



Item No. 3 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

DATE: JUNE 3, 2020

SUBJECT: REVIEW OF THE FY 2020/21 TOWN BUDGET

RECOMMENDATION

Review and Discuss Operating Budget for FY 2020/21.

BACKGROUND

The June 3 Study Session is the 3rd meeting of the FY 2020/21 Town Budget. The prior meetings focused on– General Fund and Operations, Special Funds, and the Capital Improvement Program (CIP). As the current fiscal year concludes, the Town is completing its first year into construction of one of its most expensive and most exciting capital projects in recent history.

In general, the FY 2020/21 Operating Budget indicates a positive outlook, despite potential short- and long-term impacts from COVID-19. 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. The Town continues to implement current City Council priorities focused upon reducing long-term liabilities, addressing capital project needs, and ensuring that operational needs are met.

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

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

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

- Completion of the Middlefield Class II Bike lane project.
- Annual Road Maintenance and Rehabilitation program;
- Green Infrastructure review/plan development and implementing some minor projects as a result of the plan; and
- Bayfront Canal Study design review and potential construction

With the Town in a “save and spend” mode the Town will continue to use every source of revenue to carry out its Capital Improvement Program (CIP). Projects will continue to be identified and designed based on capital project priorities. The principal focus of the CIP is the Town Center Project anticipating completion in first half of FY 2021/22. Funding for this project is through donations, Capital Improvement Fund, Library Fund, and the General Fund reserves, future revenue over expenditures and Certificates of Participation (COP). At its May 20 Council Meeting, the City Council approved the financing documents for the private placement issuance of the Atherton 2020 COP’s. The amount of financing approved was \$7.5 Million for cash flow purposes for completion of the project. The Town COP financing team is completing its due diligence with Capital One Bank and anticipates the issuance to occur on or about June 11, 2020.

Staff continues to work on fostering partnerships with other agencies in fulfilling infrastructure needs. While the Water Capture Facility remains in the CIP, staff plans to work with Caltrans to determine if alternatives are feasible for a distributed system along El Camino Real or other areas that may provide benefit to Caltrans and the Town’s Green Infrastructure Plan. Absent such a solution the project will not proceed forward as Menlo College and Menlo School are unable to commit resources to the project. The Town is also working on finalizing its Green Infrastructure plan mandate and anticipates implementing some minor projects as locations to be determined based on the plan. The Town submitted a funding application to the County of Santa Clara for Stanford funds to support access and circulation improvements project at Holbrook-Palmer Park. Project funding was approved by the County of Santa Clara. Funding is anticipated to be received during FY 2020/21 with the project coinciding with the completion of the Town Center Project.

The CIP program serves as a guide in prioritizing community needs through the identification of funding and projects that will be a major focus in the next 5 years. Staff seeks to ensure that the Town’s fiscal position remains positive while continuing current programs, policies, and services. The Town’s General Fund Operating Budget relies on continued fiscal prudence, especially during this pandemic. We will consider the need to adjust resources to meet any rising demands for Town services, capital improvements, and priorities. The Town Center construction project serves as huge measurement of this fiscal prudence. This draft continues to include salary and benefit adjustment place holders discussed during the first FY 2020/21 study session.

ANALYSIS

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

R E V E N U E S

The Town’s total General Fund revenue for FY 2020/21 is projected to be \$16,388,282. Grants and contributions are only budgeted if they have been authorized and approved by the granting agency. A Cal-Recycle grant of \$5,000 and a Community Oriented Policing Grant of \$100,000 are included as known revenues. *Additional notable grant funds the Town received from Atherton Now is in the amount of \$3,324,202 for the construction phase of the Town Center. There are additional anticipated grant funds from various organizations of approximately \$775,000 expected for the project.*

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

	Actual	Orig. Budget	Estimated- COVID*	Recommended
Category	FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
<i>Secured Property Tax</i>	\$8,662,522	\$9,351,129	\$9,236,129	\$9,611,026
<i>Other</i>	\$2,354,361	\$2,465,735	\$2,238,379	\$2,437,724
Subtotal Property Tax	\$11,016,883	\$11,816,864	\$11,474,508	\$12,048,750
Sales Taxes	\$343,309	\$300,439	\$266,000*	\$285,000
Franchise Fees	\$819,542	\$871,161	\$904,161	\$918,468
Intergovernmental	\$38,086	\$40,311	\$40,311	\$40,733
Business License Tax	\$227,679	\$252,033	\$262,033	\$239,431
Planning Fees	\$191,367	\$220,300	\$220,300*	\$220,300
Building Fees	\$1,596,071	\$1,697,509	\$1,273,132*	\$1,358,000
Policing Fees	\$181,983	\$183,401	\$175,983*	\$178,136
Public Works Fees	\$658,226	\$535,700	\$413,776*	\$460,700
Park Program Fees				
<i>Social Fees</i>	\$93,275	\$87,700	\$64,814	\$68,390
<i>Meeting Fees</i>	\$21,677	\$24,000	\$15,922	\$16,800
<i>Class Fees</i>	\$19,995	\$25,000	\$16,585	\$17,500
<i>Weddings</i>	\$29,487	\$28,000	\$25,209	\$26,600

