



## **Item No. 5b Town of Atherton**

### **PARK AND RECREATION COMMITTEE - REGULAR AGENDA**

**TO:            PARKS AND RECREATION COMMITTEE**

**FROM:        SALLY BENTZ-DALTON – PARK MANAGER**

**DATE:        JANUARY 13TH, 2021**

**SUBJECT:     PRESENTATION OF HOLBROOK-PALMER PARK, PARK  
                 MAINTENANCE AND PARK PROGRAMS 2020-2021 BUDGET**

### **BACKGROUND**

Staff has attached the 2020-2021 Annual Operating Budget for Park Maintenance and Park Programs as well as the Ledger as of December 18th, 2020. The Committee can discuss and comment.

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

| Category                          | Account          | Description             | Actual<br>2018-2019 | Adopted<br>Budget<br>2019-2020 | Adjusted<br>Budget<br>2019-2020 | Recomm<br>Budget<br>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  |                     |                                |                                 | -                             |
| <b>Total Operations</b>           |                  |                         | <b>331,626</b>      | <b>606,453</b>                 | <b>606,453</b>                  | <b>627,017</b>                |
| <b>Total DPW Park Maintenance</b> |                  |                         | <b>397,232</b>      | <b>765,023</b>                 | <b>765,023</b>                  | <b>789,023</b>                |

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

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

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

| Category                             | Account           | Description                   | Actual<br>2018-2019 | Adopted<br>Budget<br>2019-2020 | Adjusted<br>Budget<br>2019-2020 | Recomm<br>Budget<br>2020-2021 |
|--------------------------------------|-------------------|-------------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Salaries & Wages                     | 101-57-50001-057  | Regular Salaries              | 39,358              | 109,544                        | 109,544                         | 108,490                       |
| Salaries & Wages                     | 101-57-50013-057  | EE Benefits Earned            | 390                 | 1,643                          | 1,643                           | 1,627                         |
| EE Benefits                          | 101-57-51001-057  | Medicare Insurance            | 588                 | 1,588                          | 1,588                           | 1,573                         |
| EE Benefits                          | 101-57-51003-057  | PERS Retire Contr - ER        | 3,725               | 7,984                          | 7,984                           | 8,806                         |
| 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                           | 4,340                         |
| 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                           | 1,085                         |
| EE Benefits                          | 101-xx-51xxx-Misc | Unfunded Liabilities-Misc     | 7,307               | 9,470                          | 9,470                           | 10,944                        |
| <b>Total Salaries &amp; Benefits</b> |                   |                               | <b>65,606</b>       | <b>158,570</b>                 | <b>158,570</b>                  | <b>158,354</b>                |
| Professional Svs                     | 101-57-52031-057  | Contract DPW Maint Serv       | 259,128             | 280,599                        | 280,599                         | 289,017                       |
| General Operations                   | 101-57-53002-057  | Equipment Repair & Maint      | 2,639               | 3,000                          | 3,000                           | 3,500                         |
| General Operations                   | 101-57-53003-057  | Building Security             | 2,432               | 1,750                          | 1,750                           | 2,500                         |
| General Operations                   | 101-57-53004-057  | Facility Repair & Maint       | 3,747               | 35,000                         | 35,000                          | 40,000                        |
| General Operations                   | 101-57-53006-057  | Electrical Repair & Maint     | -                   | 10,000                         | 10,000                          | 10,000                        |
| General Operations                   | 101-57-53008-057  | Contract Custodial Services   | 8,445               | 19,404                         | 19,404                          | 20,000                        |
| General Operations                   | 101-57-53009-057  | Tree Maintenance              | 23,744              | 15,000                         | 15,000                          | 20,000                        |
| General Operations                   | 101-57-53014-057  | Utilities - Electricity       | 8,911               | 7,500                          | 9,500                           | 7,500                         |
| General Operations                   | 101-57-53015-057  | Utilities - Gas               | 2,795               | 2,000                          | 2,000                           | 2,000                         |
| General Operations                   | 101-57-53017-057  | Utilities - Sewer             | 6,061               | 11,000                         | 15,000                          | 11,000                        |
| General Operations                   | 101-57-53029-057  | Contract Inspection & Testing | -                   | 1,700                          | 1,700                           | 2,000                         |
| General Operations                   | 101-57-53033-057  | Rent - Mach & Equipment       | -                   | 1,500                          | 1,500                           | 1,500                         |
| Other Services/Exp.                  | 101-57-53503-057  | Equip Replace Charges         | 3,000               | 3,000                          | 3,000                           | 3,000                         |
| Supplies & Materials                 | 101-57-54010-057  | Other Contract Services       | 7,485               | 32,500                         | 32,500                          | 32,500                        |
| Supplies & Materials                 | 101-57-55008-057  | Misc. Computer Software       | 251                 | 1,500                          | 1,500                           | 1,500                         |

