets & Transportation

Project Name: Traffic Control Devices Program - #56070

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

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



Funding Plan and Project Costs

Funding Source	20/21	21/22	22/23	23/24	24/25	Totals
Measure A	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
Totals	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Project Type: Streets & Transportation

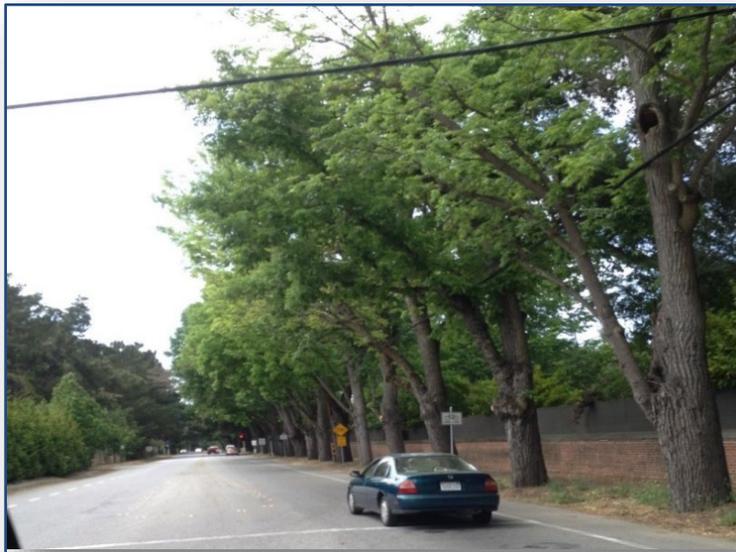
Project Name: Traffic Safety Improvement Program - #56064

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

- Purchase three fixed solar powered radar speed indicators (FY 2020/21) – estimate \$15,000
- Traffic consultant to assist the Town with a town-wide discussion on traffic mitigation (funded FY 2019/20)
- Traffic Counts and Speed Surveys

Funding Plan and Project Costs

Funding Source	20/21	21/22	22/23	23/24	24/25	Totals
Measure A	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
Measure M	\$10,000	\$15,000	\$15,000	\$0	\$0	\$40,000
Totals	\$35,000	\$40,000	\$40,000	\$25,000	\$25,000	\$165,000





Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Project Type: Streets & Transportation

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

Project Description: The Town's Bicycle and Pedestrian Master Plan was accepted by the Council in November of 2014. The Master Plan identifies priority Bicycle and Pedestrian improvement projects throughout Town. This program funds improvements to the routes as identified in the Master Plan. Most Recently, completion of the Middlefield Road Class II Bike Lanes project.



Priority projects include:

- Identify opportunities to improve safety and awareness on heavily used routes servicing schools and parks
- Seek grant funding to implement improvements identified in the Town of Atherton Bicycle and Pedestrian Master Plan

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



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Project Type: Streets & Transportation

Project Name: Road Maintenance Program - #56003

Project Description: This is an annual program combining patching, sealing and overlays to maintain roads in a cost-effective manner. Every two years, an engineering survey of pavement condition is performed by independent assessors, who determine a pavement condition index (PCI) and also recommends specific maintenance strategies for each road. Staff analyzes the data, conducts physical inspections and recommends an annual program to cost-effectively maintain roads. The funds proposed for this program have been increased from an average of \$350,000 per year in prior years to \$675,000 for FY 2018/19. Funds for this program are reduced going forward due to the sunset of the Special Parcel Tax. Funds associated with the Roadway Maintenance and Rehabilitation Account (RMRA) approved through SB-1 in 2017 are subject to maintenance of effort requirements which may not be achieved in future years.