	Actual	Orig. Budget	Estimated- COVID*	Recommended
Category	FY 2018/19	FY 2019/20	FY 2019/20	FY 2020/21
<i>Day Use Fees</i>	\$12,375	\$12,000	\$7,961	\$8,400
<i>Admin Fees</i>	\$36,045	\$34,000	\$27,534	\$29,050
Subtotal	\$212,854	\$210,700	\$158,025*	\$166,740
Misc. Revenues				
<i>Admin Citations</i>	\$84,200	\$55,000	\$52,850*	\$55,000
<i>Cell Lease(s)</i>	\$58,651	\$60,876	\$60,876	\$63,920
<i>Interest Income</i>	\$726,088	\$80,000	\$110,000*	\$135,000
<i>Knox Playschool</i>	\$85,512	\$87,897	\$65,923*	\$87,897
<i>C&D Forfeiture</i>	\$601,547	\$65,000	\$65,000	\$65,000
<i>Other</i>	\$104,751	\$57,532	\$91,458*	\$65,207
Subtotal	\$1,660,749	\$406,305	\$446,107	\$472,024
Total General Fund	\$16,946,750	\$16,534,722	\$15,634,336	\$16,388,282
<i>Excess ERAF</i>	<i>\$1,691,772</i>	<i>\$1,300,000</i>	<i>\$1,784,091</i>	<i>\$1,312,500</i>
Total Revenues	\$18,638,522	\$17,834,722	\$17,418,427	\$17,700,782

- Note – table includes ERAF.

ERAF is considered a vital revenue component for the use on one-time capital projects, reduction of any long-term liabilities, and Town CIP projects and programs. Allocation is reviewed by the Council as part of the budget process. Once staff determines the amount of ERAF to be received, a recommendation is made to the Council for its use as part of the coming fiscal year budget.

Recently, the State Legislative Analyst Office issued a report focused on Excess ERAF asserting that the five (5) Bay Area Excess ERAF counties are overstating Excess ERAF. To address this potential future loss of ERAF, projections, beginning with FY 2020/21 have been reduced. Illustrated below are prior year uses of ERAF funds.

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

At the May 6 Budget Study Session staff budgeted \$1.1 Million for ERAF in the FY 2020/21 Budget. During the cash flow presentation to the City Council at the May 20 meeting, staff revised that projection to \$1,312,500. The projection was reduced for FY 2021/22 to \$1,100,000.

Workers' Compensation/OPEB Annual Required Contributions (ARCs)

In FY 2019/20, the Town made a \$110,000 contribution to replenish its 2019 minimum equity reserve for Workers' Compensation from the unallocated General Fund balance. There is no anticipated WC equity replenishment required in the FY 2020/21 Budget.

In previous fiscal years, the Town made great strides to contribute to its OPEB Trust. The target limit was set at \$5 Million and this amount was contributed to the Trust. There is now an estimated balance of \$6.8 Million in the Trust. With the recent OPEB actuarial valuation report, the Town's (ARC) for FY 2020/21 is \$628,140. The FY 2020/21 the "pay as you go" base amount is expected to be \$481,458. These costs are included in the respective departments and listed later in the report.

Revenue Assumptions

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.

General Fund other revenues for FY 2020/21 include conservative revenue assumptions and some reductions due potential COVID-19 impacts. These are short term and it is important to note the Town's main source of revenue comes from property taxes. Most other General Fund revenues have seen steady increases over the years based on current trends, one-time revenues.

- Building Department and Planning Department revenues are projected to decrease by approximately 18 percent (%) due to the short-term prohibition of construction activity. Staff believes the true impact will be less and short term. Prior to the shutdown there was a projected increase in residential improvements and the razing of existing homes and construction of new homes.
- Public Works revenue reflects a 14% decrease due to a COVID-19 impact in the short-term revenue, similar to the Building Department revenues.
- Franchise revenues are projected at 1.5% percent (%); based on FY 2019/20 levels.
- Sales & Use tax projects a 10% decrease from a partial slow down due to COVID-19; and
- Park Program revenues are projected at approximately \$166,740, a reduction to 70% of FY 19/20 revenues. Park revenue is experiencing a loss of revenue as events and gatherings have been canceled. Staff anticipates that once the stay order is lifted, park rental events will gradually return.

There have been no changes in revenue projections other than ERAF revenue since the last budget meeting.

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

Overall General Fund expenditures are estimated at \$15.30 million. **Since the last Budget Study Session, the expenditure budget decreased by \$19,823.** This decrease is attributed to changes in the Police Department due to movement and reclassifications of personnel (attrition and hiring). Expenditures continue to be evaluated based on operational needs to provide consistent services to the community. Staff reviewed operational expenditures and known expenditure adjustments were incorporated wherever possible based on upcoming contract costs, projected dues/fees for member agencies, as well as corresponding changes in rate adjustments for CalPERS, health costs, and Workers' Compensation rates.

Personnel Costs and Benefits

The Town 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 resulted in an operational savings of \$102,027 in 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%). These are reduced respectively based on the employee cost-sharing agreement.

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.

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

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
Public Safety Employees	\$325,906	\$402,865	\$498,416	\$607,679	\$750,799	\$889,718
Total Contribution	\$442,229	\$548,950	\$682,064	\$838,215	\$1,039,269	\$1,234,963

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 CalPERS 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 recent 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 jurisdictions that may have constraints on making payments due to cash flow challenges. The Town does not currently have any constraints in making its payments and is far better positioned than most agencies that are reliant on sales tax and transient occupancy tax revenues.

