



## Item No. 5 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: JUNE 2, 2021**

**SUBJECT: REVIEW OF THE FY 2021/22 TOWN BUDGET – ALL FUNDS  
CHANGES ONLY**

#### **RECOMMENDATION**

Review and Discuss Operating Budget for FY 2021/22.

#### **BACKGROUND & EXECUTIVE SUMMARY**

The June 2 Study Session is the fourth meeting of the FY 2021/22 Town Budget. The prior meetings focused on– General Fund and Operations, Special Funds, and the Capital Improvement Program (CIP).

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

**This Staff Report only discusses changes made to the Budget since the last Study Session of the City Council.**

For FY 2021/22, General Fund revenues are projected at \$17,359,797 and General Fund expenditures are projected at \$16,520,252. This reflects a single year surplus of \$839,545 before the addition below the line of ERAF and transfers in/out. There is a projected year-end positive fund balance in the General Fund of \$14.21 million.

### Summary of Changes Since Last Council Meeting

#### Changes to Property Taxes in Lieu VLF

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 was estimated to receive \$908,323 of the original budgeted \$1.25 million (a loss of \$343,000). Since the last Study Session, this amount has been refined and we anticipate an additional loss of \$157,557 on top of the \$343,000. This reduces the revenue to \$757,767. San Mateo County on behalf of the county and cities will 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. This has been the case in the past and we anticipate a catch-up provision in State law.

#### Changes to “Estimated Actual” Totals

Since the last Study Session there have been changes in “estimated actual” totals as part of the continuing review of COVID-19 impacts. At the conclusion of FY 2020/21, staff anticipated that the Town’s General Fund revenue would show a net *positive* change of \$4.1 million (inclusive of ERAF revenue). Staff projects a slight decrease in this amount due to the additional reduction in VLF noted above. These changes result in a reduction of approximately \$160,811, for a new total revenue projection of \$17.4 million. Staff also adjusted interest income downward by \$40,000.

In addition to the adjustments noted above, the most significant change was an increase in transfers out of \$2.27M from the General Fund to the Town Center Project. This is largely due to the timing of remittances due under the Construction Contract. Overall, the projected year-end fund balance decreased \$2,431,473, mainly attributed to the Town Center transfers out for construction payments.

#### Summary of Departmental Budget Changes

Revenues to the FY 2021/22 budget increased \$37,970 based on a more detailed review of minor increases in refuse franchise fees, other fines and forfeitures, vehicle release fees, and Park Day use fees.

#### Police Department – Net Increase \$55,756

Increase of \$55,756 since the last Study Session. The original PD fleet budget request was \$35,000 for an all-electric unmarked detective vehicle to replace a current 2014 unmarked Ford Taurus detective vehicle. Research revealed very limited all-electric vehicle options with restrictive operational vehicle size. Research also indicated that the major vehicle manufactures will have very viable, pursuit-rated, all-electric PD vehicle options within approximately two years. Based

**FY 2021/22 Town Operations Budget**

**June 2, 2021**

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on this information, the decision was made to not pursue the all-electric vehicle option at this time; but instead to wait and transition to pursuit ready vehicles that may hit the market in a couple of years. As a result, the change reflects the department purchase of a SUV patrol vehicle. This is an adjustment of \$60,000. There was also a minor decrease (\$4,244) for Animal Control costs from County forecasted budget.

*Administration – Net increase of \$34,337*

This adjustment was resultant from a full year's add of RPPG Legislative Advisory Services (\$24,996), a CalOpps Recruitment membership fee of (\$3,641), and a Code Publishing system upgrade (\$6,700).

*Interdepartmental – Net increase of \$10,000*

There was an increase of \$10,000 for maintaining and upgrading cybersecurity prevention software. All departments contribute to this Budget as a shared expense.

**GENERAL FUND SUMMARY**

For FY 2021/22, staff projects the Town's Total General Fund revenues at \$17,359,797 against \$16,520,252 in expenditures. This is a single year surplus of \$839,545 before the addition below the line of ERAF. There is a total positive ending Fund Balance of \$14,214,509.

With the below the line items of \$1.1 million ERAF, the inclusion of COP debt service \$861,000, remainder Town Center project allocation \$6,137,592 (includes contingency), the single-year projected change in fund balance is a negative \$3,759,047. The negative change reflects the drawdown of unallocated reserves Fund Balance. There is a projected year-end positive fund balance in the General Fund of \$14.21 million.

**OVERALL SUMMARY**

For FY 2021/22 the Town's General Fund Revenues are projected at \$17,359,797 against \$16,520,252 in expenditures. This will result in a single year-end positive balance of \$839,545 and a total ending Fund Balance of \$14,214,509.

FY 2021/22 includes below the line items of \$1,100,000 for ERAF, budgeted debt service payment of \$861,000, America Rescue Plan funds of \$1.3 million, and the remainder of Town Center Project of \$6,137,592 (including a \$1.8m contingency). There will be a single-year projected change in fund balance by negative \$4,598,592. 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 ending fund balance for FY 2021/22 is \$8,432,421.

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With Council direction, the unallocated reserve balance can be appropriated towards operational use, capital projects or to pay down liabilities. Once the Town Center project is completed, staff recommends that the Council consider uses for the unallocated funds. This can be at Mid-year for FY 2021/22.

The beginning FY 2020/21 General Fund Balance was \$27,038,376. The table below reflects all of the changes noted above.

<b>FY 2021/22 Beginning Fund Balance</b>	<b>\$17,973,556</b>
FY 2021/22 Projected Revenues (inclusive of ERAF)	\$18,459,797
<b>FY 2021/22 America Rescue Plan Funds</b>	<b>\$1,300,000</b>
<b>Total Available Funds</b>	<b>\$37,733,353</b>
COP Debt Service for FY 2020/21	(\$861,000)
FY 2021/22 Expenditures (Projected Budget)	(\$16,520,252)
FY 2021/22 Town Center Remaining Construction	(\$6,137,592)
<b>Projected FY 2021/22 Ending Fund Balance</b>	<b>\$14,214,509</b>

As shown below, the Town will meet its reserve requirements in FY 2021/22 and projects an unallocated reserve that is 51% of projected expenditures.

FY 2021/22 Expenditures	\$16,520,252
<b>Projected FY 2021/22 Ending Fund Balance</b>	<b>\$14,214,509</b>
15% Emergency Reserve	\$2,478,038
20% Budget Stabilization Reserve	\$3,304,050
<b>TOTAL RESERVE REQUIREMENT</b>	<b>\$5,782,088</b>
<i>Less Above Reserve Requirement = Unallocated Reserves</i>	<i>\$8,432,421</i>

**Town Center Construction and Use of COP Funds**

The Town expended all of its COP proceeds in November 2020. The COP proceeds of \$5,965,635 contributed to the Town portion of S.J. Amoroso Payment Applications 12 through 15. In addition, the General Fund allocation toward the project in this fiscal year is \$6,446,5654. The estimated remaining balance to finish the Town portion of the project is \$6,137,592 (includes construction, FF&E, consultants, communications equipment, and contingency).

**Conclusion**

This budget presents a roadmap for continuing to accomplish the goals and objectives of the City Council. These are done so within existing resources and the core strategy of financial stability at the forefront. We continue to be fiscally prudent with our resources but are mindful of operational and infrastructure needs. As we reach the completion of the milestone project of a new Town Center, priorities will focus again on CIP Master Plan Projects.

## **POLICY FOCUS**

This item discusses revenue and expenditure projections for FY 2021/22. The City Council adopts a fiscal year budget that addresses any policies and or priorities of the Council while addressing the needs of the community.

## **FISCAL IMPACT**

None.

## **PUBLIC NOTICE**

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

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

Fiscal Transparency Web Page:

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

Archive of Town Budgets:

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

Financial Data Portal (OpenGov):

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

Financial Audit Archive:

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

Actuarial Valuations Archive:

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

Labor Contracts, Agreements, and Salary/Benefit Information:

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

## **ATTACHMENTS**

FY 2021/22 General Fund Revenue and Expenditure details by department  
FY 2021/22 Internal Service, Library, Tennis Funds  
FY 2021/22 Capital Improvement Program

