

Town of Atherton, California



Adopted Budget for Fiscal Year 2003-04

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Alan B. Carlson, Councilmember
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City Manager

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June 16, 2003

Dear Mayor and Members of the City Council:

Transmitted herein is our proposed budget for FY 2003-04. This document contains an estimate of revenues and appropriation requirements for FY 2003-04 as well as an intermediate range financial plan and capital improvement plan for fiscal years 2002 through 2005.

Financial Summary

General Fund Revenues and Other Financing Sources

General fund revenues and other financing sources are estimated to amount to \$7,814,561 in FY 2003-04. This represents an increase in revenues and other financing sources of \$732,515 from the \$7,082,046 we expect to realize in FY 2002-03.

The \$7.6 million estimate is based upon the following key estimates, assumptions, and budgetary recommendations:

- A projected four and one-half percent growth in current year secured property tax revenues based upon assessment data provided by the County Assessor;
- An estimated \$82,600 in fund balance carried over from FY 2002-03;
- An increase in building permit fees by 15 percent that is intended to offset an expected decline in building permits of an equivalent amount. An adjustment to building permit fees will therefore enable the Building Department to service its current workload without having to draw upon the existing reserves for future building inspections.
- An increase in business license fees of \$150,000 resulting from a council approved change in the manner in which the town's business license ordinance is administered.
- An increase in the General Fund Parcel Tax operating transfer from \$554,050 to \$799,225.

- An allocation of \$50,000 in Police Department patrol staffing costs to the Building Department to defray the general fund cost of administering the Town's construction and noise ordinances.
- An increase in the gas tax operating transfer from \$100,000 to \$200,000 to reduce the Town's General fund cost of maintaining streets from \$391,000 to \$291,000 annually.
- The Town of Atherton will continue to receive its full share of Vehicle License Fee revenue in FY 2003-04 amounting to \$420,000.

General Fund Expenditures and other financing uses

Recommended General Fund expenditures and other financing uses are recommended to be \$7,769,490 in FY 2003-04. This represents an increase of \$452,037 over the projected \$7,317,453 expenditures for FY 2002-03. Significant elements of the FY 2003-04 general fund expenditure plan include:

- A projected increase of 3 percent for salaries to accommodate any council approved economic adjustments and merit pay increases for miscellaneous, management and public safety employees;
- An increase in miscellaneous employee retirement expenses from 7 percent to 12.5 percent of covered payroll and an increase in public safety retirement costs from 15 percent to 23 percent of covered payroll. (These increases are primarily related to reduced assumptions that PERS has made on the rate of return on current and future pension fund investments.)
- A reduction in the funding of sworn police department personnel from 22 to 21 resulting from the decision to defer the recruitment of a vacant police position. This action will generate \$100,000 in savings without adversely affecting the Police Department's patrol capability.
- The reduction of appropriations for contract services and other non-payroll related expenses averaging approximately five percent citywide from the amounts budgeted in FY 2002-03 generating savings of approximately \$80,000.
- The elimination of appropriations for overtime in the Finance Department and Building Department, which is expected to generate \$12,000 in cost savings.
- An expenditure of \$27,000 in professional services by the Public Works Department for a study to relieve traffic congestion.

Special Revenue and Capital Improvement Program Funds

FY 2003-04 will be the third year of a four-year, \$11 million capital improvement program approved by Council in December of 2001. In FY 2003-04 and FY 2004-05, we anticipate a revenue shortfall amounting to approximately \$573,000. This revenue shortfall is due to a combination of factors, including:

- A decline in road impact fees resulting from an anticipated slowdown in residential construction activity;
- A reduction in state gas tax receipts resulting from the need to reduce general fund cost of road maintenance and to fund a county-wide congestion relief consultant study; and,
- A decline in retail sales activity resulting in a reduction of Measure A funds available;

However, offsetting this unfavorable revenue trend has been the Public Works Department's ability to secure advantageous prices for construction contracts that have been awarded during the first two years of the program. In fact, based upon construction bids received in FY 2002-03 the Public Works Department believes that it can accomplish all of the objectives established for the CIP within the revised estimate of available funding.

Internal Service Funds

In FY 2002-03 we expect to purchase a number of capital items within the equipment replacement and administrative services funds, including:

- A replacement dump truck and a replacement utility vehicle for the Public Works Department at a combined cost of \$65,000
- A replacement patrol sedan for the Police Department at a cost of \$30,000;
- A firewall server to increase computer network security at a cost of \$2,500, a replacement color laser printer to be shared among all departments for a cost of \$2,500, a replacement photocopier for the Police Department at a cost of \$10,000 and a replacement parking ticket machine at the train lot for the Police Department at a cost of \$12,000.

Additionally, we will recommend that the City of Palo Alto continue to maintain our computer network, website and various computer applications.

Special Studies

Several special studies are included within the proposed FY 2003-04 General Fund Operating Budget. These include:

- Emile Avenue traffic analysis at a cost of \$27,000
- Oak Grove Middlefield signal modification at a cost of \$10,000

- Miscellaneous traffic studies as may be required \$10,000

Intermediate Range Financial Plan

Our intermediate financial plan provides a summary of General Fund sources and uses of revenue by source and use category for the period of fiscal years 2001-02 through 2004-05.

In anticipation of an FY 2002-03 revenue shortfall, the Town implemented \$308,000 in expenditure reductions at mid-year. Due to these reductions in appropriations, and slightly favorable revenue trends, we are able to carry forward a budgetary surplus of \$82,600 into FY 2003-04. We therefore are recommending that the Town utilize this \$82,600 budgetary surplus as a source of revenue in FY 2003-04.

In FY 2004-05 the Town will continue to face the challenge of bringing expenses in-line with revenues. Payroll related expenses, health insurance premiums and retirement costs are anticipated to rise at a much more rapid rate than revenues. Hence, the fund balance for FY 2004-05 is currently projected to decline by \$602,000. Additionally, a recent evaluation of the Governor's proposed budget for FY 2003-04 by the State Legislative Analyst's Office indicates that the Governor is relying heavily on temporary fixes to the State's fiscal crisis (such as the issuance of \$10.4 billion in bonds for current operations).

To avert a deepening of the State's fiscal crisis, the Legislative Analyst's Office has recommended that the Legislature take the initiative to address the structural imbalance that exists between State revenues and expenses. To the extent the State's financial condition continues to deteriorate, the Town of Atherton and other California municipalities could be threatened with additional diversions of local revenue. In fact, on June 10th, 2003, the League of California Cities alerted California city managers and finance directors to legislation that had just been introduced that would defer motor vehicle license fee payments to California cities and counties for the first quarter of FY 2003-04. Given the uncertainty surrounding the economic environment, we are therefore recommending that the Town's reserve for contingencies be increased from \$3 million to \$3.2 million in FY 2003-04.

The City Manager and the Finance Department will continue to seek ways to preserve the Town's financial reserves in FY 2003-04 so that the Town is well positioned for FY 2004-05 and beyond.

Respectfully Submitted,

James H. Robinson
City Manager

**Town of Atherton
 FY 2003-04 Recommended Budget
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General Fund

General Fund – Is the general operating fund of the Town. It is used to account for all financial resources except those that must be accounted for in another fund. The major revenue sources for this Fund are property taxes, sales taxes, unrestricted revenues from the State, fines and forfeitures and interest income. Expenditures are made for public safety, road and park maintenance, planning and building safety, post office and general services.

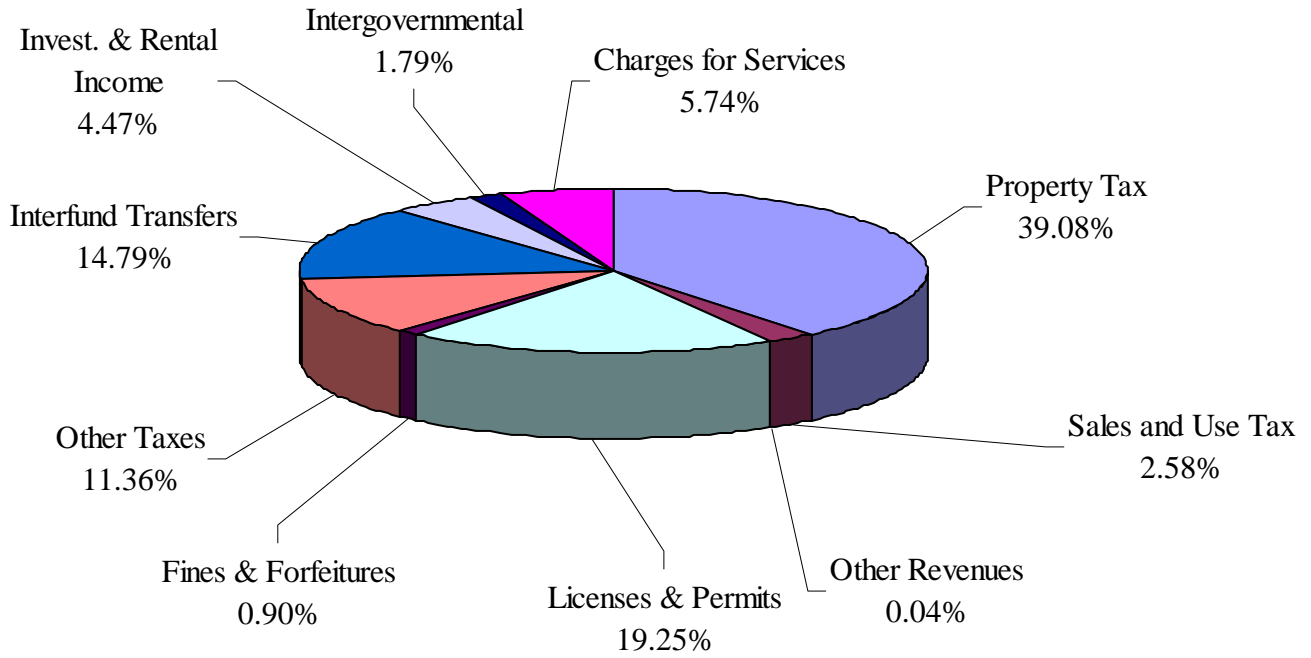
General Fund Revenue Summary

The following table provides a summary of revenues by revenue classification for FY 2003-04 along with a comparison to previous years. Additionally, immediately following this table is a pie chart that illustrates the proportion of revenues by revenue classification.

Town of Atherton General Fund Revenue Summary

| Revenue Source | 2001-02 Actual | 2002-03 Budget | 2002-03 Projected | 2003-04 Estimate |
|--|----------------------------|----------------------------|----------------------------|----------------------------|
| Taxes: | | | | |
| Property | \$ 3,076,749 | \$ 2,907,487 | \$ 2,899,987 | \$ 3,035,934 |
| Sales and Use | 156,672 | 255,000 | 182,000 | 200,640 |
| Other | 848,338 | 882,157 | 868,840 | 882,115 |
| Total Taxes | <u>4,081,759</u> | <u>4,044,645</u> | <u>3,950,827</u> | <u>4,118,689</u> |
| Licenses & Permits | 1,451,920 | 1,407,000 | 1,215,600 | 1,541,673 |
| Fines & Forfeitures | 107,483 | 70,000 | 70,286 | 70,000 |
| Investment & Rental Income | 371,909 | 352,550 | 364,700 | 347,300 |
| Intergovernmental Revenues: | | | | |
| Revenue from Other Agencies | 144,553 | 220,974 | 205,000 | 139,000 |
| Charges for Services | 462,729 | 394,068 | 422,333 | 445,900 |
| Other Revenues | 12,420 | 3,000 | 9,300 | 3,000 |
| Interfund (Operating) Transactions: | | | | |
| Capital Projects Cost Recovery | - | 150,000 | 150,000 | 150,000 |
| Police on the Street | - | 40,000 | 40,000 | - |
| Special Tax Operating Transfer | 350,000 | 554,000 | 554,000 | 799,000 |
| Gas Tax/Road Impact Xfr | 100,000 | 100,000 | 100,000 | 200,000 |
| Total Interfund transactions | <u>450,000</u> | <u>844,000</u> | <u>844,000</u> | <u>1,149,000</u> |
| Total Revenues | <u>\$ 7,082,773</u> | <u>\$ 7,336,237</u> | <u>\$ 7,082,046</u> | <u>\$ 7,814,561</u> |
| Carryover from prior-year budget | - | <u>374,888</u> | <u>548,888</u> | <u>82,600</u> |
| Grand Total | <u>\$ 7,175,751</u> | <u>\$ 7,711,125</u> | <u>\$ 7,630,934</u> | <u>\$ 7,897,161</u> |

GENERAL FUND REVENUES



General Fund Revenue Detail

The table on the following two pages provides an analysis of revenues by revenue line item for FY 2003-04. For comparative purposes, similar budgetary and projected data is provided for FY 2002-03.

TOWN OF ATHERTON

General Fund Revenue Detail

| Fund Account | 2002-03 Budget | 2002-03 Projected | 2003-04 Estimated |
|---|-------------------|----------------------|----------------------|
| 1010 Secured Property Tax | \$ 2,451,493 | \$ 2,451,493 | \$ 2,574,068 |
| 1015 Unsecured Property Tax | 297,145 | 297,145 | 310,517 |
| 1030 Supplemental Property Tax (SB813) | 127,500 | 120,000 | 120,000 |
| 1035 Homeowners PTR | 31,349 | 31,349 | 31,349 |
| Subtotal Property Tax | 2,907,487 | 2,899,987 | 3,035,934 |
| 1110 Sales & Use Tax | 175,000 | 110,000 | 122,200 |
| 1115 Public Safety Sales Tax | 80,000 | 72,000 | 78,440 |
| Subtotal Sales Taxes | 255,000 | 182,000 | 200,640 |
| 1210 Franchise Tax -- PG&E | 115,453 | 135,000 | 135,000 |
| 1211 Franchise Tax -- Cal Water | 53,044.20 | 53,044 | 54,105 |
| 1212 Franchise Tax -- BFI | 81,510 | 81,510 | 81,510 |
| 1215 Franchise Tax -- Cable | 52,000 | 50,000 | 50,000 |
| 1220 Property Transfer Tax | 200,000 | 130,000 | 140,000 |
| 1230 MVLF | 380,000 | 418,286 | 420,000 |
| 1235 Off Highway MVLF | 150 | 1,000 | 1,500 |
| Subtotal Other Taxes | 882,157 | 868,840 | 882,115 |
| 1310 Business Licenses | 180,000 | 160,000 | 310,000 |
| 1315 Home Occupations | 2,000 | 2,400 | 2,000 |
| 1320 Building Permits | 1,100,000 | 950,000 | 1,102,873 |
| 1330 Encroachment Permits | 125,000 | 100,000 | 125,000 |
| 1345 Landscape Fees | - | 3,200 | 1,800 |
| Subtotal Licenses and Permits | 1,407,000 | 1,215,600 | 1,541,673 |
| 1410 Vehicle Code Fines | 45,000 | 58,286 | 60,000 |
| 1430 Other Fines | 25,000 | 12,000 | 10,000 |
| Subtotal Fines & Forfeitures | 70,000 | 70,286 | 70,000 |
| 1515 POST Reimbursement | 31,000 | 12,000 | 18,000 |
| 1540 Other Reimb | 49,000 | 25,000 | 25,000 |
| 1550 Grants | - | 16,000 | - |
| 1551 Booking Fees Reimb | 16,000 | 16,000 | - |
| 1553 REACT Task Force | 25,000 | 40,000 | - |
| 1554 Federal SRO Grant | 45,000 | 45,000 | 45,000 |
| 1555 Menlo HS SRO Reimb | 45,000 | 51,000 | 51,000 |
| 1552 LLEBG-School OT | 9,974 | - | - |
| Subtotal From Other Agencies | 220,974 | 205,000 | 139,000 |

TOWN OF ATHERTON

General Fund Revenue Detail

| Fund Account | 2002-03 Budget | 2002-03 Projected | 2003-04 Estimated |
|--|-------------------|----------------------|----------------------|
| 1610 Document/Research Fee | 200 | 200 | - |
| 1611 Photocopy Fee | 10,000 | 5,500 | 5,500 |
| 1612 Microfilm Fee | - | - | - |
| 1622 False Alarm Fee | 4,000 | 4,000 | 4,000 |
| 1623 Vehicle Release | 2,000 | 2,000 | 2,000 |
| 1627 Special Service Fee | 1,400 | 1,400 | 1,400 |
| 1630 Post Office | 52,000 | 52,000 | 52,000 |
| 1640 SMIP Fees | - | - | - |
| 1641 Application Fee | 22,000 | 36,000 | 36,000 |
| 1642 Zoning & Planning Fees | - | - | - |
| 1643 Inspection Fee | - | - | - |
| 1644 Plan Check Fee | 42,000 | 26,000 | 26,000 |
| 1645 Use & Occupancy Fee | - | - | - |
| 1660 Social Fees | 160,000 | 200,000 | 224,000 |
| 1661 Meeting Fees | 75,000 | 73,333 | 75,000 |
| 1662 Supervisory Fees | 20,000 | 20,000 | 20,000 |
| 1663 Liability Fee | 1,600 | 1,900 | - |
| 1671 Park Maintenance | 3,868 | - | - |
| Subtotal Service Charges | 394,068 | 422,333 | 445,900 |
| 1710 Interest Income | 300,000 | 300,000 | 280,000 |
| 1722 ATT Cell Tower Lease | 21,000 | 30,000 | 31,500 |
| 1726 Playschool Rental | 25,000 | 28,000 | 29,400 |
| 1730 Parking Revenues | 2,400 | 2,400 | 2,400 |
| 1740 Equipment Rental | 3,000 | 3,000 | 3,000 |
| 1750 Sale of Property | 1,000 | 1,000 | 1,000 |
| 1820 Sale of Documents | - | - | - |
| Subtotal Use of Money & Prop. | 352,550 | 364,700 | 347,300 |
| 1830 Donations | - | - | - |
| 1860 Miscellaneous Income | 3,000 | 3,000 | 3,000 |
| Subtotal Other Revenues | 3,000 | 9,300 | 3,000 |
| | - | - | - |
| Total General Fund | 6,492,237 | 6,238,046 | 6,665,561 |

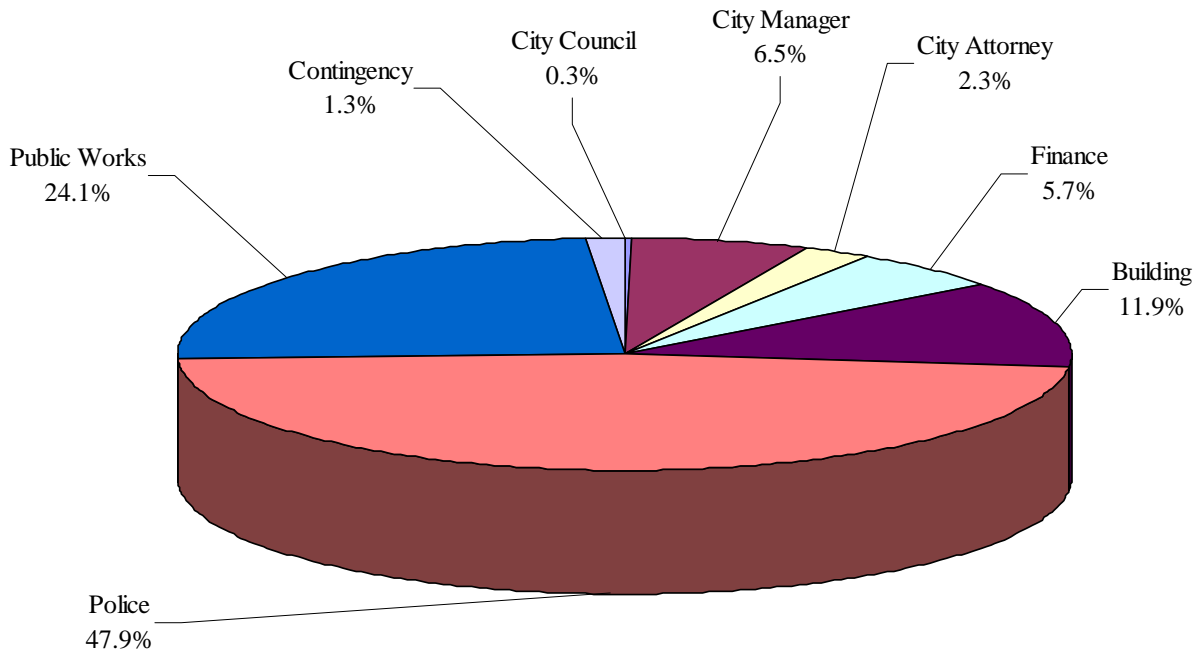
Summary of General Fund Appropriations by Department

The following table provides a summary of expenditures by department for the upcoming fiscal year and for fiscal years 2001-02 and 2002-03. Located on the following page is a chart which illustrates the relative share of general fund appropriations by each department.

