



Item No. 2 Town of Atherton

CITY COUNCIL STAFF REPORT – STUDY SESSION

TO: HONORABLE MAYOR AND CITY COUNCIL

**FROM: GEORGE RODERICKS, CITY MANAGER
ROBERT BARRON III, FINANCE DIRECTOR**

DATE: MAY 4, 2016

SUBJECT: FY 2016/17 GENERAL FUND/OPERATIONS BUDGET

RECOMMENDATION

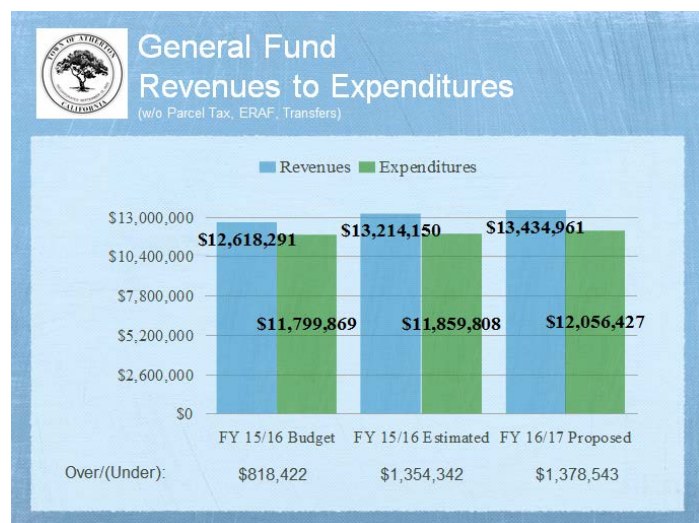
Review and Discuss.

BACKGROUND

Tonight's meeting is the second meeting of the FY 2016/17 budget calendar. The first budget session focused on the recap of the current fiscal year, assumption forecasts, fiscal dependencies, major expenditure categories, and potential expenditure increases in the distance as we prepare for the FY 2016/17 general budget. The focus tonight is a review of the Town's General Fund Operational Budget. Expenditures include the administration, finance, planning, building, public works, and public safety departments. As we go through the operations budget we will focus on the Town's fiscal outlook of revenues and expenditures over time to ensure we maintain a positive budget position.

The Town's financial stability rests with the Town's guiding value of fiscal stewardship. It is a core value that is used to address priorities such as long-term liabilities, capital project needs, and maintaining healthy reserves. Staff seeks to ensure that the Town's fiscal position remains positive while still continuing current programs, policies, and services.

This Report provides an overview of the General Fund budget and a discussion of its operational departments.



ANALYSIS

R E V E N U E S

For FY 2016/17, staff projects the Town’s Total General Fund revenues at \$13,434,961 against \$12,054,627 in expenditures. This projects a single year surplus of \$1,380,334 before application of the Parcel Tax as a General Fund Revenue source and ERAF to General Fund expenditure priorities. A year-end positive fund balance in the General Fund of \$11.8M is also projected.

The Parcel Tax and ERAF are considered major revenue sources for the Town that are brought in below the line within the operations budget. As we have discussed in prior budget discussions, we have a Parcel Tax and ERAF Policy that calls for review of use of these revenue resources.

As per Council policy, ERAF is treated as “one time” revenue for specific projects or priorities such as capital projects and contributions toward long-term liabilities. The policy for use of ERAF is post-receipt. Once funds are allocated or determined for a specific fiscal year, staff will make a recommendation to the Council for use of the funds. The Town received \$1,066,958 in the current fiscal year. Staff will discuss recommendations to Council to allocate this amount toward reducing long-term liabilities such as a set aside for CalPERS unfunded liability, capital projects, or specific one-time projects. In the FY 2015/16 budget we allocated the \$1,125,000 FY 2014/15 ERAF revenue toward OPEB liabilities (\$680,684) and Worker’s Compensation Equity Reserve (\$444,316). *Staff recommendation to City Council for the use of the \$1,066,958, is to apply an allocation toward CalPERS unfunded liability side fund (Town maintained), a minimum equity reserve replenishment of Workers’ Compensation, and allocation toward the Capital Facility Replacement fund for future facilities.*

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

The Town Finance Committee discussed and reviewed the CalPERS valuation report as staff held discussions on the use of ERAF revenues as allocation to set aside funds as a reserve for unfunded liabilities. The committee understands the obligations of the unfunded liability but would like to review capital project funding needs first before making a recommendation to set aside funds. *Staff’s suggestion is to possibly set an internal reserve amount for unfunded liability that could be rescinded if other needs for ERAF funds are warranted. The Finance Committee will be reviewing Capital Projects at their May 10 meeting.*

FY 2016/17 General Fund Operations Budget

May 4, 2016

Page 3 of 15

Another significant revenue source to the General Fund and Capital Improvement Projects Fund (CIP) is the Parcel Tax. The Parcel Tax is a vital revenue source for maintaining current staffing levels in public safety and commitments to capital projects. *Another Policy for Council review is the Parcel Tax policy.* This is a flat tax that is levied on each parcel and provides funding for police and emergency services, and for repair and maintenance of streets and storm drains. The total amount of parcel tax revenue the Town receives a year is \$1,860,000 and the allocation may vary as Council determines the amount of funding to police services and CIP. At the end of every fiscal year the City Council adopts a resolution to assess the Special Tax for municipal services.

