



Item No. 1 Town of Atherton

CITY COUNCIL STAFF REPORT – STUDY SESSION

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

FROM: ROBERT BARRON III, FINANCE DIRECTOR

DATE: JUNE 1, 2016

SUBJECT: REVIEW OF THE FY 2016/17 TOWN BUDGET

RECOMMENDATION

Review and Discuss Operating and Capital Improvement Budget for FY 2016/17.

BACKGROUND

This is the 4th meeting of the FY 2016/17 budget calendar. The City Council held two joint study sessions with the Town Finance Committee. Our previous budget meetings focused on an overview of the Town's financial forecasts and fiscal dependencies, major expenditure categories, and a general overview of the Town's General Fund Operational Budget. During the May City Council meeting, the City Council reviewed the Capital Improvement Program. Tonight, staff has incorporated feedback from the prior meetings together with additional adjustments *if any* to the operational and CIP budgets based on identified priorities.

Tonight's focus will be a brief recap of the General Fund and any significant changes in the budget, CIP review, and a review of the internal and restricted funds. Also highlighted will be significant policy decisions within the proposed budget. Staff will prepare a PowerPoint presentation to assist staff in presenting the report during the meeting. Once the Presentation is complete, it will be emailed to the Council and a hard copy provided at the meeting. The PowerPoint will highlight the information included within the budget. No new information will be presented within the PowerPoint.

The Town is entering an exciting stage as there are many CIP projects that are finally coming to fruition, such as the Marsh Road Retaining wall, ECR HAWK beacon, significant road improvements and bicycle and pedestrian improvements. These projects are in addition to the Civic Center Project now moving into the Design Development Phase and ultimately the Construction Drawings Phase within this budget year. Funding sources of a robust Town Capital Improvement program are vital as the Town uses every source of revenue to carry out these projects while continuing to save funds for future capital project needs. The Parcel Tax has been a reliable and major source for the CIP. In the past fiscal year and again recommended in the current fiscal year, the General Fund will make a significant allocation to the CIP program. It is important

to note that the General Fund is the only funding source for a CIP project that does not have a specific outside funding source, such as the Parcel Tax, Gas Tax, or other funding opportunity, such as grants. Staff seeks to ensure that the Town's fiscal position remains positive while still continuing current programs, policies, and services.

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

The prepared draft budget does not include any salary and benefit adjustments as these are still subject to ongoing meet and confer discussions.

ANALYSIS

Below is an analysis *by fund* of the Town's Operating and Capital Improvement Budget.

GENERAL FUND

REVENUES

The Town's total General Fund revenue for FY 2016/17 is projected to be \$13,434,961. Grants and contributions are only budgeted if they have been authorized and approved by the granting agency. The General Fund currently includes grants for public safety reimbursements in the amount of \$7,902. This is the DUI Grant at \$3,723 and an equipment grant from ABAG at \$4,179. The Town includes its annual application for a Cal-Recycle grant in the amount of \$5,000 – this is an annual grant amount. The Town has also recently received a grant award from BAAQMD in the amount of \$12,000 for EV charging stations – funds are distributed on a reimbursement basis. Beyond these smaller grants, the Town receives an annual Community Oriented Policing Grant (COPS) of \$100,000 for front-line law enforcement and has booked a grant from Atherton Now at \$767,965. While preparing the staff report, staff noted that the Atherton Now grant within the CIP does not include the allocation required to Interwest and Mack5 for Project Management. Staff will project this amount required through the next two design phases and incorporate it into the donation amount required from Atherton Now.

