



Item No. 4 Town of Atherton

CITY COUNCIL AND FINANCE COMMITTEE – STUDY SESSION

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

FROM: ROBERT BARRON III, FINANCE DIRECTOR

DATE: APRIL 7, 2021

SUBJECT: FY 2021/22 GENERAL FUND/OPERATIONS BUDGET

RECOMMENDATION

Review and Discuss.

BACKGROUND/EXECUTIVE SUMMARY

This is a review of the Town's General Fund Operational Budget only. Capital Projects and Special Funds are not being reviewed at this time.

Expenditures include the Administration, Finance, Planning, Building, Inter-Department, Public Works, and Public Safety departments. The Operations Budget focuses on the Town's fiscal outlook of revenues and expenditures over time to the Town's General Fund and includes past, current, and future projections for COVID-19 impacts. The March 3 Study Session focused on a high-level view of revenue and expenditure assumptions and a five-year forecast using those assumptions. Those assumptions are incorporated herein.

The FY 2021/22 Budget reflects a positive outlook, despite potential short- and long-term impacts of COVID-19. The Town is weathering the short-term impact of COVID-19 but is also experiencing a recovery period with resumed ramp up of Town residential construction and the completion of the Town Center project. Potential longer term impacts will be realized in Park rental operations. Park rentals are expected to recover in the next 18 months. Losses from Park rentals do not represent a major revenue loss to the Town.

FY 2020/21 secured property tax revenue projections remain on target. San Mateo County is a "teetered County", meaning that all assessed property taxes for secured and unsecured revenue categories are fully funded and remitted to the Town and *collection* is the County's responsibility – not the Town's. At mid-year, we advised of a known decrease in property taxes due to the shortfall in the *Property Tax in Lieu VLF* for FY 2020/21. This is a Countywide shortfall in FY 2020/21 of \$69 million. The Town is estimated to receive \$908,323 of the original budgeted \$1.25

million (a loss of \$343,000). There is a request to the State that the VLF shortfall be appropriated in the State's FY 2022/23 budget as a means of recovery of the loss.

As part of the continuing review COVID-19 impacts, at the conclusion of FY 2020/21, staff anticipates that the Town's General Fund revenue will show a net *positive* change of \$4.3 million (inclusive of ERAF revenue). Staff projects an increase in revenues of approximately \$715,000 for a new total revenue projection of \$17.6 million. A major part of the increase is due to the Town sale of Rule 20A fund credits in the amount of \$642,000 to South San Francisco. These were deposited directly into the General Fund as unrestricted revenue.

Staff also projects a slight expenditure decrease of \$194,000 to \$15.1 million. With the revenue and expenditure adjustments and the inclusion of identified fund transfers for Town Center project of \$10.1 million (includes COP proceeds used), Debt Service \$838,000, staff projects an overall net change in fiscal year end fund balance of negative \$6.6 million. The projected year-end fund balance for FY 2020/21 is \$20.4 million. The Town will meet its reserve requirements for FY 2020/21 and will have additional unallocated funds beyond the required reserves for remainder of Town Center Project construction.

COVID-19 Impact and Relief

Expense/Revenue loss

COVID-19's initial impact was to Park events. Park revenues do not represent a significant revenue source to the Town. There was a brief stoppage and slow-down of construction activity in Town as well; but this quickly rebounded once a re-start was initiated. Impacts will be minimal.

It is anticipated that impacts to the private sector will translate to a reduction in goods and services that drive sales tax, occupancy tax, gas tax, and other local revenues. Sales tax does not represent a significant revenue stream to the Town. The Town does not receive occupancy tax revenue. There is the possibility that there may be a longer-term reduction in property tax as opportunities arise for potential remote work from home that could allow reduction of commuting for employees and the option to relocate from the region. While being discussed at the various forums, this sort of impact does not seem to be on the horizon in Atherton.

When COVID-19 began, the Town activated its EOC, and expenses were incurred for the continued operation of the Town in a safe and protective manner to continue to provide critical essential services (police, public works, construction support, and general Town operations). The Town incurred costs that included PPE, office safety improvements, work-from-home technology purchases, meal costs, increased custodial services, technology costs, and legal costs. In FY 2019/20 COVID-19 expenses for operations of the Town were approximately \$93,000. In the current fiscal year, the costs are \$71,000 and are continuing for a current total expense projection of \$165,000. As these costs are incurred, some will become the normal cost of doing business in the foreseeable future as communities learn to live with this new normal. The Town received \$87,000 from the CARES Act Relief Fund. This was the allotment to the Town and the relief funds have contributed to some of our COVID-19 expenses. Staff continues to separately track all COVID-19 related expenditures.

\$1.3 Million American Rescue Plan

The Town expects to receive \$1.3 million from the American Rescue Plan (ARP). These funds may be used to respond to the public health emergency with respect to COVID-19. The Town is entitled to these funds and will receive its allocations once certified. Federal level agencies are working expeditiously to prepare the guidance that localities need to spend the money quickly and specifically for its intended purposes. The National League of Cities and other stakeholders are working on the process with the Treasury and includes the following:

- Upon Certification (Agencies Must Certify that they want the funds) disbursement comes in two 50% tranches (12 months apart)
- The Town will receive funding through the State. The State has 30 days to distribute funds.
- Funds may be used through December 31, 2024.
- All recipients must provide periodic reports to Treasury on the use of the funds.

Funds may be used in response to COVID-19 emergencies or related negative economic impacts, including assistance provided to people, businesses etc. These funds can be used to address economic losses and have the flexibility to be used for the provision of relief. Funds may be used to respond to workers performing essential work and for the provision of service that resulted in a reduction of revenue. These funds will augment the Town's COVID operation expenses, but they will also serve in relief for other unexpected costs and current or future loss of revenues. Legislation allows the Town to use the first fiscal year that there was not a revenue impact as a base year for revenue loss. For the Town, that would be FY 2018/19. The Town may also use funds for infrastructure support to provide basic services, including broadband, water, and sewer. Funds may not be used toward pension liabilities.

There are also different buckets of federal funding within the ARP for residents and local businesses. The Town has considerable flexibility with the base ARP funds; but there is also the expectation that an infrastructure relief bill is also forthcoming.

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 emergency situations. In addition, service delivery options and service needs may shift as we seek to meet rising demands for Town services, capital improvements, and other priorities.

This Report provides an overview of the General Fund budget and a discussion of its operational departments. Below is a high-level executive summary of the overall budgetary impacts for FY 2021/22. Numbers are rounded for ease of discussion.

Town Center Impacts - approximately \$204,000

The estimated impact of the new Town Center with respect to oversight and service needs are below. These are estimates only and some will depend on the public bid process for award of contract. Overall, the needs will be related to 1st year maintenance and monitoring of the new

building systems, landscaping, custodial services, and utility costs. Some of the costs are split between the Town and the Library. Where applicable, these are noted.

Maintenance and Monitoring Cost - The buildings have a number of new systems that will require higher than normal attention. These include the chilled water systems, HVAC systems, radiant flooring systems, elevator, energy supply systems, etc. MCE does not have the expertise to provide Facilities Manager support. Staff recommends that for the first year of the building life cycle that the Town hire a Facilities Manager via contract to provide oversight and staff systems training. Staff estimates this cost at approximately \$106,000. This cost would be split between the Town and the Library. The Town's Operations Budget impact is approximately **\$75,000**. This is what has been plugged into the budget; however, the final cost will be bid dependent. After the first year, the Town can elect to continue the contractual monitoring or reduce it based on gained staff expertise or hired expertise. (*Public Works Budget*)

Landscape Maintenance Services - The level of anticipated landscape maintenance required at the new Town Center is higher than what was present prior to the new facilities and is higher than what is expected in the Park. There are various sustainability features built into the landscaping (retention ponds, pervious surfaces, drought-tolerant gardens, etc.) that will require more detailed attention. The Town's current service vendor does not have the expertise to meet the expected level of service. Staff is recommending that the landscape services at the Town Center be managed independently; and, if appropriate, that the landscape services at the Park be rolled into the new contract for services. The budget reflects this adjustment; but maintains the level of work estimated for the current vendor as the personnel hours are time and materials based and may be utilized in other areas of the Town. The current vendor will be retained for facilities maintenance at the Park. Staff estimates that the overall cost impact for the increase in services at the Town Center will be \$107,000. This cost would be split between the Town and the Library. The Town's Operations Budget impact is approximately **\$80,000**. (*Public Works Budget*)

Custodial Services - The level of custodial services will increase with the opening of the new facilities in both scope and size of facility. Staff estimates that the overall cost impact for the increase in services will be \$200,000. The cost would be split between the Town and the Library. The Town's Operations Budget share is approximately \$142,000 but represents an increase of approximately **\$27,000**. (*Public Works Budget*)

Utility Costs - Utility costs for the new Town Center buildings are estimated at approximately \$56,000. These costs are solely related to the City Hall and Police Facility. Library building utility costs will be incorporated separately into the Library budget. The preceding amount represents an increase of approximately **\$22,000**. (*Shared Budgets Expense*)

Other Significant Budget Adjustments

In addition to the Town Center items noted above, additional adjustments are:

Sustainability Coordinator - The Administration budget incorporates \$70,000 for a Sustainability Coordinator. The prior year Planning Department budget included an amount for sustainability support at \$52,500. The proposed Sustainability Coordinator contract represents a

net increase of **\$17,500**. As noted, this amount is subject to public bid processes. (*Administration Budget*)

IT Support Services - On average, Interwest IT Services has been spending about 3 to 4 days per week in Town addressing the Town's IT Support needs. The vast majority of this support is related to Police Support Services as a critical service. However, the contract with Interwest specified a contract service of 2 days per week. With the expanded building and the current level of service, staff recommends that the contract properly reflect and fund the 3 to 4 days per week of support. This would represent an increase of approximately **\$47,000**. (*Shared Budgets Expense*)

Police Department Adjustments

CPI Adjustment - The Atherton Police Officers Association (APOA) contract reflects a minimum 2% Cost of Living Adjustment based on the February 2020 CPI-U. This has been incorporated into the budget. This is an overall budget increase of approximately **\$115,000**. (*Police Department Budget*)

Shared Benefit Rates - Staff incorporates benefits percentages into each departmental budget that reflects the fair share distribution across the various departments of general benefit costs. Staff increased the Police Department budget percentage to 3% from its original 2%. This resulted in an increase of \$45,305. All other departments would increase by \$8,693. The total adjusted increase is approximately **\$54,000**. (*Police Department Budget*)

Police Department Position Adjustments - As the Council is aware, in January, the Council discussed and supported the following changes within the Police Department to be effective July 1, 2021. (*Police Department Budget*)

— New Hybrid Code Enforcement Officer/Dispatcher Position - estimated cost of **\$100,000**.

— Reclassification of Lead Dispatcher into Dispatch Supervisor Position - estimated cost of **\$21,000**.

— Addition of Special Assignment as Motorcycle Sergeant (authorized in FY 2020/21) - FY 2021/22 estimated cost of **\$7,700**.

— Over-hire of Police Officer / Academy Position (authorized in FY 2020/21) - FY 2021/22 estimated cost of **\$26,000**.

Pension UAL for Police Department - The Pension Unfunded Actuarial Liability within the Police Department increased approximately **\$161,000**. (*Police Department Budget*)

Retiree and Active Health Care Increase - Retiree and Active Healthcare adjustments were made totaling approximately **\$153,000**. The bulk of this pay-as-you-go expense is related to the recent retirement of several long-time members of the Atherton team that were legacy members of retiree healthcare plans. (*Police Department Budget*)

Cost Savings Due to CalPERS Cost Sharing for All Departments - As the Council is aware, in addition to the employee contribution, sworn personnel contribute 3% of the Town's share of the pension obligation and non-sworn staff contribute an additional 1% of the Town's share. In FY 2021/22, this represents a *savings* of approximately **(\$123,000)**. (*Shared Budget Savings*)

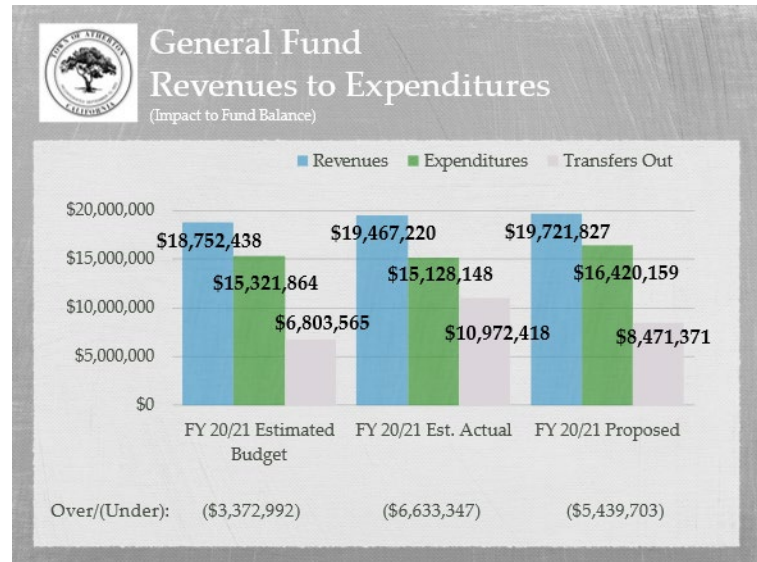
CalPERS Net Normal Cost - The CalPERS Net Normal Cost *decreased* by **(\$31,000)**. This is largely resultant from the Town's group movement toward the lower tier pensioned staff (PEPRA members) versus the Classic PERS member. (*Shared Budget Savings*)

Overall, the FY 2021/22 Budget is approximately \$1.1 million more than the FY 2020/21 Budget. The bulk of the increase is within the Public Works and Police Departmental budgets. Public Works due to the shift in maintenance levels of the new Town facilities and Police Department due to the addition of the new positions and pension obligations.

