

Town of Atherton, California



Adopted Budget for Fiscal Year 2004-05

Kathy McKeithen, Mayor
William R. Conwell, Vice-Mayor
Alan B. Carlson, Councilmember
James R. Janz, Councilmember
Charles Marsala, Councilmember

James H. Robinson, City Manager



James H. Robinson
City Manager

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June 16, 2004

Dear Mayor and Members of the City Council:

Transmitted herein is our proposed budget for FY 2004-05. This document contains an estimate of revenues and appropriation requirements for FY 2004-05 as well as an intermediate range financial plan and capital improvement plan for fiscal years 2003-04 through 2007-08.

Financial Summary

General Fund Revenues and Other Financing Sources

General fund revenues and other financing sources are estimated to amount to \$8,193,586 in FY 2004-05. This represents an increase in revenues and other financing sources of \$103,087 from the \$8,090,499 we expect to realize in FY 2003-04.

Key Estimates and Assumptions

- The Secured and unsecured tax roll will increase by 7.29 percent. However, FY 2004-05 secured property taxes will decrease by \$200,000 from the levels realized as a result of:
 - A loss in approximately \$158,000 from an additional shift in property taxes that has been proposed by the Governor; and,
 - An assumption that the \$185,000 excess ERAF reimbursement that the Town realized in FY 2003-04 as a result of an audit by San Mateo County was one-time in nature and will therefore not reoccur in FY 2004-05.
- \$208,021 in fund balance will be carried over from FY 2003-04.
- Business license fees will increase by \$40,000 as a result of including landscaping contractors within the scope of the Town's program to collect business license fees from construction related activities at the time of contractor application for a building permit.

- An operating transfer of \$799,000 will be made from the Parcel Tax fund, an amount equivalent to the operating transfer of FY 2003-04.
- \$50,000 in Police Department patrol staffing costs will be allocated to the Building Department to defray the general fund cost of administering the Town's construction and noise ordinances.
- 100 percent of the salary and benefit cost of the Town Arborist will be allocated to the Building Department to defray the cost of administering the town's tree preservation ordinance.

General Fund Expenditures and other financing uses

Recommended General Fund expenditures and other financing uses are recommended to be \$8,046,585 in FY 2004-05. This represents an increase of \$696,381 over the \$7,561,434 in projected expenditures for FY 2003-04. Significant elements of the FY 2004-05 general fund expenditure plan include:

- An increase of \$368,000 or 34 percent of the City's annual pension benefit costs due to enhanced benefits for safety personnel and reduced returns on the Town's pension assets.
- An increase of \$72,000 or 8 percent for other benefits, primarily due to increases in the costs of employee health plan coverage.
- Funding for 20.25 of the Police Department's authorized strength of 23 full-time equivalent sworn law enforcement personnel, resulting in budgetary savings of \$320,000. (Two full-time positions that were frozen in FY 2003-04 will remain frozen in FY 2004-05. Additionally, the Police Department anticipates deploying one officer to the County Narcotics task force in October 2004. Accordingly, the Finance Department recommends elimination of funding for this position for only one quarter of the fiscal year).
- An increase of \$104,000 or 3 percent of the City's annual payroll cost to accommodate expected economic adjustments and employee step increases pursuant to labor agreements that have been negotiated with the Town's management, miscellaneous and sworn public safety employees.
- A reduction in funding of 25 percent for the City Clerk position resulting in savings of \$23,000. (During the second half of FY 2004-05, the City Clerk position will be filled on a half-time basis).

- Replacement of a park maintenance worker with a contract landscaping services, resulting in savings of \$40,000 annually in employee salaries and benefits.
- Elimination of \$1,700 in monthly lease purchase payments for the temporary facilities used as office space by the Building and Public Works Department.
- Restoration of funding for vehicle depreciation at a cost of \$66,000 in the Police Department.
- An appropriation in the amount of \$6,500 to defray to the costs of holding a parcel tax special election in November 2004;
- An increase of \$8,000 in appropriations for Police Department contract services to offset anticipated increases in charges for the use of the San Mateo County Crime Lab.
- Savings of \$20,000 resulting from wage and benefit concessions negotiated with miscellaneous employees during FY 2004-05, the second year of the two-year memorandum of understanding approved by Council in FY 2003-04.