Town of Atherton
General Fund Expenditure Summary

| <u>Department</u> | <u>2001-02 Actual</u> | <u>2002-03 Budget</u> | <u>2002-03 Projected</u> | <u>2003-04 Proposed</u> |
|---|----------------------------|----------------------------|------------------------------|-----------------------------|
| 11 City Council | \$ 20,589 | \$ 21,650 | \$ 19,098 | \$ 20,174 |
| 12 City Manager | 440,341 | 476,686 | 487,127 | 497,895 |
| 16 City Attorney | 158,329 | 195,734 | 159,859 | 175,550 |
| 18 Finance | 339,944 | 401,879 | 386,574 | 434,136 |
| 25 Building | 835,806 | 867,699 | 844,738 | 902,873 |
| 40 Police | 3,294,575 | 3,687,057 | 3,633,249 | 3,629,234 |
| 50 Public Works | 1,539,967 | 1,738,904 | 1,686,807 | 1,759,629 |
| Total Operating Expenditures | <u>6,629,551</u> | <u>7,389,609</u> | <u>7,217,453</u> | <u>7,419,490</u> |
| Interfund (Operating) Transfers: | | | | |
| Capital Projects Fund | - | - | - | - |
| Vehicle Replacement Fund | 100,000 | - | - | - |
| Public Facilities Fund | 220,000 | - | - | - |
| | <u>320,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Contingency | - | 100,000 | 100,000 | 100,000 |
| Total Expenditures | <u>\$ 6,949,551</u> | <u>\$ 7,489,609</u> | <u>\$ 7,317,453</u> | <u>\$ 7,519,490</u> |
| Reserve for Contingencies | 150,000 | - | - | 200,000 |
| Reserve for Building Inspection | - | - | - | 50,000 |
| Grand Total | <u>\$ 7,099,551</u> | <u>\$ 7,489,609</u> | <u>\$ 7,317,453</u> | <u>\$ 7,769,490</u> |

GENERAL FUND EXPENDITURES



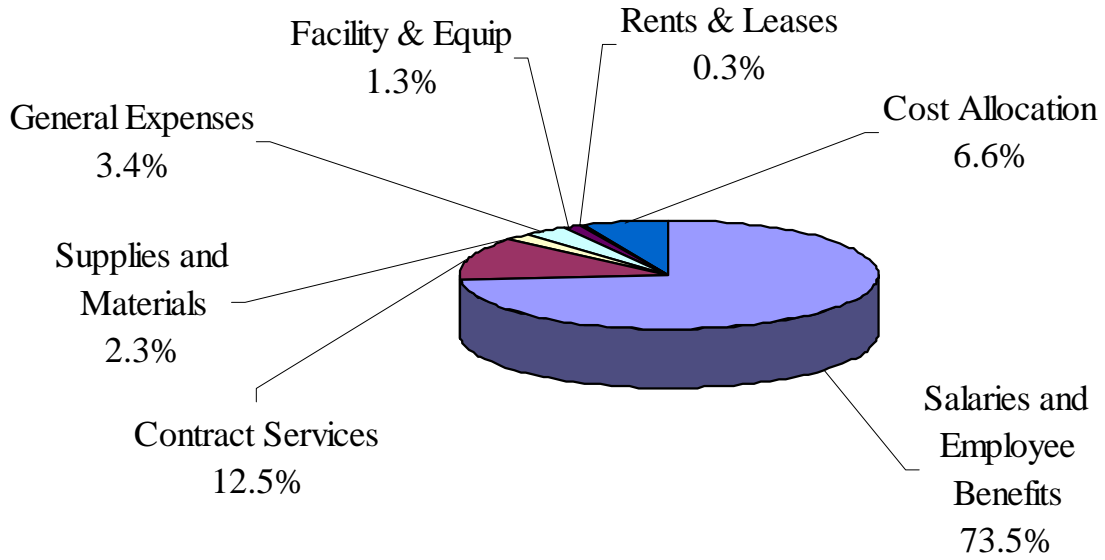
Summary of General Fund Expenditures by Appropriation Category

The following table provides a summary of general fund expenditures by expenditure category. This table demonstrates that salaries and employee benefits consume the largest share of general fund resources, which is fairly common for cities similar to Atherton. Additionally when comparing FY 2003-04 recommended appropriations for salaries and benefits with those of FY 2001-02, it becomes apparent that salaries and benefits have risen much more rapidly than other expenditure categories. This is largely due to the efforts of the Town to make the salaries of its employees commensurate with those of other municipalities in San Mateo and north Santa Clara counties as well increased expenses associated with retirement and health insurance benefits.

**Town of Atherton General Fund
Summary of General Fund Expenditures by Expenditure Category
FY 2002 through 2004**

| | FY 2001-02 | FY 2002-03 | FY 2002-03 | FY 2003-04 |
|-------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Budget | Actual | Recommended |
| Salaries and | | | | |
| Employee Benefits | \$ 4,302,483 | \$ 5,228,581 | \$ 5,340,854 | \$ 5,666,528 |
| Contract Services | 1,192,205 | 1,077,432 | 912,015 | 874,222 |
| Supplies and | | | | |
| Materials | 182,699 | 210,375 | 202,807 | 175,019 |
| General Expenses | 290,026 | 300,750 | 243,258 | 261,978 |
| Facility & Equip | 173,677 | 143,144 | 89,491 | 100,885 |
| Rents & Leases | 34,833 | 52,300 | 47,000 | 25,450 |
| Cost Allocation | 433,954 | 377,027 | 367,028 | 315,409 |
| Total | \$ 6,609,877 | \$ 7,389,609 | \$ 7,202,453 | \$ 7,419,490 |

FY 2003-04 General Fund Appropriations by Category



General Fund Intermediate Range Financial Plan

The table on the following page provides an overview of the Town's General Fund finances for the four-year period of fiscal years 2004 through 2007. As indicated in this financial plan, the Town the General Fund balance is expected to decline considerably in FY 2004 through FY 2007.

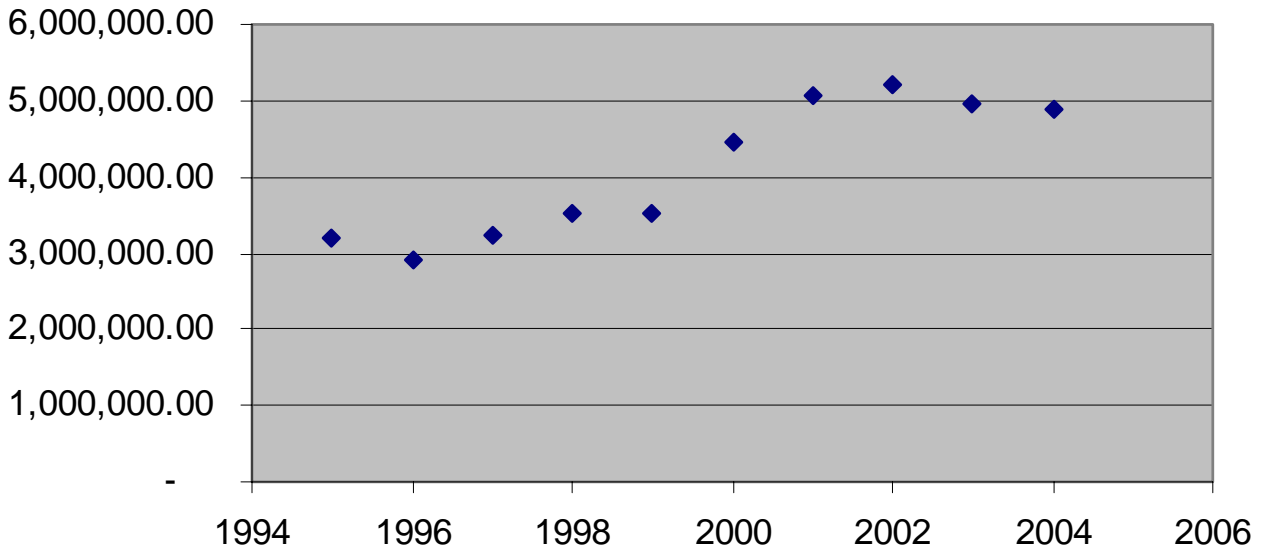
General Fund Revenue and Expenditure Analysis
Fiscal Years 2004 through 2007

| Revenue Category | FY 2004 | FY 2005 | FY 2006 | FY 2007 |
|--|---------------------|---------------------|---------------------|---------------------|
| Property Tax | \$ 3,035,934 | \$ 3,218,090 | \$ 3,346,813 | \$ 3,480,686 |
| Sales Taxes | 200,640 | 210,672 | 216,992 | 223,502 |
| Other Taxes | 882,115 | 917,400 | 954,096 | 992,260 |
| Licenses and Permits | 1,541,673 | 1,510,839 | 1,525,948 | 1,541,207 |
| Fines and Forefietures | 70,000 | 71,400 | 72,828 | 74,285 |
| Aid from other Agencies | 139,000 | 119,000 | 99,000 | 99,000 |
| Service Charges | 445,900 | 445,900 | 468,195 | 491,605 |
| Use of Money and Property | 347,300 | 347,300 | 382,030 | 420,233 |
| Other Revenues | 3,000 | 3,000 | 3,000 | 3,000 |
| Total Revenues | \$ 6,665,561 | \$ 6,843,600 | \$ 7,068,902 | \$ 7,325,777 |
| <i>Revenue Growth</i> | <i>6.9%</i> | <i>2.7%</i> | <i>3.3%</i> | <i>3.6%</i> |
| Expenditure Category | | | | |
| Contingency | 100,000 | 100,000 | 100,000 | 100,000 |
| Council | 20,174 | 20,779 | 21,610 | 22,474 |
| Manager | 497,895 | 562,622 | 585,127 | 608,532 |
| Attorney | 175,550 | 180,817 | 189,858 | 199,351 |
| Finance | 434,136 | 490,574 | 510,197 | 530,604 |
| Building | 902,873 | 993,160 | 1,032,886 | 1,074,202 |
| Police | 3,629,234 | 4,013,933 | 4,274,490 | 4,445,469 |
| Public Works | 1,759,629 | 1,981,342 | 2,060,595 | 2,143,019 |
| Total Expenditures | \$ 7,519,490 | \$ 8,343,225 | \$ 8,774,763 | \$ 9,123,652 |
| <i>Expenditure Growth</i> | <i>2.8%</i> | <i>11.0%</i> | <i>5.2%</i> | <i>4.0%</i> |
| Surplus Deficit of Revenues over Expenditures | (853,929) | (1,499,625) | (1,705,861) | (1,797,875) |
| Add (subtract) Operating Transfers In (out) | | | | |
| Parcel Tax | 799,000 | 654,186 | 654,186 | 654,186 |
| Police on the Street | - | - | - | - |
| Gas Tax | 200,000 | 160,000 | 160,000 | 160,000 |
| CIP Support | 150,000 | 150,000 | 150,000 | 150,000 |
| Public Facilities Fund | - | - | - | - |
| Vehicle Replacement Fund | - | - | - | - |
| Subtotal Operating Transfers | 1,149,000 | 964,186 | 964,186 | 964,186 |
| Beginning Fund Balance | 4,959,280 | 5,254,351 | 4,718,912 | 3,977,237 |
| Ending Fund Balance | \$ 5,254,351 | \$ 4,718,912 | \$ 3,977,237 | \$ 3,143,548 |
| <i>Increase (Decrease) in Fund Balance</i> | \$ 295,071 | \$ (535,439) | \$ (741,675) | \$ (833,689) |

General Fund Balance

As indicated in our intermediate range financial plan, we expect the General Fund Balance in FY 03-04 to amount to \$4.9 million. For comparative purposes, the following table provides a summary of the year-ending General Fund Balance for the past nine years.

Town of Atherton General Fund Balance Fiscal Years 1995 through 2004



Departmental Budget Schedules

The tables on the following pages provide an itemization of requested appropriations by department, line item and program.

City Council

Department Purpose

The City Council consists of 5 members elected at large, on a non-partisan basis, and serves as the legislative and policy-making body of the Town. The City Council serves without pay or benefits. The City Council appoints a professional City Manager to serve at their pleasure. The City Council also appoints the City Attorney and all members of City Boards and Commissions.

**Town of Atherton
General Fund (Fund 101)
Fiscal Year 2003-04 Budget**

Department 11: City Council

| Account Number | Account Description | 2002 | 2002-03 | | 2003-04 Recommended | |
|---------------------------------|--------------------------|------------------|------------------|------------------|---------------------|------------------|
| | | Actual | Budget | Projected | City Council (121) | Department Total |
| 3106 | Prog./Project Consultant | | \$ - | \$ - | \$ - | - |
| 3111 | Equipment Maint. Other | | - | - | - | - |
| 3123 | Catering Services | | - | - | - | - |
| 3150 | Advertising/Publishing | 197 | 500 | 500 | 500 | 500 |
| 3165 | Other Contract Services | | - | - | - | - |
| Contract Services | | 197 | 500 | 500 | 500 | 500 |
| 3201 | Office Supplies | 582 | 600 | 600 | 600 | 600 |
| 3260 | Other Supplies & Matls | | - | - | - | - |
| Supplies & Materials | | 582 | 600 | 600 | 600 | 600 |
| 3301 | Insurance | | - | - | - | - |
| 3302 | Membership/Dues | 15375 | 12,086 | 12,086 | 12,086 | 12,086 |
| 3303 | Postage | | - | - | - | - |
| 3306 | Travel & Meetings | 1529 | 3,000 | 3,000 | 3,000 | 3,000 |
| 3343 | Boards & Commissions | 390 | 1,000 | 175 | 1,000 | 1,000 |
| 3350 | Special Events & Awards | 1252 | 3,000 | 1,500 | 2,000 | 2,000 |
| General Expenses | | 18,546 | 19,286 | 16,761 | 18,086 | 18,086 |
| 3510 | Building Improvements | | - | - | - | - |
| Facility & Equipment | | - | - | - | - | - |
| 3910 | Administrative Services | 640 | 640 | 613 | 320 | 320 |
| 3920 | Computer Services Charge | 624 | 624 | 624 | 668 | 668 |
| Cost Allocation | | 1,264 | 1,264 | 1,237 | 988 | 988 |
| City Council Total | | \$ 20,589 | \$ 21,650 | \$ 19,098 | \$ 20,174 | \$ 20,174 |

City Manager

Department Purpose

The **City Manager's Office** consists of three programs: Administration, Personnel and City Clerk. The current staffing level of three positions is proposed to remain the same for FY 2003-04: City Manager, Assistant to the City Manager, and City Clerk.

The **City Manager** is responsible for management of all Town departments and services through providing direction to and administrative oversight of Town department heads. The City Manager is responsible for ensuring that policies, goals, and objectives set by the City Council are carried out in the most efficient and cost-effective manner, and through the means which provide the most benefit to the residents of the Atherton. This Program also coordinates intergovernmental relations, information technology needs for the Town, and produces the quarterly Town newsletter, the *Athertonian*. Furthermore, the office conducts a variety of surveys and research in support of Town operations and programs, and identifies areas which would benefit from increased efficiencies.

The **Personnel** Program is managed by the Assistant to the City Manager, and is composed of human resources functions encompassing labor relations, including negotiation and administration of Memoranda of Understanding (MOUs) with Town employee groups, recruitment, hiring, and background checks for Town employment (except Police personnel), preparation and administration of employment policies and procedures, training programs for Town personnel, and administration of workers' compensation and disability programs.

The **City Clerk** Program is responsible for documentation and management of official legislative actions of the City Council and ensuring preservation of and public access to the official records of the Town. As such, the City Clerk prepares agendas, minutes and agenda packets for City Council meetings. The City Clerk also recruits for openings on Committees and Commissions and maintains the Roster of Public Officials. Local elections are conducted by the City Clerk, including the nomination process for City Council, local measures, and campaign filings. The City Clerk is also responsible for managing the Town's general liability program through the Association of Bay Area Governments, and managing the Town's website.