FY 2016/17 Town Operations Budget

June 1, 2016

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

	Actual	Orig. Budget	Adjusted/Est.	Recommended
Category	FY 2014/15	FY 2015/16	FY 2015/16	FY 2016/17
<i>Secured Property Tax</i>	\$6,329,484	\$6,624,274	\$6,911,354	\$7,222,365
<i>Other</i>	\$1,881,664	\$1,851,588	\$1,954,317	\$2,042,261
Subtotal Property Tax	\$8,211,148	\$8,475,862	\$8,865,671	\$9,264,626
Sales Taxes	\$687,478	\$295,172	\$434,030	\$300,541
Franchise Fees	\$813,216	\$834,935	\$840,226	\$838,343
Intergovernmental	\$39,345	\$42,378	\$40,753	\$41,365
Business License Tax	\$256,805	\$219,514	\$223,895	\$227,253
Planning Fees	\$293,876	\$245,100	\$257,100	\$232,800
Building Fees	\$1,649,941	\$1,660,830	\$1,660,830	\$1,639,000
Policing Fees	\$114,399	\$99,171	\$112,446	\$109,869
Public Works Fees	\$281,545	\$268,755	\$268,755	\$283,918
Park Program Fees				
<i>Social Fees</i>	\$57,284	\$47,000	\$52,311	\$55,500
<i>Meeting Fees</i>	\$34,050	\$30,000	\$45,000	\$48,000
<i>Class Fees</i>	\$17,148	\$20,966	\$33,163	\$33,826
<i>Weddings</i>	\$26,100	\$23,000	\$23,000	\$20,000
<i>Day Use Fees</i>	\$13,175	\$13,133	\$13,133	\$13,396
<i>Admin Fees</i>	\$30,240	\$18,200	\$25,785	\$26,301
Subtotal	\$177,997	\$152,299	\$192,392	\$197,023
Misc Revenues				
<i>Admin Citations</i>	\$18,100	\$16,000	\$22,500	\$24,500
<i>Cell Lease(s)</i>	\$48,252	\$50,458	\$50,458	\$52,981
<i>Interest Income</i>	\$32,523	\$115,000	\$91,921	\$96,800
<i>Knox Playschool</i>	\$78,118	\$78,118	\$78,118	\$78,118
<i>C&D Forfeiture</i>	\$450,672		\$4,200	
<i>Other</i>	\$143,029	\$64,700	\$70,856	\$47,825
Subtotal	\$770,694	\$324,276	\$318,053	\$300,224
Total	\$13,296,442	\$12,618,291	\$13,214,150	\$13,434,961
<i>Parcel Tax</i>	\$372,000	\$372,000	\$372,000	\$372,000
Total General Fund	\$13,668,442	\$12,990,291	\$13,586,150	\$13,806,961
<i>Excess ERAF</i>	\$1,125,257	\$1,200,000	\$1,066,958	\$1,033,000
Total Revenues	\$14,793,699	\$14,190,291	\$14,653,108	\$14,839,961

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

Policy Consideration #1 – Use of ERAF

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

The policy for use of ERAF is post-receipt. Once funds are allocated to the Town for a specific fiscal year, staff makes a recommendation to the Council for use of the funds. The Town received \$1,066,958 in the current fiscal year. *Staff made the following recommendation at a previous study session:*

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

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

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

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

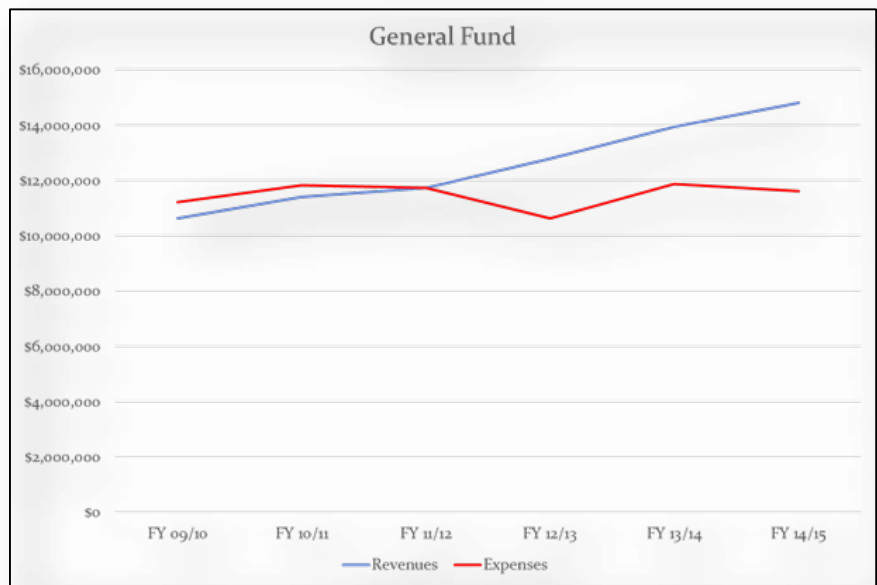
Policy Consideration #2 – Allocation of the Parcel Tax

Another significant revenue source to the General Fund and CIP is the Parcel Tax. Total annual revenue from the Parcel Tax is \$1,860,000 and the allocation may vary as Council determines the amount of funding to police services and the CIP. In the second item on tonight’s agenda, the City Council will discussing the overall imposition of the Parcel Tax. In FY 2014/15 the Council

allocated 20% or \$372,000 toward Public Safety and the remaining 80% or \$1,488,000 was allocated to the Town Capital Improvement Program.

During the budget study sessions staff has recommend that the allocations remain the same at 20%/80%, to police services and capital projects respectively. The budget information presented depicts this 80/20 split. As the Council will be discussing the imposition of the Parcel Tax, staff recommends that the Council impose the tax at its maximum rate of \$1,866,000. As was reviewed in our Capital Projects meeting, there are significant projects in the pipeline and many others will be derived from our various master plans. Even if the Town programs all projects, there are inadequate funding sources for all projects. It is vital that Parcel Tax funding is available at its full rate to allow the Town to save for these future identified projects.

