

Town of Atherton
Fiscal Year 2016/17
Operating Budget

TOWN OF ATHERTON - CALIFORNIA

Proposed [✓]

FISCAL YEAR 2016-2017 BUDGET

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Mission Statement

The Town of Atherton is committed to providing exceptional public safety and municipal services in a professional and fiscally responsible manner preserving our rural heritage.

We Believe:

- ❖ that the business of government must be conducted with the utmost in transparency, accountability, integrity, and professionalism;
- ❖ that providing an environment of open decision-making, together with clear communication, honors the public trust;
- ❖ that the Atherton community deserves personalized and professional public service that is built on equitable treatment, openness, respect, and civility;
- ❖ that through teamwork, unity, and collaboration we can provide a welcoming approach to democracy;
- ❖ that fiscal responsibility, accountability, and stability are important facets of good government;
- ❖ and that visionary leadership includes both a well-informed electorate and well-informed town officials working toward a goal of effective and efficient town operation

History of Atherton

Fair Oaks

In 1866, Atherton was known as Fair Oaks, and was a flag stop on the California Coast for the Southern Pacific Railroad between San Francisco and San Jose for the convenience of the owners of large estates living north of Menlo Park. The entire area was called Menlo Park. It was part of the Rancho de las Pulgas, which is now southern San Mateo County.

Incorporation of Atherton

In 1923, Menlo Park wanted to incorporate its lands to include Fair Oaks. During a meeting of the representatives of the two communities, the Fair Oaks property owners maintained their community as a strictly residential area and they would incorporate independently. Both groups rushed to Sacramento but the Fair Oaks committee arrived first. It was at that time they realized that they could not keep the name Fair Oaks, as it was already the name of a town near Sacramento. It was decided to honor Faxon Dean Atherton who had been one of the first property owners in the south peninsula and name the town for him. Atherton was incorporated on September 12, 1923.

Town Name

Faxon D. Atherton, originally from Massachusetts, had spent several years as a trader in tallow, hides, and merchandise. His friend and business associate, Thomas Lark, had written to him about the opportunities, for family and business, on the San Francisco peninsula. Atherton purchased over 600 acres in 1860. His home, Valparaiso Park, was built several years later.

With the development of the railroad, other San Franciscans established summer homes further south. The dirt roads were usually treacherous in the winter and the families would only visit May through September.

Estates & Residents

The Mayor of San Francisco, Thomas H. Selby, purchased over 400 acres and called his estate Almendral. John T. Doyle, an attorney, also built a home off Middlefield Road, Ringwood. James C. Flood, owner of Linden Towers, is now known as Lindenwood. The Joseph A Donohoe estate was Holmgrove and is now the site of Menlo Atherton High School. James Thomas Watkins' home was Fair Oaks, which stands today on Alejandra Avenue, after being moved twice.

Edward E. Eyre reigned as the first mayor and in 1928, the residents voted to build a Town Hall, which is still in use today. The early residents sought to build a town that would be divided into large parcels and would not contain businesses. During the 1920s and 1930s, a few of the large land holdings were subdivided, including James Floods' estate in 1938. In the 1940s and 1950s, over 80 subdivisions were recorded bringing the era of large estates to a close

Present

The Town of Atherton is approximately five square miles. The city is located in San Francisco Peninsula in southern San Mateo County. Atherton is a small, rural, and residential community, with no industrial land-use base. Native live oaks, white oaks, bays, redwoods, cedars, pines, and other ornamental trees cover the five square miles of town. Atherton's population is 7,150, according to California Department of Finance. In October of 2012, there were 5,052 registered voters and approximately 2,500 households. The median age is 48.2 years. A California general

law city incorporated in 1923, Atherton operates under the council-manager form of government. A five-member City Council is elected at large to four-year terms. The Council annually selects a Mayor and Vice Mayor from its members. A City Manager is appointed by the Council and serves as the chief executive officer. A City Attorney is appointed by the Council to serve as chief legal advisor for the governing body and the administration. Municipal services include: police public safety, public works, community development, park recreation, and library services (JPA-San Mateo County). Fire Protection is provided by Menlo Park Fire protection district. General government activities include city administration, finance, legal services, community development (planning & building services), public works, and public safety.



**Town of Atherton
Office of the City Manager
91 Ashfield Road
Atherton, California 94027
Phone: (650) 752-0500**

TO: Honorable Mayor and Members of the City Council
FROM: George J. Rodericks, City Manager
DATE: June 15, 2016
SUBJECT: Recommended Operating Budget for FY 2016-2017

Staff is pleased to present the City Council with a balanced Annual Operating Budget for FY 2016/17.

The Town's General Fund Operating Budget relies on continued fiscal prudence, taking into account the need to adjust resources in order to meet any rising demands for Town services and capital improvements. Through its conservative fiscal policies, the Town continues to maintain a high-level of service to its residents. We continue to keep our expenditures in line with our revenues and carefully review our choices for programs and priorities closely monitoring and controlling any discretionary spending. Financial stability of the Town is always at the forefront in our fiscal strategies, whether is allocating ERAF funds towards capital improvement projects or operational expenditures; allocation of reserve funds to the CIP; or ensuring our Town operations meets the needs of the community.

The Town is entering an exciting stage as there are many CIP projects that are finally coming to fruition, such as the Marsh Road Retaining wall, ECR HAWK beacon, significant road improvements and bicycle and pedestrian improvements. These projects are in addition to the Civic Center Project now moving into the Design Development Phase and ultimately the Construction Drawings Phase within this budget year. Funding sources of a robust Town Capital Improvement program are vital as the Town uses every source of revenue to carry out these projects while continuing to save funds for future capital project needs. The Special Parcel Tax has been a reliable and major source for the CIP. In the past fiscal year and again recommended in the current fiscal year, the General Fund will make a significant allocation to the CIP program. It is important to note that the General Fund is the only funding source for a CIP project that does not have a specific outside funding source, such as the Special Parcel Tax, Gas Tax, or other funding opportunity, such as grants. Staff seeks to ensure that the Town's fiscal position remains positive while still continuing current programs, policies, and services.

The prepared draft budget does not include any salary, benefit, or title adjustments for unrepresented or the APOA. The Town is still in the midst of negotiations with the APOA and any cost of living adjustment negotiated for the APOA will be considered for the unrepresented

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staff in FY 2016/17. Staff anticipates that these negotiations will conclude in the coming week and that a Memorandum of Understanding for the APOA and Revised MOU for unrepresented will be presented to the Council for adoption at the July 20, 2016 Council Meeting. Any adjustments made will be effective July 1, 2016. Staff does not anticipate that adjustments would have a significant budget impact.

The FY 2016/17 Budget projects a healthy outlook on agency finances and continues to implement current Council priorities of long term liabilities, capital project needs, and enhanced operation needs.

GENERAL FUND

REVENUES

The Town's total General Fund revenue for FY 2016/17 is projected to be \$13,434,961. Grants and contributions are only budgeted if they have been authorized and approved by the granting agency. Grants included in the FY 2016/17 Budget are related to Public Safety:

- DUI Grant at \$3,723
- ABAG Equipment Grant at \$4,179
- CalRecycle Grant at \$5,000
- BAAQMD EV Charging Station Grant at \$12,000
- Community Oriented Policing Grant at \$100,000
- Atherton Now Civic Center Grant at \$1,382,268 (includes costs for architectural and project management)

The table below shows the Town's major revenue categories. Some of the items in the table are expanded for additional detail and some are only the rolled up amount.

	Actual	Orig. Budget	Adjusted/Est.	Recommended
Category	FY 2014/15	FY 2015/16	FY 2015/16	FY 2016/17
<i>Secured Property Tax</i>	\$6,329,484	\$6,624,274	\$6,911,354	\$7,222,365
<i>Other</i>	\$1,881,664	\$1,851,588	\$1,954,317	\$2,042,261
Subtotal Property Tax	\$8,211,148	\$8,475,862	\$8,865,671	\$9,264,626
Sales Taxes	\$687,478	\$295,172	\$434,030	\$300,541
Franchise Fees	\$813,216	\$834,935	\$840,226	\$838,343
Intergovernmental	\$39,345	\$42,378	\$40,753	\$41,365
Business License Tax	\$256,805	\$219,514	\$223,895	\$227,253
Planning Fees	\$293,876	\$245,100	\$257,100	\$232,800

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	Actual	Orig. Budget	Adjusted/Est.	Recommended
Category	FY 2014/15	FY 2015/16	FY 2015/16	FY 2016/17
Building Fees	\$1,649,941	\$1,660,830	\$1,660,830	\$1,639,000
Policing Fees	\$114,399	\$99,171	\$112,446	\$109,869
Public Works Fees	\$281,545	\$268,755	\$268,755	\$283,918
Park Program Fees				
<i>Social Fees</i>	<i>\$57,284</i>	<i>\$47,000</i>	<i>\$52,311</i>	<i>\$55,500</i>
<i>Meeting Fees</i>	<i>\$34,050</i>	<i>\$30,000</i>	<i>\$45,000</i>	<i>\$48,000</i>
<i>Class Fees</i>	<i>\$17,148</i>	<i>\$20,966</i>	<i>\$33,163</i>	<i>\$33,826</i>
<i>Weddings</i>	<i>\$26,100</i>	<i>\$23,000</i>	<i>\$23,000</i>	<i>\$20,000</i>
<i>Day Use Fees</i>	<i>\$13,175</i>	<i>\$13,133</i>	<i>\$13,133</i>	<i>\$13,396</i>
<i>Admin Fees</i>	<i>\$30,240</i>	<i>\$18,200</i>	<i>\$25,785</i>	<i>\$26,301</i>
Subtotal	\$177,997	\$152,299	\$192,392	\$197,023
Misc Revenues				
<i>Admin Citations</i>	<i>\$18,100</i>	<i>\$16,000</i>	<i>\$22,500</i>	<i>\$24,500</i>
<i>Cell Lease(s)</i>	<i>\$48,252</i>	<i>\$50,458</i>	<i>\$50,458</i>	<i>\$52,981</i>
<i>Interest Income</i>	<i>\$32,523</i>	<i>\$115,000</i>	<i>\$91,921</i>	<i>\$96,800</i>
<i>Knox Playschool</i>	<i>\$78,118</i>	<i>\$78,118</i>	<i>\$78,118</i>	<i>\$78,118</i>
<i>C&D Forfeiture</i>	<i>\$450,672</i>		<i>\$4,200</i>	
<i>Other</i>	<i>\$143,029</i>	<i>\$64,700</i>	<i>\$70,856</i>	<i>\$47,825</i>
Subtotal	\$770,694	\$324,276	\$318,053	\$300,224
Total	\$13,296,442	\$12,618,291	\$13,214,150	\$13,434,961
<i>Parcel Tax</i>	<i>\$372,000</i>	<i>\$372,000</i>	<i>\$372,000</i>	<i>\$372,000</i>
Total General Fund	\$13,668,442	\$12,990,291	\$13,586,150	\$13,806,961
<i>Excess ERAF</i>	<i>\$1,125,257</i>	<i>\$1,200,000</i>	<i>\$1,066,958</i>	<i>\$1,033,000</i>
Total Revenues	\$14,793,699	\$14,190,291	\$14,653,108	\$14,839,961

The Special Parcel Tax revenue to the General Fund is a “transfer in” from a separate fund. ERAF is a significant revenue source to the Town’s General Fund and is artificially treated “below the line” in the operations budget reflecting that the Town is not dependent upon it. ERAF is a component of Property Tax revenue.

Use of ERAF

Since 2013, the Town has been allocating ERAF revenue to one-time capital expenditures and/or long-term liabilities. The FY 2014/15 ERAF was used to allocate \$680,684 toward Other Post Employment Benefit (OPEB) Trust to bring it to a \$5 million funding target (90%). The remaining \$444,316 of FY 2014/15 was allocated towards paying down the Workers’ Compensation negative equity reserve. These amounts were disbursed in the current fiscal year.

The policy for use of ERAF is post-receipt. Once funds are allocated to the Town for a specific fiscal year, staff makes a recommendation to the Council for use of the funds. The Town

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received \$1,066,958 in the current fiscal year, FY 2015/16. *Staff made the following recommendation during the budget study sessions:*

ERAF Revenue	Actual Amount	Use of Funds
FY 2015/16	\$1,066,958	Determine in FY 2016/17 budget
Allocate FY 2016/17	(\$453,960)	Unfunded Liability Side Fund
Allocate FY 2016/17	(\$112,998)	WC minimum Equity Reserve replenishment
Allocate FY 2016/17	(\$500,000)	Capital Facility Replacement Fund

During discussion, Council recommended that staff allocate ERAF toward the required Workers' Compensation minimum equity and use ERAF to pay the Town's CalPERS UAL payment for FY 2016/17 (an operational cost), and the remaining amount to Capital Improvement Fund 401. Pursuant to that recommendation, the FY 2015/16 ERAF will be allocated as follows:

WC minimum Equity Reserve replenishment	\$112,998
CalPERS Town UAL Payment	\$548,950
Additional Allocation to CIP Fund 401	\$405,760

The CalPERS UAL payment expense has been allocated within all operating departments. The use of ERAF funds will come from the unallocated General Fund Reserve to fund the UAL in FY 2016/17. The additional allocation of \$405,760 brings the total transfer amount to the CIP to \$4,547,961. The UAL payment is an operational expense every year. The department allocations were retained within the Town's operational budget so that the year-to-year budgets do not reflect an artificially low amount. ERAF, is fundamentally a General Fund Revenue and flows through the General Fund similarly to Property Tax.

Another significant revenue source to the General Fund and CIP is the Special Parcel Tax. Total annual revenue from the Special Parcel Tax is \$1,860,000 and the allocation may vary as Council determines the amount of funding to police services and the CIP. In FY 2014/15 the Council allocated 20% or \$372,000 toward Public Safety and the remaining 80% or \$1,488,000 was allocated to the Town Capital Improvement Program. The budget information presented depicts the same 80/20 split. As was reviewed in our Capital Projects meeting, there are significant projects on the horizon and many others to come will be derived from our various master plans. Even if the Town programs all projects, there are inadequate funding sources for all projects. It is vital that Special Parcel Tax funding is available at its full rate to allow the Town to save for these future identified projects.

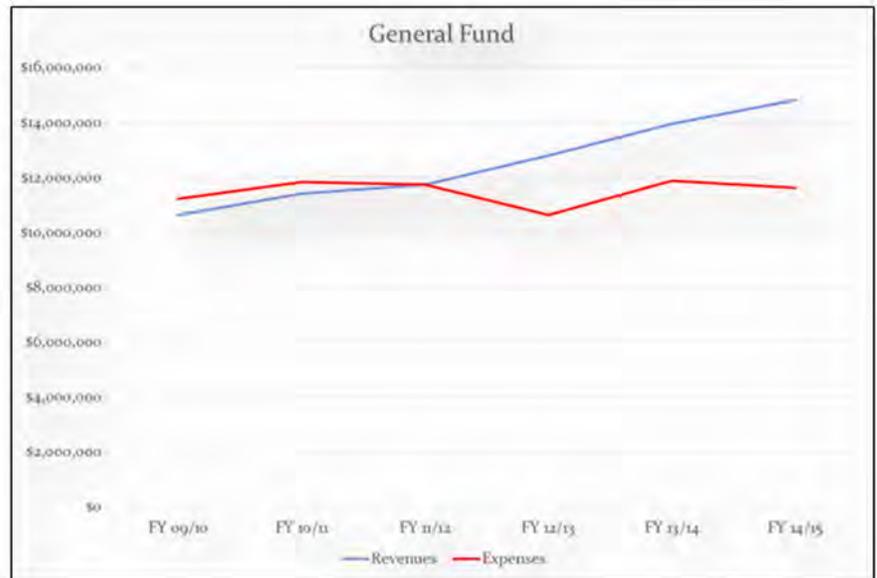
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The Town over the years has been prudent with its revenue resources and has kept expenditures in line over the years. The Council has also made concerted efforts to also allocate General Fund reserves to the Town CIP. At the right is a table reflecting the Town's actual General Fund Revenues to expenditures and includes ERAF and the Parcel Tax over the last 6 years. As was reviewed in the CIP, there are many infrastructure needs within the Town and operational services to fulfill the needs of the community may be on the rise.



Revenue Assumptions

FY 2016/17 Other General Fund reflect conservative revenue assumptions. Property Tax revenues as seen above are assumed to increase by 4.5% based on financial data analysis provided by the County Assessor's Office and HDL as part of the Town's Property Tax Revenue Report. Most other General Fund revenues have seen steady increases over the years. Building Department revenues are projected to decrease by approximately 1.3% in the fiscal year. All other charges for services were held to a 1.5% to 2% projected increases. Other revenues were evaluated on current trends and also eliminated one-time revenues. The Park Program revenues have seen some steady increases over the years. Excess ERAF and revenue from the Special Parcel Tax are included as "Transfers in" below the operations budget line.

EXPENDITURES

Overall General Fund expenditures are projected at \$12,149,639. Expenditures are evaluated based on operational needs to provide consistent services to the community. Staff reviewed operational expenditures and known expenditure adjustments were incorporated wherever possible. Such adjustments included contract costs, projected dues/fees for member agencies, as well as changes in rate adjustments for CalPERS, health costs, and workers' compensation rates. The Town continues to make strides in reducing operational costs where feasible to "live within its means."

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CalPERS Pension Obligation

For CalPERS, the employer rates have changed as CalPERS implemented its new rate smoothing policies. The Public Safety Officer Employer Contribution rate for FY 2016/17 is 21.23%. This is an increase from the FY 2015/16 rate of 20.23%. The Local Miscellaneous Employer Contribution rate for FY 2016/17 is 9.055%. This is an increase from the FY 2014/15 rate of 8.844%. This results in a corresponding expenditure increase in the Normal Cost of Employer Rate Contribution through payroll. With the new rate smoothing policy in effect, CalPERS now requires agencies to pay for their amortization of Unfunded Accrued Liabilities (UAL) as dollar amounts. The amounts the Town will be invoiced in FY 2016/17 are listed below.

Plans	Employer Rate	Employee Rate	Unfunded Accrued Liability
Miscellaneous	9.055%	7%	\$146,085
Public Safety	21.23%	9%	\$402,865
Total			\$548,950

The above amount will be paid using the 2015/16 ERAF allocation as directed by the Council. Since ERAF is a flow-through to the Town's Unallocated General Fund balance, the funds will be reflected below the operational budget line.

Over the past several years the Town eliminated the employer payment for the employee retirement cost portion by transferring that responsibility back to the employee. These costs were 7 percent for Miscellaneous Employees and 9 percent for Public Safety employees. This equates to yearly operational savings of approximately \$58,000 and \$182,000 respectively.

Workers' Compensation

Presented in the General Fund operations budget in early May, the Workers' Compensation charge to the Police Department was increased to recover the Town's self-insured negative equity reserve and pay claims costs. The rates increased from 8% to 9% of salary costs for public safety employees. The miscellaneous employee's rate remained the same at 4% of salary costs. Total Workers' Compensation charges increased \$25,366 to a total of \$292,267 to recapture losses in self-insured claims. *As was recommended to and supported by the City Council, the Town will allocate \$112,998 to pay off the minimum negative equity reserve for the current fiscal year and establish a consistent equity reserve amount.* The allocation of \$112,998 will come from ERAF through the unallocated General Fund Balance.

OVERVIEW

Overall Budgetary Change – 2.4%

Overall, the Town’s total combined operational expenditures increased by \$289,831 compared to the FY 2015/16 adjusted budget. Since the last budget session earlier this month for the General Fund there were some changes to the Administration and Police Department. There was an increase of \$7,500 to the administration operational budget to address the possibility of a summer paid internship program. In response to operational needs, the City Manager adjusted the Police Overtime Budget by \$84,580. This reflects a commitment by the Town to minimum staffing deployment during the time period of staffing shortages. Presently, the Department is not fully staffed and is often unable to meet the operational deployment requirements. This adjustment will allow required training and pre-scheduled vacations to occur allowing deployment decisions to be made without running afoul of the Town’s overtime budget. This also reflect a commitment on behalf of the Town to allow personnel to take health and wellness time off. The Fiscal Year 2016/17 overtime budget is now projected at \$350,000.

The only departments with singular significant major fiscal changes are the Finance Department and the Police Department. These are offset by other departmental reductions. *There are no major significant changes to the other operational departments since our budget session earlier this month for the General Fund.*

In FY 2016/17 the Town will receive General Fund revenues of \$13,434,961 balanced against operating expenditures of \$12,149,639. There is a single-year operational revenue surplus of \$1,285,323. This leaves a projected year-end positive balance of \$9.7 Million (with the inclusion of excess ERAF and transfers to and from other funds). During the FY 2016/17 budget discussions, the council took action to pay down Workers’ Compensation minimum negative equity reserve of \$112,998 and make an allocation toward the Town CalPERS UAL payment of \$548,950. The Town also has ambitious capital projects on the horizon and funding is a priority. The Council will allocate \$4,423,138 to the Capital Improvement Fund (401) for future unidentified capital projects.

MAJOR FISCAL CHANGES

General operations focused on anticipated needs and cost assumptions on meeting operational demands. Included are summaries by department and roll-ups of total operational expenditures.

CITY COUNCIL OPERATIONS INCREASE OF \$9,877

The City Council budget includes expenditures related to City Council meetings, conference attendance such League of California Cities, Council/Town memberships (LAFCO, C|CAG,

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HEART, HIP Housing, League of Cities, etc.), HSR Public Relations, Elections, utilities for the Council Chambers and incidentals. There are no salaries or benefits in the City Council budget. The City Council budget had an overall 15.9% increase \$9,877 as compared to the FY 2015/16 adjusted budget. As discussed in prior budget sessions, the majority of the adjustments in the departmental budget are \$15,000 for election expense along with a decrease in contract services and office furniture & equipment. There was an increase for JVSV for \$750, as the funding request is \$1,000 for the fiscal year.

ADMINISTRATION DEPARTMENT INCREASE OF \$8,685

The Administration Department budget includes the City Manager's Office and City Clerk's Office. This represents three full-time salaries and benefits (City Manager, City Clerk/ATCM, and Office Specialist), contract support for human resources (legal), legal noticing and posting, conference attendance and support, memberships, municipal code publishing, office supplies, and the administrative share of general utilities and costs. The total Administration Department budget increased by \$1,185 compared to the adjusted FY 2015/16 budget. As discussed in prior budget sessions, the majority of the adjustments in the departmental budget are due to UAL payment increase and minor operational savings. There was an increase in salary and wages within department for \$7,500 for a summer administrative intern program.

CITY ATTORNEY'S OFFICE

The City Attorney's Office budget consists of the legal retainer for the City Attorney and other associated legal services. The City Attorney's Budget does not reflect an increase. The department budget is \$204,000 and includes the City Attorney retainer of \$154,000. It also includes an expenditure budget of \$50,000 in the event that any additional outside attorney services are needed.

FINANCE DEPARTMENT INCREASE OF \$16,972

The Finance Department budget includes the salaries and benefits of three full-time employees (Finance Director, Accountant and Accounting Technician). The budget includes contract services for the Town's Audit and Investment Services, financial software licensing and support, conference attendance and support, memberships, office supplies, and business license processing costs. The Finance Budget increased by \$16,371 as compared to the adjusted FY 2015/16 budget. As discussed in prior budget sessions, the majority of the adjustments in the departmental budget are due to increases to investment services expense and bank account fees. There was an increase in Office machines and furniture expense of \$600 for the potential purchase of a laptop for the department.

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**PLANNING DEPARTMENT
INCREASE OF \$6,161**

The Planning Department budget consists of contract planning services and associated services and costs. The Department also includes an allocation of arborist service costs related to planning activities.

The overall increase is due to the Contract Planner expense increase of \$5,871 or 3% to \$201,571. This is due to increased community planning, environmental, and zoning needs. There is the continued allocation for a portion of Town Arborist to the planning department. This is a \$10,000 allocation expense of the Town Arborist for work and attendance for planning commission and planning related tasks. There is an increase of \$290 in computer equipment software for the department's portion of the Town's computer lease program.

**BUILDING DEPARTMENT
DECREASE OF \$49,942**

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

The Building Department had an overall decrease of (\$49,942). As discussed in prior budget sessions, a majority of the decrease is due to a reduction in Microfilms-Digital Archiving expense of \$60,000. Salary and benefits had a net increase of \$5,351 mainly due to the Building department portion of CalPERS unfunded liability for FY 2016/17. Overall other operational expenses had minor increase for department needs and priorities.

**PUBLIC WORKS DEPARTMENT
DECREASE OF \$70,770**

The Public Works Department budget consists of 5 distinct areas of focus: Engineering, Streets, Park Maintenance, Park Programs, and Building Maintenance. The salaries and benefits of all or portions of four full-time employees (Superintendent, Associate Engineer, Office Specialist, and Arborist) are included in the budget. The budget includes contract services for the Town Maintenance Services (MCE), Custodial Services, Tree Trimming, Street Sweeping, Signal Maintenance, Street Light Maintenance, Contract Engineering, and Park Event Services. The budget also includes computers and equipment, training and workshops, software licensing and support, general office support, memberships, office supplies, and shares of general utilities and costs.

The Public Works budget reflects a decrease of (\$70,770). As discussed in prior budget session, the majority of the decrease in the departmental budget is attributable to Building improvements

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expense decreased by \$80,000 compared to adjusted FY 2015/16 budget. The kitchen and roof projects at the Park pavilion are complete. There is anticipation of painting needs taking place at Park buildings in the new Fiscal Year. In addition, there was \$10,876 increase mainly due to the increase of the department's portion of the CalPERS UAL payment for FY 2016/17. There were decreases in operational expenditures for technical services, facility repair and maintenance, electrical repair and maintenance for approximately \$17,800. One notable increase in the department is a \$13,000 projected increase for contract Public Works Director service expenditure to \$187,000. The Contract DPW maintenance service continues to be monitored and enhanced maintenance service and priorities are reviewed with MCE to ensure community services are met.

POLICE DEPARTMENT INCREASE OF \$417,126

As was discussed previously, the City Council had the pleasure to host a PD 101 meeting on April 20 to discuss background and information of the Atherton Police Department. The Police Department budget consists of four distinct divisions: Admin/Training, Patrol/Traffic, Investigations, and Communications/Records. Within these areas are specific areas of focus including: detectives, community service officers (and code enforcement), school resource officer, K-9s, dispatch, and administration. As was discussed in the PD 101 meeting, the deployment of the department consists of 4 Patrol Teams of 12 hours shifts (2 day shift 7am – 7pm and 2 night shift 7pm – 7am). Minimum staffing consists of 1 supervisor, 2 officers, and 1 dispatcher.

The Police Department budget includes an operations budget for computers and equipment, training and workshops, software licensing and support, general office support, memberships, office supplies, and shares of general utilities and costs. The Police Department total budget reflects an increase of \$417,126 over the FY 2015/16 adjusted budget. As was previously discussed there was an increase in the overtime budget from \$265,420 to \$350,000 to address staffing needs. The Department budget comprises 55% of the total General Fund operational budget. The department staffing was increased 2 positions in FY 2014/15 to 21 sworn officer positions and is currently not fully staffed. The salaries and benefits account for an additional \$175,370. The department is actively recruiting to fill vacant positions and in the interim has incurred overtime for coverages. The Police Department budget reflects a payment of the CalPERS UAL of \$402,949, an increase of \$68,913. Overall, the basic Operations expenditure budget for the Police Department increased by \$157,177 from \$661,620 to \$818,797. Majority of the increase is due to the purchase of 1 outfitted unmarked patrol car and purchase of 1 new outfitted SUV for the PD fleet for a total of \$105,000. These vehicles will replace the brown unmarked Taurus and the patrol SUV. The Equipment replacement fund has a fund balance of \$675,000.

The Town will purchase the new vehicles out of the equipment replacement fund, and the police department will contribute \$105,000 for the purchase of the 2 vehicles to replenish the equipment replacement fund as we may enter a period of purchasing one new vehicle per future

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fiscal year. The Police Department also has 5 supplemental budget requests of expenditures for \$76,320 and includes the following:

Request	Amount	Description
1. Defibrillators-14	\$20,000	Replace defibrillators in patrol cars and town facilities
2. VieVue Body Cameras-26	\$19,800	Transition from LE3 to LE4 Cameras with docking station for charging.
3. Digitac Voter	\$16,500	Radio channel dispatch
4. Replace Master III Repeater	\$12,100	Replace Master III Repeater to Motorola MTR3000-allows for radio traffic among other units- increases signal
5. Mobile Broadband Routers	\$7,920	Replacement of the Sprint USB modems in the vehicles.
Total Amount	\$76,320	

CAPITAL PROJECT CONTRIBUTIONS

The Town's General Fund fulfills any funding needs for capital projects that do not have a specific identified funding source. For FY 2015/16 the Council allocated \$2,309,041 to the Capital Improvement fund 401 which resulted in a \$5,000,000 unallocated available fund balance. It was determined as part of Council policy discussion, to have an unallocated available fund balance of \$5,000,000. During the May 4 General Fund operations budget the City Council was presented with a transfer out of \$4,143,964 toward the Capital Improvement Fund 401 for future unidentified CIP projects. This recommended transfer out resulted in a \$5,000,000 unallocated available fund balance. During discussions involving the ERAF revenue received for FY 2015/16, Council directed staff as discussed earlier to allocate \$112,998 to Workers' Compensation minimum equity, allocate funding for the FY 16/17 CalPERS UAL \$548,950 payment, and the remainder to be allocated towards the Town's Capital Improvement fund for future unidentified capital projects. During our recent budget study session, the Council recommended that the Middlefield Class II Bike|Pedestrian improvement be included within the CIP for FY 2016/17. Staff was tasked with using Special Parcel Tax funding if possible. With the current projects programmed with the Special Parcel Tax, there is insufficient revenue. The Middlefield Class II is estimated at \$1.55M. Staff programmed the project in the *Capital Improvement fund*. The Town has a reserve policy for maintaining an unallocated reserve balance of \$5 Million. As a result of recent expenditures changes discussed previously and to maintain the unallocated reserve, the amount transferred to the CIP from the General Fund decreased \$124,823.

FY 2015-16 Transfer to CIP	\$2,309,041
FY 2016-17 Transfer to CIP	\$4,423,138
Total Transfer out from General Fund	\$6,732,179

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The FY 2016/17 budget includes a transfer out of \$4,423,138 from the unallocated General Fund balance into the Capital Improvement Project Fund. The 5-Year CIP program will incorporate funding and staff will bring to City Council use of these funds as projects and funding needs are identified.

SPECIAL PARCEL TAX FUND

REVENUES

Renewal of the Special Parcel Tax was approved by the electorate in the November 2013 election. This provided for the continuation of the Town's Special Parcel Tax at its current levels from 2014/15 through 2017/18. Revenue from the Special Parcel Tax totals approximately \$1,860,000. Authorized priority uses for the Special Parcel Tax include:

- 1) Police emergency response services and neighborhood patrols;
- 2) Street repair and maintenance; and
- 3) Drainage facility repair and maintenance.

In prior years, the Council allocated 60% of Special Parcel Tax funds for police services and 40% to capital improvement program (CIP). This equated to an allocation of \$1,116,000 to police services and \$744,000 to the CIP. The Council sets the rates each fiscal year of the tax, and the rate returns to normal maximum rate in subsequent years of the Special Parcel Tax. At the May 18 Council meeting, the City Council reviewed the 5-Year CIP. The 5-Year CIP included the Special Parcel Tax as a funding source at its full rate allocating 80% (\$1,488,000) towards qualifying projects. The Council approves the Special Parcel Tax levy by category. *Formal action of the parcel tax revenue and allocation will result in a resolution adoption later as a separate item at tonight's June 15 City Council meeting.*

In FY 2014/15, the Council imposed the full tax rate of \$1,860,000 and allocated the tax at a 20/80 split with the General Fund receiving an allocation of \$372,000 and the Capital Projects Fund receiving \$1,488,000. The City Council expressed support toward imposing the full parcel tax rate to ensure sufficient funding for future capital project needs and police service needs. *Staff recommended that the Council consider current and future capital projects needs and the direct impact a lesser rate would have on the Town's General Fund year-to-year.*

EXPENDITURES

The Special Parcel Tax is a major contributor toward the Town's capital infrastructure projects. Revenue from the FY 2016/17 Special Parcel Tax will contribute \$1,448,000 for capital projects. At the conclusion of FY 2015/16, the Special Parcel Tax has a projected fund balance of \$1,558,427. Using the existing fund balance and FY 2016/17 contribution, the FY 2016/17 Capital Projects Budget allocates \$3,019,339 in Special Parcel Tax funds directly to capital projects in FY 2016/17.

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The following are major capital projects identified in the FY 2016/17 CIP budget. (these projects may also have other funding sources to make up their total project cost):

- \$450,000 – Road Maintenance program (Slurry Seal, Overlay & Dig-outs);
- \$300,000 – Marsh Road Retaining Wall Project (Drainage);
- \$633,000 – Series Street Light Repairs (Streets);
- \$484,000 – Bicycle | Pedestrian Improvements (Streets)
- \$200,000 – El Camino Real (streets)
- \$127,339 – ECR at Almendral HPB (Streets)
- \$60,000 – Accessibility Improvements (Streets)
- \$665,000 – Drainage Improvements
- \$100,000 – Quad Gates analysis and design (Streets)

At the conclusion of FY 2016/17, the Special Parcel Tax Fund balance will be \$27,088 to save for future year projects. During the next 5 years, it is anticipated that the Special Parcel Tax will be present to support \$8,744,339 in qualifying capital improvement projects. The Special Parcel Tax will need to go to the electorate for renewal for FY 2018/19 through 2021/22.

LIBRARY FUND

REVENUES

The Town is a member of the San Mateo County Library JPA system. The Library is funded through property taxes that are collected and allocated to library services. Under the JPA, jurisdictions are permitted to retain excess funds generated from the local property taxes as long as the basic library services are met. The Atherton Library Fund is an accumulation of excess revenue generated over the years. The excess revenue, called “Donor Funds,” can be used to augment library services and/or fund future library needs – to include capital infrastructure. As the Town is preparing for a new Civic Center, these Library funds are the primary funding source for the planning, design and construction of the new Atherton Library.

The anticipated FY 2015/16 ending balance for the Library fund is \$10,019,639. Funds are held in trust in part by the Town and the County of San Mateo. Of that amount, the Town holds \$6,023,640 and the County holds \$3,995,999. The County holds all future donor funds. The projected Library Fund Revenue (donor funds) for FY 2016/17 is \$1,300,786. The estimated available funding for FY 2016/17 is \$11,320,420.

EXPENDITURES

For FY 2016/17, \$688,850 is allocated from the Town’s Donor Fund Trust Account for the Library’s share of the Civic Center Project as the Town enters the design development phase of

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the Civic Center (\$631,000). The remaining amount is for basic level operations, utilities and maintenance costs. Additional funds have been added to the maintenance budget to accommodate some additional landscaping and outdoor facility needs. There were also additional funds allocated for water and electric utilities expenses.

Library funds have been used to fund the Library portion of the Civic Center Project thus far. Library funds are projected to fund the remaining share of Library costs to the Project.

OTHER RESTRICTED FUNDS

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

TENNIS FUND

Projected revenues total \$46,700 with a majority of this revenue attributable to the facility management services contract with Player Capital that has an annual contribution to the Town of \$40,000. This management services agreement meets the needs of the community and provides additional revenue to the Park. The purchase of Tennis keys by residents and non-residents provides annual revenue of approximately \$6,500.

For FY 2016/17, the Town anticipates expenditures of \$19,000. This includes \$10,000 for facility repair and maintenance of the tennis courts throughout the year and \$6,000 for contract maintenance services for MCE. During the current fiscal year the Town spent \$26,000 for repair and resurfacing of the Tennis courts. The beginning fund balance is estimated at \$89,351. The fund projects total revenue of \$46,700 to expenditures of \$19,000 for an excess of revenues over expenses of \$27,700. The FY 2016/17 ending fund balance is projected at \$117,051.

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund is an internal depreciation fund for the replacement of large assets. The Fund is essentially the Town’s savings account to replace large equipment assets over time – such as computer equipment, software assets, vehicles, trailers, emergency equipment, etc. There are sufficient funds in the account to accommodate emergency needs as well as planned needs. Revenue to the fund comes from the allocation of costs to departmental budgets for equipment replacement and purchase.

The FY 2016/17 revenues total \$226,420 and the expenditures total \$266,270 for 2 police vehicle replacements (1 SUV and 1 unmarked vehicle) as discussed in our previous study sessions. The total amount for the purchasing and the outfitting of the vehicles is \$105,000 and includes a charge in the Police department for the purchase of future vehicles. There is an additional

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\$76,320 for emergency systems upgrades and equipment such as Defibrillators (14), VieVue Body Cameras (26), Digitac Voter; replace Master III repeater and Mobile Broadband routers.

Request	Amount
1. Defibrillators-14	\$20,000
2. VieVue Body Cameras-26	\$19,800
3. Digitac Voter	\$16,500
4. Replace Master III Repeater	\$12,100
5. Mobile Broadband Routers	\$7,920
Total Amount	\$76,320

The Public Works Department is reviewing the purchase or lease of a new Town generator for estimated cost of \$60,000 as the current one is need of replacement. We are in need of an updated generator for emergency puposes. This will be adequate for Town operations until we move into the new Civic Center. The Public Works Department is also looking to replace the current 2001 Dodge pickup truck. This will serve the Town Arborist for site and inspection visits throughout the community. The vehicle is fifteen years old and in need of replacement. Staff will be researching the type of vehicle needed for replacement and will report to the City Council on the outcome of those discussions. The budget placeholder for the new vehicle is \$38,000. The Department has been adequately charged for replacement costs for the generator and the new vehicle over the years. Other expenditures include Springbrook Financial Software upgrade expense. The beginning fund balance is estimated at \$733,543. The FY 2016/17 ending fund balance is projected at \$675,693.

WORKERS' COMPENSATION FUND

The Workers' Compensation Fund accounts for the cost and expense of managing the workers' compensation program through the Town's risk pool insurer Cities Group. Also within this fund are costs related to risk management and prevention – safety training, educational materials and accident prevention programs. The Workers' Compensation policy is to fully fund all recognized liability. Each member of the JPA contributes a workers' compensation assessment to the JPA. These assessments or contribution rates are calculated annually based on agency claims history and any increases in loss recovery due to excessive claims losses.

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

As of May 2016 the Town's Workers' Compensation Claim Reserve is negative \$112,998. As you recall in FY 2015/16, the Council authorized the contribution of \$631,243 towards the Town's negative equity Worker's comp reserve. The \$631,243 contribution was to eliminate the (\$551,243) negative equity and establish a reserve of \$80,000. This means the Town paid out

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more claims than available assessments contributions it made to the JPA. The reserve equity is for contributions not committed to known liability. As was discussed previously staff is recommending the use of ERAF funds for replenishment of the \$112,998 minimum equity reserve of Workers' Compensation. The negative equity claim reserve has resulted from a series of small claims in the current fiscal year.

Staff believes that reviewing and replenishing the minimum equity reserve every year is fiscally prudent. It is also sensible to monitor and increase workers' compensation reserves within the workers' compensation fund to allow the Town to build up reserves and weather the cycle of workers' compensation claims.

Workers' Compensation charges to the Police Department were increased to recover the Town's self-insured negative equity reserve and recent increase in claims. The rates increased from 8% to 9% of salary costs for public safety employees for FY 2016/17. The miscellaneous employee's rate remained the same at 4% of salary costs. Total Workers' Compensation charges increased \$24,576 to a total of \$293,518 to recapture losses in self-insured claims.

Revenues to the fund are \$293,518 and expenditures for FY 2016/17 total \$151,932. Since the Town has experienced underfunded reserve over the years within the JPA, the revenue to the Fund will allow a build-up of net assets in the event claims losses change over time.

GENERAL LIABILITY FUND

The General Liability Fund accounts for the insurance cost of liability claims and property losses. The Town is part of an insurance pool administered through the Association of Bay Area Governments (ABAG). The activities within this Fund provide for expenses related to general liability insurance, employment practice insurance and self-insured retention claims. The total FY 2016/17 expenditures for this fund are \$276,123 of which includes self-insurance retention expense of \$100,000 that allows the payout of 4 claims at \$25,000 per claim and is a requirement of the JPA. Total liability and employment practice coverage is estimated to be \$176,123. The FY 2016/17 ending fund balance is projected at \$448,323.

EMPLOYEE BENEFITS FUND

The Employee Benefits Fund tracks expenditures across various departments for employment, unemployment, retirement, and healthcare benefits. Revenue to the fund comes through charges allocated back to each departmental budget based on number and type of personnel within each department.

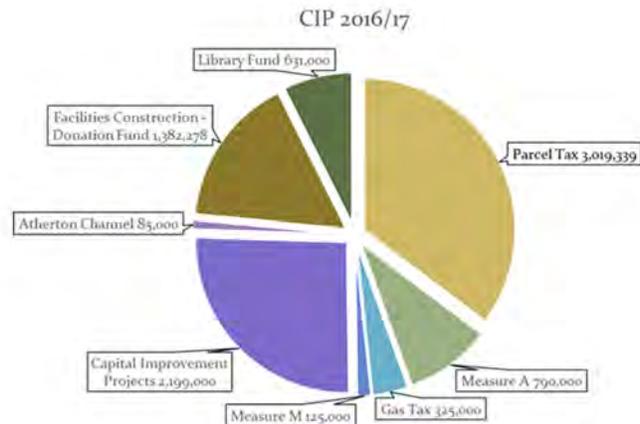
Revenues to the Fund for FY 2016/17 total \$665,510. Expenditures for FY 2016/2017 total \$482,253. A majority of this expenditure is the \$447,253 for pay as you go health care benefit contributions. OPEB contributions to the OPEB Trust over the past several years were a transfer-in from the General Fund and allocated to the Trust.

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CAPITAL IMPROVEMENT FUND

There are currently nine (9) capital improvement fund sources that the Town uses for capital improvement/infrastructure needs:

- Atherton General Fund
- Measure M – County Congestion Management Fee on vehicle registration
- Measure A – County ½-cent Transportation Sales Tax
- Gas Tax
- Facilities Building Fund
- Atherton Channel Fund
- Measure S – Special Parcel Tax
- Library Fund
- Donations



There are approximately eighteen (18) projects that are categorized into three areas of responsibility: streets & transportation, drainage and Town buildings, Park and facilities. Projects have been developed based on needs identified by City Council, residents, staff, and adopted master plans. At the May 18 Council meeting, staff reviewed the 5-Year CIP. This year's CIP recommends new appropriations of approximately \$8.5 million, inclusive of the Civic Center Project at \$2.36M, the \$1M Road Maintenance Program, and the \$1.55 M Middlefield Class II bike lane, the three largest single expenditures in the CIP. The total allocation for the 5-year period from FY 2016/17 through FY 2020/21 totals nearly \$46 million.

The purpose of the CIP is to identify anticipated capital improvement needs and funding sources. The CIP does not appropriate funds past the budget year; rather, it functions as a budgeting and planning tool. The CIP is revised annually to reflect changes in Council direction, priority needs and availability of funding.

REVENUES

The FY 2016/17 Capital Improvement Fund includes funding sources of \$8.5 million for capital projects. This includes Council direction for the addition of the Middlefield Class II Bike/Pedestrian project to the CIP, estimated at \$1.55 million and the shifting of the Quad Gates at Watkins Feasibility Study to the current fiscal year. The Quad Gates Feasibility study will not

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only look at feasibility and cost, but also sources of funds. The capital cost has not been incorporated into the 5-Year CIP.

Also included is the Atherton Now grant CIP adjustment for the allocations required to Interwest and Mack 5 for project management. The amount includes \$85,557 for the project management conceptual and schematic design, and a projected \$528,746 for project management of Mack5 for remainder of the Civic Center Project. The total amount required through the two design phases and incorporated into the donation amount required from Atherton Now is \$1,382,268. Some of these funds will be moved forward to the FY 2017/18 Budget and are dependent on actual project timing.