DETAILED ANALYSIS

R E V E N U E S

FY 2021/22 Total General Fund revenues are projected at \$17,321,827 against \$16,420,159 in expenditures. This is a single year surplus of \$901,668 before the addition below the line of ERAF and transfers in/out. The exact amount of ERAF for FY 2021/22 is not yet known. ERAF is currently being monitored as there is the continuing risk that it is being targeted by the State for its own budget purposes. Adjustments to the budget with respect to ERAF can be made when more is known with the new State guidelines. There is a projected year-end positive fund balance in the General Fund of \$14.96 million.



ERAF revenue fluctuated from a low of \$1,020,000 in FY 2013/14 to a high of \$1,784,091 in FY 2019/20. The Town's ERAF for FY 2020/21 is \$1,863,658. This is an increase of \$551,158 over budget of \$1,312,500. Since FY 2013/14 ERAF revenues increased 83%. In the upcoming FY 2021/22 budget, staff projects ERAF at \$1,100,000. This projection is based on numerous conversations with County and State officials. Over the past several years these revenues were earmarked for the Town Center project although actual allocation is year to year as part of the budget process.

Staff **does not anticipate** that ERAF at the level received in FY 2020/21 will continue as ERAF remains under threat at the State level. The State Controller's Office (SCO) is working through guidelines that will be used to determine a school district's ERAF entitlement and this correction will affect future ERAF distribution to the Town. There is a general consensus that even with the new State Guidelines, local agencies, counties, and districts will still receive Excess ERAF.

Staff set future ERAF at \$1.1 million per year. This will be monitored each year through the budget process.

In FY 2021/22, **Property Taxes** represent 73% of the Town General Fund Revenues. The total projected revenue from property taxes is \$12,586,898, approximately 4.4% or \$555,822 over the FY 2020/21 Mid-Year estimate. The Town's property tax consultant HdL projects that any decrease due to COVID-19 would be gradual and not impact the Town until FY 2021/22. From early estimates for FY 2021/22 assessed property values are projected to increase \$555 million or 4.49% over FY 2020/21. From FY 2011/12 to FY 2020/21, Atherton has seen a growth in *assessed value* of approximately 94%. Staff projects base property tax revenue to increase by about 4.5% in FY 2021/22.

COVID-19 Impact: Not significant.

According to HdL, tax revenue is anticipated to level out at 3.5% to 4% over the next couple of years and looks to be valid in the upcoming fiscal year. Property value increases could be below the maximum 2% CPI, however the high value home prices in the Town could carry the increase in property tax revenue in the coming years. In previous years property tax increases have been budgeted between 4.5% to 5%.

Below, staff projected the various property taxes based on current know assumptions for Secured Taxes and Property Tax in lieu of VLF. Property tax projection is 4.4 percent (%) for the majority of FY 2021/22 property tax revenues. Secured property taxes represent 5.2% of the increase. This is a conservative estimate. Actual revenues may be higher.

	FY 2016/17 Actual	FY 2017/18 Actual	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Budget	FY 2020/21 Estimate	FY 2020/21 Projection
Property Taxes	\$9,595,693	\$10,319,908	\$11,016,883	\$11,611,597	\$12,048,750	\$12,031,076	\$12,586,898
Excess ERAF	\$1,103,185	\$1,280,172	\$1,691,772	\$1,784,091	\$1,312,500	\$1,863,658	\$1,100,000
Total Property Taxes	\$10,698,878	\$11,600,080	\$12,708,655	\$13,395,688	\$13,361,250	\$13,894,734	\$13,686,898

Sales & Use Tax

The Town is not reliant upon Sales & Use Tax revenue. There is a projected decrease in Sales & Use Tax of \$35,000 for a total of \$175,000. This is attributed to the effects of reductions in operations of schools and the possible sale of personal property within the community. The State advances Sales Tax funds based on prior year transactions and then trues up the following year. Staff believes there could be slight decrease in sales tax collections due to the nature of transaction purchases during the pandemic.

COVID-19 Impact: Not Significant.

Source	FY 2020/2021 Estimate Budget	FY 2021/22 Projected Budget	Projected Change to FY 20/21 Est. Budget
Sales & Use Tax	\$210,000	\$175,000	(\$35,000)
Prop 172 Sales Tax Police	\$95,000	\$92,000	(\$3,000)
TOTAL	\$305,000	\$267,000	(\$38,000)

Building and Planning Revenues

Building Permit revenue shows a rebound as construction projects continued activity. The Town initially budgeted FY 2020/21 with a COVID-19 impact in mind and the impact was slightly less than anticipated. Staff currently anticipates that building permit revenues will rise back to normal levels prior to pandemic, assuming building activity continues with residential improvements and new construction. There is the belief that cosmetic improvements such as electrical, plumbing, pools, new additional dwelling units will continue to meet demands attributed to COVID-19.

COVID-19 Impact: Not Significant.

Public Works Revenues

Public Works issues the Encroachment Permits for construction activity and currently is on pace to return to pre-pandemic levels. There was a COVID-19 impact in short term revenue similar to the Building Permit revenues in FY 2019/20. The Department is also responsible for the maintenance and operation of all public infrastructure. The Building, Planning and Public Works Departments comprise a majority fee revenue for the Town and projects an increase of \$402,614 for a total of \$2,619,750 for FY 2021.

Sources	FY 2020/2021 Est. Budget	FY 2021/22 Projected Budget	Projected Change to FY 20/21 Est. Budget
Building Revenue	\$1,358,000	\$1,624,000	\$266,000
Planning	\$220,300	\$220,300	\$0
Public Works	\$460,700	\$625,700	\$165,000
Police Fees	\$178,136	\$149,750	\$28,386
TOTAL	\$2,217,136	\$2,619,750	\$459,386

COVID-19 Impact: Not Significant.

Park Program Revenue/Knox Play School

Park revenue has experienced a loss of revenue as events and gatherings have been canceled. Due to COVID-19, some events were postponed to a future date, and some events will not occur. Staff anticipates that once restrictions are lifted, park rental events will gradually return. Staff projects an impact to revenues reducing anticipated revenue to \$166,740 for FY 2020/21 Park Program revenue – a drop of \$71,460 from the FY 2019/20 estimated budget. At FY 2020/21 Mid-Year this estimate was reduced to \$51,240. Catering by Dana is no longer the Park event services contractor. Silver Linings has assumed the Catering by Dana contract and receives 50% of the rental fees.

Playschool monthly rental was reduced in August 2020 due to the impacts of enrollment due to COVID-19 protocols. The Playschool monthly lease revenue is \$7,369. Rental income for the Playschool was reduced and based on enrollment of students. The monthly revenue reduced to \$3,215 or 43% of the base rent. It estimated that playschool rental for FY 2020/21 is \$40,863. This is a reduction of \$47,034 in rental revenue for the year. Records validate the levels of students provided service match the rental requirements.

COVID-19 Impacts: Impacted but not significant to the Town's overall revenues.

Staff anticipates that out of all Town revenues, Park revenues will be the one most impacted by COVID-19. As the COVID-19 Protocols relax, events and other activities will gradually return to the Park.

An RFP for Park Event Services Management and the Town Café has been issued. There is no certainty that given the nature of the park events that there will be a program in place for park rental. For the FY 2021/22 budget, staff projects Park revenue at \$93,950. This is predicated on a resumption of normal activities in Spring 2022. FY 2018/19 Park revenue was \$212,854. FY 2019/20 the revenue was \$182,558 and current year estimates are \$21,767.

Knox Playschool revenue for FY 2021/22 budget is projected back to normal monthly rent with minor increase in August based on CPI. It is anticipated that the fall will result in a return of students. FY 2018/19 revenue was \$85,512. FY 2019/20 revenue was \$73,303. The current FY estimate is \$40,863. The estimate for FY 2021/22 is \$89,533, an increase of \$1,636 based on CPI increase.

Franchise Revenue

Franchise revenues are projected at 1.5 to 2 percent (%) or \$910,430 and are based on current FY 2020/21 year-end projections. Miscellaneous revenues were evaluated on current trends, one-time revenues, and eliminated revenues.

COVID-19 Impact: Minimal, if any.

Summary of Projected General Fund FY 2021/22 Revenues

Source	Revenue
Property Taxes	\$12,586,898
ERAF	\$1,100,000
Sales Tax	\$267,000
Franchise Fees	\$910,430
Charges for Services (Building, Planning, DPW, Police)	\$2,619,750
Licenses and Intergovernmental	\$302,600

Source	Revenue
Use of Money/Property (Total Misc)	\$541,199
Park Program Revenue	\$93,950
Total General Fund Revenues	\$18,421,827

- Note – table includes ERAF.

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

Overall General Fund expenditures are estimated at \$16.42 million. Expenditures continue to be evaluated based on operational needs to provide consistent services to the community. Staff reviewed operational expenditures and known expenditure adjustments were incorporated wherever possible based on upcoming contract costs, projected dues/fees for member agencies, as well as corresponding changes in rate adjustments for CalPERS, health costs, and Workers' Compensation rates.

Staff continues to monitor the COVID-19 impact and are aware certain departments are predicated on activity, such Building Department expenditures are driven by issuance of permits and therefore the expense of the Department is correlated with revenues. The Building & Life Safety expense correlates directly to the revenue received via building permits. Public Works and Planning budgets are not designed that way, but those revenues are not independently funding those operations. Planning can be scaled down based on need and can reduce costs. The Public Works department is field and CIP work related. Staff also reviewed Public Works contract maintenance costs and allocation based on Town programming needs. Maintenance costs will be monitored and may include ramp up costs as staff moves to normal operations and into the new Town Center later this year. Public Safety is maintaining normal operations while following social distancing protocols.

New Services with Town Center

In anticipation of moving to the newly constructed Town Center and Library, there is expectation of new servicing needs for the new facilities and entire campus. Some needs include the building maintenance and monitoring, landscaping, cleaning, and utilities for these new facilities. These will be discussed further in Department section detail.

- Maintenance and Monitoring Town Center – approximately \$75,000 increase
- Landscaping Maintenance – approximately \$80,000 increase
- Custodial Services – approximately \$27,000 increase
- Utility Costs – approximately \$22,000 increase

Overall Personnel Costs and Benefits

The Town has taken positive steps to manage its personnel costs and benefits administration. Several years ago, the Town eliminated the employer payment for the employee CalPERS

retirement costs by transferring that responsibility back to the employee. These costs were 7% for Miscellaneous Employees and 9% for Public Safety employees. Town labor costs are one of the major expenditure categories. Within labor costs are health premiums, and retirement contributions.

More recently, the Town adopted cost-sharing agreements with employees such that the employees pick up 1% (local miscellaneous) and 3% (public safety) of the *employer* retirement cost. This has also resulted in an operational savings of \$102,027 in the FY 2019/20, \$112,487 in FY 2020/21 and \$122,768 FY 21/22 for total savings of \$337,282 since FY 2019/20.

The Public Safety Officer Employer Contribution Rate for FY 2021/22 is 25.59% (an increase of 0.05%). The Local Miscellaneous Employer Contribution Rate for FY 2021/22 is 11.06% (a decrease of 0.139%). With the above additional cost sharing of 3% in public safety, the rate is reduced to 22.59% and cost sharing of 1% in local miscellaneous, the rate is reduced to 10.06%. This results in a corresponding expenditure in the Normal Cost of Employer Rate Contribution through payroll.

Over the past several years the Town has been paying the required unfunded accrued liability dollar amount portion to CalPERS. Listed below are the Unfunded Accrued Liabilities (UAL) dollar amounts the Town has paid for FY 2015/16 through FY 2019/20. The anticipated FY 2021/22 UAL payment is \$1,430,174 and is an increase of \$236,289. 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	\$333,762
Public Safety Employees	\$325,906	\$402,865	\$498,416	\$607,679	\$750,799	\$860,123
Total Contribution	\$442,229	\$548,950	\$682,064	\$838,215	\$1,039,269	\$1,193,885

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. The Town payments and is far better positioned than most agencies reliant on sales tax and transient occupancy tax revenues.

OPEB & Workers' Compensation

The Town has a cafeteria-style health benefit plan that places limits on the Town's contribution amounts. The Town has taken steps to reduce its long-term liabilities by significantly funding its Other Post Employment Benefit (OPEB) trust with a total allocation of \$5 million. The Town OPEB Liability is \$10.43 Million and there is currently \$8.1 million in the Trust. This results in an estimated Net OPEB Liability of \$2.33 million. The Town has a pay as you go expense for

retiree health benefits. For FY 2021/22 the “pay as you go” base amount is expected to be \$566,326, an increase of \$84,868. With the recent OPEB actuarial valuation report, the Town’s Actuarial Determined Contribution (ADC) for FY 2021/22 is \$748,746. The Town will make an additional contribution of \$182,419 towards the Town OPEB trust to satisfy the minimum required ADC funding toward the Unfunded Accrued Liability (UAL). These costs are included and charged to respective departments and allocated to the Employee Benefits Fund.