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



Staff recommends the City Council confirm the split of the parcel tax at 20% to the General Fund and 80% to the Capital Improvement Fund. The exact amount of the parcel tax is yet to be determined. If set at its current level that split would be \$372,000 to the Police Services Budget and \$1,488,000 to the Capital Projects Fund.

Revenue Assumptions

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. 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.

There have been no significant changes in revenue projections since the last budget meeting.

EXPENDITURES

Overall General Fund expenditures are projected at \$12,057,177. 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.

CalPERS Pension Obligation

For CalPERS, the employer rates have changed as CalPERS implemented its new rate smoothing policies. The Public Safety Officer Employer Contribution rate for FY 2016/17 is 21.230%. 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 will be invoiced in FY 2016/17 are listed below.

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

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

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

Workers' Compensation

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

Overall Budgetary Change - 1.6%

Overall, the Town's total combined operational expenditures increased by \$197,369 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. *There are no major significant changes to the operational departments since the initial budget session earlier this month for the General Fund.*

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

**CITY COUNCIL OPERATIONS
INCREASE OF \$9,877**

The City Council budget includes expenditures related to City Council meetings, conference attendance such League of California Cities, Council/Town memberships (LAFCO, C/CAG, 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. As discussed in prior budget sessions, the majority of the adjustments in the departmental budget are due to increase of \$15,000 for election expense along with a decrease in contract services and office furniture & equipment. Since the last study session the only addition is the JVSV funding request for \$1,000, an increase of \$750.

**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. As discussed in prior budget sessions, the majority of the adjustments in the departmental budget are due to UAL payment increase and minor operational savings.

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. As discussed in prior budget sessions, the majority of the adjustments in the departmental budget are due to increases to investment services expense and bank account fees.

PLANNING DEPARTMENT
DECREASE OF \$6,161

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

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

BUILDING DEPARTMENT
DECREASE OF \$49,942

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

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

PUBLIC WORKS DEPARTMENT
INCREASE 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). As discussed in prior budget session, the majority of the increase in the departmental budget is attributable to 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. In addition, there was \$10,876 increase mainly due to the increase of the department's portion of the CalPERS UAL payment for FY 2016/17. There were decreases in operational expenditures for technical services, facility repair and maintenance, electrical repair and maintenance for approximately \$17,800. One notable increase in the department is a \$13,000 projected increase for contract Public Works Director service expenditure to \$187,000. The Contract DPW maintenance service continues to be monitored and enhanced maintenance service and priorities are reviewed with MCE to ensure community services are met.

POLICE DEPARTMENT
INCREASE OF \$332,546

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

The Police Department budget includes an operations budget for computers and equipment, training and workshops, software licensing and support, general office support, memberships, office supplies, and shares of general utilities and costs. The Police Department total budget reflects an increase of \$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. The salaries and benefits account for an additional \$175,370. The department is actively recruiting to fill vacant positions and in the interim has incurred overtime for coverages. The Police

Department budget reflects a payment of the CalPERS UAL of \$402,949, an increase of \$68,913. Overall, the basic Operations expenditure budget for the Police Department increased by \$157,177 from \$661,620 to \$818,797. Majority of the increase is due to the purchase of 1 outfitted unmarked patrol car and purchase of 1 new outfitted SUV for the PD fleet for a total of \$105,000. These vehicles will replace the brown unmarked Taurus and the patrol SUV. The Equipment replacement fund has a fund balance of \$675,000.

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 requests of expenditures for \$76,320 and includes the following:

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

CAPITAL PROJECT CONTRIBUTIONS

The Town’s General Fund fulfills any funding needs for capital projects that do not have a specific identified funding source. For FY 2015/16 the Council allocated \$2,309,041 to the Capital Improvement fund 401 which resulted in a \$5,000,000 unallocated available fund balance. It was determined as part of Council policy discussion, to have an unallocated available fund balance of \$5,000,000. During the May 4 General Fund operations budget the City Council was presented with a transfer out of \$4,143,964 toward the Capital Improvement Fund 401 for future unidentified CIP projects. This recommended transfer out resulted in a \$5,000,000 unallocated available fund balance. During discussions involving the ERAF revenue received for FY 2015/16, council directed staff as discussed earlier to allocate \$112,998 to Workers’ Compensation minimum equity, allocate funding for the FY 16/17 CalPERS UAL \$548,950 payment, and the remainder to be allocated towards the Town’s Capital Improvement fund for future unidentified capital projects.

FY 2015-16 Transfer to CIP	\$2,309,041
FY 2016-17 Transfer to CIP	\$4,547,961
Total Transfer out from General Fund	\$6,857,002

The FY 2016/17 budget includes a transfer out of \$4,547,961 from the unallocated General Fund balance into the Capital Improvement Project Fund. The 5-Year CIP program will incorporate

funding and staff will bring to City Council use of these funds as projects and funding needs are identified.