Funding Source	FY 2016/17 Allocation
Special Parcel Tax	\$3,019,339
Library Fund	\$631,000
Facilities Fund Private Donation	\$1,382,278
Gas Tax	\$325,000
Measure M	\$125,000
Atherton Channel Fund	\$85,000
Measure A	\$790,000
CIP Fund	\$2,199,000
Total	\$8,556,617

EXPENDITURES

Expenditures in FY 2016/17 for the CIP are \$8,556,617. Town funding is included for drainage projects, streets and transportation projects, facilities projects, parks projects and civic center design. The Council gave policy direction on specific projects from the Bike and Pedestrian, and Drainage Master Plans, of which majority of funding comes from the Special Parcel Tax. These projects and costs are explained in detail within the Town 5-year CIP program. The following are project expenditures:

Project	FY 2016/17 Funding
Series Street Light Replacement	\$753,000
El Camino / Almendral HAWK	\$127,339
El Camino Complete Streets Study	\$200,000
Streets/Roads Maintenance	\$1,025,000
Belbrook Way Culvert	\$330,000
Park Improvement Program Projects	\$235,000
Marsh Road Retaining Wall	\$300,000
Drainage Improvement Projects	\$740,000
Bike/Ped Master Plan Program Projects	\$484,000
Atherton Library	\$631,000
Atherton Civic Center Design-Donation	\$1,382,278

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Quad Gates	\$100,000
Bridge Maintenance Program	\$125,000
Town Center repairs & accessiblilty	\$120,000
Neighborhood Traffic Control Devices	\$90,000
Civic Center	\$354,000
Upper Channel Phase 2	\$10,000
Middlefield Class II Bike Lane	\$1,550,000
Total	\$8,556,617

Capital projects can only be undertaken as funding becomes available. The Special Parcel Tax is the Town's primary source for funding capital projects. Without the Parcel Tax, the Town's capital infrastructure program would face a critical loss. As was discussed earlier, the General Fund has contributed \$2.3 million toward the Capital Improvement fund, and anticipates contributing about \$4.4 million in FY 2016/17. With policy direction recently given on Bike & Pedestrian, Street maintenance, and Drainage Master plan projects, staff will continue to identify projects and costs for use of these funds within the 5-year program.

The 5-Year CIP reflects expenditures of \$46 million over the course of 5 years. The bulk of those expenditures are for the Civic Center Project. The remainder are Town-wide capital projects totalling approximately \$15.2 million over 5 years - \$8.7 million of that total is attributable to the Special Parcel Tax.

OVERALL SUMMARY

For FY 2016/17 the Town's General Fund Revenues are projected at \$13,434,961 (excluding the Special Parcel Tax revenue of \$372,000) against expenditures of \$12,149,639. When the Special Parcel Tax is included, the budget is balanced with a positive balance of \$1,657,323.

Excess ERAF (estimated for FY 2016/17 at \$1,033,000) is reserved for one-time capital projects and/or the elimination of long-term liabilities. *ERAF for FY 2016/17 will be designated once we realize the amount we receive in January 2017.*

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Reserve Calculations

The FY 2016/17 projected year-end fund balance is \$9,757,374. This includes the Parcel Tax allocated at 20% to the General Fund and ERAF revenues as allocated above and all reserve requirements. The unallocated General Fund balance projected at year-end is \$5,000,000.

FY 2016/17 Beginning Fund Balance	\$12,152,137
FY 2016/17 Projected Revenues(incl ERAF & Parcel)	\$14,839,961
Total Available Funds	\$26,992,098
Transfer out FY 2016/17 CalPERS UAL Payment	(\$548,950)
Transfer out FY 2016/17 Workers Comp. minimum equity reserve contribution	(\$112,998)
Transfer out to CIP for Future Projects	(\$4,423,138)
FY 2016/17 Expenditures (Original Budget)	(\$12,149,639)
Projected FY 2016/17 Ending Fund Balance	\$9,757,374

As shown below, the Town will meet its 35% reserve requirements at year-end and also projects an unallocated reserve of \$5,000,000 or 41% of FY 2016/17 expenditures.

FY 2016/17 Expenditures	\$12,149,639
Projected FY 2016/17 Ending Fund Balance	\$9,757,374
15% Emergency Reserve	\$1,822,446
20% Contingency Reserve (Stabilization)	\$2,429,928
Capital Facility Replacement Reserve	\$505,000
TOTAL RESERVE REQUIREMENT	\$4,757,374
<i>Less Above Reserve Requirement=Unallocated Reserves</i>	<i>\$5,000,000</i>

COUNCIL RESERVE POLICIES

Allocation of Unallocated General Fund Reserve

In FY 2015/16 budget the Council began discussion of allocating General Fund reserve balances to the Town CIP. The Town's Special Parcel Tax provides critical funding to the Town's CIP. Without the Special Parcel Tax, the Town's ability to keep up with its capital infrastructure needs is significantly reduced. Over the next 5 years of programmed capital improvements, \$8.7 million comes from the Special Parcel Tax. FY 2017/18 is the last year of the Special Parcel Tax before the Town considers whether to ask the voters to renew the Special Parcel Tax.

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As part of a budget policy, every year the City Council will consider an allocation of the unallocated General Fund Reserve to the Town's Capital Improvement Fund to assist in accumulating funds for future capital projects. The Special Parcel Tax will expire in FY 2017/18. Council policy sets that the Town have an unallocated reserve balance of \$5 Million, net of all required reserve requirements.

Future Capital Facility Replacement Reserve

In FY 2015/16 the City Council re-categorized the building reserve as a Capital Replacement Reserve for the New Civic Center (future replacement) when it is completed or for existing facilities. The Council allocated \$505,000 as a Capital Facility replacement reserve. Staff recommended to allocate FY 2015/16 ERAF revenue of \$500,000 towards the reserve. However, Council direction was to allocate funding towards future unidentified capital projects in the Town CIP. *Staff recommends that as a policy, each year we consider whether to allocate funding to this reserve as depreciation allocation or a set amount if reserve funding is available.*

GANN Limit Calculation

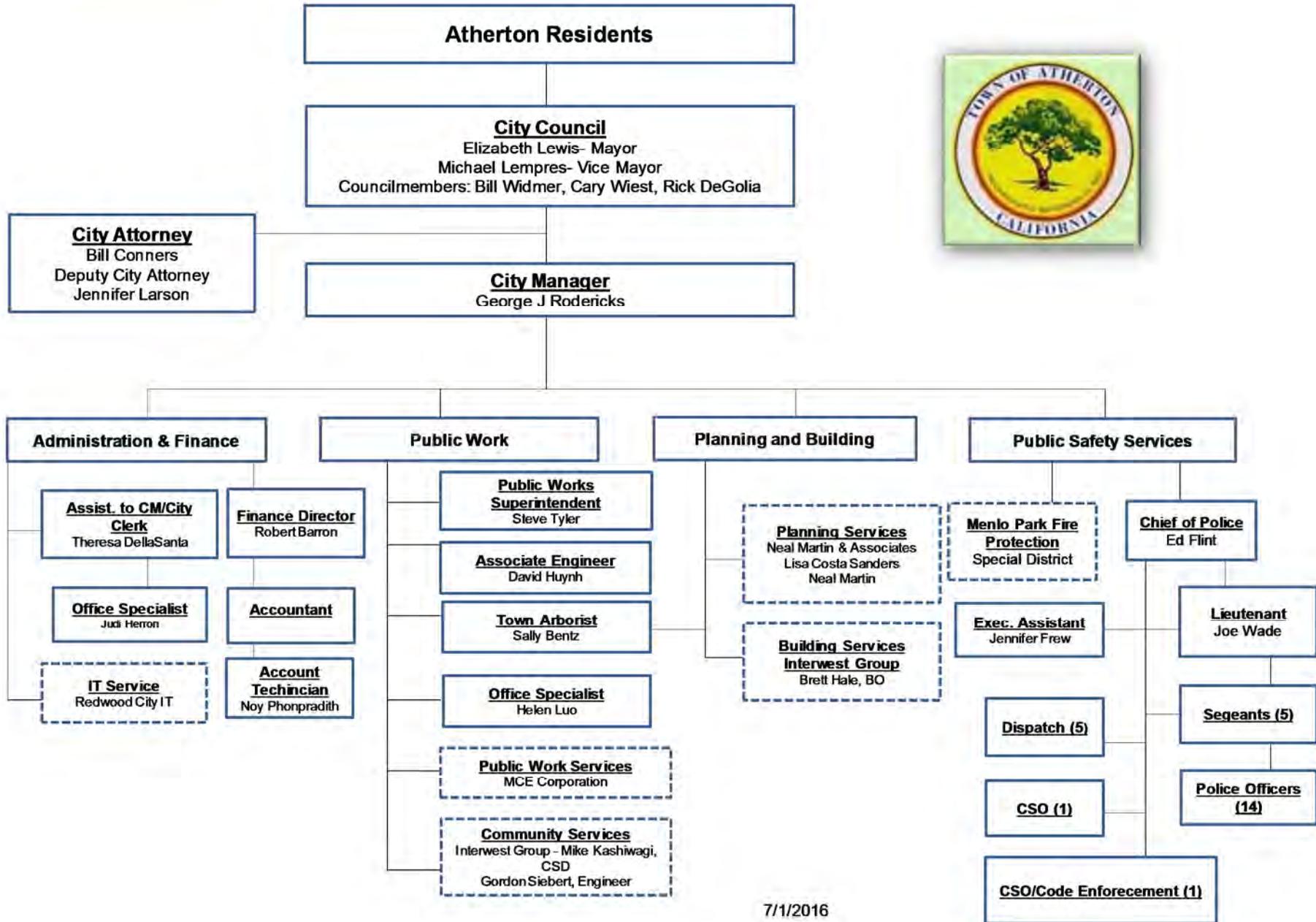
The Finance Director calculated the FY 2016/17 GANN limit using the percentage change in population and the cost of living provided by the State Department of Finance. The GANN limit for 2016/17 is \$12,317,562. Measure T passed by the Town voters in November of 2009 allowed the Town to adjust the appropriations limit by one and a half times the amount of any voter-approved parcel tax for four years. With this allowable adjustment, the Town is in compliance with the GANN limit requirement for FY 2016/17.

In conclusion, this budget presents a plan for accomplishing the goals and objectives of the City Council within existing resources and core strategy of financial stability in mind. We continue to be fiscally prudent with our resources but are mindful of operational and infrastructure needs. Providing Town services continues to be a challenge as the rising demand for those services increases. We have many long term infrastructure needs and operating revenue sources will be challenged as is evident with Excess ERAF decrease over the past year. The Town is heavily reliant on property taxes. There is no certainty that the growth will continue. Town staff will continue to work efficiently and creatively to maximize available revenues by seeking outside grants, forging community and regional partnerships, and drawing upon the imagination and commitment of our community and staff.

The City Council, as the Town's governing body, establishes policies for the Town. As part of its leadership the City Council adopts an annual budget. The attached document contains the funding recommendations for FY 2016/17 for all programs and services, to include the capital improvements. The Town's Annual Budget serves as the Town's annual policy document.

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Section A/**Introduction**/Organizational Chart FY 2016-17



7/1/2016

Section A

INTRODUCTION

POLICY MAKERS & ADVISORS

City Council

The City Council is the Town's governing body. It provides political leadership, enacts laws, adopts resolutions, adopts an annual budget and establishes policies for the City government. It is composed of five members who are elected at-large for four-year staggered terms. The Mayor is appointed annually by Councilmembers. The Mayor appoints Councilmembers to working committees. The Mayor and the City Council represent the Town of Atherton on local and regional policy committees and commissions. The City Council also reviews proposed State of California legislation and provides input into the legislative process with state representatives within our district.

Planning Commission

The Planning Commission advises the City Council on land use matters regarding the General plan, zoning, subdivisions, and specific plans. The commission educates and informs the public of current land use and planning issues. The planning commission makes determination of land use within the framework of applicable law and Town ordinances. The ultimate decision of the use of land resides with the Council. Five members are appointed by and serve at the pleasure of the City Council.

Audit Finance Committee

The Finance Committee acts in an advisory capacity and makes recommendations to the City Council upon request in all matters pertaining to town finances. Consult with the city manager on matters pertaining to the budget, capital spending plan, and the long range financial plan for the town. The committee acts in an advisory capacity and makes recommendations to the City Council upon request in all matters pertaining to the town's annual audit. Five members are appointed by and serve at the pleasure of the City Council. Members must be residents of the Town and generally serve terms of two years.

Parks and Recreation Committee

The Parks and Recreation Commission act in an advisory capacity and make recommendations to the City Council upon request in all matters pertaining to parks and public recreation and to cooperate with other governmental agencies and public and private groups in the advancement of park and recreation planning and programming. The commission studies and makes recommendations on the acquisition and development of recreation areas, activities, and facilities, such as playgrounds, buildings, parks, open space, and other centers of recreation. It assists town staff in the planning of recreation programs for the community. Seven members are appointed by and serve at the pleasure of the City Council. Of the appointed members, one shall be a representative of the Holbrook-Palmer Park Foundation and one shall be a representative of the Friends of Holbrook-Palmer Park (formerly the Atherton Dames). Members must be residents of the Town and generally serve terms of four years.

Bike and Pedestrian Advisory Committee

The Bike and pedestrian Advisory committee works with staff in providing advice and recommendations on all matters relating to bicycle and pedestrian facilities. Make recommendations to the City Council on the selection of bicycle and pedestrian projects to be submitted for state and federal funding opportunities. The Committee promotes bicycling and walking as safe and healthy alternative modes of transportation. It assists the Town staff in the planning, operations and maintenance of bicycle and pedestrian facilities in the community. The committee consists of at least five (5) members and one (1) Council Member liaison. At least three (3) members of the Committee must meet the requirements of the Metropolitan Transportation Committee and live or work in the Town of Atherton. The Committee shall be composed of both active bicyclists and pedestrians.

Environmental Programs Committee

The Environmental Programs Committee serves in an advisory capacity and make recommendations (programmatic and legislative) to the City Council upon request on all matters pertaining to the town's natural and built environment and the town's regional role and responsibilities as one of the communities on the San Francisco Bay Peninsula.

It creates pro-active community engagement programs for residents, commercial, and public enterprises active within the town's jurisdiction for presentation to and consideration and approval by the City Council. A minimum of five members are appointed by and serve at the pleasure of the City Council. Members must be residents of the Town and generally serve terms of four years.

Transportation Committee

The Transportation Committee serves in an advisory capacity to make recommendations to the City Council upon request in all matters pertaining to transportation within the Town. Five members are appointed by and serve at the pleasure of the City Council. Members must be residents of the Town and generally serve terms of four years.

Rail Committee

The Rail Committee serves in an advisory capacity to the City Council on all matters pertaining to High Speed Rail (HSR), the Rail Corridor, and Caltrain. With the assistance of appropriate town staff, research and address specific impacts HSR and other rail infrastructure and services may have on the Rail Corridor and the town. The committee performs active outreach and cooperative efforts with groups and organizations opposing HSR. Rail Committee members are authorized to act as spokespersons to articulate and advocate the town's Rail Related Policy Positions as they pertain to rail committee matters to legislatures, HSR and Caltrain board of directors, regional organizations, press, and other interested parties. Up to ten members are appointed by and serve at the pleasure of the City Council. Members must be residents of the Town and serve without specific terms.

Civic Center Advisory Committee

The CCAC serves an advisory committee for the development of the new Atherton Civic Center. The committee works with staff in finalizing the master planning process by identifying key issues that need to be addressed. The CCAC works with staff to solicit feedback through tools such as surveys, community gatherings, and workshops to disseminate information regarding the key issues and questions involved in the new Civic Center. The committee helps to engage in public outreach to solicit substantive feedback and opinions on the Civic Center project. It supports staff with updates for the town website and periodic updates for residents. The committee also assists staff and the City Council with the identification and development of donor recognition opportunities throughout the project. The committee also assists in discussion about the short-term improvements needed for the library and Civic Center facilities. Up to seven members are appointed by and serve at the pleasure of the City Council. Members must be residents of the Town and there are no set terms. When the specific purpose for the Committee is accomplished, the Committee will be disbanded.

Council Appointees of Various Regional Boards/Commissions:

Association of Bay Area Governments (ABAG)	City/County Association of Governments (C CAG)	Holbrook-Palmer Park Foundation	League of California Cities	San Mateo County Emergency Services Council
Library JPA Governing Board (San Mateo County)	Peninsula Traffic Congestion Relief Alliance	San Francisco Airport/Community Roundtable	San Mateo County Sub-Regional Housing Policy Advisory	Grand Boulevard Task Force
Menlo Park Fire Protection District	Peninsula Cities Consortium	Cal/Mod Local Agency Policy Maker Group	Atherton Charter City Discussion (Ad-Hoc)	Atherton Bike Coalition (Ad-Hoc)
Atherton Refuse & Recycling Rate Committee (Ad-Hoc)	SBWMA Board of Directors	Surf Air Aircraft Noise (Ad-Hoc)		

Section A

**INTRODUCTION
STATISTICAL DATA**

Size:

Population	7,150
Area	5.049 Sq. Miles
Residential Units	2500
Mileage of the City Streets	53 centerline miles
Full time Employees	39

Character:

Assessed Evaluation FY15/16	\$8,794,736,283
Form of Government	General Law, City Council/ Manager
Incorporation Date	September 12, 1923

Education:

School District	Redwood City School District Las Lomas Elementary School District Menlo Park City School District Sequoia Union High School District
Schools	3 Elementary Schools 2 Dual Elementary & Middle Schools 3 High Schools 1 College

Recreation:

Park	Holbrook-Palmer Park
Park Acreage	22-Acre
Library	Town of Atherton Library JPA –San Mateo County

Public Safety:

Police Protection	Atherton Police Department
Fire Protection	Menlo Park Fire Protection District

Section A

INTRODUCTION BUDGET STRUCTURES

Town Operates on a “Fund” Basis & Basic Fiscal Accounting Entity in Governmental Accounting

A “Fund” is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities. The Town of Atherton, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with financial-related legal requirements. Each fund is considered a separate accounting entity. Resources are allocated to and accounted for within individual funds based on the purpose which they are to be spent and activities controlled based on the type of funds. The Town operates under two classifications of funds called governmental funds and proprietary funds.

The Town’s Primary Funds are “governmental funds” consisting of:

- General Fund
- Special Revenue Funds
- Capital Project Funds

General Fund Is The Primary Operating Fund of the Town

- The General Fund is the main operating fund of the Town
- All general tax revenues and other receipts that are not allocated by law or contract to other funds are accounted for here
- Expenditures from the General Fund are most commonly general operating expenses and capital improvement costs that are not paid through other funds. General Fund expenditures include planning, building, public works, public safety, and administration departments.

Special Revenues

Special Revenue Funds are used to account for revenues derived from specific sources. These represent funds with a dedicated revenue source set aside for a specific purpose. Revenues to these funds are usually required by law or administrative regulation to be accounted for in a separate fund. Examples include the Library Fund, the Special Tax (Parcel Tax Fund), Measure A, Measure M, Gas Tax fund, Equipment Replacement Fund, etc.

Capital Project Funds

Funds used to account for financial resources for the acquisition of construction of major capital projects or facilities. The Town has a five year capital improvement program that proposes projects to analyze, repair, or improve Town infrastructure, and the funding for these projects. Some of the funding for capital projects comes from the General Fund, Special Parcel Tax and other Special Revenue Funds.

Proprietary Funds:

The Town of Atherton maintains one type of proprietary fund. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the Town of Atherton various functions. They incur costs that are then allocated to each receiving department. They are established to equitably allocate costs to departments for support and maintenance of services, and allow the spread and stabilization of replacement and operational costs over fiscal years. Each Internal Service Funds are set to recover charges sufficient to meet operating expenses, replacement costs, and fund balance reserves. The Town uses internal service funds to account for its fleet of vehicles and equipment, worker's compensation liability, general and employment liabilities, and employee benefits including compensated absences and other post-employment benefits other than pension.

Budget Process and Policy Discussions

The budget process is done in stages as the Council has the opportunity to review the General Fund operations budget, the capital improvement plan, special revenue and internal service funds. During the budget process the goal is that ongoing revenues match or exceed expenditures. In some instances the Town doesn't have enough yearly revenues, therefore it may need to save and then spend. This is the case for capital projects as the Town may need to accumulate funding to carry out projects. It may lead to allocating funding to priority capital projects. The budget process provides staff the opportunity to examine programs, propose changes in current services, outline operational needs and recommend the need for capital outlay items to City Council. The process includes confirming that recurring revenues meet or exceed recurring expenses. That the agency is able to deliver services over time and respond to changing needs of the community. It will also provide an opportunity to review if policies are being met or the need for revisions or the creation of new policies

Reserve Balances

The net of revenue over expenditures should produce a balance, whether it is positive, negative or zero. These balances are called equity or "Fund Balances." When agencies have net positive balance within their funds at the end the fiscal year, these balances get rolled up into the total Fund Balance of the fund. Within these fund balances most agencies set up reserve fund balances for emergencies, operating reserves, capital reserves, unallocated reserves or other contingencies.

Section A

INTRODUCTION

POLICIES & ASSUMPTIONS

The Town has a core strategy of **Financial Stability** and it rests with the Town's guiding value of fiscal stewardship. The Town is dedicated to maintaining oversight and management of the Town's fiscal, physical, and natural resources. The Town seeks to continue efforts to attain long-term fiscal stability and organizational excellence through improved efficiency and effectiveness, developing resources to maintain and replace Town facilities, active management of employee compensation, identification and reduction of the Town's long-term liabilities, growth in ongoing revenues, investment in technologies and operational improvements, and exploration of new revenue generation. In order for the Town to sustain this core strategy it reviews fiscal policies and structures them to ensure fiscal responsibility, accountability, transparency, and efficient use of resources. As part of its core strategy of financial stability, the Town of Atherton has an established fund balance policy. *The City Fund Balance reserve policy reserves a portion of its funds to maintain fiscal stability, continued operation of government in the event of an emergency, to reduce long term liabilities, operational replacement capital expenses, and to mitigate current and future risks.*

➤ General Fund Committed Fund Balance for Emergency Disaster

The Town Council has committed to set aside 15 percent of the actual annual General Fund operating expenditures specifically for emergency contingencies defined as a state of Federal and/or State of Emergency or declaration of a local emergency as defined in Atherton's Municipal Code Section 2.44.010

➤ General Fund Unassigned Fund Balance Policy

The Town established the General Fund unassigned fund policy such that in no circumstances shall the total General Fund unassigned fund balance drop below 20 percent of the actual operating expenditures.

➤ Budget Reserve Policy

The City Council maintains a Budget Reserve Policy for *Available Unallocated Reserve Fund Balance* that is used to address long-term liabilities, capital projects, and a minimum mandatory reserve. As part of a budget policy, every year the City Council will consider an allocation of the unallocated General Fund Reserve to the Town's Capital Improvement Fund to assist in accumulating funds for future capital projects or other operational uses. The Special Parcel Tax will expire in FY 2017/18. Council policy sets that the Town have an unallocated reserve balance of \$5 Million, net of all required reserve requirements. As part of the Town's ongoing financial stability core value and operations process, staff will continue to work with the council on use of *unallocated reserve fund balance* options. During the budget study sessions, the Council authorized a transfer of \$4,423,138 from the Available Unallocated Reserve Fund Balance and transfer to the Capital Improvement Fund 401 for future *unidentified* projects. This transfer amount was to result in leaving a \$5 Million projection in the General Fund Unallocated Reserve.

➤ Capital Facilities Replacement Reserve replaces Building Reserve

In FY 2015/16 the City Council re-categorized the building reserve as a Capital Replacement Reserve for the New Civic Center (future replacement) when it is completed or for existing facilities. The Council allocated \$505,000 as a Capital Facility replacement reserve. This reserve is listed with the Town's other reserves; and, once annual allocation is determined, that it become a part of the Town's reserve policy. Staff recommended to allocate FY 2015/16 ERAF revenue of \$500,000 towards the reserve. However, Council direction was to allocate funding towards future unidentified capital projects in the Town CIP. *Staff recommends that as a policy, each year we consider whether to allocate funding to this reserve as depreciation allocation or a set amount if reserve funding is available.* The transfer amount to the Capital Replacement Reserve on an annual basis will be determined when the Town knows the full infrastructure cost of the new buildings upon which to base a value of depreciation.

Section A

INTRODUCTION

REVENUE EXPENDITURES PROJECTED FUND BALANCE SUMMARY 1

Town of Atherton								
Budget for FY 2016-2017								
	Projected Fund Balance 06/30/16	Budgeted Revenues	Budgeted Expenditures	Budgeted Transfer In	CalPERS UAL (ERAF)	Budgeted Transfer Out	ERAF	Projected Fund Balance 06/30/17
General Fund								
101 General Fund	\$ 12,152,137	\$ 13,434,961	\$ 12,149,639	\$ 372,000	\$ 548,950	\$ (5,085,086)	\$ 1,033,000	\$ 9,757,374
Special Revenue Funds								
105 Tennis Fund	89,351	46,700	19,000	-				117,051
209 Police (COPS) Grant	451	100,300	100,300					451
213 Library Fund	10,316,639	1,300,786	688,850					10,928,575
215 Evan Creative Design	29,341	225	14,000					15,566
Total Special Revenue	10,435,782	1,448,011	822,150	-		-		11,061,643
Capital Project Funds								
201 Special Tax	1,558,427	1,860,000	3,019,339			(372,000)		27,088
202 Measure A	456,229	340,000	790,000					6,229
203 Gas Tax	283,707	225,000	486,678					22,029
204 Measure M	112,899	75,000	125,000					62,899
210 Road Impact	-	-	-					-
401 Capital Improvement	2,104,191	-	2,199,000	4,423,138				4,328,329
402 Storm Drainage	30,156	-	-					30,156
403 Channel Drainage Dt.	7,231	97,300	87,500					17,031
406 Facilities Construction	1,160,532	2,013,278	2,013,278					1,160,532
Total Capital Projects	5,713,372	4,610,578	8,720,795	4,423,138		(372,000)		5,654,293
Internal Service Funds								
610 Equipment Repl.	733,543	226,420	284,270					675,693
614 Worker's Comp.	307,654	293,518	264,930	112,998				449,240
615 General Liability	446,823	277,623	276,123					448,323
616 Employee Benefits	3,401,027	665,510	482,253					3,584,284
Total Internal Service	4,889,047	1,463,071	1,307,576	112,998		-		5,157,540
Total All Funds	\$ 33,190,338	\$ 20,956,621	\$ 23,000,160	\$ 4,908,136	\$ 548,950	\$ (5,457,086)		\$ 31,630,850

Note: Special Revenue and capital project funds are safe spend accounts. All are positive balances. There are sufficient capital project fund balances to cover the FY 16/17 expenditures. Since most major capital projects have significant costs, the Town “saves then spends” for capital projects over multiple years.

Section A

INTRODUCTION

REVENUE EXPENDITURES PROJECTED FUND BALANCE SUMMARY 2

Special Revenue Funds	Tennis Fund	Police COPS	Evan Creative Design	Special Revenue WO Library	Internal Service Funds	Equip Repl.	Worker's Comp	General Liability	Employee Benefits	Total Internal Service Funds
Fund Number	105	209	215		Fund Number	610	614	615	616	
Est. Fund Bal. 07/01/16	89,351	451	29,341	119,143	Est. Fund Bal. 07/01/16	733,543	307,654	446,823	3,401,027	4,889,047
Est. Revenue 16/17	46,700	100,300	225	147,225	Est. Revenue 16/17	226,420	293,518	277,623	665,510	1,463,071
Total Available Revenue	136,051	100,751	29,566	266,368	Total Available Revenue	959,963	601,172	724,446	4,066,537	6,352,118
Est. Expenditure 16/17	19,000	100,300	14,000	133,300	Est. Expenditure 16/17	284,270	264,930	276,123	482,253	1,307,576
Rev. Over Exp.	117,051	451	15,566	133,068	Rev. Over Exp.	675,693	336,242	448,323	3,584,284	5,044,542
Transfers In(out)					Transfers In(out)		112,998		-	112,998
Est. Fund Bal. 06/30/17	117,051	451	15,566	133,068	Est. Fund Bal. 06/30/17	675,693	449,240	448,323	3,584,284	5,157,540

Capital Projects	Parcel Tax	Measure A	Gas Tax	Measure M	Road Impact	Capital Imprmt	Storm Drainage	Channel Drainage District	Facilities Const	Capital Projects Total WO Parcel Tax	All Capital Projects Total
Fund Number	201	202	203	204	210	401	402	403	406		
Est. Fund Bal. 07/01/16	1,558,427	456,229	283,707	112,899	-	2,104,191	30,156	7,231	1,160,532	4,154,945	5,713,372
Est. Revenue 16/17	1,860,000	340,000	225,000	75,000	-	-	-	97,300	2,013,278	2,750,578	4,610,578
Total Available Revenue	3,418,427	796,229	508,707	187,899	-	2,104,191	30,156	104,531	3,173,810	6,905,523	10,323,950
Est. Expenditure 16/17	3,019,339	790,000	486,678	125,000	-	2,199,000	-	87,500	2,013,278	5,701,456	8,720,795
Rev. Over Exp.	399,088	6,229	22,029	62,899	-	(94,809)	30,156	17,031	1,160,532	1,204,067	1,603,155
Transfers In(out)	(372,000)					4,423,138	-			4,423,138	4,051,138
Est. Fund Bal. 06/30/17	27,088	6,229	22,029	62,899	-	4,328,329	30,156	17,031	1,160,532	5,627,205	5,654,295

Town of Atherton
General Fund 101
 Revenue & Expenditures Summary
 Fiscal Year 2016-2017



Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
Revenues					
101-00-40001-000	Secured Property Tax	6,329,484	6,624,274	6,911,354	7,222,365
101-00-40002-000	Unsecured	341,766	360,842	379,957	397,055
101-00-40004-000	SB813 Redemption (Suppl)	193,727	171,935	191,935	200,572
101-00-40006-000	Prop Tax in Lieu of VLF (Motor Veh)	866,016	904,808	943,472	985,928
101-00-40008-000	Excess ERAF				
101-00-40010-000	Unsecured SB813 Redemp/Suppl	4,113		-	
101-00-42005-000	Property Transfer Tax	476,041	414,003	438,953	458,705
	Total Property Taxes ->	8,211,148	8,475,862	8,865,671	9,264,626
101-00-41001-000	Sales & Use Tax General	556,149	167,151	167,151	169,658
101-00-41002-040	Prop 172 Sales Tax for Police	83,386	81,906	88,820	75,152
101-00-41004-000	In Lieu Sales Tax/Trip Flip	47,943	46,114	178,059	55,730
	Total Sales Taxes ->	687,478	295,172	434,030	300,541
101-00-42001-000	Franchise Taxes-Utilities	219,724	232,395	232,395	221,395
101-00-42002-000	Franchise Tax-Cal Water	121,611	125,042	125,042	126,917
101-00-42003-000	Franchise Tax-Garbage	343,546	348,465	348,465	353,692
101-00-42004-000	Franchise Taxes-Cable	128,334	129,033	134,324	136,339
	Total Franchise Fees ->	813,216	834,935	840,226	838,343
101-00-40005-000	Homeowners Exemption	36,249	37,369	35,744	36,280
101-00-40007-000	Motor Veh. Lic Fees (MVLFF)	3,096	5,010	5,010	5,085
	Total Intergovernmental ->	39,345	42,378	40,753	41,365
101-00-43001-000	Business Licenses	256,805	219,514	223,895	227,253
	Total Business License Tax ->	256,805	219,514	223,895	227,253
101-00-47001-000	Home Occupation Permit	700	300	300	300
101-00-47019-020	Zoning & Planning Fees	293,176	244,800	256,800	232,500
	Total Planning Revenue ->	293,876	245,100	257,100	232,800
101-00-47002-025	Building Permit Fee	1,006,825	1,021,703	1,021,703	992,000
101-00-47004-025	Grading & Drainage	67,375	84,489	84,489	82,000
101-00-47021-025	Plan Check Fee	454,040	457,838	457,838	445,000
101-00-47030-025	Tree Removal Plan Check	110,453	96,799	96,799	120,000
101-00-48502-025	Miscellaneous Income	11,247			
	Total Building Revenue ->	1,649,941	1,660,830	1,660,830	1,639,000
101-00-44001-040	Municipal & Vehicle Code Fines	8,540	16,450	16,450	13,791
101-00-44002-040	Other Fines & Forfeiture (County)	58,191	47,277	63,890	64,848
101-00-45007-040	POST Reimb	17,119	16,500	9,114	9,251
101-00-45012-040	DUI Grant	10,501	6,700	6,700	3,723
101-00-45017-040	ABAG Grant	3,145	2,500	4,117	4,179
101-00-47005-040	Other Licenses & Permit	2,112	1,760	2,360	2,395
101-00-47009-040	Photocopy Fee	208	175	318	323
101-00-47011-040	Alarm Sign Fees	1,471	1,310	1,310	1,616
101-00-47012-040	Vehicle Release	1,406	1,300	885	985
101-00-47013-040	Police Report			166	166

Town of Atherton
General Fund 101
 Revenue & Expenditures Summary
 Fiscal Year 2016-2017



Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
101-00-47014-040	Fingerprinting Fee	128	175	175	256
101-00-47016-040	Special Service Fee	5,875	2,900	4,481	5,525
101-00-47017-040	Solicitor's Permit	62	124	230	230
101-00-48004-040	Sale of Property	2,088	500	200	500
101-00-48502-040	Miscellaneous Income	3,553	1,500	2,050	2,081
101-00-48503-040	Property Damage Reimbursement	-			
	Total Police Revenue ->	114,399	99,171	112,446	109,869
101-00-45005-050	C/CAG AB 1546-Veh regstration	-	24,205	24,205	-
101-00-45021-053	Highway Maint Reimbursement	35,700			35,700
101-00-47003-050	Encroachment	245,845	244,550	244,550	248,218
	Total DPW Revenue ->	281,545	268,755	268,755	283,918
101-00-47022-058	Social Fees	57,284	47,000	52,311	55,500
101-00-47023-058	Meeting Fees	34,050	30,000	45,000	48,000
101-00-47025-058	Class Fees	17,148	20,966	33,163	33,826
101-00-47028-058	Weddings	26,100	23,000	23,000	20,000
101-00-47029-058	Park Day Use Fee	13,175	13,133	13,133	13,396
101-00-47039-058	Park Rev-Admin 30% Non-Resident	28,935	17,000	23,775	24,251
101-00-47040-058	Park Rev-Admin 15% Resident	1,305	1,200	2,010	2,050
	Total Park Program Revenue ->	177,997	152,299	192,392	197,023
acct					
101-00-44004-000	C & D Deposit Forfeited	450,672		4,200	
101-00-45008-000	SB 90 Reimbursement	74,451	4,000	22,215	6,000
101-00-45016-058	DOC Grant	-			
101-00-45017-000	ABAG Grant	-			
101-00-45020-000	Other Reimbursements	1,195			
101-00-47005-000	Other Licenses & Permit	825		2,400	3,000
101-00-47009-000	Photocopy Fee	-	-		
101-00-47031-030	Tree Inspection Fee	33,213	40,000	33,201	25,000
101-00-47036-030	Admin Citation (code enforcement)	18,100	16,000	22,500	24,500
101-00-47038-000	Banner Permit Fee	975	675	900	1,325
101-00-48001-000	Interest Income	32,523	115,000	91,921	96,800
101-00-48002-000	Cell Antenna Lease	48,252	50,458	50,458	52,981
101-00-48003-000	Property Rental - Playschool	78,118	78,118	78,118	78,118
101-00-48005-000	Post Office	9,026	9,000	9,000	9,000
101-00-48501-000	Donations/Contributions	175			
101-00-48502-000	Miscellaneous Income	23,169	11,025	3,140	3,500
	Total Misc. Revenues ->	770,694	324,276	318,053	300,224
	Total Operating Revenues ->	13,296,442	12,618,291	13,214,150	13,434,961
	Expenditures				
	City Council Department	73,560	57,356	57,356	67,233
	Administration Department	621,862	710,645	716,645	725,330
	City Attorney Department	162,205	204,000	204,000	204,000
	Finance Department	614,427	647,238	647,238	664,210
	Planning Department	226,248	211,598	211,598	217,759
	Building Department	1,354,218	1,249,285	1,249,285	1,199,745
	Inter Department	1,570,189	551,622	551,622	502,942

Town of Atherton
General Fund 101
 Revenue & Expenditures Summary
 Fiscal Year 2016-2017



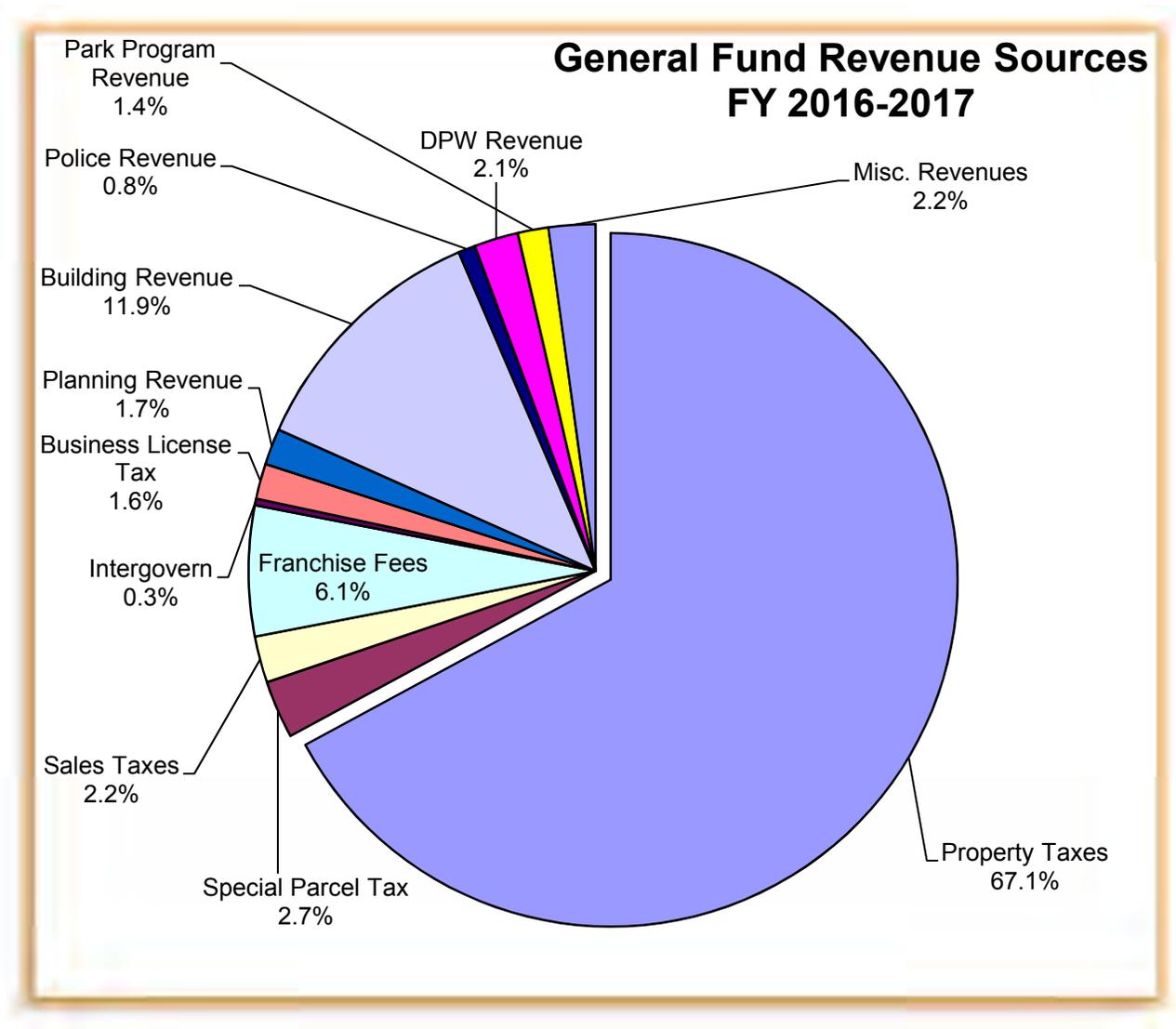
Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
	Police Department	5,675,321	6,348,657	6,364,157	6,781,283
	Public Works Department (adj)	1,315,844	1,819,467	1,857,907	1,787,137
	Total Operating Expenditures ->	11,613,874	11,799,869	11,859,808	12,149,639
	Excess (Deficiency) of Revenues Over Expenditures	1,682,568	818,422	1,354,342	1,285,323
	Other Financing Sources/(Uses)				
101-00-49002-000	Special Parcel Tax Fund-Safety	372,000	372,000	372,000	372,000
101-00-58005-000	Transfer (out) to OPEB/Pension	-	(680,684)	(680,684)	(548,950)
101-00-58004-000	Trsfr in/(out) Workers Compensation	-	(631,243)	(631,243)	(112,998)
101-00-58002-000	Trsfr in/(out) Capital Replacement reserve	-	(614,000)	(614,000)	
101-00-58002-030	Trsfr in/(out) CIP Future Projects	-	(2,309,041)	(2,309,041)	(4,423,138)
	Excess ERAF	1,125,257	1,200,000	1,066,958	1,033,000
	Total Transfers In/(Out) ->	1,497,257	(2,662,968)	(2,796,010)	(3,680,086)
	Incr/(Decr) of General Fund Resv	3,179,825	(1,842,746)	(1,441,668)	(2,394,763)
	Net Change in Fund Balance	3,179,825	(1,842,746)	(1,441,668)	(2,394,763)
	Beginning Fund Balance	10,413,980	13,593,805	13,593,805	12,152,137
	Ending Fund Balance	13,593,805	11,751,059	12,152,137	9,757,374

Fund Balance Schedule				
Capital Facility Replacement Reserve	505,001	500,000	505,000	505,000
15% Emergency Reserve	1,742,081	1,769,980	1,778,971	1,822,446
20% Reserve	2,322,775	2,359,974	2,371,962	2,429,928
Reserved for OPEB		300,000		
Available Fund Balance	9,023,949	6,821,105	7,496,204	5,000,000
Ending Fund Balance	13,593,805	11,751,059	12,152,137	9,757,374

Section B

General Fund

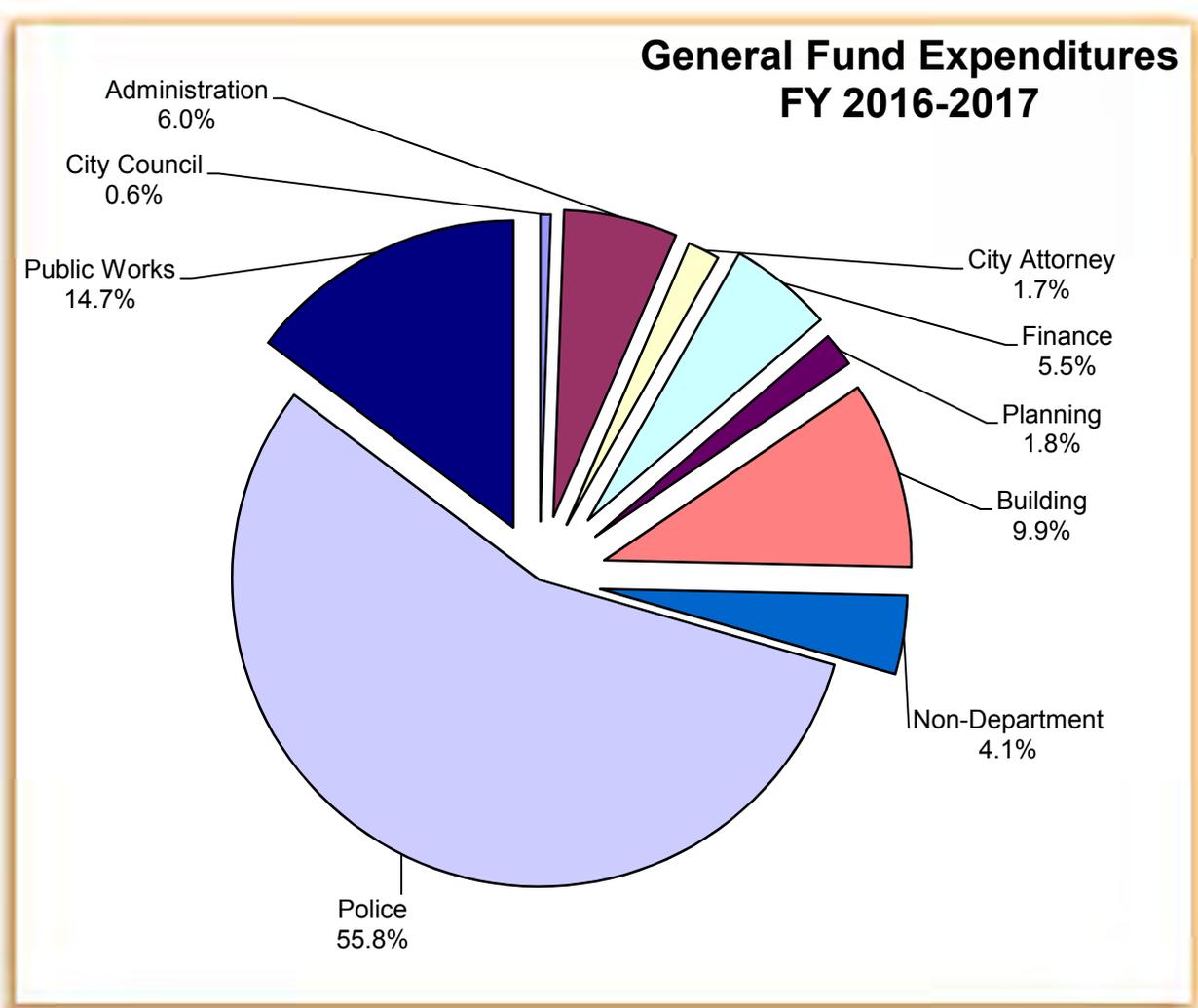
General Fund 101 Revenue Summary Chart



Section B

General Fund

General Fund 101 Expenditures Summary Chart



Section B

General Fund

City Council (D11) Administration (D12) City Attorney (D16)

Goals | Mission Budget 2016-2017

- Continue to Develop the Human Resources Policies and Procedures Manual
- Stimulate Community engagement through Town Events and activities
- Develop the Human Resources Module within the Springbrook Financial Software
- Develop an indexing system for stored and retained records
- Expand and develop partnerships with schools and other agencies
- Connect with surrounding jurisdictions on regional issues and concerns
- Develop and maintain an internal Claim Processing Program for Administration and Public Works Staff

Section B

General Fund

General Fund 101 City Council Dept. (D11)

Department 11

The City Council is the legislative and policy-making body for the Town of Atherton. It provides political leadership, enacts laws, adopts resolutions, adopts an annual budget and establishes policies for the Town government. It sets strategic goals for the community and participates regionally with other organizations. The Council hires the City Manager and City Attorney. The Mayor is appointed annually from the elected council members. The Mayor and the City Council represent the Town of Atherton on local, regional, and state policy committees and commissions. The City Council meets the Third Wednesday of each month in formal public session and occasionally in additional special meetings. City Council agendas, reports, packets and video archives of the meetings are posted on the Town’s website.