# 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
<b>Revenues</b>						
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	750,767	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
<b>Total Property Taxes -&gt;</b>		<b>11,611,597</b>	<b>12,048,750</b>	<b>12,031,076</b>	<b>11,868,529</b>	<b>12,586,898</b>
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					
<b>Total Sales Taxes -&gt;</b>		<b>353,389</b>	<b>285,000</b>	<b>305,000</b>	<b>261,097</b>	<b>267,000</b>
101-00-42001-000	Franchise Taxes-Utilities	255,629	249,000	261,000	266,694	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	375,000
101-00-42004-000	Franchise Taxes-Cable	165,641	178,428	178,428	137,606	137,000
<b>Total Franchise Fees -&gt;</b>		<b>922,513</b>	<b>918,468</b>	<b>944,468</b>	<b>912,386</b>	<b>938,000</b>
101-00-40005-000	Homeowners Exemption	34,012	36,836	36,836	33,784	37,400
101-00-40007-000	Motor Veh. Lic Fees (MVLFF)	5,596	3,897	3,897	5,157	5,200
<b>Total Intergovernmental -&gt;</b>		<b>39,608</b>	<b>40,733</b>	<b>40,733</b>	<b>38,941</b>	<b>42,600</b>
101-00-43001-000	Business Licenses	261,350	239,431	254,431	272,819	260,000
<b>Total Business License Tax -&gt;</b>		<b>261,350</b>	<b>239,431</b>	<b>254,431</b>	<b>272,819</b>	<b>260,000</b>
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
<b>Total Planning Revenue -&gt;</b>		<b>219,537</b>	<b>220,300</b>	<b>220,300</b>	<b>213,834</b>	<b>220,300</b>
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	28,188	25,000
101-00-48502-025	Miscellaneous Income					
<b>Total Building Revenue -&gt;</b>		<b>1,330,443</b>	<b>1,358,000</b>	<b>1,535,000</b>	<b>1,572,803</b>	<b>1,624,000</b>
101-00-44001-040	Municipal & Vehicle Code Fines	4,335	8,474	8,474	1,250	5,000
101-00-44002-040	Other Fines & Forfeiture (County)	30,459	31,238	31,238	34,841	32,000
101-00-45007-040	POST Reimb	32,571	23,060	18,060	8,427	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	1,440	1,900
101-00-47012-040	Vehicle Release	741	800	800	1,940	2,500
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
	<b>Total Police Revenue -&gt;</b>	<b>176,519</b>	<b>178,136</b>	<b>93,136</b>	<b>54,473</b>	<b>158,050</b>
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	580,000	590,000
	<b>Total DPW Revenue -&gt;</b>	<b>432,252</b>	<b>460,700</b>	<b>610,700</b>	<b>615,700</b>	<b>625,700</b>
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	12,300	20,000
101-00-47029-058	Park Day Use Fee	6,280	8,400	15,400	9,038	10,500
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	197	4,550
	<b>Total Park Program Revenue -&gt;</b>	<b>182,558</b>	<b>166,740</b>	<b>51,240</b>	<b>26,702</b>	<b>96,050</b>
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	1,762	2,475
101-00-47045-000	Drone Application Fee	-	750	750	-	750
101-00-48001-000	Interest Income	570,793	135,000	135,000	275,000	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	2,100	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	
	<b>Total Misc. Revenues -&gt;</b>	<b>8,638,722</b>	<b>472,024</b>	<b>802,696</b>	<b>1,627,899</b>	<b>541,199</b>
	<b>Total Operating Revenues -&gt;</b>	<b>24,168,488</b>	<b>16,388,282</b>	<b>16,888,780</b>	<b>17,465,184</b>	<b>17,359,797</b>
	<b>Expenditures</b>					
	City Council Department	27,116	64,117	64,117	47,634	54,356
	Administration Department	875,808	873,638	873,638	873,638	1,007,458
	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	353,383	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	894,940
	Police Department	7,621,569	8,383,779	8,383,779	8,383,779	9,032,305
	Public Works Department (adj)	1,666,529	2,441,964	2,441,964	2,441,964	2,739,358
	<b>Total Operating Expenditures -&gt;</b>	<b>13,633,325</b>	<b>15,241,014</b>	<b>15,321,864</b>	<b>15,143,531</b>	<b>16,520,252</b>
	<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>10,535,163</b>	<b>1,147,267</b>	<b>1,566,915</b>	<b>2,321,653</b>	<b>839,545</b>

# 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
<b>Other Financing Sources/(Uses)</b>						
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)			(6,446,565)	(6,137,592)
	COVID America Rescue Plan					1,300,000
	Excess ERAF	1,784,091	1,312,500	1,863,658	1,863,658	1,100,000
	<b>Total Transfers In/(Out) -&gt;</b>	<b>(6,069,856)</b>	<b>474,570</b>	<b>(4,939,907)</b>	<b>(11,386,473)</b>	<b>(4,598,592)</b>
	Incr/(Decr) of General Fund Resv	4,465,307	1,621,837	(3,372,992)	(9,064,820)	(3,759,047)
	<b>Net Change in Fund Balance</b>	<b>4,465,307</b>	<b>1,621,837</b>	<b>(3,372,992)</b>	<b>(9,064,820)</b>	<b>(3,759,047)</b>
	Beginning Fund Balance	22,573,069	27,038,376	27,038,376	27,038,376	17,973,556
	<b>Ending Fund Balance</b>	<b>27,038,376</b>	<b>28,660,214</b>	<b>23,665,385</b>	<b>17,973,556</b>	<b>14,214,509</b>
<b>Fund Balance Schedule</b>						
	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	2,271,530	2,478,038
	20% Reserve	2,726,665	3,048,203	3,064,373	3,028,706	3,304,050
	Reserved for OPEB					
	Available Fund Balance	21,761,712	22,820,859	17,797,732	12,168,321	8,432,421
	<b>Ending Fund Balance</b>	<b>27,038,376</b>	<b>28,660,214</b>	<b>23,665,385</b>	<b>17,973,556</b>	<b>14,214,509</b>



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
<b>City Council</b>	<b>27,116</b>	<b>64,117</b>	<b>64,117</b>	<b>54,356</b>

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
<b>Total City Council</b>			<b>27,116</b>	<b>64,117</b>	<b>64,117</b>	<b>54,356</b>



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	162,582
Supplies & Materials	5,199	11,500	11,500	10,500
Capital Outlay	33,420	4,000	4,000	4,400
<b>Administration Total</b>	<b>875,808</b>	<b>873,638</b>	<b>873,638</b>	<b>1,007,458</b>

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
		<b>Total Salaries &amp; Benefits</b>	<b>740,550</b>	<b>736,124</b>	<b>736,124</b>	<b>769,276</b>
Professional Svcs	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	19,936
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	119,996
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
<b>Total Operations</b>			<b>135,258</b>	<b>137,514</b>	<b>137,514</b>	<b>238,182</b>
<b>Total Admin Dept</b>			<b>875,808</b>	<b>873,638</b>	<b>873,638</b>	<b>1,007,458</b>



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
<b>City Attorney Total</b>	<b>388,662</b>	<b>300,000</b>	<b>300,000</b>	<b>310,000</b>

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
<b>Total City Attorney Dept</b>			<b>388,662</b>	<b>300,000</b>	<b>300,000</b>	<b>310,000</b>



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
<b>Finance Total</b>	<b>768,780</b>	<b>790,189</b>	<b>790,189</b>	<b>843,294</b>

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
	<b>Total Salaries &amp; Benefits</b>	<b>582,071</b>	<b>588,724</b>	<b>588,724</b>	<b>633,342</b>
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
	<b>Total Operations</b>	<b>186,609</b>	<b>201,465</b>	<b>201,465</b>	<b>209,952</b>
	<b>Total Finance Dept</b>	<b>768,680</b>	<b>790,189</b>	<b>790,189</b>	<b>843,294</b>



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
<b>Planning Total</b>	<b>296,502</b>	<b>353,383</b>	<b>353,383</b>	<b>303,783</b>

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	-	-	-
<b>Total Planning Dept</b>			<b>296,502</b>	<b>353,383</b>	<b>353,383</b>	<b>303,783</b>



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 Svcs	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
<b>Building Total</b>	<b>1,095,558</b>	<b>1,145,950</b>	<b>1,145,950</b>	<b>1,334,759</b>

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 Contrib- 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
<b>Total Salaries &amp; Benefits</b>			<b>313,305</b>	<b>323,085</b>	<b>323,085</b>	<b>353,849</b>
Professional Svs	101-25-52017-025	Technical Service	-	32,000	32,000	32,000
Professional Svs	101-25-52033-025	Contract Bldg & Life Safety Svs	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
<b>Total Operations</b>			<b>782,253</b>	<b>822,865</b>	<b>903,715</b>	<b>980,910</b>
<b>Total Building Dept</b>			<b>1,095,558</b>	<b>1,145,950</b>	<b>1,226,800</b>	<b>1,334,759</b>



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	195,950
<b>Inter-Dept. Total</b>	<b>892,801</b>	<b>887,994</b>	<b>887,994</b>	<b>894,940</b>

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 Svcs	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	195,950
Capital Outlay	101-30-59010-030	2020 Lease Cost of Issuance	163,370			-
<b>Total Inter-Department</b>			<b>892,801</b>	<b>887,994</b>	<b>887,994</b>	<b>894,940</b>



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	312,346
Other Services/Exp.	269,053	276,039	276,039	280,943
Supplies & Materials	142,427	146,500	146,500	154,500
Capital Outlay	55,142	127,947	127,947	120,108
<b>Police Total</b>	<b>7,621,569</b>	<b>8,383,779</b>	<b>8,383,779</b>	<b>9,032,305</b>

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
<b>Total Salaries &amp; Benefits</b>			<b>6,771,375</b>	<b>7,532,450</b>	<b>7,532,450</b>	<b>8,050,364</b>
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	-	-	141,800
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	63,756
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	-	-	-
			<u>850,194</u>	<u>851,329</u>	<u>851,329</u>	<u>981,941</u>
<b>Total Operations</b>			<b>850,194</b>	<b>851,329</b>	<b>851,329</b>	<b>981,941</b>
<b>Total Police Dept</b>			<b>7,621,569</b>	<b>8,383,779</b>	<b>8,383,779</b>	<b>9,032,305</b>



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
<b>DPW Total</b>	<b>1,657,677</b>	<b>2,441,964</b>	<b>2,481,964</b>	<b>2,739,358</b>