Each department is responsible for an allocated cost for **Workers’ Compensation**. Such allocations vary based on the risk assessed for each department (by type) and the number of employees. The Workers’ Compensation charge to the Police Department is 11% of salary costs. The rate for all other departments is 4% of salary costs. In FY 2018/19 the rate was increased from 10% to 11% in order to recover the Town’s self-insured negative equity reserve. We continue monitoring the rates charged to departments every year.

The Town is “self-insured” as part of a risk pool – Cities Group Joint Powers Authority. The Town also maintains an active Workers’ Compensation Risk Management Program. There are approximately 13 open claims that incur a reserve claims cost of approximately \$757,134 in the current year. Some are major and some are minor claims that increase liability and are considered a series of random events. This is an increase of \$290,408 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 \$172,421.

The current year assessment is \$119,447 and is expected to increase to \$159,264 for FY 2021/22. This increase is at the maximum increase allowable of 33.3% over previous years premiums or annual operations rates may be increased through a “special assessment”.

In the current FY Budget, there was no equity replenishment allocation from the General Fund. In the FY 2019/20 budget, the City Council allocated \$110,000 towards the elimination of the Town negative equity reserve in order to maintain its level in Worker’s Compensation assessment expense. If the equity is not refreshed as a one-time contribution, annual operational rates increase when the Cities Group JPA creates a “special assessment” as part of the agency base rates. To prevent special assessments that affect operational costs, JPA agencies benefit from maintaining their equity reserves. To maintain the required equity reserve, a replenishment is needed. Staff included an allocation of \$221,551. This will replenish the reserve and staff recommends this come from the Workers Compensation Fund residual balance in FY 2021/22 Budget.

Departmental Budgets

During the review of department operations, each department looked at service and maintenance levels required for the next fiscal year. Overall, the Town’s total combined operational expenditures increased by \$1,098,295 compared to the FY 2020/21 adjusted budget – an increase of 7%. The majority of departmental increases are due to salary and benefits adjustments per agreement, one-time expenses, purchases for continued level of service within the community and new services costs associated with moving into the new Town Center.

The negotiated 4-year MOU with the APOA includes an adjustment in July 2021 based on the February 2021 CPI-U – 1.8%. The MOU stipulates the adjustment can be no less than 2% nor higher than 4%, therefore the salary adjustment for fiscal year 2020/21 is 2% in the preliminary budget (~\$115,000). There was an increase in employee benefits allocation charge for contribution to the Employee Benefits Fund for accrual calculations for vacation, sick leave accruals. Police department percentage increased from 2% to 3% for an increase of \$45,305 expense and all other departments increased from 1.5% to 2% for an increase of \$8,693.

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 2021/22. When developing the operational budgets, focus was on anticipated needs and cost assumptions on meeting and maintaining operational demands. Some expenditures were driven by potential COVID-19 impacts and future services that will be a mainstay from the pandemic. Attached are summaries by department and roll-ups of operational expenditures. Operational expenditures within departments include items such as professional services (MCE, Interwest, Planning, Legal, Contract Custodial services, Park Event services etc.), advertising, utilities, equipment repair, copier leases, phone service, training, technology, computers, postage, etc. – *everything net of salaries and benefits*.

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

**CITY COUNCIL OPERATIONS
DECREASE OF \$9,761**

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 – Decrease \$9,761

Water utility costs increased by \$2,500 due to transition of meetings to the new Town Center Council Chambers. There is a small decrease in business meeting and meals, as well as slight increase in membership dues for City Council. There is a decrease in Municipal Election expense of \$10,000 due to no election in 2021. There is also a reduction in office equip & furniture expense of \$2,000.

**ADMINISTRATION DEPARTMENT
INCREASE OF \$99,483**

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 \$33,152

Salaries and benefits increased by \$33,152.

There were small adjustments in Employee benefits Earned as the expense was increased from 1.5% to 2% for contribution for accrual leave benefits increase of \$2,768. 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 decreased by \$218. The CalPERS UAL payment increased by \$10,570. The CalPERS employer contribution decreased to 11.06%; but with the share cost allocation of 1% to the employee, the contribution rate is 10.06%. The normal cost expense decreased \$6,778.

Operations – Increase of \$66,331

There was increase in Training and Workshops of \$1,000 for technical track certification for City Clerks. There was a decrease in Utility expenses of \$3,100 as we align costs across department for the new Town Center. There were small increases in advertising notice expense of \$500 and subscription expense of \$520. Decrease in Membership dues of \$2,480 as no longer paying for Foster City Bay Area Relations services. The majority of the Departmental increase is due to the addition of a Sustainability Contract Coordinator expense of \$70,000 for an as-needed basis with flexibility to ramp up or down the services provided. Such services include public outreach, sustainability projects, environmental programs support, climate action support and green infrastructure planning. This amount was estimated in the Planning Department at approximately \$52,500. It is removed from the department budget and added to the Administration department with an increase of \$17,500 for contract coordinator.

**CITY ATTORNEY'S OFFICE
INCREASE OF \$10,000**

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 \$10,000

The City Attorney’s Budget reflects an increase. The department budget is \$300,000 and includes the City Attorney retainer of \$180,000. It also includes an expenditure budget of \$120,000 for any additional retainer hours or outside attorney services as needed and \$10,000 for COVID-19 expense.

**FINANCE DEPARTMENT
INCREASE OF \$53,105**

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 \$44,618

Salaries and benefits increased by \$30,462.

There were small adjustments in Employee benefits Earned as the expense was increased from 1.5% to 2% for contribution for accrual leave benefits. Slight increase in Workers’ Compensation and Unemployment Insurance allocations for a total increase of \$1,463. The allocations for retiree and active employee health insurance costs increased by \$4,319. The CalPERS normal cost contribution increased by \$1,636 and the UAL payment increased by \$6,332.

Operations – Increase of \$8,487

Operation expenses for the Department increased by \$8,487. Most of the increase is the Audit expense of \$5,987 and increase of COVID-19 Emergency expense of \$2,000.

**PLANNING DEPARTMENT
DECREASE OF \$49,600**

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 – Decrease of \$49,600

The Sustainability Program expense was removed from this department and moved to Administration department. There was an increase of \$3,250 in Utilities-Electricity as we align costs across departments for the new Town Center.

**BUILDING DEPARTMENT
INCREASE OF \$107,959**

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 \$30,764

Salaries and benefits increased \$4,916. There were minor adjustments in Employee Benefits Earned, Workers' Compensation, and Unemployment Insurance allocations. Allocations for retiree and active employee health insurance costs increased by \$6,188. The CalPERS UAL payment increased by \$14,413.

Operations – Increase of \$77,195

The majority of this increase \$65,450 is due to a corresponding Building and Life Safety Contract Services increase. This is based on the revenue assumption for the department for the upcoming fiscal year. There was an increase in utilities for electricity \$2,300 and COVID-19 Emergency expense \$10,000. There were slight increases in water utility and decreases in advertising/publishing and computer equipment software.

**INTERDEPARTMENTAL
DECREASE OF \$3,054**

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 \$3,054

There is an increase in telephone/internet for fiber of \$11,015. General liability, employment practice, and property insurance costs increased \$40,390 to maintain the Town's self-insured

retention. There is an increase in IT support of \$47,008 to meet the Town needs of onsite support which is set at 2 days per week, but on average IT support is onsite 3-4 days per week. This increase includes providing three (3) days of onsite support as we prepare for the rollout of moving to the Town Center and needed network upgrades, phone system replacement, and other application maintenance.

There is a decrease of (\$82,476) in other rents and leases, dues and memberships. This is mainly due to Town offices moving into Town Center and no need for temporary trailer rentals. County Tax Administration expense had an increase of \$12,000. IT Infrastructure expense had a decrease of (\$19,935) as some upgrades have taken place in current year. 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.

**PUBLIC WORKS DEPARTMENT
INCREASE OF \$257,394**

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 \$41,280

Salaries and benefits increase \$22,131. 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 (\$3,982). The CalPERS normal cost had an increase of \$1,254 and CalPERS UAL payment increased by \$21,591.

Operations – Increase of \$216,114

Significant areas of change in the operations budget were largely related to contract services: MCE Contract Services, Park Event Services, and custodial services. With the anticipated move to the Town Center there are new servicing needs for the facilities and entire campus. These include systems maintenance and monitoring, landscaping, cleaning, and utilities for these new facilities. The total current contract DPW maintenance service budget is estimated at \$665,069 an increase of \$45,489, inclusive of a contractual adjustment in the MCE contract for CPI. Included in the Public Works budget is the increase of approximately \$204,000 in new Town Center impact needs and services discussed in the Executive Summary. Vehicle Repairs and Maintenance increased by

\$3,500 for maintenance of a new Town vehicle and increase for potential maintenance vehicle rentals. Equipment Repairs and Maintenance increased \$2,500 for new generator servicing. The Facility Repairs and Maintenance expense decreased by \$5,000 to \$74,000 for anticipated reduction in plumbing repairs that took place this fiscal year to the playground bathrooms, large playground repairs, and well maintenance at the Park. There was an increase in total Utilities by \$9,600 for move to the Town Center and anticipated increase in usage. Rent Machinery & Equipment increased \$2,500 due to new office copier lease and increase for rental of specialized equipment for streets maintenance. Contract tree maintenance increased by \$10,000 to \$100,000 for additional potential maintenance in the Park trees. There was an increase in Equipment replacement charges for \$17,500 for increase in replacement charge for new vehicle and new generator at Town Center. 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 routine path maintenance and rehabilitation at the Park. Contract Park Event services decreased by \$23,100 to \$60,000. This is based on the anticipated revenue for events at the park as the Town projects a slow ramp up of events once the COVID-19 health order limitations are lifted.

**POLICE DEPARTMENT
INCREASE OF \$592,770**

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 Department experienced some retirements and lateral promotions from officers to sergeant supervisor positions. Due to recruiting efforts, the Council authorized an over hire position for police trainee attending the academy. Once completed this will help fill a future position through retirement attrition. 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. Due to COVID-19 and schools mostly in virtual learning, the cost sharing agreement was put on hold. It is anticipated that the Town expects the cost sharing agreement with local institutions to resume later in the new school year. This revenue is included in the Town's budget on the revenue side.

K-9 Program

The primary function of K-9s is locating and apprehending felony suspects and evidence. The K-9 program has served Atherton community for more than 30 years. The Town currently has two K-9 units with the generous donation of residents. K-9 units offer an added dimension to

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

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

Investigations/Detective

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

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

School Resource Officer (SRO)

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

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

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

Traffic & Motorcycles

The Police Traffic Unit consists of three motor officers that primarily ride BMW police motorcycles. The Department has a fourth motorcycle used for training or reserve when one of the primary units is out of service due to mechanical issues. The Town currently has two full time motor officers and one reserve motor officer. The Council authorized the addition of a special assignment Sergeant to the Motors Unit. This is not an additional increase in staffing position.

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

Officers assigned to motorcycles also work patrol and comprise a portion of our regular patrol teams. The Council authorized the addition of current Sergeant to assignment of motor unit. This position will include special assignment pay of 5%. The Motorcycle units are special assignment positions. They enhance and supplement patrol operations by working traffic and handling calls for service enhancing police response and service to the Town.

Communications/Records Personnel

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

In FY 2015/16 the Town added a 5th dispatcher to allow for better shift coverage, address shift vacancies and reduce the reliance on per diem dispatchers. Currently the 5th dispatcher works as the “Lead Dispatcher” and provides an additional 5% Special Assignment Pay pursuant to the Memorandum of Understanding. The position serves as a floater covering shift vacancies from planned and unplanned absences and serves as back-up during weekday dayshifts, which has the highest volume of calls for service. Because Special Assignment positions rotate by design, the position cannot provide direct supervisorial responsibility in the context of personnel evaluation,

recommendations for discipline, etc. Police management staff currently continue to provide this oversight.

Communications Supervisor

At its January 13 council meeting, the Council approved the reclassification of the Lead Dispatcher Special Assignment position to a Communications Supervisor allows for career progression opportunities for non-sworn personnel. The position will also be able to be flexible enough to adjust hours to cover for breaks, leaves, and training. In addition, the position would have direct supervisory responsibility over the dispatch staff and would relieve Sergeants and other management staff of that workload. The Department looks to work on filling this reclassified position in FY 2021/22.

Code Enforcement/Dispatcher Hybrid – New Position

The Council also approved the additional position of Hybrid Code Enforcement/Dispatcher position. Staff believes that additional support will strengthen services delivery, provide continuity of service and improve the Department's ability to address chronic issues.

The new position will provide much needed support to Code Enforcement as well as provide an opportunity for better coverage within the Town's Dispatch Center for required breaks, training and leaves. It will also provide additional counter support due to the increased amount of foot traffic into the Police Department for resident assistance, police reports, alarm assistance, etc.