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

| Category                          | Account          | Description           | Actual<br>2018-2019 | Adopted<br>Budget<br>2019-2020 | Adjusted<br>Budget<br>2019-2020 | Recomm<br>Budget<br>2020-2021 |
|-----------------------------------|------------------|-----------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Supplies & Materials              | 101-57-55011-057 | Landscape Supplies    | 2,352               | 20,000                         | 14,000                          | 20,000                        |
| Supplies & Materials              | 101-57-55012-057 | Construction Matls    | -                   | 1,000                          | 1,000                           | 1,000                         |
| Capital Outlay                    | 101-57-57002-057 | Building Improvements | 636                 | 160,000                        | 160,000                         | 160,000                       |
| <b>Total Operations</b>           |                  |                       | <b>331,626</b>      | <b>606,453</b>                 | <b>606,453</b>                  | <b>627,017</b>                |
| <b>Total DPW Park Maintenance</b> |                  |                       | <b>397,232</b>      | <b>765,023</b>                 | <b>765,023</b>                  | <b>785,371</b>                |

Town of Atherton Annual Operating Budget FY 2020-2021  
DPW Park Maint. - Budget Object Details

| Account No.       | Acct Description            | Quantity, brief description and justification<br>of items requested                                | FY 2021<br>Recommended<br>Appropriations |
|-------------------|-----------------------------|--|--|
| 101-57-50001-057  | Regular Salaries            | Salaries - one full-time staff 20% or 0.2 FTE  | 108,490                                  |
| 101-57-50013-057  | EE Benefits Earned          | 1.5% contribution for vac, sick, comp, & holiday pay   | 1,627                                    |
| 101-57-51001-057  | Medicare Insurance          | Medicare is paid on all salaries at a rate of 1.45%  | 1,573                                    |
| 101-57-51003-057  | PERS Retire Contr - ER      | Employer contribution for employee pension   | 8,806                                    |
| 101-57-51007-057  | STD Insurance               | Short-term disability premium to The Cities Group  | 134                                      |
| 101-57-51008-057  | Health Insurance - Active   | Health plan coverage - Cafeteria Plan  | 11,720                                   |
| 101-57-51009-057  | Health Insurance - Retirees | Retiree health Pay-as-you-go   | 4,362                                    |
| 101-57-51009-057  | Health Insurance - GASB45   | Retiree health GASB45  | 3,492                                    |
| 101-57-51010-057  | Dental Insurance            | Teamster Dental Plan premium   | 953                                      |
| 101-57-51011-057  | Vision Insurance            | Vision service plan premium  | 176                                      |
| 101-57-51013-057  | Workers Compensation        | Worker's Compensation charged to Department  | 4,340                                    |
| 101-57-51014-057  | Life & ADD Insurance        | Premium to The Cities Group  | 96                                       |
| 101-57-51015-057  | LTD Insurance               | Long-term disability premium to The Cities Group   | 556                                      |
| 101-57-51016-057  | Unemployment Insurance      | Self-funded unemployment   | 1,085                                    |
| 101-xx-51xxx-Misc | Unfunded Liabilities-Misc   | Unfunded Liabilities-Misc  | 10,944                                   |
|                   |                             | <b>Total Salaries &amp; Benefits</b>   | <b>158,354</b>                           |
| 101-57-52031-057  | Contract DPW Maint Serv     | Portion of MCE contract, head gardener, 7 days coverage  | 289,017                                  |
| 101-57-53002-057  | Equipment Repair & Maint    | Tractor, small equipment repairs (blowers, weed eaters, chainsaws, etc.)                           | 3,500                                    |
| 101-57-53003-057  | Building Security           | Lock repair and replacement  | 2,500                                    |
| 101-57-53004-057  | Facility Repair & Maint     | Minor repairs around park grounds, Elevator, roof, HVAC, etc- includes Gilmore house minor repairs | 40,000                                   |
| 101-57-53006-057  | Electrical Repair & Maint   | Defer maint. electrical repairs park   | 10,000                                   |
| 101-57-53008-057  | Contract Custodial Services | Cleaning of restrooms at park  | 20,000                                   |
| 101-57-53009-057  | Tree Maintenance            | Contract tree maintenance; pruning cycle for trees   | 20,000                                   |
| 101-57-53014-057  | Utilities - Electricity     | PG&E   | 7,500                                    |
| 101-57-53015-057  | Utilities - Gas             | ABAG gas   | 2,000                                    |
| 101-57-53016-057  | Utilities - Water           | Cal water  |  |
| 101-57-53017-057  | Utilities - Sewer           | County of San Mateo  | 11,000                                   |