SPECIAL PARCEL TAX FUND

REVENUES

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

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

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

In FY 2014/15, the Council imposed the full parcel tax rate of \$1,860,000 and allocated the tax at a 20/80 split with the General Fund receiving an allocation of \$372,000 and the Capital Projects Fund receiving \$1,488,000. The City Council expressed support toward imposing the full parcel tax rate to ensure sufficient funding for future capital project needs and police service needs.

Staff recommends that the Council consider current and future capital projects needs and the direct impact a lesser rate would have on the Town's General Fund year-to-year.

EXPENDITURES

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

The following are major capital projects identified in the FY 2016/17 CIP budget. (these projects

may also have other funding sources to make up their total project cost):

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

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

LIBRARY FUND

REVENUES

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

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

EXPENDITURES

For FY 2016/17, \$688,850 is allocated from the Town’s Donor Fund Trust Account for the Library’s share of the Civic Center Project as the Town enters the design development phase of the Civic Center (\$631,000). The remaining amount is for basic level operations, utilities and maintenance costs. Additional funds have been added to the maintenance budget to accommodate some additional landscaping and outdoor facility needs. There were also additional funds allocated

for water and electric utilities expenses.

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

OTHER RESTRICTED FUNDS

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

TENNIS FUND

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

For FY 2016/17, the Town anticipates expenditures of \$19,000. This includes \$10,000 for facility repair and maintenance of the tennis courts throughout the year and \$6,000 for contract maintenance services for MCE. During the current fiscal year the Town spent \$26,000 for repair and resurfacing of the Tennis courts. The beginning fund balance is estimated at \$84,891. The fund projects total revenues of \$46,700 to expenditures of \$19,000 for an excess of revenues over expenses of \$27,700. The FY 2016/17 ending fund balance is projected at \$112,591.

EQUIPMENT REPLACEMENT FUND

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

The FY 2016/17 revenues total \$226,420 and the expenditures total \$266,270 for 2 police vehicle replacements (1 SUV and 1 unmarked vehicle) as discussed in our previous study sessions. The total amount for the purchasing and the outfitting of the vehicles is \$105,000 and includes a charge in the Police department for the purchase of future vehicles. There is an additional \$76,320 for emergency systems upgrades and equipment such as Defibrillators (14), VieVue Body Cameras (26), Digitac Voter; replace Master III repeater and Mobile Broadband routers.

Request	Amount
1. Defibrillators-14	\$20,000
2. VieVue Body Cameras-26	\$19,800

3. Digitac Voter	\$16,500
4. Replace Master III Repeater	\$12,100
5. Mobile Broadband Routers	\$7,920
Total Amount	\$76,320

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

WORKERS' COMPENSATION FUND

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

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

As of May 2016 the Town's Workers' Compensation Claim Reserve is negative \$112,998. As you recall in FY 2015/16, the Council authorized the contribution of \$631,243 towards the Town's negative equity Worker's comp reserve. The \$631,243 contribution was to eliminate the (\$551,243) negative equity and establish a reserve of \$80,000. This means the Town paid out more claims than available assessments contributions it made to the JPA. The reserve equity is for contributions not committed to known liability. As was discussed previously staff is recommending the use of ERAF funds for replenishment of the \$112,998 minimum equity reserve of Workers' Compensation. The negative equity claim reserve has resulted from a series of small claims in the current fiscal year.

Staff believes that reviewing and replenishing the minimum equity reserve every year is fiscally prudent. It is also sensible to monitor and increase workers' compensation reserves within the

workers' compensation fund to allow the Town to build up reserves and weather the cycle of workers' compensation claims.

Workers' Compensation 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 for FY 2016/17. The miscellaneous employee's rate remained the same at 4% of salary costs. Total Workers' Compensation charges increased \$24,576 to a total of \$293,518 to recapture losses in self-insured claims.

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

GENERAL LIABILITY FUND

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

EMPLOYEE BENEFITS FUND

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

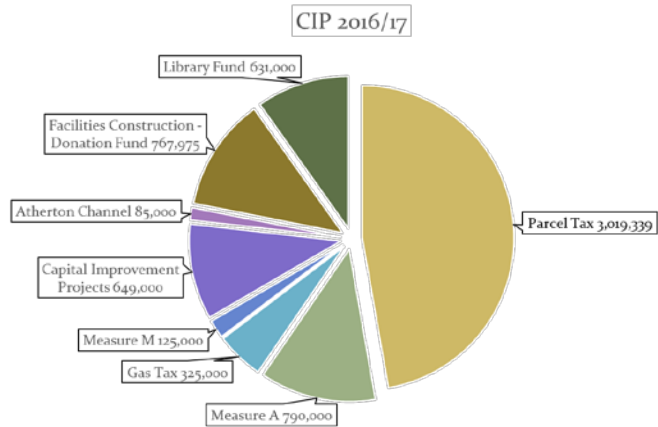
Revenues to the Fund for FY 2016/17 total \$665,510. Expenditures for FY 2016/2017 total \$482,253. A majority of this expenditure is the \$447,253 for pay as you go health care benefit contributions. OPEB contributions to the OPEB Trust over the past several years were a transfer-in from the General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