Personnel and Benefits – Increase of \$517,914

The salaries and benefits account for an additional \$356,854. This does not include the CalPERS UAL contribution for FY 2021/22. This is mainly a reflection of 2.0% CPI-U adjustment beginning July 1, as negotiated in the 4-year MOU estimated increase of \$114,697 and the new position adjustments noted above (\$147,000). Also included is an increase in retiree and active health insurance expense of \$152,617. There were adjustments in Workers' Compensation allocation expense increase of \$4,782 and increase of employee benefits earned allocation of \$45,305. The normal cost for CalPERS contribution decreased by (\$31,080) to \$607,258 and minor increase Unemployment/LTD Insurance. The CalPERS UAL payment increased by \$161,149 to \$1,101,877.

Operations – Increase of \$74,856

Overall, the basic Operations expenditure budget for the Police Department increased by \$74,856. The majority of this was due to an increase in the equipment replacement fund expense of \$81,800.

The department is purchasing supplemental equipment to include defensive tactics tools \$3,500, Narcan \$2,500, Sims guns/protective gear/handguns and rifles \$15,000. Additional equipment includes training mat \$3,800, Lidar gun \$5,000 and E-cites printers \$17,000 for a total of \$46,800. The department is requesting the purchase of 1 new replacement vehicle to the fleet - a hybrid unmarked car. The purchase of the unmarked car is estimated at a total of \$35,000 for an allocation

to the Equipment Replacement Fund for the purchases. There was no allocation in FY 20/21 for Equipment Purchases as vehicle purchases were made from the Equipment Replacement Fund.

Due to the move to the new Town Center, there was an increase in Utilities (electric/gas/water) in the amount of \$20,000. This includes an increase in Electricity expense of \$17,000. Technical services included adjustment in decrease expense in RIMS vendor maintenance. There was an increase adjustment of \$12,800 in Animal Control Services for new facility in the amount of \$68,000. There was increase adjustment in Other Supply and Materials for firearms supplies and ammunition of \$17,900 and Printing expense for an additional copier machine. There were decrease adjustments made across Equipment maintenance, recruitment costs, conferences, training workshops, other contract technology services, Disaster/Emergency supplies, machinery, and Computer Equipment/Software.

COP Lease Payments

The Town issued COP Lease Financing of \$6.78 million for cash flow purposes for the Town Center Project. The COP is a ten (10) year financing tool with a five (5) year call option and average annual debt service of approximately \$861,000. The first semiannual payment began December 2020. The Town anticipates that in June 2025, it will exercise the call option and retire the COP. The call option final estimated payment amount is \$4.7. Through term, the total lease financing payments is \$8,594,771. Staff has appropriated the \$861,000 amount for FY 2021/22 for its debt service payments. For budget presentation purposes, this amount is budgeted “below the line”, similar to ERAF revenues.

OVERALL SUMMARY

For FY 2021/22 the Town’s General Fund Revenues are projected at \$17,321,827 against \$16,420,159 in expenditures. This will result in a single year-end positive balance of \$901,668 and a total positive ending Fund Balance of \$14,965,326.

FY 2021/22 includes below the line items of \$1,100,000 for ERAF, budgeted debt service payment \$861,000, America Rescue Plan funds of \$1.3 million and remainder of Town Center project of \$7,880,371 (includes \$1.8m contingency) the single-year projected change in fund balance is a negative \$5,439,703. The negative change reflects the drawdown of unallocated reserves Fund Balance.

Reserve Calculations

Any remaining fund balance not reserved or committed is designated as Unallocated Fund Balance. The projected unallocated available fund balance for FY 2021/22 is \$9,150,036. This Unallocated Fund Balance represents funds that have not yet been assigned. With Council direction, the unallocated reserve balance can be appropriated towards operational use, capital projects or to pay down liabilities. It is expected that the unallocated reserve balance will be used toward the Town Center construction project and once the project is completed unallocated reserves may be used for other priorities.

The beginning FY 2020/21 General Fund Balance was \$27,038,376. *The FY 2020/21 updated estimate actual projected year-end fund balance is \$20,405,029.* 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 \$14,965,326.

FY 2021/22 Beginning Fund Balance	\$20,405,029
FY 2021/22 Projected Revenues (inclusive of ERAF)	\$18,421,827
FY 2021/22 America Rescue Plan Funds	\$1,300,000
Total Available Funds	\$40,126,856
COP Debt Service for FY 2020/21	(\$861,000)
FY 2021/22 Expenditures (Projected Budget)	(\$16,420,159)
FY 2021/22 Town Center Remaining Construction	(\$7,880,371)
Projected FY 2021/22 Ending Fund Balance	\$14,965,326

As shown below, the Town will meet its reserve requirements in FY 2021/22 and projects an unallocated reserve that is 55% of projected expenditures. This is a change over last year reserve that was 133% of projected expenditures. This is attributed to the General Fund use of unallocated reserves for the Town Center project.

FY 2021/22 Expenditures	\$16,420,159
Projected FY 2021/22 Ending Fund Balance	\$14,965,326
15% Emergency Reserve	\$2,463,024
20% Budget Stabilization Reserve	\$3,284,032
TOTAL RESERVE REQUIREMENT	\$5,747,056
<i>Less Above Reserve Requirement = Unallocated Reserves</i>	<i>\$9,218,270</i>

At the forefront of the Town operations budget is that it provides the appropriate level of service to the community while also provided the resources needed for the Town Center Project. It is evident we have maintained this mindset as we near completion of this milestone project.

Town Center Construction

The Town expended all of its COP proceeds in November 2020. The COP proceeds of \$5,965,635 contributed to the Town portion of SJ Amoroso Payment Applications 12 through 15. In addition, the General Fund allocation toward the project in this fiscal year is \$4,168,853. The current remainder construction balance to finish the Town Center portion of the project is \$5,983,371. The projected estimated ending fund balance of FY 2020/21 is \$20,405,029.

FY 2020/21 Projected Year End Balance	\$20,405,029
15% Emergency Reserve Requirement	(\$2,269,222)
20% Contingency Reserve Requirement	(\$3,025,630)

Capital Facilities Replacement Reserve	(\$505,000)
FY 2020/21 Projected Unallocated Fund Balance	\$14,605,178

Estimated Remainder of Construction Town Center Portion	\$5,983,371
Contingency & FF&E & Consultants	\$1,897,000
TOTAL REMAINING CONSTRUCTION ESTIMATED AMOUNT	\$7,880,371

This is just a snapshot update of the remainder of the project construction and the contributions from the General Fund toward the project completion. As noted above, there is a contingency amount of \$1,897,000 for the project. This amount includes additional contingency for calculations *only* and Furniture, Fixtures & Equipment (FF&E) and consultants. Total estimated remaining construction costs for the Town Center are \$7,880,371.

GF Unallocated Reserves Balance toward Project	Amount
FY 2020/21 Ending Projected Unallocated Fund Balance	\$14,605,178
Capital Facilities Replacement Fund	\$505,000
<i>Total Available Unallocated Toward the Project</i>	<i>\$15,110,178</i>
Total Remaining Construction Estimate	\$7,880,371
FY 2020/21 Projected Remaining Unallocated Fund Balance	\$7,229,807

As discussed, the majority of the Unallocated Fund Balance and the Capital Facilities Replacement Reserve will be used toward the Town Center Project. With the total remaining construction estimated costs, the resultant projected estimated FY 2020/21 Unallocated Fund balance is \$7,229,807. This remaining amount flows through for cash flow for operations of the General Fund. This \$7.229 Million unallocated balance is net of the Town required Emergency (15%) and Contingency (20%) reserves. Reminder that this is just a snapshot for Fiscal Year end 2020/21 Unallocated Fund Balance. The final completion of the project is estimated by early fall 2021. The \$5,983,371 includes the remaining balance to completion of construction into the new Fiscal Year 2021/22.

POLICY FOCUS

This item discusses revenue and expenditure projections, the use of excess ERAF, reserve policies, and recommendations for General Fund Budget. These are policy areas for Council discussion and direction as we prepare the FY 2021/22 budget.

FISCAL IMPACT

None.

PUBLIC NOTICE

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

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

Fiscal Transparency Web Page:

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

Archive of Town Budgets:

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

Financial Data Portal (OpenGov):

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

Financial Audit Archive:

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

Actuarial Valuations Archive:

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

Labor Contracts, Agreements, and Salary/Benefit Information:

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

ATTACHMENTS

FY 2021/22 General Fund Revenue and Expenditure details by department

ATTACHMENT 1

Town of Atherton

General Fund 101

Revenue & Expenditures Summary

Fiscal Year 2021-2022

Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actuals 2020-2021	Recommended Budget 2021-2022
Revenues						
101-00-40001-000	Secured Property Tax	9,269,350	9,611,026	9,828,281	9,937,446	10,363,791
101-00-40002-000	Unsecured	455,718	479,795	486,995	424,025	435,000
101-00-40004-000	SB813 Redemption (Suppl)	244,902	285,000	285,000	217,238	296,000
101-00-40006-000	Prop Tax in Lieu of VLF (Motor Veh)	1,196,646	1,251,929	908,323	908,324	949,107
101-00-40008-000	Excess ERAF					
101-00-40010-000	Unsecured SB813 Redemp/Suppl	565				
101-00-42005-000	Property Transfer Tax	444,416	421,000	522,477	539,053	543,000
Total Property Taxes ->		11,611,597	12,048,750	12,031,076	12,026,086	12,586,898
101-00-41001-000	Sales & Use Tax General	260,617	210,000	210,000	160,991	175,000
101-00-41002-040	Prop 172 Sales Tax for Police	92,773	75,000	95,000	100,106	92,000
101-00-41004-000	In Lieu Sales Tax/Trip Flip					
Total Sales Taxes ->		353,389	285,000	305,000	261,097	267,000
101-00-42001-000	Franchise Taxes-Utilities	255,629	249,000	261,000	266,000	264,000
101-00-42002-000	Franchise Tax-Cal Water	149,353	157,610	157,610	167,916	162,000
101-00-42003-000	Franchise Tax-Garbage	351,889	333,430	347,430	340,170	347,430
101-00-42004-000	Franchise Taxes-Cable	165,641	178,428	178,428	137,606	137,000
Total Franchise Fees ->		922,513	918,468	944,468	911,692	910,430
101-00-40005-000	Homeowners Exemption	34,012	36,836	36,836	16,893	37,400
101-00-40007-000	Motor Veh. Lic Fees (MVLFF)	5,596	3,897	3,897	5,157	5,200
Total Intergovernmental ->		39,608	40,733	40,733	22,049	42,600
101-00-43001-000	Business Licenses	261,350	239,431	254,431	272,819	260,000
Total Business License Tax ->		261,350	239,431	254,431	272,819	260,000
101-00-47001-000	Home Occupation Permit	300	300	300	200	300
101-00-47019-020	Zoning & Planning Fees	219,237	220,000	220,000	213,634	220,000
Total Planning Revenue ->		219,537	220,300	220,300	213,834	220,300
101-00-47002-025	Building Permit Fee	832,533	867,030	1,000,030	1,025,531	1,100,000
101-00-47004-025	Grading & Drainage	59,128	56,000	64,000	79,214	65,000
101-00-47021-025	Plan Check Fee	386,144	380,000	380,000	381,202	382,000
101-00-47030-025	Tree Removal Plan Check	47,129	54,970	60,970	58,668	52,000
101-00-47034-025	Contract Plan Review Services					
101-00-47035-025	Contract Inspection Services					
101-00-47050-025	Penalty No Building Permit	5,509		30,000	27,015	25,000
101-00-48502-025	Miscellaneous Income					
Total Building Revenue ->		1,330,443	1,358,000	1,535,000	1,571,629	1,624,000
101-00-44001-040	Municipal & Vehicle Code Fines	4,335	8,474	8,474	934	5,000
101-00-44002-040	Other Fines & Forfeiture (County)	30,459	31,238	31,238	18,123	25,000
101-00-45007-040	POST Reimb	32,571	23,060	18,060	5,476	18,000
101-00-48505-040	Federal SRO Grant	75,000	80,000	-		75,000
101-00-47005-040	Other Licenses & Permit	6,297	4,014	4,014	2,267	3,800
101-00-47009-040	Photocopy Fee	212	150	150	114	150
101-00-47011-040	Alarm Sign Fees	1,400	1,900	1,900	1,160	1,900
101-00-47012-040	Vehicle Release	741	800	800	1,316	1,200
101-00-47013-040	Police Report	1				
101-00-47016-040	Special Service Fee	2,742	8,400	8,400	-	3,000