Town of Atherton Annual Operating Budget FY 2020-2021  
 DPW Park Maint. - Budget Object Details

| Account No.                         | Acct Description              | Quantity, brief description and justification<br>of items requested  | FY 2021<br>Recommended<br>Appropriations |
|-------------------------------------|-------------------------------|--|--|
| 101-57-53029-057                    | Contract Inspection & Testing | Playground, fire extinguishers, sprinklers, pumps,<br>well water, soil tests, etc.   | 2,000                                    |
| 101-57-53033-057                    | Rent - Mach & Equipment       | Temporary restroom   | 1,500                                    |
| 101-57-53503-057                    | Equip Replace Charges         | For future replacement of vehicles & equipment<br>tractor, gator   | 3,000                                    |
| 101-57-54010-057                    | Other Contract Services       | Bee removal, plumbing, carpet repair, park<br>landscape services   | 32,500                                   |
| 101-57-55008-057                    | Misc. Computer Software       | Cost of Upgrades License and Programs;<br>Rainmaster Irrigation controllers  | 1,500                                    |
| 101-57-55011-057                    | Landscape Supplies            | Replacement plant material for the park; fertilizers,<br>mulch, tree stakes, etc.  | 20,000                                   |
| 101-57-55012-057                    | Construction Mats             | Materials and parts used to build or repair things,<br>including lumber, nails, concrete, asphalt, rock,<br>irrigation parts, etc. | 1,000                                    |
| 101-57-57002-057                    | Building Improvements         | Carriage House bath room remodel   | 100,000                                  |
|                                     | Building Improvements         | Maintenance & Rehab of park path from pedestrian<br>bridge to par course   | 60,000                                   |
|                                     |                               |  | 160,000                                  |
| <b>Total Operations</b>             |                               |  | <b><u>627,017</u></b>                    |
| <b>Total DPW - Park Maintenance</b> |                               |  | <b><u><u>785,371</u></u></b>             |

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

| Category                             | Account           | Description                | Actual<br>2018-2019 | Adopted<br>Budget<br>2019-2020 | Adjusted<br>Budget<br>2019-2020 | Recomm<br>Budget<br>2020-2021 |
|--------------------------------------|-------------------|----------------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|
| Salaries & Wages                     | 101-58-50001-058  | Regular Salaries           | 39,358              | 40,932                         | 40,932                          | 40,539                        |
| Salaries & Wages                     | 101-58-50013-058  | EE Benefits Earned         | 391                 | 614                            | 614                             | 608                           |
| EE Benefits                          | 101-58-51001-058  | Medicare Insurance         | 588                 | 594                            | 594                             | 588                           |
| EE Benefits                          | 101-58-51003-058  | PERS Retire Contr - ER     | 3,725               | 3,818                          | 3,818                           | 4,135                         |
| 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                           | 1,622                         |
| 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                             | 405                           |
| EE Benefits                          | 101-xx-51xxx-Misc | Unfunded Liabilities-Misc  | 13,006              | 16,854                         | 16,854                          | 19,477                        |
| <b>Total Salaries &amp; Benefits</b> |                   |                            | <b>71,305</b>       | <b>76,708</b>                  | <b>76,708</b>                   | <b>78,192</b>                 |
| Professional Svs                     | 101-58-52030-058  | Contract Park Event Svs    | 69,845              | 80,680                         | 98,350                          | 83,100                        |
| Professional Svs                     | 101-58-52031-058  | Contract DPW Maint Serv    | 1,690               | 5,250                          | 5,250                           | 5,408                         |
| General Operations                   | 101-58-53003-058  | Building Security          | -                   | 2,500                          | 2,500                           | 2,500                         |
| General Operations                   | 101-58-53004-058  | Facility Repair & Maint    | 3,392               | 3,000                          | 3,000                           | 3,000                         |
| General Operations                   | 101-58-53014-058  | Utilities - Electricity    | 9,593               | 9,000                          | 9,000                           | 9,000                         |
| General Operations                   | 101-58-53015-058  | Utilities - Gas            | 2,120               | 1,700                          | 2,700                           | 1,700                         |
| General Operations                   | 101-58-53016-058  | Utilities - Water          | 7,942               | 15,000                         | 13,000                          | 15,000                        |
| General Operations                   | 101-58-53018-058  | Utilities - Telephone      | 1,607               | 1,500                          | 1,500                           | 1,500                         |
| General Operations                   | 101-58-53030-058  | Credit Card Merchant Fees  | 4,273               | 5,500                          | 5,500                           | 5,500                         |
| 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 Matls         | -                   | 500                            | 500                             | 500                           |
| Capital Outlay                       | 101-58-57004-058  | Machinery & Equipment      | -                   | 3,500                          | 3,500                           | 3,500                         |
| Capital Outlay                       | 101-58-57006-058  | Computer Equip/Software    | 601                 | -                              | 1,000                           | 700                           |
| Capital Outlay                       | 101-58-57007-058  | Office Machines & Furn     | -                   | 700                            | 700                             | 700                           |
| <b>Total Operations</b>              |                   |                            | <b>101,475</b>      | <b>130,170</b>                 | <b>147,840</b>                  | <b>133,448</b>                |
| <b>Total DPW Park Programs</b>       |                   |                            | <b>172,780</b>      | <b>206,878</b>                 | <b>224,548</b>                  | <b>211,640</b>                |