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
<b>Total Salaries &amp; Benefits</b>			<b>613,046</b>	<b>607,861</b>	<b>607,861</b>	<b>649,141</b>
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
<b>Total Operations</b>			<b>1,044,631</b>	<b>1,834,103</b>	<b>1,874,103</b>	<b>2,090,217</b>
<b>Total DPW</b>			<b>1,657,677</b>	<b>2,441,964</b>	<b>2,481,964</b>	<b>2,739,358</b>

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
<b>Total Salaries &amp; Benefits</b>			<b>192,508</b>	<b>188,114</b>	<b>188,114</b>	<b>214,598</b>
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				-
<b>Total Operations</b>			<b>35,022</b>	<b>210,100</b>	<b>210,100</b>	<b>219,700</b>
<b>Total DPW Engineering</b>			<b>227,530</b>	<b>398,214</b>	<b>398,214</b>	<b>434,298</b>

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
<b>Total Salaries &amp; Benefits</b>			<b>160,820</b>	<b>157,617</b>	<b>157,617</b>	<b>154,760</b>
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
<b>Total Operations</b>			<b>441,612</b>	<b>633,913</b>	<b>633,913</b>	<b>763,164</b>
<b>Total DPW Street Maint</b>			<b>602,432</b>	<b>791,530</b>	<b>791,530</b>	<b>917,924</b>

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
<b>Total Salaries &amp; Benefits</b>			<b>157,803</b>	<b>158,354</b>	<b>158,354</b>	<b>167,996</b>
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 Mats	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
<b>Total Operations</b>			<b>394,869</b>	<b>627,017</b>	<b>627,017</b>	<b>669,242</b>
<b>Total DPW Park Maintenance</b>			<b>552,672</b>	<b>785,371</b>	<b>785,371</b>	<b>837,239</b>

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
<b>Total Salaries &amp; Benefits</b>			<b>76,238</b>	<b>78,192</b>	<b>78,192</b>	<b>84,921</b>
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 Matls		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	-			-
<b>Total Operations</b>			<b>84,816</b>	<b>133,448</b>	<b>133,448</b>	<b>114,900</b>
<b>Total DPW Park Programs</b>			<b>161,055</b>	<b>211,640</b>	<b>211,640</b>	<b>199,821</b>

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

Category	Account	Description	Acutal 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
<b>Total Salaries &amp; Benefits</b>			<b>25,676</b>	<b>25,584</b>	<b>25,584</b>	<b>26,867</b>
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
<b>Total Operations</b>			<b>97,165</b>	<b>229,625</b>	<b>269,625</b>	<b>323,210</b>
<b>Total DPW Bldg Maint</b>			<b>122,841</b>	<b>255,209</b>	<b>295,209</b>	<b>350,077</b>

## ATTACHMENT 2

### Town of Atherton Annual Operating Budget FY 2021-2022 Special Revenue Fund Library Fund

Account	Description	Actual 2019-20	Adopted Budget 2020-21	Estimated Actuals 2020-2021	Proposed Budget 2021-22
213-00-40001-000	Secured Property Tax	2,003,683	1,450,000		
213-00-48001-000	Interest Income	217,408	100,000		100,000
	<b>Advancement of Funds</b>			5,391,725	
	<b>Total Revenues</b>	<b>2,221,091</b>	<b>1,550,000</b>	<b>5,391,725</b>	<b>100,000</b>
213-00-58003-000	Trans to Facilities Const-406	6,478,637	14,261,490	7,856,243	4,135,000
213-30-52007-000	Other Legal Services				
213-30-52011-000	Contract Planner				
213-30-52024-000	Architectural Services				
213-30-52027-000	Environmental Consulting Svcs				
213-30-52031-000	Contract Maint Services	6,365	18,000	6,819	19,000
213-30-53003-000	Building Security		250		250
213-30-53004-000	Facility Repair & Maintenance	515	2,000		2,000
213-30-53008-000	Contract Custodial Services	9,337	11,000	6,381	58,000
213-30-53014-000	Utilities - Electricity	4,961	10,000	3,242	24,000
213-30-53015-000	Utilities - Gas	0	200		200
213-30-53016-000	Utilities Water	799	3,200	520	8,000
213-30-53017-000	Utilities - Sewer			396	
213-30-53024-000	Advertising & Noticing				
213-30-53035-213	Other Rents & Leases		47,600	39,659	19,825
213-30-53036-000	Contract Pesticid & Fertilizer		800		800
213-30-54010-000	Other Contract Services	50,315			58,000
213-30-55016-000	Other Supplies & Materials	70	1,837,596		-
	<b>Total Operations</b>	<b>6,550,999</b>	<b>16,192,136</b>	<b>7,913,260</b>	<b>4,325,075</b>
	<b>Total Expenditures</b>	<b>6,550,999</b>	<b>16,192,136</b>	<b>7,913,260</b>	<b>4,325,075</b>
	Excess (Deficiency) of Rev Over Exp	(4,329,907)	(14,642,136)	(2,521,535)	(4,225,075)
	Beginning Fund Balance	13,140,982	8,811,074	8,811,074	6,289,539
	<b>Ending Fund Balance</b>	<b>8,811,074</b>	<b>(5,831,061)</b>	<b>6,289,539</b>	<b>2,064,464</b>

**ATTACHMENT 2**

Town of Atherton Annual Operating Budget FY 2021-2022  
Special Revenue Fund  
Library Budget Object Details

Fund 213 Acct Description	Quantity, brief description and justification of items requested	FY 2022 Recommended Appropriations
Contract Maint Services	MCE contract maint for HVAC, electrical, roof and landscape services, etc.	19,000
Building Security	Misc locks, etc	250
Facility Maint and Repair	Scheduled maint and misc repairs as needed	2,000
Contract Custodial Services	Portion of Town janitorial contract	58,000
Utilities - Electricity	Operating electricity	24,000
Utilities - Gas	Operating gas	200
Utilities Water	Operating water	8,000
Other Rents & Leases	Library Temporary Trailers lease	19,825
Contract Pesticid & Fertilizer	Vector control	800
Maintenance & Monitoring	New Building Maintenance & Monitoring	31,000
Landscape Maintenance	Library Landscaping Services	27,000
Other Contract Services	Library allocation portion new Town Center Construction, project management, FF&E	4,135,000
Other Supplies & Materials	10 % Contingency of Library project	
	Total Library	<u><u>4,325,075</u></u>

## ATTACHMENT 2

### Town of Atherton Annual Operating Budget FY 2021-2022 Internal Service Fund Equipment Replacement Budget By Account

Fund 610 Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Recomm Budget 2021-2022
610-00-48001-000	Interest on Investments	12,503	2,600	2,600
610-00-47509-012	Equip Replace Charges - Admin			
610-00-47509-018	Equip Replace Charges - Finance	10,000	10,000	10,000
610-00-47509-040	Equip Replace Charges - Police	121,000		141,800
610-00-47509-050	Equip Replace Charges - DPW Engineering	8,000	8,000	13,000
610-00-47509-053	Equip Replace Charges - DPW Street Maint	9,000	9,000	9,000
610-00-47509-057	Equip Replace Charges - DPW Park Maint	3,000	3,000	3,000
610-00-47509-059	Equip Replace Charges - Building Maint	12,500	12,500	25,000
610-00-48004-000	Sale of Property	112		
	Total Revenues	176,115	45,100	204,400
	Depreciation			
610-18-57006-018	Computer Software		-	-
610-12-57004-012	Machinery & Equipment	6,694	-	-
610-40-57004-040	Machinery & Equipment	85,686	-	-
610-40-57005-040	Vehicles & Accessories	129,177	177,000	141,800
610-50-57005-050	Vehicles & Accessories	11,980	-	40,000
	Total Expenditures	233,538	177,000	181,800
	Excess (Deficiency) of Revenues Over Expenditures	(57,423)	(131,900)	22,600
	Beginning Net Asset (Deficit)	1,174,090	1,116,667	984,767
	Ending Net Asset (Deficit)	1,116,667	984,767	1,007,367

## ATTACHMENT 2

Town of Atherton Annual Operating Budget FY 2021-2022  
Internal Service Fund  
Worker's Compensation Budget By Account

Fund 614 Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Recomm Budget 2021-2022
614-00-47503-012	Charges for Services - Admin Dept	20,210	19,061	19,429
614-00-47503-018	Charges for Services - Finance Dept	17,432	16,740	17,383
614-00-47503-025	Charges for Services - Building Dept	6,883	6,833	6,970
614-00-47503-040	Charges for Services - Police Dept	377,646	357,170	360,542
614-00-47503-050	Charges for Services - DPW Engineering	5,513	5,270	5,375
614-00-47503-053	Charges for Services - DPW Street Maint	4,404	4,171	4,255
614-00-47503-057	Charges for Services - DPW Park Maint	4,379	4,465	4,555
614-00-47503-058	Charges for Services - DPW Park Prog & Tennis Fd	1,762	1,669	1,702
614-00-47503-059	Charges for Services - DPW Building Maint	881	834	851
614-00-48001-000	Interest on Investments	24,091	4,000	4,000
614-00-49001-000	Transfer From General Fund	110,000		
	Total Revenues	<u>573,201</u>	<u>420,213</u>	<u>425,062</u>
614-30-51013-000	Worker's Comp Expense	168,910	119,448	159,264
614-30-51017-000	Safety/Compliance Program Assessment	6,258	5,795	6,618
	Reserve Equity Contribution	110,000		221,551
	Total Expenditures	<u>285,168</u>	<u>125,243</u>	<u>387,433</u>
	Excess (Deficiency) of Revenues Over Expenditures	288,033	294,970	37,629
	Transfer-in			
	Beginning Net Assets (Deficit)	<u>1,043,342</u>	<u>1,331,375</u>	<u>1,626,345</u>
	Ending Net Assets (Deficit)	<u><u>1,331,375</u></u>	<u><u>1,626,345</u></u>	<u><u>1,663,974</u></u>