The Council approves the Parcel Tax levy by category. During the budget process the Council will determine the amount of parcel tax revenue and the percentage allocation to municipal services (June 1 Study Session). In prior years, the Council allocated 60% of 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. However, in FY 2014/15 the Council allocated 20% or \$372,000 toward Public Safety based on a staffing rationale to add two (2) additional police officer positions. The FY 2014/15 budget proposed the addition of these two officers as permanent positions bringing the authorized sworn staffing level from 19 to 21. The fully burdened cost of these two positions was roughly \$350,000 and allocation of 20% of the Parcel Tax to the Police Service budget funded the positions. The allocation in the current fiscal year is \$372,000 (20%) towards police services and \$1,488,000 (80%) towards capital projects. *Staff recommends continuing this allocation for the FY 2016/17 budget.*

In FY 2016/17 property taxes represent 69% of the Town General Fund Revenues. The total projected revenue for property taxes is \$9,264,626. Projected property tax revenues are at approximately 4.5% or \$398,955 more than the FY 2015/16 estimate. Over the past several years, the Town’s Assessed Valuation has increased. Since FY 2011/12, the assessed value has increased 37.9%. The increased property tax revenue over the past couple years has equated to approximately 33%. However, property tax revenue is not anticipated to continue its history of significant increase – largely due to the Proposition 8 Recapture. Staff projects property tax revenue to increase about 4.5% in FY 2016/17 and then anticipates it to level out in future years. In prior years, the Property Tax category for the Town also included Excess ERAF as it was considered a reliable revenue source under property taxes.

	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Actual	FY 2015/16 Budget	FY 2015/16 Estimate	FY 2016/17 Budget
Property Taxes	\$6,915,687	\$7,692,445	\$8,211,148	\$8,475,862	\$8,865,671	9,264,626
Excess ERAF	\$892,094	\$1,020,085	\$1,125,257	\$1,200,000	\$1,066,958	\$1,033,000
Total Property Taxes	\$7,807,781	\$8,712,530	\$9,336,405	\$9,675,862	\$9,932,629	\$10,297,626

FY 2016/17 General Fund Operations Budget

May 4, 2016

Page 4 of 15

Excess ERAF still remains a vital component of the General Fund as it supports the reduction of long-term liabilities and the funding of one-time capital project needs. The State will continually look to target the use of ERAF for its own budget purposes and reduce the amount to local agencies. Until then that time comes, at the conclusion of each fiscal year, the City Council considers revenue from ERAF for the prior year and determines where the revenue should be directed. As was mentioned above, an allocation of \$1,066,958 is incorporated into the FY 2016/17 Budget for a payment toward Unfunded Pension liability reserve set aside, Workers' Compensation minimum equity replenishment, and Capital facility replacement reserve. *Staff is looking for City Council input on the use/allocation of ERAF funds.*

General Fund other revenues for FY 2016/17 include 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. There are currently slightly less new building construction permits taken out for future projects. Staff will monitor building department revenues in the next fiscal year but do not currently believe this is a new trend; but recommends a conservative budget for this revenue source. Franchise revenues are projected stable based on FY 2015/16 year-end projections. These revenues are estimated to stay static. 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 as the Town is entering its third year with Catering By Dana as the event services contractor at the Park.

Projected General Fund FY 2016/17 revenues are as follows:

Source	Revenue
Property Taxes	\$9,264,626
ERAF	\$1,033,000
Sales Tax	\$300,541
Franchise Fees	\$838,343
Charges for Services (Building, Planning, DPW)	\$2,155,718
Licenses and Intergovernmental	\$268,618
Use of Money/Property	\$300,224
Fines & Forfeitures	\$109,869
Park Program Revenue	\$197,023
Parcel Tax	\$372,000
Total General Fund Revenues	\$14,839,962

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

Overall General Fund expenditures are estimated at \$12.05 million. 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. 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.

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 21.230%. 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 invoiced in FY 2015/16 and will be invoiced in FY 2016/17 are listed below. The total Town unfunded liability payment increased \$106,721 from the beginning of the policy implementation of collecting payment of Unfunded Actuarial Liability. These expenses were incorporated in department budgets

CalPERS Employer Payment of Unfunded Liability	Unfunded Liability Payment FY 2015/16	Unfunded Liability Payment FY 2016/17
Miscellaneous Employees	\$116,323	\$146,085
Public Safety Employees	\$325,906	\$402,865
Total Contribution	\$442,229	\$548,950

Workers' Compensation charge to the Police Department was 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. The miscellaneous employees 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 mentioned earlier, staff is recommending the Town use ERAF funds of \$112,998 to pay off the minimum negative equity reserve for the current fiscal year.* It is sensible to monitor and increase workers' compensation reserves within the workers' compensation fund to allow the Town to build up reserve and weather the cycle of workers' compensation claims. The rates charged to the Police Department could reduce over time and thereby reduce the Town's operational cost.