**Town of Atherton
General Fund (Fund 101)
Fiscal Year 2003-04 Budget**

Department 12 : City Manager

| Account Number | Account Description | 2002 | | 2002-03 | | 2003-04 Recommended | | | Department Total |
|-------------------|---------------------------------|----------------|----------------|----------------|----------------------|---------------------|------------------|----------------|------------------|
| | | Actual | Budget | Projected | Programs | | | | |
| | | | | | Administration (121) | Personnel (122) | City Clerk (123) | | |
| 3001 | Regular Salaries | \$ 266,921 | \$ 299,897 | \$ 327,320 | 153,470 | 91,835 | 91,835 | 337,139 | |
| 3002 | Temporary Help | | - | - | - | - | - | - | |
| 3006 | Overtime | | | | - | - | - | - | |
| 3020 | Medicare Insurance | 2,160 | 4,333 | 4,333 | 2,225 | 1,332 | 1,332 | 4,889 | |
| 3025 | FICA | 2,029 | - | - | | - | - | - | |
| 3030 | PERS Retirement | 19,658 | 20,993 | 22,912 | 19,541 | 11,693 | 11,693 | 42,928 | |
| 3042 | Health Insurance | 17,113 | 23,208 | 25,484 | 9,301 | 9,589 | 10,417 | 29,307 | |
| 3044 | Dental Insurance | 2,580 | 2,801 | 2,801 | 1,097 | 1,097 | 1,097 | 3,292 | |
| 3045 | Vision Insurance | 742 | 827 | 827 | 183 | 183 | 183 | 549 | |
| 3050 | Workers Compensation | 779 | 537 | 391 | 255 | 152 | 152 | 560 | |
| 3051 | Life Insurance | 358 | 851 | 851 | 379 | 379 | 379 | 1,137 | |
| 3035 | Deferred Compensation | | 4,095 | 4,095 | 4,604 | - | - | 4,604 | |
| 3052 | Disability Insurance | 3,229 | 2,551 | 2,551 | 3,009 | 1,801 | 1,801 | 6,610 | |
| 3061 | Auto Allowance | 2,169 | 4,703 | 4,703 | 4,800 | - | - | 4,800 | |
| | Salaries & Benefits | 317,738 | 364,795 | 396,267 | 198,864 | 118,061 | 118,889 | 435,815 | |
| 3111 | Equipment Maintenance - Other | - | | | | | | | |
| 3150 | Advertising/Publishing | 13,486 | 12,900 | 11,000 | 6,400 | 3,000 | 1,700 | 11,100 | |
| 3155 | Tuition Reimbursement - Misc. | | 1,000 | - | | 1,000 | | 1,000 | |
| 3156 | Tuition Reimbursement - Mgmt. | | 2,000 | - | | 2,000 | | 2,000 | |
| 3165 | Other Contract Services | 5,062 | 11,000 | 4,000 | 3,500 | - | | 3,500 | |
| | Contract Services | 18,548 | 26,900 | 15,000 | 9,900 | 6,000 | 1,700 | 17,600 | |
| 3201 | Office Supplies | 1,276 | 1,250 | 1,200 | 500 | 250 | 500 | 1,250 | |
| 3202 | Subscriptions | 245 | 210 | 210 | | 200 | 110 | 310 | |
| 3210 | Training & Safety | 4,381 | 3,750 | 3,000 | 250 | 250 | | 500 | |
| 3231 | Computer Supplies | | - | - | 250 | 250 | | 500 | |
| | Supplies & Materials | 5,902 | 5,210 | 4,410 | 1,000 | 950 | 610 | 2,560 | |

**Town of Atherton
General Fund (Fund 101)
Fiscal Year 2003-04 Budget**

Department 12 : City Manager

| Account Number | Account Description | 2002 | 2002-03 | | 2003-04 Recommended | | | Department Total |
|-------------------|---------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|-------------------|
| | | Actual | Budget | Projected | Programs | | | |
| | | | | | Administration (121) | Personnel (122) | City Clerk (123) | |
| 3302 | Membership/Dues | 10,432 | 10,500 | 10,500 | 2,000 | 6,500 | 400 | 8,900 |
| 3305 | Communication | 878 | 900 | 900 | 900 | | | 900 |
| 3306 | Travel & Meetings | 5,121 | 8,100 | 5,100 | 750 | 750 | 1,250 | 2,750 |
| 3307 | Transportation Expenses | 5,965 | | | | | | |
| 3340 | Personnel Admin. | 1,884 | 3,000 | 3,100 | | 2,000 | | 2,000 |
| 3350 | Special Events & Awards | 4,064 | 4,500 | 5,650 | - | 1,600 | | 1,600 |
| 3351 | Election Expense | | 5,000 | - | | | - | - |
| | General Expenses | 28,344 | 32,000 | 25,250 | 3,650 | 10,850 | 1,650 | 16,150 |
| 3401 | Rent - Facilities | | - | - | - | - | - | - |
| 3403 | Rent - Tools & Equipment | | - | - | - | - | - | - |
| | Rents & Leases | - | - | - | - | - | - | - |
| 3513 | Computer Equipment | | - | - | - | - | - | - |
| 3514 | Office Machines & Furnitures | 764 | 1,650 | 1,650 | - | - | - | - |
| | Facility & Equipment | 764 | 1,650 | 1,650 | - | - | - | - |
| 3910 | Administrative Services | 33876 | 38,957 | 37,376 | 19,479 | - | - | 19,479 |
| 3920 | Computer Services Charge | 5880 | 7,174 | 7,174 | 6,292 | - | - | 6,292 |
| | Cost Allocation | 39,756 | 46,131 | 44,550 | 25,770 | - | - | 25,770 |
| | City Manager Total | \$ 411,052 | \$ 476,686 | \$ 487,127 | \$ 239,185 | \$ 135,861 | \$ 122,849 | \$ 497,895 |

City Attorney

Department Purpose

The City Attorney is the Chief Legal Officer of the Town, and is responsible for providing legal advice and representation to the City Council, Boards and Commissions and Town staff as required or permitted by law. The City Attorney is also responsible for assisting in the administration and enforcement of laws, regulations, and City programs. The Town of Atherton also uses outside legal Counsel for personnel matters and special litigation as needed.

**TOWN OF ATHERTON
General Fund (Fund 101)
Fiscal Year 2003-04 Budget**

Department : City Attorney

| Account Number | Account Description | 2002 | 2002-03 | | 2003-04 Recommended | |
|----------------|---------------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------|
| | | Actual | Budget | Projected | Program Legal Services (161) | Department Total |
| 3001 | Regular Salaries | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3030 | PERS Retirement | | - | - | - | - |
| | Salaries & Benefits | - | - | - | - | - |
| 3102 | City Attorney Retainer | 90,000 | 88,200 | 89,500 | 93,975 | 93,975 |
| 3103 | Attorney - Other legal | 261 | 20,000 | 15,000 | 14,000 | 14,000 |
| 3104 | Labor Relations Service | 42,152 | 38,000 | 10,000 | 20,000 | 20,000 |
| 3105 | Litigation Services | 19,217 | 40,000 | 36,000 | 40,000 | 40,000 |
| | Contract Services | 151,630 | 186,200 | 150,500 | 167,975 | 167,975 |
| 3202 | Subscriptions | - | - | - | - | - |
| | Supplies & Materials | - | - | - | - | - |
| 3302 | Membership/Dues | - | 500 | 500 | 500 | 500 |
| 3306 | Travel & Meetings | - | 2,000 | 2,000 | 1,000 | 1,000 |
| 3322 | Liability Claims | 25,715 | - | - | 1,000 | 1,000 |
| | General Expenses | 25,715 | 2,500 | 2,500 | 2,500 | 2,500 |
| 3910 | Administrative Services | 4,095 | 4,300 | 4,125 | 2,150 | 2,150 |
| 3920 | Computer Services Charge | 2,604 | 2,734 | 2,734 | 2,926 | 2,926 |
| | Cost Allocation | 6,699 | 7,034 | 6,859 | 5,075 | 5,075 |
| | City Attorney Total | \$ 184,044 | \$ 195,734 | \$ 159,859 | \$ 175,550 | \$ 175,550 |

Finance Department

Department Purpose

The Finance Department provides for the overall management, organization, planning, and administration of financial services. In addition, the Finance Department is responsible for the preparation of the Budget document, financial planning, fiscal analysis, and the administration of the internal control systems.

Records of the fiscal affairs of the Town are maintained by the Finance Department in a manner consistent with generally accepted management and accounting principles. The Department maintains control over the City's fixed assets, and the day-to-day tasks associated with maintaining the Town's investment portfolio.

TOWN OF ATHERTON
General Fund (Fund 101)
Fiscal Year 2003-04 Budget

Department 12: Finance Department

| Account Number | Account Description | 2002 | | 2002-03 | | 2003-04 Recommended | | |
|----------------|---------------------------------|----------------|----------------|----------------|----------------------------|---------------------|------------------|--|
| | | Actual | Budget | Projected | Programs | | Department Total | |
| | | | | | Accounting & Finance (181) | Post Office (182) | | |
| 3001 | Regular Salaries | \$ 139,117 | 235,393 | 233,039 | \$ 201,885 | \$ 39,307 | \$ 241,192 | |
| 3005 | Temporary Help | 6,608 | 6,000 | 10,000 | - | 12,000 | 12,000 | |
| 3006 | Overtime/Court Time | 93 | 6,000 | - | - | - | - | |
| 3020 | Medicare Insurance | 1,095 | 1,939 | 1,939 | 3,497 | - | 3,497 | |
| 3025 | FICA | 1,078 | - | - | 1,800 | - | 1,800 | |
| 3030 | PERS Retirement | 10,569 | 16,478 | 16,392 | 25,706 | 5,005 | 30,711 | |
| 3042 | Health Insurance | 6,041 | 29,087 | 24,820 | 17,917 | 10,626 | 28,543 | |
| 3044 | Dental Insurance | 2,276 | 3,424 | 3,424 | 2,239 | 1,097 | 3,336 | |
| 3045 | Vision Insurance | 207 | 980 | 980 | 484 | 183 | 666 | |
| 3050 | Workers Compensation | 711 | 240 | 175 | 335 | 65 | 400 | |
| 3051 | Life Insurance | 238 | 680 | 680 | 773 | 379 | 1,152 | |
| 3052 | Disability Insurance | 1,933 | 1,335 | 1,335 | 3,958 | 771 | 4,729 | |
| | Salaries & Benefits | 169,966 | 301,555 | 292,783 | 258,594 | 69,433 | 328,028 | |
| 3101 | Audit & Financial | 26,701 | 25,347 | 27,347 | 29,927 | - | 29,927 | |
| 3111 | Equipment Maint. Other | 169 | 4,800 | 2,800 | 3,200 | - | 3,200 | |
| 3124 | Custodial Services | | | | | - | - | |
| 3152 | Employee Assistance | | | | | - | - | |
| 3165 | Other Contract Services | 92,516 | 16,875 | 12,496 | 16,875 | - | 16,875 | |
| | Contract Services | 119,386 | 47,022 | 42,643 | 50,002 | - | 50,002 | |
| 3201 | Office Supplies | 11,764 | 6,150 | 6,150 | 6,150 | 1,500 | 7,650 | |
| 3202 | Subscriptions | 178 | 240 | 240 | 240 | - | 240 | |
| 3210 | Training & Safety | 3,624 | 4,000 | 6,000 | 4,000 | - | 4,000 | |
| 3260 | Other Supplies & Matls | | - | - | - | - | - | |
| | Supplies & Materials | 15,566 | 10,390 | 12,390 | 10,390 | 1,500 | 11,890 | |

TOWN OF ATHERTON
General Fund (Fund 101)
Fiscal Year 2003-04 Budget

Department 12: Finance Department

| Account Number | Account Description | 2002 | 2002-03 | | 2003-04 Recommended | | Department Total |
|----------------|---------------------------------|-------------------|-------------------|-------------------|----------------------------|-------------------|-------------------|
| | | Actual | Budget | Projected | Programs | | |
| | | | | | Accounting & Finance (181) | Post Office (182) | |
| 3302 | Membership/Dues | 476 | 800 | 800 | 800 | - | 800 |
| 3303 | Postage | | - | - | - | 9,500 | 9,500 |
| 3304 | Utilities | | - | - | 3,200 | - | 3,200 |
| 3305 | Communication | | - | - | 3,500 | - | 3,500 |
| 3306 | Travel & Meetings | 1,501 | 1,200 | 2,400 | - | - | - |
| 3307 | Transport Expense | 185 | | | | - | - |
| 3322 | Liability Claims | | - | - | - | - | - |
| | General Express | 2,162 | 2,000 | 3,200 | 7,500 | 9,500 | 17,000 |
| 3403 | Rent - Tools and Equipment | 329 | - | - | - | 4,800 | 4,800 |
| 3510 | Building Improvements | - | 1,000 | 1,000 | 1,000 | - | 1,000 |
| 3513 | Vehicles and Accessories | - | - | - | - | - | - |
| 3514 | Office Machines & Furniture | 443 | 4,000 | - | 2,000 | - | 2,000 |
| | Facility & Equipment | 772 | 5,000 | 1,000 | 3,000 | 4,800 | 7,800 |
| 3910 | Administrative Services | 29,909 | 33,350 | 31,996 | 16,675 | | 16,675 |
| 3920 | Computer Services Charge | 2,180 | 2,562 | 2,562 | 2,741 | | 2,741 |
| | Cost Allocation | 32,089 | 35,912 | 34,558 | 19,416 | - | 19,416 |
| | Finance Total | \$ 339,941 | \$ 401,879 | \$ 386,574 | \$ 348,903 | \$ 85,233 | \$ 434,136 |

Building Department

Department Purpose

The Building Department is responsible for the inspection of all privately funded construction within the Town. The major programs are Building Inspection and Planning. The Building Inspection Program consists of (1) checking building plans for consistency with Town ordinances and the building code, and (2) inspecting the construction for compliance with those plans and acceptable construction practices. The Planning Program primarily consists of (1) revising the Zoning Ordinance and General Plan, and (2) processing use permits and variances related to development review. The Building Department supports the Town Council, Planning Commission, and General Plan Review Committee.

TOWN OF ATHERTON
Building Department
Fiscal Year 2003-04 Budget

Department 25: Building Department

| Account Number | Account Description | 2002 | 2002-03 | | 2003-04 Recommended | | Department Total |
|----------------|--------------------------------|----------------|----------------|----------------|---------------------------|----------------|------------------|
| | | Actual | Budget | Projected | Programs | | |
| | | | | | Building Inspection (125) | Planning (126) | |
| 3001 | Regular Salaries | \$ 282,311 | \$ 345,354 | \$ 398,584 | \$ 410,542 | \$ - | \$ 410,542 |
| 3005 | Temporary Help | - | - | - | - | - | - |
| 3006 | Overtime/Court Time | 11,670 | 12,065 | 12,065 | - | - | - |
| 3008 | Compensation Payout | - | - | - | - | - | - |
| 3020 | Medicare Insurance | 2,323 | 4,795 | 4,795 | 5,953 | - | 5,953 |
| 3025 | FICA | 2,346 | 2,346 | 2,346 | - | - | - |
| 3030 | PERS Retirement | 21,262 | 23,335 | 27,901 | 52,274 | - | 52,274 |
| 3042 | Health Insurance | 21,425 | 29,229 | 30,522 | 44,689 | - | 44,689 |
| 3044 | Dental Insurance | 3,434 | 4,627 | 4,627 | 5,487 | - | 5,487 |
| 3045 | Vision Insurance | 486 | 741 | 741 | 915 | - | 915 |
| 3050 | Workers Compensation | 2,636 | 2,645 | 1,924 | 681 | - | 681 |
| 3051 | Life Insurance | 418 | 1,146 | 1,146 | 2,260 | - | 2,260 |
| 3052 | Disability Insurance | 2,781 | 3,307 | 3,307 | 8,050 | - | 8,050 |
| 3061 | Auto Allowance | 4,800 | 10,032 | 10,032 | 18,000 | - | 18,000 |
| | Salaries & Benefits | 355,892 | 439,622 | 497,989 | 548,852 | - | 548,852 |
| 3108 | Contract Planner | 122,493 | 91,028 | 91,028 | 336 | 130,000 | 130,336 |
| 3109 | Plan Reviewer | 138,265 | 128,195 | 107,000 | 38,000 | - | 38,000 |
| 3111 | Equipment Maint. Other | - | - | - | - | - | - |
| 3124 | Custodial Services | 2,268 | 2,117 | 2,117 | 2,117 | - | 2,117 |
| 3150 | Advertising/Publishing | - | - | - | - | - | - |
| 3165 | Other Contract Services | 82,383 | 79,943 | 20,000 | 20,000 | - | 20,000 |
| | Contract Services | 345,409 | 301,283 | 220,145 | 60,453 | 130,000 | 190,453 |

TOWN OF ATHERTON
Building Department
Fiscal Year 2003-04 Budget

Department 25: Building Department

| Account Number | Account Description | 2002 | 2002-03 | | 2003-04 Recommended | | Department Total |
|----------------|----------------------------------|-------------------|-------------------|-------------------|---------------------------|-------------------|-------------------|
| | | Actual | Budget | Projected | Programs | | |
| | | | | | Building Inspection (125) | Planning (126) | |
| 3201 | Office Supplies | 9,471 | 11,022 | 15,000 | 5,000 | - | 5,000 |
| 3202 | Subscriptions | - | - | - | - | - | - |
| 3203 | Microfilms | 11,284 | 10,857 | 10,857 | 10,857 | - | 10,857 |
| 3210 | Training & Safety | 61 | 84 | 84 | 84 | - | 84 |
| 3230 | Computer Software | - | - | - | - | - | - |
| | Supplies & Materials | 20,816 | 21,963 | 25,941 | 15,941 | - | 15,941 |
| 3302 | Membership/Dues | 890 | 1,211 | 1,211 | 266 | 945 | 1,211 |
| 3304 | Utilities | 1,026 | 1,217 | 1,217 | 1,217 | - | 1,217 |
| 3305 | Communication | 2,495 | 2,464 | 2,464 | 2,464 | - | 2,464 |
| 3306 | Travel & Meetings | - | - | - | - | - | - |
| 3307 | Transport Expenses | 4,615 | 2,843 | 2,843 | 4,062 | 93 | 4,155 |
| | General Expenses | 9,026 | 7,735 | 7,735 | 8,009 | 1,038 | 9,047 |
| 3401 | Rent - Facilities | 21,428 | 19,999 | 19,999 | - | - | - |
| | Rents & Leases | 21,428 | 19,999 | 19,999 | - | - | - |
| 3503 | Non-Cap Tools & Equip | - | - | - | - | - | - |
| 3513 | Computer Equipment | 1,030 | 1,442 | - | - | - | - |
| 3514 | Office Machines & Furniture | - | - | - | - | - | - |
| | Facility & Equipment | 1,030 | 1,442 | - | - | - | - |
| 3910 | Administrative Services | 58,380 | 67,137 | 64,411 | 33,569 | - | 33,569 |
| 3915 | Code Enforcement Direct Charge | - | - | - | 50,000 | - | 50,000 |
| 3916 | Town Arborist Direct Charge | - | - | - | 46,238 | - | 46,238 |
| 3920 | Computer Services Charge | 6,982 | 8,518 | 8,518 | 8,774 | - | 8,774 |
| | Cost Allocation | 65,362 | 75,655 | 72,929 | 138,580 | - | 138,580 |
| | Building Department Total | \$ 818,963 | \$ 867,699 | \$ 844,738 | \$ 771,835 | \$ 131,038 | \$ 902,873 |

Police Department

Department Purpose

The Atherton Police Department provides public safety and strives to reduce crime through prevention, detection and apprehension; provides for the safe and orderly movement of vehicular traffic through traffic enforcement, accident prevention and investigation; to provide public safety through regulation and control of hazardous situations; to recover lost and stolen property; and prevent crime through programs reflecting community needs.