## ATTACHMENT 2

Town of Atherton Annual Operating Budget FY 2021-2022  
Internal Service Fund  
General Liability Budget By Account

Fund 615 Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Recomm Budget 2021-2022
615-00-47504-000	Liability Insurance Charge	255,642	253,748	287,573
615-00-47505-000	Employment Practice Liability Charge	40,774	44,486	48,065
615-00-48001-000	Interest on Investments	13,508	2,200	2,200
	Total Revenues	<u>309,924</u>	<u>300,434</u>	<u>337,838</u>
615-30-53019-000	Liability Insurance Expense	156,676	153,748	187,583
615-30-53020-000	Employment Practice Liability	54,847	44,486	48,045
615-30-53022-000	Liability Claim Expense	60,703	100,000	100,000
	Total Expenditures	<u>272,227</u>	<u>298,234</u>	<u>335,628</u>
	Excess (Deficiency) of Revenue Over Expenditures	37,698	2,200	2,210
	Beginning Net Assets (Deficit)	<u>646,716</u>	<u>648,916</u>	<u>648,916</u>
	Ending Net Assets (Deficit)	<u>684,414</u>	<u>651,116</u>	<u>651,126</u>

## ATTACHMENT 2

### Town of Atherton Annual Operating Budget FY 2021-2022 Internal Service Fund Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Recomm Budget 2021-2022
616-00-47506-000	GASB 45 ARC - Contribution	-	146,681	182,425
616-00-47506-012	GASB 45 ARC - Admin	49,403	20,961	20,191
616-00-47506-018	GASB 45 ARC - Finance	33,887	23,843	25,797
616-00-47506-025	GASB 45 ARC - Building	28,141	19,837	23,929
616-00-47506-040	GASB 45 ARC - Police	423,783	314,965	408,714
616-00-47506-050	GASB 45 ARC - DPW Engineering	39,492	20,806	29,532
616-00-47506-053	GASB 45 ARC - DPW Street Maint	101,193	72,630	49,953
616-00-47506-057	GASB 45 ARC - DPW Park Maint	9,380	4,362	4,343
616-00-47506-058	GASB 45 ARC - DPW Park Program	8,610	4,055	3,864
616-00-47507-012	EE Benefits Earned - Admin	8,908	7,148	9,714
616-00-47507-018	EE Benefits Earned - Finance	7,787	6,277	8,692
616-00-47507-025	EE Benefits Earned - Building	3,194	2,487	3,385
616-00-47507-040	EE Benefits Earned - Police	66,390	80,810	125,410
616-00-47507-050	EE Benefits Earned - DPW Engineering	2,504	1,901	2,588
616-00-47507-053	EE Benefits Earned - DPW Street Maint	1,987	1,564	2,127
616-00-47507-057	EE Benefits Earned - DPW Park Maint	2,072	1,675	2,277
616-00-47507-058	EE Benefits Earned - DPW Park Program	795	626	851
616-00-47507-059	EE Benefits Earned - DPW Bldg Maint	397	313	425
616-00-47508-012	Unemploy Benefits - Admin	4,772	4,765	4,857
616-00-47508-018	Unemploy Benefits - Finance	4,265	4,185	4,346
616-00-47508-025	Unemploy Benefits - Building	1,698	1,658	1,692
616-00-47508-040	Unemploy Benefits - Police	42,402	41,645	43,052
616-00-47508-050	Unemploy Benefits - DPW Engineering	1,344	1,268	1,294
616-00-47508-053	Unemploy Benefits - DPW Street Maint	1,101	1,043	1,064
616-00-47508-057	Unemploy Benefits - DPW Park Maint	1,095	1,116	1,139
616-00-47508-058	Unemploy Benefits - DPW Park Program	440	417	425
616-00-47508-059	Unemploy Benefits - DPW Building Maint	220	209	213
616-00-48001-000	Interest on Investments	27,048	4,500	4,500
616-00-49001-000	Transfer from General Fund			
Total Revenues		872,307	791,747	966,799
616-xx-51009-xxx	Retiree Health-Care OPEB		146,681	182,419
616-12-51009-012	Retiree Health-Care (Admin)	19,864	20,961	20,191
616-18-51009-018	Retiree Health-Care (Finance)	22,981	23,843	25,797
616-25-51009-025	Retiree Health-Care (Building)	27,682	19,837	23,929
616-40-51009-040	Retiree Health-Care (Police)	306,553	314,965	408,714

**ATTACHMENT 2**

Town of Atherton Annual Operating Budget FY 2021-2022  
Internal Service Fund  
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Recomm Budget 2021-2022
616-50-51009-050	Retiree Health-Care (Engineering)	35,849	20,806	29,532
616-53-51009-053	Retiree Health-Care (Street Maint)	45,431	72,630	49,953
616-57-51009-057	Retiree Health-Care (Park Maint)	4,270	4,362	4,348
616-58-51009-058	Retiree Health-Care (Park Program)	3,793	4,055	3,864
616-30-51016-030	Unemployment Insurance		15,000	15,000
616-40-51016-040	Unemployment Insurance			
616-30-50013-030	Employee Benefits Earned	312,390		
616-30-51021-000	Net OPEB Expense	205,901		
	Total Expenditures	<u>984,713</u>	<u>643,140</u>	<u>763,747</u>
	Excess (Deficiency) of Revenues Over Expenditures	(112,406)	148,607	203,052
	Beginning Net Assets (Deficit)	<u>834,611</u>	<u>722,205</u>	<u>870,812</u>
	Ending Net Assets (Deficit)	<u><u>722,205</u></u>	<u><u>870,812</u></u>	<u><u>1,073,864</u></u>

Town of Atherton Annual Operating Budget FY 2021-2022  
Special Revenue Fund  
Tennis Fund 105

Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Recomm Budget 2021-2022
105-00-47027-058	Tennis Classes	36,667	40,000	40,000
105-00-47026-058	Tennis Keys	7,050	6,500	18,300
105-00-48001-058	Interest Income	3,502	600	600
105-00-48501-000	Donation & contributions			
<b>Total Revenues</b>		<b>47,219</b>	<b>47,100</b>	<b>58,900</b>
105-58-52031-000	Contract Maint Services	2,518	10,130	10,000
105-58-53003-000	Building Security	1,720	2,500	2,500
105-58-53004-000	Facility Repair & Maint	3,917	35,000	180,000
105-58-55012-000	Construction Materials	39,388	5,000	5,000
Total Operations		47,543	52,630	197,500
<b>Total Expenditures</b>		<b>47,543</b>	<b>52,630</b>	<b>197,500</b>
Excess (Deficiency) of Rev				
Over Exp		(325)	(5,530)	(138,600)
<b>Contribution from MALL Player Capital contract</b>				
Beginning Fund Balance		200,529	200,204	194,674
<b>Ending Fund Balance</b>		<b>200,204</b>	<b>194,674</b>	<b>56,074</b>

**ATTACHMENT 2**

Town of Atherton Annual Operating Budget FY 2021-2022  
Special Revenue Fund  
COPS Grant

Account	Description	Actual 2019-2020	Adopted Budget 2020-2021	Proposed Budget 2021-2022
209-00-45019-040	Grant	156,185	140,000	155,000
209-00-48001-040	Interest Income	-	146	146
<b>Total Revenue</b>		<b>156,185</b>	<b>140,146</b>	<b>155,146</b>
209-40-50001-040	Salaries related expenditures	156,185	140,146	155,146
<b>Total Expenditure</b>		<b>156,185</b>	<b>140,146</b>	<b>155,146</b>
Excess (Deficiency) of Rev Over Exp		-	-	-
Beginning Fund Balance		(0)	(0)	(0)
<b>Ending Fund Balance</b>		<b>(0)</b>	<b>(0)</b>	<b>(0)</b>

# Town of Atherton

## Capital Improvement Program

*FY 2021/22 -2025/26*

**Town of Atherton**  
**Public Works Department**  
150 Watkins Avenue (Temporary Trailers)  
Atherton, CA 94027  
[www.ci.atherton.ca.us](http://www.ci.atherton.ca.us)

**Streets & Transportation**

**Drainage**

**Town Buildings, Park & Facilities**





**Capital Improvement Program  
Fiscal Years 2021/22 through 2025/2026**

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**Capital Improvement Program  
Fiscal Years 2021/22 through 2025/2026**

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**Section I:  
Introduction**



## Capital Improvement Program Fiscal Years 2021/22 through 2025/2026

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### I. INTRODUCTION

#### About the Capital Improvement Program

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

The CIP is a five-year planning tool that identifies anticipated capital improvements and their funding sources from fiscal years 2021/22 through 2025/26. The CIP does not appropriate funds, but rather, it functions as a budgeting and planning tool which supports appropriations that are made through adoption of the annual budget. The CIP is updated annually to reflect the latest community priorities, infrastructure master plans, completed projects, updated project cost estimates and available revenue sources.