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 \$449,468 compared to the FY 2019/20 adjusted budget – an increase of 3%. Most 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 negotiated 4-year MOU with the APOA includes an adjustment in July 2020 based on the February 2020 CPI-U of 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. 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.*

Departmental summaries do not include the detail from prior staff report study session as the Council has discussed this detail at prior meetings. Changes are highlighted only where there are changes from the prior meeting. As discussed previously, the only major change was to the Police Department. Each department summary provides context for most of the major adjustments; however not every specific adjustment is noted in the narrative. Minor adjustments are not noted.

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

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.

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

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

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.

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

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

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.

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

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

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.

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

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

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.

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

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

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

Personnel and Benefits – Increase of \$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.

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

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

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.

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

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

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%.

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

**POLICE DEPARTMENT
INCREASE OF \$429,929**

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.

The Police Department total budget reflects an increase of \$429,929 over the FY 2019/20 budget. The Department budget is \$8,401,376 and still comprises 55% of the total General Fund operational budget. There was a decrease of \$19,823 since the last Study Session. This amount is attributed to changes in department personnel due to movement and reclassifications of personnel.

There were other minor changes in the department regarding Equipment replacement costs.

Within the Equipment Replacement Fund there was an expenditure of \$80,000 for the purchase of a pick-up truck for the police fleet. The department received a donation of \$80,000 last summer for public safety equipment. The funds were placed within the Equipment Replacement Fund. The use of these grant funds pending further Council discussion.

COP Lease Payments

The Town will enter a tax-exempt lease for cash flow construction financing of the new Town Center. This will be a financing lease through the issuance of COP's. 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 was initially estimated that the annual debt service on a 10-year COP was approximately \$1.1 Million. The Council settled on a COP of \$7.5 Million resulting in an estimated annual debt service for FY 2020/21 of \$837,930.

GENERAL FUND SUMMARY

For FY 2020/21, staff projects the Town's Total General Fund revenues at \$16,388,282 against \$15,307,413 in expenditures. This is a single year surplus of \$1,080,869 before the addition below the line of ERAF. With ERAF and the inclusion of COP debt service, there will be a General Fund revenue surplus of \$1,555,439. There is a projected year-end positive fund balance in the General Fund of \$26.84 million.

LIBRARY FUND

REVENUES

The Town is a member of the San Mateo County Library JPA system. The Library is funded through property taxes that are collected and allocated to library services. Under the JPA, jurisdictions are permitted to retain excess funds generated from the local property taxes as long as the basic library services are met. 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.

There were no changes to this fund since our last study session.

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 reflect cash flow more accurately.

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.

There have been no changes to most of these funds since our last study session, with exception to the Equipment Replacement Fund.

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.

As was previously discussed in Police department expenditures, there was some minor changes since the last budget study session. There were other changes in the department regarding Equipment replacement costs. The purchase of the flock cameras will be charged to the Computer Equipment and Disaster Preparedness Operations budgets respectively instead of Equipment Replacement. Within the Equipment Replacement Fund there was an expenditure of \$80,000 for

the purchase of a pick-up truck for the police fleet. The department received a donation of \$80,000 last summer for public safety equipment. The funds were placed within the Equipment Replacement Fund. The use of these grant funds pending further Council discussion.

With the suggested changes, the FY 2020/21 revenues total \$45,100 and the expenditures total \$100,000. There is no charge 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), for a total amount of \$100,000 to outfit the vehicles. The additional vehicle (the pick-up truck) was removed for further discussion.

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 \$1,159,790.

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.

Total Workers' Compensation charges expense increased by \$17,970 to \$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.

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 closed March due to COVID-19 but reopened in late May.

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.

CAPITAL IMPROVEMENT FUND

The Town Capital Improvement Program (CIP) is a five-year program that proposes projects to analyze, repair or improve Town infrastructure, and the funding for those projects. The CIP program consists of now (9) capital improvement fund sources that the Town uses for capital improvement/infrastructure needs and include:

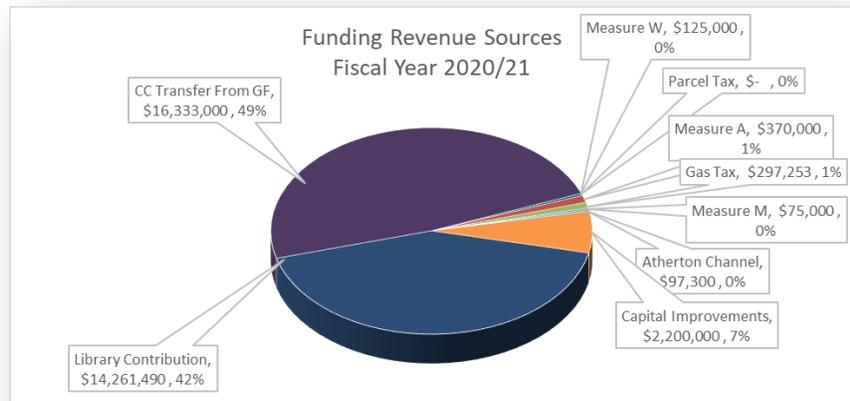
- Atherton General Fund
- Measure M – County Congestion Management Fee on vehicle registration
- Measure A – County ½-cent Transportation Sales Tax
- Measure W- County ½ cent sales tax Transportation Congestion Relief Plan
- Gas Tax
- Atherton Channel Fund

- Measure S – Special Parcel Tax Residual Funds (Measure Failed in November 2017 Election)
- Library Fund
- Donations

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 was reviewed by the Planning Commission at their May 27 meeting. The Commission found that the Capital Improvement Program for Fiscal Years 2020/2021 – 2024/2025 and the projects included in that program are consistent with the Atherton General Plan.