Town of Atherton Annual Operating Budget FY 2020-2021  
DPW Park Program - Budget Object Details

| Account No.                          | Acct Description           | Quantity, brief description and justification<br>of items requested | FY 2021<br>Recommended<br>Appropriations |
|--------------------------------------|----------------------------|---|--|
| 101-58-50001-058                     | Regular Salaries           | Salaries - one full-time staff 20% or 0.2 FTE                       | 40,539                                   |
| 101-58-50013-058                     | EE Benefits Earned         | 1.5% contribution for vac, sick, comp, & holiday pay                | 608                                      |
| 101-58-51001-058                     | Medicare Insurance         | Medicare is paid on all salaries at a rate of 1.45%                 | 588                                      |
| 101-58-51003-058                     | PERS Retire Contr - ER     | Employer contribution for employee pension                          | 4,135                                    |
| 101-58-51007-058                     | STD Insurance              | Short-term disability premium to The Cities Group                   | 38                                       |
| 101-58-51008-058                     | Health Insurance - Active  | Health plan coverage - Cafeteria Plan                               | 2,589                                    |
| 101-58-51009-058                     | Health Insurance - Retiree | Retiree health Pay-as-you-go  | 4,055                                    |
| 101-58-51009-058                     | Health Insurance - GASB45  | Retiree health GASB45   | 3,492                                    |
| 101-58-51010-058                     | Dental Insurance           | Delta Dental Plan premium   | 369                                      |
| 101-58-51011-058                     | Vision Insurance           | Vision service plan premium   | 74                                       |
| 101-58-51013-058                     | Workers Compensation       | Worker's Compensation charged to Department                         | 1,622                                    |
| 101-58-51014-058                     | Life & ADD Insurance       | Premium to The Cities Group   | 42                                       |
| 101-58-51015-058                     | LTD Insurance              | Long-term disability premium to The Cities Group                    | 159                                      |
| 101-58-51016-058                     | Unemployment Insurance     | Self-funded unemployment  | 405                                      |
| 101-xx-51xxx-Misc                    | Unfunded Liabilities-Misc  | Unfunded Liabilities-Misc   | 19,477                                   |
| <b>Total Salaries &amp; Benefits</b> |                            |   | <b>78,192</b>                            |
| 101-58-52030-058                     | Contract Park Event Svs    | Park events services and additional services                        | 83,100                                   |
| 101-58-52031-058                     | Contract DPW Maint Serv    | MCE services for park program                                       | 5,408                                    |
| 101-58-53003-058                     | Building Security          | Building Security; locks  | 2,500                                    |
| 101-58-53004-058                     | Facility Repair & Maint    | Carpet cleaning, Sound system repairs                               | 3,000                                    |
| 101-58-53014-058                     | Utilities - Electricity    | PG&E  | 9,000                                    |
| 101-58-53015-058                     | Utilities - Gas            | ABAG gas  | 1,700                                    |
| 101-58-53016-058                     | Utilities - Water          | Calwater  | 15,000                                   |
| 101-58-53017-058                     | Utilities - Sewer          | West Bay  |  |
| 101-58-53018-058                     | Utilities - Telephone      | Phone & Internet  | 1,500                                    |
| 101-58-53024-058                     | Advertising/Publishing     | "Here Comes the Guide"  |  |
| 101-58-53030-058                     | Credit Card Merchant Fees  | For processing of credit card transactions                          | 5,500                                    |