#### Master Plans

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

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

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



## Capital Improvement Program Fiscal Years 2021/22 through 2025/2026

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The CIP projects were selected based on the following factors:

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

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

### CIP Document Organization

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

As such this CIP is organized into three parts.

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



**Capital Improvement Program  
Fiscal Years 2021/22 through 2025/2026**

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**Section II:  
Funding Sources  
& Revenues**



## Capital Improvement Program Fiscal Years 2021/22 through 2025/2026

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### II. FUNDING DESCRIPTIONS

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

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

#### **General Fund (Capital Improvement)**

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

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



## Capital Improvement Program Fiscal Years 2021/22 through 2025/2026

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### Measure S (Special Parcel Tax)

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Approved by a 2/3rds vote of Atherton residents in November 2013, Measure S (Special Parcel Tax) is an ordinance that continues the existing Town of Atherton Special Parcel Tax for four years. The most recent parcel tax expired in FY 2017/18. The Special Parcel Tax was not renewed in 2018. There are still residual funds that will be used for authorized capital project infrastructure needs, with available capital improvement funds programmed through FY 2023/24.

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

### Measure A

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

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

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

### Measure M

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



## Capital Improvement Program Fiscal Years 2021/22 through 2025/2026

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

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

### Measure W

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

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

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

Ten percent (10%) of the annual revenue is allocated to the County of San Mateo and the cities of the County for transportation investments using a distribution formula that is based 50% on population and 50% on road miles (adjusted annually). The Town's allocation of the Measure W funds is approximately 1.74% of the City/County distribution, which is projected to be approximately \$145,000. The Town may use Measure W funds for street paving and pothole repair, bicycle/pedestrian safety projects, promoting alternative modes of transportation, planning and implementing traffic and safety projects including signal coordination, and implementing advanced technologies and communications of the roadway system.



## Capital Improvement Program Fiscal Years 2021/22 through 2025/2026

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### Gas Tax

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Atherton receives a formula allocation of funds based upon population and lane miles. In FY 2021-22, the Town will receive approximately \$187,000 in regular Gas Tax revenues. This amount is augmented with additional revenues from the Road Repair and Accountability Act of 2017 (SB 1). Effective November 1, 2017, the gasoline excise tax was increased 12 cents per gallon and the excise tax on diesel was increased 20 cents per gallon. SB 1 also increased the vehicle registration tax effective January 1, 2018 and an additional vehicle registration tax will be applied to zero emission vehicles effective July 1, 2020. As a result, the total Gas Tax allocations to the Town is expected to be approximately \$325,000 in FY 2021/22. It is unlikely that the Town will be able to achieve the Maintenance of Effort requirements of SB 1 to continue to receive SB1 funds beyond FY 2021/22.

### Atherton Library Fund

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

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

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



## Capital Improvement Program Fiscal Years 2021/22 through 2025/2026

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

As of the June 30, 2020 Audit, the combined total fund balance is approximately \$8.8 million. The beginning fund balance in the Town's Library Fund is estimated to be approximately \$4.9 million.

### **Atherton Channel Fund**

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

### **Donations**

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

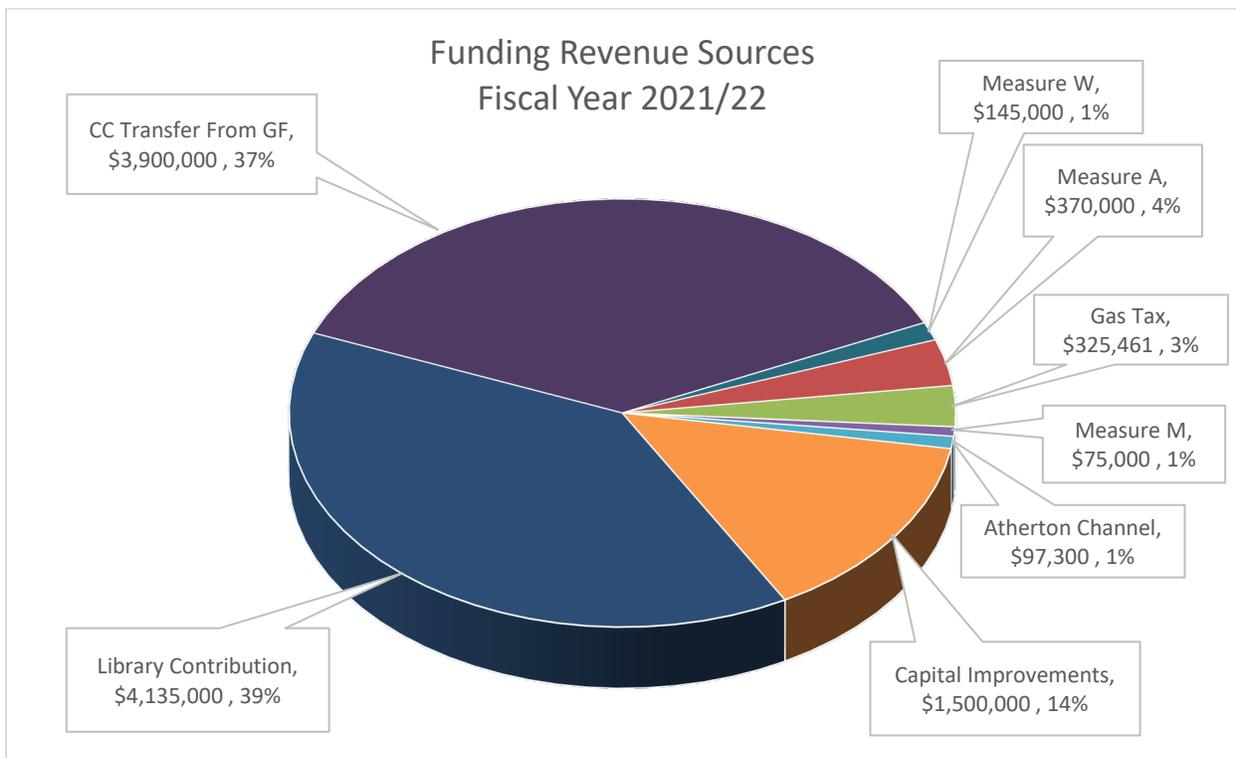


## Capital Improvement Program Fiscal Years 2021/22 through 2025/2026

### Fund Sources in FY 2021/22

The sources used to fund the FY 2021/22 capital improvements total approximately \$10.55 million and consist of existing fund balances plus new income. The four major sources of these funds are the Library, Facilities Construction, Measure A and Gas Tax. These funds are used to fund road maintenance, the Civic Center and Library construction projects. These and other capital projects are described in detail in the next section of this CIP.