The 5-year CIP is presented to City Council 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 Town Center and Library Project. 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 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

- While the Water Capture Facility remains in the CIP, staff plans to work with Caltrans to determine if alternatives are feasible for a distributed system along El Camino Real or other areas that may provide benefit to Caltrans and the Town’s Green Infrastructure Plan. Absent such a solution the project will not proceed forward as Menlo College and Menlo School are unable to commit resources to the project.

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.

Following the Study Session, there were no major changes directed by Council to the CIP. Recently, the State released an update to local streets and roads projected revenues for FY 2020/21. The Highway User’s Tax revenue projections for the Town were reduced by \$16,485 to \$297,253.

There were no changes to expenditures in the Gas Tax fund for FY 2020/21.

The FY 2020/21 Capital Improvement Fund includes funding sources of \$33.75 million for capital projects.

Funding Source	FY 2020/21 Allocation
Library Fund	\$14,261,490
CIP Fund- Drainage WCF & Bayfront	\$2,200,000
Gas Tax	\$297,253
CC Transfer from General Fund	\$16,333,000
Measure M	\$75,000
Atherton Channel Fund	\$97,300
Measure A	\$370,000
Measure W	\$125,000
Total	\$33,759,043

Expenditures in FY 2020/21 for the CIP are \$34.55 Million. The following are project expenditures:

Project	FY 2020/21 Funding
Traffic Safety Improvements	\$35,000
Accessibility Improvements	\$10,000
Streets/Roads Maintenance	\$875,000
Park Improvement Program Projects	\$0
Drainage Improvement Projects	\$2,365,000

Project	FY 2020/21 Funding
Bike/Ped Master Plan Program Projects	\$200,000
Atherton Library	\$14,261,490
CC Transfer from General Fund	\$16,622,934
Engineering/Staff project support	\$150,000
Neighborhood Traffic Control Devices	\$10,000
Traffic Control Devices & Safety	\$15,000
Upper Channel Phase 2	\$10,000
Total*	\$34,554,424

*expenditures include residual funds from the expired Parcel Tax

Once a Cooperative MOU is developed with the County of Santa Clara, the Park Circulation Project may be moved forward into the FY 2021/22 CIP.

RERSERVE CALCULATIONS

Since the last Study Session, the projected year-end fund balance increased \$494,394. The FY 2020/21 projected year-end fund balance is \$26,843,018. This includes ERAF revenues as allocated above and all reserve requirements. It is important to note that the unallocated fund balance is allocated toward the construction of the Town Center. Since the prior Study Session, the unallocated fund balance was increased by \$501,332. This is mainly attributed to the increase in ERAF budget, a reduction COP lease payment amount, and a \$19,823 decrease of budgeted expenditures.

FY 2020/21 Beginning Fund Balance	\$25,287,579
FY 2020/21 Projected Revenues (inclusive of ERAF)	\$17,700,782
Total Available Funds	\$42,988,361
COP Debt Service for FY 2020/21	(\$837,930)
FY 2020/21 Expenditures (Projected Budget)	(\$15,307,413)
Projected FY 2019/20 Ending Fund Balance	\$26,843,018

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 \$26,843,018

Unallocated Fund Balance -Reserves

Any remaining fund balance not reserved or committed are designated as Unallocated Fund Balance. The projected unallocated available fund balance for FY 2020/21 is \$20,980,423. 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 project.

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

FY 2020/21 Expenditures	\$15,307,413
Projected FY 2020/21 Ending Fund Balance	\$26,843,018
15% Emergency Reserve	\$2,296,112
20% Budget Stabilization Reserve	\$3,061,483
Building Component Town Center Contribution (formerly Facilities Reserve)	\$505,000
TOTAL RESERVE REQUIREMENT	\$5,862,595
<i>Less Above Reserve Requirement = Unallocated Reserves</i>	<i>\$20,980,423</i>

Conclusion

This budget presents a roadmap for continuing to accomplish the goals and objectives of the City Council. These are done so within existing resources and the core strategy of financial stability at the forefront. We continue to be fiscally prudent with our resources but are mindful of operational and infrastructure needs. With the commitment of the General Fund unallocated reserves to the Town Center project, certain CIP master plan projects will be on hold until additional funding is identified and/or when the Town Center project is completed. As we weather the COVID-19 impacts, the Town is still heavily reliant on property taxes and continues to explore revenue alternatives to the General Fund. There is no immediate impact to property tax revenues to the Town and residential building construction has been ramping back up. Town staff will continue to work efficiently and creatively to maximize available revenues by seeking outside grants, forging community, and regional partnerships.

POLICY FOCUS

This item discusses revenue and expenditure projections, the use of excess ERAF, reserve policies, and recommendations for General Fund Budget, Special Revenue, Internal Service Funds, and CIP. These are policy areas for Council discussion and direction as we prepare the FY 2020/21 budget. One of the many Council policies/priorities is to adopt a Fiscal Year budget every year. Staff has discussed various Policy Questions for Council consideration throughout this document. The City Council adopts a fiscal year budget that addresses any policies and or priorities of the Council while addressing the needs of the community.