During the review of department operations, each department looked at service and maintenance levels required for the next fiscal year. **Overall, the Town's total combined operational**

expenditures increased by \$194,819 compared to the FY 2015/16 adjusted budget. The only departments with singular significant major fiscal changes are the Finance Department and the Police Department. These are offset by other departmental reductions.

Included below is a department by department summary breakdown. A PowerPoint presentation will present departmental expenditures trends over the past couple of years along with the projection for FY 2016/17. In creating the operations budgets by department for general operations, focus was on anticipated needs and cost assumptions on meeting operational demands. Attached are summaries by department and roll-ups of operational expenditures. Operational expenditures within departments are for items such as professional services (MCE, Interwest, Planning, Legal, etc.), advertising, utilities, equipment repair, copier leases, phone service, training, technology, computers, postage, etc. – *everything net of salaries and benefits.*

**CITY COUNCIL OPERATIONS
DECREASE OF \$9,127**

The City Council budget includes expenditures related to City Council meetings, conference attendance such League of California Cities, Council/Town memberships (LAFCO, C|CAG, HEART, HIP Housing, League of Cities, etc.), HSR Public Relations, Elections, utilities for the Council Chambers and incidentals. There are no salaries or benefits in the City Council budget.

The City Council budget had an overall 15.9% decrease (\$9,127) as compared to the FY 2015/16 adjusted budget. There was a reduction in other Contract Services in the amount of \$3,000 due to reduction in publication and other efforts for Cal-water. This expense is now allocated in advertising-noticing and increased the line item by \$1,000. There is an increase of \$15,000 in Election Cost expense for the Town's 2016 November election. Office equipment and furniture decreased by \$3,000 as there are no significant technology improvements planned for 2016, but only minor improvements for meeting broadcasts. Business meetings and meals expense decreased \$750 to a budget of \$1,200.

**ADMINISTRATION DEPARTMENT
INCREASE OF \$1,185**

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. One major decrease is due to the health insurance decrease for retiree "pay as you go" expense of \$11,456. The decrease is due to some retiree health plan changes to lower cost health plans. The CalPERS UAL payment increased \$4,461 from the FY 2015/16 expense \$20,536. As mentioned prior, the total UAL for Miscellaneous Employees is \$146,085 and it is allocated across the various departments. The CalPERS employer contribution increased to

9.055% and increased employer expense by \$1,473 to \$37,446. There is a projected salary and benefits adjustment increase of \$12,019. There is an increase of \$3,500 for External Printing Services for the printing of the Athertonian Newsletter. Advertising and noticing expense for legal notices and town-wide mailers decreased by \$2,000. Other operational department expenditures decreased within the department by \$5,312, with a notable decrease in Special Events & Awards by \$6,200. The recommended budget is \$2,800 as the awards recognition program kicked off in FY 2015/16 for employee recognition, with only a handful of employees reaching service milestone in the new fiscal year. Increases within the department are offset by operational needs as the total operational expenditure component of the department increased by only \$1,185.

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 \$16,371**

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. Salaries and benefits increased by \$6,857, of which \$2,672 is due to the FY 2016/17 CalPERS UAL payment of \$14,974. Health insurance for retiree pay as you go increased \$3,369. The CalPERS employer contribution increase to 9.05% and increased by \$709 to \$29,189. The total operation expenses for the department increased by \$9,514. A majority of the increase is in Other Contract Services expenditure budget that increased by \$8,600 to \$32,000. This increase is a result of investment advisory service charge for Town investment portfolio. Banking Services expense increased \$2,200 to \$16,500 due to yearly account analysis fees for the operating and trust bank accounts. The audit and finance expenditure budget increased \$2,326 to \$49,933 for audit service contract true up for FY 2015/16 and FY 2016/17 interim audit. Business license processing fee and other operational department expenditures decreased by a total of \$4,712.

**PLANNING
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). Salary and benefits had a net increase of \$5,351. This is mainly due to the Building department portion of CalPERS unfunded liability increase of \$6,083 for FY 2016/17. There was a reduction in Microfilms-Digital Archiving expense of \$60,000, as most of the archiving of plans was completed this fiscal year. There is a budget of \$7,500 to finish the remaining portion of the digital archiving project. Subscription expense increased \$2,000 for the need to order new reference code books. There was increase of \$3,000 in Technical Services expense for the increase cost for the CRW maintenance fee. There was a decrease in Contract Inspection Services of \$1,000 due to the decrease of Interwest inspection service for town permits issued prior to their service contract. The Town arborist expense is split between the Building and Public Works.

Due to the projected building permit revenue remaining static for FY 2016/17, the Contract Life Building Safety expense remained at \$931,853. There was a total net reduction of \$55,293 in the department operations expense that is mainly attributed to the Microfilms-Digital Archiving nearing completion.