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

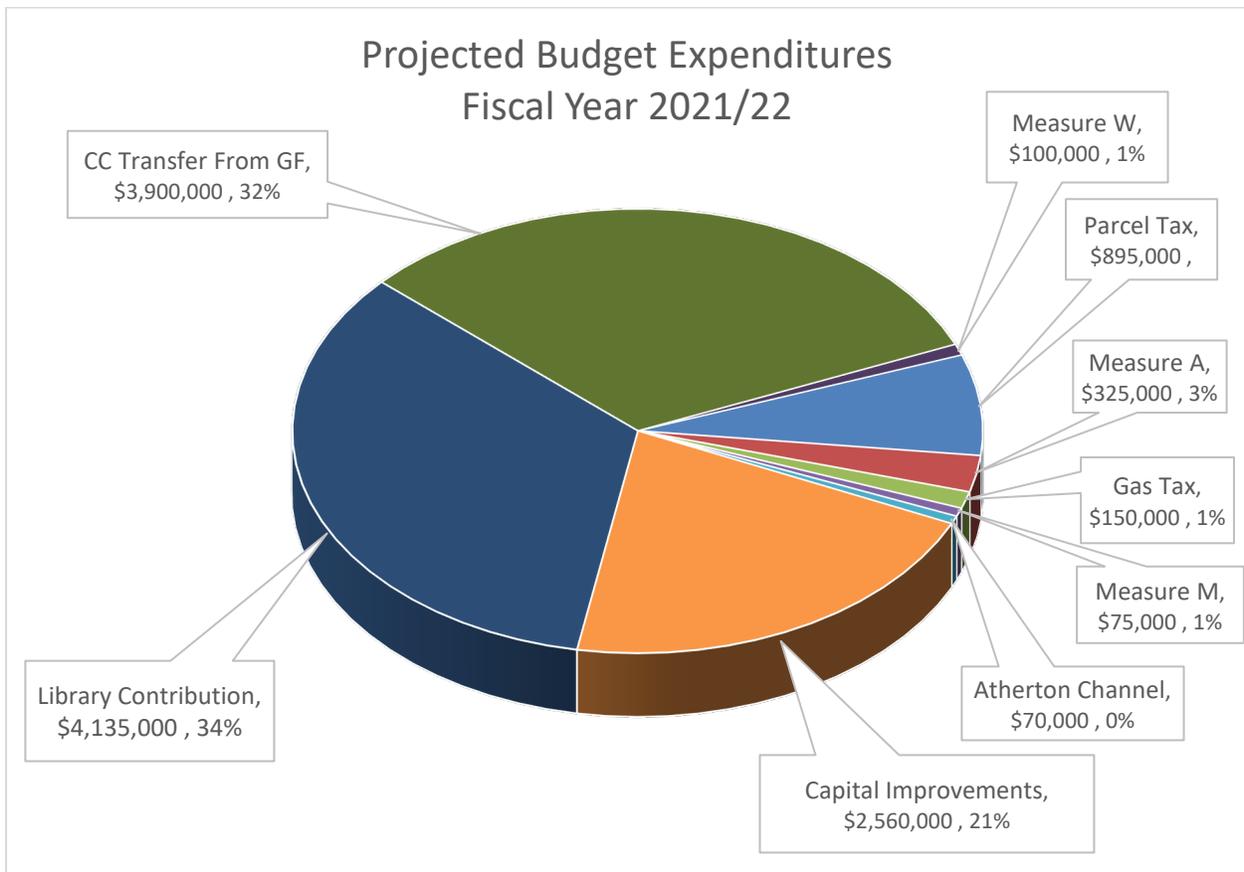




## Capital Improvement Program Fiscal Years 2021/22 through 2025/2026

### Capital Program Expenditures for FY 2021/22

For FY 2021/22, the CIP anticipates appropriating approximately \$12.21 million, including prior year fund allocations. The major expenditures planned are for the construction of the Civic Center and Library. These project expenditures, in addition to other capital projects are identified in the chart below.





**Capital Improvement Program  
Fiscal Years 2021/22 through 2025/2026**

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**Section III:  
Capital Projects**



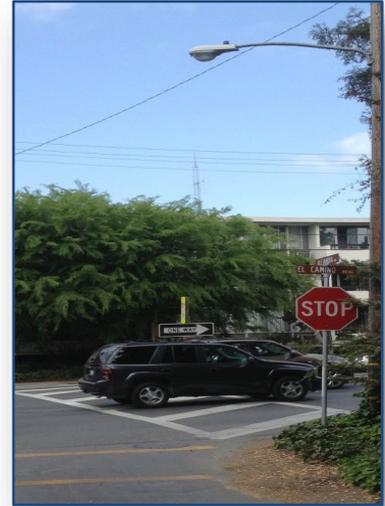
## Capital Improvement Program Fiscal Years 2021/22 through 2025/2026

**Project Type:** Streets & Transportation

**Project Name:** Traffic Control Devices Program - #56070

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

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



### Funding Plan and Project Costs

Funding Source	21/22	22/23	23/24	24/25	25/27	Totals
Measure A	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
<b>Totals</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$75,000</b>



## Capital Improvement Program Fiscal Years 2021/22 through 2025/2026

**Project Type:** Streets & Transportation

**Project Name:** Traffic Safety Improvement Program - #56064

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

- Purchase three fixed solar powered radar speed indicators (FY 2022/23) – estimate \$15,000
- Traffic Counts and Speed Surveys

### Funding Plan and Project Costs

Funding Source	21/22	22/23	23/24	24/25	25/26	Totals
Measure A	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	<b>\$125,000</b>
Measure M	\$15,000	\$15,000	\$15,000	\$0	\$0	<b>\$45,000</b>
<b>Totals</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$170,000</b>





## Capital Improvement Program Fiscal Years 2021/22 through 2025/2026

**Project Type:** Streets & Transportation

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

**Project Description:** The Town's Bicycle and Pedestrian Master Plan was accepted by the Council in November of 2014. The Master Plan identifies priority Bicycle and Pedestrian improvement projects throughout Town. This program funds improvements to the routes as identified in the Master Plan.



Priority projects include:

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

Funding Source	21/22	22/23	23/24	24/25	25/26	Totals
Measure A Fund	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	<b>\$125,000</b>
<b>Totals</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$125,000</b>



## Capital Improvement Program Fiscal Years 2021/22 through 2025/2026

**Project Type:** Streets & Transportation

**Project Name:** Road Maintenance Program - #56003

**Project Description:** This is an annual program combining patching, sealing and overlays to maintain roads in a cost-effective manner. Every two years, an engineering survey of pavement condition is performed by independent assessors, who determine a pavement condition index (PCI) and also recommends specific maintenance strategies for each road. Staff analyzes the data, conducts physical inspections, and recommends an annual program to cost-effectively maintain roads. The funds proposed for this program have been increased from



an average of \$350,000 per year in prior years with the augmentation of the Special Parcel Tax and the approval of SB-1 to \$875,000 for FY 2021/22. Funds for this program are reduced going forward due to the sunset of the Special Parcel Tax. Funds associated with the Roadway Maintenance and Rehabilitation Account (RMRA) approved through SB-1 in 2017 are subject to maintenance of effort requirements which may not be achieved in future years.

The streets are to be determined based on their PCI index listing when it comes out in November along with visual assessments and other priorities. Special attention will be paid the Town's roadside drainage systems to ensure that the edges of pavement do not create situations that could be hazardous to pedestrians or impede drainage.

- Two-inch grind and overlay (on various streets throughout Town) - \$500,000
- Maintenance Dig-outs (on various streets throughout Town) - \$175,000
- Cape Seal/Slurry Seal (on various streets throughout Town) - \$450,000, including \$250,000 carryover from FY 2020/2021



**Capital Improvement Program  
Fiscal Years 2021/22 through 2025/2026**

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**Funding Plan and Project Costs**

<b>Funding Source</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>Totals</b>
Special Parcel Tax	\$715,000	\$315,000	\$235,000	\$0	\$0	<b>\$1,265,000</b>
Measure A	\$100,000	\$220,000	\$220,000	\$250,000	\$250,000	<b>\$1,040,000</b>
Gas Tax	\$150,000	\$100,000	\$75,000	\$50,000	\$50,000	<b>\$425,000</b>
Measure M	\$60,000	\$60,000	\$60,000	\$75,000	\$75,000	<b>\$330,000</b>
Measure W	\$100,000	\$130,000	\$145,000	\$115,000	\$115,000	<b>\$605,000</b>
<b>Totals</b>	<b>\$1,125,000</b>	<b>\$825,000</b>	<b>\$735,000</b>	<b>\$490,000</b>	<b>\$490,000</b>	<b>\$3,665,000</b>



## Capital Improvement Program Fiscal Years 2021/22 through 2025/2026

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**Project Type:** Streets & Transportation

**Project Type:** Streets and Transportation

**Project Name:** Neighborhood Traffic Management Program - #56078

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

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

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

The Town is in the process of developing its Neighborhood Traffic Management Action Plan. This program will provide funding to initiate implementation of traffic calming pilot projects identified through the Plan.





**Capital Improvement Program  
Fiscal Years 2021/22 through 2025/2026**

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**Funding Plan and Project Costs**

<b>Funding Source</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>Totals</b>
Measure A	\$160,000	\$80,000	\$40,000	\$10,000	\$10,000	<b>\$300,000</b>
<b>Totals</b>	<b>\$160,000</b>	<b>\$80,000</b>	<b>\$40,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$300,000</b>



## Capital Improvement Program Fiscal Years 2021/22 through 2025/2026

**Project Type:** Drainage

**Project Name:** Drainage Improvements Program - #56034

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



Projects that are identified as the Town's responsibility will be assessed for deficiencies.

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

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

Funding for the following improvements is estimated at:

- Bayfront Canal/Atherton Channel Flood Protection and Ecosystem Restoration Project \$1,350,000
- Green Infrastructure Plan Implementation – estimate \$240,000, including \$90,000 carryover from FY2020/2021
- Projects Not Budgeted but Planned for Future Years
  - Task 1C: Replacement of failed culverts; Euclid, Polhemus, Camino al Lago, Stockbridge and Carolina, Serrano, and Shearer intersection regrades, install new swales and berms. - estimate \$1,500,000
  - Task 2: Relining side slopes and bottom of Atherton Channel upstream of Alameda de las Pulgas. – estimate \$2,310,000



**Capital Improvement Program  
Fiscal Years 2021/22 through 2025/2026**

**Funding Plan and Project Costs**

<b>Funding Source</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>Totals</b>
Special Parcel Tax	\$180,000					<b>\$180,000</b>
Atherton Channel	\$60,000	\$50,000	\$50,000	\$50,000	\$50,000	<b>\$260,000</b>
Capital Improvement Projects	\$1,350,000					<b>\$1,350,000</b>
<b>Totals</b>	<b>\$1,590,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$1,790,000</b>



## Capital Improvement Program Fiscal Years 2021/22 through 2025/2026

**Project Type:** Drainage

**Project Name:** Upper Atherton Channel Monitoring - #56037

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

### Funding Plan and Project Costs

Funding Source	21/22	22/23	23/24	24/25	25/26	Totals
Atherton Channel	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
<b>Totals</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$50,000</b>





## Capital Improvement Program Fiscal Years 2021/22 through 2025/2026

**Project Type:** Town Buildings, Park and Facilities

**Project Name:** Accessibility Improvements Program - #56060

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

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

### Funding Plan and Project Costs

Funding Source	21/22	22/23	23/24	24/25	25/26	Totals
Capital Improvement Projects	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
<b>Totals</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$50,000</b>