FISCAL IMPACT

None.

PUBLIC NOTICE

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

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

Fiscal Transparency Web Page:

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

Archive of Town Budgets:

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

Financial Data Portal (OpenGov):

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

Financial Audit Archive:

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

Actuarial Valuations Archive:

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

Labor Contracts, Agreements, and Salary/Benefit Information:

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

COMMISSION/COMMITTEE FEEDBACK/REFERRAL

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

- X Audit/Finance Committee (meets every other month)
- Bicycle/Pedestrian Committee (meets as needed)
- Civic Center Advisory Committee (meets as needed)
- Environmental Programs Committee (meets every other month)
- Park and Recreation Committee (meets each month)
- X Planning Commission (meets each month)
- Rail Committee (meets every other month)
- Transportation Committee (meets every other month)

ATTACHMENTS

FY 2020/21 General Fund Revenue and Expenditure details by department
FY 2020/21 Internal Service, Library, Tennis Funds
FY 2020/21 Capital Improvement Program

Town of Atherton
General Fund 101
 Revenue & Expenditures Summary
 Fiscal Year 2020-2021

Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget/COVID 2019-2020	Recommended Budget 2020-2021
Revenues					
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
Total Property Taxes ->		11,016,883	11,816,864	11,474,508	12,048,750
101-00-41001-000	Sales & Use Tax General	250,391	214,146	198,000	210,000
101-00-41002-040	Prop 172 Sales Tax for Police	92,919	86,293	68,000	75,000
101-00-41004-000	In Lieu Sales Tax/Trip Flip				
Total Sales Taxes ->		343,309	300,439	266,000	285,000
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
Total Franchise Fees ->		819,542	871,161	904,161	918,468
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
Total Intergovernmental ->		38,086	40,311	40,311	40,733
101-00-43001-000	Business Licenses	227,679	252,033	262,033	239,431
Total Business License Tax ->		227,679	252,033	262,033	239,431
101-00-47001-000	Home Occupation Permit	300	300	300	300
101-00-47019-020	Zoning & Planning Fees	191,067	220,000	220,000	220,000
Total Planning Revenue ->		191,367	220,300	220,300	220,300
101-00-47002-025	Building Permit Fee	1,090,343	1,083,787	812,840	867,030
101-00-47004-025	Grading & Drainage	58,936	70,000	52,500	56,000
101-00-47021-025	Plan Check Fee	391,289	475,000	356,250	380,000
101-00-47030-025	Tree Removal Plan Check	55,503	68,722	51,542	54,970
101-00-48502-025	Miscellaneous Income				
Total Building Revenue ->		1,596,071	1,697,509	1,273,132	1,358,000
101-00-44001-040	Municipal & Vehicle Code Fines	11,289	12,916	5,438	8,474
101-00-44002-040	Other Fines & Forfeiture (County)	48,280	44,625	20,222	31,238
101-00-45007-040	POST Reimb	16,750	12,750	28,297	23,060
101-00-45017-040	ABAG Grant	4,999	3,200	-	-
101-00-45019-040	Federal SRO Grant	80,000	90,000	90,000	80,000
101-00-47005-040	Other Licenses & Permit	5,480	4,430	6,149	4,014
101-00-47009-040	Photocopy Fee	178	175	-	150
101-00-47011-040	Alarm Sign Fees	3,917	3,800	1,140	1,900
101-00-47012-040	Vehicle Release	1,075	1,300	663	800
101-00-47013-040	Police Report		-		
101-00-47014-040	Fingerprinting Fee		100	75	-
101-00-47016-040	Special Service Fee	7,058	8,000	2,742	8,400

Town of Atherton

General Fund 101

Revenue & Expenditures Summary

Fiscal Year 2020-2021

Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget/COVID 2019-2020	Recommended Budget 2020-2021
101-00-47017-040	Solicitor's Permit	31	155	116	-
101-00-47046-040	Alarm Permit Fee			18,941	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
	Total Police Revenue ->	181,983	183,401	175,983	178,136
101-00-45021-053	Highway Maint Reimbursement	35,700	35,700	26,775	35,700
101-00-47003-050	Encroachment	622,526	500,000	387,001	425,000
	Total DPW Revenue ->	658,226	535,700	413,776	460,700
101-00-47022-058	Social Fees	93,275	87,700	64,814	68,390
101-00-47023-058	Meeting Fees	21,677	24,000	15,922	16,800
101-00-47025-058	Class Fees	19,995	25,000	16,585	17,500
101-00-47028-058	Weddings	29,487	28,000	25,209	26,600
101-00-47029-058	Park Day Use Fee	12,375	12,000	7,961	8,400
101-00-47039-058	Park Rev-Admin 30% Non-Resident	33,120	30,000	23,219	24,500
101-00-47040-058	Park Rev-Admin 15% Resident	2,925	4,000	4,315	4,550
	Total Park Program Revenue ->	212,854	210,700	158,025	166,740
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	52,850	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	110,000	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	65,923	87,897
101-00-48004-000	Sale of Property			-	
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			
	Total Misc. Revenues ->	1,660,749	406,305	446,107	472,024
	Total Operating Revenues ->	16,946,750	16,534,722	15,634,336	16,388,282
	Expenditures				
	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	1,057,720	1,151,544
	Inter Department	624,018	761,827	787,867	887,994
	Police Department	7,494,480	7,971,447	7,971,446	8,401,376
	Public Works Department (adj)	1,649,833	2,377,689	2,402,359	2,455,530
	Total Operating Expenditures ->	12,992,527	14,592,838	14,593,915	15,307,413
	Excess (Deficiency) of Revenues Over Expenditures	3,954,223	1,941,885	1,040,421	1,080,869