Annual Fiscal Impact **\$67,233**

Employee 5 elected city council members

Three-year Summary

Year	FY 2014/15 Actual	FY 2015/16 Budget	FY 2016/17 Budget
Amount	73,560	57,356	67,233





Town of Atherton
 Annual Operating Budget FY 2016-2017
 City Council Budget - Summary

Category	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
General Operation	1,209	4,000	4,380	5,380
Other Services/Exp	42,683	44,556	44,176	56,053
Supplies & Materials	1,006	800	800	800
Capital Outlay	28,662	8,000	8,000	5,000
City Council	73,560	57,356	57,356	67,233

Town of Atherton Annual Operating Budget FY 2016-2017
City Council Budget By Account

Category	Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
General Operation	101-11-53016-011	Utilities - Water	781	1,500	1,880	1,880
General Operation	101-11-53024-011	Advertising/Publishing	428	2,500	2,500	3,500
Other Services/Exp	101-11-54002-011	Bus Meeting & Meals	1,339	1,200	1,950	1,200
Other Services/Exp	101-11-54003-011	Conferences	7,172	7,500	7,120	7,500
Other Services/Exp	101-11-54004-011	Training & Workshops	8,900	2,000	1,250	2,000
Other Services/Exp	101-11-54007-011	Membership/Dues	10,882	10,606	11,606	11,853
Other Services/Exp	101-11-54008-011	Mileage Reimbursement	-	500	500	-
Other Services/Exp	101-11-54010-011	Other Contract Services	4,350	15,000	13,000	10,000
Other Services/Exp	101-11-54011-011	Environmental Program	421	5,000	5,000	5,000
Other Services/Exp	101-11-54013-011	Contribution-SSV	-	250	1,250	1,000
Other Services/Exp	101-11-54014-011	Contribution-HIP	2,500	2,500	2,500	2,500
Other Services/Exp	101-11-54020-011	Election Cost	7,120	-	-	15,000
Supplies & Materials	101-11-55002-011	Office Supplies	1,006	800	800	800
Capital Outlay	101-11-57006-011	Computer Equipment/Software	5,002	-	-	-
Capital Outlay	101-11-57007-011	Office Equip & Furniture	23,660	8,000	8,000	5,000
Total City Council			73,560	57,356	57,356	67,233

Town of Atherton Annual Operating Budget FY 2016-2017
City Council Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-11-53016-011	Utilities - Water	Calwater	1,880
101-11-53024-011	Advertising/Noticing	Advertising 2014 Election, Committee vacancies, special info, council meeting post card notifications, calwater notifications	3,500
101-11-54002-011	Bus Meetings & Meals	Meeting meals and supplies - City Council	1,200
101-11-54003-011	Conferences	League of CA Cities, New Mayor & Council Academy, hotels and registration	7,500
101-11-54004-011	Training & Workshops	Council, Committee and Commission Training related expenses – Brown Act, Political Reform, etc	2,000
101-11-54007-011	Membership/Dues	Local Agency Formation Commission (LAFCO)	1,348
101-11-54007-011	Membership/Dues	City/County Association of Government - San Mateo (C/CAG) (From Intergovernmental)	2,460
101-11-54007-011	Membership/Dues	(HEART) Housing Endowment and Regional Trust of San Mateo to support housing for modest- income families	2,275
101-11-54007-011	Membership/Dues	Joint Venture Silicon Valley	1,000
101-11-54007-011	Membership/Dues	San Mateo Jobs for Youth	570
101-11-54007-011	Membership/Dues	League of California Cities	4,200
		A/C Subtotal->	11,853
101-11-54008-011	Mileage Reimbursement	Reimburse for use of private vehicles for meeting	
101-11-54010-011	Other Contract Services	Cal Water-Mailing, publication & other efforts High Speed Rail Public Relation (HSR) (from Intergovernmental Dept)	- 10,000 -
		A/C Subtotal->	10,000
101-11-54011-011	Environ Program Committee	Support for committee work (previouly in non-dept)	5,000
101-11-54013-011	Contribution-SSV	Sustainable Silicon to produce environmental and resources conservation Silicon Valley (from Intergovernmental)	1,000
101-11-54014-011	Contribution-HIP	Human Investment Project (HIP) grant to find a place to call home for people throughout San Mateo County (from Intergovernmental)	2,500
101-11-54018-011	Commissions & Committees	Training related expenses for Council approved Commissions and Committees	
101-11-54020-011	Election Expenses	General Election	15,000
101-11-55002-011	Office Supplies	Business Cards	
101-11-55002-011	Office Supplies	Paper, ruled pads, binders, tapes, ink, toners	800
101-11-57007-011	Office Equip & Furniture	Video recording system council chamber-Additions	5,000
		A/C Subtotal->	5,000
		Total City Council Dept	67,233

Section B

General Fund

General Fund 101 Administration Dept. (D12)

Department 12

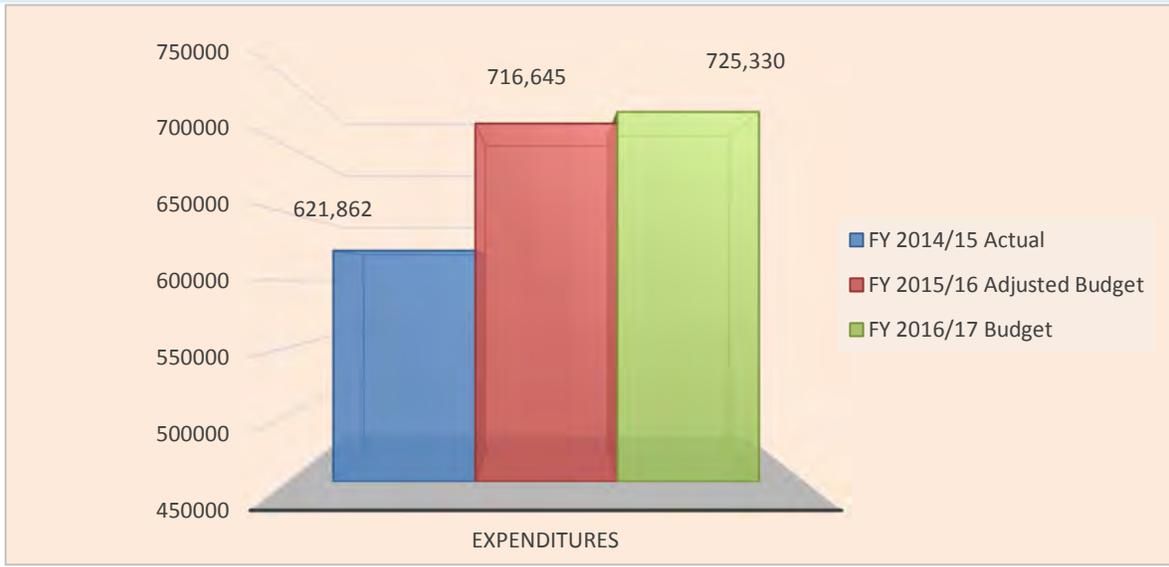
Administration is responsible for planning, organizing, directing and providing guidance for all municipal government operations. The City Manager's Office carries out the City Council's policies and directives. Directs activities of the overall management of the Town's departments and services. Several specific programs and services fall under the City Manager's Office "umbrella," including Administration, Human Resources, and the City Clerk's Office. The Human Resources Department is responsible for providing administrative direction to and implementation of the Town's employee and labor relations programs, employee benefits administration, and establishing and monitoring personnel practices and policies consistent with mandatory Federal and State regulations. The City Clerk is the Custodian of Records for the Town of Atherton and the City's Election Official responsible for all General Municipal and Special Elections. The City Clerk's primary responsibility is to accurately record the actions and proceedings of City Council meetings, administer the City's Record Management Program, maintain the Atherton Municipal Code, administer regulations relating to the Fair Political Practices Commission, and provide research and information services to the public and Town personnel.

Annual Fiscal Impact **\$725,330**

Employee 3 Full Time: City Manager, Assistant to CM/City Clerk, Office Specialist

Three-year Summary

Year	FY 2014/15 Actual	FY 2015/16 Budget	FY 2016/17 Budget
Amount	621,862	716,645	725,330





Town of Atherton
 Annual Operating Budget FY 2016-17
 Administration Budget - Summary

Category	Acutal 2014-15	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
Salaries & Wages	384,934	407,747	407,747	422,036
EE Benefits	166,946	191,068	192,868	192,576
Professional Svs	4,566	6,000	4,700	6,000
General Operations	22,420	28,789	30,089	31,689
Other Services/Exp.	33,093	60,653	66,653	58,397
Supplies & Materials	8,235	9,500	8,913	9,500
Capital Outlay	1,669	5,088	5,675	5,132
Administration Total	621,862	708,845	716,645	725,330

Town of Atherton Annual Operating Budget FY 2016-17
Administration - Budget by Account

Category	Account	Description	Acutal 2014-15	Adopted Budget 2015-2016	Adjusted Budget 2015-2015	Recomm Budget 2016-2017
Salaries & Wages	101-12-50001-012	Regular Salaries	384,934	406,747	406,747	413,536
Salaries & Wages	101-12-50001-012	Office Intern				7,500
Salaries & Wages	101-12-50006-012	Overtime	-	1,000	1,000	1,000
EE Benefits	101-12-50013-012	EE Benefits Earned	3,830	4,067	4,067	4,135
EE Benefits	101-12-51001-012	Medicare Tax	5,648	5,898	5,898	5,996
EE Benefits	101-12-51003-012	PERS Retire Contrib- ER	45,350	35,973	35,973	37,446
EE Benefits	101-12-51004-012	PERS Retire Contrib- EE	-	-	-	-
EE Benefits	101-12-51007-012	STD Insurance	800	576	576	576
EE Benefits	101-12-51008-012	Health Insurance-Active	27,778	28,456	28,456	33,181
EE Benefits	101-12-51009-012	Health Insurance-Retirees	55,470	59,210	59,210	47,754
EE Benefits	101-12-51010-012	Dental Insurance	1,918	2,014	2,014	2,014
EE Benefits	101-12-51011-012	Vision Insurance	370	389	389	389
EE Benefits	101-12-51013-012	Workers' Compensation	15,288	16,270	16,270	16,541
EE Benefits	101-12-51014-012	Life & ADD Insurance	529	529	529	529
EE Benefits	101-12-51015-012	LTD Insurance	2,081	2,083	2,083	2,083
EE Benefits	101-12-51016-012	Unemployment Insurance	3,883	4,067	4,067	4,135
EE Benefits	101-12-51019-012	Allowance	3,000	3,000	4,800	4,800
EE Benefits	101-12-51020-012	Educational Reimb	1,000	8,000	8,000	8,000
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	-	20,536	20,536	24,997
Total Salaries & Benefits			551,880	598,815	600,615	614,612
Professional Svs	101-12-52008-012	Labor Relation Services		-	-	-
Professional Svs	101-12-52023-012	Contract Human Resources	4,566	6,000	4,700	6,000
General Operations	101-12-53002-012	Other Equip Repair & Maint	7,498	8,304	8,304	8,304
General Operations	101-12-53014-012	Utilities - Electricity	5,097	6,500	6,500	6,500
General Operations	101-12-53015-012	Utilities - Gas	260	500	500	500
General Operations	101-12-53016-012	Utilities - Water	536	485	485	585

Town of Atherton Annual Operating Budget FY 2016-17
Administration - Budget by Account

Category	Account	Description	Acutal 2014-15	Adopted Budget 2015-2016	Adjusted Budget 2015-2015	Recomm Budget 2016-2017
General Operations	101-12-53024-012	Advertising - Noticing	2,886	6,000	6,000	4,000
General Operations	101-12-53025-012	External Printing Services	6,142	6,000	7,300	10,800
General Operations	101-12-53026-012	Recruitment Costs	-	1,000	1,000	1,000
Other Services/Exp.	101-12-54002-012	Business Meetings & Meals	70	300	300	300
Other Services/Exp.	101-12-54003-012	Conferences	2,462	7,158	7,158	7,000
Other Services/Exp.	101-12-54004-012	Training and Workshops	1,162	6,400	6,400	6,400
Other Services/Exp.	101-12-54005-012	Subscriptions	654	680	680	680
Other Services/Exp.	101-12-54007-012	Memberships & Dues	9,936	16,365	14,365	12,717
Other Services/Exp.	101-12-54008-012	Mileage Reimbursement	50	750	750	500
Other Services/Exp.	101-12-54010-012	Other Contract Services	15,550	25,000	25,000	25,000
Other Services/Exp.	101-12-54019-012	Special Events & Awards	209	1,000	9,000	2,800
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	3,860	4,500	4,500	4,500
Supplies & Materials	101-12-55017-012	Postage	4,375	5,000	4,413	5,000
Capital Outlay	101-12-57006-012	Computer Equipment/Software	445	588	1,175	632
Capital Outlay	101-12-57007-012	Office Equip & Furn	1,224	4,500	4,500	4,500
Total Operations			69,981	110,030	116,030	110,718
Total Admin Dept			621,862	708,845	716,645	725,330

Town of Atherton Annual Operating Budget FY 2016-2017
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-12-50001-012	Regular Salaries	Salaries -three full-time (FTE) staff	413,536
101-12-50001-012		Office Intern (Part time) \$15/hour	7,500
101-12-50006-012	Overtime	Office specialist (committee meetings, records retention)	1,000
101-12-50013-012	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	4,135
101-12-51001-012	Medicare Tax	Employees hired after April 1986 pay 1.45% of earnings	5,996
101-12-51003-012	PERS Retire Contrib- ER	Employer contribution for employee pension	37,446
101-12-51007-012	STD Insurance	Short-term disability premium to The Cities Group	576
101-12-51008-012	Health Insurance-Active	Health plan coverage - Cafeteria Plan	33,181
101-12-51009-012	Health Insurance-Retirees	Retiree Health Pay-as-you-go	47,754
101-12-51009-012	Health Insurance-GASB45	GASB 45 annual required contribution	47,754
101-12-51010-012	Dental Insurance	Delta Dental Plan premium	2,014
101-12-51011-012	Vision Insurance	Vision Service Plan premium	389
101-12-51013-012	Workers' Compensation	Workers Comp charged to Department	16,541
101-12-51014-012	Life & ADD Insurance	Premium to The Cities Group	529
101-12-51015-012	LTD Insurance	Long-term disability premium to The Cities Group	2,083
101-12-51016-012	Unemployment Insurance	Projected unemployment benefits 1% of Salary	4,135
101-12-51019-012	Auto Allowance	Car allowance City Manager	4,800
101-12-51020-012	Educational Reimb	Education Reimbursement	8,000
101-xx-51xxx-misc	Unfunded liabilities-Misc	Unfunded liabilities-Misc	24,997
		Total Salaries & Benefits	614,612
101-12-52023-012	Contract Human Resources	Human Resources Support	6,000
101-12-53002-012	Other Equip Repair & Maint	Maint. equipment contract & usage copier	8,304
101-12-53014-012	Utilities - Electricity	Admin Office PG&E	6,500
101-12-53015-012	Utilities - Gas	Admin Office ABAG gas	500
101-12-53016-012	Utilities - Water	Admin Office Cal Water	585
101-12-53024-012	Advertising - Noticing	City Clerk/legal notices, etc.	1,500
101-12-53024-012	Advertising - Noticing	Town wide mailers	2,500
		A/C Subtotal->	4,000

Town of Atherton Annual Operating Budget FY 2016-2017
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-12-53025-012	External Printing Services	Athertonian Newsletter	10,800
101-12-53026-012	Recruitment Costs	Fingerprints, job posting, oral panel working lunch	1,000
101-12-54002-012	Business Meetings & Meals	City Manager various meetings	300
101-12-54003-012	Conferences	City Manager -Annual Conference	600
101-12-54003-012	Conferences	Northern California City Clerks Business Meetings bimonthly - 6 per year, \$40 each	240
101-12-54003-012	Conferences	League of California Cities-City Mgr meeting	2,000
101-12-54003-012	Conferences	Monthly HR meeting SM County	160
101-12-54003-012	Conferences	City Clerk - New Law & Election conference	1,000
101-12-54003-012	Conferences	City Clerk - Annual conference	1,000
101-12-54003-012	Conferences	Annual ICMA Conference	2,000
		A/C Subtotal->	7,000
101-12-54004-012	Training and Workshops	City Clerk - Technical Track for Clerks -to receive Certified Municipal Clerk status (CMC)	2,400
101-12-54004-012	Training and Workshops	Human Resources training and meetings	2,000
101-12-54004-012	Training and Workshops	Staff team building	2,000
		A/C Subtotal->	6,400
101-12-54005-012	Subscriptions	Employment law posters & subscriptions	680
101-12-54007-012	Memberships & Dues	Liebert Cassidy Whitmore employer legal consortium/San Mateo County Employee Relations Consortium (SMCERC) - training and legal counsel	7,000
101-12-54007-012	Memberships & Dues	SCERS (Bay Area Employee Relations Svs) negotiations related	3,262
101-12-54007-012	Memberships & Dues	City Clerk - CCAC	175
101-12-54007-012	Memberships & Dues	San Mateo County City Manager's Association	250
101-12-54007-012	Memberships & Dues	International City/County Management Association (ICMA) - City Manager	1,280

Town of Atherton Annual Operating Budget FY 2016-2017
Administration - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-12-54007-012	Memberships & Dues	CA City Management Foundation - CM membership	400
101-12-54007-012	Memberships & Dues	Code Publishing Inc. Web site hosting	350
		A/C Subtotal->	12,717
101-12-54008-012	Mileage Reimbursement	Meetings & conferences	500
101-12-54010-012	Other Contract Services	National Night Out	4,000
101-12-54010-012	Other Contract Services	Disaster Preparedness	6,000
101-12-54010-012	Other Contract Services	Concerts in the Park	4,000
101-12-54010-012	Other Contract Services	State of the City	1,000
101-12-54010-012	Other Contract Services	Others	10,000
		A/C Subtotal->	25,000
101-12-54019-012	Special Events & Awards	Staff Recognition Program	2,800
101-12-54025-012	Technology Reimbursement	City Manager Technology Reimbursement	3,000
101-12-55002-012	Office Supplies	Pens, paper, envelopes, binders, paper clips, etc., file materials for records retention and destruction	2,000
101-12-55002-012	Office Supplies	Record destruction plastic storage containers for permanent docs, file materials	2,500
		A/C Subtotal->	4,500
101-12-55017-012	Postage	Resident mailings USPS BRM Permit #26	5,000
101-12-57006-012	Computer Equipment/Software	Computer leasing program 3rd Batch	632
101-12-57007-012	Office Equip & Furn	Ergonomic chair, tables, laptop etc.	4,500
		Total Operations	<u>110,718</u>
		Total Admin Dept	<u><u>725,330</u></u>

Town of Atherton Annual Operating Budget FY 2016-2017
Administration - Salaries & Benefits

FTE	Job Class	Step 4/30/16	FY 15/16 Salary	COLA	FY 16/17 Salary	PERS Salary	ER PERS	EE PERS	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (Car, Ph)	Total
1	City Manager	N/A	203,592	100.0%	203,592	203,592	18,435	-	2,952	14,138	671	130	192	794	210	8,144	4,800	254,057
1	Asst to CM/City Clerk	C/D	135,777	100.0%	142,565	142,565	12,909	-	2,067	9,521	671	130	192	794	210	5,703		174,763
1	Office Specialist	D	67,378	100.0%	67,378	67,378	6,101	-	977	9,521	671	130	192	495	108	2,695		88,269
	Office Intern	\$15/hour			7,500													7,500
3	Total Admin Dept		406,747		421,036	413,536	37,446	-	5,996	33,181	2,014	389	576	2,083	529	16,541	4,800	524,590

Section B

General Fund

General Fund 101 City Attorney Dept. (D16)

Department 16

City Attorney Department advises the City Council and all committees, commissions, and employees of legal propriety of proposed actions. The department identifies and mitigates potential legal risks while supporting the objectives of the City Council and City staff. Also works to ensure transparent and fair administration of the City’s municipal code. Prepares and/or reviews all ordinances, resolutions, contracts, and other documents. Represents the Town in civil litigation and acts as liaison to outside special counsel and prosecutes municipal code violations.

Annual Fiscal Impact

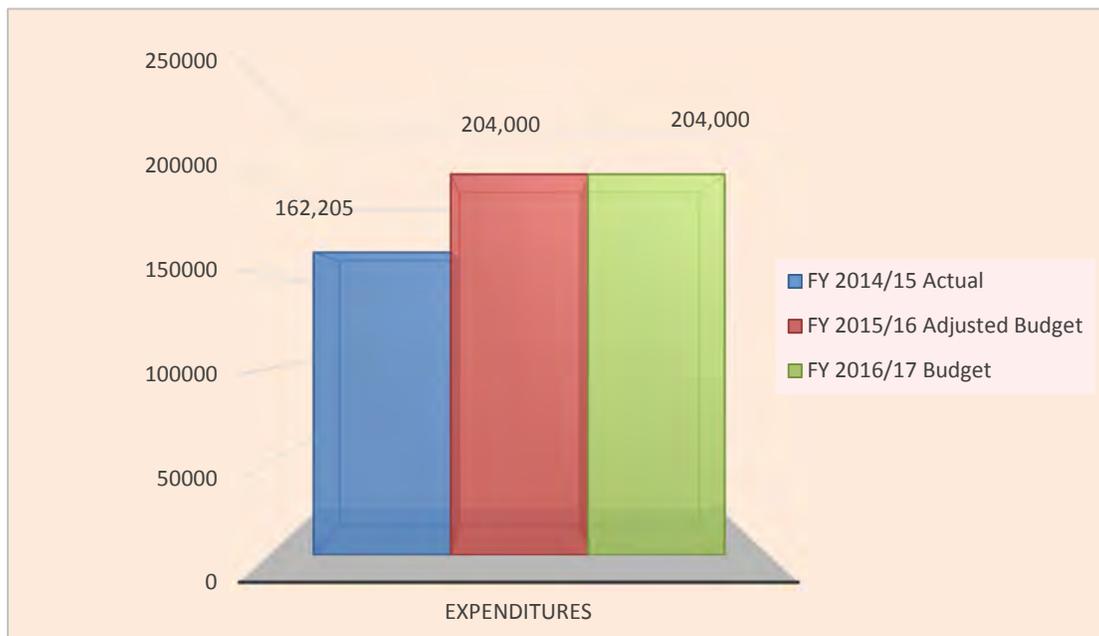
\$204,000

Employee

Contract (2): City Attorney, Assistant City Attorney

Three-year Summary

Year	FY 2014/15 Actual	FY 2015/16 Budget	FY 2016/17 Budget
Amount	162,205	204,000	204,000





Town of Atherton
Annual Operating Budget FY 2016-2017
City Attorney Budget - Summary

Category	Actual 2014-2015	Adopted Budget 2015-16	Adjusted Budget 2015-16	Recomm Budget 2016-2017
Professional Svs	162,205	204,000	204,000	204,000
City Attorney Total	162,205	204,000	204,000	204,000

Town of Atherton Annual Operating Budget FY 2016-2017
 City Attorney - Budget By Account

Category	Account	Description	Actual 2014-2015	Adopted Budget 2015-16	Adjusted Budget 2015-16	Recomm Budget 2016-2017
Professional Svs	101-16-52002-016	City Attorney - Retainer	153,600	154,000	154,000	154,000
Professional Svs	101-16-52006-016	City Attorney - Other Services	8,605	50,000	50,000	50,000
Professional Svs	101-16-52007-016	Attorney - Other Legal	-	-	-	-
Total City Attorney Dept			<u>162,205</u>	<u>204,000</u>	<u>204,000</u>	<u>204,000</u>

Town of Atherton Annual Operating Budget FY 2016-2017
 City Attorney Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-16-52002-016	City Attorney - Retainer	Monthly retainer \$12,800 x 12	154,000
101-16-52006-016	City Attorney - Other Services	Additional services	50,000
Total City Attorney Dept			<u>204,000</u>

Section B

General Fund

General Fund 101 Finance Dept. (D18)

Goals | Mission Budget 2016-2017

- Continue to look for ways to maximize revenue to the General Fund
- Update GASB 68 for CalPERS Pension accrued liability
- Implement GASB 72 for OPEB Pension Liability
- Update 5 year planning forecast with known assumptions
- Utilize OPENGOV transparency platform and other tools

Section B

General Fund

General Fund 101 Finance Dept. (D18)

Department 18

The Finance Department monitors and reports on the financial position of the Town. The Department is responsible for oversight of the annual budget and financial statement audit and reports. Works with departments on the Five-Year Capital Improvement Program, as well as accounting for all revenues and expenditures, grants programs, and fiscal support to various Town committees. Provide timely financial reporting and maximize town core value of financial stability. Responsibilities include cash receipts, payroll administration, accounts payable, all treasury functions, provide for completion of annual independent audit report, and filing of required reports with other government agencies. It ensures that the City's assets are safeguarded, preserved, maximized and maintained through effective financial management in order to provide a sound financial base to deliver City services.

Annual Fiscal Impact

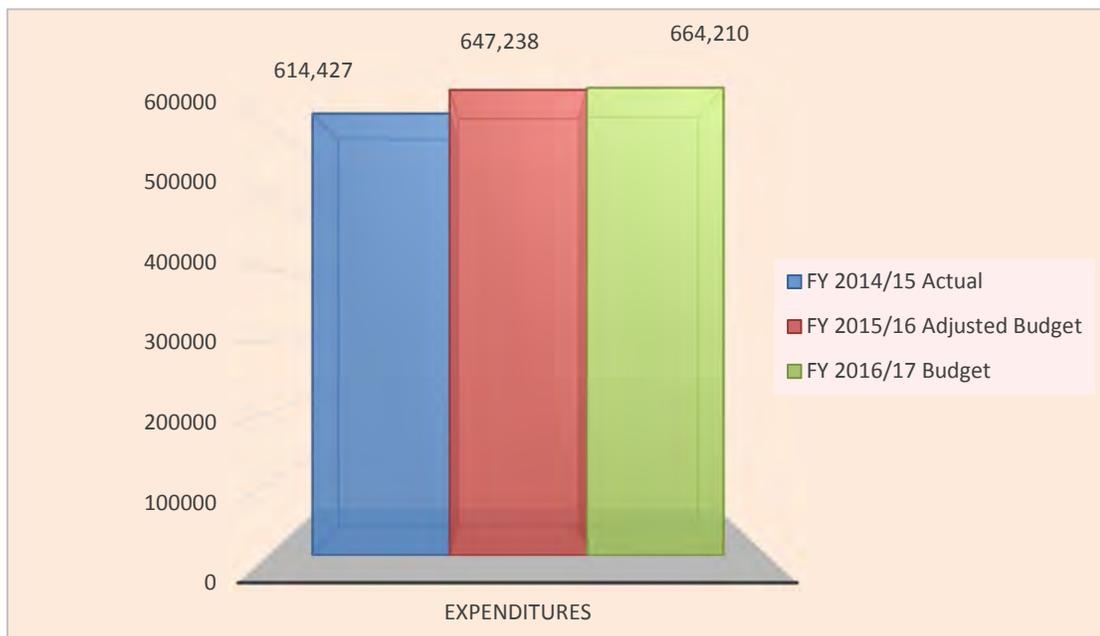
\$664,210

Employee

3 Full Time: Finance Director, Accountant, Accounting Technician

Three-year Summary

Year	FY 2014/15 Actual	FY 2015/16 Budget	FY 2016/17 Budget
Amount	614,427	647,238	664,210





Town of Atherton
 Operating Budget FY 2016-2017
 Finance Budget - Summary

Category	Actual 2014-2015	Adopted Budget 2015-16	Adjusted Budget 2015-16.	Recomm Budget 2016-17
Salaries & Wages	327,633	343,077	343,077	343,077
EE Benefits	127,926	137,798	137,798	144,656
Professional Svs	66,610	65,697	65,697	68,023
General Operations	22,575	25,300	25,300	27,500
Other Services/Exp.	68,476	71,680	71,080	77,780
Supplies & Materials	817	1,800	1,800	1,000
Capital Outlay	390	1,886	2,486	2,174
Finance Total	614,427	647,238	647,238	664,210

Town of Atherton Annual Operating Budget FY 2016-2017
Finance - Budget by Account

Category	Account	Description	Actual 2014-2015	Adopted Budget 2015-16	Adjusted Budget 2015-16	Recomm Budget 2016-17
Salaries & Wages	101-18-50001-018	Regular Salaries	324,406	339,680	339,680	339,680
Salaries & Wages	101-18-50006-018	Overtime	-	-	-	-
Salaries & Wages	101-18-50013-018	EE Benefits Earned	3,227	3,397	3,398	3,397
EE Benefits	101-18-51001-018	Medicare	4,670	4,925	4,925	4,925
EE Benefits	101-18-51003-018	PERS Retire Contrib- ER	34,669	28,480	28,480	29,189
EE Benefits	101-18-51004-018	PERS Retire Contrib- EE	-	-	-	-
EE Benefits	101-18-51007-018	STD Insurance	384	576	576	576
EE Benefits	101-18-51008-018	Health Insurance-Active	44,276	44,499	44,499	44,607
EE Benefits	101-18-51009-018	Health Insurance-Retirees	22,163	24,068	24,068	27,437
EE Benefits	101-18-51010-018	Dental Insurance	2,851	3,005	3,005	3,005
EE Benefits	101-18-51011-018	Vision Insurance	424	563	563	563
EE Benefits	101-18-51013-018	Workers' Compensation	12,849	13,587	13,587	13,587
EE Benefits	101-18-51014-018	Life & ADD Insurance	391	427	427	427
EE Benefits	101-18-51015-018	LTD Insurance	1,984	1,969	1,969	1,969
EE Benefits	101-18-51016-018	Unemployment Insurance	3,264	3,397	3,397	3,397
EE Benefits	101-xx-51xxx-misc	Unfunded liabilities	-	12,302	12,302	14,974
Total Salaries & Benefits			455,559	480,875	480,876	487,733
Professional Svs	101-18-52001-018	Audit & Financial	47,447	47,607	47,607	49,933
Professional Svs	101-18-52017-018	Technical Services	19,163	18,090	18,090	18,090
General Operations	101-18-53002-018	Repair Machinery & Equip	-	500	500	500
General Operations	101-18-53025-018	External Printing Service	138	500	500	500
General Operations	101-18-53031-018	Banking Services	12,437	14,300	14,300	16,500
General Operations	101-18-53503-018	Trsfr to Equip Replace Fund	10,000	10,000	10,000	10,000
Other Services/Exp.	101-18-54003-018	Conferences	-	1,200	1,200	1,700
Other Services/Exp.	101-18-54004-018	Training and Workshops	835	7,500	7,500	8,400
Other Services/Exp.	101-18-54005-018	Subscriptions	-	500	500	-

Town of Atherton Annual Operating Budget FY 2016-2017
Finance - Budget by Account

Category	Account	Description	Actual 2014-2015	Adopted Budget 2015-16	Adjusted Budget 2015-16	Recomm Budget 2016-17
Other Services/Exp.	101-18-54007-018	Memberships & Dues	875	800	800	1,000
Other Services/Exp.	101-18-54008-018	Mileage Reimbursement	-	300	300	300
Other Services/Exp.	101-18-54010-018	Other Contract Services	32,866	27,000	23,400	32,000
Other Services/Exp.	101-18-54016-018	Business License Processing Fee	33,900	34,380	37,380	34,380
Supplies & Materials	101-18-55002-018	Office Supplies	817	1,200	1,200	500
Supplies & Materials	101-18-55009-018	Misc. Computer Parts	-	600	600	500
Capital Outlay	101-18-57006-018	Computer Equip/Software	390	886	1,486	974
Capital Outlay	101-18-57007-018	Office Machines & Furniture	-	1,000	1,000	1,200
			158,868	166,363	166,363	176,477
	101-18-53022-018	Liability Claim Expense				
		Total Operations	158,868	166,363	166,363	176,477
		Total Finance Dept	614,427	647,238	647,239	664,210

Town of Atherton Annual Operating Budget FY 2016-2017
Finance - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-18-50001-018	Regular Salaries	Salaries - three full-time (FTE) staff	339,680
101-18-50013-018	EE Benefits Earned	1% of Salary/Earnings contribution for vac, sick, comp, & holiday pay	3,397
101-18-51001-018	Medicare	Employees hired after April 1986 pay 1.45% of earnings	4,925
101-18-51003-018	PERS Retire Contrib- ER	Employer contribution for employee pension	29,189
101-18-51007-018	STD Insurance	Short-term disability premium to The Cities Group	576
101-18-51008-018	Health Insurance-Active	Health plan coverage - Kaiser, Blue Shield, Blue Cross	44,607
101-18-51009-018	Health Insurance-Retirees	Retiree health Pay-as-you-go	27,437
101-18-51009-018	Health Insurance-GASB45	GASB 45 annual required contribution	27,437
101-18-51010-018	Dental Insurance	Delta Dental Plan premium	3,005
101-18-51011-018	Vision Insurance	Vision Service Plan premium	563
101-18-51013-018	Workers' Compensation	Workers Comp charged to Department	13,587
101-18-51014-018	Life & ADD Insurance	Premium to The Cities Group	427
101-18-51015-018	LTD Insurance	Long-term disability premium to The Cities Group	1,969
101-18-51016-018	Unemployment Insurance	Projected unemployment benefits 1% of Salary/Earnings	3,397
101-xx-51xxx-misc	Unfunded liabilities-Misc	Unfunded liabilities	14,974
Total Salaries & Benefits			487,733
101-18-52001-018	Audit & Financial	FY 2016 Audit (40% Audit Fee)	17,279
101-18-52001-018	Audit & Financial	FY 2017 Audit (60% total for interim)	27,214
101-18-52001-018	Audit & Financial	FY 2016 CA Controller Report-Town	4,600
101-18-52001-018	Audit & Financial	FY 2016 Appropriations Limit	840
A/C Subtotal->			49,933

Town of Atherton Annual Operating Budget FY 2016-2017
Finance - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-18-52017-018	Technical Services	Springbrook annual maintenance fee	18,090
101-18-52017-018	Technical Services	Harris (Wintegrate) one license maintenance fee	-
		A/C Subtotal->	18,090
101-18-53002-018	Repair Machinery & Equip	misc repair for office equip and laser printers	500
101-18-53025-018	External Printing Service	FY 2014 financial report, form 1099, W-2s	500
101-18-53031-018	Banking Services	Account analysis fees	14,000
101-18-53031-018	Banking Services	A/P and payroll check stock, deposit slips and bags	500
101-18-53031-018	Banking Services	Armored car service	2,000
		A/C Subtotal->	16,500
101-18-53503-018	Trsfr to Equip Replace Fund	Fund future financial system upgrades	10,000
101-18-54003-018	Conferences	CSMFO Annual Conference - Finance Director	1,200
101-18-54003-018	Conferences	CSMFO/CMTA joint lunch meetings - Finance Director	500
		A/C Subtotal->	1,700
101-18-54004-018	Training and Workshops	Springbrook Client Conference - Finance Director	2,400
101-18-54004-018	Training and Workshops	Governmental Accounting - Updates and Implementation	800
101-18-54004-018	Training and Workshops	GFOA, CSMFO, Springbrook, Payroll tax training for finance staff	5,200
101-18-54004-018	Training and Workshops	A/C Subtotal->	8,400
101-18-54005-018	Subscriptions	Wall Street Journal, GASB, GFOA books	

Town of Atherton Annual Operating Budget FY 2016-2017
Finance - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-18-54007-018	Memberships & Dues	GFOA, CSMFO, CMTA, PERS PAC, CMRTA	800
101-18-54007-018	Memberships & Dues	Springbrook National User Group	200
		A/C Subtotal->	1,000
101-18-54008-018	Mileage Reimbursement	Use of private vehicles for training & meeting	300
101-18-54010-018	Other Contract Services	GASB 45 Report	5,500
101-18-54010-018	Other Contract Services	Investment advisory service	19,000
101-18-54010-018	Other Contract Services	Revenue audits-property tax and sales tax (HDL)	4,500
101-18-54010-018	Other Contract Services	State mandated cost (SB90) claiming service	3,000
		A/C Subtotal->	32,000
101-18-54016-018	Business License Processing Fee	Payment to MuniServices at \$20 per license issued	34,380
101-18-55002-018	Office Supplies	Binders, folders, storage boxes, copy paper, ink cartridges, budget book supplies, envelopes, fixed asset tags	500
101-18-55009-018	Misc. Computer Parts	Keyboard tray, mouse, ups, misc. software	500
101-18-57006-018	Computer Equip/Software	Computer lease program	974
101-18-57007-018	Office Machines & Furniture	Purchase a new Laser Printer/Laptop	1,200
		Total Operations	176,477
		Total Finance Dept	<u><u>664,210</u></u>

Town of Atherton Annual Operating Budget FY 2016-17
Finance- Salaries & Benefits

FTE	Job Class	Step 04/30/16	FY 15/16 Salary	COLA	FY 16/17 Salary	PERS Salary	ER PERS	EE PERS	Defer Comp	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (Ph. Etc)	Total
1	Finance Director	D	179,834	100.0%	179,834	179,834	16,284	-	-	2,608	17,543	1,167	188	192	794	210	7,193	600	226,013
1	Accountant	D	85,997	100.0%	85,997	85,997	7,787	-	-	1,247	17,543	1,167	188	192	632	108	3,440		118,301
1	Account Technician	D	73,849	100.0%	73,849	73,849	5,118	-	-	1,071	9,521	671	188	192	543	108	2,954		94,215
Total Finance Dept					339,680	339,680	29,189	-	-	4,925	44,607	3,005	563	576	1,969	427	13,587		438,528

Section B

General Fund

General Fund 101 Planning (D20) and Building (D25)

Goals | Mission Budget 2016-2017

- Coordinate with Developers and Menlo Park Fire for the adoption of the 2016 California Codes
- Complete the Digital Archiving of historic backlog of paper building permit plans and permits.
- Revise handouts to the 2016 California Codes. Outreach to the development community on the requirements including local Green Building, Energy Conservation and Construction Time Limits. Expand the use of the permitting software between Town Departments and the development community
- Continue the monthly Development Roundtable meetings
- Adopt a Climate Action Plan
- Adopt the General Plan Update

Section B

General Fund

General Fund 101 Planning Dept. (D20)

Department 20

Planning department oversees Administration of the Zoning Title and Subdivision Ordinance. Preparation of Town-Wide Planning Documents (e.g. the General Plan). Review of Development Proposals to ensure consistency with the General Plan and Zoning Title. Manages the Preparation of Environmental Documents required under CEQA. Prepares Staff Reports regarding land use matters for the Planning Commission and City Council. The Planning Division is responsible for maintaining the City's General Plan and various specific plans and for maintaining, updating and administering the City's zoning regulations and sign regulations. The zoning regulations contain the specific regulations that inform the design and construction of new development and additions to existing structures, including height limits, floor area ratio, parking requirements, lot coverage, property line setbacks, as well as outlining design review processes for various types of projects (when required).