**PUBLIC WORKS DEPARTMENT
DECREASE OF \$71,587**

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 (\$71,587). Total Salaries and Benefits increased \$10,876 in the department mainly due to the increase of the department's portion of the CalPERS UAL payment for FY 2016/17. The increase is \$9,112 and also the retiree health pay as you go increased \$1,763. The budget reflects a decrease of \$6,039 in Technical Services for GIS consultant, maintenance upgrades, collection, and licenses as the department has already embarked on the Town GIS creation. There is a \$13,000 projected increase for contract Public Works Director services expenditure to \$187,000. Facility and repair maintenance expense decreased in the amount of \$4,000 due to the future replacement of guard rails at the Marsh Road wall. Electrical repair and maintenance expense decreased by \$7,800 to a budget of \$10,000 as the Event Garden electrical conduit was installed during the year. The expense item is for deferred electrical maintenance repairs at the Park. The Custodial Contract service expense increased \$5,500 to the FY 2015/16 adjusted budget as the cost of the contract is set to increase. There is an increase of \$5,000 for Miscellaneous Computer Software expense for new irrigation software for the Park for \$1,250 and 3 additional ARC GIS licenses for \$1,250 each. Building improvements 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.

The Contract DPW maintenance service continues to be monitored and enhanced maintenance service and priorities are currently in review with MCE. The total current contract budget is \$576,000 The Town is currently negotiating with MCE on all phases of Public Works operations.

**POLICE DEPARTMENT
INCREASE OF \$332,546**

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.

K-9 Program

The primary function of K-9s is locating and apprehending felony suspects and evidence. The K-9 program has served Atherton community for more than 30 years. Our K-9's, Karli and Qancy, offer an added dimension to apprehending violators and suppressing crime, as they are used during building searches, locating children and elderly or tracking of suspects such as perimeter (yard-to-

yard) searches. A major benefit of the K-9 unit is its ability to locate suspects allowing for officer protection and safety, limiting exposure to danger.

When the K-9 program first began it was funded entirely by the Police Department. However, for the last 15 years, the K-9 dogs have been purchased by generous residents who wanted to assist the Town and Department to acquire highly trained and skilled police service canines. The Atherton Police Department continues to be grateful for the support and strives to ensure that our K-9 program serves the entire community.

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

Investigations/Detective

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

The staffing within the department 1 detective sergeant and 1 detective who investigate crimes that require follow up, witnesses, victims, arrest of suspects, search warrants, property recovery, photo line-ups. Frequently suspect(s) of a criminal case live in another jurisdiction, meaning that much of the follow-up involves suspect interviews or surveillance that must be conducted in another jurisdiction. With only two patrol officers and a patrol supervisor working each shift, the detective is a much needed investigative resource that makes it possible to conduct timely follow-up, often in other jurisdictions, without impacting patrol services.

School Resource Officer (SRO)

The School Resource Officer (SRO) handles a wide variety of police calls for service from each of Atherton's nine (9) schools. The Town has had 1,180 incidents to date regarding school related issues such as: truancy, thefts, gang fights, alcohol and drug education/enforcement, youth counseling, child protective service referrals, active shooter training, mental health cases and school traffic and pedestrian safety.

Aside from residential burglary alarms, Atherton schools generate the highest number of calls for service. Having the SRO available to handle calls for service at our schools, the dayshift patrol officers can then work traffic details and back street burglary prevention, thus allowing the patrol unit to be more efficient and effective. The SRO position also allows for coverage of traffic and patrol detail when needed within the department.

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

Traffic Motorcycles

The Police Traffic Unit consists of three motor officers that primarily ride BMW police motorcycles. The Department has a fourth motorcycle used for training or reserve when one of the BMW's is out of service due to mechanical issues.

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

The officers assigned to motorcycles also work patrol and comprise a portion of our regular patrol teams. They enhance and supplement patrol operations by working traffic and handling calls for service thus greatly enhancing police response and service to the Town.

Communications/Records Personnel

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

In FY 2015/16 the Town added a 5th dispatcher. Adding the 5th dispatcher significantly increased dependable dispatcher shift coverage for planned and unplanned shift vacancies, and greatly reduce the reliance on our per diem dispatchers, and anticipates to decrease the amount of backfill overtime. The 5th position also frees up police management staff time. The Town did not complete its 5th dispatch hire until late last fall. Currently the 5th dispatcher currently works as a floater covering shift vacancies from planned and unplanned absences and serves as back-up during weekday dayshifts, which has the highest volume of calls for service. The dispatcher on this shift not only dispatches patrol officers, but also handles business at the front counter, answer emergency and non-emergency phone lines, and performs a variety of record keeping functions. The 5th dispatcher is responsible to provide lunch breaks to the weekday dayshift dispatcher, shift

FY 2016/17 General Fund Operations Budget

May 4, 2016

Page 12 of 15

scheduling, and serve as the CLETS and RIMS coordinator. These specific extra duties and responsibilities qualify the 5th dispatcher for an additional 5% special assignment pay per Article IV, Section 29 of the current Memorandum of Understanding (MOU) between the Town and the Atherton Police Officers Association.