Town of Atherton Annual Operating Budget FY 2020-2021  
 DPW Park Program - Budget Object Details

| Account No.                      | Acct Description        | Quantity, brief description and justification<br>of items requested  | FY 2021<br>Recommended<br>Appropriations |
|----------------------------------|-------------------------|--|--|
| 101-58-55010-058                 | Custodial Supplies      | Supplies used in the operation or routine maintenance of the park event buildings including: restroom and kitchen            | 840                                      |
| 101-58-55011-058                 | Landscape Supplies      | Replacement plant material for the park event areas; fertilizers, mulch, tree stakes, etc.                                   | 500                                      |
| 101-58-55012-058                 | Construction Matls      | Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc. | 500                                      |
| 101-58-57004-058                 | Machinery & Equipment   | Audio, visual and new PA upgrades  | 3,500                                    |
| 101-58-57006-058                 | Computer Equip/Software | Computer lease program   | 700                                      |
| 101-58-57007-058                 | Office Machines & Furn  | Replace damaged machines or furniture or upgrade based on ergonomic review, i.e., chairs                                     | 700                                      |
| <b>Total Operations</b>          |                         |  | <b><u>133,448</u></b>                    |
| <b>Total DPW - Park Programs</b> |                         |  | <b><u>211,640</u></b>                    |