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

- Two inch grind and overlay (on various streets throughout Town) - \$500,000
- Maintenance Dig-outs (on various streets throughout Town) - \$175,000
- Cape Seal/Slurry Seal (on various streets throughout Town) - \$200,000



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Funding Plan and Project Costs

Funding Source	20/21	21/22	22/23	23/24	24/25	Totals
Special Parcel Tax	\$310,000	\$315,000	\$215,000			\$840,000
Measure A	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
Gas Tax	\$150,000	\$100,000	\$75,000	\$50,000	\$50,000	\$425,000
Measure M	\$65,000	\$60,000	\$60,000	\$75,000	\$75,000	\$335,000
Measure W	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Totals	\$875,000	\$825,000	\$700,000	\$475,000	\$475,000	\$3,350,000



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Project Type: Streets & Transportation

Project Type: Streets and Transportation

Project Name: Neighborhood Traffic Management Program - #56078

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

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

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

Funding Plan and Project Costs

Funding Source	20/21	21/22	22/23	23/24	24/25	Totals
Measure A	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Totals	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Project Type: Drainage

Project Name: Drainage Improvements Program - #56034

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



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

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

Priority projects still ongoing in FY 2019/20 are:

- Bayfront Canal Study (FY 2018/19) – design and permitting

Funding for the following improvements is estimated at:

- Cartan Field Stormwater Capture Facility (design) – estimate \$900,000 (FY 2020/21)
- Cartan Field Stormwater Capture Facility (construction) – estimate \$8,061,000 (FY 2021/22 – FY 2022/23)
- Bayfront Canal – Town Contribution estimate \$1,300,000
- Task 1B: Relining of Euclid Parker ditch (design) – estimate \$275,000 (Funded FY2019/20)
- Green Infrastructure Implementation – locations to be determined based on Green Infrastructure Plan – estimate \$75,000 (FY2020/21)



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

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

Funding Plan and Project Costs

Funding Source	20/21	21/22	22/23	23/24	24/25	Totals
Special Parcel Tax	\$90,000					\$90,000
Atherton Channel	\$75,000	\$50,000	\$50,000	\$50,000	\$50,000	\$275,000
Capital Improvement Projects	\$2,200,000	\$5,100,000	\$3,061,000			\$10,361,000
Totals	\$2,365,000	\$5,150,000	\$3,111,000	\$50,000	\$50,000	\$10,726,000



Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Project Type: Drainage

Project Name: Upper Atherton Channel Monitoring - #56037

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

Funding Plan and Project Costs

Funding Source	20/21	21/22	22/23	23/24	24/25	Totals
Atherton Channel	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Totals	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000





Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Project Type: Town Buildings, Park and Facilities

Project Name: Accessibility Improvements Program - #56060

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

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

Funding Plan and Project Costs

Funding Source	20/21	21/22	22/23	23/24	24/25	Totals
Capital Improvement Projects	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Totals	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000





Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

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

Project Description: The Civic Center Master Plan includes the planning, design, and construction of an approximately 10,200 square foot new library on the Civic Center site. The construction contract for the project has been and construction began in September 2019.

Funding Plan and Project Costs

Funding Source	20/21	21/22	22/23	23/24	24/25	Totals
Atherton Library	\$14,261,490	\$1,837,600	\$0	\$0	\$0	\$16,099,090
Totals	\$14,261,490	\$1,837,600	\$0	\$0	\$0	\$16,099,090





Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Project Type: Town Buildings, Park and Facilities

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

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

Funding Plan and Project Costs

Funding Source	20/21	21/22	22/23	23/24	24/25	Totals
Building Capital	\$16,622,934	\$2,870,600	\$0	\$0	\$0	\$19,493,534
Totals	\$16,622,934	\$2,870,600	\$0	\$0	\$0	\$19,493,534





Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Project Type: Town Buildings, Park and Facilities

Project Name: Park Master Plan Implementation Program - #56063

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

- Create turnaround at end of Pavilion Parking lot (hammerhead). Re-budgeted from FY 2019-20 – estimate \$18,500
- Site lighting – Replace ten poles and fixtures (using most existing controls, conduit and wiring). Re-budgeted from FY 2019-20 – estimate \$130,750
- Park Circulation and Pedestrian Circulation improvements – Construct the Park entrance including the driveway, pedestrian entry, Main House loop, Main Lawn, DG pathway, road standardization. Also to include focal points, plaza spaces crosswalks, exit road pathway and road repairs (widening). – (FY 2021-22) estimate \$650,000
- Amphitheater Construction (FY 2022-23) – estimate \$75,000
- Create accessible seating along edge of lawn, provide compacted aggregate pad under picnic tables and purchase new site furnishing and signage for the park. (FY 2022-23) – estimate \$30,500
- Projects Planned but not entirely budgeted for Future Years
 - Fencing Improvements along Watkins Avenue – estimate \$150,000