Town of Atherton
General Fund 101
 Revenue & Expenditures Summary
 Fiscal Year 2020-2021

Account	Description	Actual 2018-2019	Adopted Budget 2019-2020	Adjusted Budget/COVID 2019-2020	Recommended Budget 2020-2021
<u>Other Financing Sources/(Uses)</u>					
101-00-49002-000	Special Parcel Tax Fund-Safety				
	COP Debt Service				(837,930)
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	1,312,500
	Total Transfers In/(Out) ->	1,453,843	1,190,000	1,674,091	474,570
	Incr/(Decr) of General Fund Resv	5,408,066	3,131,885	2,714,512	1,555,439
	Net Change in Fund Balance	5,408,066	3,131,885	2,714,512	1,555,439
	Beginning Fund Balance	17,165,004	22,573,069	22,573,069	25,287,579
	Ending Fund Balance	22,573,069	25,704,954	25,287,581	26,843,018

<u>Fund Balance Schedule</u>				
Building Component Town Center Funding		505,000	505,000	505,000
15% Emergency Reserve		2,188,926	2,189,087	2,296,112
20% Reserve		2,918,568	2,918,783	3,061,483
Reserved for OPEB				
Available Fund Balance		20,092,461	19,674,711	20,980,423
Ending Fund Balance		25,704,954	25,287,581	26,843,018



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
City Council	43,638	55,834	55,834	64,117

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
Total City Council			43,638	55,834	55,834	64,117



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
Administration Total	795,819	820,794	820,794	889,521

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
		Total Salaries & Benefits	669,536	695,208	711,408	752,007
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
Total Operations			126,283	125,586	125,586	137,514
Total Admin Dept			795,819	820,794	836,994	889,521



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
City Attorney Total	225,011	204,000	364,600	300,000

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		-	
Total City Attorney Dept			225,011	204,000	364,600	300,000



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
Finance Total	701,754	779,315	779,315	803,948

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
	Total Salaries & Benefits	531,501	575,080	575,080	602,483
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				
	Total Operations	170,253	204,235	204,235	201,465
	Total Finance Dept	701,754	779,315	779,315	803,948



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
Planning Total	266,525	299,781	339,381	353,383

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
Total Planning Dept			266,525	299,781	339,381	353,383



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 Svcs	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
Building Total	1,191,448	1,322,150	1,322,150	1,151,544

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
Total Salaries & Benefits			299,884	311,768	311,768	328,679
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	-	-	-	-
Total Operations			891,564	1,010,382	1,010,382	822,865
Total Building Dept			1,191,448	1,322,150	1,322,150	1,151,544



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	4,364,346
EE Benefits	2,668,143	2,988,534	2,988,534	3,185,700
Professional Svs	83,138	97,628	97,628	124,731
General Operations	434,028	288,550	311,550	176,112
Other Services/Exp.	240,480	264,382	264,382	276,039
Supplies & Materials	143,646	133,000	138,000	146,500
Capital Outlay	25,870	50,764	50,764	127,947
Police Total	7,494,480	7,971,447	7,971,447	8,401,376

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	518,262
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	80,389
EE Benefits	101-40-51001-040	Medicare Tax	60,678	56,271	56,271	59,980
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	640,524
EE Benefits	101-40-51004-040	PERS Retire Contr - EE	-	-	-	-
EE Benefits	101-40-51005-040	Deferred Compensation	8,263	7,604	7,604	20,919
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	514,286
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	47,438
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	356,328
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	23,528
EE Benefits	101-40-51016-040	Unemployment Insurance	42,024	38,886	38,886	41,443
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
Total Salaries & Benefits			6,567,318	7,137,124	7,109,124	7,550,047
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	-
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 & Mats	36,875	31,000	31,000	31,600
Supplies & Materials	101-40-55018-040	Disaster/Emergency	7,368	8,500	8,500	18,900
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	123,447
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
Total Operations			927,163	834,324	862,324	851,329
Total Police Dept			7,494,480	7,971,447	7,971,447	8,401,376



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
DPW Total	1,649,833	2,381,139	2,415,906	2,455,530

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
Total Salaries & Benefits			560,278	611,147	611,147	621,427
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 & Mats	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 Mats	-	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 & Mats	-	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
Total Operations			1,089,555	1,769,992	1,804,760	1,834,103

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
		Total DPW	1,649,833	2,381,139	2,415,906	2,455,530

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
Total Salaries & Benefits			254,922	188,187	188,187	192,473
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
Total Operations			66,171	210,383	227,481	210,100
Total DPW Engineering			321,093	398,570	415,668	402,573

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
Total Salaries & Benefits			143,740	162,059	162,059	161,090
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
						-
Total Operations			465,284	609,936	609,936	633,913
Total DPW Street Maint			609,024	771,995	771,995	795,003

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
		Total Salaries & Benefits	65,606	158,570	158,570	162,006
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 Mats	-	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				-
Total Operations			331,626	606,453	606,453	627,017
Total DPW Park Maintenance			397,232	765,023	765,023	789,023