ATTACHMENT 1

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

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

| Account Number   | Description                    | Adopted Budget    | Adjusted Budget   | YTD Actual        | Available         | Encumbered        | % Expended   |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| 101-57-57002-057 | Building Improvements          | 160,000.00        | 160,000.00        | 0.00              | 160,000.00        | 0.00              | 0.00         |
| 101-57-57025-057 | COVID-19 Emergency             | <u>0.00</u>       | <u>0.00</u>       | <u>13,365.64</u>  | <u>-13,365.64</u> | <u>10,984.91</u>  | <u>0.00</u>  |
|                  | Capital Outlay                 | 160,000.00        | 160,000.00        | 13,365.64         | 146,634.36        | 10,984.91         | 8.35         |
| <b>57</b>        | <b>DPW - Park Maintenance</b>  | <b>785,372.00</b> | <b>785,372.00</b> | <b>238,135.82</b> | <b>547,236.18</b> | <b>226,653.54</b> | <b>30.32</b> |
| 101-58-50001-058 | Regular Salaries               | 40,539.00         | 40,539.00         | 18,793.22         | 21,745.78         | 0.00              | 46.36        |
| 101-58-50008-058 | VacationComp Time Payout       | <u>0.00</u>       | <u>0.00</u>       | <u>2,338.77</u>   | <u>-2,338.77</u>  | <u>0.00</u>       | <u>0.00</u>  |
|                  | Salaries & Wages               | 40,539.00         | 40,539.00         | 21,131.99         | 19,407.01         | 0.00              | 52.13        |
| 101-58-50013-058 | EE Benefits Earned             | 608.00            | 608.00            | 405.40            | 202.60            | 0.00              | 66.68        |
| 101-58-51001-058 | Medicare                       | 588.00            | 588.00            | 347.74            | 240.26            | 0.00              | 59.14        |
| 101-58-51003-058 | PERS Retirement Contrib-ER     | 4,135.00          | 4,135.00          | 2,053.68          | 2,081.32          | 0.00              | 49.67        |
| 101-58-51007-058 | Short-term Disability Ins      | 38.00             | 38.00             | 19.21             | 18.79             | 0.00              | 50.55        |
| 101-58-51008-058 | Health Insurance - Active      | 2,589.00          | 2,589.00          | 1,294.38          | 1,294.62          | 0.00              | 50.00        |
| 101-58-51009-058 | Health Insurance - Retirees    | 7,548.00          | 7,548.00          | 3,774.00          | 3,774.00          | 0.00              | 50.00        |
| 101-58-51010-058 | Dental Insurance               | 369.00            | 369.00            | 175.86            | 193.14            | 0.00              | 47.66        |
| 101-58-51011-058 | Vision Insurance               | 74.00             | 74.00             | 35.07             | 38.93             | 0.00              | 47.39        |
| 101-58-51013-058 | Worker's Comp Insurance        | 1,622.00          | 1,622.00          | 959.72            | 662.28            | 0.00              | 59.17        |
| 101-58-51014-058 | Life & ADD Insurance           | 42.00             | 42.00             | 16.03             | 25.97             | 0.00              | 38.17        |
| 101-58-51015-058 | Long-term Disability Insurance | 159.00            | 159.00            | 0.00              | 159.00            | 0.00              | 0.00         |
| 101-58-51016-058 | State Unemployment Ins         | 405.00            | 405.00            | 239.91            | 165.09            | 0.00              | 59.24        |
| 101-58-51021-058 | Unfunded PERS-Liabilities-Misc | <u>19,477.00</u>  | <u>19,477.00</u>  | <u>18,829.38</u>  | <u>647.62</u>     | <u>0.00</u>       | <u>96.67</u> |
|                  | Employee Benefits              | 37,654.00         | 37,654.00         | 28,150.38         | 9,503.62          | 0.00              | 74.76        |
| 101-58-52030-058 | Contract Park Event Service    | 83,100.00         | 83,100.00         | 7,414.00          | 75,686.00         | 75,686.00         | 8.92         |
| 101-58-52031-058 | Contract DPW Maintenance Serv  | <u>5,408.00</u>   | <u>5,408.00</u>   | <u>1,693.79</u>   | <u>3,714.21</u>   | <u>3,714.21</u>   | <u>31.32</u> |
|                  | Professional Services          | 88,508.00         | 88,508.00         | 9,107.79          | 79,400.21         | 79,400.21         | 10.29        |
| 101-58-53003-058 | Building Security              | 2,500.00          | 2,500.00          | 0.00              | 2,500.00          | 0.00              | 0.00         |
| 101-58-53004-058 | Facility Repair & Maintenance  | 3,000.00          | 3,000.00          | 0.00              | 3,000.00          | 0.00              | 0.00         |
| 101-58-53014-058 | Utilities - Electricity        | 9,000.00          | 9,000.00          | 2,916.10          | 6,083.90          | 0.00              | 32.40        |
| 101-58-53015-058 | Utilities - Gas                | 1,700.00          | 1,700.00          | 977.24            | 722.76            | 0.00              | 57.48        |
| 101-58-53016-058 | Utilities - Water              | 15,000.00         | 15,000.00         | 5,281.41          | 9,718.59          | 0.00              | 35.21        |
| 101-58-53018-058 | Utilities - Telephone          | 1,500.00          | 1,500.00          | 644.68            | 855.32            | 0.00              | 42.98        |
| 101-58-53030-058 | Card Merchant Fees             | <u>5,500.00</u>   | <u>5,500.00</u>   | <u>264.58</u>     | <u>5,235.42</u>   | <u>0.00</u>       | <u>4.81</u>  |
|                  | General Operations             | 38,200.00         | 38,200.00         | 10,084.01         | 28,115.99         | 0.00              | 26.40        |
| 101-58-55010-058 | Custodial Supplies             | 840.00            | 840.00            | 0.00              | 840.00            | 0.00              | 0.00         |