Annual Fiscal Impact

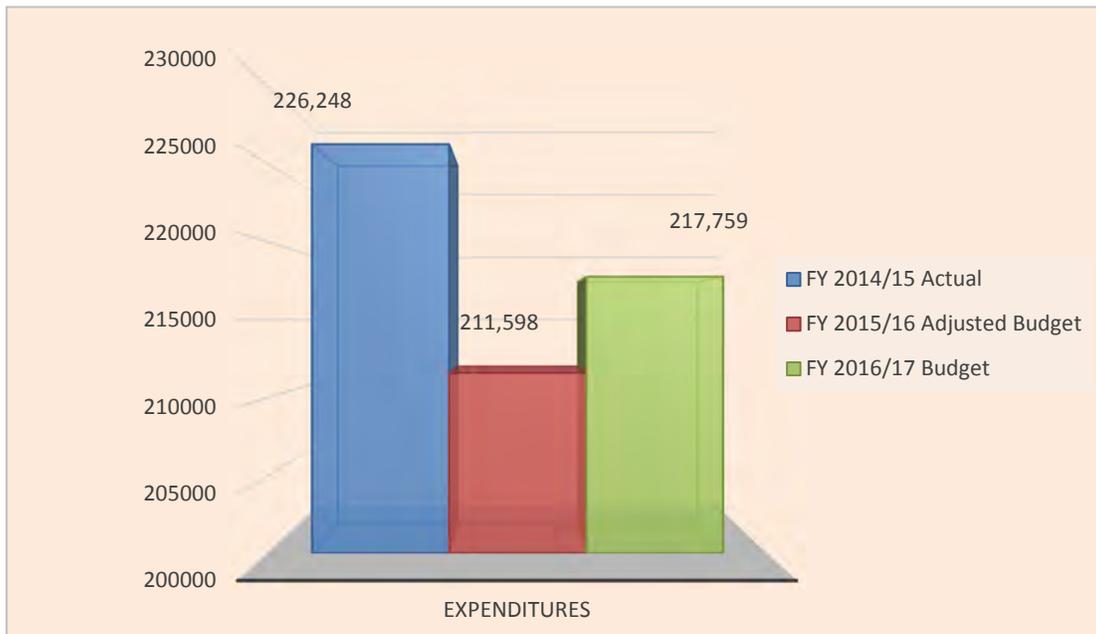
\$217,759

Employee

Contract: (2) Planners, Arborist: time shared with Building & DPW

Three-year Summary

Year	FY 2014/15 Actual	FY 2015/16 Budget	FY 2016/17 Budget
Amount	226,248	211,598	217,759





Town of Atherton
 Annual Operating Budget FY 2016-2017
 Planning Budget - Summary

Category	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
Professional Svs	221,273	205,700	205,700	211,571
General Operations	3,766	3,400	3,420	3,400
Supplies & Materials	833	2,200	2,180	2,200
Capital Outlay	376	298	298	588
Planning Total	226,248	211,598	211,598	217,759

Town of Atherton Annual Operating Budget FY 2016-2017
 Planning Budget By Account

Category	Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
Professional Svs	101-20-52011-020	Contract Planner	202,873	195,700	195,700	201,571
Professional Svs	101-20-52014-020	General Plan Update		-		-
Professional Svs	101-20-52015-020	Housing Element	4,634	-	-	-
Professional Svs	101-20-52029-020	Contract Arborist Service	13,766	10,000	10,000	10,000
General Operations	101-20-53002-020	Other Equip Repair & Maint	418	360	360	360
General Operations	101-20-53014-020	Utilities - Electricity	182	220	220	220
General Operations	101-20-53015-020	Utilities - Gas	72	160	60	160
General Operations	101-20-53016-020	Utilities - Water	90	40	160	40
General Operations	101-20-53024-020	Advertising/Noticing	2,380	2,000	2,000	2,000
General Operations	101-20-53033-020	Rent - Mach & Equip	624	620	620	620
Supplies & Materials	101-20-55002-020	Office Supplies	833	2,200	2,180	2,200
Capital Outlay	101-20-57006-020	Computer Equipment/Software	376	298	298	588
Total Planning Dept			226,248	211,598	211,598	217,759

Town of Atherton Annual Operating Budget FY 2016-2017
 Planning Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-20-52011-020	Contract Planner	Neal Martin & Associates services. Town Planner: +/- 32 hours per month; Senior Planner: +/- 68 hours per month; Assistant Planner: +/- 108 hours per month	201,571
		General Plan Update surcharge accumulation	(30,000)
101-20-52014-020	General Plan Update	Update to the Town General Plan	30,000
101-20-52029-020	Contract Arborist Service	Contract arborist services that cannot be passed through	10,000
101-20-53002-020	Other Equip Repair & Maint	Planning share of MX-M453 Sharp copier annual maint cost	360
101-20-53014-020	Utilities - Electricity	PG&E	220
101-20-53015-020	Utilities - Gas	ABAG gas	160
101-20-53016-020	Utilities - Water	Cal water	40
101-20-53024-020	Advertising/Noticing	Newspaper publication of legal notices, Housing Element, General Plan	2,000
101-20-53033-020	Rent - Mach & Equip	Planning share of MX-M453 Sharp copier annual lease	620
101-20-55002-020	Office Supplies	paper, pens, etc.	2,200
101-20-57006-020	Computer Equipment/Software		588
Total Planning Dept			<u>217,759</u>

Section B

General Fund

General Fund 101 Building Dept. (D25)

Department 25

Building Department enforces the provisions of Title 24 of the California Code of Regulations generally referred to as the California Building Code and the Atherton Municipal Code. The Building Division is in charge of plan checking, permit issuance, and field inspections of all buildings and structures in the Town.

The Department receives applications, reviews construction documents and issues permits for the construction, and alteration, demolition and moving of buildings and structures. It inspects the premises for which such permits have been issued and enforces code enforcement compliance with the provisions of the Building Code and regulations adopted by the Town of Atherton.

Annual Fiscal Impact

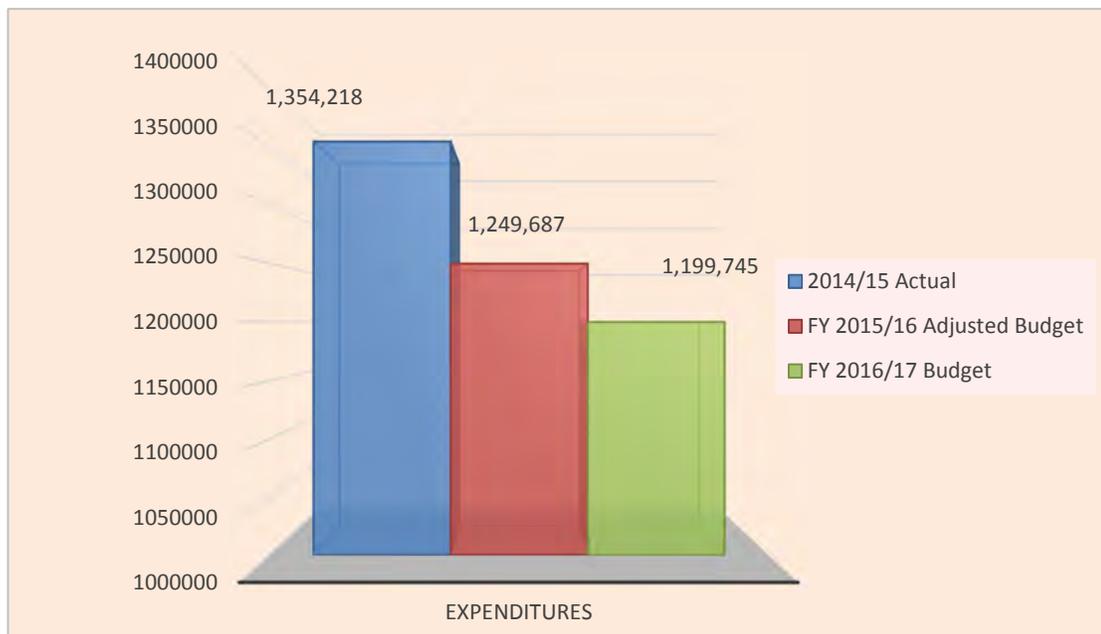
\$1,199,745

Employee

0.5 Full Time Office Specialist, (.4) Associate Engineer, Contract (1) Building Official, Arborist allocated within DPW/Building/Planning

Three-year Summary

Year	FY 2014/15 Actual	FY 2015/16 Budget	FY 2016/17 Budget
Amount	1,354,218	1,249,687	1,199,745





Town of Atherton
 Annual Operating Budget FY 2016-2017
 Building Budget - Summary

Category	Actual 2014-2015	Adopted Budget 2015-16	Revised Budget 2015-16	Recomm Budget 2016-17
Salaries & Wages	127,519	119,722	119,722	119,209
EE Benefits	77,202	90,547	90,547	96,410
Professional Svs	1,071,609	960,950	961,353	963,353
General Operations	59,107	3,648	3,648	4,180
Supplies & Materials	125	350	350	2,350
Supplies & Materials	17,926	71,700	71,700	11,700
Capital Outlay	730	2,368	2,368	2,543
Transfer	-	-	-	-
Building Total	1,354,218	1,249,285	1,249,687	1,199,745

Town of Atherton Annual Operating Budget FY 2016-2017
Building Budget By Account

Category	Account	Description	Actual 2014-2015	Adopted Budget 2015-16	Revised Budget 2015-16	Recomm Budget 2016-17
Salaries & Wages	101-25-50001-025	Regular Salaries	125,375	118,537	118,537	118,029
Salaries & Wages	101-25-50006-025	Overtime	905	-	-	-
Salaries & Wages	101-25-50013-025	EE Benefits Earned	1,238	1,185	1,185	1,180
EE Benefits	101-25-51001-025	Medicare	1,821	1,791	1,791	1,784
EE Benefits	101-25-51003-025	PER Retire Contrb- ER	12,113	10,926	10,926	11,140
EE Benefits	101-25-51004-025	PERS Retire Contrb- EE	-	-	-	-
EE Benefits	101-25-51007-025	STD Insurance	413	269	269	269
EE Benefits	101-25-51008-025	Health Insurance-Active	23,658	22,424	22,424	22,424
EE Benefits	101-25-51009-025	Health Insurance-Retirees	29,875	17,778	17,778	17,380
EE Benefits	101-25-51010-025	Dental Insurance	1,691	1,658	1,658	1,658
EE Benefits	101-25-51011-025	Vision Insurance	278	472	472	472
EE Benefits	101-25-51013-025	Workers' Compensation	4,986	4,941	4,941	4,921
EE Benefits	101-25-51014-025	Life & ADD Insurance	181	193	193	193
EE Benefits	101-25-51015-025	LTD Insurance	926	908	908	904
EE Benefits	101-25-51016-025	Unemployment Insurance	1,260	1,185	1,185	1,180
EE Benefits	101-xx-51xxx-misc	Unfunded liabilities-Misc	-	28,002	28,002	34,085
Total Salaries & Benefits			204,721	210,269	210,269	215,619
Professional Svs	101-25-52017-025	Technical Service	24,104	28,000	28,000	31,000
Professional Svs	101-25-52018-025	Code Enforcement	91,464	-	-	-
Professional Svs	101-25-52021-025	Contract Inspection Service	1,320	1,500	1,500	500
Professional Svs	101-25-52029-025	Contract Arborist Service	46,085	-	-	-
Professional Svs	101-25-52033-025	Contract Bldg & Life Safety Svs	908,636	931,450	931,853	931,853
General Operations	101-25-53002-025	Other Equip Repair & Maint	418	-	200	-
General Operations	101-25-53014-025	Utilities - Electricity	1,094	1,400	1,200	1,200
General Operations	101-25-53015-025	Utilities - Gas	433	400	200	300

Town of Atherton Annual Operating Budget FY 2016-2017
Building Budget By Account

Category	Account	Description	Actual 2014-2015	Adopted Budget 2015-16	Revised Budget 2015-16	Recomm Budget 2016-17
General Operations	101-25-53016-025	Utilities - Water	538	420	620	650
General Operations	101-25-53024-025	Advertising/Publishing	-	-	-	500
General Operations	101-25-53033-025	Rent - Mach & Equip	624	1,428	1,428	1,530
General Operations	101-25-53035-025	Other Rents & Leases	-	-	-	-
General Operations	101-25-53503-025	Trsfr to Equip Replace Fd	56,000	-	-	-
Other Services/Exp.	101-25-54004-025	Training & Workshop	-	-	-	-
Other Services/Exp.	101-25-54005-025	Subscriptions	-	350	350	2,350
Other Services/Exp.	101-25-54007-025	Memberships & Dues	125	-	-	-
Supplies & Materials	101-25-54010-025	Other Contract Services	-	-	-	-
Supplies & Materials	101-25-55002-025	Office Supplies	3,200	3,200	3,200	3,200
Supplies & Materials	101-25-55003-025	Microfilms-Digital Archiving	13,775	67,500	67,500	7,500
Supplies & Materials	101-25-55006-025	Safety Supplies & Matls	951	1,000	1,000	1,000
Capital Outlay	101-25-57006-025	Computer Equipment/Software	730	2,368	2,368	2,543
Transfer	101-25-58003-025	Trsfr to Facil Construct Fd	-	-	-	-
Total Operations			1,149,497	1,039,016	1,039,418	984,126
Total Building Dept			1,354,218	1,249,285	1,249,687	1,199,745

Town of Atherton Annual Operating Budget FY 2016-2017
Building Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-25-50001-025	Regular Salaries	Salaries - Two staff 0.9 full-time (FTE)	123,029
101-25-50001-025	Regular Salaries	Salarris - Arbroist Service for Planning	(5,000)
101-25-50013-025	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	1,180
101-25-51001-025	Medicare	Medicare is paid on all salaries at a rate of 1.45%	1,784
101-25-51003-025	PER Retire Contrib- ER	Employer contribution for employee pension	11,140
101-25-51007-025	STD Insurance	Short-term disability premium to The Cities Group	269
101-25-51008-025	Health Insurance-Active	Health plan Town Paid	22,424
101-25-51009-025	Health Insurance-Retirees	Retiree health pay-as-you-go	
101-25-51009-025	Health Insurance- GASB45	GASB 45 annual required	17,380
101-25-51010-025	Dental Insurance	Delta Dental Plan premium	1,658
101-25-51011-025	Vision Insurance	Vision Service Plan premium	472
101-25-51013-025	Workers' Compensation	Workers Comp charged to Department	4,921
101-25-51014-025	Life & ADD Insurance	Premium to The Cities Group	193
101-25-51015-025	LTD Insurance	Long-term disability premium to The Cities Group	904
101-25-51016-025	Unemployment Insurance	Projected unemployment cost 1%	1,180
101-25-51019-025	Auto Allowance		
101-xx-51xxx-misc	Unfunded liabilities-Misc	Unfunded liabilities	34,085
Total Salaries & Benefits			215,619
101-25-52017-025	Technical Service	CRW maintenance fee	31,000
101-25-52021-025	Contract Inspection Service	Contract inspection service provided by Interwest after 8/23/2011 for Town issued permits	500

Town of Atherton Annual Operating Budget FY 2016-2017
Building Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-25-52033-025	Contract Bldg & Life Safety Svcs	Contract costs equal 58% of the first one million dollars in projected building revenues (excluding tree removal plan check), plus 55% of revenue in excess of one million dollars, plus certain previous inspections.	931,853
101-25-53014-025	Utilities - Electricity	PG&E	1,200
101-25-53015-025	Utilities - Gas	ABAG gas	300
101-25-53016-025	Utilities - Water	Cal water	650
101-25-53024-025	Advertising/Publishing		500
101-25-53033-025	Rent - Mach & Equip	Bldg share of Sharp copier annual lease	1,530
101-25-53503-025	Trsfr to Equip Replace Fd	1) Misc. CRW/TRAKiT reports, maintenance and enhancements updates. \$15,000	20,000
101-25-53503-025	Trsfr to Equip Replace Fd	2) Ipad for the Town Arborist, \$700.00	
101-25-XXXXX-025	Trsfr in from Tech Surcharge	3) Transfer in tech-surcharge building deposit	(20,000)
101-25-53503-025	Trsfr to Equip Replace Fd	A/C Subtotal->	-
101-25-54005-025	Subscriptions	Misc. Reference Code Books	2,350
101-25-55002-025	Office Supplies	Office supplies, permit cards, project envelope, etc.	3,200
101-25-55003-025	Microfilms-Digital Archiving	Digital Archiving	7,500
101-25-55006-025	Safety Supplies & Matls	Construction Signs	1,000
101-25-57006-025	Computer Equipment/Software	Computer Repl Program 2 (Lease)	2,543
Total Operations			984,126
Total Building Dept			1,199,745

Town of Atherton Annual Operating Budget FY 2016-2017
Building - Salaries & Benefits

FTE	Job Class	Step 04/30/16	2015 Salary	2016/17 Salary	PERS Salary	ER PERS	EE PERS	Def. comp	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (Ph. etc)	<u>Total</u>
0.4	Associate Engineer (0.4)	D	62,458		42,471	3,846	-	-	616	8,928	739	135	77	312	84	1,699	240	59,146
0.5	Office Specialist (0.5)	D	33,029		30,813	2,790	-	-	447	8,753	583	168	96	226	54	1,233	-	45,164
0.5	Town Arborist (1.0)	B/C	44,052		49,745	4,504	-	-	721	4,743	336	168	96	366	54	1,990	300	63,023
1.4	FTE	1.4	139,538	-	123,029	11,140	-	-	1,784	22,424	1,658	472	269	904	193	4,921	540	167,333
<u>Summary</u>																		
1	DPW Superintendent	D	137,318	140,064	140,064	12,683	-	-	2,031	22,320	1,847	337	192	794	210	5,603	600	186,680
1	Associate Engineer	D	104,096	106,178	106,178	9,614	-	-	1,540	22,320	1,847	337	192	780	210	4,247	600	147,865
1	Office Specialist	A/B	66,057	61,626	61,626	5,580	-	-	894	17,507	1,167	337	192	453	108	2,465		90,328
1	Town Arborist (1.0)	B/C	88,104	99,490	99,490	9,009	-	-	1,443	9,485	671	337	192	731	108	3,980	600	126,046
			395,575	407,358	407,358	36,886	-	-	5,907	71,631	5,532	1,347	768	2,759	638	16,294	1,800	550,920

Section B

General Fund

General Fund 101 Interdepartmental Dept. (D30)

Department 30

Intergovernmental department provides for the accounting of costs that are incurred and support all city departments. Costs include liability insurance, IT support, County Tax administration costs, IT infrastructure costs and other charges that are Town wide in nature.

Annual Fiscal Impact

\$502,942

Employee

No employees

Three-year Summary

Year	FY 2014/15 Actual	FY 2015/16 Budget	FY 2016/17 Budget
Amount	1,570,189	551,622	502,942





Town of Atherton
 Annual Operating Budget FY 2016-2017
 Inter Department Budget - Summary

Category	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
EE Benefits	1,021,472	1,610	1,610	1,610
Professional Svs	50,666	50,000	42,000	57,000
General Operations	362,872	355,114	355,114	285,423
Other Services/Exp.	68,829	78,639	86,639	87,211
Supplies & Materials	24,344	31,573	31,573	31,573
Capital Outlay	42,006	34,686	34,686	40,124
Inter-Dept. Total	1,570,189	551,622	551,622	502,942

Town of Atherton Annual Operating Budget FY 2016-2017
Inter-Department Budget By Account

Category	Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
EE Benefits	101-30-51009-030	Retiree Health	1,020,000	-	-	-
EE Benefits	101-30-51012-030	Employee Assistance Program	1,472	1,610	1,610	1,610
Professional Svs	101-30-52019-030	IT Support	50,666	50,000	42,000	57,000
General Operations	101-30-53018-030	Utilities - Telephone	7,962	9,300	9,300	9,300
General Operations	101-30-53019-030	Liability Insurance	320,641	309,917	309,917	236,486
General Operations	101-30-53020-030	Employment Practice Liability Ins	27,380	28,320	28,320	31,302
General Operations	101-30-53021-030	Property Insurance	6,889	7,578	7,578	8,336
Other Services/Exp.	101-30-54007-030	Memberships & Dues	3,969	4,119	4,119	4,119
Other Services/Exp.	101-30-54010-030	Other Contract Services	-	-	-	-
Other Services/Exp.	101-30-54017-030	Post Office Expense	1,478	9,520	9,520	10,092
Other Services/Exp.	101-30-54029-030	County Tax Administration Cost	63,382	65,000	73,000	73,000
Supplies & Materials	101-30-55009-030	Misc Computer Parts & Supplies	11,036	15,000	15,000	15,000
Supplies & Materials	101-30-55016-030	Other Supplies & Materials	6,537	3,000	3,000	3,000
Supplies & Materials	101-30-55017-030	Postage	6,771	13,573	13,573	13,573
Capital Outlay	101-30-57006-030	IT Infrastructure Plan	42,006	34,686	34,686	40,124
Total Inter-Department			1,570,189	551,622	551,622	502,942

Town of Atherton Annual Operating Budget FY 2016-2017
Inter-Department Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-30-51009-030	Retiree Health	Additional payment to PARS Trust OPEB Funding	
101-30-51012-030	Employee Assistance	Premium for employee assistance program	1,610
101-30-52001-030	Audit & Financial		
101-30-52019-030	IT Support	Contract IT support	57,000
101-30-53018-030	Utilities - Telephone	Main line, PBX charge, phone usage, high speed internet,	9,300
101-30-53019-030	Liability Insurance	Annual premiums for general insurance pool (Fd615)	77,732
101-30-53019-030	Liability Insurance	Annual premiums for excess liability insurance pool(Fd615)	12,052
101-30-53019-030	Liability Insurance	Public Official bond(Fd615)	1,044
101-30-53019-030	Liability Insurance	Administrative Premium to ABAG(Fd615)	45,659
101-30-53019-030	Liability Insurance	Self-insured retention (SIR) reserve(Fd615)	100,000
		A/C Subtotal ->	236,486
101-30-53020-030	Employment Practice Liab Ins	Premium to employment practice liability	31,302
101-30-53021-030	Property Insurance	Annual premiums for property insurance pool	8,336
101-30-54007-030	Memberships & Dues	ABAG	2,119
101-30-54007-030	Memberships & Dues	CalOpps Annual Membership (City of Forest City)	2,000
		A/C Subtotal ->	4,119
101-30-54010-030	Other Contract Services	Contribution towards Workers' Compensation-Negative equity	
101-30-54017-030	Post Office Expense	Weighing platform(S#3776), base(S#1659), feeder rental(S#4197)	6,932
101-30-54017-030	Post Office Expense	Supplies - ink cartridge, strips, paper, pre-inked stamps	2,500
101-30-54017-030	Post Office Expense	Header (security device) rental(S#3185)	660
		A/C Subtotal ->	10,092
101-30-54020-030	Election Cost (*)	Move to City Council Dept	
101-30-54024-030	Contribution to P/Y Solid Waste		
101-30-54029-030	County Tax Administration Cost	San Mateo County property tax admin charges	73,000

Town of Atherton Annual Operating Budget FY 2016-2017
Inter-Department Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-30-55009-030	Misc Computer Parts & Supplies	Symantec Anti-virus	1,500
101-30-55009-030	Misc Computer Parts & Supplies	Parts for servers, spare hard drive, UPS battery Replace UPS Units	13,500
		A/C Subtotal ->	15,000
101-30-55016-030	Other Supplies & Materials	Other unexpected small items	3,000
101-30-55017-030	Postage	Header rental & maint(town S#7038)	3,573
101-30-55017-030	Postage	Stamps for mailing	10,000
		A/C Subtotal ->	13,573
101-30-57006-030	IT Infrastructure Plan	Firewall security maintenance	1,200
101-30-57006-030	IT Infrastructure Plan	Wireless projects for improved security, connect council chambers to network, controller plus access points	10,000
101-30-57006-030	IT Infrastructure Plan	PRTG Network issues troubleshooting	3,900
101-30-57006-030	IT Infrastructure Plan	Virtual Storage Backup	8,000
101-30-57006-030	IT Infrastructure Plan	Civic Plus Website Annual Renewal, host, storage	6,438
101-30-57006-030	Computer Equipment/Software	Upgrade Windows License Town Wide	3,000
101-30-57006-030	Computer Equipment/Software	OPENGOv Transparency Platform	7,000
101-30-57006-030	Computer Equipment/Software	Computer lease program	586
		A/C Subtotal ->	40,124
		Total Inter-Department	<u><u>502,942</u></u>

Section B

General Fund

General Fund 101 Police Dept. (D40)

Goals | Mission Budget 2016-2017

- **The mission of the Atherton Police Department is to maintain the public peace, safeguard lives and property, and to promote a high-quality of life for our residents. To achieve these ends, the Police Department subscribes to the basic principles of Community Oriented Policing as an organizational philosophy and problem solving strategy.**
- **Minimum patrol staffing of 2 Officers and 1 Sergeant per shift**
- **Maintain authorized sworn staffing levels thru recruitment and retention**
- **Recruit and train two additional Reserve Officers.**
- **On-going evaluation of staff deployment.**
- **Promote department thru community outreach and to new residents**
- **Work with Town Staff on code enforcement operations**

Section B

General Fund

General Fund 101 Police Dept. (D40)

Department 40

Police Department serves with honor, integrity and professionalism. The Department provides a full-range of police services to the residents of Atherton. The Police Department consists of four distinct divisions: Admin/Training, Patrol/Traffic, Investigations, and Communications/Records. Within these areas are specific areas of focus including: detectives, community service officers (and code enforcement), school resource officer, K-9s, dispatch, and administration. Provides 24-hour police patrol, traffic enforcement, crime investigation, crime prevention and other law enforcement services to protect and preserve the health, safety of our residents. The Department works with the City Council, the City Manager’s Office, other City departments and the community to address problems of crime and property damage.

Annual Fiscal Impact

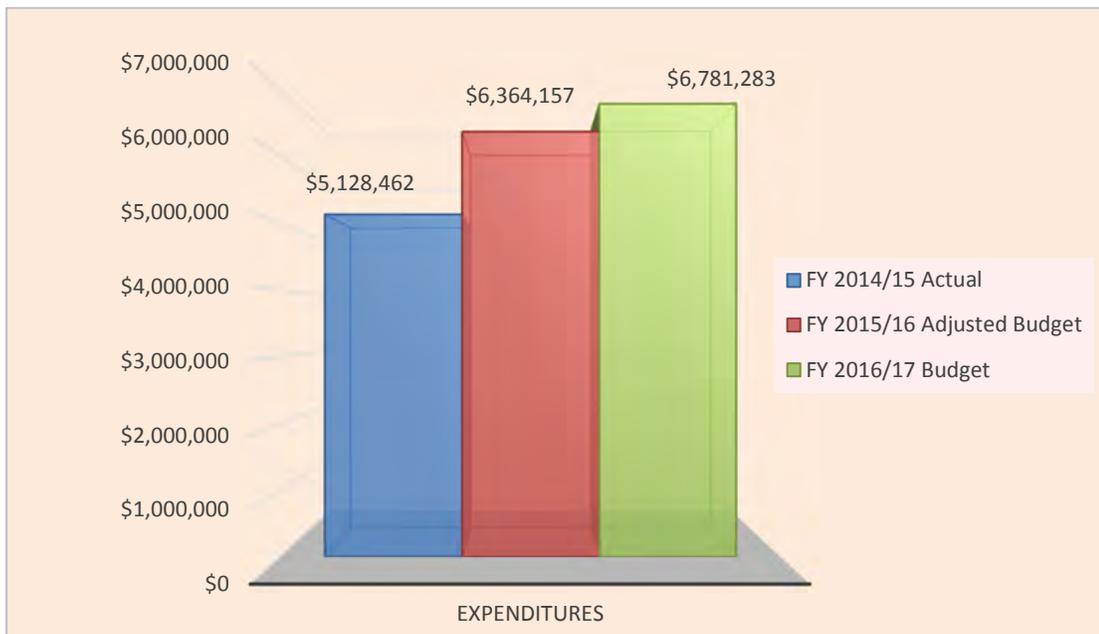
\$6,781,283

Employee

Police Chief (1), Lieutenant (1), Sergeant (5), Police Officer (14), CSO (1), CSO/Code Enforcement (1), Dispatcher (5), part-time reserve officers (3), per diem dispatchers (6)

Three-year Summary

Year	FY 2014/15 Actual	FY 2015/16 Budget	FY 2016/17 Budget
Amount	5,675,321	6,364,157	6,781,283





Town of Atherton
 Annual Operating Budget FY 2016-2017
 Police Budget - Summary

Category	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
Salaries & Wages	3,084,817	3,433,525	3,422,525	3,623,643
EE Benefits	1,967,260	2,269,011	2,280,011	2,338,844
Professional Svs	77,213	79,598	79,598	88,008
General Operations	216,548	198,539	198,539	325,670
Other Services/Exp.	172,293	204,348	204,348	241,541
Supplies & Materials	138,030	132,400	109,400	141,150
Capital Outlay	19,160	31,235	69,735	22,428
Police Total	5,675,321	6,348,657	6,364,157	6,781,283

Town of Atherton Annual Operating Budget FY 2016-2017
Police Budget By Account

Category	Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
Salaries & Wages	101-40-50001-040	Regular Salaries	2,399,332	2,741,006	2,676,006	2,764,557
Salaries & Wages	101-40-50003-040	Dispatcher Salaries	316,919	408,484	378,484	423,287
Salaries & Wages	101-40-50004-040	Reserve Salaries	31,312	40,000	26,000	47,114
Salaries & Wages	101-40-50005-040	Temporary Help	42,438	34,035	42,035	23,684
Salaries & Wages	101-40-50006-040	Overtime	281,367	195,000	285,000	350,000
Salaries & Wages	101-40-50007-040	Special Event Salaries Reimb	11,322	15,000	15,000	15,000
Salaries & Wages	101-40-50008-040	Vacation/Comp Time Payout	2,128	-	-	-
EE Benefits	101-40-50013-040	EE Benefits Earned	53,008	64,990	64,990	65,757
EE Benefits	101-40-51001-040	Medicare Tax	47,822	48,363	48,363	48,949
EE Benefits	101-40-51002-040	Social Security	671	2,480	2,480	2,921
EE Benefits	101-40-51003-040	PERS Retire Contr - ER	706,421	549,797	549,797	580,156
EE Benefits	101-40-51004-040	PERS Retire Contr - EE	78,237	28,874	28,874	-
EE Benefits	101-40-51005-040	Deferred Compensation	4,915	10,980	10,980	11,388
EE Benefits	101-40-51006-040	Benefits Admin Fees	900	-	-	-
EE Benefits	101-40-51007-040	STD Insurance	576	576	576	576
EE Benefits	101-40-51008-040	Health Insurance - Active	439,463	520,194	516,194	520,194
EE Benefits	101-40-51009-040	Health Insurance - Retirees	241,082	274,814	274,814	274,361
EE Benefits	101-40-51010-040	Dental Insurance	39,493	46,914	46,914	46,914
EE Benefits	101-40-51011-040	Vision Insurance	5,841	8,666	8,666	8,666
EE Benefits	101-40-51013-040	Workers' Compensation	228,465	220,710	220,710	245,825
EE Benefits	101-40-51014-040	Life & ADD Insurance	2,999	3,513	3,513	3,513
EE Benefits	101-40-51015-040	LTD Insurance	20,111	21,180	21,180	21,400
EE Benefits	101-40-51016-040	Unemployment Insurance	33,546	33,235	33,235	33,586
EE Benefits	101-40-51018-040	Uniforms	43,682	58,000	58,000	30,000
EE Benefits	101-40-51020-040	Educational Reimbursement	20,026	20,000	35,000	20,000
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Misc	-	17,819	17,819	21,690
EE Benefits	101-40-51xxx-040	Unfunded liabilities-Safety	-	337,907	337,907	402,949
Total Salaries & Benefits			5,052,077	5,702,537	5,702,537	5,962,486
Professional Svs	101-40-52017-040	Technical Services	77,213	79,598	79,598	88,008
General Operations	101-40-53001-040	Equip Maint - Vehicles	33,716	40,000	25,188	30,000
General Operations	101-40-53002-040	Equip Maint - Other	6,994	15,268	23,768	21,000
General Operations	101-40-53014-040	Utilities - Electricity	23,611	20,000	23,912	24,000
General Operations	101-40-53015-040	Utilities - Gas	443	1,100	1,100	700
General Operations	101-40-53016-040	Utilities - Water	1,108	1,300	1,300	1,200
General Operations	101-40-53018-040	Utilities - Telephone	33,563	31,900	39,300	38,850
General Operations	101-40-53025-040	Printing - External Service	952	2,000	2,000	5,000

Town of Atherton Annual Operating Budget FY 2016-2017
Police Budget By Account

Category	Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
General Operations	101-40-53026-040	Recruitment Cost	19,166	6,000	6,000	8,000
General Operations	101-40-53027-040	SMC Booking Fees	-	5,000	-	5,000
General Operations	101-40-53028-040	Citation Processing	531	3,000	3,000	1,000
General Operations	101-40-53032-040	Rent - Facilities	9,119	8,928	8,928	9,600
General Operations	101-40-53503-040	Trsfr to Equip Replace Fd	87,343	64,043	64,043	181,320
Other Services/Exp.	101-40-54003-040	Conferences	1,218	2,000	4,400	2,000
Other Services/Exp.	101-40-54004-040	Training & Workshops	389	7,000	7,000	7,000
Other Services/Exp.	101-40-54005-040	Subscriptions	1,847	1,300	1,300	1,300
Other Services/Exp.	101-40-54006-040	POST Training	33,633	32,000	29,600	32,000
Other Services/Exp.	101-40-54007-040	Memberships & Dues	1,889	2,500	2,500	4,000
Other Services/Exp.	101-40-54008-040	Mileage Reimbursement	-	300	300	300
Other Services/Exp.	101-40-54010-040	Other Contract Services	98,494	115,326	115,326	153,629
Other Services/Exp.	101-40-54021-040	Animal Control Services	34,824	43,922	43,922	41,312
Supplies & Materials	101-40-55002-040	Office Supplies	9,354	6,500	6,500	6,500
Supplies & Materials	101-40-55006-040	Safety Supplies & Materials	7,223	3,000	3,000	9,000
Supplies & Materials	101-40-55007-040	K-9 Expenses	13,769	24,000	20,000	22,000
Supplies & Materials	101-40-55009-040	Misc. Computer Parts/supplies	429	-	-	-
Supplies & Materials	101-40-55015-040	Oil and Gasoline	58,643	65,000	52,000	65,000
Supplies & Materials	101-40-55016-040	Other Supplies & Matls	45,406	23,900	17,900	28,650
Supplies & Materials	101-40-55018-040	Disaster/Emergency	3,207	10,000	10,000	10,000
Capital Outlay	101-40-57004-040	Mach & Equip	11,075	7,000	32,500	6,000
Capital Outlay	101-40-57005-040	Vehicles & Accessories	-	-	-	-
Capital Outlay	101-40-57006-040	Computer Equip/Software*	8,085	24,235	37,235	16,428
Total Operations			623,244	646,120	661,620	818,797
Total Police Dept			5,675,321	6,348,657	6,364,157	6,781,283

Town of Atherton Annual Operating Budget FY 2016-2017
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations	
101-40-50001-040	Regular Salaries	21 Sworn, 1 Executive Assistant, 1 Community Service Officer 1 Code Enforcement	2,864,557	
101-40-50001-040	Regular Salaries	COPS Grant funding	(100,000)	2,764,557
101-40-50003-040	Dispatcher Salaries	5 full-time dispatchers		423,287
101-40-50004-040	Reserve Salaries	5 part-time reserve officers		47,114
101-40-50005-040	Temporary Help	8 per diem dispatchers		23,684
101-40-50006-040	Overtime	Overtime worked based upon staffing, court, training, investigation, holiday pay, etc.	319,580	-
101-40-50006-040	Overtime	Overtime built in for Dispatchers 5PPL/4 Hrs/26Pay Period	30,420	350,000
101-40-50007-040	Special Event Salaries Reimb	Overtime Subcategory: POTUS/Special Events		15,000
101-40-50013-040	EE Benefits Earned	2% contribution for vac, sick, comp, & holiday pay		65,757
101-40-51001-040	Medicare Tax	1.45% of salary		48,949
101-40-51002-040	Social Security	6.2% of eligible temp salary		2,921
101-40-51003-040	PERS Retire Contr - ER	Employer contribution for pension		580,156
101-40-51004-040	PERS Retire Contr - EE	Employee contribution paid for by the employer		-
101-40-51005-040	Deferred Compensation	2% Deferred compensation matching program Dispatchers PER MOU		11,388
101-40-51007-040	STD Insurance	Short-term disability premium to the Cities Group		576
101-40-51008-040	Health Insurance - Active	Health plan coverage - Kaiser, Blue Shield, Blue Cross		520,194
101-40-51009-040	Health Insurance-Retirees	Retiree health Pay-as-you-go	274,361	
101-40-51009-040	Health Insurance-GASB45	GASB 45 annual required contribution		274,361
101-40-51010-040	Dental Insurance	Delta dental plan premium		46,914
101-40-51011-040	Vision Insurance	Vision Service Plan premium		8,666
101-40-51013-040	Workers' Compensation	Workers Comp charged to Department		245,825
101-40-51014-040	Life & ADD Insurance	Premium to the Cities Group		3,513
101-40-51015-040	LTD Insurance	Long-term disability premium to The Cities Group		21,400
101-40-51016-040	Unemployment Insurance	Self-funded unemployment based on 1% of salary		33,586
101-40-51018-040	Uniforms	Uniform and Gear		30,000
101-40-51020-040	Educational Reimbursement	Per MOU		20,000

Town of Atherton Annual Operating Budget FY 2016-2017
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-40-51xxx-040	Unfunded liabilities-Misc	CA PERS Unfunded liability-Misc	21,690
101-40-51xxx-040	Unfunded liabilities-Safety	CA PERS Unfunded liability-Safety	402,949
Total Salaries & Benefits			5,962,486
101-40-52017-040	Technical Services	Sunridge RIMS Annual Maintenance (Dispatch-Patrol CAD)	13,546
101-40-52017-040	Technical Services	TEA Maint. (Telecommunications Dispatch/Radio Support)	14,712
101-40-52017-040	Technical Services	Alarm Software Maint. Fee (Residential Burglar Alarms)	1,400
101-40-52017-040	Technical Services	S.M. Co. Medical Legal Exam (Sex Assault Exam)	2,100
101-40-52017-040	Technical Services	S. M. Regional Network Access Fee (Telecom Support) - Now "Utility Telephone"	5,000
101-40-52017-040	Technical Services	Rapid Notify Maint. Fee (Emergency Resident Notification)	1,650
101-40-52017-040	Technical Services	Voice Print Maint. Fee (Comm Center Telephone/Radio Recording)	1,200
101-40-52017-040	Technical Services	Message Switch - County of San Mateo/Microwave Maint	18,000
101-40-52017-040	Technical Services	Critical Reach (TRAK System, Missing Persons Support System)	285
101-40-52017-040	Technical Services	Towing (Crime Scene Evidence & Patrol Cars)	500
101-40-52017-040	Technical Services	RIMS on-line citizen access	4,155
101-40-52017-040	Technical Services	RIMS Database Split-Back-Up	1,960
101-40-52017-040	Technical Services	Crossroads-Annual Maintenance	1,500
101-40-52017-040	Technical Services	Milestone Maintenance Agreement	3,000
101-40-52017-040	Technical Services	MKMS Server - Alarm	3,000
101-40-52017-040	Technical Services	Crime Lab - Annual Flat Fee	6,000
101-40-52017-040	Technical Services	S.M. Co. Sheriff's Ofc. FISC Forensic Lab	10,000
101-40-52017-040	Technical Services	A/C Subtotal ->	88,008
101-40-53001-040	Equip Maint - Vehicles	Vehicle maintenance	30,000

Town of Atherton Annual Operating Budget FY 2016-2017
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-40-53002-040	Equip Maint - Other	Maintenance of radar, office equip, radio equip., warranty Data 911, Vie Vue repairs, Ojo Cameras	21,000
101-40-53014-040	Utilities - Electricity	PG&E	24,000
101-40-53015-040	Utilities - Gas	ABAG gas	700
101-40-53016-040	Utilities - Water	Cal water	1,200
101-40-53018-040	Utilities - Telephone	Telephone (Lobby-Front Door)	400
101-40-53018-040	Utilities - Telephone	Telephones (Office, Comm Center, Admin, Patrol, Invest.)	24,000
101-40-53018-040	Utilities - Telephone	Cell Phones (Admin, Investigations, Patrol Cars)	1,800
101-40-53018-040	Utilities - Telephone	T1 Line-Shared with City of Menlo Park	5,300
101-40-53018-040	Utilities - Telephone	T1 Line-Fires Station 4- Shared with MPFD	1,350
101-40-53018-040	Utilities - Telephone	Sprint Mobile Data (Patrol Car Mobile CAD/RIMS Support Service).	6,000
101-40-53018-040	Utilities - Telephone	A/C Subtotal ->	38,850
101-40-53025-040	Printing - External Service	Forms, secure identification cards, no parking signs, citations, resident handbooks	5,000
101-40-53026-040	Recruitment Cost	Associated costs to include; polygraph,	8,000
101-40-53027-040	SMC Booking Fees	Booking fees, County of San Mateo	5,000
101-40-53028-040	Citation Processing	Turbo Data for processing of parking citations	1,000
101-40-53032-040	Rent - Facilities	Rent for temporary police facility @ \$729.97 per month	9,600
101-40-53503-040	Trsfr to Equip Replace Fd	Future replacement of vehicle(s), additional Equipment	105,000
		Supplemental equipment	76,320
101-40-54003-040	Conferences	S.M. Gang Task Force Conference, RIMS, CCUG, CAPE, SMCPA, TMA.	2,000
101-40-54004-040	Training & Workshops	Supplies for POST annual dept training and other trainings	7,000
101-40-54005-040	Subscriptions	Library books, criminal codes	1,300

Town of Atherton Annual Operating Budget FY 2016-2017
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-40-54006-040	POST Training	Post Reimbursement (Mandated, Essential, Desirable Categories)	32,000
101-40-54007-040	Memberships & Dues	California Chiefs of Police	500
101-40-54007-040	Memberships & Dues	CPOA, CPCA, APCO, CAPE	2,600
101-40-54007-040	Memberships & Dues	S.M. Co. Police Chiefs Association, Training Managers, Comm., CCUG	900
101-40-54007-040	Memberships & Dues	A/C Subtotal ->	4,000
101-40-54008-040	Mileage Reimbursement	Reimb for use of personal vehicles on Town business	300
101-40-54010-040	Other Contract Services	S.M. Co. Chaplin Service - Call-outs only	1,000
101-40-54010-040	Other Contract Services	Dry Cleaning-Uniforms	20,000
101-40-54010-040	Other Contract Services	San Mateo PD Range Rental (\$65 per hour)	11,400
101-40-54010-040	Other Contract Services	SMART Car Services	1,000
101-40-54010-040	Other Contract Services	S.M. Co. Coyote Pt. Firearms Range -2nd Wed. use only	4,000
101-40-54010-040	Other Contract Services	S.M. Co. OES Hazardous Materials Program	36,208
101-40-54010-040	Other Contract Services	First Chance (DUI Booking Alternative)	6,800
101-40-54010-040	Other Contract Services	Pd copier lease	2,700
101-40-54010-040	Other Contract Services	Keller Center (Child Abuse/Sexual Assault Victims Program)	1,200
101-40-54010-040	Other Contract Services	Youth Family Service (Youth Counseling Diversion)	4,972
101-40-54010-040	Other Contract Services	S.M. Co. Community Overcoming Relationship (Domestic Abuse)	3,301
101-40-54010-040	Other Contract Services	Lexipol (Police General Orders, Case Law Update Training)	6,000
101-40-54010-040	Other Contract Services	Recall Secure Destruction Services (Sensitive Files)	1,500
101-40-54010-040	Other Contract Services	TB Screening & Test Medical Record (For exposed employees)	500

Town of Atherton Annual Operating Budget FY 2016-2017
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-40-54010-040	Other Contract Services	San Mateo County Narcotics Task Force	29,398
101-40-54010-040	Other Contract Services	Conflict Resolution - Mills Peninsula	500
101-40-54010-040	Other Contract Services	Service Master Clean	2,000
101-40-54010-040	Other Contract Services	OES Fire Battalion Chief - shared cost in County	2,600
101-40-54010-040	Other Contract Services	Zetron Maintenance Warranty	12,000
101-40-54010-040	Other Contract Services	Fast Response On Site Testing - Gas Masks	4,000
101-40-54010-040	Other Contract Services	Aflac administration fee	1,050
101-40-54010-040	Other Contract Services	Forensic Art Services (Suspect Sketches)	1,500
101-40-54010-040	Other Contract Services	A/C Subtotal ->	153,629
101-40-54021-040	Animal Control Services	San Mateo animal control services cost	41,312
101-40-55002-040	Office Supplies	Paper, pens, software, film and photo processing	6,500
101-40-55006-040	Safety Supplies & Materials	Replacement of individual protective vests (MOU 5-year)	9,000
101-40-55006-040	Safety Supplies & Materials	A/C Subtotal ->	9,000
101-40-55007-040	K-9 Expenses	K-9 Maint., Training, Veterinarian, Boarding, Food for 2 dogs	22,000
101-40-55015-040	Oil and Gasoline	Fuel for vehicles	65,000
101-40-55016-040	Other Supplies & Matls	Rain Gear, Helmets (Riot and Motor)	
101-40-55016-040	Other Supplies & Matls	Firearms supplies, cleaning supplies, hardware, badges, etc.	6,000
101-40-55016-040	Other Supplies & Matls	California Vehicle Codes	400
101-40-55016-040	Other Supplies & Matls	Awards and Engraving	2,000
101-40-55016-040	Other Supplies & Matls	Business Cards	250
101-40-55016-040	Other Supplies & Matls	DARE Supplies (Balls, T-shirts, Awards)	
101-40-55016-040	Other Supplies & Matls	Ammunition (Perishable Skills Training, Qualification (3x) & SWAT)	20,000
101-40-55016-040	Other Supplies & Matls	A/C Subtotal ->	28,650