ATTACHMENT 1

Town of Atherton

General Fund 101

Revenue & Expenditures Summary

Fiscal Year 2021-2022

Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actuals 2020-2021	Recommended Budget 2021-2022
101-00-47046-040	Alarm Permit Fee	20,141	18,300	18,300	3,950	16,000
101-00-48502-040	Miscellaneous Income	2,620	1,800	1,800	244	700
Total Police Revenue ->		176,519	178,136	93,136	33,583	149,750
101-00-45005-050	C/CAG AB 1546-Veh registration	7,859				
101-00-45021-053	Highway Maint Reimbursement	-	35,700	35,700	35,700	35,700
101-00-47003-050	Encroachment	424,393	425,000	575,000	564,704	590,000
Total DPW Revenue ->		432,252	460,700	610,700	600,404	625,700
101-00-47022-058	Social Fees	85,074	68,390	4,390	1,496	15,000
101-00-47023-058	Meeting Fees	7,830	16,800	2,800	-	10,000
101-00-47025-058	Class Fees	20,166	17,500	3,500	-	15,000
101-00-47028-058	Weddings	30,500	26,600	11,600	10,208	20,000
101-00-47029-058	Park Day Use Fee	6,280	8,400	15,400	6,392	8,400
101-00-47039-058	Park Rev-Admin 30% Non-Resident	30,182	24,500	11,500	3,671	21,000
101-00-47040-058	Park Rev-Admin 15% Resident	2,526	4,550	2,050	-	4,550
Total Park Program Revenue ->		182,558	166,740	51,240	21,767	93,950
101-00-44003-000	Heritage Tree Damage Fee	95,820	20,000	20,000	37,000	15,000
101-00-44004-000	C & D Deposit Forfeited	27,600	65,000	265,000	322,600	65,000
101-00-45016-058	DOC Grant	5,000	5,000	5,000	5,000	5,000
101-00-45020-000	Other Reimbursements	5,006	-	2,599	2,599	-
101-00-47005-012	Other Licenses & Permit Admin	2,325	2,100	2,100	748	1,500
101-00-47031-030	Tree Inspection Fee	36,541	29,782	41,782	34,574	31,000
101-00-47036-030	Admin Citation (code enforcement)	76,700	55,000	75,000	98,250	85,000
101-00-47038-000	Banner Permit Fee	2,400	2,475	975	863	2,475
101-00-47045-000	Drone Application Fee	-	750	750	-	750
101-00-48001-000	Interest Income	570,793	135,000	135,000	316,928	175,000
101-00-48002-000	Cell Antenna Lease	56,390	63,920	63,920	64,814	65,441
101-00-48003-000	Property Rental - Playschool	73,303	87,897	87,897	40,863	89,533
101-00-48004-000	Sale of Property					
101-00-48005-000	Post Office	2,127	2,800	2,800	1,772	3,200
101-00-48501-000	Donations/Contributions	100			1,306	
101-00-48502-000	Miscellaneous Income	4,619	2,300	2,300	1,020	2,300
101-00-48507-000	Settlement/Claims			10,760	10,760	
101-00-48508-000	COVID-19 Relief			86,813	86,813	
101-00-48510-000	Atherton 2020 Lease COP	7,680,000			169	
101-00-48515-000	Rule 20 A Funds				642,521	
Total Misc. Revenues ->		8,638,722	472,024	802,696	1,668,600	541,199
Total Operating Revenues ->		24,168,488	16,388,282	16,888,780	17,603,562	17,321,827
Expenditures						
	City Council Department	27,116	64,117	64,117	47,634	54,356
	Administration Department	875,808	873,638	873,638	873,638	973,121
	City Attorney Department	388,662	300,000	300,000	243,133	310,000
	Finance Department	768,780	790,189	790,189	775,000	843,294
	Planning Department	296,502	353,383	353,383	338,000	303,783
	Building Department	1,095,558	1,145,950	1,226,800	1,175,000	1,334,759
	Inter Department	892,801	887,994	887,994	850,000	884,940
	Police Department	7,621,569	8,383,779	8,383,779	8,383,779	8,976,549
	Public Works Department (adj)	1,666,529	2,441,964	2,441,964	2,441,964	2,739,358
Total Operating Expenditures ->		13,633,325	15,241,014	15,321,864	15,128,148	16,420,159
Excess (Deficiency) of Revenues Over Expenditures						
		10,535,163	1,147,267	1,566,915	2,475,414	901,668

ATTACHMENT 1

Town of Atherton

General Fund 101

Revenue & Expenditures Summary

Fiscal Year 2021-2022

Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actuals 2020-2021	Recommended Budget 2021-2022
Other Financing Sources/(Uses)						
101-00-49002-000	Special Parcel Tax Fund-Safety					
	COP Debt Service		(837,930)	(837,930)	(837,930)	(861,000)
101-00-58005-000	Transfer (out) to OPEB/Pension					
101-00-58004-000	Trsfr in/(out) Workers Compensation	(110,000)				
101-00-58002-000	Trsfr in/(out) Capital Replacement reserve					
101-00-58002-030	Trsfr in/(out) Const. 406-COP Funds	(1,551,164)		(5,965,635)	(5,965,635)	
101-00-58003-000	Trsfr in/(out) to Facilities Const-406	(6,192,783)			(4,168,853)	(7,880,371)
	COVID America Rescue Plan					1,300,000
	Excess ERAF	1,784,091	1,312,500	1,863,658	1,863,658	1,100,000
	Total Transfers In/(Out) ->	(6,069,856)	474,570	(4,939,907)	(9,108,760)	(6,341,371)
	Incr/(Decr) of General Fund Resv	4,465,307	1,621,837	(3,372,992)	(6,633,347)	(5,439,703)
	Net Change in Fund Balance	4,465,307	1,621,837	(3,372,992)	(6,633,347)	(5,439,703)
	Beginning Fund Balance	22,573,069	27,038,376	27,038,376	27,038,376	20,405,029
	Ending Fund Balance	27,038,376	28,660,214	23,665,385	20,405,029	14,965,326

Fund Balance Schedule					
Building Component Town Center Funding	505,000	505,000	505,000	505,000	
15% Emergency Reserve	2,044,999	2,286,152	2,298,280	2,269,222	2,463,024
20% Reserve	2,726,665	3,048,203	3,064,373	3,025,630	3,284,032
Reserved for OPEB					
Available Fund Balance	21,761,712	22,820,859	17,797,732	14,605,178	9,218,270
Ending Fund Balance	27,038,376	28,660,214	23,665,385	20,405,029	14,965,326



Town of Atherton
Annual Operating Budget FY 2021-2022
City Council Budget - Summary

Category	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
General Operation	1,725	2,500	2,500	5,000
Other Services/Exp	21,580	55,117	55,117	44,856
Supplies & Materials	990	500	500	500
Capital Outlay	2,821	6,000	6,000	4,000
City Council	27,116	64,117	64,117	54,356

Town of Atherton Annual Operating Budget FY 2021-2022
City Council Budget By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
General Operation	101-11-53016-011	Utilities - Water	77	-	-	2,500
General Operation	101-11-53024-011	Advertising/Publishing	1,648	2,500	2,500	2,500
Other Services/Exp	101-11-54002-011	Bus Meeting & Meals	1,256	1,700	1,700	1,500
Other Services/Exp	101-11-54003-011	Conferences	892	7,500	7,500	7,500
Other Services/Exp	101-11-54004-011	Training & Workshops	153	2,000	2,000	2,000
Other Services/Exp	101-11-54007-011	Membership/Dues	14,016	15,167	15,167	15,356
Other Services/Exp	101-11-54008-011	Mileage Reimbursement	-	250	250	-
Other Services/Exp	101-11-54010-011	Other Contract Services	685	10,000	10,000	10,000
Other Services/Exp	101-11-54011-011	Environmental Program	231	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	96	10,000	10,000	-
Supplies & Materials	101-11-55002-011	Office Supplies	990	500	500	500
Capital Outlay	101-11-57007-011	Office Equip & Furniture	2,821	6,000	6,000	4,000
Total City Council			27,116	64,117	64,117	54,356



Town of Atherton
Annual Operating Budget FY 2021-22
Administration Budget - Summary

Category	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	487,473	471,602	471,602	494,217
EE Benefits	253,077	264,522	264,522	275,059
Professional Svs	34,907	30,000	30,000	30,000
General Operations	29,166	32,800	32,800	30,700
Other Services/Exp.	32,567	59,214	59,214	128,245
Supplies & Materials	5,199	11,500	11,500	10,500
Capital Outlay	33,420	4,000	4,000	4,400
Administration Total	875,808	873,638	873,638	973,121

Town of Atherton Annual Operating Budget FY 2021-22
Administration - Budget by Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	101-12-50001-012	Regular Salaries	484,252	463,102	463,102	485,717
Salaries & Wages	101-12-50001-012	Office Intern	-	7,500	7,500	7,500
Salaries & Wages	101-12-50006-012	Overtime	3,220	1,000	1,000	1,000
EE Benefits	101-12-50013-012	EE Benefits Earned	8,908	6,947	6,947	9,714
EE Benefits	101-12-51001-012	Medicare Tax	7,608	6,715	6,715	7,043
EE Benefits	101-12-51003-012	PERS Retire Contrib- ER	35,069	47,232	47,232	40,454
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	56,056	54,446	54,446	49,893
EE Benefits	101-12-51009-012	Health Insurance-Retirees	49,403	41,915	41,915	46,251
EE Benefits	101-12-51010-012	Dental Insurance	2,860	3,013	3,013	3,694
EE Benefits	101-12-51011-012	Vision Insurance	715	487	487	715
EE Benefits	101-12-51013-012	Workers' Compensation	20,210	18,524	18,524	19,429
EE Benefits	101-12-51014-012	Life & ADD Insurance	529	529	529	529
EE Benefits	101-12-51015-012	LTD Insurance	2,449	2,148	2,148	2,176
EE Benefits	101-12-51016-012	Unemployment Insurance	4,772	4,631	4,631	4,857
EE Benefits	101-12-51019-012	Allowance	6,531	4,800	4,800	6,600
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	49,119	58,786	58,786	69,356
Total Salaries & Benefits			740,550	736,124	736,124	769,276
Professional Svs	101-12-52023-012	Contract Human Resources	34,907	30,000	30,000	30,000
General Operations	101-12-53002-012	Other Equip Repair & Maint	12,930	11,500	11,500	12,000
General Operations	101-12-53014-012	Utilities - Electricity	1,684	6,500	6,500	3,500
General Operations	101-12-53015-012	Utilities - Gas	559	650	650	-
General Operations	101-12-53016-012	Utilities - Water	55	650	650	1,200
General Operations	101-12-53024-012	Advertising - Noticing	5,294	4,000	4,000	4,500
General Operations	101-12-53025-012	External Printing Services	8,525	9,000	9,000	9,000
General Operations	101-12-53026-012	Recruitment Costs	120	500	500	500
Other Services/Exp.	101-12-54002-012	Business Meetings & Meals	50	300	300	300
Other Services/Exp.	101-12-54003-012	Conferences	4,308	9,500	9,500	9,500

Town of Atherton Annual Operating Budget FY 2021-22
Administration - Budget by Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Other Services/Exp.	101-12-54004-012	Training and Workshops	1,165	2,000	2,000	3,000
Other Services/Exp.	101-12-54005-012	Subscriptions	803	680	680	1,200
Other Services/Exp.	101-12-54007-012	Memberships & Dues	11,740	13,084	13,084	10,595
Other Services/Exp.	101-12-54008-012	Mileage Reimbursement	-	150	150	150
Other Services/Exp.	101-12-54010-012	Other Contract Services	9,249	25,000	25,000	95,000
Other Services/Exp.	101-12-54019-012	Special Events & Awards	2,253	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	3,864	6,500	6,500	6,500
Supplies & Materials	101-12-55017-012	Postage	1,334	5,000	5,000	4,000
Capital Outlay	101-12-57006-012	Computer Equipment/Software	3,996	1,000	1,000	1,400
Capital Outlay	101-12-57007-012	Office Equip & Furn	168	3,000	3,000	1,000
Capital Outlay	101-12-57025-012	COVID-19 Emergency	29,255	-	-	2,000
Total Operations			135,258	137,514	137,514	203,845
Total Admin Dept			875,808	873,638	873,638	973,121



Town of Atherton
Annual Operating Budget FY 2021-2022
City Attorney Budget - Summary

Category	Actual 2019-20	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Professional Svs	388,662	300,000	300,000	310,000
City Attorney Total	388,662	300,000	300,000	310,000

Town of Atherton Annual Operating Budget FY 2021-2022
City Attorney - Budget By Account

Category	Account	Description	Actual 2019-20	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Professional Svs	101-16-52002-016	City Attorney - Retainer	182,647	180,000	180,000	180,000
Professional Svs	101-16-52006-016	City Attorney - Other Services	192,442	120,000	120,000	120,000
Professional Svs	101-16-57025-016	COVID-19 Emergency	13,574			10,000
Total City Attorney Dept			388,662	300,000	300,000	310,000



Town of Atherton
Operating Budget FY 2021-2022
Finance Budget - Summary

Category	Actual 2019-20	Adopted Budget 2020-21	Adjusted Budget 2020-21	Recomm Budget 2021-22
Salaries & Wages	411,710	412,804	412,804	443,267
EE Benefits	170,361	175,920	175,920	190,075
Professional Svs	94,633	79,685	79,685	86,172
General Operations	17,508	25,700	25,700	25,700
Other Services/Exp.	68,394	92,080	92,080	92,080
Supplies & Materials	3,281	1,500	1,500	1,500
Capital Outlay	2,893	2,500	2,500	4,500
Finance Total	768,780	790,189	790,189	843,294

Town of Atherton Annual Operating Budget FY 2021-2022
Finance - Budget by Account