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 \$332,546 over the FY 2015/16 adjusted budget. 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*. It is down 3 full-time positions and will be down an additional position at the end of this month. 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.

Within the salaries and wages budget there is an increase of regular salaries of \$88,551 to the FY 2015/16 adjusted budget of \$2,676,006. This is a result of an adjustment needed in the current fiscal year for overtime from regular salaries as the department was not fully staffed. Compared to the adopted FY 2015/16 budget of salaries in the amount of \$2,764,557, salaries are currently projected as an increase of \$23,551. This is the same for dispatcher salaries as we budgeted for 5 dispatchers, although we did not hire the 5th dispatcher until late fall. An adjustment was made for overtime as we were not fully staffed. The initial overtime budget for the department was \$195,000 and an adjustment was needed from regular and dispatch salaries for an increase of overtime budget to \$285,000 for FY 2015/16. For FY 2016/17 the department overtime budget is projected at \$265,420. As we become fully staffed in the department, we will be able to monitor overtime to an acceptable amount for a department overtime budget as we mitigate staffing and mandatory training when feasible. At this time we are operating at limited staffing levels.

There is anticipated decrease in uniform expense line item in the amount of \$28,000 to \$30,000 for purchase of required police gear. The Workers' Compensation expense as discussed earlier in the report increased \$25,115 as the department charge went from 8% to 9% to build up a reserve for claims. The CalPERS employer contribution expense increased \$30,358 due to the CalPERS rate increase from 20.230% to 21.23%. This increase is netted out by the decrease of \$28,874 in the *CalPERS employee contribution* as this is now eliminated. The final phase of the APOA MOU shifting of the CalPERS employee contribution back to the employee was implemented in January. *The employee now pays their entire portion of the employee contribution*. This nets to a combined increase of \$1,484. 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. There was an increase of \$8,410 in technical services for slight increases in RIMS-online access and database backup \$2,780, new Crossroads software annual maintenance \$1,500, new Milestone maintenance agreement for video for town hall facilities. Equipment maintenance-vehicles increase \$4,812 due to increase maintenance on Data 911 and

VieVue camera repairs. Transfer to Equipment replacement fund expense increased \$117,277 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 \$656,000.

Staff recommends that we purchase out of the equipment replacement fund, but also 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 fiscal year. The Police Department also has 5 supplemental budget request 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	

OVERALL SUMMARY

Staff also recommends in addition to the transfer out of \$453,960 toward unfunded liability reserve, the \$112,998 towards Workers' Compensation minimum reserve, that the Council consider increasing the Capital Facility Replacement reserve to \$1,005,000. In FY 2015/16, the Council also supported an allocation of Unallocated General Fund Reserve to the Town's Capital Improvement Fund for an accumulation of funds for future capital projects. The FY 2015/16 budget transferred \$2,309,041 from the Unallocated General Fund Reserve balance to the Capital Improvement Program Fund 401 for *future unidentified* capital projects. *The Council established a target Unallocated Fund Balance at \$5,000,000. Staff recommends the Council follow this same exercise for FY 2016/17 and make an allocation for future unidentified projects.*

For FY 2016/17 the Town's General Fund Revenues are projected at \$13,434,961 against \$12,056,427 in expenditures. This will result in a single year-end positive balance of \$1,378,534 and a total positive Fund Balance of \$13,530,671. This is before any transfers in from the Parcel Tax and ERAF.

When we include the below the line items of \$1,033,000 for ERAF and \$372,000 for Parcel, the single year projected surplus is \$2,783,534.

Reserve Calculations

Any remaining fund balance not reserved or committed is designated as Unallocated Fund Balance. This Unallocated Fund Balance represents funds that have not yet been assigned. With Council direction, the unallocated reserve balance can be appropriated towards operational use, capital projects or to pay down liabilities. Staff suggests following the Council’s direction last year to maintain an Unallocated Fund balance of \$5,000,000. With this being said, the Council can allocate \$4,143,964 toward Unidentified Future Capital projects.

The beginning FY 2015/16 General Fund Balance was \$13,593,805. *The FY 2015/16 projected year-end fund balance is \$12,152,137.* This includes the Parcel Tax and ERAF revenues as allocated. With the inclusion of the transfers out above, the increase of the capital facility replacement reserve to \$1,005,000, and a contribution of \$4,143,964 for future unidentified capital projects, produces a total General Fund projected year end fund balance of \$10,224,749.

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 2015/16 Pension Liability	(\$453,960)
Transfer out FY 2015/16 Workers Comp. minimum equity reserve contribution	(\$112,998)
Transfer out to CIP for Future Projects	(\$4,143,964)
FY 2016/17 Expenditures (Original Budget)	(\$12,056,427)
Projected FY 2016/17 Ending Fund Balance	\$10,224,749

As shown below, the Town will meet its reserve requirements at FY 2016/17 and also projects an unallocated reserve that is 49% of adjusted expenditures.