Town of Atherton Annual Operating Budget FY 2016-2017
Police - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-40-55018-040	Disaster/Emergency	Supplies, water	10,000
101-40-57004-040	Mach & Equip	Taser Cartridges/Training Rounds (qualify ABAG reimb)	5,000
101-40-57004-040	Mach & Equip	Dispatch headsets + Wireless console	1,000
101-40-57004-040	Mach & Equip	A/C Subtotal ->	6,000
101-40-57006-040	Computer Equip/Software*	Replacement of old computers (leasing Program)	6,353
		Drobo storage devices video system- replace storage appliances	3,000
		Patrol Scheduling Software	1,225
		Lawnet Router	3,500
		Cables/mounting tray/batteries for Repeaters	1,150
		Thumb Printer-Property/Evidence Room	1,200
		A/C Subtotal ->	16,428
		Total Operations	<u>818,797</u>
		Total Police Dept	<u><u>6,781,283</u></u>

Town of Atherton Annual Operating Budget FY 2016-2017
Police - Salaries & Benefits

FTE	Job Class	EE Name	Step 04/30/16	FY 15/16 Salary	FY 16/17 Salary	Post Incet	School Incet	DT Incet	K-9	MC Incet	IT Incet	BL Incet	Total Salary	Uni form	PERS Salary	ER PERS	EE PERS	Def. comp	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (House, ph)	Total			
Police		Dept 40																													
1	Chief of Police	Edwin Flint	D	188,248	188,248								188,248	900	189,148	40,156	-	-	2,743	10,695	1,111	188	192	794	292	7,530	14,400	267,249			
1	Lieutenant	Joe Wade	D	153,622	153,622	3,841							157,462	900	158,362	33,620	-	-	2,296	22,320	1,759	337	192	794	292	6,298	600	226,870			
1	Sergeant (84hrs)	Kockler, Anthony	D+7.5%	127,356	127,989	9,599							137,588	900	138,488	29,401	-	-	2,008	22,320	1,759	337		794	108	12,383		207,598			
1	Sergeant (84hrs)	Mills, Brad	C/D+7.5%	127,356	127,989	9,599							137,588	900	138,488	29,401	-	-	2,008	22,320	1,759	337		794	108	12,383		207,598			
1	Sergeant (84hrs)	Hall, Sherman	D+7.5%+5%	127,356	127,989	9,599					6,399	2,400	146,388	900	147,288	31,269	-	-	2,136	22,320	1,759	337		794	108	13,175		219,185			
1	Sergeant (84hrs)	Guardocci, Alfredo	D+7.5%+5%	127,356	127,989	9,599		6,399	-			2,400	146,388	900	147,288	31,269	-	-	2,136	22,320	1,759	337		794	108	13,175		219,185			
1	Sergeant (84hrs)	Cusseau, Lamont	D+7.5%	127,356	127,989	9,599							137,588	900	138,488	29,401	-	-	2,008	22,320	1,759	337		794	108	12,383		207,598			
1	Officer (84hrs)	Vacant	D	106,265	106,794								106,794	900	107,694	22,863	-	-	1,562	10,695	1,111	188		785	108	9,611		154,618			
1	Officer (84hrs)	Bollandorf, Jason	D+7.5%	106,265	106,794	8,010							114,804	900	115,704	24,564	-	-	1,678	22,320	1,759	337		794	108	10,332		177,595			
1	Officer (84hrs) *	Boyle, Terrence (*)	D+7.5%+5%	106,265	106,794	8,010					5,340		120,143	900	121,043	15,404	-	-	1,755	14,138	1,759	337		794	108	10,813		166,151			
1	Officer (84hrs) *	Carpenter, Todd (*)	D+7.5%	106,265	106,794	8,010					5,340		120,143	900	121,043	15,404	-	-	1,755	14,138	1,759	337		794	108	10,813		166,151			
1	Officer (84hrs)	Dunphy, Don	D+5%	106,265	106,794	5,340							112,134	900	113,034	23,997	-	-	1,639	22,320	1,759	337		794	108	10,092		174,079			
1	Officer (84hrs) *	Gatto, Joshua (*)	B/C	100,092	104,675								104,675	900	105,575	13,420	-	-	1,531	17,507	1,111	188		769	108	9,421		149,631			
1	Officer (84hrs)	Gomez, David	D+5%	106,265	106,794						5,340		112,134	900	113,034	23,997	-	-	1,639	22,320	1,759	337		794	108	10,092		174,080			
1	Officer (84hrs)	Larson, Daniel	C/D+5%	103,750	102,980		5,149						108,129	900	109,029	23,147	-	-	1,581	17,507	1,111	188		794	108	9,732		163,197			
1	Officer (84hrs)	Pronski, Krystal	D+5%	106,265	106,794						5,340		112,134	900	113,034	23,997	-	-	1,639	17,507	1,759	337		794	108	10,092		169,267			
1	Officer (84hrs)	Marks, Tim	D+7.5%+5%	106,265	106,794	8,010						5,340	120,144	900	121,044	25,698	-	-	1,755	22,320	1,759	337		794	108	10,813		184,627			
1	Officer (84hrs)	Metzger, Dave	D+7.5%+5%	106,265	106,794	8,010		5,340					120,144	900	121,044	25,698	-	-	1,755	14,138	1,759	337		794	108	10,813		176,445			
1	Officer (84hrs) *	Rickel, Jeffery (*)	D+7.5%	106,265	106,794	8,010							114,804	900	115,704	14,719	-	-	1,678	22,320	1,759	337		794	108	10,332		167,751			
1	Officer (84hrs)	Vacant	D	106,265	106,794	8,010							114,804	900	115,704	24,564	-	-	1,678	22,320	1,759	337		794	108	10,332		177,595			
1	Officer (84hrs)	Matt Barrera	A/B	95,258	99,691								99,691	900	100,591	21,355	-	-	1,459	17,507	1,759	337		733	108	8,972		152,821			
21	TOT Sworn		FTE 21	2,446,663	2,463,898	113,243	5,149	11,739	10,679	16,019	6,399	4,800	2,631,927	18,900	2,650,827	523,345	-	-	38,437	401,665	34,346	6,477	384	16,579	2,645	219,588	15,000	3,909,292			
Dispatch																															
1	Dispatcher	Mattes, John	D	79,644	81,240	4,062							85,302	675	85,977	7,785	-	1,706	1,247	22,320	1,759	337		627	108	3,412		125,278			
1	Dispatcher	Miller, Janelle	D	79,644	81,240	4,062							85,302	675	85,977	7,785	-	1,706	1,247	10,695	1,759	188		627	108	3,412		113,505			
1	Dispatcher	Gutierrez, Antoinette	D	79,644	81,240	8,124							89,364	675	90,039	8,153	-	1,787	1,306	22,320	1,759	337		657	108	3,575		130,040			
1	Dispatcher *	Basurto, Christine (*)	C/D	76,621	78,016								78,016	675	78,691	5,407	-	1,560	1,141	5,348	671	130		573	108	3,121		96,750			
1	Dispatcher	Sharon Koehler	C/D	73,335	81,240	4,062							85,302	675	85,977	5,911	-	1,706	1,247	22,320	1,759	337		627	108	3,412		123,404			
5	TOT Dispatch		FTE 5	388,889	402,977	20,310	-	-	-	-	-	-	423,287	3,375	426,662	35,042	-	8,466	6,187	83,001	7,707	1,328	-	3,111	542	16,931	-	588,977			
Admin - Civilian																															
1	Exec Assistant	Frew, Jennifer	D	86,519	86,532								86,532		86,532	7,835	-	-	1,255	14,138	1,847	337	192	636	108	3,461		116,342			
1	CSO/Dispatcher	Johnson, Erica	D	69,924	70,273								70,273	675	70,948	6,424	-	1,405	1,029	10,695	1,847	337		517	108	2,811		96,121			
1	CSO/CodeEnforce	Diaz, Monica	A/B-BL	68,197	73,425							2,400	75,825	675	76,500	6,927	-	1,517	1,109	10,695	1,167	188		557	108	3,033		101,801			
3	TOT Admin		FTE 3	224,639	230,230	-	-	-	-	-	-	2,400	232,630	1,350	233,980	21,187	-	2,922	3,393	35,528	4,861	861	192	1,710	325	9,305	-	314,265			
Less: Salaries Charged to COPS Grant													(100,000)															(100,000)			
27	Total Police Dept		FTE 29	3,060,191	3,097,105	133,553	5,149	11,739	10,679	16,019	6,399	7,200	3,187,845	23,625	3,211,470	579,573	-	11,388	48,016	520,194	46,914	8,666	576	21,400	3,513	245,825	15,000	4,712,534			

Section B

General Fund

General Fund 101 Public Work Dept. (D50-59)

Goals | Mission Budget 2016-2017

- Begin conversion and replacement of existing Series Street lights to improve safety and reliability of street light system
- Continue implementation of Park Master plan by accomplishing items from the 5 year priority list
- Maintain average PCI street rating at or above 75 for the entire street network and to increase minimum PCI of all streets to 50
- Protect and maintain Town's heritage trees and urban forest character
- Implement drainage improvement projects as identified in the Town Master Drainage study. Prioritizing projects that will improve intersection drainage and will minimize localized flooding issues
- Implement projects that will improve safety, connectivity and awareness on major bike corridors accessing schools and parks
- Create a system to preserve and maintain the public right of way to allow for safe travel and use for all modes of transportation, vehicular, pedestrian and bicycle

Section B

General Fund

General Fund 101 Public Work Dept. (D50-59)

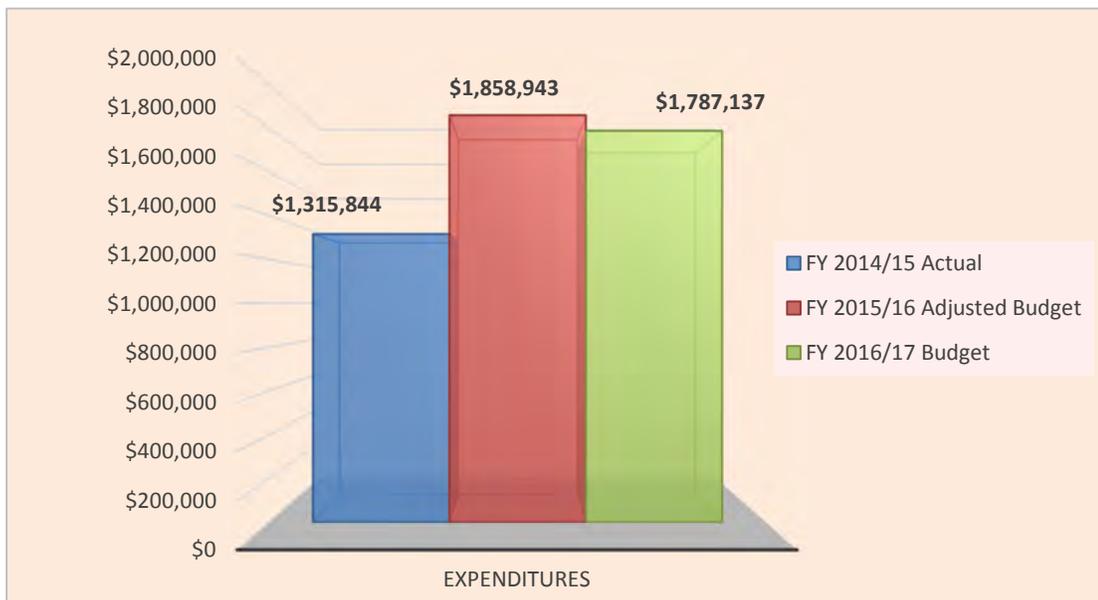
Department 50-59 Public Works Department is responsible for the overall planning, maintenance, operation and improvement of public infrastructure, including streets, storm drainage, parks and all Town owned buildings and facilities. The Department also provides engineering services and project management for a majority of the Town's annual Capital Improvement Program. It reviews and processes encroachment permits for work done in the City right-of-way by private contractors and utility companies. The divisions of the department include engineering, streets maintenance, park maintenance, park programs, and building. Also includes the Town Arborist which under general direction plans, organizes, oversees, coordinates, reviews and enforces Town ordinances regarding heritage trees and landscape screening.

Annual Fiscal Impact **\$1,787,137**

Employee Public Works Superintendent (1), Associate Engineer (0.5), Office Specialist (.5) Arborist allocated within DPW/Building/Planning Contract: Public Works Director (1), Engineer (2)

Three-year Summary

Year	FY 2014/15 Actual	FY 2015/16 Budget	FY 2016/17 Budget
Amount	1,315,844	1,858,943	1,787,137





Town of Atherton
 Annual Operating Budget FY 2016-17
 DPW 50-59 Budget - Summary

Category	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
Salaries & Wages	75,650	121,209	121,209	120,494
EE Benefits	163,826	220,848	220,848	232,220
Professional Svs	725,723	869,133	886,909	886,358
General Operations	272,584	397,550	422,750	419,550
Other Services/Exp.	27,462	33,400	32,698	33,100
Supplies & Materials	22,033	73,250	71,250	73,750
Capital Outlay	28,566	104,077	103,280	21,665
DPW Total	1,315,844	1,819,467	1,858,943	1,787,137

Town of Atherton Annual Operating Budget FY 2016-2017
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
Salaries & Wages	50001	Regular Salaries	235,001	280,036	280,036	279,329
Salaries & Wages	50013	EE Benefits Earned	2,327	2,850	2,850	2,843
Salaries & Wages	50015	Salary Allocated to CIP	(161,678)	(161,678)	(161,678)	(161,678)
EE Benefits	51001	Medicare Insurance	3,379	4,133	4,133	4,123
EE Benefits	51003	PERS Retire Contr - ER	27,554	25,209	25,209	25,746
EE Benefits	51007	STD Life	403	499	499	499
EE Benefits	51008	Health Insurance-Active	44,270	49,207	49,207	49,207
EE Benefits	51009	Health Insurance-Retirees	70,815	78,557	78,557	80,320
EE Benefits	51010	Dental Insurance	3,370	3,874	3,874	3,874
EE Benefits	51011	Vision Insurance	602	876	876	876
EE Benefits	51013	Workers Compensation	9,268	11,393	11,393	11,373
EE Benefits	51014	Life & ADD Insurance	309	445	445	445
EE Benefits	51015	LTD Insurance	1,514	1,858	1,858	1,854
EE Benefits	51016	Unemployment Insurance	2,342	2,850	2,850	2,843
EE Benefits	51018	Uniforms	-	-	-	-
EE Benefits	51xxx	Unfunded Liabilities-Misc	-	41,946	41,946	51,058
Total Salaries & Benefits			239,476	342,057	342,057	352,714
Professional Svs	52010 (50)	Contract Engineering	4,945	50,000	50,000	50,000
Professional Svs	52017	Technical Services	6,645	30,000	31,039	25,000
Professional Svs	52025	Contract Public Works Director	175,095	174,000	174,000	187,000
Professional Svs	52030 (58)	Contract Park Event Svs	59,380	60,000	76,737	69,225
Professional Svs	52031	Contract DPW Maint Serv	479,658	555,133	555,133	555,133
General Operations	53001	Vehicle Repair & Maint	1,407	3,200	3,200	3,200
General Operations	53002	Equipment Repair & Maint	4,933	11,400	11,400	11,400
General Operations	53003	Building Security	6,030	7,400	6,100	6,250
General Operations	53004	Facility Repair & Maint	23,592	18,600	24,600	20,600
General Operations	53006	Electrical Repair & Maint	-	15,000	19,800	12,000
General Operations	53008	Contract Custodial Services	21,083	35,000	33,000	38,500
General Operations	53009	Contract Tree Maintenance	52,348	82,500	82,500	82,500
General Operations	53010	Street Sweeping	13,427	15,000	15,000	15,000
General Operations	53012	Traffic Signal Repair & Maint	4,798	15,000	15,000	15,000
General Operations	53013	Street Light Repair & Maint	29,270	60,000	60,000	60,000
General Operations	53014	Utilities -Electricity	72,359	68,800	71,800	72,800
General Operations	53015	Utilities - Gas	2,532	3,700	4,400	3,700
General Operations	53016	Utilities - Water	12,320	15,600	21,000	20,900
General Operations	53017	Utilities - Sewer	5,388	8,600	15,100	14,300
General Operations	53018	Utilities - Telephone	2,448	2,700	2,496	2,700

Town of Atherton Annual Operating Budget FY 2016-2017
DPW - Summary By Account 50-59

Category	Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
General Operations	53024	Advertising/Publishing	4,126	3,600	3,600	4,000
General Operations	53029	Contract Inspection & Testing	835	9,200	9,004	8,950
General Operations	53030(58)	Credit Card Merchant Fees	2,999	2,500	5,000	5,000
General Operations	53033	Rent - Mach & Equipment	566	2,500	2,500	2,500
General Operations	53034	Rent - Facilities	624	3,250	3,250	3,250
General Operations	53502	Computer Services Charg	-	-	-	-
General Operations	53503	Equip Replace Charges	11,500	14,000	14,000	32,500
Other Services/Exp.	54003	Conferences	15,500	18,000	17,298	2,000
Other Services/Exp.	54004	Training & Workshops	3,183	3,900	3,875	3,800
Other Services/Exp.	54007	Membership/Dues	8,492	10,300	10,425	10,600
Other Services/Exp.	54010	Other Contract Services	287	1,200	1,100	1,200
Supplies & Materials	55001	Pesticides & Fertilizer	1,393	17,000	17,000	17,500
Supplies & Materials	55002	Office Supplies	2,036	1,750	1,750	2,000
Supplies & Materials	55006	Safety Supplies & Matls	469	1,500	1,500	1,500
Supplies & Materials	55008	Misc. Computer Software	1,620	8,200	8,200	13,200
Supplies & Materials	55009	Misc. Computer Supplies	-	1,450	950	1,050
Supplies & Materials	55010	Custodial Supplies	-	800	800	800
Supplies & Materials	55011	Landscape Supplies	11,800	23,000	23,000	23,000
Supplies & Materials	55012	Construction Matls	1,355	8,500	6,600	5,750
Supplies & Materials	55014	Minor Tools & Equip	576	450	850	750
Supplies & Materials	55015	Gas & Oil	2,785	4,700	4,700	3,500
Supplies & Materials	55016	Other Supplies & Matls	-	300	300	300
Supplies & Materials	55017	Postage	-	400	400	400
Supplies & Materials	55018	Disaster Preparedness	-	5,200	5,200	4,000
Capital Outlay	57002	Building Improvements	24,949	90,000	90,000	10,000
Capital Outlay	57004	Machinery & Equipment	823	8,500	6,500	6,000
Capital Outlay	57006	Computer Equip/Software	2,435	2,077	3,280	2,165
Capital Outlay	57007	Office Machines & Furn	359	3,500	3,500	3,500
Total Operations			1,076,368	1,477,410	1,516,886	1,434,423
Total DPW			1,315,844	1,819,467	1,858,943	1,787,137

Town of Atherton Annual Operating Budget FY 2016-2017
DPW - Engineering By Account

Category	Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017	(Decrease) Over Prior Year Budget
Salaries & Wages	101-50-50001-050	Regular Salaries	97,143	139,772	139,772	139,265	(508)
Salaries & Wages	101-50-50013-050	EE Benefits Earned	955	1,448	1,448	1,443	(5)
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	1,396	2,099	2,099	2,092	(7)
EE Benefits	101-50-51003-050	PERS Retire Contr - ER	11,302	12,804	12,804	13,063	260
EE Benefits	101-50-51007-050	STD Insurance	211	307	307	307	-
EE Benefits	101-50-51008-050	Health Insurance-Active	21,974	26,888	26,888	26,888	0
EE Benefits	101-50-51009-050	Health Insurance-Retirees	18,176	20,148	20,148	21,923	1,775
EE Benefits	101-50-51010-050	Dental Insurance	1,611	2,027	2,027	2,027	0
EE Benefits	101-50-51011-050	Vision Insurance	282	539	539	539	0
EE Benefits	101-50-51013-050	Workers Compensation	3,830	5,791	5,791	5,771	(20)
EE Benefits	101-50-51014-050	Life & ADD Insurance	150	235	235	235	0
EE Benefits	101-50-51015-050	LTD Insurance	712	1,064	1,064	1,060	(4)
EE Benefits	101-50-51016-050	Unemployment Insurance	969	1,448	1,448	1,443	(5)
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	-	13,550	13,550	16,493	2,943
Total Salaries & Benefits			108,292	177,701	177,701	182,129	4,428
Professional Svs	101-50-52010-050	Contract Engineering	4,945	50,000	50,000	50,000	-
Professional Svs	101-50-52017-050	Technical Services	6,645	30,000	31,039	25,000	(6,039)
Professional Svs	101-50-52025-050	Contract Public Works Director	174,000	174,000	174,000	187,000	13,000
General Operations	101-50-53001-050	Vehicle Repair & Maint	-	2,700	2,700	2,700	-
General Operations	101-50-53002-050	Equipment Repair & Maint	418	1,400	1,400	1,400	-
General Operations	101-50-53014-050	Utilities - Electricity	547	800	800	800	-
General Operations	101-50-53015-050	Utilities - Gas	216	500	500	500	-
General Operations	101-50-53016-050	Utilities - Water	269	100	500	400	(100)
General Operations	101-50-53018-050	Utilities - Telephone	6	600	200	200	-
General Operations	101-50-53024-050	Advertising/Publishing	4,126	3,600	3,600	4,000	400
General Operations	101-50-53029-050	Contract Inspection & Testing	110	5,000	5,000	5,000	-
General Operations	101-50-53033-050	Rent - Mach & Equipment	624	3,000	3,000	3,000	-
General Operations	101-50-53503-050	Equip Replace Charges	3,000	5,000	5,000	8,000	3,000

Town of Atherton Annual Operating Budget FY 2016-2017
DPW - Engineering By Account

Category	Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017	(Decrease) Over Prior Year Budget
Other Services/Exp.	101-50-54003-050	Conferences	-	2,500	1,798	2,000	202
Other Services/Exp.	101-50-54004-050	Training & Workshops	2,250	2,700	2,700	2,700	-
Other Services/Exp.	101-50-54007-050	Membership/Dues	8,492	10,000	10,000	10,000	-
Other Services/Exp.	101-50-54010-050	Other Contract Services	71	600	600	600	-
Supplies & Materials	101-50-55002-050	Office Supplies	2,036	1,500	1,500	1,750	250
Supplies & Materials	101-50-55006-050	Safety Supplies & Matls	189	750	750	750	-
Supplies & Materials	101-50-55008-050	Misc. Computer Software	1,620	7,550	7,550	11,300	3,750
Supplies & Materials	101-50-55009-050	Misc. Computer Supplies	-	1,200	700	800	100
Supplies & Materials	101-50-55012-050	Construction Matls	2	2,500	2,100	750	(1,350)
Supplies & Materials	101-50-55014-050	Minor Tools & Equip	239	200	600	500	(100)
Supplies & Materials	101-50-55015-050	Gas & Oil	281	1,000	1,000	500	(500)
Supplies & Materials	101-50-55017-050	Postage	-	400	400	400	-
Capital Outlay	101-50-57006-050	Computer Equip/Software	541	596	1,798	683	(1,115)
Capital Outlay	101-50-57007-050	Office Machines & Furn	359	3,000	3,000	3,000	-
							-
		Total Operations	210,986	311,196	312,234	323,733	11,499
							-
		Total DPW Engineering	319,278	488,896	489,935	505,862	15,927

Town of Atherton Annual Operating Budget FY 2016-2017
DPW Engineering - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-50-50001-050	Regular Salaries	Salaries - two full-time staff 50-60% each or 1.1 FTE	144,265
101-50-50001-050	Regular Salaries	Salaries - Arborist Service Planning	(5,000)
101-50-50013-050	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	1,443
101-50-50015-050	Salary Allocated to CIP	Salaries charged to CIP projects or Gas Tax	(50,418)
101-50-51001-050	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	2,092
101-50-51003-050	PERS Retire Contr - ER	Employer contribution for employee pension	13,063
101-50-51007-050	STD Life	Short-term disability premium to The Cities Group	307
101-50-51008-050	Health Insurance-Active	Health plan coverage - Cafeteria Plan	26,888
101-50-51009-050	Retiree health pay-as-you go	Retiree health Pay-as-you-go	21,923
101-50-51009-050	Retiree health GASB45	GASB 45 annual required contribution	21,923
101-50-51010-050	Dental Insurance	Delta Dental Plan premium	2,027
101-50-51011-050	Vision Insurance	Vision service plan premium	539
101-50-51013-050	Workers Compensation	Worker's Compensation charged to Department	5,771
101-50-51014-050	Life & ADD Insurance	Premium to The Cities Group	235
101-50-51015-050	LTD Insurance	Long-term disability premium to The Cities Group	1,060
101-50-51016-050	Unemployment Insurance	Self-funded unemployment based on 1% of salaries	1,443
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc	16,493
Total Salaries & Benefits			182,129
101-50-52010-050	Contract Engineering	Contract Professional Services (Traffic Study, GIS and etc)	50,000
101-50-52017-050	Technical Services	GIS - upgrades	25,000
101-50-52025-050	Contract Public Works Director	Professional Engineering and Management Services	187,000

Town of Atherton Annual Operating Budget FY 2016-2017
DPW Engineering - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-50-53001-050	Vehicle Repair & Maint	Inspector's Vehicle	2,700
101-50-53002-050	Equipment Repair & Maint	Copier maintenance, drafting and survey equipment	1,400
101-50-53014-050	Utilities - Electricity	PG&E	800
101-50-53015-050	Utilities - Gas	ABAG gas	500
101-50-53016-050	Utilities - Water	Calwater	400
101-50-53017-050	Utilities - Sewer		
101-50-53018-050	Utilities - Telephone	Cellular Phones	200
101-50-53024-050	Advertising/Publishing	Vendor bid advertising	4,000
101-50-53029-050	Contract Inspection & Testing	Traffic count	5,000
101-50-53033-050	Rent - Mach & Equipment	Copier Lease	3,000
101-50-53503-050	Equip Replace Charges	Contribution to Town wide fund for replacement of vehicles and equipment	8,000
101-50-54003-050	Conferences	ISA annual conference - Arborist	2,000
101-50-54004-050	Training & Workshops	Training seminars and courses for staff: Storm Water Quality (NPDES), SWPPP, GIS/AutoCAD, ITS, Asphalt Institute, Misc Engineering, Arborist workshop	2,700
101-50-54007-050	Membership Dues	Membership/Dues 1) ASCE \$265 2) APWA \$165 3) State PE \$125 4) NPDES (CA water quality control) \$7035 5) Hazardous materials annual permit 2@\$636 (93 Stationline and 89 Ashfield) 6) Annual Inspection 99 Station Line \$662 7) Arborist \$800	10,000
101-50-54010-050	Other Contract Services	San Mateo County Health (NPDES)	600
101-50-55002-050	Office Supplies	General office supplies, paper, pens, staples, paper clips, coffee, etc.	1,750
101-50-55006-050	Safety Supplies & Matls	Vests, hats, glasses, boots, etc.	750

Town of Atherton Annual Operating Budget FY 2016-2017
DPW Engineering - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-50-55008-050	Misc. Computer Software	Annual License for Programs: 1. CADD Licenses (AutoCAD and Microstation) - 2 licenses @\$2,500 2. ARC GIS Licenses (2)) - 2 licenses @\$1250 3 GIS update/upgrade - \$3800	11,300
101-50-55009-050	Misc. Computer Supplies	Plotter and printer ink/cartridges and paper, plus	800
101-50-55012-050	Construction Mats	Construction materials	750
101-50-55014-050	Minor Tools & Equip	Engineering tools costing less than \$100	500
101-50-55015-050	Gas & Oil	Inspector's Vehicle	500
101-50-55017-050	Postage	postage	400
101-50-57006-050	Computer Equip/Software	Computer lease Program	683
101-50-57007-050	Office Machines & Furn	Equipment replacement charge	3,000
Total Operations			<u>323,733</u>
Total DPW - Engineering			<u><u>505,862</u></u>

Town of Atherton Annual Operating Budget FY 2016-2017
DPW - Street By Account

Category	Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
Salaries & Wages	101-53-50001-053	Regular Salaries	68,929	70,132	70,132	70,032
Salaries & Wages	101-53-50013-053	EE Benefits Earned	686	701	701	700
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	991	1,017	1,017	1,015
EE Benefits	101-53-51003-053	PERS Retire Contr - ER	8,126	6,202	6,202	6,341
EE Benefits	101-53-51007-053	STD Insurance	96	96	96	96
EE Benefits	101-53-51008-053	Health Insurance - Active	11,148	11,160	11,160	11,160
EE Benefits	101-53-51009-053	Health Insurance - Retirees	45,419	49,855	49,855	49,848
EE Benefits	101-53-51010-053	Dental Insurance	879	923	923	923
EE Benefits	101-53-51011-053	Vision Insurance	160	168	168	168
EE Benefits	101-53-51013-053	Workers Compensation	2,719	2,801	2,801	2,801
EE Benefits	101-53-51014-053	Life & ADD Insurance	80	105	105	105
EE Benefits	101-53-51015-053	LTD Insurance	401	397	397	397
EE Benefits	101-53-51016-053	Unemployment Insurance	686	701	701	700
EE Benefits	101-53-51018-053	Uniforms	-	-	-	-
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	-	17,770	17,770	21,630
Total Salaries & Benefits			29,062	50,770	50,770	54,658
Professional Svs	101-53-52031-053	Contract DPW Maint Serv	252,042	276,407	276,407	276,407
General Operations	101-53-53001-053	Vehicle Repair & Maint	60	500	500	500
General Operations	101-53-53002-053	Equipment Repair & Maint	1,747	2,000	2,000	2,000
General Operations	101-53-53003-053	Building Security	1,279	2,000	500	500
General Operations	101-53-53004-053	Facility Repair & Maint	10,149	3,000	9,000	5,000
General Operations	101-53-53006-053	Electrical Repair & Maint	-	5,000	2,000	2,000
General Operations	101-53-53008-053	Contract Custodial Services	-	3,000	3,000	3,300
General Operations	101-53-53009-053	Tree Maintenance	38,123	70,000	70,000	70,000
General Operations	101-53-53010-053	Street Sweeping	13,427	15,000	15,000	15,000
General Operations	101-53-53012-053	Traffic Signal Repair & Maint	4,798	15,000	15,000	15,000
General Operations	101-53-53013-053	Street Light Repair & Maint	29,270	60,000	60,000	60,000
General Operations	101-53-53014-053	Utilities - Electricity	59,809	55,000	55,000	58,000

Town of Atherton Annual Operating Budget FY 2016-2017
DPW - Street By Account

Category	Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
General Operations	101-53-53015-053	Utilities - Gas	429	800	800	800
General Operations	101-53-53016-053	Utilities - Water	7,915	12,500	12,500	12,500
General Operations	101-53-53017-053	Utilities - Sewer	-	300	300	-
General Operations	101-53-53018-053	Utilities - Telephone	306	-	196	300
General Operations	101-53-53029-053	Contract Inspection & Testing	-	1,000	804	750
General Operations	101-53-53033-053	Rent - Mach & Equipment	-	1,000	1,000	1,000
General Operations	101-53-53034-053	Rent - Facilities	-	250	250	250
General Operations	101-53-53503-053	Equip Replace Charges	8,500	9,000	9,000	9,000
Other Services/Exp.	101-53-54004-053	Training & Workshops	933	1,200	1,175	1,100
Other Services/Exp.	101-53-54007-053	Membership/Dues	-	300	425	600
Other Services/Exp.	101-53-54010-053	Other Contract Services	216	600	500	600
Supplies & Materials	101-53-55002-053	Office Supplies	-	250	250	250
Supplies & Materials	101-53-55006-053	Safety Supplies & Matls	280	500	500	500
Supplies & Materials	101-53-55008-053	Misc. Computer Software	-	400	400	400
Supplies & Materials	101-53-55009-053	Misc. Computer Supplies	-	250	250	250
Supplies & Materials	101-53-55011-053	Landscape Supplies	1,006	2,500	2,500	2,500
Supplies & Materials	101-53-55012-053	Construction Matls	153	3,000	1,500	2,000
Supplies & Materials	101-53-55014-053	Minor Tools & Equip	337	250	250	250
Supplies & Materials	101-53-55015-053	Gas & Oil	1,275	2,200	2,200	1,500
Supplies & Materials	101-53-55016-053	Other Supplies & Matls	-	300	300	300
Supplies & Materials	101-53-55018-053	Emergency/Disaster Preparedness	-	5,200	5,200	4,000
Capital Outlay	101-53-57004-053	Machinery & Equipment	-	1,000	1,000	1,000
Capital Outlay	101-53-57006-053	Computer Equip/Software	1,142	886	886	886
Capital Outlay	101-53-57007-053	Office Machines & Furn	-	500	500	500
Total Operations			433,196	551,093	551,093	548,943
Total DPW Street Maint			462,257	601,863	601,863	603,601

Town of Atherton Annual Operating Budget FY 2016-2017
DPW Street - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-53-50001-053	Regular Salaries	Salaries - one full-time staff 50% or 0.5 FTE	70,032
101-53-50013-053	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	700
101-53-50015-053	Salary Allocated to CIP/Gas Tax	Salaries charged to CIP projects or Gas Tax	(111,260)
101-53-51001-053	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	1,015
101-53-51003-053	PERS Retire Contr - ER	Employer contribution for employee pension	6,341
101-53-51007-053	STD Insurance	Short-term disability premium to The Cities Group	96
101-53-51008-053	Health Insurance - Active	Health plan coverage - Cafeteria Plan	11,160
101-53-51009-053	Health Insurance - Retirees	Retiree health Pay-as-you-go	49,848
101-53-51009-053	Health Insurance - GASB45	Retiree health GASB45	49,848
101-53-51010-053	Dental Insurance	Delta Dental Plan premium	923
101-53-51011-053	Vision Insurance	Vision service plan premium	168
101-53-51013-053	Workers Compensation	Worker's Compensation charged to Department	2,801
101-53-51014-053	Life & ADD Insurance	Premium to The Cities Group	105
101-53-51015-053	LTD Insurance	Long-term disability premium to The Cities Group	397
101-53-51016-053	Unemployment Insurance	Self-funded unemployment	700
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc	21,630
Total Salaries & Benefits			54,658
101-53-52031-053	Contract DPW Maint Serv	Portion of MCE contract	276,407
101-53-53001-053	Vehicle Repair & Maint	Fleet trucks, dump truck	500
101-53-53002-053	Equipment Repair & Maint	Backhoe and small equip repair	2,000
101-53-53003-053	Building Security	Doors, locks etc	500
101-53-53004-053	Facility Repair & Maint	Fencing, guardrail, storm drain slip lining	5,000
101-53-53006-053	Electrical Repair & Maint	Outdoor electrical issues	2,000
101-53-53007-053	Roof Repair & Maint		
101-53-53008-053	Contract Custodial Services	Custodial Services	3,300

Town of Atherton Annual Operating Budget FY 2016-2017
DPW Street - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-53-53009-053	Tree Maintenance	R/W - tree contract for summer/fall trim, winter storm damage repair, spring trim	70,000
101-53-53010-053	Street Sweeping	Monthly/storm sweeping	15,000
101-53-53012-053	Traffic Signal Repair & Maint	Signals (3) and in-roadway lighted crosswalks (2) monthly maintenance and needed repairs	15,000
101-53-53013-053	Street Light Repair & Maint	R/W street lights, paintings, poles and renumbering	60,000
101-53-53014-053	Utilities - Electricity	PG&E	58,000
101-53-53015-053	Utilities - Gas	ABAG gas	800
101-53-53016-053	Utilities - Water	Cal water	12,500
101-53-53017-053	Utilities - Sewer	SM County	-
101-53-53018-053	Utilities - Telephone	Cellular Phones	300
101-53-53029-053	Contract Inspection & Testing	Storm drain videos	750
101-53-53033-053	Rent - Mach & Equipment	Specialized equipment	1,000
101-53-53034-053	Rent - Facilities	Temporary rental	250
101-53-53503-053	Equip Replace Charges	Transfer for future replacement of vehicles & equipment backhoe	9,000
101-53-54004-053	Training & Workshops	Training seminars and arborist continue education	1,100
101-53-54007-053	Membership/Dues	Professional memberships: MSA, APWA, and etc	600
101-53-54010-053	Other Contract Services	Backflow preventer testing	600
101-53-55002-053	Office Supplies	General office supplies, paper, pens, staples, paper clips, coffee, etc.	250
101-53-55006-053	Safety Supplies & Matls	Vests, hats, glasses, rubber boots, chaps, jackets, etc. Expect additional stock necessary for Sheriffs work program personnel.	500
101-53-55008-053	Misc. Computer Software	Cost of Upgrades to License and Programs: Rainmaster irrigation controller	400
101-53-55009-053	Misc. Computer Supplies	Minor supplies (keyboards, mice, flash drives, etc.)	250
101-53-55011-053	Landscape Supplies	Replacement plant material for R/W and trees; fertilizers, mulch, tree stakes, etc.	2,500

Town of Atherton Annual Operating Budget FY 2016-2017
DPW Street - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-53-55012-053	Construction Matls	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.	2,000
101-53-55014-053	Minor Tools & Equip	Replace broken/worn out hand tools costing \$100 or less (shovels, rakes, hammers, brooms, etc.)	250
101-53-55015-053	Gas & Oil	For department fleet vehicles and equipment	1,500
101-53-55016-053	Other Supplies & Matls	Misc. supplies	300
101-53-55018-053	Emergency/Disaster Preparedness	Emergency equipment supplies updates	4,000
101-53-57004-053	Machinery & Equipment	Purchase & replace chainsaw, blower, power shear	1,000
101-53-57006-053	Computer Equip/Software	Computer lease program	886
101-53-57007-053	Office Machines & Furn	Replace damaged machines or furniture; upgrade based on ergonomic review, i.e., chairs	500
Total Operations			<u>548,943</u>
Total DPW - Street Maintenance			<u><u>603,601</u></u>

Town of Atherton Annual Operating Budget FY 2016-2017
DPW - Park Maint. By Account

Category	Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
Salaries & Wages	101-57-50001-057	Regular Salaries	27,572	28,053	28,053	28,013
Salaries & Wages	101-57-50013-057	EE Benefits Earned	275	281	281	280
EE Benefits	101-57-51001-057	Medicare Insurance	397	407	407	406
EE Benefits	101-57-51003-057	PERS Retire Contr - ER	3,250	2,481	2,481	2,537
EE Benefits	101-57-51007-057	STD Insurance	38	38	38	38
EE Benefits	101-57-51008-057	Health Insurance - Active	4,459	4,464	4,464	4,464
EE Benefits	101-57-51009-057	Health Insurance - Retirees	3,516	4,166	4,166	4,164
EE Benefits	101-57-51010-057	Dental Insurance	352	369	369	369
EE Benefits	101-57-51011-057	Vision Insurance	64	67	67	67
EE Benefits	101-57-51013-057	Workers Compensation	1,088	1,121	1,121	1,121
EE Benefits	101-57-51014-057	Life & ADD Insurance	32	42	42	42
EE Benefits	101-57-51015-057	LTD Insurance	160	159	159	159
EE Benefits	101-57-51016-057	Unemployment Insurance	275	281	281	280
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	-	3,823	3,823	4,653
Total Salaries & Benefits			41,477	45,751	45,751	46,594
Professional Svs	101-57-52017-057	Technical Services	1,095	-	-	-
Professional Svs	101-57-52031-057	Contract DPW Maint Serv	182,950	218,726	218,726	218,726
General Operations	101-57-53001-057	Vehicle Repair & Maint	1,347	-	-	-
General Operations	101-57-53002-057	Equipment Repair & Maint	2,769	3,000	3,000	3,000
General Operations	101-57-53003-057	Building Security	188	400	600	750
General Operations	101-57-53004-057	Facility Repair & Maint	11,374	7,500	7,500	7,500
General Operations	101-57-53006-057	Electrical Repair & Maint	-	10,000	17,800	10,000
General Operations	101-57-53008-057	Contract Custodial Services	6,816	9,000	9,000	9,900
General Operations	101-57-53009-057	Tree Maintenance	14,225	12,500	12,500	12,500
General Operations	101-57-53014-057	Utilities - Electricity	4,570	5,000	8,000	6,000
General Operations	101-57-53015-057	Utilities - Gas	836	500	1,200	500
General Operations	101-57-53017-057	Utilities - Sewer	1,732	3,000	5,500	5,000
General Operations	101-57-53029-057	Contract Inspection & Testing	600	1,700	1,700	1,700

Town of Atherton Annual Operating Budget FY 2016-2017
DPW - Park Maint. By Account

Category	Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
General Operations	101-57-53033-057	Rent - Mach & Equipment	566	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	585	2,000	2,000	2,500
Supplies & Materials	101-57-55008-057	Misc. Computer Software	-	250	250	1,500
Supplies & Materials	101-57-55011-057	Landscape Supplies	10,794	20,000	20,000	20,000
Supplies & Materials	101-57-55012-057	Construction Matls	633	1,000	1,000	1,000
Capital Outlay	101-57-57002-057	Building Improvements	24,949	90,000	90,000	10,000
Total Operations			269,029	389,076	403,276	315,076
Total DPW Park Maintenance			310,506	434,827	449,027	361,670

Town of Atherton Annual Operating Budget FY 2016-2017
DPW Park Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-57-50001-057	Regular Salaries	Salaries - one full-time staff 20% or 0.2 FTE	28,013
101-57-50013-057	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	280
101-57-51001-057	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	406
101-57-51003-057	PERS Retire Contr - ER	Employer contribution for employee pension	2,537
101-57-51007-057	STD Insurance	Short-term disability premium to The Cities Group	38
101-57-51008-057	Health Insurance - Active	Health plan coverage - Cafeteria Plan	4,464
101-57-51009-057	Health Insurance - Retirees	Retiree health Pay-as-you-go	4,164
101-57-51009-057	Health Insurance - GASB45	Retiree health GASB45	4,164
101-57-51010-057	Dental Insurance	Teamster Dental Plan premium	369
101-57-51011-057	Vision Insurance	Vision service plan premium	67
101-57-51013-057	Workers Compensation	Worker's Compensation charged to Department	1,121
101-57-51014-057	Life & ADD Insurance	Premium to The Cities Group	42
101-57-51015-057	LTD Insurance	Long-term disability premium to The Cities Group	159
101-57-51016-057	Unemployment Insurance	Self-funded unemployment	280
101-57-51018-057	Uniforms	Per MOU	
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc	4,653
Total Salaries & Benefits			46,594
101-57-52031-057	Contract DPW Maint Serv	Portion of MCE contract, head gardener, 7 days coverage	218,726
101-57-53002-057	Equipment Repair & Maint	Tractor, small equipment repairs (blowers, weed eaters, chainsaws, etc.)	3,000
101-57-53003-057	Building Security	Lock repair and replacement	750
101-57-53004-057	Facility Repair & Maint	Minor repairs around park grounds	7,500
101-57-53006-057	Electrical Repair & Maint	Defer maint. electrical repairs park	10,000

Town of Atherton Annual Operating Budget FY 2016-2017
 DPW Park Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-57-53008-057	Contract Custodial Services	Cleaning of restrooms at park	9,900
101-57-53009-057	Tree Maintenance	Contract tree maintenance	12,500
101-57-53014-057	Utilities - Electricity	PG&E	6,000
101-57-53015-057	Utilities - Gas	ABAG gas	500
101-57-53017-057	Utilities - Sewer	County of San Mateo	5,000
101-57-53029-057	Contract Inspection & Testing	Playground, fire extinguishers, sprinklers, pumps, well water, soil tests, etc.	1,700
101-57-53033-057	Rent - Mach & Equipment	Tempoary restroom	1,500
101-57-53503-057	Equip Replace Charges	For future replacement of vehicles & equipment tractor, gator	3,000
101-57-54010-057	Other Contract Services	Bee removal, plumbing, carpet repair	2,500
101-57-55008-057	Misc. Computer Software	Cost of Upgrades License and Programs; Rainmaster Irrigation controllers	1,500
101-57-55011-057	Landscape Supplies	Replacement plant material for the park; fertilizers, mulch, tree stakes, etc.	20,000
101-57-55012-057	Construction Matls	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.	1,000
101-57-57002-057	Building Improvements	Interiors and exteriors park building	10,000
Total Operations			315,076
Total DPW - Park Maintenance			361,670