Special Revenue and Capital Improvement Program Funds

FY 2004-05 will be the fourth and final year of Atherton's FY 2001-05, \$11 million capital improvement program approved by Council in December of 2001. Total appropriations for the Capital Improvement Program in FY 2004-05 are recommended to be \$4,220,126. Significant elements of the Capital Improvement Program include:

- \$2.6 million in expenditures for street reconstruction, resurfacing and patching;
- \$600,000 in repairs to the Town's drainage systems;
- \$310,000 in capital improvement program management and allocated administrative costs; and,
- Reimbursement to the General Fund in the amount of \$352,161 for street operations and maintenance.

Internal Service Funds

As is consistent with the past two years, the Town will maintain three internal services funds:

- Administrative Services;

- Information Technology; and,
- Equipment replacement.

The total recommended appropriations for the Town's internal services funds will amount to \$490,787 an increase of 11 percent from FY 2003-04 projected expenditures. Major elements of the expenditure plan for the Town's internal services fund include:

- The acquisition of two patrol sedans for the Police Department at a cost of \$66,000;
- The expenditure of \$108,000 for salaries and employee benefits. (This represents 24 percent of the Finance Department's staffing costs which are recorded in the Administrative Services fund for cost allocation purposes);
- The expenditure of \$105,000 in contract services for:
 - Maintenance of the local area network; and,
 - Support and maintenance of the Town's computer based general ledger, geographic information system, computer aided dispatching systems
 - Assistance in replacing or upgrading computer hardware and software as needed.
- An appropriation of \$118,000 for liability insurance and liability claim payouts
- An appropriation of \$45,000 to replace servers, personal computers, printers monitors and other equipment used to support the Town's business activities.

Intermediate Range Financial Plan

Our recommended budget also includes an estimate of revenues and expenditures for the years ended June 30th, 2004 through June 30th, 2009. This intermediate-range financial plan indicates that:

- The General Fund balance for the year ended June 30th, 2004 is expected to amount to \$5,853,961, an increase of \$569,328 from the fund balance at the beginning of the year. Contributing to the projected increase in the General fund balance are:
 - The decision of the City Council at the beginning of the Fiscal Year to appropriate \$200,000 in parcel tax revenues as a reserve for economic uncertainty; and,
 - A favorable variance in revenues and expenses amounting to approximately \$208,021.

Mayor and Council

June 16, 2004

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- General Fund revenues and operating transfers for FY 2004-05 will amount to \$61,020 less than recommended FY 2004-05 appropriations. However, the budgetary surplus of \$208,021 will be more than sufficient to offset the projected deficiency of revenues and other financing sources.
- At the end of FY 2004-05, the General Fund balance will amount to \$5,792,941, \$1,142,941 greater than the minimum fund balance reserve requirements currently established by Council.
- Due to unfavorable revenue and expenditure trends, the General Fund balance for the year ended June 30th, 2009, is projected to be \$2,852,561 or \$1,797,439 less than the minimum fund balance reserves required for contingencies, compensated absences, insurance and future building inspections.

Respectfully Submitted,

James H. Robinson
City Manager

Town of Atherton
FY 2004-05 Recommended Budget
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General Fund

General Fund – The 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, revenues from the other governmental agencies, fines and forfeitures and interest income. Expenditures are made for public safety, maintenance of road, drainage systems and parks, planning and building safety, operations of the post office and general administration.