| Account Number   | Description                    | Adopted Budget    | Adjusted Budget   | YTD Actual       | Available         | Encumbered       | % Expended   |
|------------------|--------------------------------|-------------------|-------------------|------------------|-------------------|------------------|--------------|
| 101-58-55011-058 | Landscape Supplies             | 500.00            | 500.00            | 425.61           | 74.39             | 0.00             | 85.12        |
| 101-58-55012-058 | Construction Matls             | <u>500.00</u>     | <u>500.00</u>     | <u>0.00</u>      | <u>500.00</u>     | <u>0.00</u>      | <u>0.00</u>  |
|                  | Supplies & Materials           | 1,840.00          | 1,840.00          | 425.61           | 1,414.39          | 0.00             | 23.13        |
| 101-58-57004-058 | Machinery & Equipment          | 3,500.00          | 3,500.00          | 0.00             | 3,500.00          | 0.00             | 0.00         |
| 101-58-57006-058 | Computer EquipmentSoftware     | 700.00            | 700.00            | 736.47           | -36.47            | 0.00             | 105.21       |
| 101-58-57007-058 | Office Equip & Furniture       | <u>700.00</u>     | <u>700.00</u>     | <u>0.00</u>      | <u>700.00</u>     | <u>0.00</u>      | <u>0.00</u>  |
|                  | Capital Outlay                 | 4,900.00          | 4,900.00          | 736.47           | 4,163.53          | 0.00             | 15.03        |
| <b>58</b>        | <b>DPW - Park Program</b>      | <b>211,641.00</b> | <b>211,641.00</b> | <b>69,636.25</b> | <b>142,004.75</b> | <b>79,400.21</b> | <b>32.90</b> |
| 101-59-50001-059 | Regular Salaries               | 20,269.00         | 20,269.00         | 9,396.60         | 10,872.40         | 0.00             | 46.36        |
| 101-59-50008-059 | VacationComp Time Payout       | <u>0.00</u>       | <u>0.00</u>       | <u>1,169.39</u>  | <u>-1,169.39</u>  | <u>0.00</u>      | <u>0.00</u>  |
|                  | Salaries & Wages               | 20,269.00         | 20,269.00         | 10,565.99        | 9,703.01          | 0.00             | 52.13        |
| 101-59-50013-059 | EE Benefits Earned             | 304.00            | 304.00            | 202.70           | 101.30            | 0.00             | 66.68        |
| 101-59-51001-059 | Medicare                       | 294.00            | 294.00            | 173.86           | 120.14            | 0.00             | 59.14        |
| 101-59-51003-059 | PERS Retirement Contrib-ER     | 2,067.00          | 2,067.00          | 1,026.83         | 1,040.17          | 0.00             | 49.68        |
| 101-59-51007-059 | Short-term Disability Ins      | 19.00             | 19.00             | 9.54             | 9.46              | 0.00             | 50.21        |
| 101-59-51008-059 | Health Insurance - Active      | 1,294.00          | 1,294.00          | 647.14           | 646.86            | 0.00             | 50.01        |
| 101-59-51010-059 | Dental Insurance               | 185.00            | 185.00            | 87.87            | 97.13             | 0.00             | 47.50        |
| 101-59-51011-059 | Vision Insurance               | 37.00             | 37.00             | 17.53            | 19.47             | 0.00             | 47.38        |
| 101-59-51013-059 | Worker's Comp Insurance        | 811.00            | 811.00            | 479.91           | 331.09            | 0.00             | 59.18        |
| 101-59-51014-059 | Life & ADD Insurance           | 21.00             | 21.00             | 7.99             | 13.01             | 0.00             | 38.05        |
| 101-59-51015-059 | Long-term Disability Insurance | 79.00             | 79.00             | 0.00             | 79.00             | 0.00             | 0.00         |
| 101-59-51016-059 | State Unemployment Ins         | <u>203.00</u>     | <u>203.00</u>     | <u>119.99</u>    | <u>83.01</u>      | <u>0.00</u>      | <u>59.11</u> |
|                  | Employee Benefits              | 5,314.00          | 5,314.00          | 2,773.36         | 2,540.64          | 0.00             | 52.19        |
| 101-59-52031-059 | Contract DPW Maintenance Serv  | <u>56,375.00</u>  | <u>56,375.00</u>  | <u>4,756.57</u>  | <u>51,618.43</u>  | <u>51,618.43</u> | <u>8.44</u>  |
|                  | Professional Services          | 56,375.00         | 56,375.00         | 4,756.57         | 51,618.43         | 51,618.43        | 8.44         |
| 101-59-53002-059 | Other Equip Repair & Maint     | 2,500.00          | 2,500.00          | 0.00             | 2,500.00          | 0.00             | 0.00         |
| 101-59-53003-059 | Building Security              | 5,000.00          | 5,000.00          | 0.00             | 5,000.00          | 0.00             | 0.00         |
| 101-59-53004-059 | Facility Repair & Maintenance  | 31,000.00         | 31,000.00         | 0.00             | 31,000.00         | 0.00             | 0.00         |
| 101-59-53008-059 | Contract Custodial Services    | 60,000.00         | 60,000.00         | 10,620.00        | 49,380.00         | 21,240.00        | 17.70        |
| 101-59-53014-059 | Utilities - Electricity        | 500.00            | 500.00            | 0.00             | 500.00            | 0.00             | 0.00         |
| 101-59-53015-059 | Utilities - Gas                | 700.00            | 700.00            | 0.00             | 700.00            | 0.00             | 0.00         |
| 101-59-53017-059 | Utilities - Sewer              | 9,300.00          | 9,300.00          | 6,301.54         | 2,998.46          | 0.00             | 67.76        |
| 101-59-53029-059 | Contract Inspection & Testing  | 1,500.00          | 1,500.00          | 0.00             | 1,500.00          | 0.00             | 0.00         |