Town of Atherton Annual Operating Budget FY 2016-2017
DPW - Park Program By Account

Category	Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 20016-2017
Salaries & Wages	101-58-50001-058	Regular Salaries	27,572	28,053	28,053	28,013
Salaries & Wages	101-58-50006-058	Overtime	-	-	-	-
Salaries & Wages	101-58-50013-058	EE Benefits Earned	274	281	281	280
EE Benefits	101-58-51001-058	Medicare Insurance	396	407	407	406
EE Benefits	101-58-51003-058	PERS Retire Contr - ER	3,251	2,481	2,481	2,537
EE Benefits	101-58-51007-058	STD Insurance	38	38	38	38
EE Benefits	101-58-51008-058	Health Insurance - Active	4,459	4,464	4,464	4,464
EE Benefits	101-58-51009-058	Health Insurance - Retiree	3,704	4,388	4,388	4,386
EE Benefits	101-58-51010-058	Dental Insurance	352	369	369	369
EE Benefits	101-58-51011-058	Vision Insurance	64	67	67	67
EE Benefits	101-58-51013-058	Workers Compensation	1,088	1,121	1,121	1,121
EE Benefits	101-58-51014-058	Life & ADD Insurance	32	42	42	42
EE Benefits	101-58-51015-058	LTD Insurance	160	159	159	159
EE Benefits	101-58-51016-058	Unemployment Insurance	274	281	281	280
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	-	6,804	6,804	8,282
Total Salaries & Benefits			41,665	48,954	48,954	50,444
Professional Svs	101-58-52030-058	Contract Park Event Svs	59,380	60,000	76,737	69,225
Professional Svs	101-58-52031-058	Contract DPW Maint Serv	5,794	5,000	5,000	5,000
General Operations	101-58-53004-058	Facility Repair & Maint	210	2,100	2,100	2,100
General Operations	101-58-53014-058	Utilities - Electricity	7,433	7,500	7,500	7,500
General Operations	101-58-53015-058	Utilities - Gas	1,050	1,200	1,200	1,200
General Operations	101-58-53016-058	Utilities - Water	4,136	3,000	8,000	8,000
General Operations	101-58-53018-058	Utilities - Telephone	2,136	2,100	2,100	2,200
General Operations	101-58-53030-058	Credit Card Merchant Fees	2,999	2,500	5,000	5,000
Supplies & Materials	101-58-54010-058	Other Contract Services	600	-	-	-
Supplies & Materials	101-58-55010-058	Custodial Supplies	-	800	800	800
Supplies & Materials	101-58-55011-058	Landscape Supplies	-	500	500	500
Supplies & Materials	101-58-55012-058	Construction Mats	108	500	500	500
Capital Outlay	101-58-57004-058	Machinery & Equipment	823	2,500	2,500	2,000

Town of Atherton Annual Operating Budget FY 2016-2017
 DPW - Park Program By Account

Category	Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 20016-2017
Capital Outlay	101-58-57006-058	Computer Equip/Software	752	596	596	596
Total Operations			85,420	88,296	112,533	104,621
Total DPW Park Programs			127,084	137,250	161,487	155,065

Town of Atherton Annual Operating Budget FY 2016-2017
DPW Park Program - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-58-50001-058	Regular Salaries	Salaries - one full-time staff 20% or 0.2 FTE	28,013
101-58-50013-058	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	280
101-58-51001-058	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	406
101-58-51003-058	PERS Retire Contr - ER	Employer contribution for employee pension	2,537
101-58-51007-058	STD Insurance	Short-term disability premium to The Cities Group	38
101-58-51008-058	Health Insurance - Active	Health plan coverage - Cafeteria Plan	4,464
101-58-51009-058	Health Insurance - Retiree	Retiree health Pay-as-you-go	4,386
101-58-51009-058	Health Insurance - GASB45	Retiree health GASB45	4,386
101-58-51010-058	Dental Insurance	Delta Dental Plan premium	369
101-58-51011-058	Vision Insurance	Vision service plan premium	67
101-58-51013-058	Workers Compensation	Worker's Compensation charged to Department	1,121
101-58-51014-058	Life & ADD Insurance	Premium to The Cities Group	42
101-58-51015-058	LTD Insurance	Long-term disability premium to The Cities Group	159
101-58-51016-058	Unemployment Insurance	Self-funded unemployment	280
101-xx-51xxx-Misc	Unfunded Liabilities-Misc	Unfunded Liabilities-Misc	8,282
Total Salaries & Benefits			50,444
101-58-52030-058	Contract Park Event Svs	Park events services and additional services	69,225
101-58-52031-058	Contract DPW Maint Serv	MCE services for park program	5,000
101-58-53004-058	Facility Repair & Maint	Carpet cleaning, Sound system repairs	2,100
101-58-53014-058	Utilities - Electricity	PG&E	7,500
101-58-53015-058	Utilities - Gas	ABAG gas	1,200
101-58-53016-058	Utilities - Water	Calwater	8,000
101-58-53018-058	Utilities - Telephone	Phone & Internet	2,200
101-58-53030-058	Credit Card Merchant Fees	For processing of credit card transactions	5,000

Town of Atherton Annual Operating Budget FY 2016-2017
DPW Park Program - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-58-55010-058	Custodial Supplies	Supplies used in the operation or routine maintenance of the park event buildings including: restroom and kitchen	800
101-58-55011-058	Landscape Supplies	Replacement plant material for the park event areas; fertilizers, mulch, tree stakes, etc.	500
101-58-55012-058	Construction Matls	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.	500
101-58-57004-058	Machinery & Equipment	Commercial Vacuum Cleaner	2,000
101-58-57006-058	Computer Equip/Software	Computer lease program	596
Total Operations			104,621
Total DPW - Park Programs			155,065

Town of Atherton - Park Expenditure and Revenue Summary
Park Maintenance (Dept #57) - Park Programs (Dept #58) - Tennis Fund (Fund 105)

Fiscal Year 2016-17

Expenditures

Tennis - Fund 105

Description	Actual	Revised Budget	Actual	Recommended Budget	% of Budget
	2014-15	2015-2016	2015-16	2016-2017	
Salaries & Benefits		0			83.33%
Professional Services	5,848	6,000	3,306	6,000	55%
Operation and Maintenance	2,010	28,500	29,163	13,000	102%
TOTAL TENNIS PROGRAM EXPENDITURES	7,858	34,500	32,469	19,000	94%

Park Maintenance - Dept 57

Description	Actual	Revised Budget	Actual	Recommended Budget	% of Budget
	2014-15	2015-2016	2015-16	2016-2017	
Salaries & Benefits	41,477	45,751	38,724	46,594	85%
Professional Services	184,045	218,726	126,890	218,726	58%
Operation and Maintenance	60,036	94,550	47,039	86,350	50%
Capital Outlay	24,949	90,000	73,356	10,000	82%
TOTAL PARK MAINTENANCE EXPENDITURES	310,506	449,027	286,010	361,670	64%

Park Programs - Dept 58

Description	Actual	Revised Budget	Actual	Recommended Budget	% of Budget
	2014-15	2015-2016	2015-16	2016-2017	
Salaries & Benefits	41,665	48,954	41,765	50,444	85%
Professional Services	65,173	76,737	53,223	69,225	69%
Operation and Maintenance	20,247	35,796	21,724	35,396	61%
Capital Outlay					
TOTAL PARK PROGRAMS EXPENDITURES	127,084	161,487	116,712	155,065	72%

TOTAL PARK MAINTENANCE & PROGRAM EXPENSES	445,448	645,014	435,191	535,735	67%
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Revenues

Program Revenue Description	Actual	Revised Budget	Actual	Recommended Budget	% of Budget
	2014-15	2015-2016	2015-16	2016-2017	
Social Fees	57,284	47,000	49,198	55,500	105%
Weddings	26,100	30,000	7,300	20,000	24%
Meeting Fees	34,050	23,000	36,600	48,000	159%
Class Fees	17,148	20,966	26,328	33,826	126%
Misc. Use Fee					
Park Day Use Fee	13,175	13,133	8,250	13,396	63%
Park Admin Fee 30%-Non-Resident	28,935	17,000	21,315	24,251	125%
Park Admin Fee 15%-Resident	1,305	1,200	2,914	2,050	243%
PARK PROGRAM REVENUE	177,997	152,299	151,904	197,023	100%

PROPERTY RENTAL REVENUE (PLAYSCHOOL)	78,118	78,118	65,098	78,118	83%
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Tennis Fund Revenue	67,038	46,500	50,030	46,500	108%
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Interest	330	200	199	200	
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Transfers from General Fund					
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TENNIS FUND REVENUE	67,368	46,700	50,228	46,700	108%
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TOTAL PARK PROGRAM & TENNIS REVENUE	323,482	277,117	267,231	321,841	96%
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Excess /(Deficiency)	(121,965)	(367,897)	(167,960)	(213,894)	
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COST RECOVERY	72.62%	42.96%	61.41%	60.07%	
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Town of Atherton Annual Operating Budget FY 2016-2017
DPW - Building Maint. By Account

Category	Account	Description	Acutal 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
Salaries & Wages	101-59-50001-059	Regular Salaries	13,786	14,026	14,026	14,006
Salaries & Wages	101-59-50013-059	EE Benefits Earned	137	140	140	140
EE Benefits	101-59-51001-059	Medicare Insurance	198	203	203	203
EE Benefits	101-59-51003-059	PERS Retire Contr - ER	1,625	1,240	1,240	1,268
EE Benefits	101-59-51007-059	STD Insurance	19	19	19	19
EE Benefits	101-59-51008-059	Health Insurance - Active	2,230	2,232	2,232	2,232
EE Benefits	101-59-51010-059	Dental Insurance	176	185	185	185
EE Benefits	101-59-51011-059	Vision Insurance	32	34	34	34
EE Benefits	101-59-51013-059	Workers Compensation	544	560	560	560
EE Benefits	101-59-51014-059	Life & ADD Insurance	16	21	21	21
EE Benefits	101-59-51015-059	LTD Insurance	80	79	79	79
EE Benefits	101-59-51016-059	Unemployment Insurance	137	140	140	140
Total Salaries & Benefits			18,981	18,881	18,881	18,888
Professional Svs	101-59-52031-059	Contract DPW Maint Serv	38,872	55,000	55,000	55,000
General Operations	101-59-53002-059	Equipment Repair & Maint	-	5,000	5,000	5,000
General Operations	101-59-53003-059	Building Security	4,562	5,000	5,000	5,000
General Operations	101-59-53004-059	Facility Repair & Maint	1,858	6,000	6,000	6,000
General Operations	101-59-53008-059	Contract Custodial Services	14,267	23,000	21,000	25,300
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	3,656	5,300	9,300	9,300
General Operations	101-59-53029-059	Contract Inspection & Testing	125	1,500	1,500	1,500
Other Services/Exp.	101-59-53503-059	Equip Replace Charges	12,500	12,500	12,500	12,500
Supplies & Materials	101-59-54010-059	Other Contract Services	208	15,000	15,000	15,000
Supplies & Materials	101-59-55006-059	Safety Supplies & Matls	-	250	250	250
Supplies & Materials	101-59-55012-059	Construction Matls	460	1,500	1,500	1,500

Town of Atherton Annual Operating Budget FY 2016-2017
 DPW - Building Maint. By Account

Category	Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
Supplies & Materials	101-59-55015-059	Gas & Oil	1,229	1,500	1,500	1,500
Capital Outlay	101-59-57004-059	Machinery & Equipment	-	5,000	3,000	3,000
Total Operations			77,737	137,750	137,750	142,050
Total DPW Bldg Maint			96,718	156,631	156,631	160,938

Town of Atherton Annual Operating Budget FY 2016-2017
DPW Building Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-59-50001-059	Regular Salaries	Salaries - one full-time staff scheduled 10% or 0.1 FTE	14,006
101-59-50013-059	EE Benefits Earned	1% contribution for vac, sick, comp, & holiday pay	140
101-59-51001-059	Medicare Insurance	Medicare is paid on all salaries at a rate of 1.45%	203
101-59-51003-059	PERS Retire Contr - ER	Employer contribution for employee pension	1,268
101-59-51007-059	STD Insurance	Short-term disability premium to The Cities Group	19
101-59-51008-059	Health Insurance - Active	Health plan coverage -Cafeteria Plan	2,232
101-59-51010-059	Dental Insurance	Delta Dental Plan premium	185
101-59-51011-059	Vision Insurance	Vision service plan premium	34
101-59-51013-059	Workers Compensation	Worker's Compensation charged to Department	560
101-59-51014-059	Life & ADD Insurance	Premium to The Cities Group	21
101-59-51015-059	LTD Insurance	Long-term disability premium to The Cities Group	79
101-59-51016-059	Unemployment Insurance	Self-funded unemployment based on 1% of salaries	140
Total Salaries and Benefits			18,888
101-59-52031-059	Contract DPW Maint Serv	Portion of MCE contract	55,000
101-59-53002-059	Equipment Repair & Maint	Routine building repairs	5,000
101-59-53003-059	Building Security	Gates, fences, doors, locks, for all bldgs	5,000
101-59-53004-059	Facility Repair & Maint	Elevator, carpet cleaning, carpentry, electrical, plumbing	6,000
101-59-53008-059	Contract Custodial Services	All DPW custodial now covered in building maintenance	25,300
101-59-53014-059	Utilities - Electricity	Electricity	500
101-59-53015-059	Utilities - Gas	ABAG gas	700
101-59-53017-059	Utilities - Sewer	County of San Mateo	9,300

Town of Atherton Annual Operating Budget FY 2016-2017
 DPW Building Maint. - Budget Object Details

Account No.	Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
101-59-53029-059	Contract Inspection & Testing	Comprehensive inspections (3); fire extinguishers, elevator	1,500
101-59-53503-059	Equip Replace Charges	Generators	12,500
101-59-54010-059	Other Contract Services	Facility related maint. and repairs	15,000
101-59-55006-059	Safety Supplies & Matls	First Aid kit replenishment	250
101-59-55012-059	Construction Matls	Materials and parts used to build or repair things, including lumber, nails, concrete, asphalt, rock, irrigation parts, etc.	1,500
101-59-55015-059	Gas & Oil	Generators	1,500
101-59-57004-059	Machinery & Equipment	Replacement of broken machinery/equipment	3,000
Total Operations			142,050
Total DPW - Building Maintenance			160,938

Town of Atherton Annual Operating Budget FY 2016-2017

Public Work - Salaries & Benefits

FTE	Job Class	Step 04/30/15	2015 Salary	2016 Salary	Uniform	PERS Salary	ER PERS	EE PERS	Def. comp	Med Tax	Health	Dental	Vision	STD	LTD	Life & ADD	Workers' Comp	Allow (Ph. Etc)	Total
<u>DPW - Engineering 50</u>																			
0.6	Associate Engineer (0.6)	D	62,458	63,707		63,707	5,769	-	-	924	13,392	1,108	202	115	468	126	2,548	360	88,719
0.5	Office Specialist (0.5)	D	33,029	30,813		30,813	2,790	-	-	447	8,753	583	168	96	226	54	1,233		45,164
0.5	Town Arborist	A/B	88,104	49,745		49,745	4,504	-	-	721	4,743	336	168	96	366	54	1,990	300	63,023
	FTE	1.6	95,486	144,265	-	144,265	13,063	-	-	2,092	26,888	2,027	539	307	1,060	235	5,771	660	196,906
<u>DPW - Street Maint 53</u>																			
0.5	PW Superintendent (0.5)	D	68,659	70,032		70,032	6,341	-	-	1,015	11,160	923	168	96	397	105	2,801	300	93,340
	FTE	0.5	68,659	70,032	-	70,032	6,341	-	-	1,015	11,160	923	168	96	397	105	2,801	300	93,340
<u>DPW - Parks Maint 57</u>																			
0.2	PW Superintendent (0.2)	D	27,464	28,013		28,013	2,537	-	-	406	4,464	369	67	38	159	42	1,121	120	37,336
	FTE	0.2	27,464	28,013	-	28,013	2,537	-	-	406	4,464	369	67	38	159	42	1,121	120	37,336
<u>DPW - Park Program 58</u>																			
0.2	PW Superintendent (0.2)	D	27,464	28,013		28,013	2,537	-	-	406	4,464	369	67	38	159	42	1,121	120	37,336
	FTE	0.2	27,464	28,013	-	28,013	2,537	-	-	406	4,464	369	67	38	159	42	1,121	120	37,336
<u>DPW - Building Maint 59</u>																			
0.1	PW Superintendent (0.1)	D	13,732	14,006		14,006	1,268	-	-	203	2,232	185	34	19	79	21	560	60	18,668
	FTE	0.1	13,732	14,006	-	14,006	1,268	-	-	203	2,232	185	34	19	79	21	560	60	18,668
2.60	Total DPW FTE	2.6	232,804	284,329		284,329	25,746	-	-	4,123	49,207	3,874	876	499	1,854	445	11,373	1,260	383,586
<u>Summary</u>																			
1.00	DPW Superintendent	D	137,318	140,064	200	140,064	12,683	-	-	2,031	22,320	1,847	337	192	794	210	5,603	600	186,680
1.00	Associate Engineer	D	104,096	106,178		106,178	9,614	-	-	1,540	22,320	1,847	337	192	780	210	4,247	600	147,865
1.00	Office Specialist	D	66,057	61,626		61,626	5,580	-	-	894	17,507	1,167	337	192	453	108	2,465		90,328
1.00	Town Arborist	A/B	88,104	99,490		99,490	9,009	-	-	1,443	9,485	671	337	192	731	108	3,980	600	126,046
			395,575	407,358		407,358	36,886	-	-	5,907	71,631	5,532	1,347	768	2,759	638	16,294	1,800	550,920

Section C

Special Revenue Fund

Tennis Fund, COPS Grant, Library Fund and Evan Creative Design

Budget 2016-2017

The Special Revenue Funds are used to account for revenues derived from specific sources, which are usually required by law or administrative regulation to be accounted for in a separate fund and restricted to expenditures for specific purposes. Special Revenue funds account for and report the proceeds of revenue sources that are restricted or committed to specific purposes. Special revenue funds include the Tennis, COPS Grant, Library, and Evan Creative Design.

Section C

Special Revenue Fund

Tennis Fund 105

Budget 2016-2017

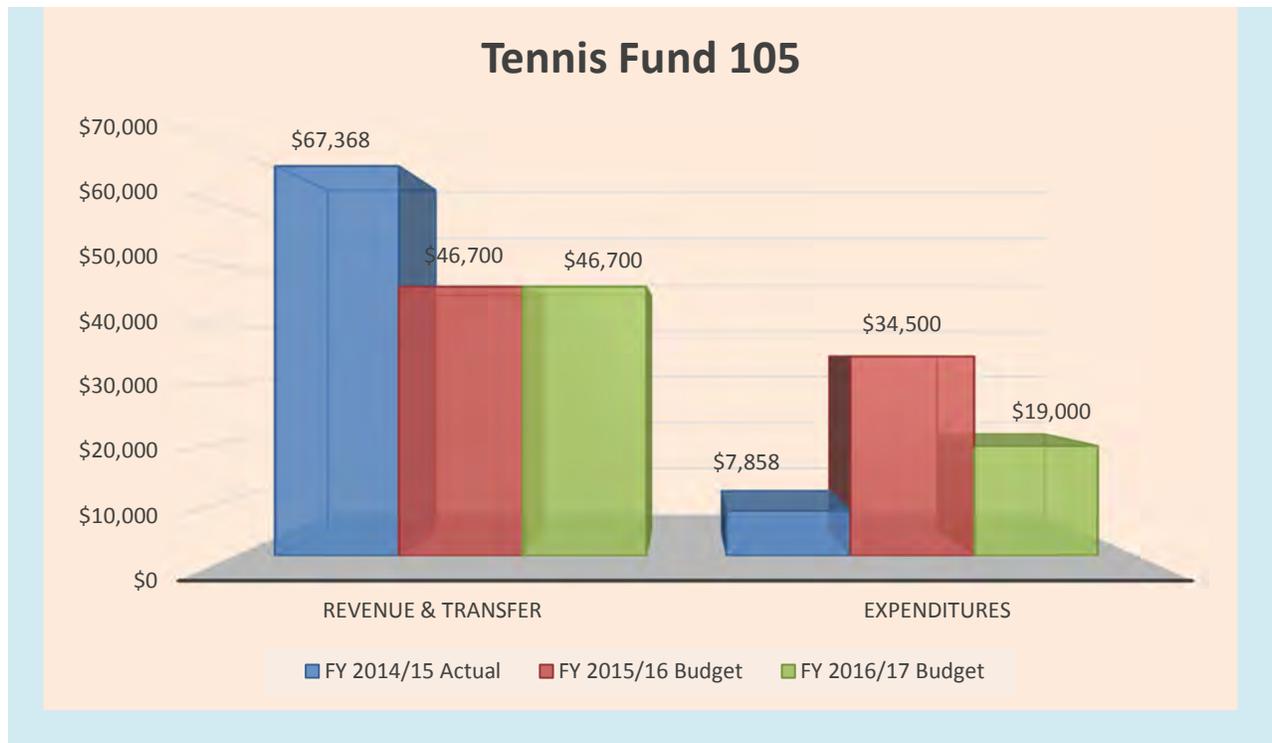
Tennis Fund 105

This fund is strictly for the maintenance and operations of the Town Tennis Program. There are six (6) tennis courts available that could benefit private and commercial uses. In October FY 2014/15, the Town entered into an agreement with Player Capital for Tennis Facility Management Services to take over the Town's current tennis programs. The agreement calls for an annual contribution to the Town of \$40,000. This agreement is believed to suit the needs of the community and provides additional revenue to the Park. Other revenue to the Fund is the purchase of Tennis keys for use of the tennis courts. In FY 2015/16 Player Capital contributed \$15,000 for maintenance of the Tennis courts.

Annual Fiscal Impact \$19,000
Employee No employees

Three-year Summary

Category Details	FY 2014/15 Actual	FY 2015/16 Budget	FY 2016/17 Budget
Beg. Fund Balance	17,640	77,150	89,350
Revenue & Transfer	67,368	46,700	46,700
Expenditures	7,858	34,500	19,000
Net Assets(Deficit)	77,150	89,350	117,050



Town of Atherton Annual Operating Budget FY 2016-2017
Special Revenue Fund
Tennis Fund 105

Account	Description	Actual 2014-15	Adopted Budget 2015-2016	Recomm Budget 2016-2017
105-00-47027-058	Tennis Classes	33,533	40,000	40,000
105-00-47026-058	Tennis Keys	6,005	6,500	6,500
105-00-48001-058	Interest Income	330	200	200
105-00-48501-000	Donation & contributions	27,500		
Total Revenues		67,368	46,700	46,700
105-58-52031-000	Contract Maint Services	5,848	6,000	6,000
105-58-53003-000	Building Security	893	1,500	2,000
105-58-53004-000	Facility Repair & Maint	-	26,000	10,000
105-58-55012-000	Construction Materials	1,117	1,000	1,000
Total Operations		7,858	34,500	19,000
Total Expenditures		7,858	34,500	19,000
Excess (Deficiency) of Rev Over Exp		59,511	12,200	27,700
Contribution from MALL Player Capital contract				
Beginning Fund Balance		17,640	77,151	89,351
Ending Fund Balance		77,151	89,351	117,051

Town of Atherton Annual Operating Budget FY 2016-2017
Internal Service Fund
Tennis Budget Object Details

Fund 105 Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
Contract Maint Service	Portion of MCE contract for cleaning courts	6,000
Building Security	Re-key tennis court gates	2,000
Facility Repair & Maint	Urgent court needs	10,000
Construction Materials	Court patching and painting	1,000
	Total Operations	<u>19,000</u>
	Total Tennis Fund	<u><u>19,000</u></u>

Section C

Special Revenue Fund

COPS Grant 209

Budget 2016-2017

COPS Grant 209

From Department of Justice, COPS stands for Community Oriented Policing Services’ (the COPS Office). The COPS Office was created as a result of the Violent Crime Control and Law Enforcement Act of 1994. As a component of the Department of Justice, the mission of the COPS Office is to advance community policing in jurisdictions of all sizes across the nation. Community policing focuses on crime and social disorder through the delivery of police services that includes aspects of traditional law enforcement, as well as prevention, problem-solving, community engagement, and partnerships.

Annual Fiscal Impact

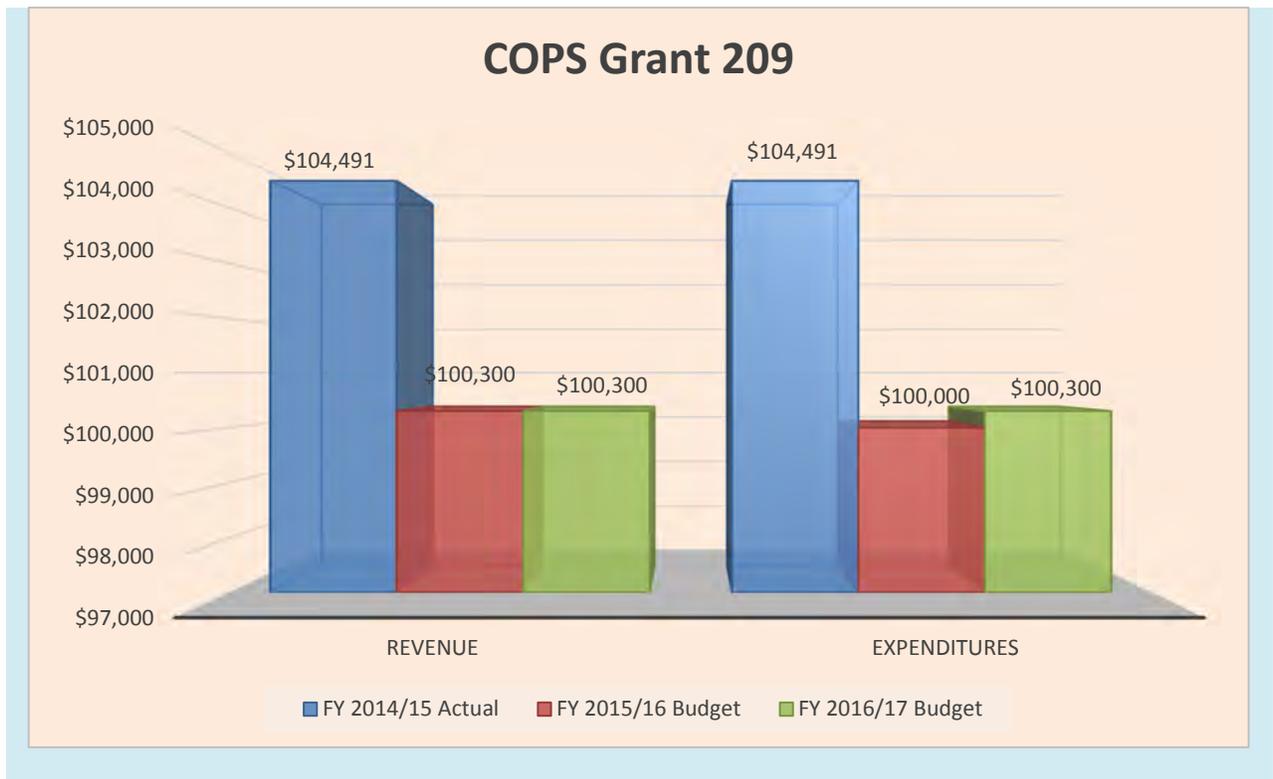
\$100,300

Employee

No employees

Three-year Summary

Category Details	FY 2014/15 Actual	FY 2015/16 Budget	FY 2016/17 Budget
Beg. Fund Balance	151	151	451
Revenue	104,491	100,300	100,300
Expenditures	104,491	100,000	100,300
Net Assets(Deficit)	151	451	451



Town of Atherton Annual Operating Budget FY 2016-2017
Special Revenue Fund
COPS Grant

Account	Description	Actual 2014-15	Adopted Budget 2015-2016	Proposed Budget 2016-2017
209-00-45019-040	Grant	104,306	100,000	100,000
209-00-48001-040	Interest Income	185	300	300
Total Revenue		104,491	100,300	100,300
209-40-50001-040	Salaries related expenditures	104,491	100,000	100,300
Total Expenditure		104,491	100,000	100,300
Excess (Deficiency) of Rev Over Exp			300	-
Beginning Fund Balance		151	151	451
Ending Fund Balance		151	451	451

Town of Atherton Annual Operating Budget FY 2016-2017
Special Revenue Fund
COPS Grant Budget Object Details

Fund 209 Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
Regular Salaries	Portion of Police Officer salary related expenditure funded by COPS Grant	100,000
	Total	<u>100,000</u>

Section C

Special Revenue Fund

Library Fund 213

Budget 2016-2017

Library Fund 213

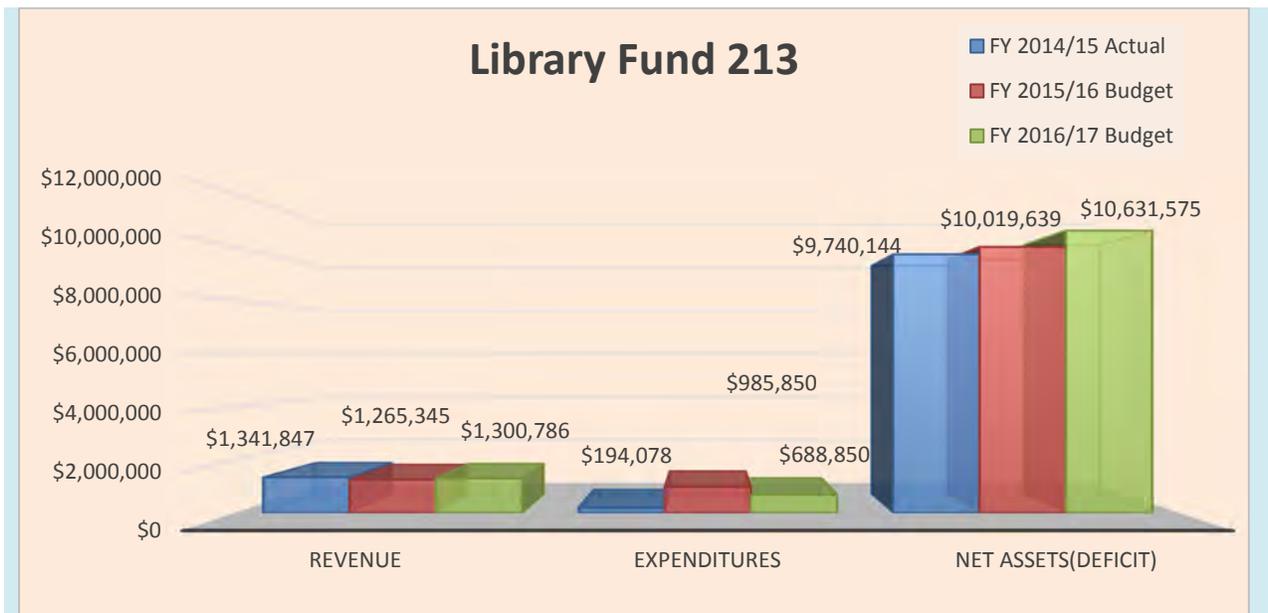
LIBRARY FUND- In 1999 the San Mateo County Library Joint Powers Authority was formed to assist in governing library funds accumulated through Proposition 13 in 1978, which set aside a portion of assessed property values to fund California Libraries. The Town of Atherton Library is part of a JPA. Under the JPA, jurisdictions would be permitted to retain excess funds generated from the local property taxes as long as the basic library services were met. The Atherton Library fund is an accumulation of excess revenue generated over the years. Funds for the Library operation are provided through property taxes that are appropriated from the JPA to the Atherton Library for operation. The San Mateo County operates the daily operation of the Library. Excess (Donor) Funds that result after Atherton’s Library Operation expenses are remitted for dedication to Town Library purposes and capital infrastructure. This Fund is the primary funding source for the planning, design, and construction of the new Atherton Library. The current balance in the Library Fund also includes funds held in the JPA trust. The County JPA requires Town held donor funds be depleted first before funds from JPA Trust are used.

Annual Fiscal Impact **\$688,850**

Employee No Town employees

Three-year Summary

<u>Category Details</u>	<u>FY 2014/15 Actual</u>	<u>FY 2015/16 Budget</u>	<u>FY 2016/17 Budget</u>
Beg. Fund Balance	8,592,376	9,740,145	10,316,640
Revenue	1,341,847	1,265,345	1,300,786
Expenditures	194,078	688,850	688,850
Net Assets(Deficit)	9,740,145	10,316,640	10,928,576



Town of Atherton Annual Operating Budget FY 2016-2017
Special Revenue Fund
Library Fund

Account	Description	Actual Budget 2014-2015	Proposed Budget 2015-2016	Proposed Budget 2016-17
213-00-40001-000	Secured Property Tax	1,275,786	1,215,345	1,250,786
213-00-48001-000	Interest Income	66,061	50,000	50,000
Total Revenues		1,341,847	1,265,345	1,300,786
213-30-52007-000	Other Legal Services		5,000	5,000
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	19,400	21,000	21,000
213-30-53003-000	Building Security		250	250
213-30-53004-000	Facility Repair & Maintenance	232	1,200	1,200
213-30-53008-000	Contract Custodial Services	4,200	7,800	7,800
213-30-53014-000	Utilities - Electricity	8,670	11,000	11,000
213-30-53015-000	Utilities - Gas	594	1,000	1,000
213-30-53016-000	Utilities Water	2,593	5,200	5,200
213-30-53017-000	Utilities - Sewer		-	
213-30-53024-000	Advertising & Noticing	1,230	4,000	4,000
213-30-53036-000	Contract Pesticid & Fertilizer	1,257	1,400	1,400
213-30-54010-000	Other Contract Services	155,903	631,000	631,000
213-30-55016-000	Other Supplies & Materials		-	
Total Operations		194,078	688,850	688,850
Total Expenditures		194,078	688,850	688,850
Excess (Deficiency) of Rev Over Exp		1,147,769	576,495	611,936
Beginning Fund Balance		8,592,376	9,740,144	10,316,639
Ending Fund Balance		9,740,144	10,316,639	10,928,575

Town of Atherton Annual Operating Budget FY 2016-2017
Special Revenue Fund
Library Budget Object Details

Fund 213 Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
Legal Services	Planning & other contract services	5,000
Planning Services	Library allocation portion new Town Center (other contract svcs)	
Environmental Consulting	Services related to library EIR	
Contract Maint Services	MCE contract maint for HVAC, electrical, roof and landscape services, etc.	21,000
Building Security	Misc locks, etc	250
Facility Maint and Repair	Scheduled maint and misc repairs as needed	1,200
Contract Custodial Services	Portion of Town janitorial contract	7,800
Utilities - Electricity	Operating electricity	11,000
Utilities - Gas	Operating gas	1,000
Utilities Water	Operating water	5,200
Utilities - Sewer	Operating sewer	
Advertising & Noticing	Public Notices, mass mailings, bid noticing for new library building	4,000
Contract Pesticid & Fertilizer	Vector control	1,400
Other Contract Services	Library allocation portion new Town Center planning+design	631,000
Other Supplies & Materials		-
	Total Library	<u><u>688,850</u></u>

Section C

Special Revenue Fund

Evan Creative Design 215

Budget 2016-17

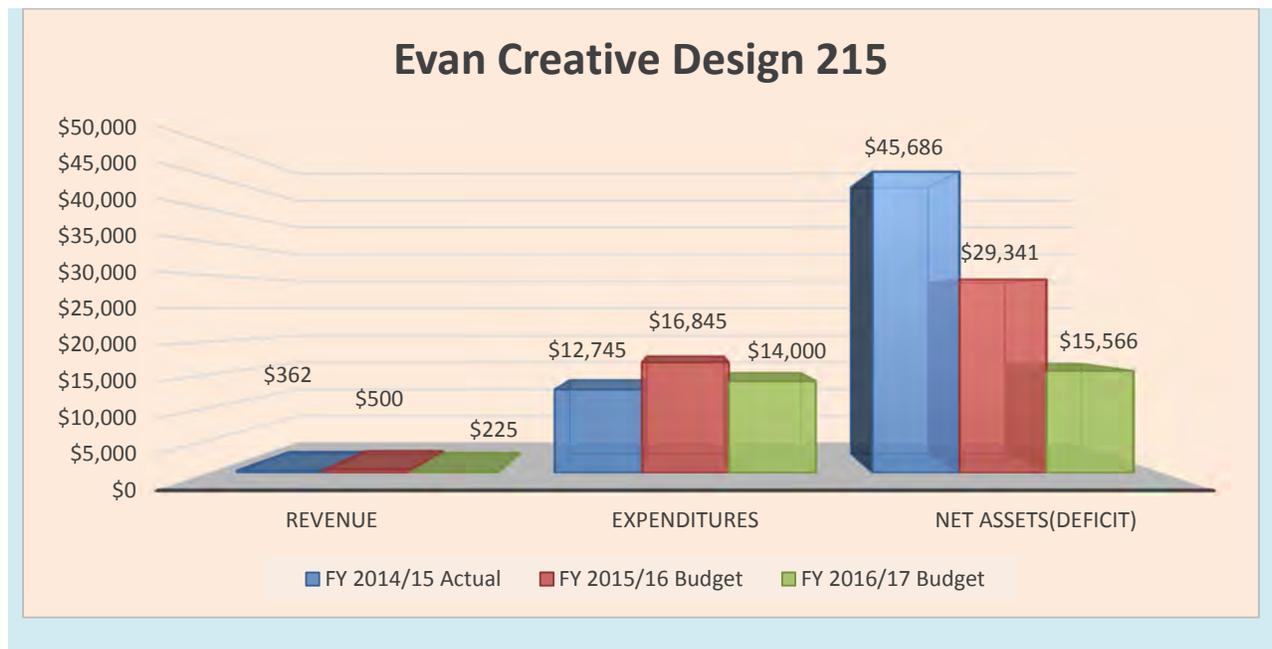
Evan Creative Design 215

The Evan Creative Design Fund is a bequest of Rita-Corbett-Evans to the Town. A Trust was set up to administer the funds. The funds may be used for distinctive art programming, promoting art awareness, enhancing lifelong learning, and recognizing cultural diversity within the community. In previous years, the funds were used by the Atherton Arts Committee. The Atherton Arts Foundation (AAF) is now responsible for arts programming through a budget request to the City Council. At this time the AAF has not submitted a budget request to the Town. Staff put a placeholder of \$14,000 for FY 2016/17 based on prior years in anticipation of a request.

Annual Fiscal Impact	\$14,000
Employee	No employees

Three-year Summary

<u>Category Details</u>	<u>FY 2014/15 Actual</u>	<u>FY 2015/16 Budget</u>	<u>FY 2016/17 Budget</u>
Beg. Fund Balance	58,069	45,686	29,341
Revenue	362	500	225
Expenditures	12,745	16,845	14,000
Net Assets(Deficit)	45,686	29,341	15,566



Town of Atherton Annual Operating Budget FY 2016-2017
Special Revenue Fund
Evan Creative Design Fund

Account	Description	Acutal 2014-2015	Adopted Budget 2015-2016	Proposed Budget 2016-2017
215-00-48001-000	Interest Income	362	500	225
215-00-48501-000	Donations/Contributions			
	Total Revenue	362	500	225
215-30-53024-000	Advertising/Noticing	2,000		
215-30-54007-000	Membership Dues	125		
215-30-54010-000	Other Contract Services	2,500	16,845	14,000
215-30-54019-000	Community Educational Prog.	500		
215-30-54027-000	Sponsorship/Contribution	100		
215-30-55016-000	Other Supplies & Materials	7,220		
215-30-57010-000	Misc. Capital Outlay	300		
	Total Expenditures	12,745	16,845	14,000
	Excess (Deficiency) of Rev Over Exp	(12,383)	(16,345)	(13,775)
	Beginning Fund Balance	58,069	45,686	29,341
	Ending Fund Balance	45,686	29,341	15,566

Town of Atherton Annual Operating Budget FY 2016-2017
Special Revenue Fund
Evan Creative Design Budget Object Details

Fund 215 Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
Other Contract Services	Events and activities planned for FY 2016-17	14,000

Section D

Internal Service Fund

Equipment Replacement, Worker's Comp, General Liability and Employee Benefit

Budget 2016-2017

Internal Service Fund accounts for activities involved in rendering services to departments within the City. Costs of materials and services used are accumulated in these funds and are charged to the user departments as such goods are delivered or services rendered. Such services include the acquisition and replacement of vehicles and equipment, general liability insurance, Workmans' compensation, and other post-employment benefits.

Section D

Internal Service Fund
Equipment Replacement 610
Budget 2016-2017

Equipment Replacement 610

Equipment Replacement fund is created for the timely replacement of Town vehicles and capital equipment. The annual contribution to this fund is through various Town departments whose use of capital equipment is for daily operations. The allocation of costs based on the estimated life of the equipment and estimated purchase costs. Any sale of surplus equipment is credited to this fund

Annual Fiscal Impact	\$284,270
Employee	No employees

Three-year Summary

<u>Category Details</u>	<u>FY 2014/15 Actual</u>	<u>FY 2015/16 Budget</u>	<u>FY 2016/17 Budget</u>
Beg. Fund Balance	738,339	696,193	733,543
Revenue	184,150	122,043	226,420
Expenditures	226,296	84,693	284,270
Net Assets(Deficit)	696,193	733,543	675,693



Town of Atherton Annual Operating Budget FY 2016-2017
Internal Service Fund
Equipment Replacement Budget By Account

Fund 610 Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Recomm Budget 2016-2017
610-00-48001-000	Interest on Investments	2,514	2,800	2,600
610-00-47509-012	Equip Replace Charges - Admin			
610-00-47509-018	Equip Replace Charges - Finance	10,000	10,000	10,000
610-00-47509-025	Equip Replace Charges - Building	56,000	15,700	
610-00-47509-040	Equip Replace Charges - Police	87,343	64,043	181,320
610-00-47509-050	Equip Replace Charges - DPW Engineering	3,000	5,000	8,000
610-00-47509-053	Equip Replace Charges - DPW Street Maint	8,500	9,000	9,000
610-00-47509-057	Equip Replace Charges - DPW Park Maint	3,000	3,000	3,000
610-00-47509-059	Equip Replace Charges - Building Maint	12,500	12,500	12,500
610-00-48004-000	Sale of Property	1,293	-	
	Total Revenues	<u>184,150</u>	<u>122,043</u>	<u>226,420</u>
	Depreciation			
610-18-57006-018	Computer Software	13,463	4,950	4,950
610-25-57006-025	Computer Software	54,500	15,700	-
610-12-57007-012	Office Equip		-	
610-40-57004-040	Machinery & Equipment	65,919	64,043	76,320
610-40-57005-040	Vehicles & Accessories	92,414	-	105,000
610-50-57004-040	Machinery & Equipment			60,000
610-50-57005-050	Vehicles & Accessories		-	38,000
	Total Expenditures	<u>226,296</u>	<u>84,693</u>	<u>284,270</u>
	Excess (Deficiency) of Revenues Over Expenditures	(42,146)	37,350	(57,850)
	Beginning Net Asset (Deficit)	<u>738,339</u>	<u>696,193</u>	<u>733,543</u>
	Ending Net Asset (Deficit)	<u><u>696,193</u></u>	<u><u>733,543</u></u>	<u><u>675,693</u></u>

Town of Atherton Annual Operating Budget FY 2016-2017
Internal Service Fund
Equipment Replacement Budget Object Details

Fund 610 Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
Vehicle Expense	Public Works Vehicle Replacement	38,000
Vehicle Expense	Police Vehicle Replacement	105,000
Machine & Equip	See Police Department Supplemental Requests	76,320
Machine & Equip	Purchase/lease a new generator	60,000
Computer Software	Upgrade Trakit Building Dept	
Computer Software	Upgrade SpringBrook	4,950
	Total	284,270

Town of Atherton Annual Operating Budget FY 2016-2017
Supplemental Budget Request - Poilce Department

<u>Description</u>	<u>Amount</u>	<u>Note</u>
<u>Request #1</u> Defibrillators -14	20,000	Equipment Replacement
<u>Request #2</u> VieVue Camera	19,800	Equipment Replacement
<u>Request #3</u> Replace Motorola Digitac Voter to Raytheon JPS Vc	16,500	Equipment Replacement
<u>Request #4</u> Replace Master III repeater with Motorola MTR3000/new IMD	12,100	Equipment Replacement
<u>Request #5</u> (9) Mobile Broadband Routers	7,920	Equipment Replacement
Total Cost to Equipment Replacement Fund	76,320	

Section D

Internal Service Fund

Worker's Comp 614

Budget 2016-2017

Workers' Compensation 614

Workers' compensation fund activity is for the cost and expense of Town claims for Worker's compensation. Risk pool insurer for the Town is Cities Group. Also within this Fund is the Risk management for safety training, educational materials and other accident prevention activities. The Town has an unfunded Worker's Compensation reserve based on its experience modifier. Cities Group requires the Town to increase its annual contribution.