The Police Department provides 24-hour a day, 365 days a year response to calls for police service to safeguard the community from crime and instill a feeling of security among citizens, to deter crime and apprehend offenders. Atherton residents enjoy a three minute or less response times to emergency calls for service.

The Police Department emphasizes a strong Police/Community partnership through innovative volunteer programs such as The Crime Prevention Task Force, Disaster Program, Reserve Police Officer, and the Police Explorer Scout program.

The Police Department is composed of four sections: Administration, Patrol, Investigations, and Communications. The Chief of Police oversees the operation of the entire department and the Operations Lieutenant provides administrative depth of the sections.

Program Purpose

The **Administration Program** is responsible for efficiently managing all Department programs by developing policy, short and long term planning, implementing organizational tasks, and managing the Department financial plan. The program supports responsive, effective and efficient community-oriented police services. Direction of Department operations will be consistent with Town Council policies and community safety needs, especially in the areas of open communication with the public; responsive crime suppression and prevention programs; directed traffic enforcement to promote safe and orderly traffic flow on Town streets; and comprehensive disaster preparedness.

The **Patrol Program** provides seven days per week, 24 hours per day response and police assistance on calls for service. The program provides preventive and enforcement actions designed to increase community safety through directed patrol and crime suppression activities.

The **Investigations Program** provides thorough and complete follow-up police services for victims of criminal acts; identifies and obtains complaints against offenders;

investigates narcotics and vice activities; aids in property recovery and return to rightful owners; provides diversion and counseling to local youth in a preventive mode.

The **Records and Communications Program** processes all police reports; provides records information, fingerprinting, and other services to the public; and manages the communications center, which is designated as a Public Safety Answering Point (PSAP), staffed 24 hours each day, seven days each week. The program is also responsible for answering calls for police service, processing 9-1-1 emergency calls, forwarding emergency medical and fire emergency calls to San Mateo County Communications, and providing after-hours dispatch for Public Works calls for service.

TOWN OF ATHERTON
General Fund
Fiscal Year 2003-04 Budget

Department 40: Police

| Account Number | Account Description | 2002-03 | | | 2003-04 Recommended | | | | | Department Total |
|----------------|--------------------------------|------------------|------------------|------------------|---------------------|----------------|----------------|----------------|----------------|------------------|
| | | Actual | Budget | Projected | Programs | | | | | |
| | | | | | Patrol (141) | Traffic (144) | Invest. (142) | Dispatch (143) | Admin (140) | |
| 3001 | Regular Salaries | \$ 1,453,914 | \$ 1,813,212 | \$ 1,739,170 | \$ 1,096,287 | \$ 91,017 | 177,703 | | \$ 272,536 | \$ 1,637,542 |
| 3002 | Part-time Permanent | 5,761 | 22,074 | 26,122 | - | - | - | - | 30,000 | 30,000 |
| 3003 | Dispatcher Salaries | 300,116 | 305,000 | 378,021 | - | - | - | \$ 389,361 | - | 389,361 |
| 3004 | Reserves Salaries | 8,804 | - | - | 4,800 | - | - | - | - | 4,800 |
| 3005 | Temporary Help | 35,440 | - | 56,000 | - | - | - | - | - | - |
| 3006 | Overtime/Court Time | 112,099 | 101,150 | 101,150 | 80,000 | - | 8,000 | 24,000 | | 112,000 |
| 3008 | Compensation Payout | 17,498 | 734 | 734 | 3,000 | - | - | - | 3,000 | 6,000 |
| 3020 | Medicare Insurance | 11,295 | 31,963 | 31,963 | 18,071 | 2,452 | | 20,524 | 3,075 | 44,122 |
| 3025 | FICA | 16,009 | 16,557 | 2,557 | | - | | - | - | - |
| 3030 | PERS Retirement | 174,734 | 387,031 | 338,233 | 286,671 | 20,936 | 40,875 | 71,139 | 61,074 | 480,695 |
| 3042 | Health Insurance | 161,253 | 174,185 | 202,827 | 137,321 | 7,376 | 20,834 | 48,002 | 19,718 | 233,251 |
| 3044 | Dental Insurance | 19,232 | 18,756 | 18,756 | 18,657 | 1,097 | 2,195 | 5,487 | 2,195 | 29,631 |
| 3045 | Vision Insurance | 2,899 | 8,873 | 8,873 | 3,110 | 183 | 366 | 1,098 | 549 | 5,306 |
| 3050 | Workers Compensation | 142,991 | 62,428 | 59,422 | 56,706 | 3,102 | 8,085 | 12,289 | 11,040 | 91,223 |
| 3051 | Life Insurance | 2,431 | 5,895 | 5,895 | 6,443 | 379 | 758 | 2,274 | 1,123 | 10,978 |
| 3052 | Disability Insurance | 8,959 | 21,450 | 21,450 | 20,549 | 1,125 | 2,930 | 6,613 | 4,475 | 35,691 |
| 3060 | Uniforms | 23,500 | 17,064 | 17,064 | 19,266 | 1,134 | | - | - | 20,400 |
| 3070 | Education | 800 | 836 | 836 | 830 | 44 | | - | - | 874 |
| | Salaries & Benefits | 2,497,735 | 2,987,207 | 3,009,072 | 1,751,711 | 128,844 | 261,747 | 580,788 | 408,784 | 3,131,874 |
| 3110 | Equipment Maint. Vehicle | 34,852 | 31,868 | 31,868 | 43,900 | | 1,550 | - | 2,300 | 47,750 |
| 3111 | Equipment Maint. Other | 6,871 | 27,535 | 27,535 | 2,500 | | 380 | 1,600 | 350 | 4,830 |
| 3120 | Building Security | | 400 | 400 | 400 | | - | - | - | 400 |
| 3122 | Facility Repair | | 5,018 | 5,018 | 4,000 | | - | 150 | - | 4,150 |
| 3124 | Custodial Services | 7,756 | 7,316 | 7,316 | 4,350 | | 425 | 1,050 | 400 | 6,225 |
| 3150 | Advertising/Publishing | - | 1,077 | 1,077 | 372 | | - | - | - | 372 |
| 3152 | Employee Assistance | - | 258 | 258 | 150 | | 35 | 84 | 35 | 304 |
| 3153 | Booking Fees | 10,060 | 12,914 | 12,914 | 10,282 | | - | - | - | 10,282 |
| 3154 | Citation Processing | 4,065 | 1,254 | 1,254 | 833 | | - | - | - | 833 |
| 3165 | Other Contract Services | 192,547 | 168,017 | 158,017 | 65,094 | | - | 20,652 | 62,350 | 148,096 |
| | Contract Services | 256,151 | 255,657 | 245,657 | 131,881 | - | 2,390 | 23,536 | 65,435 | 223,242 |

TOWN OF ATHERTON
General Fund
Fiscal Year 2003-04 Budget

Department 40: Police

| Account Number | Account Description | 2002 | | 2002-03 | | 2003-04 Recommended | | | | | Department Total |
|----------------|---------------------------------|---------------|---------------|---------------|---------------|---------------------|---------------|----------------|---------------|---------------|------------------|
| | | Actual | Budget | Projected | Programs | | | | | | |
| | | | | | Patrol (141) | Traffic (144) | Invest. (142) | Dispatch (143) | Admin (140) | | |
| 3201 | Office Supplies | 2,642 | 7,663 | 7,663 | 2,225 | | 350 | 805 | 135 | 3,515 | |
| 3202 | Subscriptions | 1,816 | 1,104 | 1,104 | 550 | | 150 | 120 | 230 | 1,050 | |
| 3210 | Training & Safety | 7,860 | 13,174 | 13,174 | 995 | | 250 | 900 | 876 | 3,021 | |
| 3211 | Training - POST | 13,637 | 26,246 | 21,000 | 21,900 | | 850 | 1,900 | 2,216 | 26,866 | |
| 3220 | Crime Prevention Task Force | 1,143 | 400 | 400 | 300 | | - | - | - | 300 | |
| 3221 | K-9 Expenses | 9,121 | 8,265 | 8,265 | 6,200 | | - | - | - | 6,200 | |
| 3230 | Computer Software | - | 559 | 559 | 150 | | 50 | 100 | 125 | 425 | |
| 3244 | Construction | 40 | 250 | 250 | 200 | | - | - | - | 200 | |
| 3250 | Vehicle Supplies | 784 | 1,450 | 1,450 | 1,250 | | 100 | - | 200 | 1,550 | |
| 3252 | Gas & Oil | 21,281 | 20,471 | 20,471 | 10,750 | | 1,200 | - | 2,450 | 14,400 | |
| 3260 | Other Supplies & Materials | 19,996 | 17,315 | 17,315 | 7,063 | | 900 | 1,400 | 913 | 10,276 | |
| | Supplies & Materials | 78,320 | 96,897 | 91,651 | 51,583 | - | 3,850 | 5,225 | 7,145 | 67,803 | |
| 3302 | Membership/Dues | 3,766 | 1,023 | 1,023 | - | - | 200 | 300 | 950 | 1,450 | |
| 3303 | Postage | - | 2,793 | 2,793 | 100 | - | 50 | 325 | 150 | 625 | |
| 3304 | Utilities | 18,051 | 29,162 | 20,000 | 19,000 | - | - | - | - | 19,000 | |
| 3305 | Communication | 56,226 | 44,905 | 36,000 | 4,900 | - | 1,700 | 11,500 | 8,805 | 26,905 | |
| 3306 | Travel & Meetings | 2,514 | 4,608 | 4,608 | 675 | - | 300 | - | 900 | 1,875 | |
| 3307 | Transport Expenses | 81 | 523 | 523 | 150 | - | - | - | - | 150 | |
| 3350 | Special Events & Awards | 511 | 225 | 225 | 225 | - | - | - | 85 | 310 | |
| | General Expenses | 81,149 | 83,239 | 65,172 | 25,050 | - | 2,250 | 12,125 | 10,890 | 50,315 | |
| | | | | | | | | | | | |
| 3401 | Rent - Facilities | - | 2,420 | 2,420 | - | - | - | - | - | - | |
| 3403 | Rent - Tools & Equipment | 9,076 | 9,581 | 9,581 | 6,200 | - | - | - | - | 6,200 | |
| | Rents & Leases | 9,076 | 12,001 | 12,001 | 6,200 | - | - | - | - | 6,200 | |

TOWN OF ATHERTON
General Fund
Fiscal Year 2003-04 Budget

Department 40: Police

| Account Number | Account Description | 2002 | 2002-03 | | 2003-04 Recommended | | | | | Department Total |
|----------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| | | Actual | Budget | Projected | Programs | | | | | |
| | | | | | Patrol (141) | Traffic (144) | Invest. (142) | Dispatch (143) | Admin (140) | |
| 3501 | Non-Cap Off Mach & Furniture | 79 | 2,155 | 2,155 | 2,250 | - | - | - | - | 2,250 |
| 3503 | Non-Cap Tools & Equipment | 4,746 | 5,203 | 5,203 | 6,250 | - | 105 | 2,350 | 480 | 9,185 |
| 3504 | Misc. Capital Outlay | | 5,500 | 5,500 | 1,900 | - | - | - | | 1,900 |
| 3510 | Building Improvements | 6 | 3,462 | 3,462 | 625 | - | - | - | - | 625 |
| 3511 | Machinery & Equipment | 147,009 | 64,711 | 25,000 | 13,100 | - | 600 | 7,200 | 550 | 21,450 |
| 3512 | Vehicles & Accessories | 6,783 | - | - | 650 | - | - | 75 | - | 725 |
| 3513 | Computer Equipment | 818 | 5,486 | 5,486 | 1,000 | - | 200 | 2,500 | 1,500 | 5,200 |
| 3514 | Office Machines & Furniture | 2,232 | 7,535 | 7,535 | 2,850 | - | - | 14,650 | 1,250 | 18,750 |
| | Facility & Equipment | 161,673 | 94,052 | 54,341 | 28,625 | - | 905 | 26,775 | 3,780 | 60,085 |
| | | | - | | | | | | | |
| 3910 | Administrative Services | 56,738 | 65,249 | 62,600 | - | - | - | - | 32,624 | 32,624 |
| 3920 | Computer Services Charge | 43,734 | 53,355 | 53,355 | - | - | - | - | 57,090 | 57,090 |
| 3930 | Equipment Replacement Charge | 110,000 | 39,400 | 39,400 | - | - | - | - | - | - |
| | Cost Allocation | 210,472 | 158,004 | 155,355 | - | - | - | - | 89,715 | 89,715 |
| | | | | | | | | | | |
| | Police Total | \$ 3,294,576 | \$ 3,687,057 | \$ 3,633,249 | \$ 1,995,050 | \$ 128,844 | \$ 271,142 | \$ 648,449 | \$ 585,749 | 3,629,234 |

Public Works Department

Department Purpose

To ensure the preservation, safety, attractiveness and efficient operation of Town infrastructure, including:

- Streets
- Drainage systems
- Parks
- Buildings
- Traffic control devices and features

The Public Works Department is comprised of Administration, Maintenance, and Park Program divisions, working interactively to carry out the following programs:

- Traffic, records, administration and miscellaneous, including solid waste program
- Capital Improvement Support
- Permits and Controls, including abatements
- Right-of-way trees and landscaping
- Park programs, including tennis
- Parks
- Public Buildings
- Weed, litter and brush control
- Streets
- NPDES and drainage

TOWN OF ATHERTON
General Fund
Fiscal Year 2003-04 Budget

Department 50: Public Works

| Account Number | Account Description | 2002 | | 2002-03 | | 2003-04 Recommended | | | | | | | | | Department Total |
|----------------|--------------------------------|----------------|------------------|------------------|-----------------------|---------------------|---------------|-------------------------|---------------------|---------------------|------------------------|---------------------|----------------|---------------------|------------------|
| | | Actual | Budget | Projected | Programs | | | | | | | | | | |
| | | | | | Admin & Traffic (550) | CIP Support (551) | Permits (552) | Trees & Landscape (553) | Park Programs (558) | Parks Grounds (557) | Public Buildings (559) | Weed & Litter (554) | Streets (555) | NPDES & Drain (556) | |
| 3001 | Regular Salaries | \$ 739,026 | \$ 864,303 | \$ 889,070 | \$ 144,554 | \$ 77,806 | \$ 45,000 | \$ 73,003 | \$ 77,287 | \$ 125,175 | \$ 46,341 | \$ 53,519 | \$ 226,819 | | \$ 869,504 |
| 3002 | Part-time Permanent | | 31,806 | 31,806 | | | | | 36,750 | | | | | | 36,750 |
| 3005 | Temporary Help | 42,289 | 13,440 | 13,440 | | | | 960 | | 960 | | 960 | 7,680 | 2,240 | 12,800 |
| 3006 | Overtime/Court-time | 9,135 | 7,050 | 7,050 | | | | 1,200 | 1,000 | 1,000 | | 700 | 3,000 | | 7,100 |
| 3010 | Standby Pay | 12,644 | 14,709 | 14,709 | | | 1,721 | 1,456 | 1,191 | 5,383 | 200 | 912 | 2,118 | 1,265 | 14,634 |
| 3020 | Medicare Insurance | 4,454 | 8,380 | 8,380 | 2,749 | 1,128 | | 1,729 | 1,121 | 1,815 | 672 | 776 | 3,289 | | 13,278 |
| 3025 | FICA | 6,505 | 6,779 | 6,779 | | | | 144 | 5,513 | 144 | | | | | 1,920 |
| 3030 | PERS Retirement | 55,157 | 60,656 | 62,235 | 24,136 | 9,907 | | 15,183 | 9,841 | 15,939 | 5,901 | 6,815 | 28,881 | | 116,601 |
| 3042 | Health Insurance | 51,135 | 51,259 | 51,259 | 12,254 | - | | 13,994 | 7,376 | 11,351 | 2,900 | 3,577 | 23,609 | | 75,062 |
| 3044 | Dental Insurance | 10,158 | 13,368 | 13,368 | 2,195 | 1,097 | | 2,195 | 1,097 | 2,195 | 1,097 | 1,097 | 3,292 | | 14,267 |
| 3045 | Vision Insurance | 2,247 | 2,713 | 2,713 | 366 | 183 | | 366 | 183 | 366 | 183 | 183 | 549 | | 2,378 |
| 3050 | Workers Compensation | 12,313 | 44,280 | 27,274 | 315 | 129 | | 2,549 | 128 | 6,862 | 2,540 | 2,934 | 12,434 | | 27,892 |
| 3051 | Life Insurance | 1,200 | 2,228 | 2,228 | 758 | 379 | | 758 | 379 | 758 | 379 | 379 | 1,137 | | 4,927 |
| 3052 | Disability Insurance | 8,635 | 8,624 | 8,624 | 3,717 | 1,526 | | 2,338 | 1,515 | 2,454 | 909 | 1,049 | 4,447 | | 17,955 |
| 3060 | Uniforms | 5,054 | 3,300 | 3,300 | 800 | 800 | | | 300 | 1,355 | 150 | 230 | 535 | 320 | 4,490 |
| 3061 | Auto Allowance | 1,200 | 2,508 | 2,508 | 2,400 | | | | - | | | | | | 2,400 |
| | Salaries & Benefits | 961,152 | 1,135,402 | 1,144,742 | 194,243 | 92,956 | 46,721 | 115,876 | 143,681 | 175,757 | 61,861 | 73,131 | 317,791 | 3,825 | 1,221,960 |
| | | | | | | | | | | | | | | | |
| 3107 | Contract Engineering | 4,986 | 22,000 | 22,000 | | 2,000 | | | | | | | | | 2,000 |
| 3110 | Equipment Maint. Vehicle | 5,640 | 4,820 | 4,820 | | | 300 | 300 | | 500 | | 300 | 900 | 300 | 2,600 |
| 3111 | Equipment Maint Other | 8,254 | 7,800 | 7,800 | 400 | 800 | 400 | 300 | 150 | 6,000 | 4,400 | 300 | 2,000 | | 14,750 |
| 3122 | Facility Repair | 11,082 | 6,000 | 6,000 | | | | | 500 | 500 | 4,000 | | 400 | | 5,400 |
| 3124 | Custodial Services | 8,076 | 4,050 | 4,050 | 600 | 600 | 600 | | 2,200 | | | | | | 4,000 |
| 3130 | Tree Maintenance | 40,860 | 47,000 | 45,000 | | | | 40,000 | | 10,000 | | | | | 50,000 |
| 3131 | Grounds Maintenance | 8,877 | 14,000 | 14,000 | | | | | | 9,500 | | | | | 9,500 |
| 3132 | Right of Way Maintenance | 13,561 | | | | | | | | | | | | | |
| 3134 | Contract Landscape Maint. | 28,124 | 40,000 | 40,000 | | | | 35,000 | | | | | | | 35,000 |
| 3136 | Traffic Maintenance | 15,476 | 11,600 | 11,600 | | | | | | | | | 15,000 | | 15,000 |
| 3150 | Advertising & Publishing | 17,891 | 17,300 | 17,300 | | 2,700 | | | 16,500 | | | | | | 19,200 |
| 3151 | Instruction & Training | - | - | - | | | | 500 | 1,000 | | | | | | 1,500 |
| 3165 | Other Contract Services | 138,057 | 85,300 | 80,000 | | | | | 500 | 2,000 | 6,000 | | 45,000 | 12,000 | 65,500 |
| | Contract Services | 300,884 | 259,870 | 252,570 | 1,000 | 6,100 | 1,300 | 76,100 | 20,850 | 28,500 | 14,400 | 600 | 63,300 | 12,300 | 224,450 |