Funding Plan and Project Costs

Funding Source	20/21	21/22	22/23	23/24	24/25	Totals
Capital Improvement Projects	\$0	\$650,000	\$105,000	\$0	\$0	\$705,000
Totals	\$0	\$650,000	\$105,000	\$0	\$0	\$705,000

		TOWN OF ATHERTON - POST PARCEL TAX						
		FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM						
		FISCAL YEARS ENDING JUNE 30, 2021 TO 2025						
Account	Fund Name	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025	Five Year Total	
SPECIAL PARCEL TAX - FUND 201								
	BEGINNING FUND BALANCE	\$ 1,107,493	\$ 532,493	\$ 217,493	\$ 2,493	\$ 2,493		
Revenue								
201-00-40003-000	Special Tax						\$	
201-00-48001-000	Interest Income						\$	
201-00-45020-000	Other Reimbursements- MTC Middlefield OakGrove Grant						\$	
201-50-58001-000	Transfer to General Fund						\$	
							\$	
	TOTAL REVENUE - FUND 201	\$	\$	\$	\$	\$	\$	
Expenditures								
201-50-56003-000	Road Maintenance Program	\$ 310,000	\$ 315,000	\$ 215,000			\$ 840,000	
201-50-56034-000	Drainage Improvements	\$ 90,000					\$ 90,000	
201-50-56057-000	Series Street Light						\$	
201-50-56059-000	Bike & Pedestrian Improvement Program	\$ 175,000					\$ 175,000	
201-50-56060-000	Accessibility Improvements						\$	
							\$	
	TOTAL EXPENDITURES - FUND 201	\$ 575,000	\$ 315,000	\$ 215,000	\$	\$	\$ 1,105,000	
SPECIAL PARCEL TAX - FUND 201								
	ENDING FUND BALANCE	\$ 532,493	\$ 217,493	\$ 2,493	\$ 2,493	\$ 2,493		
MEASURE A - FUND 202								
	BEGINNING FUND BALANCE	\$ 761,746	\$ 806,746	\$ 851,746	\$ 896,746	\$ 941,746		
Revenue								
202-00-41003-050	Transportation Co Measure A Sales Tax	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 1,850,000	
	SMCTA Measure A Grant-Middlefield Class II						\$	
202-00-48001-050	Interest Income						\$	
							\$	
	TOTAL REVENUE - FUND 202	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 1,850,000	
Expenditures								
202-50-52001-000	Annual Financial Audit (Measure A)						\$	
202-50-54025-000	Congestion Relief (C/CAG) Fee						\$	
202-50-56003-000	Road Maintenance Program- Street Overlay	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	
202-50-56057-000							\$	
202-50-56058-000	Series Street Light						\$	
202-50-56059-000	Bike & Pedestrian Improvement Program	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000	
202-50-56064-000	Traffic Safety Improvement Program	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000	
202-50-56070-000	Traffic Control Devices Program Original Budget	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000	



TOWN OF ATHERTON - POST PARCEL TAX
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FISCAL YEARS ENDING JUNE 30, 2021 TO 2025