Annual Fiscal Impact

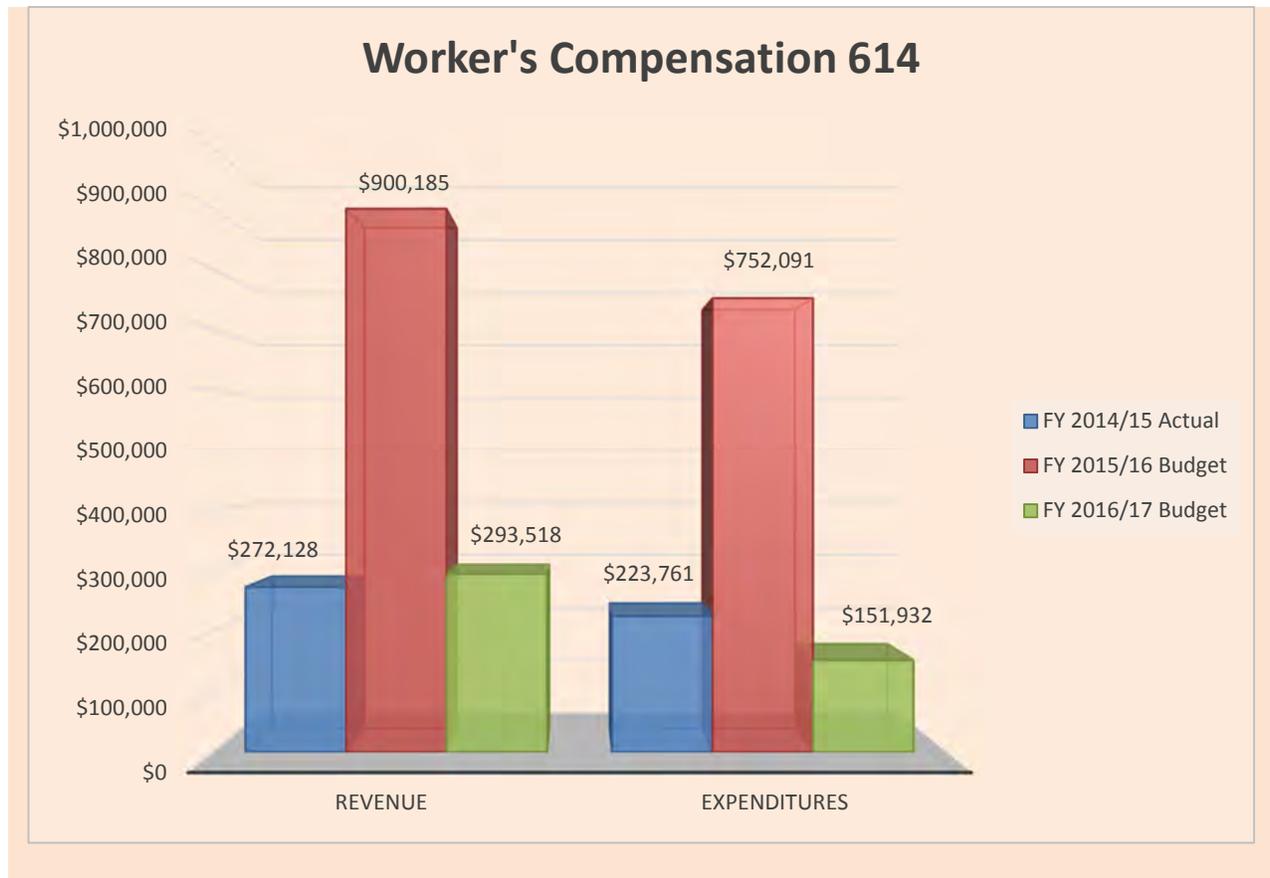
\$151,932

Employee

No employees

Three-year Summary

<u>Category Details</u>	<u>FY 2014/15 Actual</u>	<u>FY 2015/16 Budget</u>	<u>FY 2016/17 Budget</u>
Beg. Fund Balance	111,193	159,560	307,654
Revenue	272,128	900,185	293,518
Expenditures	223,761	752,091	151,932
Net Assets(Deficit)	159,560	307,654	449,240



Town of Atherton Annual Operating Budget FY 2016-2017
Internal Service Fund
Worker's Compensation Budget By Account

Fund 614 Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Recomm Budget 2016-2017
614-00-47503-012	Charges for Services - Admin Dept	15,288	16,110	16,541
614-00-47503-018	Charges for Services - Finance Dept	12,849	13,587	13,587
614-00-47503-025	Charges for Services - Building Dept	4,986	4,941	4,921
614-00-47503-040	Charges for Services - Police Dept	228,465	220,710	245,825
614-00-47503-050	Charges for Services - DPW Engineering	3,830	5,791	5,791
614-00-47503-053	Charges for Services - DPW Street Maint	2,719	2,801	2,801
614-00-47503-057	Charges for Services - DPW Park Maint	1,088	1,121	1,121
614-00-47503-058	Charges for Services - DPW Park Prog & Tennis Fd	1,088	1,121	1,121
614-00-47503-059	Charges for Services - DPW Building Maint	544	560	560
614-00-48001-000	Interest on Investments	1,271	2,200	1,250
Total Revenues		<u>272,128</u>	<u>268,942</u>	<u>293,518</u>
614-30-51013-000	Worker's Comp Expense	218,083	115,000	146,079
614-30-51017-000	Safety/Compliance Program Assessment	5,678	5,848	5,853
	Reserve Equity Contribution		631,243	112,998
Total Expenditures		<u>223,761</u>	<u>752,091</u>	<u>264,930</u>
Excess (Deficiency) of Revenues Over Expenditures		48,367	(483,149)	28,588
Transfer-in			631,243	112,998
Beginning Net Assets (Deficit)		<u>111,193</u>	<u>159,560</u>	<u>307,654</u>
Ending Net Assets (Deficit)		<u>159,560</u>	<u>307,654</u>	<u>449,240</u>

Town of Atherton Annual Operating Budget FY 2016-2017
Internal Service Fund
Worker's Compensation Budget Object Details

Fund 614 Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
WC Assessment	Assessment by the Cities Group (JPA)	146,079
Safety Program Assess	Assessment by the Cities Group (JPA)	5,853
		151,932

Section D

Internal Service Fund

General Liability 615

Budget 2016-2017

General Liability 615 General Liability fund hosts the insurance costs for liability claims and property losses. The Town is part of the insurance pool of ABAG (Association of Bay Area Governments) The activities for this fund provides for costs to general liability insurance, employment practice insurance, and self-insured retention claim expense.

Annual Fiscal Impact	\$276,123
Employee	No employees

Three-year Summary

<u>Category Details</u>	<u>FY 2014/15 Actual</u>	<u>FY 2015/16 Budget</u>	<u>FY 2016/17 Budget</u>
Beg. Fund Balance	351,663	444,823	446,823
Revenue	351,170	347,815	277,623
Expenditures	258,010	345,815	276,123
Net Assets(Deficit)	444,823	446,823	448,323



Town of Atherton Annual Operating Budget FY 2016-2017
Internal Service Fund
General Liability Budget By Account

Fund 615 Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Recomm Budget 2016-2017
615-00-47504-000	Liability Insurance Charge	320,641	309,917	236,486
615-00-47505-000	Employment Practice Liability Charge	27,380	35,898	39,637
615-00-48001-000	Interest on Investments	3,149	2,000	1,500
Total Revenues		<u>351,170</u>	<u>347,815</u>	<u>277,623</u>
615-30-53019-000	Liability Insurance Expense	176,667	209,917	136,486
615-30-53020-000	Employment Practice Liability	25,493	35,898	39,637
615-30-53022-000	Liability Claim Expense	55,850	100,000	100,000
Total Expenditures		<u>258,010</u>	<u>345,815</u>	<u>276,123</u>
Excess (Deficiency) of Revenue Over Expenditures		93,160	2,000	1,500
Beginning Net Assets (Deficit)		<u>351,663</u>	<u>444,823</u>	<u>446,823</u>
Ending Net Assets (Deficit)		<u><u>444,823</u></u>	<u><u>446,823</u></u>	<u><u>448,323</u></u>

Town of Atherton Annual Operating Budget FY 2016-2017
 Internal Service Fund
 General Liability Budget Object Details

Fund 615 Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
Liability Insurance	Premium to ABAG	136,486
Employment Practice	Premium to Alliant	39,637
Claim Expense	SIR (self insured retention)	100,000
Total		<u>276,123</u>

Section D

Internal Service Fund

Employee Benefit 616

Budget 2016-2017

Employee Benefits 616

Employee Benefits Fund is used for the accounting and accumulation of costs internally among Town various departments for employee benefits including other post-employment benefits other than pension, compensated absences, and potential unemployment charges.

Annual Fiscal Impact

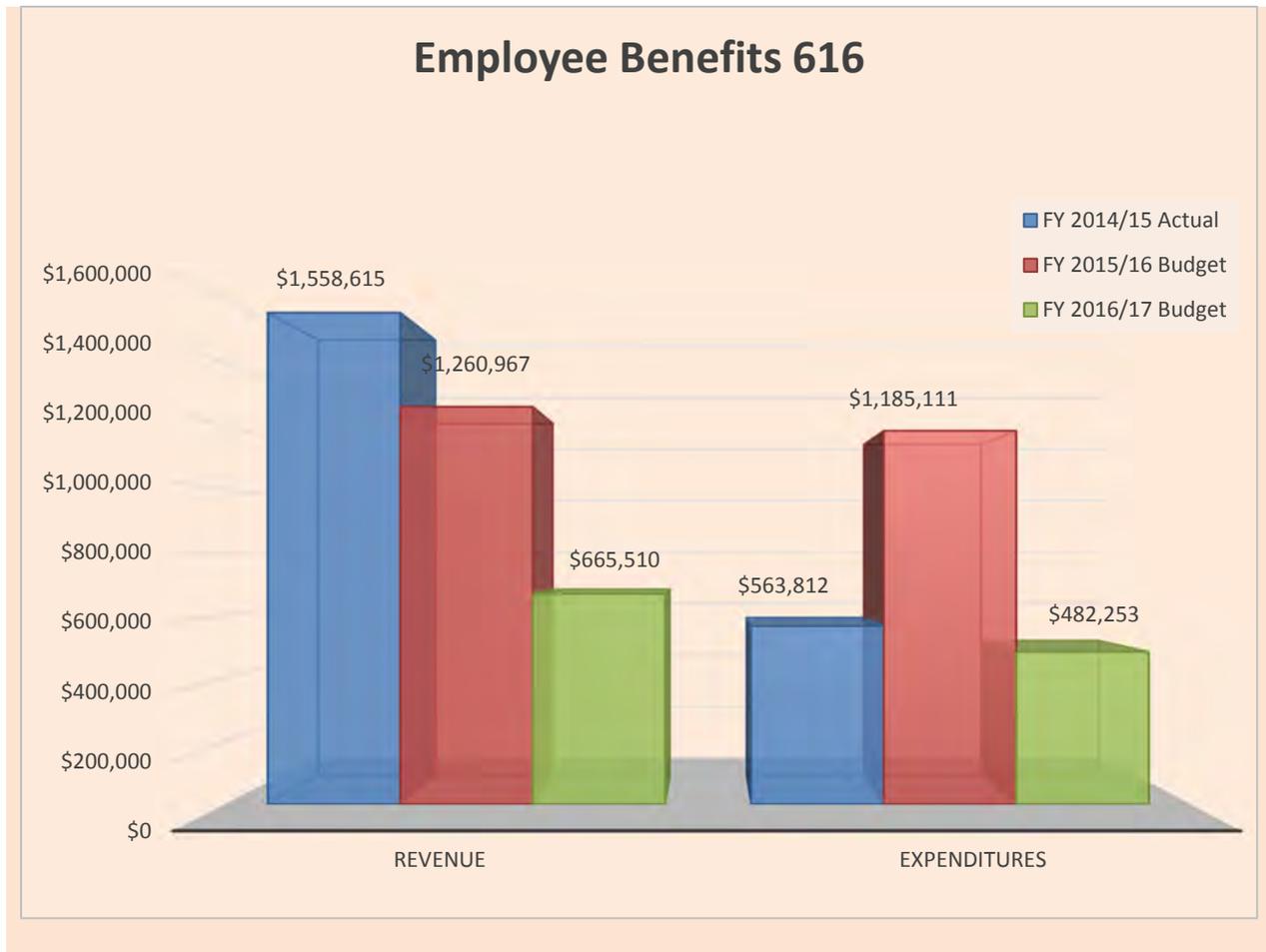
\$482,253

Employee

No employees

Three-year Summary

<u>Category Details</u>	<u>FY 2014/15 Actual</u>	<u>FY 2015/16 Budget</u>	<u>FY 2016/17 Budget</u>
Beg. Fund Balance	2,330,369	3,325,172	3,401,028
Revenue	1,558,615	1,260,967	665,510
Expenditures	563,812	1,185,111	482,253
Net Assets(Deficit)	3,325,172	3,401,028	3,584,285



Town of Atherton Annual Operating Budget FY 2016-2017
Internal Service Fund
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Recomm Budget 2016-2017
616-00-47506-000	GASB 45 ARC - Contribution	1,020,000	680,684	-
616-00-47506-012	GASB 45 ARC - Admin	55,470	59,210	47,754
616-00-47506-018	GASB 45 ARC - Finance	22,163	24,068	27,437
616-00-47506-025	GASB 45 ARC - Building	29,875	17,778	17,380
616-00-47506-040	GASB 45 ARC - Police	241,082	274,814	274,361
616-00-47506-050	GASB 45 ARC - DPW Engineering	18,176	20,148	21,923
616-00-47506-053	GASB 45 ARC - DPW Street Maint	45,419	49,855	49,848
616-00-47506-057	GASB 45 ARC - DPW Park Maint	3,516	4,166	4,164
616-00-47506-058	GASB 45 ARC - DPW Park Program	3,704	4,388	4,386
616-00-47507-012	EE Benefits Earned - Admin	3,830	4,028	4,135
616-00-47507-018	EE Benefits Earned - Finance	3,227	3,397	3,397
616-00-47507-025	EE Benefits Earned - Building	1,238	1,185	1,180
616-00-47507-040	EE Benefits Earned - Police	53,008	65,129	65,757
616-00-47507-050	EE Benefits Earned - DPW Engineering	955	1,448	1,448
616-00-47507-053	EE Benefits Earned - DPW Street Maint	686	701	701
616-00-47507-057	EE Benefits Earned - DPW Park Maint	275	281	281
616-00-47507-058	EE Benefits Earned - DPW Park Program	274	281	281
616-00-47507-059	EE Benefits Earned - DPW Bldg Maint	137	140	140
616-00-47508-012	Unemploy Benefits - Admin	3,883	4,028	4,135
616-00-47508-018	Unemploy Benefits - Finance	3,264	3,397	3,397
616-00-47508-025	Unemploy Benefits - Building	1,260	1,185	1,180
616-00-47508-040	Unemploy Benefits - Police	33,546	33,305	33,586
616-00-47508-050	Unemploy Benefits - DPW Engineering	969	1,448	1,448
616-00-47508-053	Unemploy Benefits - DPW Street Maint	686	701	701
616-00-47508-057	Unemploy Benefits - DPW Park Maint	275	281	281
616-00-47508-058	Unemploy Benefits - DPW Park Program	274	281	281
616-00-47508-059	Unemploy Benefits - DPW Building Maint	137	140	140
616-00-48001-000	Interest on Investments	11,285	4,500	4,100
Total Revenues		1,558,615	1,260,967	665,510
616-xx-51009-xxx	Retiree Health-Care OPEB	124,150	680,684	
616-12-51009-012	Retiree Health-Care (Admin)	53,382	59,210	47,754
616-18-51009-018	Retiree Health-Care (Finance)	22,339	24,068	27,437
616-25-51009-025	Retiree Health-Care (Building)	17,226	17,778	17,380
616-40-51009-040	Retiree Health-Care (Police)	258,844	274,814	274,361
616-50-51009-050	Retiree Health-Care (Engineering)	18,566	20,148	21,923

Town of Atherton Annual Operating Budget FY 2016-2017
Internal Service Fund
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Recomm Budget 2016-2017
616-53-51009-053	Retiree Health-Care (Street Maint)	46,264	49,855	49,848
616-57-51009-057	Retiree Health-Care (Park Maint)	3,772	4,166	4,164
616-58-51009-058	Retiree Health-Care (Park Program)	3,970	4,388	4,386
616-30-51016-030	Unemployment Insurance	15,300	50,000	35,000
616-30-51021-000	Net OPEB Expense			
	Total Expenditures	<u>563,812</u>	<u>1,185,111</u>	<u>482,253</u>
	Excess (Deficiency) of Revenues Over Expenditures	994,803	75,856	183,258
	Beginning Net Assets (Deficit)	<u>2,330,369</u>	<u>3,325,171</u>	<u>3,401,027</u>
	Ending Net Assets (Deficit)	<u><u>3,325,171</u></u>	<u><u>3,401,027</u></u>	<u><u>3,584,285</u></u>

Town of Atherton Annual Operating Budget FY 2016-2017
Internal Service Fund
Employee Benefits Object Details

Fund 616 Acct Description	Quantity, brief description and justification of items requested	FY 2017 Recommended Appropriations
Retiree Health Care -OPEB	OPEB Contribution	-
Retiree Health-Care (Admin)	Premium to CalPERS (pay-as-you-go)	47,754
Retiree Health-Care (Finance)	Premium to CalPERS (pay-as-you-go)	27,437
Retiree Health-Care (Building)	Premium to CalPERS (pay-as-you-go)	17,380
Retiree Health-Care (Police)	Premium to CalPERS (pay-as-you-go)	274,361
Retiree Health-Care (Engineering)	Premium to CalPERS (pay-as-you-go)	21,923
Retiree Health-Care (Street Maint)	Premium to CalPERS (pay-as-you-go)	49,848
Retiree Health-Care (Park Maint)	Premium to CalPERS (pay-as-you-go)	4,164
Retiree Health-Care (Park Program)	Premium to CalPERS (pay-as-you-go)	4,386
	Sub-Total	447,253
Unemp Insurance Insurance	Self insured unemployment insurance (EDD)	35,000
	Total	<u>482,253</u>

Section F

Capital Improvement Fund

Budget Summaries FY 2016-2017

The 5-Year Capital Improvement Plan's purpose is to identify anticipated capital improvements and funding sources. The CIP does not appropriate funds, rather functions as a budgeting and planning tool. The CIP is updated annually and reflects the community priorities, cost estimates, and funding sources. In some instances revenues for capital projects are "saved" and then "spent" year-to-year depending on eligible capital project priorities. This is due to most major capital projects having significant costs and the Town's ability to allocate revenue falls short in any specific year. The 5-Year CIP proposes projects to analyze, repair or improve Town infrastructure, and the funding for those projects. The eighteen (18) projects are categorized into three areas of responsibility: streets & transportation, drainage & Town buildings, park & facilities. In Fiscal year 2015/16 the Council allocated \$2.3 Million in funding from the General Fund to the CIP in FY 2015/16 for future unidentified projects. In the FY 2016/17 budget the Council allocated \$4.4 Million in funding from the General Fund to the CIP. The Town has a number of Master Plans that identify a variety of projects to be completed. Based on critical need, recommendations from commissions and goals set by Council, staff has compiled the proposed CIP to include proposed funding for several key projects. These include: the Series Street Light Program, completion of the El Camino Real HAWK Beacon, completion of the El Camino Real Complete Streets Project, projects included in the Bike/Ped Master Plan and Drainage Master Plan, Road Maintenance projects, implementation of the Neighborhood Traffic Management Program (NTMP), completion of the Belbrook Channel, and the Civic Center Project. The first year of the CIP is incorporated into the Town's current year operating budget as the current year Capital Improvement Program. The remaining four years of the CIP reflect proposed projects and funding and are revised annually to reflect changes in Council direction, needs and funding. This year's CIP recommends new appropriations of approximately \$8.5 million, inclusive of the Civic Center Project at \$1.73 Million, 2.03 Million Bike|Pedestrian improvements and the \$1Million Road Maintenance Program, the three largest single expenditures in the CIP.

Funding Sources for Capital Improvement plan are as follows:

- General Fund
- Parcel Tax
- Measure A
- Measure M
- Gas Tax Funds
- Facilities Building Fund
- Atherton Channel Fund
- Library Fund
- Donations

Capital Improvement Plan Annual Projects include:

Traffic Safety Projects	Street Sign & Street Light Program	El Camino/ Almendral (HAWK)
ADA Improvements	Bridge Inspection Program	El Camino Complete Street Studies
Channel Monitoring	Facility Repairs	Atherton Library
Pavement Management Projects;	Marsh Road Retaining Wall Project	Atherton Civic Center
• Street Sealing	Series Street Light Replacement	Belbrook Way Culvert
• Street Patching	Bicycle/Pedestrian Plan Program Projects	Drainage Improvement Projects
• Pavement Marking	Park Improvement Projects	

The Special Parcel Tax is a major contributor toward the Town’s capital infrastructure projects. Revenue from the FY 2016/17 Special Parcel Tax will contribute \$1,448,000 for capital projects. The FY 2016/17 Capital Projects budget allocates \$3,019,339 in Parcel Tax Funds to projects. There are nine (9) significant projects areas that include the expenditure/use of Parcel Tax funds within the 5-year CIP program include:

1. Marsh Road Retaining Wall Project -\$300,000
2. Drainage Improvements - \$665,000
3. Series Street Light Replacement-\$633,000
4. Bike & Pedestrian Improvement Program - \$2,034,000
5. El Camino Real Assessment Study - \$200,000
6. El Camino/ Almendral Hybrid Beacon (HAWK) - \$127,339
7. Accessibility Improvements - \$60,000
8. Quad Gates Analysis and design- \$100,000
9. Road Maintenance Program - \$450,000

For the FY 2016/17, the CIP anticipates approximately \$8.5 million in capital projects. These project expenditures, in addition to other capital projects such traffic safety and control devices programs, accessibility improvements are identified in the chart below. Each Fiscal Year the CIP is revised annually to reflect changes in Council direction, priority needs and availability of funding sources.

(Please refer to next page for summary schedule)

Capital Project	FY2016/17	FY2017/18	FY2018/19	FY2019/20	FY2020/21
<i>Drainage Projects</i>					
Drainage Improvement Program	740,000	160,000	700,000	700,000	700,000
Marsh Road Wall Repair	300,000				
Upper Atherton Channel Phase II Monitoring	10,000	10,000	10,000	10,000	10,000
Belbrook Culvert Repair	330,000	5,000	5,000	5,000	5,000
<i>Transportation and Streets Projects</i>					
Series Street Light Replacement	753,000				
Traffic Control Devices Program	15,000	15,000	15,000	15,000	15,000
Traffic Safety Improvement Program	50,000	50,000	50,000	50,000	50,000
Quad Railroad Crossing Gates at Watkins Road	100,000				
Bike and Pedestrian Facilities Improvement Program	2,034,000	200,000	200,000	200,000	200,000
Road Maintenance Program	1,025,000	1,000,000	1,000,000	900,000	850,000
Neighborhood Traffic Management Program	25,000	25,000	25,000	25,000	25,000
Bridge Inspection & Repair	125,000			125,000	
EL Camino Real	200,000			-	
ECR at Almendral HPB	127,339				
<i>Facilities Projects</i>					
Accessibility Improvements	80,000	20,000	20,000	20,000	20,000
Atherton Library	631,000	7,234,000	443,000	27,000	
Civic Center	1,736,278	20,589,000	1,269,000	5,000	75,000
Town Center Facilities Repairs	40,000	7,500	5,000		
<i>Parks Projects</i>					
Park Master Plan	235,000	130,000	25,000	350,000	

Annual Total \$8,556,617 \$29,445,500 \$3,767,00 \$2,432,000 \$1,950,000



**TOWN OF ATHERTON
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FUND BY FUND SUMMARY**

Special Parcel Tax - Fund 201	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	
Fund Balance	\$ 1,558,427	\$ 27,088	\$ 595,088	\$ 398,088	\$ 326,088	
Revenue Projections	\$ 1,860,000	\$ 1,860,000	\$ 1,860,000	\$ 1,860,000	\$ 1,860,000	\$ 9,300,000
Expenditure Projections	\$ (3,019,339)	\$ (920,000)	\$ (1,685,000)	\$ (1,560,000)	\$ (1,560,000)	\$ (8,744,339)
Transfers In/(Out)	\$ (372,000)	\$ (372,000)	\$ (372,000)	\$ (372,000)	\$ (372,000)	\$ (1,860,000)
Remaining Fund Balance	\$ 27,088	\$ 595,088	\$ 398,088	\$ 326,088	\$ 254,088	
Measure A - Fund 202	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	
Fund Balance	\$ 456,229	\$ 6,229	\$ 1,229	\$ (3,771)	\$ 91,229	
Revenue Projections	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 1,700,000
Expenditure Projections	\$ (790,000)	\$ (345,000)	\$ (345,000)	\$ (245,000)	\$ (195,000)	\$ (1,920,000)
Remaining Fund Balance	\$ 6,229	\$ 1,229	\$ (3,771)	\$ 91,229	\$ 236,229	
Gas Tax - Fund 203	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	
Fund Balance	\$ 283,707	\$ 22,029	\$ 108,026	\$ 146,348	\$ 184,670	
Revenue Projections	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 1,125,000
Expenditure Projections	\$ (486,678)	\$ (139,003)	\$ (186,678)	\$ (186,678)	\$ (186,678)	\$ (1,185,715)
Remaining Fund Balance	\$ 22,029	\$ 108,026	\$ 146,348	\$ 184,670	\$ 222,992	
County Measure M - Fund 204	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	
Fund Balance	\$ 112,899	\$ 62,899	\$ 62,899	\$ 62,899	\$ 62,899	
Revenue Projections	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Expenditure Projections	\$ (125,000)	\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (425,000)
Remaining Fund Balance	\$ 62,899					
Capital Improvement - Fund 401	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	
Fund Balance	\$ 2,104,191	\$ 4,328,329	\$ 4,320,829	\$ 4,366,629	\$ 4,366,629	
Revenue Projections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Projections	\$ (2,199,000)	\$ (147,500)	\$ (45,000)	\$ (360,000)	\$ (10,000)	\$ (2,761,500)

Transfers In/(Out)	\$ 4,423,138	\$ 140,000	\$ 90,800	\$ 360,000	\$ -	\$ 5,013,938
Remaining Fund Balance	\$ 4,328,329	\$ 4,320,829	\$ 4,366,629	\$ 4,366,629	\$ 4,356,629	
Atheton Channel - Fund 403						
	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	
Fund Balance	\$ 7,231	\$ 17,031	\$ 1,831	\$ 86,631	\$ 171,431	
Revenue Projections	\$ 97,300	\$ 97,300	\$ 97,300	\$ 97,300	\$ -	\$ 389,200
Expenditure Projections	\$ (87,500)	\$ (112,500)	\$ (12,500)	\$ (12,500)	\$ -	\$ (225,000)
Remaining Fund Balance	\$ 17,031	\$ 1,831	\$ 86,631	\$ 171,431	\$ 171,431	
Facilities Construction - Fund 406						
	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	
Fund Balance	\$ 1,160,532	\$ 1,160,532	\$ 1,501,790	\$ 232,790	\$ 157,790	
Revenue Projections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Projections	\$ (2,013,278)	\$ (27,823,000)	\$ (1,712,000)	\$ (102,000)	\$ -	\$ (31,650,278)
Transfers In/(Out)	\$ 2,013,278	\$ 28,164,258	\$ 443,000	\$ 27,000	\$ -	\$ 30,647,536
Remaining Fund Balance	\$ 1,160,532	\$ 1,501,790	\$ 232,790	\$ 157,790	\$ 157,790	



TOWN OF ATHERTON
 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
 FISCAL YEARS ENDING JUNE 30, 2017 TO 2021

Account	Fund Name	Forecast 2017	Forecast 2018	Forecast 2019	Forecast 2020	Forecast 2021	Five Year Total
SPECIAL PARCEL TAX - FUND 201							
	BEGINNING FUND BALANCE	\$ 1,558,427	\$ 27,088	\$ 595,088	\$ 398,088	\$ 326,088	
Revenue							
201-00-40003-000	Special Tax	1,860,000	1,860,000	1,860,000	1,860,000	1,860,000	9,300,000
201-00-48001-000	Interest Income						-
201-00-45020-000	Other Reimbursements						-
201-50-58001-000	Transfer to General Fund	(372,000)	(372,000)	(372,000)	(372,000)	(372,000)	(1,860,000)
							-
	TOTAL REVENUE - FUND 201	\$ 1,488,000	\$ 1,488,000	\$ 1,488,000	\$ 1,488,000	\$ 1,488,000	\$ 7,440,000
Expenditures							
201-50-56003-000	Road Maintenance Program	450,000	650,000	650,000	650,000	650,000	3,050,000
201-50-56005-000	Marsh Wall Retaining Wall Project	300,000					300,000
201-50-56034-000	Drainage Improvements	665,000	60,000	700,000	700,000	700,000	2,825,000
201-50-56058-000	Series Street Light Replacement	633,000					633,000
201-50-56059-000	Bike & Pedestrian Improvement Program	484,000	200,000	200,000	200,000	200,000	1,284,000
201-50-56060-000	Accessibility Improvements	60,000	10,000	10,000	10,000	10,000	100,000
201-50-56073-000	El Camino Real	200,000					200,000
201-50-56074-000	ECR at Almedral HPB	127,339					127,339
201-50-56061-000	Bridge Maintenance Program			125,000			125,000
201-50-56075-000	Quad Gates	100,000					100,000
							-
	TOTAL EXPENDITURES - FUND 201	\$ 3,019,339	\$ 920,000	\$ 1,685,000	\$ 1,560,000	\$ 1,560,000	8,744,339
SPECIAL PARCEL TAX - FUND 201							
	ENDING FUND BALANCE	\$ 27,088	\$ 595,088	\$ 398,088	\$ 326,088	\$ 254,088	
MEASURE A - FUND 202							
	BEGINNING FUND BALANCE	\$ 456,229	\$ 6,229	\$ 1,229	\$ (3,771)	\$ 91,229	
Revenue							
202-00-41003-050	Tranportation Co Measure A Sales Tax	340,000	340,000	340,000	340,000	340,000	1,700,000
202-00-48001-050	Interest Income						-
							-
Expenditures							
	TOTAL REVENUE - FUND 202	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	1,700,000
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	250,000	250,000	250,000	150,000	100,000	1,000,000
202-50-56058-000	Series Street Light Replacement	120,000					120,000
202-50-56064-000	Traffic Safety	50,000	50,000	50,000	50,000	50,000	50,000



TOWN OF ATHERTON
 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
 FISCAL YEARS ENDING JUNE 30, 2017 TO 2021

Account	Fund Name	Forecast 2017	Forecast 2018	Forecast 2019	Forecast 2020	Forecast 2021	Five Year Total
202-50-56070-000	Traffic Control Devices Replacement	15,000	15,000	15,000	15,000	15,000	75,000
202-50-56076-000	Belbrook Way Culvert Repair	330,000	5,000	5,000	5,000	5,000	350,000
	Neighborhood Traffic Management Program	25,000	25,000	25,000	25,000	25,000	125,000
	TOTAL EXPENDITURES - FUND 202	\$ 790,000	\$ 345,000	\$ 345,000	\$ 245,000	\$ 195,000	1,920,000
MEASURE A - FUND 202							
	ENDING FUND BALANCE	\$ 6,229	\$ 1,229	\$ (3,771)	\$ 91,229	\$ 236,229	
GAS TAX - FUND 203							
	BEGINNING FUND BALANCE	\$ 283,707	\$ 22,029	\$ 108,026	\$ 146,348	\$ 184,670	
Revenue							-
203-00-45001-050	Gas Tax - 2105	225,000	225,000	225,000	225,000	225,000	1,125,000
							-
	TOTAL REVENUE - FUND 203	\$ 225,000	1,125,000				
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	250,000	25,000	25,000	25,000	25,000	350,000
203-50-56058-000	Series Street Light Replacement						-
203-50-56999-000	Engineering/Staff Costs (estimate)	161,678	114,003	161,678	161,678	161,678	760,715
203-50-56061-000	Bridge Maintenance Program	75,000					75,000
	TOTAL EXPENDITURES - FUND 203	\$ 486,678	\$ 139,003	\$ 186,678	\$ 186,678	\$ 186,678	1,185,715
							-
GAS TAX - FUND 203							
	ENDING FUND BALANCE	\$ 22,029	\$ 108,026	\$ 146,348	\$ 184,670	\$ 222,992	
COUNTY MEASURE M- FUND 204							
	BEGINNING FUND BALANCE	\$ 112,899	\$ 62,899	\$ 62,899	\$ 62,899	\$ 62,899	
Revenue							-
204-00-45025-050	SMC Vehicle Registration Fee	75,000	75,000	75,000	75,000	75,000	375,000
204-00-48001-050	Interest Income						-
							-
	TOTAL REVENUE - FUND 204	\$ 75,000	375,000				
							-
204-50-56003-000	Road Maintenance Program	75,000	75,000	75,000	75,000	75,000	375,000
204-50-56061-000	Bridge Inspection	50,000	-	-			50,000
							-
	TOTAL EXPENDITURES - FUND 204	\$ 125,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	625,000



TOWN OF ATHERTON
 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
 FISCAL YEARS ENDING JUNE 30, 2017 TO 2021

Account	Fund Name	Forecast 2017	Forecast 2018	Forecast 2019	Forecast 2020	Forecast 2021	Five Year Total
COUNTY MEASURE M- FUND 204							-
ENDING FUND BALANCE		\$ 62,899	\$ 62,899	\$ 62,899	\$ 62,899	\$ 62,899	-
CAPITAL IMPROVEMENT PROJECTS - FUND 401							
BEGINNING FUND BALANCE		\$ 2,104,191	\$ 4,328,329	\$ 4,320,829	\$ 4,366,629	\$ 4,366,629	
Revenue							-
401-00-49001-000	Transfer In from General Fund		140,000	90,800	360,000		590,800
401-00-49001-000	Transfer In from General Fund	4,423,138					4,423,138
							-
	TOTAL REVENUE - FUND 401	\$ 4,423,138	\$ 140,000	\$ 90,800	\$ 360,000	\$ -	5,013,938
Expenditures							-
401-50-52001-000	Annual Financial Audit						-
401-50-54020-000	Marsh Road Wall						-
401-50-54015-000	Civic Center	354,000		5,000			359,000
401-50-56055-000	Town Center Facilities Plan and Repairs	40,000	7,500	5,000			52,500
401-50-56060-000	Accessibility Improvements	20,000	10,000	10,000	10,000	10,000	60,000
401-50-56063-000	Park Master Plan	235,000	130,000	25,000	350,000		740,000
401-50-56078-000	Middlefield Class II Bike Lane	1,550,000					
	TOTAL EXPENDITURES - FUND 401	\$ 2,199,000	\$ 147,500	\$ 45,000	\$ 360,000	\$ 10,000	2,761,500
							-
CAPITAL IMPROVEMENT PROJECTS - FUND 401							
ENDING FUND BALANCE		\$ 4,328,329	\$ 4,320,829	\$ 4,366,629	\$ 4,366,629	\$ 4,356,629	
ATHERTON CHANNEL- FUND 403							
BEGINNING FUND BALANCE		\$ 7,231	\$ 17,031	\$ 1,831	\$ 86,631	\$ 171,431	
Revenue							-
403-00-40001-050	Secured Property Tax	83,000	83,000	83,000	83,000		332,000
403-00-40002-050	Unsecured Property Tax	4,000	4,000	4,000	4,000		16,000
403-00-40004-050	SB 813 Redemption-supplemental	1,500	1,500	1,500	1,500		6,000
403-00-40005-050	Home Owners Exemption	200	200	200	200		800
403-00-40008-050	ERAF Subvention	7,400	7,400	7,400	7,400		29,600
403-00-48001-050	Interest Income	1,200	1,200	1,200	1,200		4,800
							-
	TOTAL REVENUE - FUND 403	\$ 97,300	\$ 97,300	\$ 97,300	\$ 97,300	\$ -	389,200
Expenditures							-



TOWN OF ATHERTON
 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
 FISCAL YEARS ENDING JUNE 30, 2017 TO 2021

Account	Fund Name	Forecast 2017	Forecast 2018	Forecast 2019	Forecast 2020	Forecast 2021	Five Year Total
403-50-52001-000	State Controller Drainage District Report Prep. F	2,500	2,500	2,500	2,500		10,000
403-50-54029-000	County Tax Admin Cost						-
403-50-56005-000	Marsh Road Retaining Wall Project						-
403-50-56037-000	Upper Channel Repair Monitoring Phase 1 (Year 5)						-
403-50-56037-000	Upper Channel Phase 2	10,000	10,000	10,000	10,000		40,000
403-50-56077-000	Drainage Improvements	75,000	100,000				175,000
	TOTAL EXPENDITURES - FUND 403	\$ 87,500	\$ 112,500	\$ 12,500	\$ 12,500	\$ -	225,000
							-
	ATHERTON CHANNEL- FUND 403						-
	ENDING FUND BALANCE	\$ 17,031	\$ 1,831	\$ 86,631	\$ 171,431	\$ 171,431	
	FACILITIES CONSTRUCTION- FUND 406						
	BEGINNING FUND BALANCE	1,160,532	1,160,532	1,501,790	232,790	157,790	
	Transfer From General Fund						
406-00-48001-000	Interest Income						-
406-00-48501-000	Civic Center Contributions/Donations	1,382,278	19,930,258	-	-		21,312,536
406-00-49011-000	Capital Improvement - Library Contributions	631,000	8,234,000	443,000	27,000		9,335,000
406-00-49012-000	Capital Improvement-General Fund Contribution	-					-
	TOTAL REVENUE - FUND 406	2,013,278	28,164,258	443,000	27,000	-	30,647,536
	Expenditures						-
406-25-54015-025	Civic Center	1,382,278	18,594,258	1,261,000	75,000		21,312,536
406-30-57001-406	Building Construction - Facility Fund		1,994,742	8,000			2,002,742
406-30-57001-213	Building Construction - Library Fund	631,000	7,234,000	443,000	27,000		8,335,000
							-
	TOTAL Expenditure - FUND 406	2,013,278	27,823,000	1,712,000	102,000	-	31,650,278
							-
	FACILITIES CONSTRUCTION- FUND 406						-
	ENDING FUND BALANCE	\$ 1,160,532	\$ 1,501,790	\$ 232,790	\$ 157,790	\$ 157,790	

Town of Atherton

Capital Improvement Program

FY 2016/17 -2020/21

Town of Atherton
Public Works Department
91 Ashfield Road
Atherton, CA 94027
www.ci.atherton.ca.us

Streets & Transportation

Drainage

Town Buildings, Park & Facilities





Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

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**Capital Improvement Program
Fiscal Years 2016/17 through 2020/2021**

**Section I:
Introduction**



Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

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 2016/17 through 2020/21. 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.

The CIP projects were selected based on the following factors:



Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

- 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 2016/17 through 2020/2021**

**Section II:
Funding Sources
& Revenues**



Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

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
- Gas Tax
- Atherton Library
- Atherton Channel Fund
- Building Department Capital
- Donations

General Fund (Capital Improvement)

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

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



Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

Measure S (Special Parcel Tax)

Approved by a 2/3rds vote of Atherton residents in November 2013, Measure S (Special Parcel Tax) is an ordinance that continues the existing Town of Atherton Special Parcel Tax for four years. The current parcel tax expires in FY 2017/18. The five-year Plan assumes that the Special Parcel Tax is renewed.

The Special Parcel Tax provides funding to maintain police emergency response services, street repair and maintenance, drainage facility repair and maintenance, and other capital improvements. The Special Parcel Tax generates approximately \$1.86 million annually and is divided 20% to Police Services and 80% to capital projects.

Measure A

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

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

Measure A dollars are distributed on a formula allocation based on population and the number of road-miles. Atherton receives approximately \$340,000 annually through Measure A.

Measure M

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

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.



Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

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.

Gas Tax

The Town receives revenue generated from a tax imposed on the sale of gasoline. The State Board of Equalization administers this tax and the State Controller distributes funding to cities and counties.

Gas Tax funds are the most flexible transportation related funding source. Gas Tax funds are used for various transportation purposes including street related projects, engineering, construction or maintenance.

Atherton receives a formula allocation of funds based upon population and lane-miles. Approximately \$225,000 is expected to be distributed to Atherton per year.

Building Capital

The Building Department charges fees for plan review and inspections services. Fees are established by City Council policy to fully recover direct costs such as personnel as well as indirect costs such as administration, technology upgrades and facilities replacement. The Building Department occupies temporary modular units which are planned to be replaced by constructing space within a new Town Administration building. The Town has accumulated approximately \$1.99 million to be budgeted towards the Building Department's proportional share of the new facility.

Atherton Library Fund

In 1999 the San Mateo County Library Joint Powers Authority (JPA) was formed to assist in governing library funds accumulated through Proposition 13 in 1978, which sets aside a proportion of assessed property values to fund California libraries. Under the JPA, jurisdictions retain 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.



Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

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, 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.

As of the June 30, 2015 Audit, the combined total fund balance is approximately \$9.7 million. The beginning fund balance in the Town's Library Fund is estimated to be approximately \$6.0 million.

Atherton Channel Fund

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

Donations

Because design and construction of the Civic Center is restricted from using General Fund and Parcel Tax money, the project's budget consists of three major sources: Building Capital and Library Fund (described in prior sections) and donations collected by a fund raising group, Atherton Now, and donated to the Town to pay for the remaining costs of design and construction. Donations are also accepted to install memorial trees and outdoor furniture in Holbrook-Palmer Park.