CAPITAL IMPROVEMENT FUND

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

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

There are approximately eighteen (18) projects that are categorized into three areas of responsibility: streets & transportation, drainage and Town buildings, Park and facilities. Projects have been developed based on needs identified by City Council, residents, staff, and adopted master plans. At the May 18 Council meeting, staff reviewed the 5-Year CIP. This year’s CIP recommends new appropriations of approximately \$6.3 million, inclusive of the Civic Center Project at \$1.75M and the \$1M Road Maintenance Program, the two largest single expenditures in the CIP. The total allocation for the 5-year period from FY 2016/17 through FY 2020/21 totals nearly \$44 million.



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

REVENUES

The FY 2016/17 Capital Improvement Fund includes funding sources of \$6.3 million for capital projects.

Funding Source	FY 2016/17 Allocation
Special Parcel Tax	\$3,019,339
Library Fund	\$631,000
Facilities Fund Private Donation	\$767,975
Gas Tax	\$325,000
Measure M	\$125,000
Atherton Channel Fund	\$85,000
Measure A	\$790,000

CIP Fund	\$649,000
Total	\$6,392,314

EXPENDITURES

Expenditures in FY 2016/17 for the CIP are also \$6,392,314. Town funding is included for drainage projects, streets and transportation projects, facilities projects, parks projects and civic center design. During our May 18 Council meeting, the Council gave policy direction on specific projects from the Bike and Pedestrian, and Drainage Master Plans, of which majority of funding comes from the Parcel Tax. These projects and costs are explained in detail within the Town 5-year CIP program. The following are project expenditures:

Project	FY 2016/17 Funding
Series Street Light Replacement	\$753,000
El Camino / Almendral HAWK	\$127,339
El Camino Complete Streets Study	\$200,000
Streets/Roads Maintenance	\$1,025,000
Belbrook Way Culvert	\$330,000
Park Improvement Program Projects	\$235,000
Marsh Road Retaining Wall	\$300,000
Drainage Improvement Projects	\$740,000
Bike/Ped Master Plan Program Projects	\$484,000
Atherton Library	\$631,000
Atherton Civic Center Design-Donation	\$767,975
Quad Gates	\$100,000
Bridge Maintenance Program	\$125,000
Town Center repairs & accessiblilty	\$120,000
Neighborhood Traffic Control Devices	\$90,000
Civic Center	\$354,000
Upper Channel Phase 2	\$10,000
Total	\$6,392,314

Capital projects can only be undertaken as funding becomes available. The Parcel Tax is the Town’s primary source for funding capital projects. Without the Parcel Tax, the Town’s capital infrastructure program would face a critical loss. As was discussed earlier, the General Fund has contributed \$2.3 million toward the Capital Improvement fund, and anticipates contributing about \$4.5 million in FY 2016/17. With policy direction recently given on Bike & Pedestrian, Street maintenance, and Drainage Master plan projects, staff will continue to identify projects and costs for use of these funds within the 5-year program.

The 5-Year CIP reflects expenditures of \$44 million over the course of 5 years. The bulk of those expenditures are for the Civic Center Project.. The remainder are Town-wide capital projects totalling approximately \$13.5 million over 5 years - \$8.7 million of that total is attributable to the Special Parcel Tax.

OVERALL SUMMARY

For FY 2016/17 the Town’s General Fund Revenues are projected at \$13,434,961 (excluding the Special Parcel Tax revenue of \$372,000) against expenditures of \$12,057,177. When the Special Parcel Tax is included, the budget is balanced with a positive balance of \$1,749,784.

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

Reserve Calculations

The FY 2016/17 projected year-end fund balance is \$9,725,012. This includes the Parcel Tax allocated at 20% to the General Fund and ERAF revenues as allocated above and all reserve requirements. The unallocated General Fund balance projected at year-end is \$5,000,000.