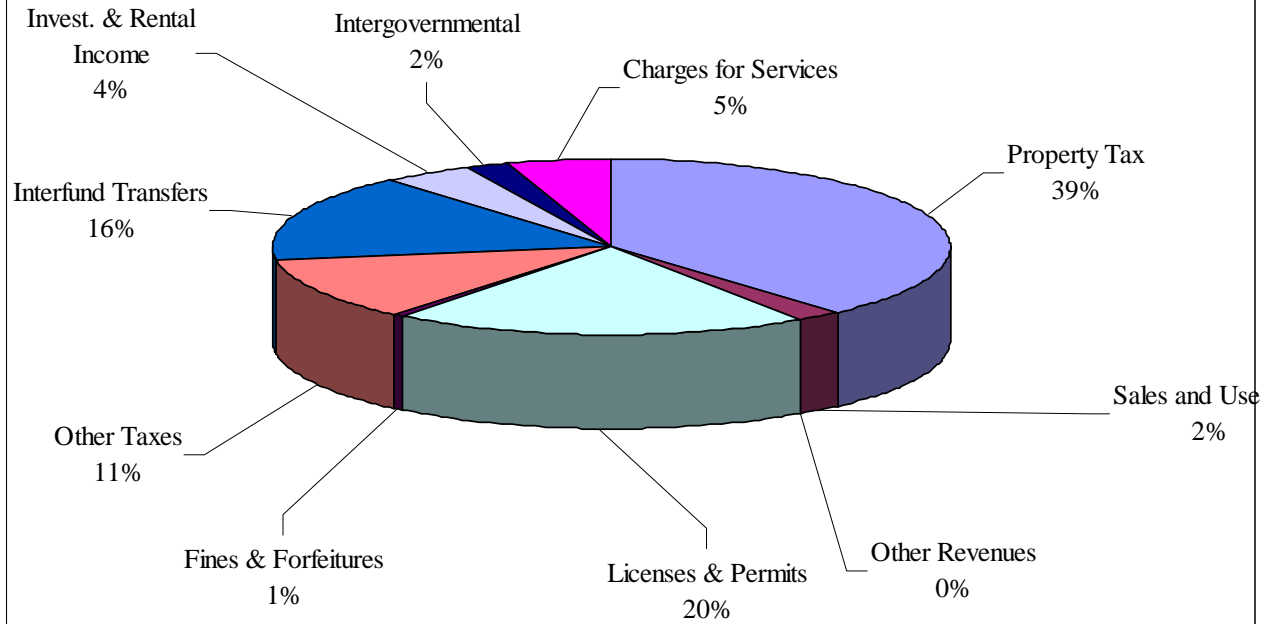
General Fund Revenue Summary

The following table provides a summary of revenues by revenue classification for FY 2004-05 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
Summary of General Fund Revenues and Other Financing Sources

Revenue Source	2002-03 Actual	2003-04 Budget	2003-04 Projected	2004-05 Estimate
Taxes:				
Property	\$ 2,855,536	\$ 3,035,934	\$ 3,256,096	\$ 3,060,517
Sales and Use	172,640	200,640	151,869	169,906
Other	871,809	882,115	877,962	893,010
Licenses & Permits	1,341,133	1,561,500	1,564,850	1,606,949
Fines & Forfeitures	79,178	70,000	41,500	50,000
Investment & Rental Income	435,338	347,300	297,673	354,622
Revenue from Other Agencies	188,011	139,000	149,148	144,500
Charges for Services	412,202	445,900	422,133	401,900
Other Revenues	44,406	3,000	9,300	3,000
Subtotal Revenues	<u>6,400,253</u>	<u>6,685,388</u>	<u>6,770,531</u>	<u>6,684,404</u>
Interfund (Operating) Transfers				
Capital Projects Cost Recovery	150,000	150,000	150,000	150,000
Police on the Street	40,000	-	-	-
Special Tax Operating Transfer	554,000	799,000	799,000	799,000
Gas Tax/Road Impact Xfr	100,000	200,000	200,000	352,161
Total Interfund transfers	<u>844,000</u>	<u>1,149,000</u>	<u>1,149,000</u>	<u>1,301,161</u>
Total Revenues & Other Financing Sources	<u>\$ 7,244,253</u>	<u>\$ 7,834,388</u>	<u>\$ 7,919,531</u>	<u>\$ 7,985,565</u>
Carryover from prior-year budget	548,894	82,600	170,968	208,021
Grand Total	<u>\$ 7,793,147</u>	<u>\$ 7,916,988</u>	<u>\$ 8,090,499</u>	<u>\$ 8,193,586</u>

GENERAL FUND REVENUES AND OTHER FINANCING SOURCES



General Fund Revenue Detail

The table on the following two pages provides an analysis of revenues by revenue line item for FY 2004-05. For comparative purposes, similar budgetary and projected data is provided for FY 2004-05.