TOWN OF ATHERTON
General Fund
Fiscal Year 2003-04 Budget

Department 50: Public Works

| Account Number | Account Description | 2002 | 2002-03 | | 2003-04 Recommended | | | | | | | | | | Department Total |
|----------------|---------------------------------|---------------------|---------------------|---------------------|-----------------------|-------------------|------------------|-------------------------|---------------------|---------------------|------------------------|---------------------|-------------------|---------------------|---------------------|
| | | Actual | Budget | Projected | Programs | | | | | | | | | | |
| | | | | | Admin & Traffic (550) | CIP Support (551) | Permits (552) | Trees & Landscape (553) | Park Programs (558) | Parks Grounds (557) | Public Buildings (559) | Weed & Litter (554) | Streets (555) | NPDES & Drain (556) | |
| 3201 | Office Supplies | 3,971 | 4,100 | 4,100 | 1,200 | 1,200 | 1,200 | | 400 | 300 | | | 300 | 50 | 4,650 |
| 3210 | Training & Safety | 5,216 | 4,275 | 4,275 | - | 750 | | 400 | 300 | 600 | | | 2,200 | | 4,250 |
| 3230 | Computer Software | 3,258 | 3,800 | 3,800 | 3,600 | - | | | | | | | | | 3,600 |
| 3231 | Computer Supplies | 1,113 | 1,700 | 1,700 | 950 | 250 | 150 | | 50 | | | | 100 | | 1,500 |
| 3240 | Building Supplies | 8,174 | 6,800 | 6,800 | 250 | 250 | 250 | | 4,200 | 2,500 | 1,400 | | 300 | | 9,150 |
| 3242 | Landscaping Supplies | 4,320 | 6,700 | 6,700 | | | | 500 | 1,200 | 5,000 | | | | | 6,700 |
| 3244 | Construction Materials | 25,795 | 37,500 | 30,000 | | | | | 3,500 | 11,000 | 3,000 | | 16,000 | 1,500 | 35,000 |
| 3251 | Minor Tools & Equip | 2,214 | 3,650 | 3,650 | | 50 | | 800 | 225 | 700 | 100 | 350 | 2,400 | | 4,625 |
| 3252 | Gas & Oil | 6,423 | 5,540 | 5,540 | | | 400 | 400 | | | 950 | 950 | 2,000 | 800 | 5,500 |
| 3260 | Other Supplies & Materials | 1,029 | 1,250 | 1,250 | | | | | 1,000 | | 250 | | | | 1,250 |
| | Supplies & Materials | 61,513 | 75,315 | 67,815 | 6,000 | 2,500 | 2,000 | 2,100 | 10,875 | 20,100 | 5,700 | 1,300 | 23,300 | 2,350 | 76,225 |
| 3302 | Membership/Dues | 800 | 20,050 | 20,050 | 200 | | 19,500 | 125 | | 125 | | | 200 | | 20,150 |
| 3303 | Postage | 11 | 150 | 150 | | | | | | | | | | | - |
| 3304 | Utilities | 107,595 | 111,350 | 80,000 | 325 | 325 | 325 | 6,000 | 13,000 | 6,000 | 6,000 | 7,200 | 73,000 | - | 112,175 |
| 3305 | Communication | 15,136 | 18,600 | 18,600 | 700 | 1,100 | 1,100 | | 7,500 | 960 | | 260 | 400 | 360 | 12,380 |
| 3306 | Travel & Meetings | 342 | 3,050 | 3,050 | 1,300 | | | 500 | | | | | 1,400 | 200 | 3,400 |
| 3307 | Transport Expenses | 1,200 | 790 | 790 | | 300 | 200 | 75 | 50 | 50 | | | 50 | 50 | 775 |
| | General Expenses | 125,084 | 153,990 | 122,640 | 2,525 | 1,725 | 21,125 | 6,700 | 20,550 | 7,135 | 6,000 | 7,460 | 75,050 | 610 | 148,880 |
| 3403 | Rent - Tools & Equipment | 4,329 | 20,300 | 15,000 | | | | 1,250 | 2,000 | | | | 7,000 | 9,000 | 19,250 |
| | Rents & Leases | 4,329 | 20,300 | 15,000 | - | - | - | 1,250 | 2,000 | - | - | - | 7,000 | 9,000 | 19,250 |
| 3510 | Building Improvements | 2,721 | 3,000 | 3,000 | | | | | 16,000 | | 3,000 | | | | 19,000 |
| 3511 | Machinery & Equipment | 454 | 15,000 | 15,000 | | | | | 3,000 | 7,000 | | | | | 10,000 |
| 3512 | Vehicles & Accessories | - | - | - | | | | | | | | | | | - |
| 3513 | Computer Equipment | - | 4,500 | 4,500 | | | | | | | | | | | - |
| 3514 | Office Machines & Furnitur | 6,263 | 18,500 | 10,000 | | | | | | | | | | 4,000 | 4,000 |
| | Facility & Equipment | 9,438 | 41,000 | 32,500 | - | - | - | - | 19,000 | 7,000 | 3,000 | - | - | 4,000 | 33,000 |
| 3910 | Administrative services | 31,846 | 36,623 | 35,136 | 18,311 | | | | | | | | | | 18,311 |
| 3920 | Computer charges | 13,446 | 16,404 | 16,404 | 17,552 | | | | | | | | | | 17,552 |
| 3930 | Equipment Replacement Ch | 33,020 | - | - | - | | | | | | | | | | - |
| | Cost Allocation | 78,312 | 53,027 | 51,540 | 35,864 | - | - | - | - | - | - | - | - | - | 35,864 |
| | Public Works Total | \$ 1,540,712 | \$ 1,738,904 | \$ 1,686,807 | \$ 239,631 | \$ 103,281 | \$ 71,146 | \$ 202,026 | \$ 216,956 | \$ 238,492 | \$ 90,961 | \$ 82,491 | \$ 486,441 | \$ 32,085 | \$ 1,759,629 |

Internal Service Funds

Internal Service Funds – Used to account for the financing of services provided by one department to other departments on a cost reimbursement basis. In FY 2003-04 the Town will maintain three internal service funds, administrative services, fleet management and information technology. The workers' compensation internal service fund will be eliminated in FY 2003-04.

TOWN OF ATHERTON
Internal Service Funds
Fiscal Year 2003-04 Budget

| Account Number | Account Description | 2002-03 Budget | | | | | 2002-03 Estimate | | | | | 2003-04 Recommended | | | |
|----------------|--------------------------------|----------------------|-------------------|-------------------------|---------------------|-------------------|----------------------|-------------------|-------------------------|---------------------|-------------------|----------------------|-------------------|-------------------------|-------------------|
| | | Admin Services (612) | Fleet Mgmt. (610) | Computer Services (611) | Workers' Comp (614) | ISF | Fund | | | | ISF | Admin Services (612) | Fleet Mgmt. (610) | Computer Services (611) | ISF Total |
| | | | | | | | Admin Services (612) | Fleet Mgmt. (610) | Computer Services (611) | Workers' Comp (614) | | | | | |
| 3001 | Regular Salaries | \$ 61,202 | \$ - | \$ - | \$ - | \$ 61,202 | \$ 62,000 | \$ - | \$ - | \$ - | \$ 62,000 | \$ 76,166 | \$ - | \$ - | \$ 76,166 |
| 3020 | Medicare Insurance | 504 | - | - | - | 504 | 500 | - | - | - | 500 | 1,104 | - | - | 1,104 |
| 3030 | PERS Retirement | 4,284 | - | - | - | 4,284 | 4,200 | - | - | - | 4,200 | 9,698 | - | - | 9,698 |
| 3042 | Health Insurance | 7,563 | - | - | - | 7,563 | 6,800 | - | - | - | 6,800 | 9,013 | - | - | 9,013 |
| 3044 | Dental Insurance | 890 | - | - | - | 890 | 900 | - | - | - | 900 | 1,054 | - | - | 1,054 |
| 3045 | Vision Insurance | 255 | - | - | - | 255 | 200 | - | - | - | 200 | 210 | - | - | 210 |
| 3050 | Workers Compensation | 62 | - | - | - | 62 | 100 | - | - | - | 100 | 126 | - | - | 126 |
| 3051 | Life Insurance | 177 | - | - | - | 177 | 180 | - | - | - | 180 | 364 | - | - | 364 |
| 3052 | Disability Insurance | 347 | - | - | - | 347 | 360 | - | - | - | 360 | 1,493 | - | - | 1,493 |
| | Salaries & Benefits | 75,284 | - | - | - | 75,284 | 75,240 | - | - | - | 75,240 | 99,230 | - | - | 99,230 |
| 3111 | Equipment Maint. Other | 14,000 | - | 31,000 | - | 45,000 | 12,000 | - | 28,000 | - | 40,000 | 14,000 | - | 30,000 | 44,000 |
| 3124 | Custodial Services | 5,000 | - | - | - | 5,000 | 4,200 | - | - | - | 4,200 | 5,000 | - | - | 5,000 |
| 3152 | Employee Assistance | 3,000 | - | - | - | 3,000 | 3,000 | - | - | - | 3,000 | 3,000 | - | - | 3,000 |
| 3165 | Other Contract Services | 6,000 | - | 42,000 | - | 48,000 | 4,800 | - | 42,000 | - | 46,800 | 6,000 | - | 44,000 | 50,000 |
| | Contract Services | 28,000 | - | 73,000 | - | 101,000 | 24,000 | - | 70,000 | - | 94,000 | 28,000 | - | 74,000 | 102,000 |
| 3201 | Office Supplies | 4,500 | 4,500 | - | - | 9,000 | 3,000 | - | - | - | 3,000 | 4,500 | - | 1,200 | 5,700 |
| 3231 | Computer Supplies | 2,500 | 2,500 | 2,500 | - | 7,500 | - | - | 2,500 | - | 2,500 | 2,500 | - | 4,800 | 7,300 |
| | Supplies & Material | 7,000 | 7,000 | 2,500 | - | 16,500 | 3,000 | - | 2,500 | - | 5,500 | 7,000 | - | 6,000 | 13,000 |
| 3303 | Postage | 10,000 | - | - | - | 10,000 | 8,000 | - | - | - | 8,000 | - | - | - | - |
| 3304 | Utilities | 18,000 | - | - | - | 18,000 | 12,000 | - | - | - | 12,000 | 18,000 | - | - | 18,000 |
| 3305 | Communication | 7,000 | - | - | - | 7,000 | 4,000 | - | - | - | 4,000 | 17,000 | - | - | 17,000 |
| 3320 | Property Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3321 | Liability Insurance | 100,000 | - | - | - | 100,000 | 101,000 | - | - | - | 101,000 | 100,000 | - | - | 100,000 |
| 3322 | Liability Claims | 24,550 | - | - | - | 24,550 | 5,000 | - | - | - | 5,000 | 24,550 | - | - | 24,550 |
| 3324 | Workers' Compensation Insura | - | - | - | 115,000 | 115,000 | - | - | - | 85,000 | 85,000 | - | - | - | - |
| 3325 | Workers' Compensation Claim | - | - | - | 10,000 | 10,000 | - | - | - | 6,000 | 6,000 | - | - | - | - |
| | General Expenses | 159,550 | - | - | 125,000 | 284,550 | 130,000 | - | - | 91,000 | 221,000 | 159,550 | - | - | 159,550 |
| 3403 | Rent - Tools & Equipment | 1,500 | - | - | - | 1,500 | 4,000 | - | - | - | 4,000 | 1,500 | - | - | 1,500 |
| | Rents & Leases | 1,500 | - | - | - | 1,500 | 4,000 | - | - | - | 4,000 | 1,500 | - | - | 1,500 |
| 3513 | Computer Equipment | 54,000 | - | 25,000 | - | 79,000 | 32,000 | 2,500 | 25,000 | - | 59,500 | 22,000 | - | 27,500 | 49,500 |
| 3514 | Vehicles & Accessories | - | 38,000 | - | - | 38,000 | - | 48,000 | - | - | 48,000 | - | 10,000 | - | 10,000 |
| | Facility & Equip. | 54,000 | 38,000 | 25,000 | - | 117,000 | 32,000 | 50,500 | 25,000 | - | 107,500 | 22,000 | 10,000 | 27,500 | 59,500 |
| | Fund Total | \$ 325,334 | \$ 45,000 | \$ 100,500 | \$ 125,000 | \$ 595,834 | \$ 268,240 | \$ 50,500 | \$ 97,500 | \$ 91,000 | \$ 507,240 | \$ 317,280 | \$ 10,000 | \$ 107,500 | \$ 434,780 |

Special Revenue and Capital Project Funds

Special Revenue Funds – Used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

Capital Project Funds – Used to account for financial resources to be used for the acquisition or construction of major capital facilities.

TOWN OF ATHERTON
Special Revenue Funds
Fiscal Year 2003-04 Budget

Special Revenue Funds

| Account Number | Line Item Description | 2002-03 Budget | | | | 2002-03 Estimated | | | | 2003-04 Recommended | | | |
|----------------|---------------------------------|-----------------|------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|---------------------|------------------|-------------------|-------------------|
| | | Fund | | | Total | Fund | | | Total | Fund | | | Total |
| | | Tennis | Library | Law Enforcement | | Tennis | Library | Law Enforcement | | Tennis | Library | Law Enforcement | |
| 3001 | Regular Salaries | \$ - | \$ 2,211 | \$ 74,523 | \$ 76,734 | \$ - | \$ 2,211 | \$ 74,523 | \$ 76,734 | \$ - | \$ - | \$ 100,000 | \$ 100,000 |
| 3006 | Overtime | - | 100 | - | 100 | - | 100 | - | 100 | - | - | - | - |
| 3020 | Medicare Insurance | - | 21 | 1,081 | 1,102 | - | 21 | 1,081 | 1,102 | - | - | - | - |
| 3025 | Fica | - | 17 | - | 17 | - | 17 | - | 17 | - | - | - | - |
| 3030 | PERS Retirement | - | 155 | 6,757 | 6,912 | - | 155 | 6,757 | 6,912 | - | - | - | - |
| 3042 | Health Insurance | - | 131 | 7,533 | 7,664 | - | 131 | 7,533 | 7,664 | - | - | - | - |
| 3044 | Dental Insurance | - | 34 | 1,119 | 1,153 | - | 34 | 1,119 | 1,153 | - | - | - | - |
| 3045 | Vision Insurance | - | 7 | - | 7 | - | 7 | - | 7 | - | - | - | - |
| 3050 | Workers Compensation | - | 113 | 7,303 | 7,416 | - | 113 | 7,303 | 7,416 | - | - | - | - |
| 3051 | Life Insurance | - | 6 | 262 | 268 | - | 6 | 262 | 268 | - | - | - | - |
| 3052 | Disability Insurance | - | 22 | 745 | 767 | - | 22 | 745 | 767 | - | - | - | - |
| 3060 | Uniforms | - | - | 677 | 677 | - | - | 677 | 677 | - | - | - | - |
| 3070 | Education | - | - | - | - | - | - | - | - | - | - | - | - |
| | Salaries & Benefits | - | 2,817 | 100,000 | 102,817 | - | 2,817 | 100,000 | 102,817 | - | - | 100,000 | 100,000 |
| 3111 | Equipment Maint. Other | - | - | - | - | - | - | - | - | - | - | - | - |
| 3122 | Facility Repair | - | 2,000 | - | 2,000 | - | 2,000 | - | 2,000 | - | 400 | - | 400 |
| 3124 | Custodial Services | - | 4,000 | - | 4,000 | - | 4,000 | - | 4,000 | - | 4,920 | - | 4,920 |
| 3152 | Employee Assistance | - | - | - | - | - | - | - | - | - | - | - | - |
| 3165 | Other Contract Services | 7,500 | 2,000 | - | 9,500 | 7,500 | 38,000 | - | 45,500 | - | 1,000 | - | 1,000 |
| | Contract Services | 7,500 | 8,000 | - | 15,500 | 7,500 | 44,000 | - | 49,500 | - | 6,320 | - | 6,320 |
| 3201 | Office Supplies | - | - | - | - | - | - | - | - | - | - | - | - |
| 3240 | Building Supplies | - | 1,800 | - | 1,800 | - | 1,800 | - | 1,800 | - | 1,750 | - | 1,750 |
| 3513 | Computer Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| 3244 | Construction Materials | - | 1,300 | - | 1,300 | - | 1,300 | - | 1,300 | - | 200 | - | 200 |
| 3260 | Other Supplies and Material | - | 250 | - | 250 | - | 250 | - | 250 | - | 250 | - | 250 |
| | Supplies & Material | - | 3,350 | - | 3,350 | - | 3,350 | - | 3,350 | - | 2,200 | - | 2,200 |
| 3303 | Postage | - | - | - | - | - | - | - | - | - | - | - | - |
| 3304 | Utilities | - | 8,400 | - | 8,400 | - | 8,400 | - | 8,400 | - | 7,200 | - | 7,200 |
| 3305 | Communication | - | - | - | - | - | - | - | - | - | - | - | - |
| 3320 | Property Taxes | - | - | - | - | - | - | - | - | - | - | - | - |
| 3321 | Liability Insurance | - | - | - | - | - | - | - | - | - | - | - | - |
| 3322 | Liability Claims | - | - | - | - | - | - | - | - | - | - | - | - |
| | General Expenses | - | 8,400 | - | 8,400 | - | 8,400 | - | 8,400 | - | 7,200 | - | 7,200 |
| 3403 | Rent - Tools & Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| | Rents & Leases | - | - | - | - | - | - | - | - | - | - | - | - |
| 3513 | Office Machines and Furni | - | - | - | - | - | - | - | - | - | - | - | - |
| 3514 | Vehicles & Accessories | - | - | - | - | - | - | - | - | - | - | - | - |
| | Facility & Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| | Total | \$ 7,500 | \$ 22,567 | \$ 100,000 | \$ 130,067 | \$ 7,500 | \$ 58,567 | \$ 100,000 | \$ 164,067 | \$ - | \$ 15,720 | \$ 100,000 | \$ 115,720 |