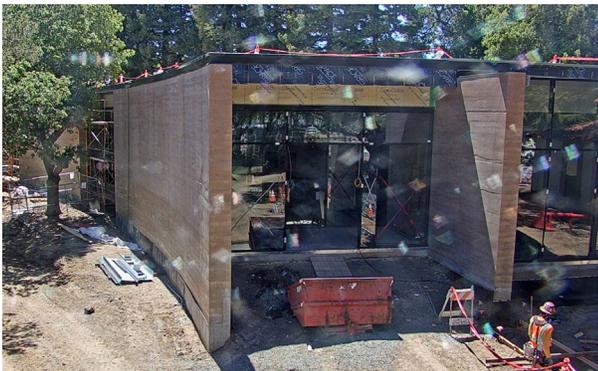
## Capital Improvement Program Fiscal Years 2021/22 through 2025/2026

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

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

### Funding Plan and Project Costs

Funding Source	21/22	22/23	23/24	24/25	25/26	Totals
Atherton Library	\$4,135,000	\$0	\$0	\$0	\$0	\$4,135,000
<b>Totals</b>	<b>\$4,135,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,135,000</b>





## Capital Improvement Program Fiscal Years 2021/22 through 2025/2026

**Project Type:** Town Buildings, Park and Facilities

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

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

This program also includes the improvement of the former Atherton Train Station building and grounds for integration into the new Civic Center. Capital Improvement Projects funding listed is associated with anticipated grant funds from the Joint Powers Board (Caltrain)/San Mateo County Transportation Authority (Measure A - Caltrain).





**Capital Improvement Program  
Fiscal Years 2021/22 through 2025/2026**

**Funding Plan and Project Costs**

<b>Funding Source</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>Totals</b>
Building Capital	\$3,900,000	\$0	\$0	\$0	\$0	<b>\$3,900,000</b>
Capital Improvement Projects	\$150,000	\$250,000	\$0	\$0	\$0	<b>\$400,000</b>
<b>Totals</b>	<b>\$4,050,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,300,000</b>



## Capital Improvement Program Fiscal Years 2021/22 through 2025/2026

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**Project Type:** Town Buildings, Park and Facilities

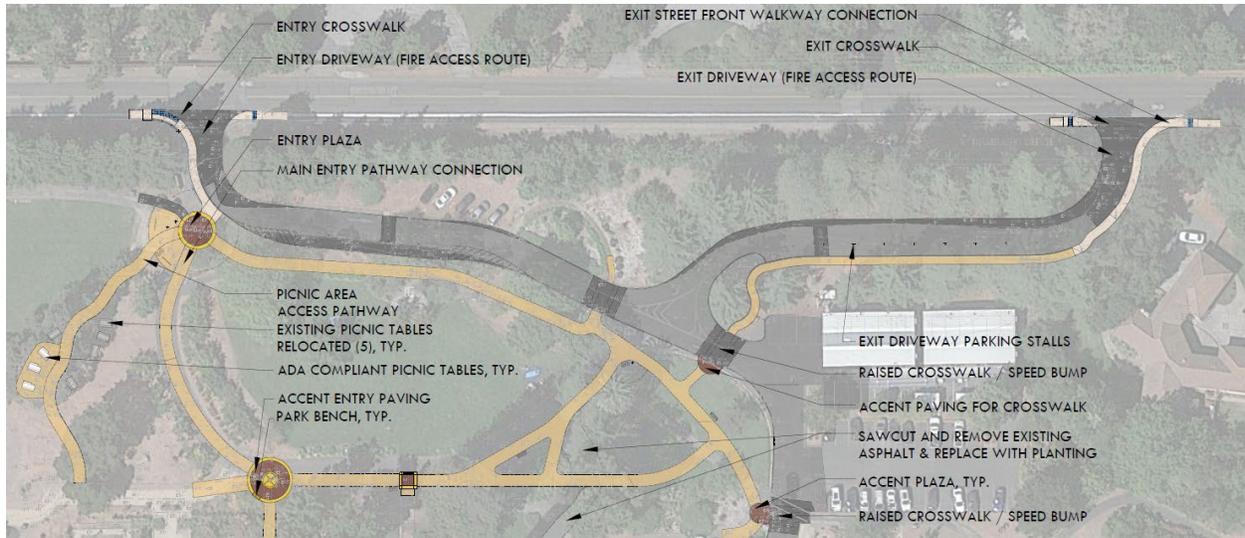
**Project Name:** Park Master Plan Implementation Program - #56063

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

- Park Circulation and Pedestrian Circulation improvements – Construct the Park entrance including the entry and exit driveways, pedestrian entry and exit pathways, Main House loop, DG pathways, focal point plaza spaces, and crosswalks. (FY 2021-22) estimate \$1,050,000. Project funding includes anticipated grant funding from the County of Santa Clara (Stanford Mitigation Grant Funds) and from the State of California Department of Parks and Recreation (Prop 68 - Per Capita Program).
- Fencing Improvements along Watkins Avenue (FY 2022-23) – estimate \$200,000
- Parking Lot Repairs and Seal Coat – (FY 2022-23) – estimate \$350,000
- Projects Planned but not budgeted for Future Years
  - Create accessible seating along edge of lawn, provide compacted aggregate pad under picnic tables and purchase new site furnishing and signage for the park – estimate \$60,000
  - Amphitheater Construction – estimate \$150,000



## Capital Improvement Program Fiscal Years 2021/22 through 2025/2026



### Funding Plan and Project Costs

Funding Source	21/22	22/23	23/24	24/25	25/26	Totals
Capital Improvement Projects	\$1,050,000	\$550,000	\$0	\$0	\$0	\$1,600,000
<b>Totals</b>	<b>\$1,050,000</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,600,000</b>

# ATTACHMENT 3

	TOWN OF ATHERTON - POST PARCEL TAX FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM FISCAL YEARS ENDING JUNE 30, 2022 TO 2026						
Account	Fund Name	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026	Five Year Total
<b>SPECIAL PARCEL TAX - FUND 201</b>							
	<b>BEGINNING FUND BALANCE</b>	\$ 1,444,622	\$ 549,622	\$ 234,622	\$ (378)	\$ (378)	
Revenue							
201-00-40003-000	Special Tax						\$
201-00-48001-000	Interest Income						\$
201-00-45020-000	Other Reimbursements- MTC Middlefield OakGrove Grant						\$
201-50-58001-000	Transfer to General Fund						\$
							\$
	<b>TOTAL REVENUE - FUND 201</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures							
201-50-56003-000	Road Maintenance Program	\$ 715,000	\$ 315,000	\$ 235,000			\$ 1,265,000
201-50-56034-000	Drainage Improvements Original Budget	\$ 180,000					\$ 180,000
	<b>TOTAL EXPENDITURES - FUND 201</b>	<b>\$ 895,000</b>	<b>\$ 315,000</b>	<b>\$ 235,000</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,445,000</b>
<b>SPECIAL PARCEL TAX - FUND 201</b>							
	<b>ENDING FUND BALANCE</b>	<b>\$ 549,622</b>	<b>\$ 234,622</b>	<b>\$ (378)</b>	<b>\$ (378)</b>	<b>\$ (378)</b>	
<b>MEASURE A - FUND 202</b>							
	<b>BEGINNING FUND BALANCE</b>	<b>\$ 606,387</b>	<b>\$ 651,387</b>	<b>\$ 656,387</b>	<b>\$ 701,387</b>	<b>\$ 746,387</b>	
Revenue							
202-00-41003-050	Transportation Co Measure A Sales Tax	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 1,850,000
202-00-48001-050	Interest Income						\$
							\$
	<b>TOTAL REVENUE - FUND 202</b>	<b>\$ 370,000</b>	<b>\$ 1,850,000</b>				
Expenditures							
202-50-52001-000	Annual Financial Audit (Measure A)						\$
202-50-54025-000	Congestion Relief (C/CAG) Fee						\$
202-50-56003-000	Road Maintenance Program- Street Overlay	\$ 100,000	\$ 220,000	\$ 220,000	\$ 250,000	\$ 250,000	\$ 1,040,000
202-50-56059-000	Bike & Pedestrian Improvement Program	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
202-50-56064-000	Traffic Safety Improvement Program	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
202-50-56070-000	Traffic Control Devices Program	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
202-50-56076-000	Belbrook Way Culvert Repair						\$
202-50-56078-000	Neighborhood Traffic Management Program	\$ 160,000	\$ 80,000	\$ 40,000	\$ 10,000	\$ 10,000	\$ 300,000
	<b>TOTAL EXPENDITURES - FUND 202</b>	<b>\$ 325,000</b>	<b>\$ 365,000</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>	<b>\$ 1,665,000</b>
<b>MEASURE A - FUND 202</b>							
	<b>ENDING FUND BALANCE</b>	<b>\$ 651,387</b>	<b>\$ 656,387</b>	<b>\$ 701,387</b>	<b>\$ 746,387</b>	<b>\$ 791,387</b>	