TOWN OF ATHERTON

General Fund Revenue Detail

Fund Account	2003-04 Budget	2003-04 Projected	2004-05 Estimated
1010 Secured Property Tax	\$ 2,574,068	\$ 2,769,117	\$ 2,569,763
1015 Unsecured Property Tax	310,517	352,357	359,404
1030 Supplemental Property Tax (SB813)	120,000	100,000	100,000
1035 Homeowners PTR	31,349	34,622	31,349
Subtotal Property Tax	3,035,934	3,256,096	3,060,517
1110 Sales & Use Tax	122,200	79,869	91,466
1115 Public Safety Sales Tax	78,440	72,000	78,440
Subtotal Sales Taxes	200,640	151,869	169,906
1210 Franchise Tax -- PG&E	135,000	135,000	135,000
1211 Franchise Tax -- Cal Water	54,105.08	50,000	51,000
1212 Franchise Tax -- BFI	81,510	75,888	95,510
1215 Franchise Tax -- Cable	50,000	47,788	50,000
1220 Property Transfer Tax	140,000	150,000	140,000
1230 MVLF	420,000	418,286	420,000
1235 Off Highway MVLF	1,500	1,000	1,500
Subtotal Other Taxes	882,115	877,962	893,010
1310 Business Licenses	310,000	310,000	350,000
1315 Home Occupations	2,000	4,900	4,900
1320 Building Permits	1,120,700	1,120,700	1,125,249
1330 Encroachment Permits	127,000	127,000	125,000
1345 Landscape Fees	1,800	2,250	1,800
Subtotal Licenses and Permits	1,561,500	1,564,850	1,606,949
1410 Vehicle Code Fines	60,000	40,000	40,000
1430 Other Fines	10,000	1,500	10,000
Subtotal Fines & Forfeitures	70,000	41,500	50,000
1515 POST Reimbursement	18,000	23,000	18,000
1540 Other Reimb	25,000	18,000	44,000
1550 Grants	-	5,270	-
1551 Booking Fees Reimb	-	-	-
1553 REACT Task Force	-	2,878	-
1554 Federal SRO Grant	45,000	45,000	27,500
1555 Menlo HS SRO Reimb	51,000	55,000	55,000
1552 LLEBG-School OT	-	-	-
Subtotal From Other Agencies	139,000	149,148	144,500

TOWN OF ATHERTON

General Fund Revenue Detail

Fund Account	2003-04 Budget	2003-04 Projected	2004-05 Estimated
1610 Document/Research Fee	-	-	-
1611 Photocopy Fee	5,500	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	36,000	36,000	36,000
1642 Zoning & Planning Fees	-	-	-
1643 Inspection Fee	-	-	-
1644 Plan Check Fee	26,000	26,000	26,000
1645 Use & Occupancy Fee	-	-	-
1660 Social Fees	224,000	200,000	180,000
1661 Meeting Fees	75,000	73,333	75,000
1662 Supervisory Fees	20,000	20,000	20,000
1663 Liability Fee	-	1,900	-
1671 Park Maintenance	-	-	-
Subtotal Service Charges	445,900	422,133	401,900
1710 Interest Income	280,000	226,000	280,000
1722 ATT Cell Tower Lease	31,500	33,084	34,738
1726 Playschool Rental	29,400	31,889	33,484
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.	347,300	297,673	354,622
1830 Donations	-	-	-
1860 Miscellaneous Income	3,000	3,000	3,000
Subtotal Other Revenues	3,000	9,300	3,000
	-	-	-
Total General Fund	6,685,388	6,770,531	6,684,404

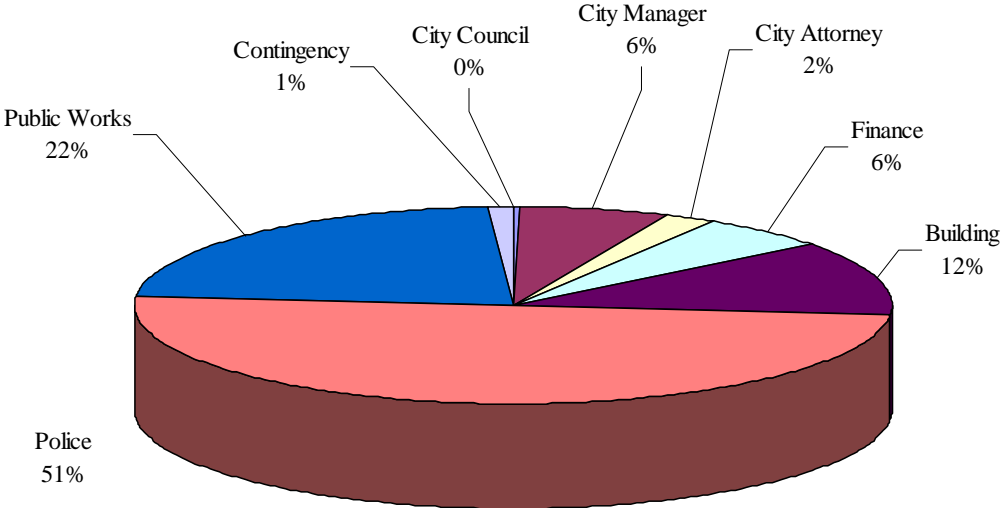
Summary of General Fund Expenditures by Department

The following table provides a summary of expenditures by department for fiscal years 2002-03 through 2004-05. Located on the following page is a chart illustrating the relative share of general fund expenditures for each department recommended for FY 2004-05.