| YEAR 3 OF RECOMMENDED 4-YEAR CIP (FY 2003/2004) | | | | | | | | | | | | | | |
|---|---|------------------|---------------|------------------|----------------|----------------|----------------|---------------|----------------|---------------|----------------|---------------------------|----------|----------------|
| FUND SOURCE | | | 105 | 201 | 202 | 203 | 210 | 211 | 401 | 402 | 403 | 404 | 405 | 406 |
| | Fund Number | | Tennis | Parcel Tax | Measure A | Gas Tax | Rd Impact | Park Grants | Cap Imp | Drainage | Chan Dist | Playground Contributns | Grants | Facil Const |
| | Year's Beginning Balance | 2,290,498 | 13,936 | 984,784 | 0 | 30,771 | 248,682 | -11,380 | 284,451 | 56,788 | 365,554 | 29,646 | 0 | 287,267 |
| | Year's New Income | 2,585,089 | 9,000 | 1,770,000 | 177,740 | 149,309 | 340,000 | 89,910 | 0 | 0 | 46,000 | 0 | 0 | 0 |
| | Interest Earnings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL FUNDS AVAILABLE | 4,875,587 | 22,936 | 2,754,784 | 177,740 | 180,080 | 588,682 | 78,530 | 284,451 | 56,788 | 411,554 | 29,646 | 0 | 287,267 |
| PROJECTS | PROJ COST | | | | | | | | | | | | | |
| 236 | Middlefield Road Claim Contingency | 40,000 | | 40,000 | | | 0 | | | | | | | |
| 243 | Valparaiso/University Signal | 80,000 | | 80,000 | | | | | | | | | | |
| | Middlefield/Oak Grove Signal Study | 10,000 | | | 10,000 | | | | | | | | | |
| | Middlefield/Oak Grove Signal Mod. | 60,000 | | | 60,000 | | | | | | | | | |
| 239 | 2002-2005 Patch, Seal & Overlay | 100,000 | | | | | 100,000 | | | | | | | |
| | Selby, 134-136 Cul-de-sac, to Austin | 92,000 | | | | | 92,000 | | | | | | | |
| | Selby, Austin to El Camino | 300,000 | | 232,260 | 67,740 | | 0 | | | | | | | |
| | Selby, n/s Selby to 134-136 Cul-de-sac | 396,000 | | 349,291 | | | 0 | 46,709 | | | | | | |
| | 2005 Street Design | 64,000 | | 64,000 | | | | | | | | | | |
| 978 | Upper Atherton Channel Repairs | 420,000 | | | | | | | | 25,713 | 394,287 | | | |
| 979 | Elena Box Culvert Replacement | 200,000 | | 200,000 | | | | | | | | | | |
| 423 | Town Hall Facility Planning | 50,000 | | | | | | | | | | | | 50,000 |
| 564 | Town House Repairs/Landscaping | 5,000 | | | | | | | 5,000 | | | | | |
| 405 | Street Corp Yard Remodel Construction | 490,000 | | | | | 269,733 | | | | | | | 220,267 |
| 539 | Main House Handicapped Lift | 100,000 | | 18,340 | | | | 78,530 | | | | | | |
| 542 | Tennis Court Pavement Upgrading | 290,000 | 14,273 | 53,276 | | | | | | 222,451 | | | | |
| | Restroom Expansion | 40,000 | | | | | | | | 40,000 | | | | |
| | Parcel Tax Operating Transfer | 799,000 | | 799,000 | | | | | | | | | | |
| | Gas Tax General Fund Reimb. | 200,000 | | | | 175,440 | 24,560 | | | | | | | |
| | Program 551 (CIP Support) Reimbursement | 150,000 | 4,291 | 72,879 | 19,355 | 2,240 | 26,880 | 0 | 8,000 | 0 | 8,355 | 0 | 0 | 8,000 |
| | General Admin Services Reimbursement | 160,000 | 4,372 | 76,871 | 20,645 | 2,400 | 28,800 | 0 | 9,000 | 0 | 8,912 | 0 | 0 | 9,000 |
| | TOTAL FUNDING USE | 4,046,000 | 22,936 | 1,985,917 | 177,740 | 180,080 | 588,682 | 78,530 | 284,451 | 25,713 | 411,554 | 0 | 0 | 287,267 |
| | YEAR END FUND BALANCES | 829,587 | 0 | 768,867 | 0 | 0 | 0 | 0 | 0 | 31,075 | 0 | 29,646 | 0 | 0 |

Agency Fund

Agency Fund – Used to account for assets held by the Town as an agent for individuals, private organizations, other governments and/or other funds.

**Town of Atherton
Atherton Arts Committee (Fund 715)
Fiscal Year 2003-04 Budget**

| Description | 2001 Actual | 2002-03 Budget | 2002-03 Projected | 2003-04 Recommended |
|-------------------------------|----------------|-------------------|----------------------|------------------------|
| Revenues: | | | | |
| 1660 Programs/Fees | 31,676 | 82,000 | 70,964 | 72,000 |
| 1830 Donations | 24,754 | 12,000 | 27,844 | 2,000 |
| Total Revenues | 59,430 | 97,140 | 102,808 | 74,000 |
| Expenditures: | | | | |
| 3165 Programs | 23,813 | 79,000 | 29,528 | 40,000 |
| 3150 Advertising / Publishing | 5,507 | 3,500 | 14,935 | 15,000 |
| 3201 Supplies and Services | 23,717 | 1,500 | 345 | 500 |
| 3124 Custodial Services | - | - | - | - |
| 3303 Postage | 718 | 500 | 4,146 | 5,000 |
| 3305 Communication | 221 | 250 | 230 | 620 |
| 3401 Rentals | - | - | 565 | 1,000 |
| 3510 Building Improvement | - | - | - | - |
| Total Expenditures | 53,976 | 84,750 | 49,749 | 62,120 |

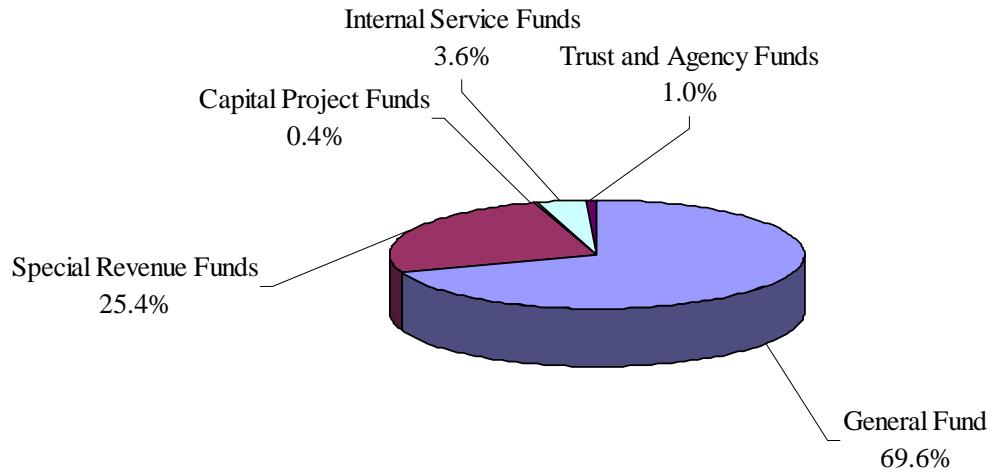
Financial Summaries

The charts on the following pages provide a summary of revenues, expenses and ending fund balance for the year ended June 30th, 2004 according to fund category. For comparative analysis purposes, revenue, expenditure is also presented for each of the past three years.

Revenue Summary by Fund

| Fund | Description | 2000-01 Actual | 2001-02 Actual | 2002-03 Budget | 2002-03 Projected | 2003-04 Estimated |
|------|--------------------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| 101 | General Fund | \$ 7,175,751 | \$ 7,082,773 | 7,336,237 | \$ 7,082,046 | \$ 7,814,561 |
| | Special Revenue Funds: | | | | | |
| 105 | Tennis | 9,959 | 11,700 | 9,000 | 7,010 | 9,000 |
| 201 | Special Municipal Tax | - | 1,527,737 | 1,570,000 | 1,550,000 | 1,770,000 |
| 202 | Transportation | 293,072 | 222,120 | 270,000 | 157,231 | 177,740 |
| 203 | Street Improvement (Gas Tax) | 388,314 | 158,582 | 200,000 | 143,464 | 149,309 |
| 208 | Police on the Street | 20,235 | 24,199 | - | - | - |
| 209 | Law Enforcement | 106,139 | 103,663 | 100,000 | 100,000 | 100,000 |
| 210 | Road Construction Impact Fees | 378,028 | 521,234 | 400,000 | 330,812 | 340,000 |
| 211 | State Park Grants Fund | - | - | 89,259 | - | 93,040 |
| 213 | Library Special Revenue | - | 400,000 | 20,000 | 358,000 | 200,000 |
| | | <u>1,195,747</u> | <u>2,969,235</u> | <u>2,658,259</u> | <u>2,646,517</u> | <u>2,839,089</u> |
| | Capital Project Funds: | | | | | |
| 401 | Capital Improvement | 87,621 | 14,140 | 10,000 | 84,722 | - |
| 402 | Storm Drainage | 22,469 | 9,349 | 10,000 | 2 | - |
| 403 | Channel Drainage District | 42,534 | 58,326 | 52,280 | 36,458 | 46,000 |
| 404 | Park Playground Improvement | 315,774 | 39,796 | - | 2,205 | - |
| 405 | Middlefield Road Grants | - | 154,000 | 1,200,000 | 1,246,936 | - |
| 406 | Facilities Construction | - | 7,477 | 22,000 | 4 | - |
| | | <u>468,398</u> | <u>283,088</u> | <u>1,294,280</u> | <u>1,370,327</u> | <u>46,000</u> |
| | Internal Service Funds: | | | | | |
| 610 | Vehicle Replacement | 248,759 | 248,419 | 39,400 | 39,400 | - |
| 611 | Information Technology | 76,678 | 79,030 | 91,371 | 91,371 | 96,043 |
| 612 | Administrative Services | 219,762 | 208,734 | 406,256 | 378,359 | 283,128 |
| 614 | Workers Comp. Insurance | 141,721 | 97,085 | 110,129 | 80,129 | - |
| | | <u>686,920</u> | <u>633,268</u> | <u>647,156</u> | <u>589,259</u> | <u>379,170</u> |
| | Trust and Agency Funds: | | | | | |
| 715 | Evans Creative Design | 173,684 | | 116,900 | 116,900 | 74,000 |
| 731 | MA Little League | 165,057 | | 1,571 | 1,571 | - |
| 740 | Tree Committee | 1,451 | | - | 5,200 | - |
| | | <u>99,434</u> | | <u>118,471</u> | <u>123,671</u> | <u>74,000</u> |
| | Total Revenues | <u>\$ 9,521,780</u> | <u>\$ 9,521,780</u> | <u>\$ 12,054,403</u> | <u>\$ 11,811,820</u> | <u>\$ 11,152,821</u> |
| | Carryover from Prior Year | - | - | - | 450,000 | 82,600 |
| | Grand Total | <u>\$ 9,521,780</u> | <u>\$ 9,521,780</u> | <u>\$ 12,054,403</u> | <u>\$ 12,261,820</u> | <u>\$ 11,235,421</u> |

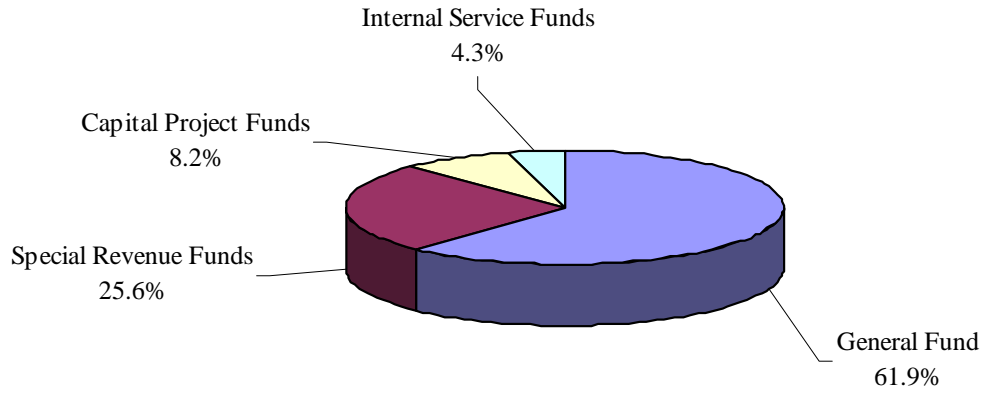
REVENUES BY FUND



Expenditure Summary by Fund

| Department | 2000-01 Actual | 2001-02 Actual | 2002-03 Budget | 2002-03 Projected | 2003-04 Budget |
|------------------------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| 101 General Fund | \$ 5,655,571 | \$ 6,949,551 | \$ 7,489,609 | \$ 7,317,453 | \$ 7,519,490 |
| Special Revenue Funds: | | | | | |
| 105 Tennis | 196 | 9,270 | 29,946 | 15,000 | 22,936 |
| 201 Special Municipal Tax | - | 329,917 | 1,480,309 | 1,413,036 | 1,985,917 |
| 202 Transportation | 85,036 | 430,897 | 273,992 | 184,010 | 177,740 |
| 203 Street Improvement (Gas Tax) | 149,466 | 230,110 | 155,519 | 198,391 | 180,080 |
| 208 Police on the Street | - | 252,845 | 40,000 | 40,000 | - |
| 209 Law Enforcement | 3,310 | 210,847 | 100,000 | 100,000 | 100,000 |
| 210 Road Impact Fees | - | - | 684,294 | 728,547 | 588,682 |
| 211 State Park Grants | - | - | 89,259 | 11,380 | 81,660 |
| 213 Library Special Revenue | - | - | 25,384 | 40,000 | 15,720 |
| Total | <u>2,112,041</u> | <u>1,463,886</u> | <u>2,878,703</u> | <u>2,730,364</u> | <u>3,152,735</u> |
| Capital Project Funds: | | | | | |
| 401 Capital Improvement | 293,283 | - | 396,861 | 247,073 | 284,451 |
| 402 Storm Drainage | 96,960 | 72,849 | - | - | 25,713 |
| 403 Channel Drainage District | 271,911 | 32 | 90,848 | 116,413 | 411,554 |
| 404 Park Playground Fund | - | 287,153 | - | 30,976 | - |
| 405 Grants | - | 154,173 | 1,299,000 | 1,246,760 | - |
| 406 Facilities Construction | - | - | 198,454 | 160,214 | 287,267 |
| Total | <u>662,154</u> | <u>514,207</u> | <u>1,985,163</u> | <u>1,801,436</u> | <u>1,008,985</u> |
| Internal Service Funds: | | | | | |
| 610 Vehicle Replacement | - | 94,843 | 45,000 | 50,500 | 10,000 |
| 611 Information Technology | 51,399 | 68,052 | 100,500 | 97,500 | 107,500 |
| 612 Administrative Services | - | 210,467 | 325,334 | 268,240 | 328,151 |
| 614 Workers Compensation Insurance | 100,823 | 172,641 | 95,000 | 91,000 | - |
| Total | <u>152,222</u> | <u>546,003</u> | <u>565,834</u> | <u>507,240</u> | <u>445,651</u> |
| Trust and Agency Funds: | | | | | |
| 715 Evans Creative Design | 22,488 | 112,948 | 84,750 | 62,120 | 62,120 |
| 731 MA Little League | 23,894 | - | - | - | - |
| 740 Tree Committee | - | 1,137 | 730 | 5,949 | - |
| Total | <u>46,382</u> | <u>114,085</u> | <u>85,480</u> | <u>68,069</u> | <u>62,120</u> |
| Grand Total | <u>\$ 8,628,370</u> | <u>\$ 9,587,732</u> | <u>\$ 13,004,789</u> | <u>\$ 12,424,562</u> | <u>\$ 12,188,981</u> |