Account	Description	Actual 2019-20	Adopted Budget 2020-21	Adjusted Budget 2020-21	Recomm Budget 2021-22
101-18-50001-018	Regular Salaries	403,923	406,704	406,704	434,575
101-18-50006-018	Overtime		-	-	-
101-18-50013-018	EE Benefits Earned	7,787	6,101	6,101	8,692
101-18-51001-018	Medicare	6,245	5,897	5,897	6,301
101-18-51003-018	PERS Retire Contrib- ER	30,671	34,720	34,720	36,356
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	40,990	41,171	41,171	41,834
101-18-51009-018	Health Insurance-Retirees	33,887	30,828	30,828	34,484
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	17,432	16,268	16,268	17,383
101-18-51014-018	Life & ADD Insurance	391	427	427	427
101-18-51015-018	LTD Insurance	2,349	2,271	2,271	2,341
101-18-51016-018	Unemployment Insurance	4,265	4,067	4,067	4,346
101-xx-51xxx-misc	Unfunded liabilities	29,424	35,215	35,215	41,547
Total Salaries & Benefits		582,071	588,724	588,724	633,342
101-18-52001-018	Audit & Financial	75,668	60,185	60,185	66,172
101-18-52017-018	Technical Services	18,965	19,500	19,500	20,000
101-18-53002-018	Repair Machinery & Equip		200	200	200
101-18-53025-018	External Printing Service	156	3,500	3,500	3,500
101-18-53031-018	Banking Services	7,252	12,000	12,000	12,000
101-18-53503-018	Trsfr to Equip Replace Fund	10,000	10,000	10,000	10,000
101-18-54003-018	Conferences		2,500	2,500	2,500
101-18-54004-018	Training and Workshops	436	4,800	4,800	4,800
101-18-54005-018	Subscriptions	99	-	-	-

Town of Atherton Annual Operating Budget FY 2021-2022
Finance - Budget by Account

Account	Description	Actual 2019-20	Adopted Budget 2020-21	Adjusted Budget 2020-21	Recomm Budget 2021-22
101-18-54007-018	Memberships & Dues	515	1,200	1,200	1,200
101-18-54008-018	Mileage Reimbursement		100	100	100
101-18-54010-018	Other Contract Services	39,724	49,100	49,100	49,100
101-18-54016-018	Business License Processing Fee	27,620	34,380	34,380	34,380
101-18-55002-018	Office Supplies	3,281	1,000	1,000	1,000
101-18-55009-018	Misc. Computer Parts		500	500	500
101-18-57006-018	Computer Equip/Software	1,308	2,000	2,000	2,000
101-18-57007-018	Office Machines & Furniture		500	500	500
101-18-57025-018	COVID-19 Emergency	1,584			2,000
		186,609	201,465	201,465	209,952
	Total Operations	186,609	201,465	201,465	209,952
	Total Finance Dept	768,680	790,189	790,189	843,294



Town of Atherton
Annual Operating Budget FY 2021-2022
Planning Budget - Summary

Category	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Professional Svs	287,357	345,583	345,583	293,083
General Operations	3,665	4,300	4,300	7,600
Other Services/Exp.	2,370	-	-	-
Supplies & Materials	2,466	2,500	2,500	2,500
Capital Outlay	644	1,000	1,000	600
Planning Total	296,502	353,383	353,383	303,783

Town of Atherton Annual Operating Budget FY 2021-2022
Planning Budget By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Professional Svs	101-20-52011-020	Contract Planner	287,357	335,583	335,583	283,083
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		1,200	1,200	500
General Operations	101-20-53014-020	Utilities - Electricity	1,635	250	250	3,500
General Operations	101-20-53015-020	Utilities - Gas	12	180	180	-
General Operations	101-20-53016-020	Utilities - Water	50	70	70	600
General Operations	101-20-53024-020	Advertising/Noticing	836	1,500	1,500	1,500
General Operations	101-20-53025-020	Printing - External Service		-	-	-
General Operations	101-20-53033-020	Rent - Mach & Equip	1,132	1,100	1,100	1,500
Other Services/Exp.	101-20-54004-020	Training & Workshops		-	-	-
Other Services/Exp.	101-20-54007-020	Membership Dues	2,370	-	-	-
Other Services/Exp.	101-20-54010-020	Other Contract Services		-	-	-
Supplies & Materials	101-20-55002-020	Office Supplies	2,466	2,500	2,500	2,500
Supplies & Materials	101-20-55009-020	Misc. Computer Parts				-
Capital Outlay	101-20-57006-020	Computer Equipment/Software	470	1,000	1,000	600
Capital Outlay	101-20-57025-020	COVID-19 Emergency	173	-	-	-
Total Planning Dept			296,502	353,383	353,383	303,783



Town of Atherton
Annual Operating Budget FY 2021-2022
Building Budget - Summary

Category	Actual 2019-20	Adopted Budget 2020-21	Adjusted Budget 2020-21	Recomm Budget 2021-22
Salaries & Wages	166,743	163,428	163,428	172,628
EE Benefits	146,561	159,657	159,657	181,220
Professional Svs	747,494	808,900	808,900	955,200
General Operations	3,841	6,460	6,460	8,360
Other Services/Exp.	1,419	1,150	1,150	1,150
Supplies & Materials	4,418	4,200	4,200	4,200
Capital Outlay	25,082	2,155	2,155	12,000
Building Total	1,095,558	1,145,950	1,145,950	1,334,759

Town of Atherton Annual Operating Budget FY 2021-2022
Building Budget By Account

Category	Account	Description	Actual 2019-20	Adopted Budget 2020-21	Adjusted Budget 2020-21	Recomm Budget 2021-22
Salaries & Wages	101-25-50001-025	Regular Salaries	163,550	161,013	161,013	169,244
Salaries & Wages	101-25-50006-025	Overtime		-	-	-
Salaries & Wages	101-25-50013-025	EE Benefits Earned	3,194	2,415	2,415	3,385
EE Benefits	101-25-51001-025	Medicare	2,456	2,407	2,407	2,527
EE Benefits	101-25-51003-025	PER Retire Contrb- ER	11,823	13,405	13,405	13,822
EE Benefits	101-25-51007-025	STD Insurance	269	269	269	269
EE Benefits	101-25-51008-025	Health Insurance-Active	24,930	24,899	24,899	25,293
EE Benefits	101-25-51009-025	Health Insurance-Retirees	28,141	26,822	26,822	32,616
EE Benefits	101-25-51010-025	Dental Insurance	1,815	1,905	1,905	1,905
EE Benefits	101-25-51011-025	Vision Insurance	335	352	352	352
EE Benefits	101-25-51013-025	Workers' Compensation	6,883	6,641	6,641	6,970
EE Benefits	101-25-51014-025	Life & ADD Insurance	172	193	193	193
EE Benefits	101-25-51015-025	LTD Insurance	1,063	995	995	1,009
EE Benefits	101-25-51016-025	Unemployment Insurance	1,698	1,610	1,610	1,692
EE Benefits	101-xx-51xxx-misc	Unfunded liabilities-Misc	66,977	80,159	80,159	94,573
Total Salaries & Benefits			313,305	323,085	323,085	353,849
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	747,494	776,900	857,750	923,200
General Operations	101-25-53014-025	Utilities - Electricity	1,635	1,200	1,200	3,500
General Operations	101-25-53015-025	Utilities - Gas	72	400	400	-
General Operations	101-25-53016-025	Utilities - Water	297	600	600	1,000
General Operations	101-25-53024-025	Advertising/Publishing	704	400	400	-
General Operations	101-25-53033-025	Rent - Mach & Equip	1,132	3,860	3,860	3,860
Other Services/Exp.	101-25-54005-025	Subscriptions	1,284	1,000	1,000	1,000
Other Services/Exp.	101-25-54007-025	Memberships & Dues	135	150	150	150

Town of Atherton Annual Operating Budget FY 2021-2022
Building Budget By Account

Category	Account	Description	Actual 2019-20	Adopted Budget 2020-21	Adjusted Budget 2020-21	Recomm Budget 2021-22
Supplies & Materials	101-25-55002-025	Office Supplies	3,269	3,200	3,200	3,200
Supplies & Materials	101-25-55006-025	Safety Supplies & Matls	1,149	1,000	1,000	1,000
Capital Outlay	101-25-57006-025	Computer Equipment/Software	1,708	2,155	2,155	2,000
Capital Outlay	101-25-57025-025	COVID-19 Emergency	23,374	-	-	10,000
Total Operations			782,253	822,865	903,715	980,910
Total Building Dept			1,095,558	1,145,950	1,226,800	1,334,759



Town of Atherton
Annual Operating Budget FY 2021-2022
Inter Department Budget - Summary

Category	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
EE Benefits	2,124	1,610	1,610	1,610
Professional Svs	116,192	116,192	116,192	163,200
General Operations	315,739	333,029	333,029	373,378
Other Services/Exp.	205,829	205,829	205,829	135,353
Supplies & Materials	14,383	25,450	25,450	25,450
Capital Outlay	238,534	205,885	205,885	185,950
Inter-Dept. Total	892,801	887,994	887,994	884,940

Town of Atherton Annual Operating Budget FY 2021-2022
Inter-Department Budget By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
EE Benefits	101-30-51012-030	Employee Assistance Program	2,124	1,610	1,610	1,610
Professional Svs	101-30-52019-030	IT Support	116,192	116,192	116,192	163,200
General Operations	101-30-53018-030	Utilities - Telephone	19,323	21,315	21,315	21,315
General Operations	101-30-53019-030	Liability Insurance	244,269	253,748	253,748	287,573
General Operations	101-30-53020-030	Employment Practice Liability Ins	39,740	44,486	44,486	48,045
General Operations	101-30-53021-030	Property Insurance	12,407	13,479	13,479	16,445
Other Services/Exp.	101-30-53035-030	Other Rents & Leases	97,184	91,249	91,249	11,813
Other Services/Exp.	101-30-54007-030	Memberships & Dues	5,883	5,920	5,920	2,880
Other Services/Exp.	101-30-54017-030	Post Office Expense	4,443	10,660	10,660	10,660
Other Services/Exp.	101-30-54029-030	County Tax Administration Cost	98,319	98,000	98,000	110,000
Supplies & Materials	101-30-55009-030	Misc Computer Parts & Supplies	1,610	9,650	9,650	9,650
Supplies & Materials	101-30-55016-030	Other Supplies & Materials	(198)	2,000	2,000	2,000
Supplies & Materials	101-30-55017-030	Postage	12,971	13,800	13,800	13,800
Capital Outlay	101-30-57006-030	IT Infrastructure Plan	75,164	205,885	205,885	185,950
Capital Outlay	101-30-59010-030	2020 Lease Cost of Issuance	163,370			-
Total Inter-Department			892,801	887,994	887,994	884,940



Town of Atherton
Annual Operating Budget FY 2021-2022
Police Budget - Summary

Category	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	3,884,682	4,350,157	4,350,157	4,525,242
EE Benefits	2,886,693	3,182,293	3,182,293	3,525,122
Professional Svs	78,684	124,731	124,731	114,044
General Operations	304,889	176,112	176,112	252,346
Other Services/Exp.	269,053	276,039	276,039	285,187
Supplies & Materials	142,427	146,500	146,500	154,500
Capital Outlay	55,142	127,947	127,947	120,108
Police Total	7,621,569	8,383,779	8,383,779	8,976,549

Town of Atherton Annual Operating Budget FY 2021-2022
Police Budget By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	101-40-50001-040	Regular Salaries	2,759,903	3,346,978	3,281,978	3,483,007
Salaries & Wages	101-40-50003-040	Dispatcher Salaries	503,393	518,262	518,262	557,318
Salaries & Wages	101-40-50004-040	Reserve Salaries	100,288	96,356	96,356	96,356
Salaries & Wages	101-40-50005-040	Temporary Help	53,149	28,561	43,561	28,561
Salaries & Wages	101-40-50006-040	Overtime	467,731	350,000	400,000	350,000
Salaries & Wages	101-40-50007-040	Special Event Salaries Reimb	219	10,000	10,000	10,000
EE Benefits	101-40-50013-040	EE Benefits Earned	66,390	80,105	80,105	125,410
EE Benefits	101-40-51001-040	Medicare Tax	59,191	59,774	59,774	62,302
EE Benefits	101-40-51002-040	Social Security	1,805	5,974	5,974	5,974
EE Benefits	101-40-51003-040	PERS Retire Contr - ER	531,116	638,337	638,337	607,258
EE Benefits	101-40-51004-040	PERS Retire Contr - EE		-	-	-
EE Benefits	101-40-51005-040	Deferred Compensation	15,906	20,919	20,919	25,094
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	461,847	514,286	514,286	554,433
EE Benefits	101-40-51009-040	Health Insurance - Retirees	427,778	391,798	391,798	504,267
EE Benefits	101-40-51010-040	Dental Insurance	41,421	47,438	47,438	47,699
EE Benefits	101-40-51011-040	Vision Insurance	7,365	8,168	8,168	8,298
EE Benefits	101-40-51013-040	Workers' Compensation	377,646	355,760	355,760	360,542
EE Benefits	101-40-51014-040	Life & ADD Insurance	3,134	3,622	3,622	3,757
EE Benefits	101-40-51015-040	LTD Insurance	22,353	23,506	23,506	24,581
EE Benefits	101-40-51016-040	Unemployment Insurance	42,402	41,302	41,302	43,052
EE Benefits	101-40-51018-040	Uniforms	28,402	30,000	30,000	30,000
EE Benefits	101-40-51020-040	Educational Reimbursement	4,834	20,000	20,000	20,000
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Misc	42,621	51,010	51,010	60,181
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Safety	750,799	889,718	889,718	1,041,696
Total Salaries & Benefits			6,771,375	7,532,450	7,532,450	8,050,364
Professional Svs	101-40-52017-040	Technical Services	78,684	124,731	124,731	114,044
General Operations	101-40-53001-040	Equip Maint - Vehicles	47,243	40,000	40,000	40,000
General Operations	101-40-53002-040	Equip Maint - Other	9,637	25,000	19,000	15,000
General Operations	101-40-53014-040	Utilities - Electricity	28,021	25,000	25,000	42,000
General Operations	101-40-53015-040	Utilities - Gas	751	1,000	1,000	3,000
General Operations	101-40-53016-040	Utilities - Water	1,314	2,000	2,000	3,000
General Operations	101-40-53018-040	Utilities - Telephone	56,360	55,650	55,650	42,750