| <u>Account Number</u> | <u>Description</u>                | <u>Adopted Budget</u> | <u>Adjusted Budget</u> | <u>YTD Actual</u> | <u>Available</u>  | <u>Encumbered</u> | <u>% Expended</u> |
|-----------------------|-----------------------------------|-----------------------|------------------------|-------------------|-------------------|-------------------|-------------------|
| 101-59-53503-059      | Equipment Replacement Chg         | <u>12,500.00</u>      | <u>12,500.00</u>       | <u>6,250.02</u>   | <u>6,249.98</u>   | <u>0.00</u>       | <u>50.00</u>      |
|                       | General Operations                | 123,000.00            | 123,000.00             | 23,171.56         | 99,828.44         | 21,240.00         | 18.84             |
| 101-59-54010-059      | Other Contract Services           | <u>30,000.00</u>      | <u>30,000.00</u>       | <u>0.00</u>       | <u>30,000.00</u>  | <u>0.00</u>       | <u>0.00</u>       |
|                       | Other ServicesExpenses            | 30,000.00             | 30,000.00              | 0.00              | 30,000.00         | 0.00              | 0.00              |
| 101-59-55006-059      | Safety Supplies & Materials       | 250.00                | 250.00                 | 100.59            | 149.41            | 0.00              | 40.24             |
| 101-59-55012-059      | Construction Matls                | 1,500.00              | 1,500.00               | 0.00              | 1,500.00          | 0.00              | 0.00              |
| 101-59-55015-059      | Oil & Gasoline                    | 6,500.00              | 6,500.00               | 0.00              | 6,500.00          | 0.00              | 0.00              |
| 101-59-55018-059      | DisasterEmerg Supplies & Matl     | <u>6,000.00</u>       | <u>6,000.00</u>        | <u>0.00</u>       | <u>6,000.00</u>   | <u>0.00</u>       | <u>0.00</u>       |
|                       | Supplies & Materials              | 14,250.00             | 14,250.00              | 100.59            | 14,149.41         | 0.00              | 0.71              |
| 101-59-57004-059      | Machinery & Equipment             | 3,000.00              | 3,000.00               | 554.74            | 2,445.26          | 0.00              | 18.49             |
| 101-59-57007-059      | Office Equip & Furniture          | <u>3,000.00</u>       | <u>3,000.00</u>        | <u>0.00</u>       | <u>3,000.00</u>   | <u>0.00</u>       | <u>0.00</u>       |
|                       | Capital Outlay                    | 6,000.00              | 6,000.00               | 554.74            | 5,445.26          | 0.00              | 9.25              |
| <b>59</b>             | <b>DPW - Building Maintenance</b> | <b>255,208.00</b>     | <b>255,208.00</b>      | <b>41,922.81</b>  | <b>213,285.19</b> | <b>72,858.43</b>  | <b>16.43</b>      |
| <b>Revenue Total</b>  |                                   | 632,440.00            | 632,440.00             | 302,088.26        | 330,351.74        | 0.00              | 0.4777            |
| <b>Expense Total</b>  |                                   | 2,441,965.00          | 2,441,965.00           | 763,908.14        | 1,678,056.86      | 771,968.98        | 0.3128            |
| <b>Grand Total</b>    |                                   | -1,809,525.00         | -1,809,525.00          | -461,819.88       | -1,347,705.12     | -771,968.98       | 0.2552            |

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

| Account   | Description              | Actual<br>2018-2019 | Adopted<br>Budget<br>2019-2020 | Recomm<br>Budget<br>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 |                     |                                |                               |
| <b>Total Revenues</b>                                     |                          | <b>50,512</b>       | <b>47,100</b>                  | <b>47,100</b>                 |
| 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                        |
| <b>Total Expenditures</b>                                 |                          | <b>31,692</b>       | <b>79,630</b>                  | <b>52,630</b>                 |
| Excess (Deficiency) of Rev<br>Over Exp                    |                          | 18,819              | (32,530)                       | (5,530)                       |
| <b>Contribution from MALL<br/>Player Capital contract</b> |                          |                     |                                |                               |
| Beginning Fund Balance                                    |                          | 181,709             | 200,529                        | 167,999                       |
| <b>Ending Fund Balance</b>                                |                          | <b>200,529</b>      | <b>167,999</b>                 | <b>162,469</b>                |