**Town of Atherton
General Fund Expenditure Summary**

<u>Department</u>	<u>2002-03 Actual</u>	<u>2003-04 Budget</u>	<u>2003-04 Projected</u>	<u>2004-05 Proposed</u>
11 City Council	\$ 20,589	\$ 20,174	\$ 19,074	\$ 20,204
12 City Manager	507,012	494,421	497,633	509,226
16 City Attorney	184,044	195,734	137,076	176,228
18 Finance	353,156	430,686	423,984	456,797
25 Building	732,035	867,699	905,381	975,249
40 Police	3,457,115	3,613,067	3,571,553	4,002,909
50 Public Works	1,543,046	1,759,629	1,770,503	1,805,972
Total Operating Expenditures	<u>6,796,997</u>	<u>7,381,409</u>	<u>7,325,204</u>	<u>7,946,585</u>
Interfund (Operating) Transfers:				
Capital Projects Fund	-	-	-	-
Vehicle Replacement Fund	-	-	-	-
Public Facilities Fund	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contingency	120,000	100,000	25,000	100,000
Total Expenditures	<u>\$ 6,916,997</u>	<u>\$ 7,481,409</u>	<u>\$ 7,350,204</u>	<u>\$ 8,046,585</u>
Reserve for Economic Uncertainty	-	200,000	200,000	-
Reserve for Building Inspection	-	-	-	-
Grand Total	<u>\$ 6,916,997</u>	<u>\$ 7,681,409</u>	<u>\$ 7,550,204</u>	<u>\$ 8,046,585</u>

GENERAL FUND EXPENDITURES



1

¹ Percentages are rounded to the nearest whole number.

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.

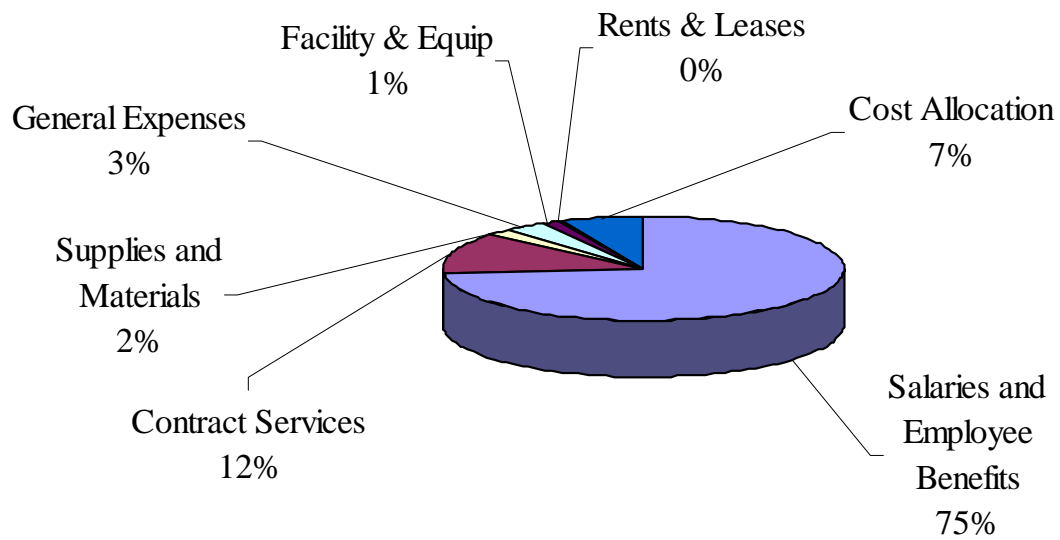
The number of full-time equivalent staff recommended to be funded in FY 2004-05 is 50.75, a reduction from the 54.75 positions funded and authorized in FY 2001-02. As a result of the reduction in funding for four full-time equivalent staff, the Town will generate budgetary savings of \$367,000. However, due to increasing pension and health insurance costs, employee salaries and benefits will a greater proportion of General Fund financial resources in FY 2004-05 than in the previous three fiscal years.²

² The table on the following page does not include the \$100,000 in recommended appropriations for contingencies.