Town of Atherton Annual Operating Budget FY 2021-2022
Police Budget By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
General Operations	101-40-53022-040	Liability Claim Expense				
General Operations	101-40-53025-040	Printing - External Service	3,092	3,000	3,000	6,000
General Operations	101-40-53026-040	Recruitment Cost	27,128	12,000	22,000	7,500
General Operations	101-40-53028-040	Citation Processing	126	1,000	1,000	500
General Operations	101-40-53032-040	Rent - Facilities	10,217	11,462	11,462	10,796
General Operations	101-40-53503-040	Trsfr to Equip Replace Fd	121,000	-	-	81,800
Other Services/Exp.	101-40-54003-040	Conferences	3,289	5,000	5,000	4,500
Other Services/Exp.	101-40-54004-040	Training & Workshops	12,181	15,000	15,000	13,000
Other Services/Exp.	101-40-54005-040	Subscriptions	1,459	1,500	1,500	2,000
Other Services/Exp.	101-40-54006-040	POST Training	38,056	40,000	40,000	40,000
Other Services/Exp.	101-40-54007-040	Memberships & Dues	3,180	4,500	4,500	4,550
Other Services/Exp.	101-40-54008-040	Mileage Reimbursement	47	300	300	300
Other Services/Exp.	101-40-54010-040	Other Contract Services	157,286	154,539	144,539	152,837
Other Services/Exp.	101-40-54021-040	Animal Control Services	53,555	55,200	55,200	68,000
Supplies & Materials	101-40-55002-040	Office Supplies	9,133	10,000	10,000	10,000
Supplies & Materials	101-40-55006-040	Safety Supplies & Materials	9,768	7,000	7,000	8,000
Supplies & Materials	101-40-55007-040	K-9 Expenses	10,768	14,000	20,000	14,000
Supplies & Materials	101-40-55015-040	Oil and Gasoline	68,490	65,000	65,000	65,000
Supplies & Materials	101-40-55016-040	Other Supplies & Matls	35,420	31,600	31,600	49,500
Supplies & Materials	101-40-55018-040	Disaster/Emergency	8,849	18,900	18,900	8,000
Capital Outlay	101-40-57004-040	Mach & Equip	9,444	4,500	4,500	2,500
Capital Outlay	101-40-57006-040	Computer Equip/Software*	28,851	123,447	123,447	117,608
Capital Outlay	101-40-57007-040	Office Equip & Furniture	319	-	-	-
Capital Outlay	101-40-57025-040	COVID-19 Emergency	16,528	-	-	-
			850,194	851,329	851,329	926,185
Total Operations			850,194	851,329	851,329	926,185
Total Police Dept			7,621,569	8,383,779	8,383,779	8,976,549



Town of Atherton
Annual Operating Budget FY 2021-22
DPW 50-59 Budget - Summary

Category	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	243,316	237,911	237,911	260,042
EE Benefits	369,730	369,950	369,950	389,100
Professional Svs	624,050	904,463	904,463	947,507
General Operations	344,135	579,200	619,200	748,510
Other Services/Exp.	25,272	42,450	42,450	55,050
Supplies & Materials	45,376	128,590	128,590	129,650
Capital Outlay	14,651	179,400	179,400	209,500
DPW Total	1,657,677	2,441,964	2,481,964	2,739,358

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	50001	Regular Salaries	397,239	393,684	393,684	413,451
Salaries & Wages	50006	Overtime	-	-	-	-
Salaries & Wages	50013	EE Benefits Earned	7,755	5,905	5,905	8,269
Salaries & Wages	50015	Salary Allocated to CIP	(161,678)	(161,678)	(161,678)	(161,678)
EE Benefits	51001	Medicare Insurance	6,037	5,781	5,781	6,068
EE Benefits	51003	PERS Retire Contr - ER	33,437	37,135	37,135	38,389
EE Benefits	51007	STD Life	499	499	499	499
EE Benefits	51008	Health Insurance-Active	42,526	42,491	42,491	43,153
EE Benefits	51009	Health Insurance-Retirees	158,675	136,777	136,777	131,130
EE Benefits	51010	Dental Insurance	3,926	4,122	4,122	4,122
EE Benefits	51011	Vision Insurance	757	794	794	794
EE Benefits	51013	Workers Compensation	16,938	15,947	15,947	16,738
EE Benefits	51014	Life & ADD Insurance	364	445	445	445
EE Benefits	51015	LTD Insurance	2,042	1,947	1,947	1,961
EE Benefits	51016	Unemployment Insurance	4,200	3,937	3,937	4,135
EE Benefits	51018	Uniforms	-	-	-	-
EE Benefits	51xxx	Unfunded Liabilities-Misc	100,329	120,074	120,074	141,666
Total Salaries & Benefits			613,046	607,861	607,861	649,141
Professional Svs	52010 (50)	Contract Engineering	3,240	100,000	100,000	100,000
Professional Svs	52017	Technical Services	3,030	40,000	40,000	40,000
Professional Svs	52030 (58)	Contract Park Event Svs	48,863	83,100	83,100	60,000
Professional Svs	52031	Contract DPW Maint Serv	568,916	681,362	681,362	747,507
General Operations	53001	Vehicle Repair & Maint	2,378	4,000	4,000	7,500
General Operations	53002	Equipment Repair & Maint	6,914	9,500	9,500	12,000
General Operations	53003	Building Security	487	10,500	10,500	10,500
General Operations	53004	Facility Repair & Maint	60,015	79,000	79,000	74,000
General Operations	53006	Electrical Repair & Maint	8,112	11,000	11,000	11,000
General Operations	53008	Contract Custodial Services	42,533	80,000	120,000	141,823
General Operations	53009	Contract Tree Maintenance	37,085	90,000	90,000	100,000
General Operations	53010	Street Sweeping	24,802	30,000	30,000	30,000
General Operations	53011	Contract Lndscp Maint.	-	-	-	79,687
General Operations	53012	Traffic Signal Repair & Maint	7,399	15,000	15,000	15,000
General Operations	53013	Street Light Repair & Maint	2,230	60,000	60,000	60,000
General Operations	53014	Utilities -Electricity	74,944	94,000	94,000	95,500

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
General Operations	53015	Utilities - Gas	7,936	5,500	5,500	6,800
General Operations	53016	Utilities - Water	19,941	27,900	27,900	28,000
General Operations	53017	Utilities - Sewer	23,022	20,300	20,300	27,000
General Operations	53018	Utilities - Telephone	2,117	2,500	2,500	2,200
General Operations	53024	Advertising/Publishing	1,232	2,500	2,500	2,500
General Operations	53029	Contract Inspection & Testing	-	9,250	9,250	9,250
General Operations	53030(58)	Credit Card Merchant Fees	4,854	5,500	5,500	5,500
General Operations	53033	Rent - Mach & Equipment	1,132	5,500	5,500	8,000
General Operations	53034	Rent - Facilities	-	250	250	250
General Operations	53503	Equip Replace Charges	32,500	32,500	32,500	50,000
Other Services/Exp.	54003	Conferences	93	8,000	8,000	8,000
Other Services/Exp.	54004	Training & Workshops	291	5,500	5,500	4,600
Other Services/Exp.	54007	Membership/Dues	9,247	11,900	11,900	12,900
Other Services/Exp.	54010	Other Contract Services	28,172	64,050	64,050	64,050
Supplies & Materials	55001	Pesticides & Fertilizer	236	-	-	-
Supplies & Materials	55002	Office Supplies	1,108	2,000	2,000	2,000
Supplies & Materials	55006	Safety Supplies & Matls	361	1,750	1,750	1,750
Supplies & Materials	55008	Misc. Computer Software	2,205	12,500	12,500	11,500
Supplies & Materials	55009	Misc. Computer Supplies	-	750	750	750
Supplies & Materials	55010	Custodial Supplies	-	840	840	900
Supplies & Materials	55011	Landscape Supplies	5,936	23,000	23,000	23,000
Supplies & Materials	55012	Construction Matls	111	5,000	5,000	7,500
Supplies & Materials	55014	Minor Tools & Equip	-	1,250	1,250	750
Supplies & Materials	55015	Gas & Oil	7,389	8,300	8,300	8,300
Supplies & Materials	55016	Other Supplies & Matls	-	300	300	300
Supplies & Materials	55017	Postage	-	400	400	400
Supplies & Materials	55018	Disaster Preparedness	-	10,000	10,000	10,000
Capital Outlay	57002	Building Improvements	80	163,000	163,000	163,000
Capital Outlay	57004	Machinery & Equipment	2,284	9,000	9,000	8,500
Capital Outlay	57006	Computer Equip/Software	3,369	3,200	3,200	3,500
Capital Outlay	57007	Office Machines & Furn	65	4,200	4,200	4,500
Capital Outlay	57025	COVID-19 Emergency				30,000
Total Operations			1,044,631	1,834,103	1,874,103	2,090,217
Total DPW			1,657,677	2,441,964	2,481,964	2,739,358

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Engineering By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	101-50-50001-050	Regular Salaries	125,587	123,038	123,038	129,387
Salaries & Wages	101-50-50013-050	EE Benefits Earned	2,504	1,846	1,846	2,588
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	1,944	1,857	1,857	1,949
EE Benefits	101-50-51003-050	PERS Retire Contr - ER	10,645	11,792	11,792	12,187
EE Benefits	101-50-51007-050	STD Insurance	211	211	211	211
EE Benefits	101-50-51008-050	Health Insurance-Active	20,387	20,416	20,416	20,736
EE Benefits	101-50-51009-050	Health Insurance-Retirees	39,492	31,283	31,283	42,562
EE Benefits	101-50-51010-050	Dental Insurance	1,611	1,691	1,691	1,691
EE Benefits	101-50-51011-050	Vision Insurance	308	323	323	323
EE Benefits	101-50-51013-050	Workers Compensation	5,513	5,122	5,122	5,375
EE Benefits	101-50-51014-050	Life & ADD Insurance	150	181	181	181
EE Benefits	101-50-51015-050	LTD Insurance	822	756	756	770
EE Benefits	101-50-51016-050	Unemployment Insurance	1,344	1,230	1,230	1,294
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	32,408	38,786	38,786	45,761
Total Salaries & Benefits			192,508	188,114	188,114	214,598
Professional Svs	101-50-52010-050	Contract Engineering	3,240	100,000	100,000	100,000
Professional Svs	101-50-52017-050	Technical Services	3,030	40,000	40,000	40,000
General Operations	101-50-53001-050	Vehicle Repair & Maint	2,378	3,000	3,000	5,000
General Operations	101-50-53002-050	Equipment Repair & Maint		1,500	1,500	1,500
General Operations	101-50-53014-050	Utilities - Electricity	1,635	2,000	2,000	3,500
General Operations	101-50-53015-050	Utilities - Gas	36	250	250	250
General Operations	101-50-53016-050	Utilities - Water	149	400	400	500
General Operations	101-50-53018-050	Utilities - Telephone	2	200	200	200
General Operations	101-50-53024-050	Advertising/Publishing	1,232	2,500	2,500	2,500
General Operations	101-50-53029-050	Contract Inspection & Testing		5,000	5,000	5,000
General Operations	101-50-53033-050	Rent - Mach & Equipment	1,132	3,000	3,000	4,500
General Operations	101-50-53503-050	Equip Replace Charges	8,000	8,000	8,000	13,000
Other Services/Exp.	101-50-54003-050	Conferences	93	8,000	8,000	8,000
Other Services/Exp.	101-50-54004-050	Training & Workshops	196	3,500	3,500	3,500