EXPENDITURES BY FUND



Budget Summary

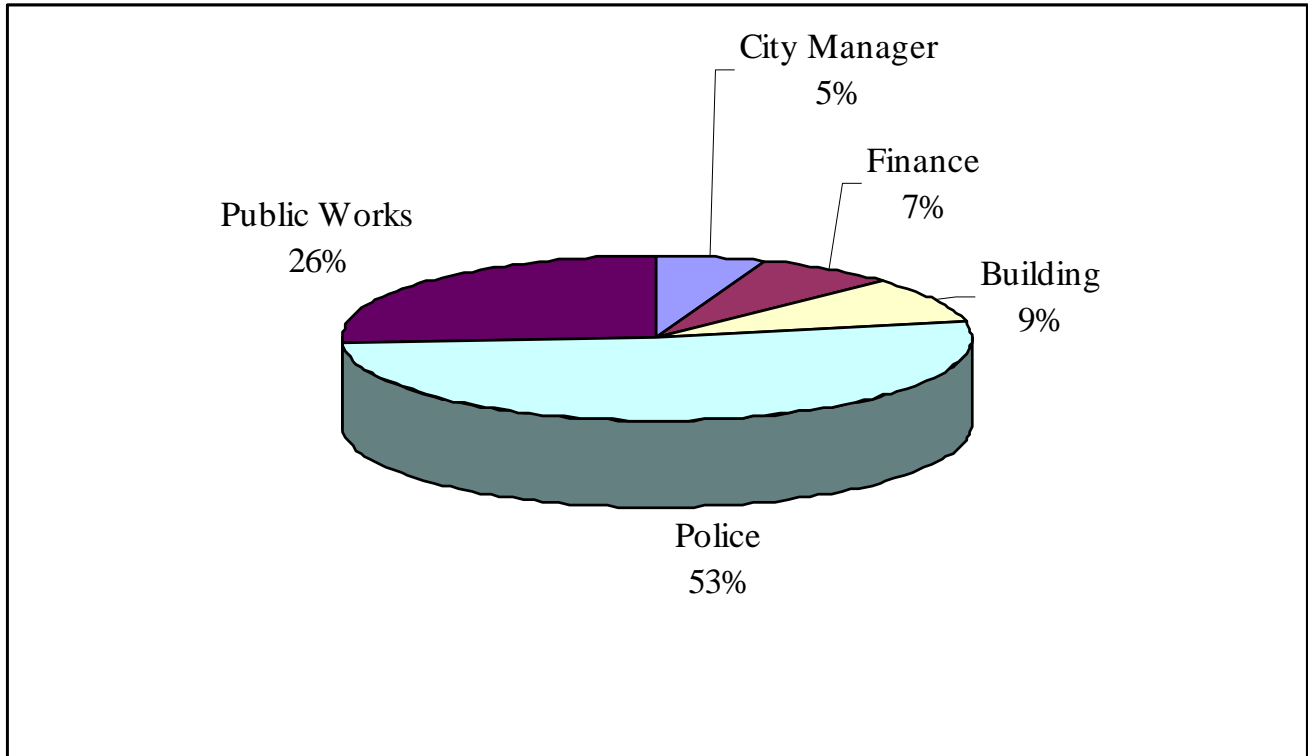
| Fund | Description | Beginning Fund Balance July 1, 2003 Projected | Revenues & Transfers Projected | Expenditures & Transfers Projected | Ending Fund Balance June 30, 2004 Projected |
|------|--------------------------------|--|--------------------------------------|--|--|
| 101 | General Fund | \$ 4,958,780 | \$ 7,814,561 | \$ 7,519,490 | \$ 5,253,851 |
| | Special Revenue Funds: | | | | |
| 105 | Tennis | 13,936 | 9,000 | 22,936 | - |
| 201 | Special Municipal Tax | 984,784 | 1,770,000 | 1,985,917 | 768,867 |
| 202 | Transportation | - | 177,740 | 177,740 | - |
| 203 | Street Improvement | 30,771 | 149,309 | 180,080 | - |
| 208 | Police on the Street | 4,434 | - | - | 4,434 |
| 209 | Law Enforcement | 9,121 | 100,000 | 100,000 | 9,121 |
| 210 | Road Impact Fees | 248,682 | 340,000 | 588,682 | - |
| 211 | State Park Grants | (11,380) | 93,040 | 81,660 | - |
| 213 | Library Special Revenue | 718,000 | 200,000 | 15,720 | 902,280 |
| | Sub Total | <u>\$ 1,998,347</u> | <u>\$ 2,839,089</u> | <u>\$ 3,152,735</u> | <u>\$ 1,684,702</u> |
| | Capital Projects Funds: | | | | |
| 401 | Capital Improvement | 284,451 | - | 284,451 | - |
| 402 | Storm Drainage | 56,788 | - | 25,713 | 31,075 |
| 403 | Channel Drainage District | 365,554 | 46,000 | 411,554 | - |
| 404 | Park Playground | 29,646 | - | - | 29,646 |
| 405 | Middlefield Road Grant | - | - | - | - |
| 406 | Facilities Construction | 287,267 | - | 287,267 | - |
| | Sub Total | <u>\$ 1,023,706</u> | <u>\$ 46,000</u> | <u>\$ 1,008,985</u> | <u>\$ 60,721</u> |
| | Internal Service Fund | | | | |
| 610 | Vehicle Replacement | 346,852 | - | 10,000 | 336,852 |
| 611 | Information Technology | 48,850 | 96,043 | 107,500 | 37,393 |
| 612 | Administrative Services | 116,262 | 378,359 | 328,151 | 166,470 |
| 614 | Workers Comp Insurance | (10,871) | 10,871 | - | - |
| | Sub Total | <u>501,093</u> | <u>379,170</u> | <u>445,651</u> | <u>540,715</u> |
| | Trust and Agency Funds | | | | |
| 715 | Evans Creative Design | 139,106 | 74,000 | 62,120 | 150,986 |
| 731 | MA Little League | - | - | - | - |
| 740 | Tree Committee | - | - | - | - |
| | Sub Total | <u>139,106</u> | <u>74,000</u> | <u>62,120</u> | <u>150,986</u> |
| | Grand Total | <u>\$ 8,621,032</u> | <u>\$ 11,152,821</u> | <u>\$ 12,188,981</u> | <u>\$ 7,690,975</u> |

Supplemental Information

List of Authorized Positions by Department

| | 1999-00 Authorized | 2000-01 Authorized | 2001-02 Authorized | 2002-03 Authorized | 2003-04 Recommended |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| City Manager | | | | | |
| City Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| City Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant to City Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Finance | | | | | |
| Finance Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Finance Director | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Finance Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Finance Asst/Public Serv Asst | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| Public Services Assistant | 0.50 | - | 0.50 | 1.00 | 1.00 |
| Total | 3.50 | 4.00 | 4.50 | 4.00 | 4.00 |
| Building | | | | | |
| Building Official | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Bldg Inspector/Plan Review | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| Bldg Inspector/Plan Reviewer | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 |
| Office Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Services Assistant | 0.80 | 0.80 | 0.50 | 0.00 | 0.00 |
| Contract Plan Reviewer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 5.80 | 5.80 | 5.50 | 5.00 | 5.00 |
| Police | | | | | |
| Police Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Captain | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lieutenant | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Sergeant | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Police Officer | 16.00 | 12.00 | 15.00 | 15.00 | 15.00 |
| Administrative Assistant (P/T) | 1.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| Communications Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Community Service Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Dispatcher/Records Assistant | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Total | 32.00 | 25.50 | 28.50 | 28.50 | 28.50 |
| Public Works | | | | | |
| Public Works Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Superintendent | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Asst/Assoc Engineer | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 |
| Park Program Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Office Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| PW Maintenance Supervisor | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Town Arborist/PW Technician | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| PW Lead Maintenance Worker | 1.00 | - | - | - | - |
| PW Maintenance Worker I/II | 4.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| PW & Park Temporary/P/T | 1.25 | 1.25 | 1.25 | 1.25 | 1.25 |
| Total | 12.25 | 13.25 | 13.25 | 14.25 | 14.25 |
| Grand Total | 56.55 | 51.55 | 54.75 | 54.75 | 54.75 |

Summary of Authorized Positions by Department



**TOWN OF ATHERTON
MONTHLY SALARY COMPENSATION
FISCAL YEAR 2003-04**

| CLASSIFICATION TITLE | STEP A | STEP B | STEP C | STEP D |
|--|----------|----------|----------|-----------|
| <u>CITY MANAGER</u> | | | | |
| CITY MANAGER | | | | 12,416.67 |
| <u>DEPARTMENT HEADS</u> | | | | |
| FINANCE DIRECTOR | 8,841.00 | | | 10,401.00 |
| CHIEF OF POLICE | 9,370.00 | | | 11,024.00 |
| PUBLIC WORKS DIRECTOR/CITY ENGINEER | 9,292.00 | | | 10,932.00 |
| PLANNING ADMINISTRATOR/BUILDING OFFICIAL | 8,745.00 | | | 10,288.00 |
| <u>MID-MANAGEMENT</u> | | | | |
| CITY CLERK | 6,315.00 | | | 7,430.00 |
| POLICE LIEUTENANT | 7,522.00 | | | 8,849.00 |
| PARK PROGRAM MANAGER | 5,315.00 | | | 6,253.00 |
| ASSISTANT TO THE CITY MANAGER | 6,315.00 | | | 7,430.00 |
| PUBLIC WORKS SUPERINTENDENT | 7,075.00 | | | 8,323.00 |
| ASSISTANT FINANCE DIRECTOR | 6,315.00 | | | 7,430.00 |
| ASSOCIATE ENGINEER | 5,802.00 | | | 6,826.00 |
| <u>GENERAL GOVERNMENT EMPLOYEES</u> | | | | |
| ASSISTANT ENGINEER | 5,286.11 | 5,526.39 | 5,789.55 | 6,079.03 |
| BUILDING INSPECTOR/PLAN CHECKER | 5,276.94 | 5,516.80 | 5,779.50 | 6,068.48 |
| SENIOR BUILDING INSPECTOR/PLAN CHECKER | 5,804.63 | 6,094.86 | 6,385.09 | 6,675.33 |
| PUBLIC SERVICES ASSISTANT | 3,180.17 | 3,324.73 | 3,483.05 | 3,657.20 |
| OFFICE SPECIALIST | 3,829.61 | 4,003.68 | 4,194.33 | 4,404.05 |
| TOWN ARBORIST/PUBLIC WORKS SPECIALIST | 5,276.94 | 5,516.80 | 5,779.50 | 6,068.48 |
| FINANCE ASSISTANT | 4,573.09 | 4,780.95 | 5,008.62 | 5,259.05 |
| PUBLIC WORKS MAINTENANCE WORKER I | 3,423.27 | 3,578.87 | 3,749.30 | 3,936.76 |
| PUBLIC WORKS MAINTENANCE WORKER II | 3,765.20 | 3,936.35 | 4,123.79 | 4,329.98 |
| PUBLIC WORKS SUPERVISOR | 5,383.55 | 5,628.25 | 5,896.27 | 6,191.08 |
| <u>POLICE-CIVILIAN</u> | | | | |
| COMMUNITY SERVICE OFFICER | 3,766.56 | 3,937.76 | 4,125.28 | 4,331.54 |
| DISPATCHER/RECORDS ASSISTANT | 4,354.29 | 4,552.21 | 4,768.98 | 5,007.43 |
| POLICE TRAINEE | | | | 4,143.00 |
| COMMUNICATIONS SUPERVISOR | 6,209.10 | 6,491.34 | 6,800.45 | 7,140.47 |
| <u>POLICE-SWORN (84 HRS.)</u> | | | | |
| POLICE OFFICER | 5,037.41 | 5,266.38 | 5,517.16 | 5,793.02 |
| POLICE SERGEANT | 6,403.30 | 6,694.36 | 7,013.14 | 7,363.80 |
| <u>POLICE-SWORN (80 HRS.)</u> | | | | |
| POLICE OFFICER | 4,797.18 | 5,015.24 | 5,254.06 | 5,516.76 |
| POLICE SERGEANT | 6,098.66 | 6,375.87 | 6,679.49 | 7,013.46 |

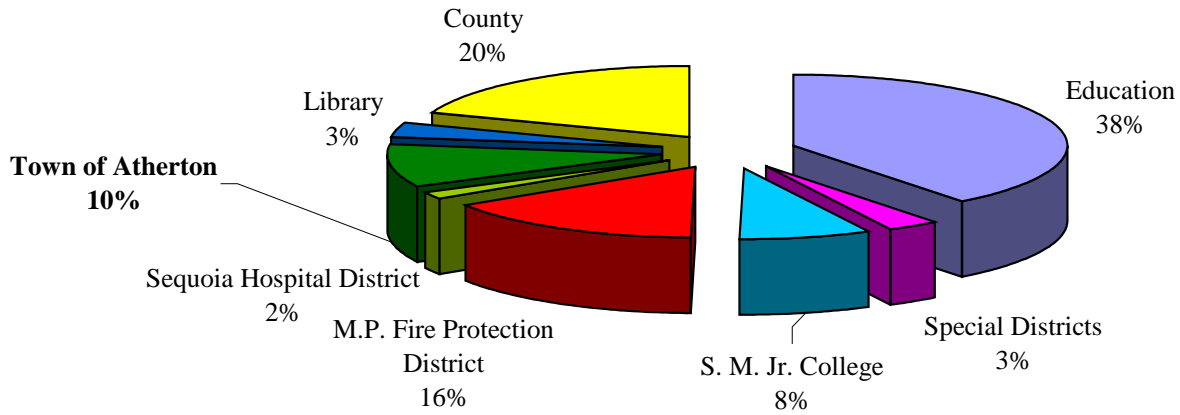
Atherton Police Officers Association (APOA) position salaries effective 7/7/02.
 Teamsters Local 856 (Miscellaneous) position salaries effective 7/1/02.
 Management (Unrepresented) position salaries effective 7/1/02.
 City Manager salary effective 7/23/02.
 Senior Bldg Inspector/Plan Checker approved by Council 2/19/03

Atherton Assessed Valuations 1993-94 through FY 2003-04

| Year | County Secured | State | Unsecured | Total | Change from Prior Year |
|---------|------------------|-----------|--------------|------------------|---------------------------------|
| 2003-04 | \$ 3,530,000,000 | \$ 88,000 | \$ 8,000,000 | \$ 3,538,088,000 | 6.91% |
| 2002-03 | 3,305,200,000 | 90,000 | 4,000,000 | 3,309,290,000 | -1.90% |
| 2001-02 | 3,369,322,064 | 92,026 | 4,069,834 | 3,373,483,924 | 27.11% |
| 2000-01 | 2,651,467,634 | 84,057 | 2,508,914 | 2,654,060,605 | 11.44% |
| 1999-00 | 2,374,302,464 | 90,932 | 7,161,075 | 2,381,554,471 | 9.99% |
| 1998-99 | 2,162,570,529 | 133,092 | 2,466,242 | 2,165,169,863 | 9.83% |
| 1997-98 | 1,970,058,187 | 108,586 | 1,298,571 | 1,971,465,344 | 10.26% |
| 1996-97 | 1,786,985,409 | 77,260 | 929,280 | 1,787,991,949 | 5.98% |
| 1995-96 | 1,686,119,026 | 89,860 | 948,885 | 1,687,157,771 | 5.96% |
| 1994-95 | 1,590,872,908 | 77,860 | 1,252,086 | 1,592,202,854 | 6.48% |
| 1993-94 | 1,494,013,853 | 67,033 | 1,295,609 | 1,495,376,495 | 7.20% |

Property tax apportionment schedule

Property Tax Paid by Atherton Residents to Taxing Agencies FY 2002-03



| | | | |
|---------------------------|-------------------|-------------------|-------------------------------|
| Education | Special Districts | S. M. Jr. College | M.P. Fire Protection District |
| Sequoia Hospital District | Town of Atherton | Library | County |

Schedule of Operating Transfers

**Town of Atherton
FY 2003-04
Schedule of Operating Transfers**

| From Fund | To Fund | Amount |
|----------------------|--------------------|---------------------|
| 201 | 101 | 799,000 |
| 202 | 101 | 175,440 |
| 203 | 101 | 24,560 |
| 612 | 614 | 10,871 |
| Total | | \$ 1,009,871 |

Legislative Items

RESOLUTION NO.

**A RESOLUTION OF THE CITY COUNCIL OF THE TOWN OF ATHERTON
ADOPTING THE FISCAL YEAR 2003-2004 OPERATING AND CAPITAL BUDGET**

WHEREAS, the City Council of the Town of Atherton set June 16, 2003 at the Town of Atherton City Council Chambers, 94 Ashfield Road, Atherton, California, as the time and place for the public hearing on the adoption of the Fiscal Year 2003-2004 Operating and Capital Budget; and

WHEREAS, notice of said hearing was duly given by posting the time and place of said hearing at designated places in accordance with Chapter 2.08 of the Municipal Code of the Town of Atherton; and

WHEREAS, said Council held a public hearing on the Proposed Fiscal Year 2003-2004 Operating and Capital Budget on June 16, 2003; and

WHEREAS, it appears to be in the best interest of the citizens of the Town of Atherton that the Fiscal Year 2003-2004 Operating and Capital Budget be adopted in the format set forth in Exhibit A, attached hereto, and by reference incorporated herein; and

WHEREAS, the budget was made available for public view at the Town Hall, 91 Ashfield Road, Atherton, California, and the Town Library, 2 Dinkelspiel Station Lane, Atherton, California.

NOW THEREFORE, BE IT RESOLVED, that the Fiscal Year 2003-2004 Operating and Capital Budget totaling \$12,438,981, which includes the General Fund Operating Budget and Reserves of \$7,769,490, Other Funds' Operating Budgets of \$623,491, and the Capital Budget of \$4,046,000 as set forth in Exhibit A, attached hereto and by reference incorporated herein, be adopted for Fiscal Year 2003-2004.

BE IT FURTHER RESOLVED, that the City Clerk of the Town of Atherton is hereby directed to forward a copy of said approved and adopted budget to the County Controller of San Mateo County for filing pursuant to Government Code Section 53901.