**Town of Atherton General Fund
 Summary of General Fund Expenditures by Expenditure Category
 FY 2002 through 2005**

	FY 2002-03	FY 2003-04	FY 2003-04	FY 2004-05
	Actual	Budget	Projected	Recommended
Salaries and				
Employee Benefits	\$ 4,815,944	\$ 5,534,462	\$ 5,704,110	\$ 6,220,703
Contract Services	1,066,414	1,003,277	792,233	847,591
Supplies and				
Materials	171,379	181,041	167,276	179,743
General Expenses	270,391	260,666	229,958	243,937
Facility & Equip	53,844	103,631	111,959	89,234
Rents & Leases	34,248	43,890	30,512	24,900
Cost Allocation	384,777	254,442	289,156	340,476
Total	\$ 6,796,997	\$ 7,381,409	\$ 7,325,204	\$ 7,946,585

FY 2004-05 General Fund Appropriations by Category



³ Percentages are rounded to the nearest whole number

General Fund Intermediate Range Financial Plan

Our recommended budget also includes an estimate of revenues and expenditures for the years ended June 30th, 2004 through June 30th, 2009. This intermediate-range financial plan indicates that:

- *The General Fund balance for the year ended June 30th, 2004 is expected to amount to \$5,853,961, an increase of \$569,328 from the fund balance at the beginning of the year. Contributing to the projected increase in the General fund balance are:*
 - *The decision of the City Council at the beginning of the Fiscal Year to appropriate \$200,000 in parcel tax revenues as a reserve for economic uncertainty; and,*
 - *A favorable variance in revenues and expenses amounting to approximately \$208,021.*
- *General Fund revenues and operating transfers for FY 2004-05 will amount to \$61,020 less than recommended FY 2004-05 appropriations. However, the budgetary surplus of \$208,021 will be more than sufficient to offset the projected deficiency of revenues and other financing sources.*
- *At the end of FY 2004-05, the General Fund balance will amount to \$5,792,941, \$1,203,961 greater than the minimum fund balance reserve requirements currently established by Council.*
- *Due to unfavorable revenue and expenditure trends, the General Fund balance for the year ended June 30th, 2009, is projected to be \$2,852,561 or \$1,797,439 less than the minimum fund balance reserves required for contingencies, compensated absences, insurance and future building inspections.*

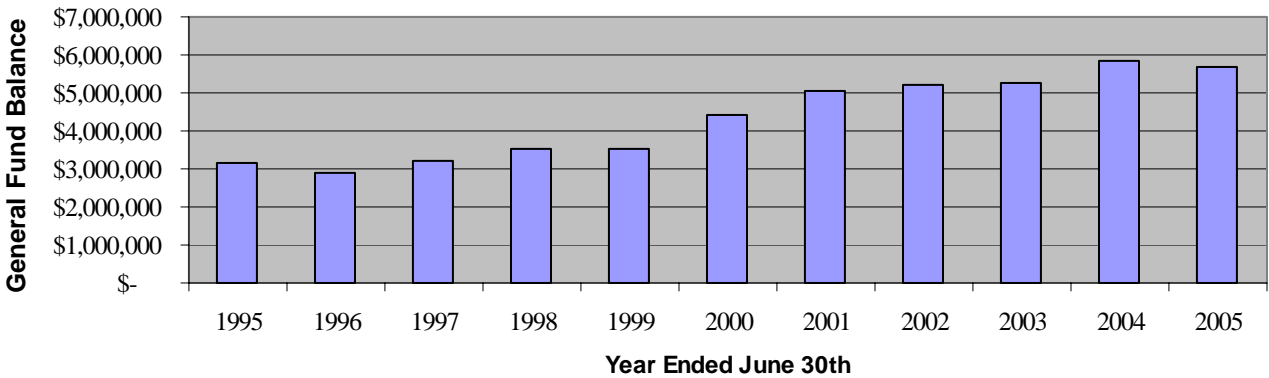
General Fund Revenue and Expenditure Analysis
Fiscal Years 2005 through 2009