FY 2016/17 Expenditures	\$12,056,427
Projected FY 2016/17 Ending Fund Balance	\$10,224,749
15% Emergency Reserve	\$1,808,464
20% Contingency Reserve (Stabilization)	\$2,411,285
Capital Replacement Facility Reserve	\$1,005,000
TOTAL RESERVE REQUIREMENT	\$5,224,749
<i>Less Above Reserve Requirement=Unallocated Reserves</i>	<i>\$5,000,000</i>

POLICY FOCUS

This item discusses revenue and expenditure projections, the use of excess ERAF, reserve policies, and recommendations for adjustment to the use of the Parcel Tax. These are policy areas for Council discussion and direction as we prepare the FY 2016/17 budget.

FISCAL IMPACT

None.

PUBLIC NOTICE

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

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

Fiscal Transparency Web Page:

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

Archive of Town Budgets:

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

Financial Data Portal (OpenGov):

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

Financial Audit

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

Actuarial Valuations Archive:

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

Labor Contracts, Agreements, and Salary/Benefit Information:

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

ATTACHMENTS

FY 2016/17 General Fund Revenue and Expenditure details by department

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 (MVLF)	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

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
101-00-47013-040	Police Report			166	166
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 registration	-	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	66,483
	Administration Department	621,862	710,645	716,645	717,830
	City Attorney Department	162,205	204,000	204,000	204,000
	Finance Department	614,427	647,238	647,238	663,610
	Planning Department	226,248	211,598	211,598	217,759

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
	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
	Police Department	5,675,321	6,348,657	6,364,157	6,696,703
	Public Works Department (adj)	1,315,844	1,819,467	1,857,907	1,787,355
	Total Operating Expenditures ->	11,613,874	11,799,869	11,859,808	12,056,427
	Excess (Deficiency) of Revenues Over Expenditures	1,682,568	818,422	1,354,342	1,378,534
	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)	(453,960)
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)	(4,143,964)
	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)	(3,305,922)
	Incr/(Decr) of General Fund Resv	3,179,825	(1,842,746)	(1,441,668)	(1,927,388)
	Net Change in Fund Balance	3,179,825	(1,842,746)	(1,441,668)	(1,927,388)
	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	10,224,749

Fund Balance Schedule				
Capital Facility Replacement Reserve	505,001	500,000	505,000	1,005,000
15% Emergency Reserve	1,742,081	1,769,980	1,778,971	1,808,464
20% Reserve	2,322,775	2,359,974	2,371,962	2,411,285
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	10,224,749

 Ending Fund Balance already incorporates a contribution to the negative equity reserve of \$112,998 for Workers' Compensation. The contribution toward the negative equity reserve would reduce operational expenditures by approximately \$179,000

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	55,303
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	66,483

Town of Atherton Annual Operating Budget FY 2015-2016
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	11,103
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	66,483

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

Category	Actual 2014-15	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
Salaries & Wages	384,934	407,747	407,747	414,536
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	717,830

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

Category	Account	Description	Actual 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	101-12-50006-012	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	607,112
Professional Svcs	101-12-52008-012	Labor Relation Services		-	-	-
Professional Svcs	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
General Operations	101-12-53024-012	Advertising - Noticing	2,886	6,000	6,000	4,000

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

Category	Account	Description	Actual 2014-15	Adopted Budget 2015-2016	Adjusted Budget 2015-2015	Recomm Budget 2016-2017
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	717,830

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
 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	1,574
Finance Total	614,427	647,238	647,238	663,610

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	600
			158,868	166,363	166,363	175,877
	101-18-53022-018	Liability Claim Expense				
		Total Operations	158,868	166,363	166,363	175,877
		Total Finance Dept	614,427	647,238	647,239	663,610

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
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
 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
 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	3,539,063
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	6,696,703

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	265,420
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	5,877,906
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	6,696,703

Town of Atherton
 Annual Operating Budget FY 2016-2017
 Public Works - 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	121,209
EE Benefits	163,826	220,848	220,848	231,724
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	1,787,355