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Engineering By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Other Services/Exp.	101-50-54007-050	Membership/Dues	9,247	11,500	11,500	12,500
Other Services/Exp.	101-50-54010-050	Other Contract Services		800	800	800
Supplies & Materials	101-50-55002-050	Office Supplies	1,108	1,750	1,750	1,750
Supplies & Materials	101-50-55006-050	Safety Supplies & Matls	34	1,000	1,000	1,000
Supplies & Materials	101-50-55008-050	Misc. Computer Software	1,935	11,000	11,000	10,000
Supplies & Materials	101-50-55009-050	Misc. Computer Supplies		500	500	500
Supplies & Materials	101-50-55014-050	Minor Tools & Equip		1,000	1,000	500
Supplies & Materials	101-50-55015-050	Gas & Oil	22	300	300	300
Supplies & Materials	101-50-55017-050	Postage		400	400	400
Capital Outlay	101-50-57006-050	Computer Equip/Software	1,488	1,500	1,500	1,500
Capital Outlay	101-50-57007-050	Office Machines & Furn	65	3,000	3,000	3,000
Capital Outlay	101-59-57025-059	COVID-19 Emergency				-
Total Operations			35,022	210,100	210,100	219,700
Total DPW Engineering			227,530	398,214	398,214	434,298

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Street By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	101-53-50001-053	Regular Salaries	101,797	101,347	101,347	106,372
Salaries & Wages	101-53-50013-053	EE Benefits Earned	1,987	1,520	1,520	2,127
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	1,573	1,470	1,470	1,542
EE Benefits	101-53-51003-053	PERS Retire Contr - ER	9,416	10,336	10,336	10,701
EE Benefits	101-53-51007-053	STD Insurance	96	96	96	96
EE Benefits	101-53-51008-053	Health Insurance - Active	6,469	6,472	6,472	6,569
EE Benefits	101-53-51009-053	Health Insurance - Retirees	101,193	90,092	90,092	71,670
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	4,404	4,054	4,054	4,255
EE Benefits	101-53-51014-053	Life & ADD Insurance	80	105	105	105
EE Benefits	101-53-51015-053	LTD Insurance	407	397	397	397
EE Benefits	101-53-51016-053	Unemployment Insurance	1,101	1,013	1,013	1,064
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	42,503	50,868	50,868	60,014
Total Salaries & Benefits			160,820	157,617	157,617	154,760
Professional Svs	101-53-52031-053	Contract DPW Maint Serv	300,448	330,563	330,563	368,827
General Operations	101-53-53001-053	Vehicle Repair & Maint		1,000	1,000	2,500
General Operations	101-53-53002-053	Equipment Repair & Maint	5,214	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	4,105	5,000	5,000	5,000
General Operations	101-53-53006-053	Electrical Repair & Maint		1,000	1,000	1,000
General Operations	101-53-53009-053	Tree Maintenance	21,285	70,000	70,000	70,000
General Operations	101-53-53010-053	Street Sweeping	24,802	30,000	30,000	30,000
General Operations	101-53-53011-053	Contract Lndscp Maint.		-	-	79,687
General Operations	101-53-53012-053	Traffic Signal Repair & Maint	7,399	15,000	15,000	15,000
General Operations	101-53-53013-053	Street Light Repair & Maint	2,230	60,000	60,000	60,000
General Operations	101-53-53014-053	Utilities - Electricity	54,180	75,000	75,000	75,000
General Operations	101-53-53015-053	Utilities - Gas	1,113	850	850	850
General Operations	101-53-53016-053	Utilities - Water	6,419	12,500	12,500	12,500

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Street By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
General Operations	101-53-53018-053	Utilities - Telephone	357	800	800	500
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	2,000
General Operations	101-53-53034-053	Rent - Facilities		250	250	250
General Operations	101-53-53503-053	Equip Replace Charges	9,000	9,000	9,000	9,000
Other Services/Exp.	101-53-54004-053	Training & Workshops	95	2,000	2,000	1,100
Other Services/Exp.	101-53-54007-053	Membership/Dues		400	400	400
Other Services/Exp.	101-53-54010-053	Other Contract Services	142	750	750	750
Supplies & Materials	101-53-55001-053	Pesticides & Fertilizer	236	-	-	-
Supplies & Materials	101-53-55002-053	Office Supplies		250	250	250
Supplies & Materials	101-53-55006-053	Safety Supplies & Matls	327	500	500	500
Supplies & Materials	101-53-55009-053	Misc. Computer Supplies		250	250	250
Supplies & Materials	101-53-55011-053	Landscape Supplies	19	2,500	2,500	2,500
Supplies & Materials	101-53-55012-053	Construction Matls	13	2,000	2,000	2,000
Supplies & Materials	101-53-55014-053	Minor Tools & Equip		250	250	250
Supplies & Materials	101-53-55015-053	Gas & Oil	1,005	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	2,284	2,500	2,500	2,500
Capital Outlay	101-53-57006-053	Computer Equip/Software	940	1,000	1,000	1,000
Capital Outlay	101-53-57007-053	Office Machines & Furn		500	500	500
Capital Outlay	101-59-57025-059	COVID-19 Emergency				10,000
Total Operations			441,612	633,913	633,913	763,164
Total DPW Street Maint			602,432	791,530	791,530	917,924

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Park Maint. By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	101-57-50001-057	Regular Salaries	108,777	108,490	108,490	113,869
Salaries & Wages	101-57-50013-057	EE Benefits Earned	2,072	1,627	1,627	2,277
EE Benefits	101-57-51001-057	Medicare Insurance	1,576	1,573	1,573	1,651
EE Benefits	101-57-51003-057	PERS Retire Contr - ER	7,726	8,806	8,806	9,080
EE Benefits	101-57-51007-057	STD Insurance	134	134	134	134
EE Benefits	101-57-51008-057	Health Insurance - Active	11,789	11,720	11,720	11,907
EE Benefits	101-57-51009-057	Health Insurance - Retirees	9,380	7,855	7,855	8,691
EE Benefits	101-57-51010-057	Dental Insurance	907	953	953	953
EE Benefits	101-57-51011-057	Vision Insurance	168	176	176	176
EE Benefits	101-57-51013-057	Workers Compensation	4,379	4,340	4,340	4,555
EE Benefits	101-57-51014-057	Life & ADD Insurance	86	96	96	96
EE Benefits	101-57-51015-057	LTD Insurance	569	556	556	556
EE Benefits	101-57-51016-057	Unemployment Insurance	1,095	1,085	1,085	1,139
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	9,144	10,944	10,944	12,911
Total Salaries & Benefits			157,803	158,354	158,354	167,996
Professional Svs	101-57-52031-057	Contract DPW Maint Serv	235,684	289,017	289,017	296,242
General Operations	101-57-53002-057	Equipment Repair & Maint		3,500	3,500	3,500
General Operations	101-57-53003-057	Building Security	487	2,500	2,500	2,500
General Operations	101-57-53004-057	Facility Repair & Maint	48,838	40,000	40,000	35,000
General Operations	101-57-53006-057	Electrical Repair & Maint	8,112	10,000	10,000	10,000
General Operations	101-57-53008-057	Contract Custodial Services	11,930	20,000	20,000	35,000
General Operations	101-57-53009-057	Tree Maintenance	15,800	20,000	20,000	30,000
General Operations	101-57-53014-057	Utilities - Electricity	9,582	7,500	7,500	7,500
General Operations	101-57-53015-057	Utilities - Gas	3,413	2,000	2,000	2,000
General Operations	101-57-53017-057	Utilities - Sewer	15,001	11,000	11,000	15,000
General Operations	101-57-53029-057	Contract Inspection & Testing		2,000	2,000	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	28,030	32,500	32,500	32,500

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Park Maint. By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Supplies & Materials	101-57-55008-057	Misc. Computer Software	270	1,500	1,500	1,500
Supplies & Materials	101-57-55011-057	Landscape Supplies	5,917	20,000	20,000	20,000
Supplies & Materials	101-57-55012-057	Construction Matls	20	1,000	1,000	2,000
Capital Outlay	101-57-57002-057	Building Improvements	80	160,000	160,000	160,000
Capital Outlay	101-57-57025-057	COVID-19 Emergency	8,705			10,000
Total Operations			394,869	627,017	627,017	669,242
Total DPW Park Maintenance			552,672	785,371	785,371	837,239

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Park Program By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	101-58-50001-058	Regular Salaries	40,719	40,539	40,539	42,549
Salaries & Wages	101-58-50013-058	EE Benefits Earned	795	608	608	851
EE Benefits	101-58-51001-058	Medicare Insurance	629	588	588	617
EE Benefits	101-58-51003-058	PERS Retire Contr - ER	3,766	4,135	4,135	4,280
EE Benefits	101-58-51007-058	STD Insurance	38	38	38	38
EE Benefits	101-58-51008-058	Health Insurance - Active	2,588	2,589	2,589	2,628
EE Benefits	101-58-51009-058	Health Insurance - Retiree	8,610	7,548	7,548	8,207
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	1,762	1,622	1,622	1,702
EE Benefits	101-58-51014-058	Life & ADD Insurance	32	42	42	42
EE Benefits	101-58-51015-058	LTD Insurance	163	159	159	159
EE Benefits	101-58-51016-058	Unemployment Insurance	440	405	405	425
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	16,274	19,477	19,477	22,979
Total Salaries & Benefits			76,238	78,192	78,192	84,921
Professional Svs	101-58-52030-058	Contract Park Event Svs	48,863	83,100	83,100	60,000
Professional Svs	101-58-52031-058	Contract DPW Maint Serv	1,155	5,408	5,408	7,000
General Operations	101-58-53003-058	Building Security		2,500	2,500	2,500
General Operations	101-58-53004-058	Facility Repair & Maint	950	3,000	3,000	3,000
General Operations	101-58-53014-058	Utilities - Electricity	9,549	9,000	9,000	9,000
General Operations	101-58-53015-058	Utilities - Gas	3,374	1,700	1,700	3,000
General Operations	101-58-53016-058	Utilities - Water	13,373	15,000	15,000	15,000
General Operations	101-58-53018-058	Utilities - Telephone	1,757	1,500	1,500	1,500
General Operations	101-58-53030-058	Credit Card Merchant Fees	4,854	5,500	5,500	5,500
Supplies & Materials	101-58-55010-058	Custodial Supplies		840	840	900
Supplies & Materials	101-58-55011-058	Landscape Supplies		500	500	500
Supplies & Materials	101-58-55012-058	Construction Mats		500	500	2,000
Capital Outlay	101-58-57004-058	Machinery & Equipment		3,500	3,500	3,000
Capital Outlay	101-58-57006-058	Computer Equip/Software	940	700	700	1,000
Capital Outlay	101-58-57007-058	Office Machines & Furn		700	700	1,000
Capital Outlay	101-59-57025-059	COVID-19 Emergency	-			-
Total Operations			84,816	133,448	133,448	114,900
Total DPW Park Programs			161,055	211,640	211,640	199,821

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Building Maint. By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Salaries & Wages	101-59-50001-059	Regular Salaries	20,359	20,269	20,269	21,274
Salaries & Wages	101-59-50013-059	EE Benefits Earned	397	304	304	425
EE Benefits	101-59-51001-059	Medicare Insurance	315	294	294	308
EE Benefits	101-59-51003-059	PERS Retire Contr - ER	1,883	2,067	2,067	2,140
EE Benefits	101-59-51007-059	STD Insurance	19	19	19	19
EE Benefits	101-59-51008-059	Health Insurance - Active	1,294	1,294	1,294	1,314
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	881	811	811	851
EE Benefits	101-59-51014-059	Life & ADD Insurance	16	21	21	21
EE Benefits	101-59-51015-059	LTD Insurance	81	79	79	79
EE Benefits	101-59-51016-059	Unemployment Insurance	220	203	203	213
Total Salaries & Benefits			25,676	25,584	25,584	26,867
Professional Svs	101-59-52031-059	Contract DPW Maint Serv	31,630	56,375	56,375	75,438
General Operations	101-59-53002-059	Equipment Repair & Maint	1,700	2,500	2,500	5,000
General Operations	101-59-53003-059	Building Security		5,000	5,000	5,000
General Operations	101-59-53004-059	Facility Repair & Maint	6,122	31,000	31,000	31,000
General Operations	101-59-53008-059	Contract Custodial Services	30,603	60,000	100,000	106,823
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	8,021	9,300	9,300	12,000
General Operations	101-59-53029-059	Contract Inspection & Testing		1,500	1,500	1,500
Other Services/Exp.	101-59-53503-059	Equip Replace Charges	12,500	12,500	12,500	25,000
Supplies & Materials	101-59-54010-059	Other Contract Services		30,000	30,000	30,000
Supplies & Materials	101-59-55006-059	Safety Supplies & Matls		250	250	250
Supplies & Materials	101-59-55012-059	Construction Matls	78	1,500	1,500	1,500
Supplies & Materials	101-59-55015-059	Gas & Oil	6,363	6,500	6,500	6,500

Town of Atherton Annual Operating Budget FY 2021-2022
DPW - Building Maint. By Account

Category	Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Recomm Budget 2021-2022
Supplies & Materials	101-59-55018-059	Disaster Preparedness		6,000	6,000	6,000
Capital Outlay	101-59-57002-059	Building Improvements		3,000	3,000	3,000
Capital Outlay	101-59-57004-059	Machinery & Equipment		3,000	3,000	3,000
Capital Outlay	101-59-57025-059	COVID-19 Emergency	148			10,000
Total Operations			97,165	229,625	269,625	323,210
Total DPW Bldg Maint			122,841	255,209	295,209	350,077