Account	Fund Name	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025	Five Year Total
202-50-56076-000	Belbrook Way Culvert Repair						\$
202-50-56078-000	Neighborhood Traffic Management Program	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
202-50-56079-000	Middlefield Class II Bike Lane						
	TOTAL EXPENDITURES - FUND 202	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000	\$ 1,625,000
	MEASURE A - FUND 202						
	ENDING FUND BALANCE	\$ 806,746	\$ 851,746	\$ 896,746	\$ 941,746	\$ 986,746	
GAS TAX - FUND 203							
	BEGINNING FUND BALANCE	\$ 110,342	\$ 124,080	\$ 61,676	\$ 24,272	\$ 11,868	
Revenue							
203-00-45001-050	Gas Tax - 2105 estimate of FY 19-20 Covid-19 revenue	\$ 313,738	\$ 187,596	\$ 187,596	\$ 187,596	\$ 187,596	\$ 1,064,122
	TOTAL REVENUE - FUND 203	\$ 313,738	\$ 187,596	\$ 187,596	\$ 187,596	\$ 187,596	\$ 1,064,122
Expenditures							
203-50-52001-000	State Controller Street Report Preparation Fee						\$
203-50-54026-000	C/CAG Gas Tax Fee						\$
203-50-56003-000	Road Maintenance Program	\$ 150,000	\$ 100,000	\$ 75,000	\$ 50,000	\$ 50,000	\$ 425,000
203-50-56058-000	Drainage Program						\$
203-50-56999-000	Engineering/Staff Costs (estimate)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 140,000	\$ 740,000
203-50-56061-000	Bridge Maintenance Program						\$
203-50-56064-000	Traffic Safety Improvement Program						\$
201-50-56059-000	Bike & Pedestrian Improvement Program						\$
	TOTAL EXPENDITURES - FUND 203	\$ 300,000	\$ 250,000	\$ 225,000	\$ 200,000	\$ 190,000	\$ 1,165,000
	GAS TAX - FUND 203						
	ENDING FUND BALANCE	\$ 124,080	\$ 61,676	\$ 24,272	\$ 11,868	\$ 9,464	
COUNTY MEASURE M- FUND 204							
	BEGINNING FUND BALANCE	\$ 178,298					
Revenue							
204-00-45025-050	SMC Vehicle Registration Fee	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
204-00-48001-050	Interest Income						
	TOTAL REVENUE - FUND 204	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Expenditures							
204-50-56003-000	Road Maintenance Program	\$ 65,000	\$ 60,000	\$ 60,000	\$ 75,000	\$ 75,000	\$ 335,000
204-50-56061-000	Bridge Maintenance Program						\$
204-50-56060-000	Accessibility Improvement Program						\$
204-50-56064-000	Traffic Safety	\$ 10,000	\$ 15,000	\$ 15,000			\$ 40,000
204-50-56062-000	Bike & Pedestrian Improvement Program						\$
204-50-56079-000	Middlefield Class II Bike Lane						\$
	TOTAL EXPENDITURES - FUND 204	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
	COUNTY MEASURE M- FUND 204						
	ENDING FUND BALANCE	\$ 178,298					

	TOWN OF ATHERTON - POST PARCEL TAX FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM FISCAL YEARS ENDING JUNE 30, 2021 TO 2025							
	Account	Fund Name	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025	Five Year Total
	COUNTY MEASURE W- FUND 205	BEGINNING FUND BALANCE	\$ 133,000	\$ 158,000	\$ 183,000	\$ 208,000	\$ 233,000	
Revenue								
205-00-45030-000	Measure W County half cent Sale Tax Congestion Relief Tax	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 625,000
	TOTAL REVENUE - FUND 205	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 625,000
Expenditures								
205-50-56003-000	Road Maintenance	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
205-50-56060-000	Accessibility Improvement Program							\$
205-50-56064-000	Traffic Safety							\$
	TOTAL EXPENDITURES - FUND 205	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
	COUNTY MEASURE W- FUND 205							
	ENDING FUND BALANCE	\$ 158,000	\$ 183,000	\$ 208,000	\$ 233,000	\$ 258,000		
	CAPITAL IMPROVEMENT PROJECTS - FUND 401							
	BEGINNING FUND BALANCE	\$ 1,124,232	\$ 1,114,232	\$ 454,232	\$ 338,732	\$ 328,732		
Revenue								
401-00-49001-000	Transfer In from General Fund							\$
401-00-49001-000	Transfer In from General Fund (Bayfront Canal)	\$ 1,300,000						\$ 1,300,000
	CalTrans Reimbursement Water Capture Facility	\$ 900,000	\$ 5,100,000	\$ 3,061,000				\$ 9,061,000
	Santa Clara County/Stanford Grant							\$
	SMCTA Grant							\$
	TOTAL REVENUE - FUND 204	\$ 2,200,000	\$ 5,100,000	\$ 3,061,000	\$	\$		\$ 10,361,000
Expenditures								
401-00-58003-000	Transfer to Constuction Facilities							\$
401-50-52001-000	Annual Financial Audit							\$
401-50-54015-000	Civic Center							\$
401-50-56055-000	Town Center Facilities Plan and Repairs							\$
401-50-56063-000	Park Master Plan	\$	\$ 650,000	\$ 105,500				\$ 755,500
401-50-56059-000	Bike and Pedestrian Improvement Program							\$
401-50-56090-000	BayFront Canal Study	\$ 1,300,000						\$ 1,300,000
401-50-56095-000	Water Capture Project	\$ 900,000	\$ 5,100,000	\$ 3,061,000				\$ 9,061,000
401-50-56060-000	Accessibility Improvement Program	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
401-50-56080-000	Green Infrastructure Plan	\$	\$	\$				\$
	TOTAL EXPENDITURES - FUND 401	\$ 2,210,000	\$ 5,760,000	\$ 3,176,500	\$ 10,000	\$ 10,000		\$ 11,166,500
	CAPITAL IMPROVEMENT PROJECTS - FUND 401							
	ENDING FUND BALANCE	\$ 1,114,232	\$ 454,232	\$ 338,732	\$ 328,732	\$ 318,732		