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

Category	Account	Description	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
Salaries & Wages	50001	Regular Salaries	235,750	235,750	235,001	280,036	280,036	280,036
Salaries & Wages	50013	EE Benefits Earned	2,358	2,357	2,327	2,850	2,850	2,850
Salaries & Wages	50015	Salary Allocated to CIP	(161,678)	(161,678)	(161,678)	(161,678)	(161,678)	(161,678)
EE Benefits	51001	Medicare Insurance	3,418	3,418	3,379	4,133	4,133	4,133
EE Benefits	51003	PERS Retire Contr - ER	23,711	23,710	27,554	25,209	25,209	25,209
EE Benefits	51007	STD Life	403	403	403	499	499	499
EE Benefits	51008	Health Insurance-Active	44,978	44,978	44,270	49,207	49,207	49,207
EE Benefits	51009	Health Insurance-Retirees	76,585	76,585	70,815	78,557	78,557	80,320
EE Benefits	51010	Dental Insurance	3,538	3,538	3,370	3,874	3,874	3,874
EE Benefits	51011	Vision Insurance	633	633	602	876	876	876
EE Benefits	51013	Workers Compensation	9,358	9,358	9,268	11,393	11,393	11,393
EE Benefits	51014	Life & ADD Insurance	360	360	309	445	445	445
EE Benefits	51015	LTD Insurance	1,441	1,441	1,514	1,858	1,858	1,858
EE Benefits	51016	Unemployment Insurance	2,358	2,357	2,342	2,850	2,850	2,850
EE Benefits	51018	Uniforms	-	-	-	-	-	-
EE Benefits	51xxx	Unfunded Liabilities-Misc		28,397	-	41,946	41,946	51,058
Total Salaries & Benefits			243,213	271,610	239,476	342,057	342,057	352,932
Professional Svs	52010 (50)	Contract Engineering	50,000	50,000	4,945	50,000	50,000	50,000
Professional Svs	52017	Technical Services	10,000	10,000	6,645	30,000	31,039	25,000
Professional Svs	52025	Contract Public Works Director	174,000	174,000	175,095	174,000	174,000	187,000
Professional Svs	52030 (58)	Contract Park Event Svs	60,000	76,737	59,380	60,000	76,737	69,225
Professional Svs	52031	Contract DPW Maint Serv	555,133	555,133	479,658	555,133	555,133	555,133
General Operations	53001	Vehicle Repair & Maint	2,300	2,300	1,407	3,200	3,200	3,200
General Operations	53002	Equipment Repair & Maint	11,400	11,000	4,933	11,400	11,400	11,400
General Operations	53003	Building Security	7,400	6,100	6,030	7,400	6,100	6,250
General Operations	53004	Facility Repair & Maint	18,600	24,600	23,592	18,600	24,600	20,600
General Operations	53006	Electrical Repair & Maint	15,000	19,800	-	15,000	19,800	12,000
General Operations	53008	Contract Custodial Services	35,000	33,000	21,083	35,000	33,000	38,500
General Operations	53009	Contract Tree Maintenance	82,500	82,500	52,348	82,500	82,500	82,500
General Operations	53010	Street Sweeping	15,000	15,000	13,427	15,000	15,000	15,000
General Operations	53012	Traffic Signal Repair & Maint	15,000	15,000	4,798	15,000	15,000	15,000
General Operations	53013	Street Light Repair & Maint	60,000	60,000	29,270	60,000	60,000	60,000
General Operations	53014	Utilities -Electricity	68,800	71,800	72,359	68,800	71,800	72,800
General Operations	53015	Utilities - Gas	3,700	4,400	2,532	3,700	4,400	3,700
General Operations	53016	Utilities - Water	15,600	21,000	12,320	15,600	21,000	20,900
General Operations	53017	Utilities - Sewer	8,600	15,100	5,388	8,600	15,100	14,300
General Operations	53018	Utilities - Telephone	2,700	2,896	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	Adopted Budget 2014-2015	Adjusted Budget 2014-2015	Actual 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Recomm Budget 2016-2017
General Operations	53024	Advertising/Publishing	3,600	3,600	4,126	3,600	3,600	4,000
General Operations	53029	Contract Inspection & Testing	9,200	9,004	835	9,200	9,004	8,950
General Operations	53030(58)	Credit Card Merchant Fees	2,500	5,000	2,999	2,500	5,000	5,000
General Operations	53033	Rent - Mach & Equipment	2,500	2,500	566	2,500	2,500	2,500
General Operations	53034	Rent - Facilities	3,250	3,250	624	3,250	3,250	3,250
General Operations	53502	Computer Services Charg	-	-	-	-	-	-
General Operations	53503	Equip Replace Charges	24,500	24,500	11,500	14,000	14,000	32,500
Other Services/Exp.	54003	Conferences	3,220	3,220	15,500	18,000	17,298	2,000
Other Services/Exp.	54004	Training & Workshops	3,000	2,975	3,183	3,900	3,875	3,800
Other Services/Exp.	54007	Membership/Dues	9,824	9,949	8,492	10,300	10,425	10,600
Other Services/Exp.	54010	Other Contract Services	1,200	1,100	287	1,200	1,100	1,200
Supplies & Materials	55001	Pesticides & Fertilizer	17,000	17,000	1,393	17,000	17,000	17,500
Supplies & Materials	55002	Office Supplies	1,750	1,750	2,036	1,750	1,750	2,000
Supplies & Materials	55006	Safety Supplies & Matls	1,250	1,250	469	1,500	1,500	1,500
Supplies & Materials	55008	Misc. Computer Software	6,950	6,950	1,620	8,200	8,200	13,200
Supplies & Materials	55009	Misc. Computer Supplies	1,450	1,450	-	1,450	950	1,050
Supplies & Materials	55010	Custodial Supplies	800	800	-	800	800	800
Supplies & Materials	55011	Landscape Supplies	23,000	23,000	11,800	23,000	23,000	23,000
Supplies & Materials	55012	Construction Matls	8,500	7,000	1,355	8,500	6,600	5,750
Supplies & Materials	55014	Minor Tools & Equip	450	450	576	450	850	750
Supplies & Materials	55015	Gas & Oil	4,500	4,500	2,785	4,700	4,700	3,500
Supplies & Materials	55016	Other Supplies & Matls	300	300	-	300	300	300
Supplies & Materials	55017	Postage	400	400	-	400	400	400
Supplies & Materials	55018	Disaster Preparedness	5,200	5,200	-	5,200	5,200	4,000
Capital Outlay	57002	Building Improvements	90,000	90,000	24,949	90,000	90,000	10,000
Capital Outlay	57004	Machinery & Equipment	8,500	6,500	823	8,500	6,500	6,000
Capital Outlay	57006	Computer Equip/Software	1,482	1,482	2,435	2,077	3,280	2,165
Capital Outlay	57007	Office Machines & Furn	3,500	3,500	359	3,500	3,500	3,500
Total Operations			1,448,559	1,486,996	1,076,368	1,477,410	1,516,886	1,434,423
Total DPW			1,691,772	1,758,606	1,315,844	1,819,467	1,858,943	1,787,355