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
		Total Salaries & Benefits	71,305	76,708	76,708	79,581
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
Total Operations			101,475	130,170	147,840	133,448
Total DPW Park Programs			172,780	206,878	224,548	213,029

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
		Total Salaries & Benefits	24,705	25,622	25,622	26,278
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
Total Operations			124,999	213,050	213,050	229,625
Total DPW Bldg Maint			149,705	238,672	238,672	255,903

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)

ATTACHMENT 2

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	-
610-40-57005-040	Vehicles & Accessories	123,576	80,000	100,000
610-50-57004-040	Machinery & Equipment	-	-	-
610-50-57005-050	Vehicles & Accessories	16,867	-	-
	Total Expenditures	202,526	125,500	100,000
	Excess (Deficiency) of Revenues Over Expenditures	310,168	40,600	(54,900)
	Beginning Net Asset (Deficit)	863,922	1,174,090	1,214,690
	Ending Net Asset (Deficit)	1,174,090	1,214,690	1,159,790

ATTACHMENT 2

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)	724,656	1,043,342	1,167,668
	Ending Net Assets (Deficit)	<u>1,043,342</u>	<u>1,167,668</u>	<u>1,462,638</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	279,741	282,412	300,434
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	179,689	280,212	298,234
	Excess (Deficiency) of Revenue Over Expenditures	100,052	2,200	2,200
	Beginning Net Assets (Deficit)	546,664	646,716	648,916
	Ending Net Assets (Deficit)	646,716	648,916	651,116

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 Annual Operating Budget FY 2020-2021
Internal Service Fund
Tennis Budget Object Details

Fund 105 Acct Description	Quantity, brief description and justification of items requested	FY 2020 Recommended Appropriations	FY 2021 Recommended Appropriations
Contract Maint Service	Portion of MCE contract for cleaning courts	10,130	10,130
Building Security	Re-key tennis court gates	2,500	2,500
Facility Repair & Maint	Urgent court needs/Resurface/Restripe	65,000	35,000
Construction Materials	Court patching and painting Rejuvenate Tennis seating area	2,000	5,000
	Total Operations	34,500	52,630
	Total Tennis Fund	34,500	52,630

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

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

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**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.

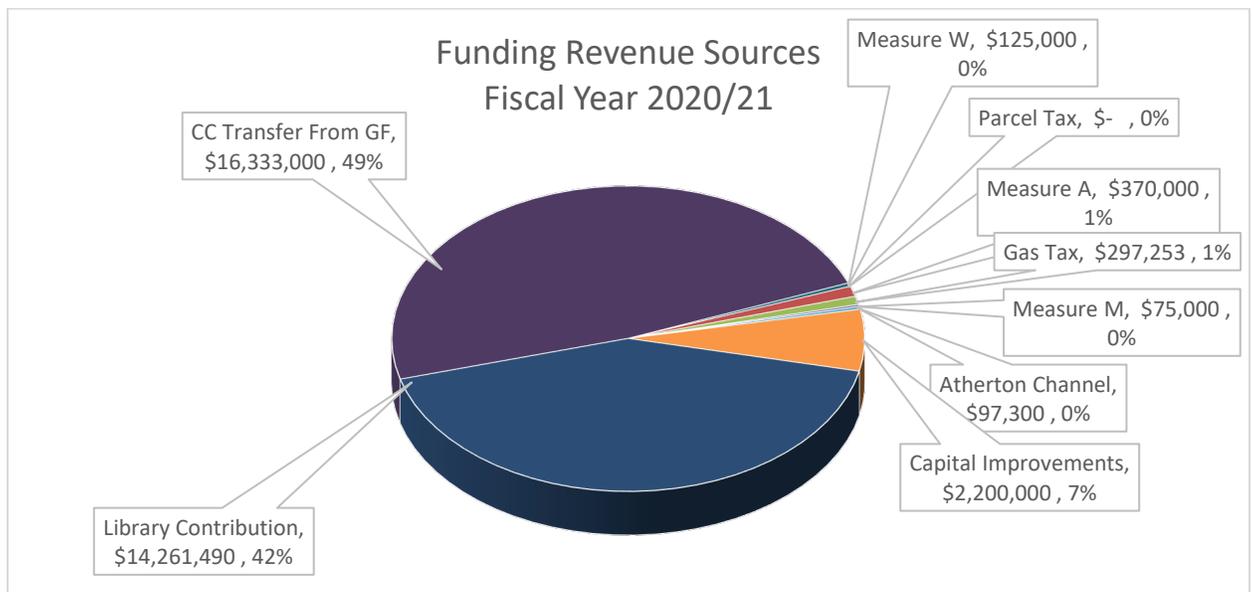


Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

Fund Sources in FY 2020/21

The sources used to fund the FY 2020/21 capital improvements total approximately \$33.75 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.