FY 2016/17 Beginning Fund Balance	\$12,152,137
FY 2016/17 Projected Revenues(incl ERAF & Parcel)	\$14,839,961
Total Available Funds	\$26,992,098
Transfer out FY 2016/17 CalPERS UAL Payment	(\$548,950)
Transfer out FY 2016/17 Workers Comp. minimum equity reserve contribution	(\$112,998)
Transfer out to CIP for Future Projects	(\$4,547,961)
FY 2016/17 Expenditures (Original Budget)	(\$12,057,177)
Projected FY 2016/17 Ending Fund Balance	\$9,725,012

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

FY 2016/17 Expenditures	\$12,057,177
Projected FY 2016/17 Ending Fund Balance	\$9,725,012
15% Emergency Reserve	\$1,808,577
20% Contingency Reserve (Stabilization)	\$2,411,435
Capital Facility Replacement Reserve	\$505,000
TOTAL RESERVE REQUIREMENT	\$4,725,012
<i>Less Above Reserve Requirement=Unallocated Reserves</i>	<i>\$5,000,000</i>

COUNCIL RESERVE POLICIES

Policy– Allocation of Unallocated General Fund Reserve

In FY 2015/16 budget the Council began discussion of allocating General Fund reserve balances to the Town CIP. As will be discussed in agenda item #2 tonight, the Town's Special Parcel Tax provides critical funding to the Town's CIP. Without the Special Parcel Tax, the Town's ability to keep up with its capital infrastructure needs is significantly reduced. Over the next 5 years of programmed capital improvements, \$8.7 million comes from the Special Parcel Tax. Fiscal Year 2017/18 is the last year of the Parcel Tax before the Town considers whether to ask the voters to renew the Special Parcel Tax. Elimination or reduction of the Special Parcel Tax will force the Town to use General Fund Reserve for its basic 5-Year CIP.

As part of a budget policy, every year the City Council will consider an allocation of the unallocated General Fund Reserve to the Town's Capital Improvement Fund to assist in accumulating funds for future capital projects. The Special Parcel Tax will expire in 2017/18.

Policy– Future Capital Facility Replacement Reserve

In FY 2015/16 the City Council re-categorized the building reserve as a Capital Replacement Reserve for the New Civic Center (future replacement) when it is completed or for existing facilities. The Council allocated \$505,000 as a Capital Facility replacement reserve. Staff recommended to allocate FY 15/16 ERAF revenue of \$500,000 towards the reserve. However, Council direction was to allocate funding towards future unidentified capital projects in the Town CIP. *Staff recommends that as a policy, each year we consider whether to allocate funding to this reserve as depreciation allocation or a set amount if reserve funding is available.*

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

POLICY FOCUS

The section is designed to provide focus for the policy discussion at the Council meeting. Staff has listed specific Policy Questions for Council consideration throughout this document.

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
FY 2016/17 Internal Service, Library, Tennis Funds
FY 2016/17 Capital Improvement Program-included with Parcel Tax Item 2

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	67,233
	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	12,057,177
	Excess (Deficiency) of Revenues Over Expenditures	1,682,568	818,422	1,354,342	1,377,784
	Other Financing Sources/(Uses)				
101-00-49002-000	Special Parcel Tax Fund-Safety	372,000	372,000	372,000	372,000
101-00-58005-000	Transfer (out) to OPEB/Pension	-	(680,684)	(680,684)	(548,950)
101-00-58004-000	Trsfr in/(out) Workers Compensation	-	(631,243)	(631,243)	(112,998)
101-00-58002-000	Trsfr in/(out) Capital Replacement reserve	-	(614,000)	(614,000)	
101-00-58002-030	Trsfr in/(out) CIP Future Projects	-	(2,309,041)	(2,309,041)	(4,547,961)
	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)	(3,804,909)
	Incr/(Decr) of General Fund Resv	3,179,825	(1,842,746)	(1,441,668)	(2,427,125)
	Net Change in Fund Balance	3,179,825	(1,842,746)	(1,441,668)	(2,427,125)
	Beginning Fund Balance	10,413,980	13,593,805	13,593,805	12,152,137
	Ending Fund Balance	13,593,805	11,751,059	12,152,137	9,725,012

Fund Balance Schedule				
Capital Facility Replacement Reserve	505,001	500,000	505,000	505,000
15% Emergency Reserve	1,742,081	1,769,980	1,778,971	1,808,577
20% Reserve	2,322,775	2,359,974	2,371,962	2,411,435
Reserved for OPEB		300,000		
Available Fund Balance	9,023,949	6,821,105	7,496,204	5,000,000
Ending Fund Balance	13,593,805	11,751,059	12,152,137	9,725,012

Ending Fund Balance already incorporates a contribution to the negative equity reserve of \$122,000 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	56,053
Supplies & Materials	1,006	800	800	800
Capital Outlay	28,662	8,000	8,000	5,000
City Council	73,560	57,356	57,356	67,233