# ATTACHMENT 3

							
<b>TOWN OF ATHERTON - POST PARCEL TAX FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM FISCAL YEARS ENDING JUNE 30, 2022 TO 2026</b>							
Account	Fund Name	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026	Five Year Total
<b>GAS TAX - FUND 203</b>							
	<b>BEGINNING FUND BALANCE</b>	\$ 96,918	\$ 122,379	\$ 59,975	\$ 22,571	\$ 10,167	
Revenue							
203-00-45001-050	Gas Tax - 2105 estimate of FY 19-20 Covid-19 revenue	\$ 325,461	\$ 187,596	\$ 187,596	\$ 187,596	\$ 187,596	\$ 1,075,845
	<b>TOTAL REVENUE - FUND 203</b>	\$ 325,461	\$ 187,596	\$ 187,596	\$ 187,596	\$ 187,596	\$ 1,075,845
Expenditures							
203-50-52001-000	State Controller Street Report Preparation Fee						\$
203-50-54026-000	C/CAG Gas Tax Fee						\$
203-50-56003-000	Road Maintenance Program	\$ 150,000	\$ 100,000	\$ 75,000	\$ 50,000	\$ 50,000	\$ 425,000
203-50-56058-000	Drainage Program						\$
203-50-56999-000	Engineering/Staff Costs (estimate)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 140,000	\$ 740,000
	<b>TOTAL EXPENDITURES - FUND 203</b>	\$ 300,000	\$ 250,000	\$ 225,000	\$ 200,000	\$ 190,000	\$ 1,165,000
	<b>GAS TAX - FUND 203</b>						
	<b>ENDING FUND BALANCE</b>	\$ 122,379	\$ 59,975	\$ 22,571	\$ 10,167	\$ 7,763	
<b>COUNTY MEASURE M- FUND 204</b>							
	<b>BEGINNING FUND BALANCE</b>	\$ 144,482	\$ 144,482	\$ 144,482	\$ 144,482	\$ 144,482	
Revenue							
204-00-45025-050	SMC Vehicle Registration Fee	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
204-00-48001-050	Interest Income						
	<b>TOTAL REVENUE - FUND 204</b>	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Expenditures							
204-50-56003-000	Road Maintenance Program	\$ 60,000	\$ 60,000	\$ 60,000	\$ 75,000	\$ 75,000	\$ 330,000
204-50-56064-000	Traffic Safety	\$ 15,000	\$ 15,000	\$ 15,000			\$ 45,000
	<b>TOTAL EXPENDITURES - FUND 204</b>	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
	<b>COUNTY MEASURE M- FUND 204</b>						
	<b>ENDING FUND BALANCE</b>	\$ 144,482	\$ 144,482	\$ 144,482	\$ 144,482	\$ 144,482	

# ATTACHMENT 3

		<b>TOWN OF ATHERTON - POST PARCEL TAX FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM FISCAL YEARS ENDING JUNE 30, 2022 TO 2026</b>					
Account	Fund Name	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026	Five Year Total
<b>COUNTY MEASURE W- FUND 205</b>		<b>\$ 194,062</b>	<b>\$ 239,062</b>	<b>\$ 254,062</b>	<b>\$ 254,062</b>	<b>\$ 284,062</b>	
	<b>BEGINNING FUND BALANCE</b>						
Revenue							
205-00-45030-000	Measure W County half cent Sale Tax Congestion Relief Tax	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 725,000
	<b>TOTAL REVENUE - FUND 205</b>	<b>\$ 145,000</b>	<b>\$ 145,000</b>	<b>\$ 145,000</b>	<b>\$ 145,000</b>	<b>\$ 145,000</b>	<b>\$ 725,000</b>
Expenditures							
205-50-56003-000	Road Maintenance	\$ 100,000	\$ 130,000	\$ 145,000	\$ 115,000	\$ 115,000	\$ 605,000
205-50-56060-000	Accessibility Improvement Program						\$
205-50-56064-000	Traffic Safety						\$
	<b>TOTAL EXPENDITURES - FUND 205</b>	<b>\$ 100,000</b>	<b>\$ 130,000</b>	<b>\$ 145,000</b>	<b>\$ 115,000</b>	<b>\$ 115,000</b>	<b>\$ 605,000</b>
<b>COUNTY MEASURE W- FUND 205</b>							
	<b>ENDING FUND BALANCE</b>	<b>\$ 239,062</b>	<b>\$ 254,062</b>	<b>\$ 254,062</b>	<b>\$ 284,062</b>	<b>\$ 314,062</b>	
<b>CAPITAL IMPROVEMENT PROJECTS - FUND 401</b>							
	<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,235,360</b>	<b>\$ 175,360</b>	<b>\$ 100,360</b>	<b>\$ 90,360</b>	<b>\$ 80,360</b>	
Revenue							
401-00-49001-000	CalTrain revenue Grant	\$ 150,000	\$ 250,000				\$ 400,000
401-00-49001-000	Transfer In from General Fund						\$
401-00-49001-000	Transfer In from General Fund (Bayfront Canal)	\$ 1,350,000					\$ 1,350,000
	CalTrans Reimbursement Water Capture Facility						\$
	Santa Clara County/Stanford Grant		\$ 300,000				\$ 300,000
	State Parks Revenue Grant		\$ 185,000				\$ 185,000
	<b>TOTAL REVENUE - FUND 204</b>	<b>\$ 1,500,000</b>	<b>\$ 735,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,235,000</b>
Expenditures							
401-00-58003-000	Transfer to Constuction Facilities						\$
401-50-54015-000	Civic Center						\$
401-50-56055-000	Town Center Facilities Plan and Repairs						\$
401-50-56063-000	Park Master Plan	\$ 1,050,000	\$ 550,000				\$ 1,600,000
	Atherton Station Improvements	\$ 150,000	\$ 250,000				\$ 400,000
401-50-56090-000	BayFront Canal Project	\$ 1,350,000					\$ 1,350,000
401-50-56060-000	Accessibility Improvement Program	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
401-50-56080-000	Green Infrasturcture Plan-	\$	\$	\$			\$
	<b>TOTAL EXPENDITURES - FUND 401</b>	<b>\$ 2,560,000</b>	<b>\$ 810,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 3,400,000</b>
<b>CAPITAL IMPROVEMENT PROJECTS - FUND 401</b>							
	<b>ENDING FUND BALANCE</b>	<b>\$ 175,360</b>	<b>\$ 100,360</b>	<b>\$ 90,360</b>	<b>\$ 80,360</b>	<b>\$ 70,360</b>	

# ATTACHMENT 3

		<b>TOWN OF ATHERTON - POST PARCEL TAX FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM FISCAL YEARS ENDING JUNE 30, 2022 TO 2026</b>					
Account	Fund Name	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026	Five Year Total
<b>ATHERTON CHANNEL- FUND 403</b>							
	<b>BEGINNING FUND BALANCE</b>	\$ 555,128	\$ 582,428	\$ 619,728	\$ 657,028	\$ 694,328	
Revenue							
403-00-40001-050	Secured Property Tax	\$ 83,000	\$ 83,000	\$ 83,000	\$ 83,000	\$ 83,000	\$ 415,000
403-00-40002-050	Unsecured Property Tax	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 20,000
403-00-40004-050	SB 813 Redemption-supplemental	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500
403-00-40005-050	Home Owners Exemption	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 1,000
403-00-40008-050	ERAF Subvention	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,400	\$ 37,000
403-00-48001-050	Interest Income	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 6,000
							\$
	<b>TOTAL REVENUE - FUND 403</b>	\$ 97,300	\$ 97,300	\$ 97,300	\$ 97,300	\$ 97,300	\$ 486,500
Expenditures							
403-50-54029-000	County Tax Admin Cost						\$
403-50-56037-000	Upper Channel Repair Monitoring Phase 1	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
403-50-56037-000	Upper Channel Phase 2						\$
403-50-56077-000	Drainage Improvements	\$ 60,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 260,000
403-50-56080-000	Green Infrastructure Plan						\$
	<b>TOTAL EXPENDITURES - FUND 403</b>	\$ 70,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 310,000
	<b>ATHERTON CHANNEL- FUND 403</b>						
	<b>ENDING FUND BALANCE</b>	\$ 582,428	\$ 619,728	\$ 657,028	\$ 694,328	\$ 731,628	
<b>FACILITIES CONSTRUCTION - FUND 406</b>							
	<b>BEGINNING FUND BALANCE</b>	\$ 1	\$ 0	\$ 0			
Revenue							
406-00-48001-000	Interest Income						\$
406-00-48501-000	Civic Center Contributions/Donations						\$
406-00-49011-000	Capital Improvement - Library Contributions	\$ 4,135,000					\$ 4,135,000
406-00-49012-000	Capital Improvement - General Fund Contribution	\$ 3,900,000					\$ 3,900,000
	<b>TOTAL REVENUE - FUND 406</b>	\$ 8,035,000	\$	\$			\$ 8,035,000
Expenditures							
406-25-54015-025	Civic Center	\$ 3,900,000					\$ 3,900,000
406-30-57001-406	Building Construction - Facility Fund						\$
406-30-57001-213	Building Construction - Library Fund	\$ 4,135,000					\$ 4,135,000
406-30-57001-101	Civic Center FF&E						
403-30-57021-213	Library Construction Project						
	<b>TOTAL EXPENDITURES - FUND 406</b>	\$ 8,035,000	\$	\$			\$ 8,035,000
	<b>FACILITIES CONSTRUCTION - FUND 406</b>						
	<b>ENDING FUND BALANCE</b>	\$ 0	\$ 0	\$ 0	\$	\$	