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
Salaries & Wages	101-50-50001-050	Regular Salaries	97,143	139,772	139,772	139,772
Salaries & Wages	101-50-50013-050	EE Benefits Earned	955	1,448	1,448	1,448
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	2,099
EE Benefits	101-50-51003-050	PERS Retire Contr - ER	11,302	12,804	12,804	12,804
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
EE Benefits	101-50-51009-050	Health Insurance-Retirees	18,176	20,148	20,148	21,923
EE Benefits	101-50-51010-050	Dental Insurance	1,611	2,027	2,027	2,027
EE Benefits	101-50-51011-050	Vision Insurance	282	539	539	539
EE Benefits	101-50-51013-050	Workers Compensation	3,830	5,791	5,791	5,791
EE Benefits	101-50-51014-050	Life & ADD Insurance	150	235	235	235
EE Benefits	101-50-51015-050	LTD Insurance	712	1,064	1,064	1,064
EE Benefits	101-50-51016-050	Unemployment Insurance	969	1,448	1,448	1,448
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	-	13,550	13,550	16,493
Total Salaries & Benefits			108,292	177,701	177,701	182,419
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
Professional Svs	101-50-52025-050	Contract Pubilc Works Director	174,000	174,000	174,000	187,000
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
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
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
Other Services/Exp.	101-50-54003-050	Conferences	-	2,500	1,798	2,000

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
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
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
Supplies & Materials	101-50-55009-050	Misc. Computer Supplies	-	1,200	700	800
Supplies & Materials	101-50-55012-050	Construction Matls	2	2,500	2,100	750
Supplies & Materials	101-50-55014-050	Minor Tools & Equip	239	200	600	500
Supplies & Materials	101-50-55015-050	Gas & Oil	281	1,000	1,000	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
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
Total DPW Engineering			319,278	488,896	489,935	506,152

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	70,132
Salaries & Wages	101-53-50013-053	EE Benefits Earned	686	701	701	701
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	1,017
EE Benefits	101-53-51003-053	PERS Retire Contr - ER	8,126	6,202	6,202	6,202
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	701
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	54,623
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	603,566

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	28,053
Salaries & Wages	101-57-50013-057	EE Benefits Earned	275	281	281	281
EE Benefits	101-57-51001-057	Medicare Insurance	397	407	407	407
EE Benefits	101-57-51003-057	PERS Retire Contr - ER	3,250	2,481	2,481	2,481
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	281
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	-	3,823	3,823	4,653
Total Salaries & Benefits			41,477	45,751	45,751	46,579
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	361,655

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	28,053
Salaries & Wages	101-58-50006-058	Overtime	-	-	-	-
Salaries & Wages	101-58-50013-058	EE Benefits Earned	274	281	281	281
EE Benefits	101-58-51001-058	Medicare Insurance	396	407	407	407
EE Benefits	101-58-51003-058	PERS Retire Contr - ER	3,251	2,481	2,481	2,481
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	281
EE Benefits	101-xx-51xxx-Misc	Unfunded Liabilities-Misc	-	6,804	6,804	8,282
Total Salaries & Benefits			41,665	48,954	48,954	50,430
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 Matls	108	500	500	500
Capital Outlay	101-58-57004-058	Machinery & Equipment	823	2,500	2,500	2,000
Capital Outlay	101-58-57006-058	Computer Equip/Software	752	596	596	596

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
		Total Operations	85,420	88,296	112,533	104,621
		Total DPW Park Programs	127,084	137,250	161,487	155,051

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
Salaries & Wages	101-59-50001-059	Regular Salaries	13,786	14,026	14,026	14,026
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	1,240
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	18,881
Professional Svcs	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	Acutal 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	160,931