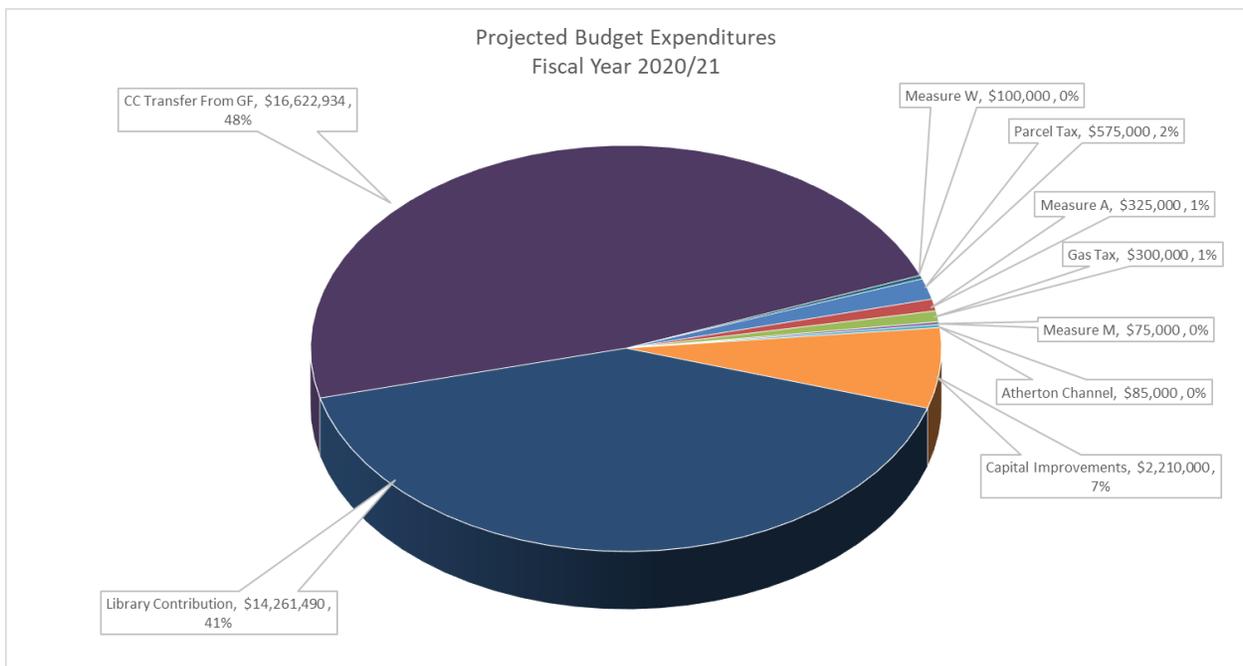




Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

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**

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**Section III:
Capital Projects**



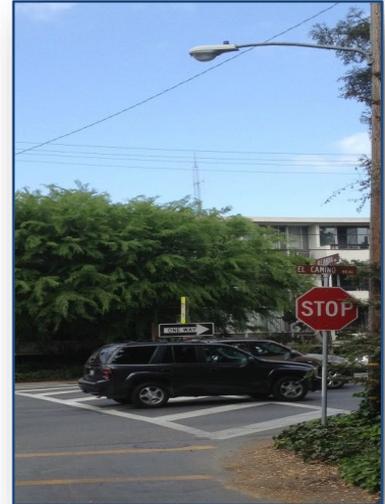
Capital Improvement Program Fiscal Years 2020/21 through 2024/2025

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

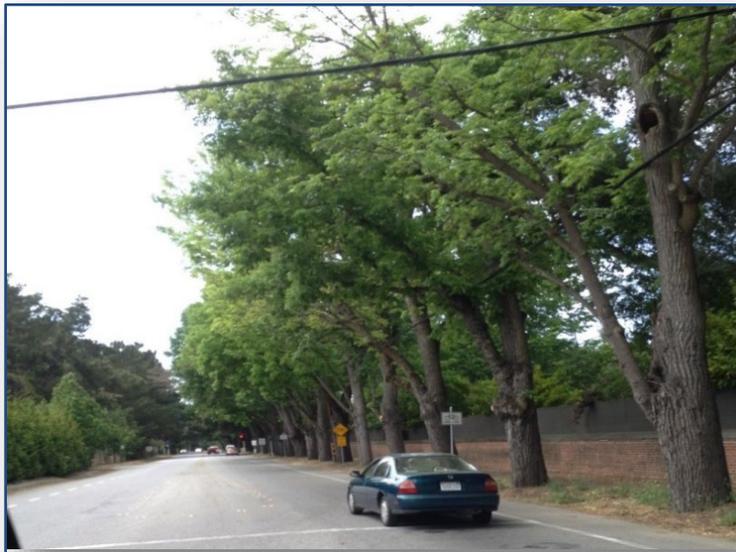
Project Name: Traffic Safety Improvement Program - #56064

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	\$ 107,595	\$ 45,191	\$ 7,787	\$ 383	
Revenue							
203-00-45001-050	Gas Tax - 2105 estimate of FY 19-20 Covid-19 revenue	\$ 297,253	\$ 187,596	\$ 187,596	\$ 187,596	\$ 187,596	\$ 1,047,637
	TOTAL REVENUE - FUND 203	\$ 297,253	\$ 187,596	\$ 187,596	\$ 187,596	\$ 187,596	\$ 1,047,637
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	\$ 145,000	\$ 137,500	\$ 732,500
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	\$ 195,000	\$ 187,500	\$ 1,157,500
	GAS TAX - FUND 203						
	ENDING FUND BALANCE	\$ 107,595	\$ 45,191	\$ 7,787	\$ 383	\$ 479	
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		\$ 133,000	\$ 158,000	\$ 183,000	\$ 208,000	\$ 233,000	
	BEGINNING FUND BALANCE						
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	\$ 625,000
	TOTAL REVENUE - FUND 205	\$ 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	\$ 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	\$ 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	\$ 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	\$	\$	