Town of Atherton Annual Operating Budget FY 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	11,853
Other Services/Exp	101-11-54008-011	Mileage Reimbursement	-	500	500	-
Other Services/Exp	101-11-54010-011	Other Contract Services	4,350	15,000	13,000	10,000
Other Services/Exp	101-11-54011-011	Environmental Program	421	5,000	5,000	5,000
Other Services/Exp	101-11-54013-011	Contribution-SSV	-	250	1,250	1,000
Other Services/Exp	101-11-54014-011	Contribution-HIP	2,500	2,500	2,500	2,500
Other Services/Exp	101-11-54020-011	Election Cost	7,120	-	-	15,000
Supplies & Materials	101-11-55002-011	Office Supplies	1,006	800	800	800
Capital Outlay	101-11-57006-011	Computer Equipment/Software	5,002	-	-	-
Capital Outlay	101-11-57007-011	Office Equip & Furniture	23,660	8,000	8,000	5,000
Total City Council			73,560	57,356	57,356	67,233

Town of Atherton
Annual Operating Budget FY 2016-17
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			162,205	204,000	204,000	204,000

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

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

Account	Description	Actual Budget 2014-2015	Proposed Budget 2015-2016	Proposed Budget 2016-17
213-00-40001-000	Secured Property Tax	1,275,786	1,215,345	1,250,786
213-00-48001-000	Interest Income	66,061	50,000	50,000
Total Revenues		1,341,847	1,265,345	1,300,786
213-30-52007-000	Other Legal Services		5,000	5,000
213-30-52011-000	Contract Planner		50,000	
213-30-52024-000	Architectural Services		-	
213-30-52027-000	Environmental Consulting Svs		125,000	
213-30-52031-000	Contract Maint Services	19,400	19,000	21,000
213-30-53003-000	Building Security		250	250
213-30-53004-000	Facility Repair & Maintenance	232	1,200	1,200
213-30-53008-000	Contract Custodial Services	4,200	7,800	7,800
213-30-53014-000	Utilities - Electricity	8,670	10,000	11,000
213-30-53015-000	Utilities - Gas	594	1,000	1,000
213-30-53016-000	Utilities Water	2,593	4,200	5,200
213-30-53017-000	Utilities - Sewer		1,000	
213-30-53024-000	Advertising & Noticing	1,230	4,000	4,000
213-30-53036-000	Contract Pesticid & Fertilizer	1,257	1,400	1,400
213-30-54010-000	Other Contract Services	155,903	756,000	631,000
213-30-55016-000	Other Supplies & Materials		-	
Total Operations		194,078	985,850	688,850
Total Expenditures		194,078	985,850	688,850
Excess (Deficiency) of Rev Over Exp		1,147,769	279,495	611,936
Beginning Fund Balance		8,592,376	9,740,144	10,019,639
Ending Fund Balance		9,740,144	10,019,639	10,631,575

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

Account	Description	Adopted Budget 2014-2015	Actual 2014-15	Adopted Budget 2015-2016	Recomm Budget 2016-2017
105-00-47027-058	Tennis Classes	1,600	33,533	40,000	40,000
105-00-47026-058	Tennis Keys	6,500	6,005	6,500	6,500
105-00-48001-058	Interest Income	150	330	200	200
105-00-48501-000	Donation & contributions		27,500		
Total Revenues		8,250	67,368	46,700	46,700
105-58-52031-000	Contract Maint Services	5,700	5,848	6,000	6,000
105-58-53003-000	Building Security	1,000	893	1,500	2,000
105-58-53004-000	Facility Repair & Maint	1,000	-	26,000	10,000
105-58-55012-000	Construction Materials	3,000	1,117	1,000	1,000
Total Operations		10,700	7,858	34,500	19,000
Total Expenditures		10,700	7,858	34,500	19,000
Excess (Deficiency) of Rev					
Over Exp		(2,450)	59,511	12,200	27,700
Contribution from MALL		27,500			
Player Capital contract		30,000			
Beginning Fund Balance		17,641	17,640	77,151	84,891
Ending Fund Balance		72,691	77,151	84,891	112,591

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

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

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

Fund 614 Account	Description	Actual 2014-2015	Adopted Budget 2015-2016	Recomm Budget 2016-2017
614-00-47503-012	Charges for Services - Admin Dept	15,288	16,110	16,541
614-00-47503-018	Charges for Services - Finance Dept	12,849	13,587	13,587
614-00-47503-025	Charges for Services - Building Dept	4,986	4,941	4,921
614-00-47503-040	Charges for Services - Police Dept	228,465	220,710	245,825
614-00-47503-050	Charges for Services - DPW Engineering	3,830	5,791	5,791
614-00-47503-053	Charges for Services - DPW Street Maint	2,719	2,801	2,801
614-00-47503-057	Charges for Services - DPW Park Maint	1,088	1,121	1,121
614-00-47503-058	Charges for Services - DPW Park Prog & Tennis Fd	1,088	1,121	1,121
614-00-47503-059	Charges for Services - DPW Building Maint	544	560	560
614-00-48001-000	Interest on Investments	1,271	2,200	1,250
Total Revenues		<u>272,128</u>	<u>268,942</u>	<u>293,518</u>
614-30-51013-000	Worker's Comp Expense	218,083	115,000	146,079
614-30-51017-000	Safety/Compliance Program Assessment	5,678	5,848	5,853
	Reserve Equity Contribution		631,243	
Total Expenditures		<u>223,761</u>	<u>752,091</u>	<u>151,932</u>
Excess (Deficiency) of Revenues Over Expenditures		48,367	(483,149)	141,586
Transfer-in			631,243	
Beginning Net Assets (Deficit)		<u>111,193</u>	<u>159,560</u>	<u>307,654</u>
Ending Net Assets (Deficit)		<u><u>159,560</u></u>	<u><u>307,654</u></u>	<u><u>449,240</u></u>