TOWN OF ATHERTON - POST PARCEL TAX
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FISCAL YEARS ENDING JUNE 30, 2021 TO 2025

Account	Fund Name	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025	Five Year Total
ATHERTON CHANNEL- FUND 403							
	BEGINNING FUND BALANCE	\$ 382,567	\$ 394,867	\$ 432,167	\$ 469,467	\$ 506,767	
Revenue							
403-00-40001-050	Secured Property Tax	\$ 83,000	\$ 83,000	\$ 83,000	\$ 83,000	\$ 83,000	\$ 415,000
403-00-40002-050	Unsecured Property Tax	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 20,000
403-00-40004-050	SB 813 Redemption-supplemental	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500
403-00-40005-050	Home Owners Exemption	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 1,000
403-00-40008-050	ERAF Subvention	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,400	\$ 37,000
403-00-48001-050	Interest Income	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 6,000
							\$
	TOTAL REVENUE - FUND 403	\$ 97,300	\$ 97,300	\$ 97,300	\$ 97,300	\$ 97,300	\$ 486,500
Expenditures							
403-50-52001-000	State Controller Drainage District Report Prep. F						\$
403-50-54029-000	County Tax Admin Cost						\$
403-50-56037-000	Upper Channel Repair Monitoring Phase 1	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
403-50-56037-000	Upper Channel Phase 2						\$
403-50-56034-000	Drainage Improvements	\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 275,000
403-50-56080-000	Green Infrastructure Plan						\$
	TOTAL EXPENDITURES - FUND 403	\$ 85,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 325,000
	ATHERTON CHANNEL- FUND 403						
	ENDING FUND BALANCE	\$ 394,867	\$ 432,167	\$ 469,467	\$ 506,767	\$ 544,067	
FACILITIES CONSTRUCTION - FUND 406							
	BEGINNING FUND BALANCE	\$ 289,934	\$ 0	\$ 0			
Revenue							
	Transfer From Capital Improvement Fund						\$
	Transfer From General Fund	\$ 16,333,000	\$ 2,870,600				\$ 19,203,600
406-00-48001-000	Interest Income						\$
406-00-48501-000	Civic Center Contributions/Donations						\$
406-00-49011-000	Capital Improvement - Library Contributions	\$ 14,261,490	\$ 1,837,600				\$ 16,099,090
406-00-49012-000	Capital Improvement - General Fund Contribution						\$
	TOTAL REVENUE - FUND 406	\$ 30,594,490	\$ 4,708,200	\$			\$ 35,302,690
Expenditures							
406-25-54015-025	Civic Center	\$ 16,622,934	\$ 2,870,600				\$ 19,493,534
406-30-57001-406	Building Construction - Facility Fund						\$
406-30-57001-213	Building Construction - Library Fund	\$ 14,261,490	\$ 1,837,600				\$ 16,099,090
							\$
	TOTAL EXPENDITURES - FUND 406	\$ 30,884,424	\$ 4,708,200	\$			\$ 35,592,624
	FACILITIES CONSTRUCTION - FUND 406						
	ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$	\$	