* * * * *

I hereby certify that the foregoing resolution was duly and regularly passed and adopted by the City Council of the Town of Atherton at a special meeting thereof held on the ___th day of _____ 2003, by the following vote:

*AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:*

James R. Janz, Mayor
Town of Atherton

ATTEST:

Sharon Barker, City Clerk

Approved as to Form

Marc Hynes, City Attorney

EXHIBIT "A"

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

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

- **Present Personnel Policies, Procedures, and Memorandum of Understanding, including salary schedules and benefits, except as hereinafter changed by resolution or ordinance of the City Council.**
- **The Expenditure Control Budget will show overall General Fund and other funds and/or departments.**
- **This system will apply to Operating and Capital Budget Expenditures as intended for use in Fiscal Year 2003-2004.**
- **All encumbered expenditures from the Fiscal Year 2002-2003 Adopted Budget shall be carried forward and re-appropriated in Fiscal Year 2003-2004. Said encumbered expenditures to be re-appropriated in Fiscal Year 2003-2004 must be initiated by the Department Heads, recommended by the Finance Director, and approved by the City Manager.**
- **Capital Project Commitments: Capital projects for which funds are appropriated in the budget year shall have those funds restricted for use for that project. Such appropriations will continue to be valid in subsequent fiscal years until the project is completed or the Council takes subsequent action to de-appropriate all or part of the funds originally restricted. If a capital project requires an additional appropriation in excess of 5% of its budget, then City Council approval shall be required.**
- **General Fund Balance: The General Fund will maintain a Reserved Balance of \$ 4.9 million to maintain the City's credit worthiness, and to adequately provide for economic uncertainties, cash flow needs, contingencies, or local disasters.**
- **The City Manager is authorized to make any transfers of Operating Budget appropriation balances between departments and/or programs whenever he deems it necessary to do so in order to carry out the service level objectives and work programs established by the City Council. The City Council will be promptly advised of transfer of operating budget appropriations.**
- **This budget system assumes existing service levels; Council approval will be required for any significant changes involving increased or decreased service levels.**
- **The Department of Finance shall be responsible for constant monitoring of the budget and shall establish and implement appropriate control mechanisms necessary for said purpose after consultation with city staff, and approval by the City Manager.**

- A monthly financial report shall be prepared by the Finance Director for each department and/or program and/or capital project. Each Department Head shall be accountable for achieving results of his/her organization unit based upon the objectives set for each department by the City Manager and City Council, and shall be evaluated as to their performance in an annual performance appraisal conducted by the City Manager each year.
- **Deflator:** A deflator procedure, to be administered by the City Manager, is hereby established for reducing appropriations in the event that projected revenues are reduced due to a reduction in the State subventions or other revenues that may fluctuate downward due to changes in economic conditions. For the 2003-2004 Fiscal Year, if total revenues, as estimated by the City Manager are insufficient, the amount of total Operating Budget appropriations shall be reduced as determined by the City Manager, based on his assessment of total Town needs and consultation with the City Council; no deferral of capital projects will be implemented until discussed with the City Council and staff at a duly called public meeting.

Section 2: The FY 2003-2004 General Fund Operating Budget Programs are hereby adopted, establishing the following projected General Fund Revenue and General Fund Expenditures:

FY 2003-2004 GENERAL FUND REVENUE ESTIMATES & EXPENDITURE BUDGET

General Fund Revenues:

| | | |
|------------------------------|----|-----------|
| Property Tax | \$ | 3,035,934 |
| Other Tax | | 1,082,755 |
| Licenses and Permits | | 1,541,673 |
| Fines and Forfeitures | | 70,000 |
| From Other Agencies | | 139,000 |
| Current Service Charges | | 445,900 |
| Investment and Rental Income | | 347,300 |
| Other Revenues | | 3,000 |

Total Revenues: 6,665,561

Transfers and Carry-over:

| | | |
|---------------------------------------|--|---------|
| Carry-over from 2002-2003 Surplus | | 82,600 |
| Capital Projects Direct Charge | | 150,000 |
| Transfer from Parcel Tax | | 799,000 |
| Transfer from Gas Tax and Road Impact | | 200,000 |

Total Transfers: 1,231,600

Total Revenues and Transfers: \$ 7,897,161

General Fund Expenditures:

| | |
|--------------------|-----------|
| City Council | 20,174 |
| City Manager | 497,895 |
| City Attorney | 175,550 |
| Finance Dept. | 434,136 |
| Building Dept. | 902,873 |
| Police Dept. | 3,629,234 |
| Public Works Dept. | 1,759,629 |
| Contingency | 100,000 |

Transfers and Reserves

| | |
|---------------------------------|---------|
| Reserve for Contingency | 200,000 |
| Reserve for Building Inspection | 50,000 |

Total Expenditures: 7,769,490

Section 3: FY 2003-2004 all Funds Operating and Capital Budgets are hereby adopted, establishing the following revenue estimates and expenditure budgets:

Revenues & Other Resources:

| | |
|---|-------------------|
| GENERAL FUND | 7,897,161 |
| SPECIAL REVENUE FUNDS | |
| Transportation Fund | 177,740 |
| Parcel Tax Fund | 1,770,000 |
| Gas Tax Fund | 149,309 |
| Road Construction Impact Fees Fund | 340,000 |
| State COPS Fund | 100,000 |
| Tennis Program Fund | 9,000 |
| State Park Grant Fund | 93,040 |
| Library Special Revenue Fund | 200,000 |
| CAPITAL PROJECT FUNDS | |
| Capital Improvement Fund | 0 |
| Storm Drainage Fund | 0 |
| Channel Drainage District Fund | 46,000 |
| Middlefield Road Grants Fund | 0 |
| Facilities Construction Fund | 0 |
| INTERNAL SERVICES FUND | |
| Information Technology Fund | 96,043 |
| Administrative Services Fund | 283,128 |
| Workers Comp Insurance Fund | 0 |
| Vehicle Replacement Fund | 0 |
| TRUST & AGENCY FUND | |
| Evans Estate Fund (Art Committee) | 74,000 |
| Total Revenue & Other Resources: | 11,235,421 |

Expenditures & Other Uses:

| | |
|---|-------------------|
| GENERAL FUND | 7,769,490 |
| SPECIAL REVENUE FUNDS | |
| Parcel Tax Fund | 1,985,917 |
| Transportation Fund | 177,740 |
| Gas Tax Fund | 180,080 |
| Road Construction Impact Fees Fund | 588,682 |
| State COPS Grant | 100,000 |
| State Park Grant Fund | 81,660 |
| Tennis Program Fund | 22,936 |
| Library Special Revenue | 15,720 |
| CAPITAL PROJECT FUNDS | |
| Storm Drainage Fund | 25,713 |
| Channel Drainage District Fund | 411,554 |
| Park Playground Fund | 0 |
| Facilities Construction Fund | 287,267 |
| Capital Improvement | 284,451 |
| INTERNAL SERVICES FUND | |
| Information Technology Fund | 107,500 |
| Administrative Services Fund | 328,151 |
| Workers Comp Insurance Fund | 0 |
| Vehicle Replacement Fund | 10,000 |
| TRUST AGENCY FUND | |
| Evans Estate Fund (Art Committee) | 62,120 |
| Tree Committee | 0 |
| Total Expenditures & Other Uses: | 12,438,981 |

RESOLUTION NO.

**A RESOLUTION OF THE CITY COUNCIL OF THE TOWN OF ATHERTON
APPROVING APPROPRIATIONS LIMIT AND CALCULATIONS FOR
FISCAL YEAR 2003-2004**

WHEREAS, the Finance Director has calculated the fiscal year 2003/2004 appropriations limit for the Town of Atherton in accordance with applicable State law; and

WHEREAS, the San Mateo County annual percentage change in population is 0.37% and the per capita personal income percentage change over is (2.31)% (noting that both amounts are supplied by the Finance Department, State of California).

WHEREAS, the Finance Director has recommended approval of said limit at \$7,992,725 and its calculations.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the Town of Atherton does hereby approve the appropriations limit of \$7,992,725 and its calculations as set forth in Attachment 1 through 3, the copies of which are attached hereto.

* * * * *

I hereby certify that the foregoing Resolution was duly and regularly passed and adopted by the City Council of the Town of Atherton at a regular meeting thereof held on the ___th day of ____, 2003, by the following vote:

*AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:
ABSTAIN: COUNCILMEMBERS:*

James R. Janz, Mayor

ATTEST:

Sharon Barker, City Clerk

APPROVED AS TO FORM:

Marc Hynes, City Attorney

ATTACHMENT I

**TOWN OF ATHERTON
GANN LIMIT COMPUTATION
SUMMARY
FY 2003-2004**

| | <u>BUILDING/ENG.</u> | <u>PARKS</u> | <u>OTHER</u> | <u>POLICE</u> | <u>TOTAL</u> |
|------------------------------------|---------------------------|-----------------|-----------------|-----------------|----------------------|
| A. COSTS REASONABLY BORNE | 1,221,124 | 455,448 | 1,049,755 | 3,579,234 | 6,305,562 |
| B. FEES | <u>1,291,673</u> | <u>331,000</u> | <u>5,500</u> | <u>7,400</u> | <u>1,635,573</u> |
| C. FEES OVER(UNDER) COSTS | 70,548 | (124,448) | (1,044,255) | (3,571,834) | (4,669,989) |
| D. TRANSFER TO RESERVE | <u>50,000</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>50,000</u> |
| E. AMOUNT TO TAX PROCEEDS | <u><u>20,548</u></u> | <u><u>0</u></u> | <u><u>0</u></u> | <u><u>0</u></u> | <u><u>20,548</u></u> |
| | | | | | |
| PROCEEDS OF TAXES | 3,483,967 | | | | |
| AMOUNT TO TAX PROCEEDS | <u>20,548</u> | | | | |
| TOTAL PROCEEDS OF TAXES | 3,504,515 | | | | |
| APPROPRIATION LIMIT | <u>7,992,725</u> | | | | |
| AMOUNT OVER / (UNDER) LIMIT | <u><u>(4,488,210)</u></u> | | | | |

ATTACHMENT II

**TOWN OF ATHERTON
CALCULATION OF APPROPRIATION LIMIT
2003-2004**

| | | | |
|-----------------------------------|------|--------|-----------|
| 2002-2003 APPROPRIATIONS LIMIT | | | 5,509,974 |
| County Population Change | 0.37 | 1.0037 | |
| Per Capita Personal Income Change | 2.31 | 1.0231 | |
| Calculation Factor | | 1.0269 | |
| Annual Adjustment Increase | | | 127,751 |
| Parcel Tax Adjustment | | | 2,355,000 |
| Total Adjustments | | | 2,482,751 |
| 2003-2004 APPROPRIATIONS LIMIT | | | 7,992,725 |

**TOWN OF ATHERTON
CALCULATION OF PROCEEDS OF TAXES
FY 2003-2004**

ATTACHMENT III

| | <u>PROCEEDS OF TAXES</u> | <u>NON-PROCEEDS OF TAXES</u> | <u>USER FEES</u> | <u>TOTAL</u> |
|--|------------------------------|----------------------------------|----------------------|--------------|
| <u>10 PROPERTY TAXES</u> | | | | |
| - SECURED | 2,574,068 | | | 2,574,068 |
| - UNSECURED | 310,517 | | | 310,517 |
| - SB813 SUPPLEMENTAL | 120,000 | | | 120,000 |
| - HOPTR | 31,349 | | | 31,349 |
| - OTHER | 0 | | | 0 |
| <u>011 OTHER TAXES</u> | | | | |
| - FRANCHISE - PG&E | | 135,000 | | 135,000 |
| - FRANCHISE - CAL WATER | | 54,105 | | 54,105 |
| - FRANCHISE - BFI | | 81,510 | | 81,510 |
| - FRANCHISE - CABLE TV & OTHER | | 50,000 | | 50,000 |
| - SALES & USE TAXES | 122,200 | | | 122,200 |
| - PUBLIC SAFETY SALES TAX | | 78,440 | | 78,440 |
| - REAL PROPERTY TRANSFER | 140,000 | | | 140,000 |
| <u>0330 LICENSES AND PERMITS</u> | | | | |
| - BUSINESS LICENSES | 310,000 | | | 310,000 |
| - HOME OCCUPATIONS | 2,000 | | | 2,000 |
| - BUILDING PERMITS | | | 1,102,873 | 1,102,873 |
| - ENCROACHMENT PERMITS | | | 125,000 | 125,000 |
| - OTHER LICENSES & PERMITS | | | 1,800 | 1,800 |
| <u>0340 FINES AND FORFEITURES</u> | | | | |
| - VEHICLE CODE FINES | | 60,000 | | 60,000 |
| - OTHER FINES AND FORFEITURES | | 10,000 | | 10,000 |
| <u>0350 USE OF MONEY AND PROPERTY</u> | | | | |
| - INTEREST-GENERAL FUND | | 280,000 | | 280,000 |
| - INTEREST-TRAFFIC SAFETY | | | | 0 |
| - PARKING REVENUE | | 2,400 | | 2,400 |
| - PROPERTY RENTAL - PLAY SCHOOL | | 29,400 | | 29,400 |
| - PROPERTY RENTAL - CELLULAR ONE | | 31,500 | | 31,500 |
| - OTHER | | 0 | | 0 |
| <u>0353 HOLBROOK-PALMER PARK</u> | | | | |
| - SOCIAL FEES | | | 224,000 | 224,000 |
| - MEETING FEES | | | 75,000 | 75,000 |
| - FOOD SERVICE | | | 0 | 0 |
| - SUPERVISORY FEES | | | 20,000 | 20,000 |
| - LIABILITY INSURANCE FEE | | | 0 | 0 |
| - EQUIPMENT RENTAL | | | 3,000 | 3,000 |
| - CLASS FEES | | | 0 | 0 |
| - TENNIS CLASSES | | | 0 | 0 |
| - FOUNDATION REIMBURSEMENT | | 0 | 0 | 0 |
| <u>0360 REVENUE FROM OTHER AGENCIES</u> | | | | |
| - MOTOR VEHICLE LICENSE FEE | 420,000 | | | 420,000 |
| - OFF HIGHWAY MVLFF | 1,500 | | | 1,500 |
| - FEDERAL SRO GRANT | 45,000 | | | |
| - MENLO HS SRO REIMB | 51,000 | | | |

0370 CURRENT SERVICES

| | | | |
|---------------------------------------|--------|--------|--------|
| - ELECTIONS PROCESSING FEE | 0 | | 0 |
| - DOCUMENT/RESEARCH FEE | | 0 | 0 |
| - MICROFILM | | 0 | 0 |
| - PHOTOCOPY FEE | | 5,500 | 5,500 |
| - ALARM MONITORING FEE | | 0 | 0 |
| - FALSE ALARM FINES | | 4,000 | 4,000 |
| - VEHICLE RELEASE | | 2,000 | 2,000 |
| - POLICE REPORT | | 0 | 0 |
| - FINGERPRINTING FEE | | 0 | 0 |
| - SPECIAL SERVICES - POLICE | | 1,400 | 1,400 |
| - ZONING, PLANNING & SUBDIVISION FEES | | 26,000 | 26,000 |
| - USE AND OCCUPANCY FEE | | 0 | 0 |
| - APPLICATION FEE | | 36,000 | 36,000 |
| - INSPECTION FEE | | 0 | 0 |
| - ENGINEERING PLANNING FEE | | 0 | 0 |
| - SALES OF DOCUMENTS | | 0 | 0 |
| - SALES OF EQUIPMENT | 1,000 | | 1,000 |
| - POST OFFICE | 52,000 | | 52,000 |
| - OTHER SERVICES | | 0 | 0 |
| - SMIP (EARTHQUAKES) | | 0 | 0 |
| - DONATIONS - SPECIAL GIFTS | 0 | | 0 |
| - PG&E UTILITIES | 0 | | 0 |

0380 MISCELLANEOUS REVENUE

| | | | |
|--|-------|--|-------|
| | 3,000 | | 3,000 |
|--|-------|--|-------|

0390 REIMBURSEMENTS

| | | | |
|----------------------------|--------|--|--------|
| - BOOKING FEES | 0 | | 0 |
| - PERS EQUITY DISTRIBUTION | | | 0 |
| - POST | 18,000 | | 18,000 |
| - ERAF | 0 | | 0 |
| - OTHER | 25,000 | | 25,000 |

| | | | | |
|---------------------------|------------------|----------------|------------------|------------------|
| TOTAL GENERAL FUND | <u>4,127,634</u> | <u>911,355</u> | <u>1,626,573</u> | <u>6,665,561</u> |
|---------------------------|------------------|----------------|------------------|------------------|

OTHER

| | | | | |
|-----------------------------|------------------|----------------|--------------|------------------|
| PROPERTY TAX - SPECIAL TAX | 1,770,000 | | | 1,770,000 |
| SALES TAX - TRANSPORTATION | | 177,740 | | 177,740 |
| INTEREST - TRANSPORTATION | | 0 | | 0 |
| GAS TAX - 2105 | | 149,309 | | 149,309 |
| ROAD IMPACT FEES | 340,000 | | | 340,000 |
| DRAINAGE FUNDS | 46,000 | | | 46,000 |
| MIDDLEFIELD ROAD GRANTS | | 0 | | 0 |
| STATE COPS | | 100,000 | | 100,000 |
| TENNIS | | | 9,000 | 9,000 |
| | | | | 0 |
| PARK IMPROVEMENTS | | 0 | | 0 |
| PARK GRANTS | | 93,040 | | 93,040 |
| CAPITAL IMPR. | 0 | | | 0 |
| TOTAL OTHER REVENUES | <u>2,156,000</u> | <u>520,089</u> | <u>9,000</u> | <u>2,685,089</u> |

| | | | | |
|------------------------------------|------------------|------------------|------------------|------------------|
| TOTAL REVENUES W/O INTEREST | <u>6,283,634</u> | <u>1,431,444</u> | <u>1,635,573</u> | <u>9,350,650</u> |
|------------------------------------|------------------|------------------|------------------|------------------|

LESS EXCLUSIONS

| | | | | |
|----------------------------|-----------|-----------|---|-----------|
| - CAPITAL OUTLAY | 2,986,153 | 1,059,847 | | 4,046,000 |
| - FEDERAL / STATE MANDATES | 0 | | 0 | 0 |

| | | | | |
|---------------------|------------------|----------------|------------------|------------------|
| NET REVENUES | <u>3,297,481</u> | <u>371,597</u> | <u>1,635,573</u> | <u>5,304,650</u> |
|---------------------|------------------|----------------|------------------|------------------|

| | | | | |
|------------------------|----------------|---------------|---------------|----------------|
| | 62.2% | 7.0% | 30.8% | 100.0% |
| <u>INTEREST</u> | <u>186,486</u> | <u>21,015</u> | <u>92,498</u> | <u>300,000</u> |

| | | | | |
|-----------------------|------------------|----------------|------------------|------------------|
| TOTAL REVENUES | <u>3,483,967</u> | <u>392,612</u> | <u>1,728,071</u> | <u>5,604,650</u> |
|-----------------------|------------------|----------------|------------------|------------------|