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

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

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

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

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

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



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

INCLUDES PARCEL TAX REVENUE THROUGH 2021

Special Parcel Tax - Fund 201	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	
Fund Balance	\$ 1,558,427	\$ 27,088	\$ 595,088	\$ 398,088	\$ 326,088	
Revenue Projections	\$ 1,860,000	\$ 1,860,000	\$ 1,860,000	\$ 1,860,000	\$ 1,860,000	\$ 9,300,000
Expenditure Projections	\$ (3,019,339)	\$ (920,000)	\$ (1,685,000)	\$ (1,560,000)	\$ (1,560,000)	\$ (8,744,339)
Transfers In/(Out)	\$ (372,000)	\$ (372,000)	\$ (372,000)	\$ (372,000)	\$ (372,000)	\$ (1,860,000)
Remaining Fund Balance	\$ 27,088	\$ 595,088	\$ 398,088	\$ 326,088	\$ 254,088	
Measure A - Fund 202	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	
Fund Balance	\$ 456,229	\$ 6,229	\$ 1,229	\$ (3,771)	\$ 91,229	
Revenue Projections	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 1,700,000
Expenditure Projections	\$ (790,000)	\$ (345,000)	\$ (345,000)	\$ (245,000)	\$ (195,000)	\$ (1,920,000)
Remaining Fund Balance	\$ 6,229	\$ 1,229	\$ (3,771)	\$ 91,229	\$ 236,229	
Gas Tax - Fund 203	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	
Fund Balance	\$ 283,707	\$ 22,029	\$ 108,026	\$ 146,348	\$ 184,670	
Revenue Projections	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 1,125,000
Expenditure Projections	\$ (486,678)	\$ (139,003)	\$ (186,678)	\$ (186,678)	\$ (186,678)	\$ (1,185,715)
Remaining Fund Balance	\$ 22,029	\$ 108,026	\$ 146,348	\$ 184,670	\$ 222,992	
County Measure M - Fund 204	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	
Fund Balance	\$ 112,899	\$ 62,899	\$ 62,899	\$ 62,899	\$ 62,899	
Revenue Projections	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Expenditure Projections	\$ (125,000)	\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (425,000)
Remaining Fund Balance	\$ 62,899	\$ 62,899	\$ 62,899	\$ 62,899	\$ 62,899	
Capital Improvement - Fund 401	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	
Fund Balance	\$ 2,104,191	\$ 6,003,152	\$ 5,995,652	\$ 6,041,452	\$ 6,041,452	
Revenue Projections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Projections	\$ (649,000)	\$ (147,500)	\$ (45,000)	\$ (360,000)	\$ (10,000)	\$ (1,211,500)

Transfers In/(Out)	\$ 4,547,961	\$ 140,000	\$ 90,800	\$ 360,000	\$ -	\$ 5,138,761
Remaining Fund Balance	\$ 6,003,152	\$ 5,995,652	\$ 6,041,452	\$ 6,041,452	\$ 6,031,452	
Atheton Channel - Fund 403						
	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	
Fund Balance	\$ 7,231	\$ 17,031	\$ 1,831	\$ 86,631	\$ 171,431	
Revenue Projections	\$ 97,300	\$ 97,300	\$ 97,300	\$ 97,300	\$ -	\$ 389,200
Expenditure Projections	\$ (87,500)	\$ (112,500)	\$ (12,500)	\$ (12,500)	\$ -	\$ (225,000)
Remaining Fund Balance	\$ 17,031	\$ 1,831	\$ 86,631	\$ 171,431	\$ 171,431	
Facilities Construction - Fund 406						
	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	
Fund Balance	\$ 1,160,532	\$ 1,160,532	\$ 1,501,790	\$ 232,790	\$ 157,790	
Revenue Projections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Projections	\$ (1,398,975)	\$ (27,823,000)	\$ (1,712,000)	\$ (102,000)	\$ -	\$ (31,035,975)
Transfers In/(Out)	\$ 1,398,975	\$ 28,164,258	\$ 443,000	\$ 27,000	\$ -	\$ 30,033,233
Remaining Fund Balance	\$ 1,160,532	\$ 1,501,790	\$ 232,790	\$ 157,790	\$ 157,790	