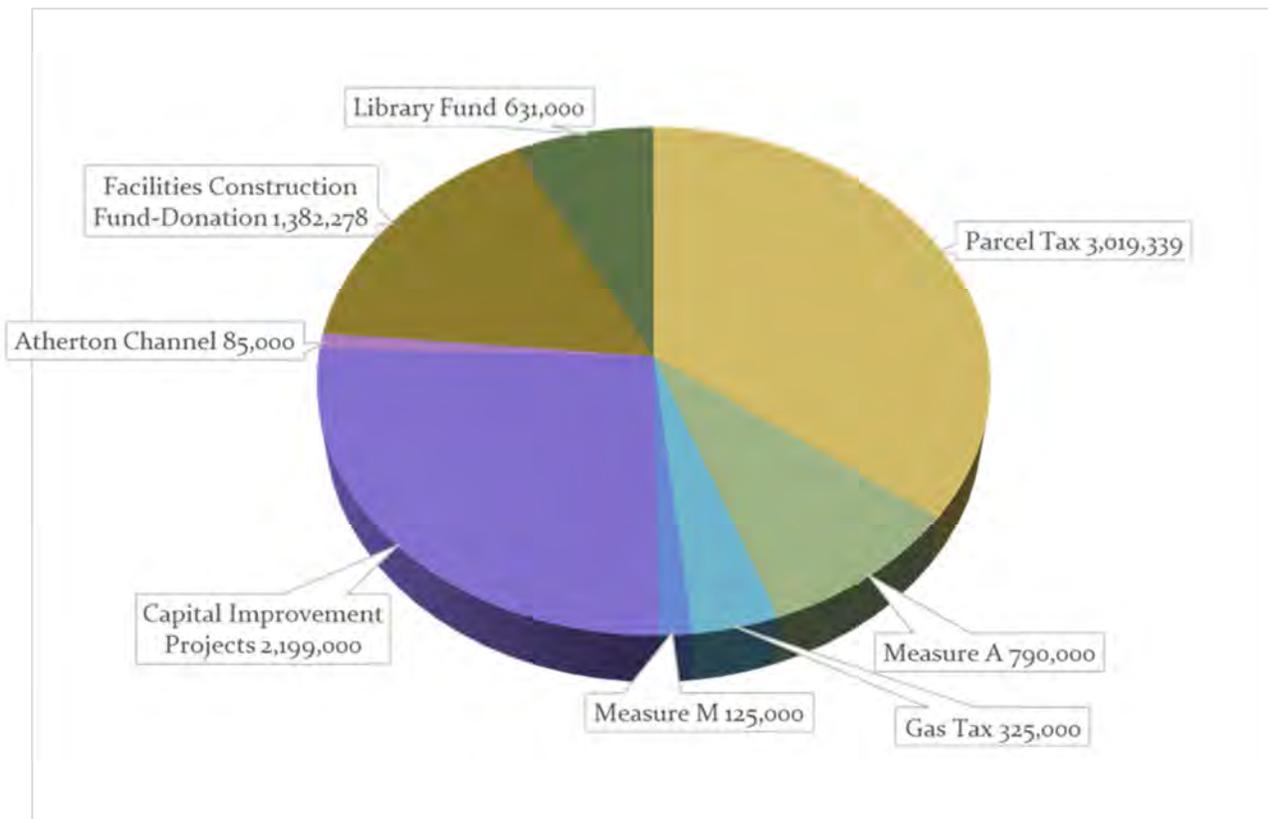
Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

Fund Sources in FY 2016/17

The sources used to fund the FY 2016/17 capital improvements total approximately \$8.5 million and consist of existing fund balances plus new income. The three major sources of these funds are the Special Parcel Tax, Measure A and donations. These funds are used to fund the three primary projects: the Marsh Road Retaining Wall Repair, road maintenance and the design of the Civic Center, respectively. 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.

**Funding Revenue Sources
Fiscal Year 2016/17**



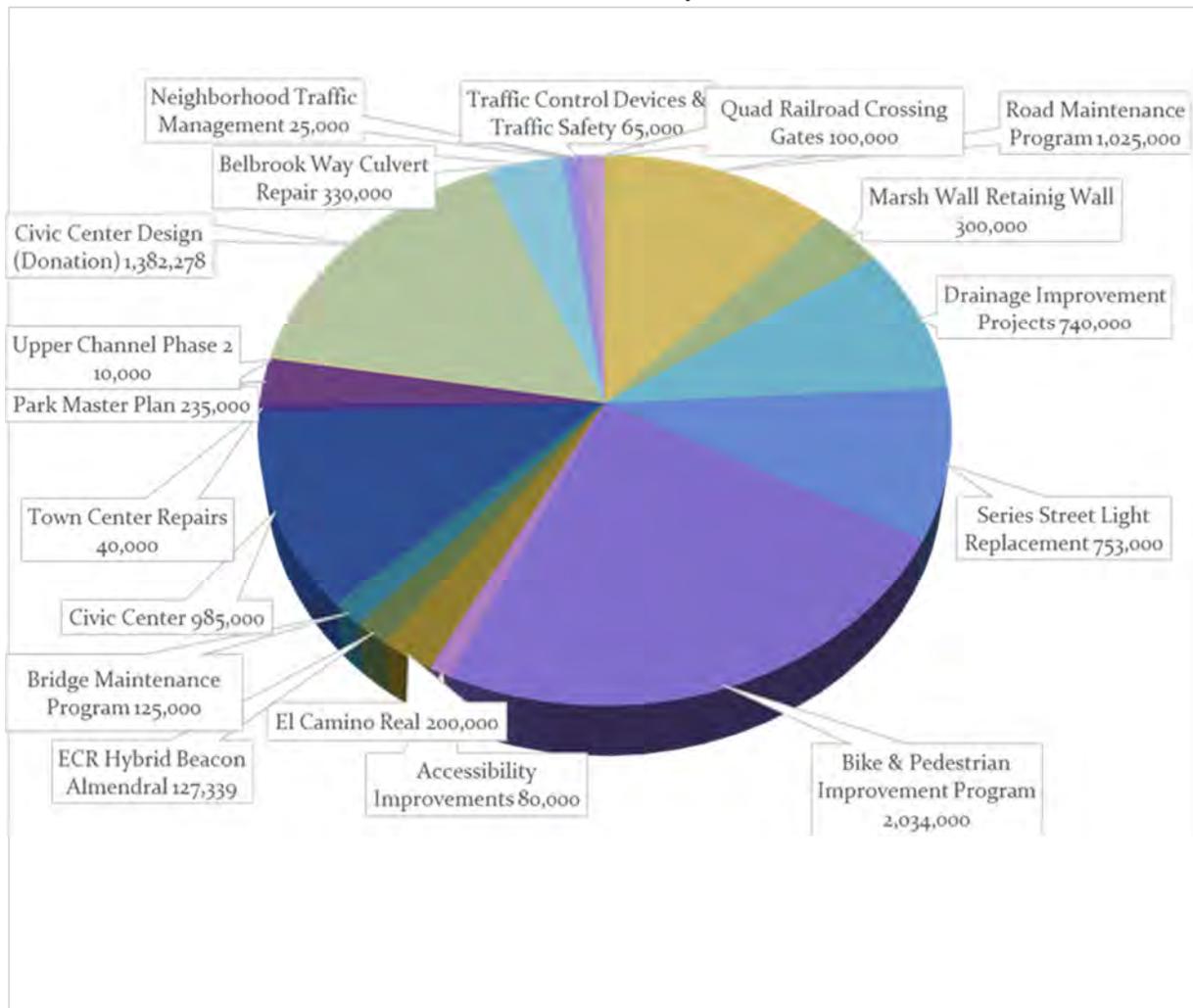


Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

Capital Program Expenditures for FY 2016/17

For FY 2016/17, the CIP anticipates appropriating approximately \$8.5 million, in addition to prior year fund allocations. The major expenditures are construction of the Marsh Road Retaining Wall Repair for the Atherton Channel and design for the Civic Center. These project expenditures, in addition to other capital projects are identified in the chart below.

**Projected Budget Expenditures
Fiscal Year 2016/17**





**Capital Improvement Program
Fiscal Years 2016/17 through 2020/2021**

**Section III:
Capital Projects**



Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

Project Type: Streets & Transportation

Project Name: Series Street Light Replacement - #56058

Project Description: Of the approximately 248 City owned street lights in Town, approximately 40 are powered by high voltage series circuits, which are at the end of their useful life. Reported outages are more difficult to troubleshoot and repair. This project includes reviewing the Town’s street lights to identify those powered by series circuits, designing new street light circuitry and replacing the high voltage lights with current standard parallel circuit lights.



In addition to making the Town’s street lights safer and more reliable, this project also consists of a feasibility analysis to analyze and make recommendations on upgrades to energy efficient lights, the possibility of purchasing the approximately 185 PG&E owned distribution lights and seeking an alternate maintenance provider. The prior year budget for this project was \$775,000 with an out-year projection of \$375,000 totaling \$1,150,000. Gas Tax funding in the amount of \$300,000 was reallocated to another project and the cost of this project was reduced to approximately \$860,000. Prior year expenditures totaled \$103,250 and the remainder has been re-budgeted for FY 2016/17.

Funding Plan and Project Costs

Funding Source	16/17	17/18	18/19	19/20	20/21	Totals
Special Parcel Tax	\$ 633,000	-			-	\$ 633,000
Measure A	\$ 120,000			-	-	\$ 120,000
Measure M	-			-	-	-
Road Construction Impact Fee	-		-	-	-	-
Totals	\$ 753,000	-	-	-	-	\$ 753,000



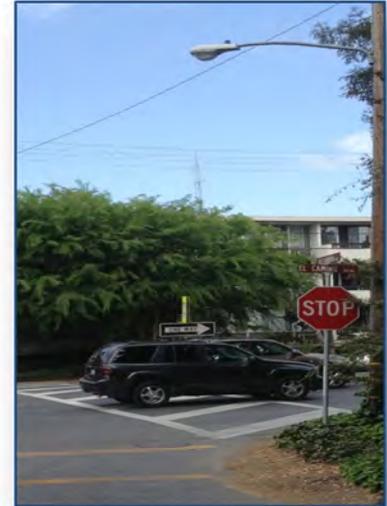
Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

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 and marking 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	16/17	17/18	18/19	19/20	20/21	Totals
Measure A	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Totals	\$ 15,000	\$ 75,000				



Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

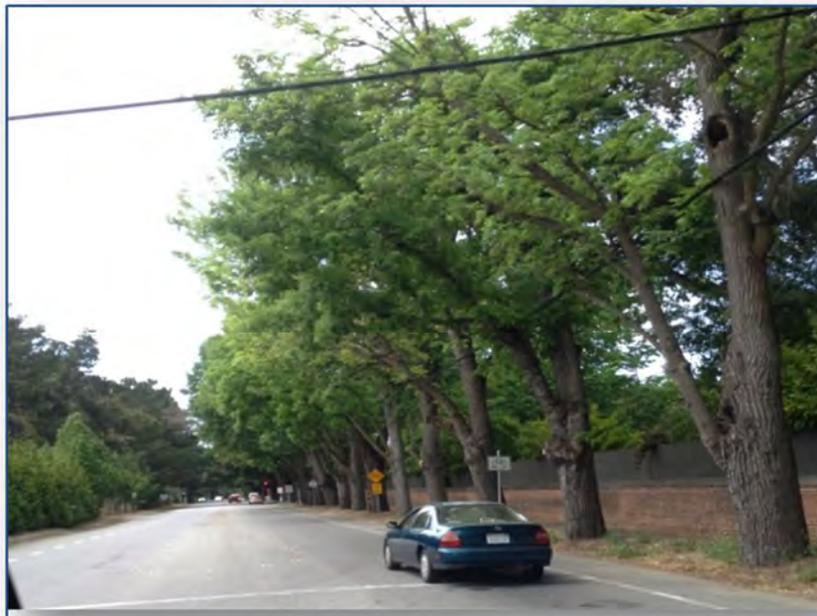
Project Type: Streets & Transportation

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.

Funding Plan and Project Costs

Funding Source	16/17	17/18	18/19	19/20	20/21	Totals
Measure A	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Totals	\$ 50,000	\$ 250,000				





Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

Project Type: Streets & Transportation

Project Name: El Camino Real at Almendral Hybrid Pedestrian Beacon - #56074

Project Description: A high priority for the Town of Atherton is improving the safety and accessibility for bicycles and pedestrians along the El Camino Real Corridor. The intersection of Almendral and El Camino Real has a marked crosswalk, but is one of five existing crosswalk locations without intersection controls within Atherton. Installation of a Hybrid Pedestrian Beacon improves safety for bicyclists and pedestrians crossing El Camino Real since it is designed to stop vehicles through a series of steady and flashing yellow and red lights at crosswalks which provide a controlled crossing for pedestrians.



This project also include emergency vehicle pre-emption to improve accessibility and safety for Menlo Park Fire District. The Menlo Park Fire District is sharing in the cost of the HAWK and has contributed \$125,000.

Total Project Costs	\$350,000
Prior Year Expenditures	(\$222,661)
Remaining Project Cost	\$127,339

Funding Plan and Project Costs

Funding Source	16/17	17/18	18/19	19/20	20/21	Totals
Special Parcel Tax	\$ 127,339					\$ 127,339
Totals	\$ 127,339	-	-	-		\$ 127,339



Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

Project Type: Streets & Transportation

Project Name: El Camino Real Complete Streets Study - #56073

Project Description: This ongoing project is a comprehensive study focused on improving bicycle, pedestrian, and vehicular safety along the El Camino Real Corridor within the Town of Atherton. Key stakeholders include Caltrans, Fire District, adjacent cities, residents, schools, public safety providers, and bicycle/pedestrian advocacy groups. The study is engaging stakeholders in technical studies to identify and evaluate viable options and strategies to enhance safety, efficient mobility, and accessibility. This project was previously the subject of various grant applications. To date, the Town has been unsuccessful at attaining a grant for the effort.



El Camino Real is a major north-south transportation corridor serving the San Francisco Bay Area Peninsula with average traffic volumes exceeding 31,000 vehicles per day. The existing roadway presents significant mobility and safety challenges to pedestrians and bicyclists. Deficiencies include lack of pedestrian and bikeway paths, lack of facilities to provide safe crossings at intersections, and poor connectivity to transit, schools, and parks.

Total Project Costs	\$300,000
Prior Year Expenditures	(\$100,000)
Remaining Project Cost	\$200,000

The study will develop community-supported conceptual plans as well as a process that will serve as the basis for developing engineering designs, construction implementation.

Funding Plan and Project Costs

Funding Source	16/17	17/18	18/19	19/20	20/21	Totals
Special Parcel Tax	\$ 200,000					\$ 200,000
Totals	\$ 200,000	-	-	-		\$ 200,000



Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

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. The FY 2016/17 expenditure includes a \$284,000 re-budget of FY 2015/16 funding to complete prior year projects and \$200,000 additional for FY 2016/17 projects.



Total Project Costs from FY 15/16	\$600,000
Prior Year Expenditures	(\$316,000)
Remaining Project Cost from Prior Year	\$284,000

Priority projects include:

- Better safer crossings of El Camino Real (FY 2016/17)- estimate \$139,000
- Improvements to routes near Encinal Elementary School- Middlefield/Encinal/Oak Grove/Glenwood (FY 2016/17)- estimate \$295,000
- Path extension Watkins through Park trail improvement (FY 2016/17) – estimate \$50,000
- Integration of Oak Grove as a Class II route (FY 2017/18) - estimate \$200,000
- Middlefield Class II bike lane (FY 2016/17) estimate-\$1,550,000
- Identify opportunities to improve safety and awareness on heavily used routes servicing schools and parks

Special Parcel Tax	\$ 484,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,284,000
Capital Improvement Fund	1,550,000					\$ 1,550,000
Totals	\$ 2,034,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 2,834,000



Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

Project Type: Streets & Transportation

Project Name: Quad Railroad Crossing Gates at Watkins Road - #56075

Project Description: This project funds the analysis and preliminary design of additional safety gates at the railroad crossing on Watkins Avenue. This funding does not include any capital costs of installation. The Town continues to seek funding contributions from other agencies, to include Caltrain, in support of this effort. This project is budgeted for FY 2016/17.

Funding Plan and Project Costs

Funding Source	16/17	17/18	18/19	19/20	20/21	Totals
Special Parcel Tax	\$ 100,000				-	\$ 100,000
Totals	\$ 100,000	-	-	-	-	\$ 100,000





Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

Project Type: Streets & Transportation

Project Name: Road Maintenance Program - #56003

Project Description: This is an annual program combining patching, sealing and overlays to maintain roads in a cost-effective manner. Every two years, an engineering survey of pavement condition is performed by independent assessors, who determine a pavement condition index (PCI) and also recommends specific maintenance strategies for each road. Staff analyzes the data, conducts physical inspections and recommends an annual program to cost-effectively maintain roads. The funds proposed for this program have been increased from an average of \$350,000 per year in prior years to the currently proposed \$1,025,000 for FY 2016/17.



Staff is recommending an increase in the annual allocation to allow more streets to be paved with asphaltic concrete which improves ride quality. Asphaltic concrete has a longer life than the slurry/chip seals that have been used in the past several years. This longer lasting base should eventually allow a resumption of the less costly sealing projects. 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.

- Stockbridge Regrade & Overlay ECR to Serrano (FY 2016/17) – \$300,000
- Camino al Lago Overlay- Barney to Camino por los Arboles (FY 2016/17) – \$200,000
- Maintenance Dig-outs through-out Town (FY 2016/17)- \$200,000
- Slurry Seal- estimate costs (FY 2016/17)-\$325,000

Funding Plan and Project Costs

Funding Source	16/17	17/18	18/19	19/20	19/20	Totals
Special Parcel Tax	\$ 450,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 3,050,000
Measure A	\$ 250,000	\$ 250,000	\$ 250,000	\$ 150,000	\$ 100,000	\$ 1,000,000
Gas Tax	\$ 250,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 350,000
Measure M	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Totals	\$ 1,025,000	\$ 1,000,000	\$ 1,000,000	\$ 900,000	\$ 850,000	\$ 4,775,000



Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

Project Type: Streets & Transportation

Project Name: Bridge Maintenance Program - #56061

Project Description: This program provides funding to complete the inspections of the smaller diameter Town-owned culverts under roads. Inspection of the larger culverts was completed in FY 2014-15. Following inspections, funds will be proposed to construct recommended improvements.

Funding Plan and Project Costs

Funding Source	16/17	17/18	18/19	19/20	20/21	Totals
Special Parcel Tax			\$ 125,000			\$ 125,000
Gas Tax	\$ 75,000					\$ 75,000
Measure M	\$ 50,000		-	-	-	\$ 50,000
Totals	\$ 125,000	-	\$ 125,000	-	-	\$ 250,000





Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

Project Type: Streets and Transportation

Project Name: Neighborhood Traffic Management Program - #Not Yet Assigned

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

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

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

Funding Plan and Project Costs

Funding Source	16/17	17/18	18/19	19/20	20/21	Totals
Measure A	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Totals	\$ 25,000	\$ 125,000				



Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

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. The FY 2016/17 expenditure includes a \$65,000 re-budget of FY 2015/16 funding to complete prior year projects and an additional amount for FY 2016/17 projects.

Total Project Costs (FY 2015/16)	\$150,000
Prior Year Expenditures	(\$85,000)
Remaining Project Cost from Prior Year	\$65,000

- Repairs to Stockbridge Concrete Swale and Regrade (FY 2016/17) – estimate \$330,000
- Replacement of failed culverts Eculid, Polhemus, Camino al Lago (FY 2016/17) – estimate \$195,000
- Engineering and permitting for re-lining slopes and bottom of Atherton Channel (FY2016/17) – estimate \$105,000
- Feasibility analysis for Holbrook Palmer Park Flood detention- grant dependent (2016/17)-estimate \$100,000



Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

- El Camino drainage issues studies (FY 16/17)- estimate \$110,000

Funding Plan and Project Costs

Funding Source	16/17	17/18	18/19	19/20	20/21	Totals
Special Parcel Tax	\$ 665,000	\$ 60,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 2,825,000
Atherton Channel	\$ 75,000	\$ 100,000				\$ 175,000
Totals	\$ 740,000	\$ 160,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 3,000,000



Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

Project Type: Drainage

Project Name: Upper Atherton Channel Phase 2 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.

Funding Plan and Project Costs

Funding Source	16/17	17/18	18/19	19/20	20/21	Totals
Atherton Channel	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		\$ 40,000
Totals	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	-	\$ 40,000





Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

Project Type: Drainage
Project Name: Belbrook Way Culvert Repair - #56076

Project Description: The inspections of Town owned bridges, including culverts under roads discovered significant deterioration of the corrugated metal culvert under Belbrook Way. Design is complete and permitting is in the final stages. Construction is anticipated for late summer/early fall 2016. This project was delayed in FY 2015/16 due to environmental review requirements. Mitigation monitoring is required for 5 years. Project funding started in FY 2015/16 with a budget of \$170,000 and continues with a re-budget of this amount in FY 2016/17 along with an additional project budget amount of \$160,000.

Funding Plan and Project Costs

Funding Source	16/17	17/18	18/19	19/20	20/21	Totals
Measure A	\$ 330,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 350,000
Totals	\$ 330,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 350,000





Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

Project Type: Drainage

Project Name: Marsh Road Retaining Wall Repair Project - #54020

Project Description: The retaining wall supports Marsh Road and forms one of the walls of the Atherton Channel. The wall and drainage channel is in need of significant repair. This project involves the construction of a new “U” shaped cast-in-place structure that can accommodate a future cover. The project is currently under construction and anticipated to be complete in August/September 2016. The bulk of the costs have been encumbered in the FY 2015/16 budget. However, funding has been allocated in FY 2016/17 for contingencies.



Project Cost (including a \$300,000 contingency)	\$4,183,168
Prior Year Expenditure/Encumbered	(\$3,883,168)
Remaining Budget	\$300,000

Funding Plan and Project Costs

Funding Source	16/17	17/18	18/19	19/20	20/21	Totals
Special Parcel Tax	\$ 300,000				-	\$ 300,000
Road Construction Impact Fee					-	-
Measure A	-				-	-
Atherton Channel					-	-
Totals	\$ 300,000	-	-	-	-	\$ 300,000



Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

Project Type: Town Buildings, Park and Facilities

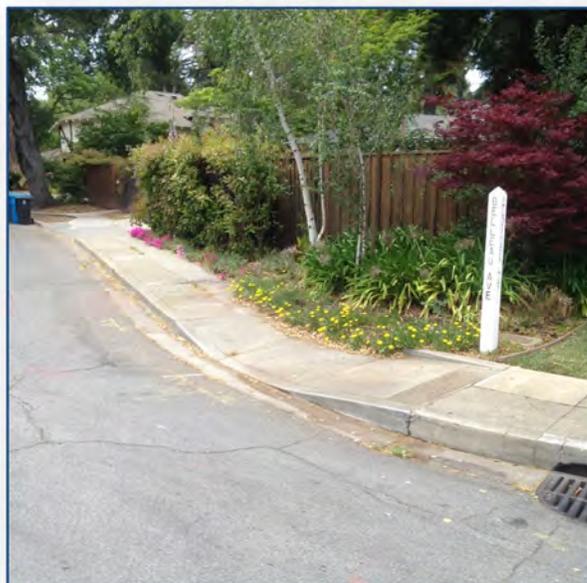
Project Name: Accessibility Improvements Program - #56060

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 FY 2016/17 Program includes the completion of a town-wide ADA Inventory Plan as required.

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 ramps, washroom facilities or doors to Town owned and operated facilities.

Funding Plan and Project Costs

Funding Source	16/17	17/18	18/19	19/20	20/21	Totals
Special Parcel Tax	\$ 60,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 100,000
Capital Improvement	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 60,000
Totals	\$ 80,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 160,000





Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

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 9,000 square foot new library on the Civic Center site. The project is currently in the Schematic Design Phase and staff anticipates moving into the Design Development and Construction Drawing phases in FY 2016/17. Construction is scheduled to begin in FY 2017/18.

Funding Plan and Project Costs

Funding Source	16/17	17/18	18/19	19/20	20/21	Totals
Atherton Library	\$ 631,000	\$ 7,234,000	\$ 443,000	\$ 27,000	-	\$ 8,335,000
Totals	\$ 631,000	\$ 7,234,000	\$ 443,000	\$ 27,000	-	\$ 8,335,000





Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

Project Type: Town Buildings, Park and Facilities

Project Name: Civic Center - #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 the 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 project is currently in the Schematic Design Phase and staff anticipates moving into the Design Development and Construction Drawing phases in FY 2016/17. Construction is scheduled to begin in FY 2017/18

Funding Source	16/17	17/18	18/19	19/20	19/20	20/21	Totals
Donations	\$ 1,382,278	\$18,594,258	\$ 1,261,000		\$ 75,000		\$ 21,312,536
Building Capital		\$ 1,994,742	\$ 8,000				\$ 2,002,742
Capital Improvement	\$ 354,000		-	\$ 5,000			\$ 359,000
Totals	\$ 1,736,278	\$20,589,000	\$ 1,269,000	\$ 5,000	\$ 75,000		\$ 23,674,278





Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

Project Type: Town Buildings, Park and Facilities

Project Name: Town Center Facilities Plan and Repairs - #56055

Project Description: This project provides necessary funding to maintain the temporary Permit Center & Playschool for a minimum of 3 years. Immediate repairs include, Roof Repairs, Waterproofing, Paint and Carpet Replacement and ongoing minor repairs to keep the building in service.

Funding Plan and Project Costs

Funding Source	16/17	17/18	18/19	19/20	20/21	Totals
Capital Improvement	\$ 40,000	\$7,500	\$5,000	-	-	52,500
Totals	\$ 40,000	\$ 7,500	\$ 5,000	-	-	\$ 52,500





Capital Improvement Program Fiscal Years 2016/17 through 2020/2021

Project Type: Town Buildings, Park and Facilities

Project Name: Park Improvements Program - #56063

Project Description: This Project implements a number of projects proposed in the Park Master Plan update, as recommended by the Parks & Recreation Commission and approved by City Council. The Park Master plan lists the following projects as priorities in their 5-year outlook:

Pedestrian Circulation I & II: Reconstruction and repair of various path links in asphalt or decomposed granite (22,100 sf) and replace and add lighting fixtures in the park. **(FY 16/17 & FY 17/18)**

Pavilion Parking lot turn around: Create a turnaround at end of Pavilion parking lot. **(FY 18/19)**

Vehicle Circulation: Install a striped walkway from Watkins Ave. into the park and remove circular driveway from Main House. **(FY 17/18)**

Relocate Pre-school: Move preschool to new location shown on the Master Plan. **(FY 19/20)**

Funding Plan and Project Costs

Funding Source	16/17	17/18	18/19	19/20	20/21	Totals
Capital Improvement	\$ 235,000	\$ 130,000	\$ 25,000	\$ 350,000		\$ 740,000
Totals	\$ 235,000	\$ 130,000	\$ 25,000	\$ 350,000	-	\$ 740,000

AUTHORIZED POSITIONS BY DEPARTMENT

Appendix A
 AUTHORIZED POSITIONS BY DEPARTMENT

	2006-07 Authorized	2007-08 Authorized	2008-09 Authorized	2009-10 Authorized	2010-11 Authorized	2011-12 Authorized	2012-13 Authorized	2013-14 Authorized	2014-15 Authorized	2015-16 Recomm	2016-17 Recomm
Administration											
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Clerk/Assistant to CM	1.00	1.00					1.00	1.00			
Assistant City Manager			1.00	1.00	1.00						
Office Assistant			0.75								
Office Specialist	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	1.00	1.00	1.00
Assistant to City Manager/City Clerk	1.00	1.00							1.00	1.00	1.00
Executive Assistant/ Deputy City Clerk											
Intern			1.00	1.00	1.00	1.00					1.00
Total Admin	4.00	4.00	4.75	4.00	4.00	2.50	3.00	3.00	3.00	3.00	4.00
Finance											
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00								
Financial Services Manager						1.00					
Accountant				1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Jr. Accountant											1.00
Finance Assistant	1.00	1.00	0.60	0.60	0.60		1.00	1.00	1.00	1.00	1.00
Total Finance	3.00	3.00	2.60	2.60	2.60	3.00	3.00	3.00	3.00	3.00	3.00
Building											
Town Arborist										0.5	0.5
Building Official	1.00	1.00	1.00	1.00	1.00						
Sr. Bldg Inspector/Plan Reviewer	1.00	1.00	1.00	1.00	1.00						
Bldg Inspector/Plan Reviewer	2.00	2.00	2.00	2.00	2.00						
Town Arborist/PW Technician	1.00	1.00	1.00	1.00	1.00						
Office Specialist	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.5
Permit Technician		1.00	1.00	1.00	1.00						
Contract Plan Reviewer		1.00									
Total Building	6.00	8.00	7.00	7.00	7.00	1.00	0.50	0.50	0.50	1.00	1.00
Police											
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Commander											
Captain											
Lieutenant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Police Officer	15.00	15.00	14.00	13.00	10.00	12.00	12.00	14.00	14.00	14.00	14.00
Administrative Assistant	0.50	0.50	0.75	0.75	-						
Executive Assistant Communications					1.00	1.00	1.00	1.00	1.00	1.00	1.00
Supervisor Community Service/Code Enforce	1.00	1.00	1.00	1.00	1.00	1.00				1.00	1.00
Community Service Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Dispatcher/Records Assistant	4.00	4.00	4.00	3.00	3.00	3.00	4.00	4.00	4.00	5.00	5.00
Total Police	28.50	28.50	27.75	25.75	23.00	25.00	25.00	27.00	27.00	29.00	29.00
Public Works											
Town Arborist										0.5	0.50
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00					
Public Works Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Asst/Assoc Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Park Program Manager	1.00	1.00	1.00	1.00	1.00						
Office Specialist	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50
PW Maintenance Supervisor	2.00	2.00	2.00	2.00	2.00						
PW Maintenance Worker I/II	4.00	4.00	4.00	4.00	4.00						
Total Public Works	11.00	11.00	11.00	11.00	11.00	3.50	2.50	2.50	2.50	3.00	3.00
Grand Total	52.50	54.50	53.10	50.35	47.60	35.00	34.00	36.00	36.00	39.00	40.00

RESOLUTION NO. 16-xx

**A RESOLUTION OF THE CITY COUNCIL OF THE
TOWN OF ATHERTON APPROVING FISCAL YEAR
2016-2017 SALARY SCHEDULES AND
CLASSIFICATIONS**

WHEREAS , according to the California Code of Regulations (CCR) section 570.5 sets the requirements for a Publicly Available Pay Schedule and,

WHEREAS , this regulation requires that each pay schedule include position title for every employee position, pay rate for each position, and time base for each position; and

WHEREAS, the formal approval of the pay schedules requires that they are duly approved and adopted by the City Council, such as CCR 570.5 regulation requires the adoption of the Salary Schedules for Fiscal Years 2016-17, incorporated in "Exhibit A" attached hereto.

WHEREAS, the 2016-17 Proposed Budget reflects the Salary Schedule and Classifications in "Exhibit A"

NOW, THEREFORE, BE IT RESOLVED that the City Council of the Town of Atherton does hereby approve the Salary Schedules attached hereto as Exhibit "A".

PASSED AND ADOPTED at a meeting of the City Council of the Town of Atherton held on the 15th day of June, 2016 by the following vote:

AYES: Council members:
NOES: Council members:
ABSENT: Council members:

Elizabeth Lewis, MAYOR
Town of Atherton

ATTEST:

Theresa N. DellaSanta, City Clerk

APPROVED AS TO FORM:

William B. Conners, City Attorney

Appendix B

Exhibit A		TOWN OF ATHERTON							
		Salary Schedule							
		FY 2016-2017							
Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
CM Rate effective 07/01/2016									
City Manager	Management/Misc	City Manager	12	1100	D	97.88	7,830.48	16,966.04	203,592.48
City Attorney	Contract	City Attorney							
Dept Head Rate Effective 07/01/2016									
Department Heads	Management/Misc	Finance Director	18	1104	A	74.69	5,975.08	12,946.00	155,352.00
					B	78.42	6,273.69	13,593.00	163,116.00
					C	82.34	6,587.08	14,272.00	171,264.00
					D	86.46	6,916.62	14,986.00	179,832.00
Department Heads	Management/Sworn	Chief of Police	40	1105	A	78.18	6,254.31	13,551.00	162,612.00
					B	82.09	6,567.23	14,229.00	170,748.00
					C	86.19	6,895.38	14,940.00	179,280.00
					D	90.50	7,240.16	15,687.01	188,244.12
Department Heads	Management/Misc	City Clerk/Assitant to CM	12		A	59.21	4,736.77	10,263.00	123,156.00
					B	62.17	4,973.54	10,776.00	129,312.00
					C	65.28	5,222.31	11,315.00	135,780.00
					D	68.54	5,483.08	11,880.00	142,560.00
Public Works Director	Contract								
City Engineer	Contract								
Town Planner	Contract								
Building Official	Contract								
Mid Mgmt Rate Effective 07/01/2016									
Mid-Management	Management/Misc	Police Lieutenant	40	2204	A	63.80	5,104.15	11,059.00	132,708.00
					B	66.99	5,359.38	11,612.00	139,344.00
					C	70.34	5,627.08	12,192.00	146,304.00
					D	73.86	5,908.62	12,802.00	153,624.00
Mid-Management	Management/Misc	Associate Civil Engineer	50		A	44.09	3,527.54	7,643.00	91,716.00
					B	46.30	3,704.31	8,026.00	96,312.00
					C	48.62	3,889.38	8,427.00	101,124.00
					D	51.05	4,083.69	8,848.00	106,176.00
Mid-Management	Management/Misc	Public Work Superintendent	50	2210	A	58.17	4,653.69	10,083.00	120,996.00
					B	61.08	4,886.31	10,587.00	127,044.00
					C	64.13	5,130.46	11,116.00	133,392.00
					D	67.34	5,387.08	11,672.00	140,064.00

Exhibit A		TOWN OF ATHERTON							
		Salary Schedule							
		FY 2016-2017							
Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
					C	37.20	2,975.83	6,447.64	77,371.68
					D	39.06	3,124.62	6,770.02	81,240.24
Police-Civilian	Police/Misc	Police Trainee	40	4406	D	23.90	1,912.15	4,143.00	49,716.00
Police-Civilian/APOA	Police/Misc	Dispatcher/Records assistant	40	4405	A	34.54	2,901.64	6,286.89	75,442.64
	84 hours shift				B	36.27	3,046.98	6,601.79	79,221.48
					C	38.09	3,199.20	6,931.60	83,179.20
					D	39.99	3,359.16	7,278.18	87,338.16
	Police/APOA Rate Effective 01/01/2016-12/31/2016								
Police-Sworn/APOA	Police/Sworn/84	Police Officer	40	5505	A	42.24	3,548.19	7,687.75	92,253.00
	84 hours shift				B	44.35	3,725.60	8,072.14	96,865.68
					C	46.57	3,911.88	8,475.74	101,708.88
					D	48.90	4,107.48	8,899.54	106,794.48
Police-Sworn/APOA	Police/Sworn/84	Police Sergeant	40	5520	A	50.62	4,252.38	9,213.49	110,561.88
	84 hours shift				B	53.15	4,465.00	9,674.16	116,089.92
					C	55.81	4,688.25	10,157.87	121,894.44
					D	58.60	4,922.66	10,665.76	127,989.12
Police-Sworn/APOA	Police/Sworn/80	Police Officer	40	5506	A	42.24	3,379.20	7,321.60	87,859.20
	80 hours shift				B	44.35	3,548.00	7,687.33	92,248.00
					C	46.57	3,725.60	8,072.13	96,865.60
					D	48.90	3,912.00	8,476.00	101,712.00
Police-Sworn/APOA	Police/Sworn/80	Police Sergeant	40	5528	A	50.62	4,049.60	8,774.13	105,289.60
	80 hours shift				B	53.15	4,252.00	9,212.67	110,552.00
					C	55.81	4,464.80	9,673.73	116,084.80
					D	58.60	4,688.00	10,157.33	121,888.00

Appendix-C

Appropriation spending limit (Gann Limit)

RESOLUTION NO.
A RESOLUTION OF THE CITY COUNCIL OF THE TOWN OF
ATHERTON ESTABLISHING THE APPROPRIATIONS LIMIT
FOR FISCAL YEAR 2016-2017 PURSUANT TO ARTICLE X111 B OF
THE CALIFORNIA CONSTITUTION

WHEREAS, Article XIII B of the Constitution of the State of California provides that the total annual appropriations limitation of each government entity, including this Town, shall not exceed the appropriations limit of such entity of government for the prior year adjusted for certain changes mandated by Proposition 4 passed in November, 1979 and Proposition 111 passed in June, 1990, except as otherwise provided for in said Article XIII B and implementing State statutes; and

WHEREAS, pursuant to Article X111 B, and Section 7900 et seq of the California Government Code, the Town is required to set its appropriations limit for each fiscal year; and

WHEREAS, the Finance Director of the Town of Atherton has conducted the necessary analysis and calculations to determine the appropriations limit for Fiscal Year 2016-17, relying on the permanent Fiscal Year 1993-94 limit approved by the voters on November 3, 1994, and the following two adjustment factors: change in population for the County of San Mateo or Atherton, whichever is higher, and change in cost of living as provided by the State of California, Department of Finance; and

WHEREAS, based on such calculations, the Finance Director has determined the said appropriations limit, and pursuant to Section 7910 of the Government Code, has made available to the public the documentation used in the determination of the limit.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the Town of Atherton that the new appropriations limit for the Fiscal Year 2016-17 shall be and is hereby set in the amount of **\$12,317,562** and its calculations as set forth in Attachment 1, copy of which is attached hereto.

* * * * *

I hereby certify that the foregoing Resolution was duly and regularly passed and adopted by the City Council of the Town of Atherton at a regular meeting thereof held on the 15th day of June, 2016, by the following vote:

Appendix C

Appendix C

AYES: Council Members:

NOES: Council Members:

ABSENT: Council Members:

ABSTAIN: Council Members:

Elizabeth Lewis, MAYOR

Town of Atherton

ATTEST:

Theresa N. DellaSanta, City Clerk

APPROVED AS TO FORM:

William Conners, City Attorney

Appendix-C

APPROPRIATIONS SPENDING LIMIT (GANN LIMIT)

Town of Atherton
APPROPRIATIONS SPENDING LIMIT
Prop 4 - Gann Limit FY 2016-2017

Schedule 1: Calculation of Spending Limit

Last Year's Limit (FY 2014-15)	11,750,466
Prior Year Parcel Tax Adjustment	<u>(2,790,000)</u>
Adjusted Last Year's Limit (FY 2014-15)	8,960,466

Adjustment Factors:

A. Population (County)	1.0091
C. Inflation	<u>1.0537</u>
A times C	<u>1.0633</u>

Total Adjustment (Percent)	0.0633
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Total Adjustment (Dollars)	567,096
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Other Adjustments:

Parcel Tax Adjustment (+)	2,790,000
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New Appropriation Limit for Fiscal Year 2016-17	<u><u>12,317,562</u></u>
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Schedule 2: Appropriations Compared to Limit

Proceeds from Taxes	(Fm Schedule 3) <u>12,028,015</u>
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Appropriations Subject to Limit FY 2016-17	<u>12,028,015</u>
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Appropriations Limit for FY 2016-17	12,317,562
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Amount under Appropriations Limit	<u><u>289,546</u></u>
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Schedule 3: Determination of Proceeds of Taxes

Per Budget for FY 2016-17

	Proceeds of Taxes	Non- Proceeds	Total
Revenues			
Property Tax	9,264,626		9,264,626
Sales Tax	225,388		225,388
Public Safety Sales Tax		75,152	75,152
Parcel Tax	1,860,000		1,860,000
County Measure A	340,000		340,000
Business License	227,253		227,253
Motor Vehicle License Fee	-		-
Homeowners Exemption	36,280		36,280
Franchise Fees		838,343	838,343
Development Fees/Permits		2,120,018	2,120,018
Fines & Forfeiture		78,639	78,639
Fees for Services		197,023	197,023
Rentals		140,099	140,099
Miscellaneous		135,340	135,340
	<u>11,953,547</u>	<u>3,584,614</u>	<u>15,538,161</u>
Interest Income	74,468	22,332	96,800
Total	<u><u>12,028,015</u></u>	<u><u>3,606,946</u></u>	<u><u>15,634,961</u></u>

ABSENT:
ABSTAIN:

Council Members:
Council Members:

Elizabeth Lewis, MAYOR
Town of Atherton

ATTEST:

Theresa N. DellaSanta, City Clerk

APPROVED AS TO FORM

William B. Conners, City Attorney

EXHIBIT "A"

THE CITY COUNCIL OF THE TOWN OF ATHERTON DOES HEREBY RESOLVE AS FOLLOWS:

Section 1: That an Appropriation-Expenditure Budgeting System entitled Expenditure Control Budget (ECB) is hereby adopted. The system consists of:

- Present Personnel Policies, Procedures, and Memorandum of Understanding, including salary schedules and benefits, except as hereinafter changed by resolution or ordinance of the City Council.
- The Expenditure Control Budget will show overall General Fund and other funds and/or departments.
- This system will apply to Operating and Capital Budget Expenditures as intended for use in Fiscal Year 2016-2017.
- All CIP encumbered expenditures from the Fiscal Year 2015-2016 Adopted/Revised Budget shall be carried forward and re-appropriated in Fiscal Year 2016-2017. Said encumbered expenditures to be re-appropriated in Fiscal Year 2016-2017 must be initiated by the Public Works Director, recommended by the Finance Director, and approved by the City Manager.
- Capital Project Commitments: Capital projects for which funds are appropriated in the budget year shall have those funds restricted for use for that project. Such appropriations will continue to be valid in subsequent fiscal years until the project is completed or the Council takes subsequent action to de-appropriate all or part of the funds originally restricted. If a capital project requires an additional appropriation, then City Council approval shall be required.
- General Fund Balance: The balance shall be established in accordance with the Fund Balance Policy for the General Fund as adopted by the City Council.
- The City Manager is authorized to make budget transfers within the same department. Any transfers between departments or funds shall require the approval of City Council.
- Expenditures are budgeted at, and may not legally exceed, the department level for the general fund and the fund level for Special Revenue and Capital Projects Funds. Budgeted amounts shown are as originally adopted, or as amended by the Town Council during the year.

Resolution No.

Adopted June 15, 2016
Appendix D Page 3 of 5

- This budget system assumes existing service levels; Council approval will be required for any significant changes involving increased or decreased service levels.
- The Finance Department shall be responsible for constant monitoring of the budget and shall establish and implement appropriate control mechanisms necessary for said purpose after consultation with city staff and approval by the City Manager.
- A monthly financial report shall be made available by the Finance Director for each department and/or program and/or capital project.

SECTION G

BUDGET RESOLUTION

Town of Atherton

Section 2: FY 2016-2017 all Funds Operating and Capital Budgets are hereby adopted, establishing the following revenue estimates and expenditure budgets:

Town of Atherton								
Budget for FY 2016-2017								
	Projected Fund Balance 06/30/16	Budgeted Revenues	Budgeted Expenditures	Budgeted Transfer In	CalPERS UAL (ERAF)	Budgeted Transfer Out	ERAF	Projected Fund Balance 06/30/17
General Fund								
101 General Fund	\$ 12,152,137	\$ 13,434,961	\$ 12,149,639	\$ 372,000	\$ 548,950	\$ (5,085,086)	\$ 1,033,000	\$ 9,757,374
Special Revenue Funds								
105 Tennis Fund	89,351	46,700	19,000	-				117,051
209 Police (COPS) Grant	451	100,300	100,300					451
213 Library Fund	10,316,639	1,300,786	688,850					10,928,575
215 Evan Creative Design	29,341	225	14,000					15,566
Total Special Revenue	10,435,782	1,448,011	822,150	-		-		11,061,643
Capital Project Funds								
201 Special Tax	1,558,427	1,860,000	3,019,339			(372,000)		27,088
202 Measure A	456,229	340,000	790,000					6,229
203 Gas Tax	283,707	225,000	486,678					22,029
204 Measure M	112,899	75,000	125,000					62,899
210 Road Impact	-	-	-					-
401 Capital Improvement	2,104,191	-	2,199,000	4,423,138				4,328,329
402 Storm Drainage	30,156	-	-					30,156
403 Channel Drainage Dt.	7,231	97,300	87,500					17,031
406 Facilities Construction	1,160,532	2,013,278	2,013,278					1,160,532
Total Capital Projects	5,713,372	4,610,578	8,720,795	4,423,138		(372,000)		5,654,293
Internal Service Funds								
610 Equipment Repl.	733,543	226,420	284,270					675,693
614 Worker's Comp.	307,654	293,518	264,930	112,998				449,240
615 General Liability	446,823	277,623	276,123					448,323
616 Employee Benefits	3,401,027	665,510	482,253					3,584,284
Total Internal Service	4,889,047	1,463,071	1,307,576	112,998		-		5,157,540
Total All Funds	\$ 33,190,338	\$ 20,956,621	\$ 23,000,160	\$ 4,908,136	\$ 548,950	\$ (5,457,086)		\$ 31,630,850

Resolution No.

Adopted June 15, 2016
Appendix D Page 1 of 5