Revenue Category	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Property Tax	\$ 3,060,517	\$ 3,182,937	\$ 3,310,255	\$ 3,442,665	\$ 3,580,372
Sales Taxes	169,906	175,004	180,254	185,661	191,231
Other Taxes	893,010	928,730	965,880	1,004,515	1,044,695
Licenses and Permits	1,606,949	1,623,019	1,639,249	1,655,641	1,672,198
Fines and Forefeitures	50,000	51,000	52,020	53,060	54,122
Aid from other Agencies	144,500	124,500	124,500	124,500	124,500
Service Charges	401,900	421,995	443,095	465,249	488,512
Use of Money and Property	354,622	390,084	429,092	472,002	519,202
Other Revenues	3,000	3,000	3,000	3,000	3,000
Total Revenues	\$ 6,684,404	\$ 6,900,269	\$ 7,147,344	\$ 7,406,294	\$ 7,677,831
<i>Revenue Growth</i>	<i>-1.3%</i>	<i>3.2%</i>	<i>3.6%</i>	<i>3.6%</i>	<i>3.7%</i>
Expenditure Category					
Contingency	100,000	100,000	100,000	100,000	100,000
Council	20,204	21,012	21,852	22,726	23,408
Manager	509,226	529,595	550,779	572,810	589,994
Attorney	176,228	185,040	194,292	204,006	210,738
Finance	456,797	475,069	494,071	513,834	529,249
Building	975,249	1,014,259	1,054,829	1,097,023	1,129,933
Police	4,002,909	4,405,025	4,581,226	4,839,475	4,984,660
Public Works	1,805,972	1,894,211	1,969,980	2,048,779	2,110,242
Total Expenditures	\$ 8,046,585	\$ 8,624,210	\$ 8,967,029	\$ 9,398,653	\$ 9,678,225
<i>Expenditure Growth</i>	<i>9.5%</i>	<i>7.2%</i>	<i>4.0%</i>	<i>4.8%</i>	<i>3.0%</i>
Surplus Deficit of Revenues over Expendi	(1,362,181)	(1,723,942)	(1,819,685)	(1,992,359)	(2,000,394)
Add (subtract) Operating Transfers In (out)					
Parcel Tax	799,000	799,000	799,000	799,000	799,000
Police on the Street	-	-	-	-	-
Gas Tax/Road Impact Fees	352,161	200,000	200,000	200,000	200,000
CIP Support	150,000	150,000	150,000	150,000	150,000
Public Facilities Fund	-	-	-	-	-
Vehicle Replacement Fund	-	-	-	-	-
Subtotal Operating Transfers	1,301,161	1,149,000	1,149,000	1,149,000	1,149,000
Beginning Fund Balance	5,853,961	5,792,941	5,217,999	4,547,314	3,703,955
Ending Fund Balance	\$ 5,792,941	\$ 5,217,999	\$ 4,547,314	\$ 3,703,955	\$ 2,852,561
Less Reserve Requirements:					
Insurance	500,000	500,000	500,000	500,000	500,000
Cash Flows and Contingencies	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000
Building Inspections	450,000	450,000	450,000	450,000	450,000
Compensated Absences	500,000	500,000	500,000	500,000	500,000
Equals Unreserved Fund Balance	\$ 1,142,941	\$ 567,999	\$ (102,686)	\$ (946,045)	\$ (1,797,439)
<i>Increase (Decrease) in Fund Balance</i>	\$ (61,020)	\$ (574,942)	\$ (670,685)	\$ (843,359)	\$ (851,394)

General Fund Balance

For the year ended June 30th, 2005 the General Fund Balance is estimated to be \$5.7 million. For comparative purposes, the following table provides a summary of the year-ending General Fund Balance for the years ended June 30th, 1995 through 2005.

**Analysis of Atherton General Fund Balance Fiscal Years
1994-95 through 2004-05**



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.

Department 11: City Council

Account Number	Account Description	2003	2003-04		2004-05 Recommended	
		Actual	Budget	Projected	Program 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	400	1,000	1,000
3350	Special Events & Awards	1252	2,000	1,500	2,000	2,000
General Expenses		18,546	18,086	16,986	18,086	18,086
3510	Building Improvements		-	-	-	-
Facility & Equipment			-	-	-	-
3910	Administrative Services	640	320	320	330	330
3920	Computer Services Charge	624	668	668	688	688
Cost Allocation		1,264	988	988	1,018	1,018
City Council Total		\$ 20,589	\$ 20,174	\$ 19,074	\$ 20,204	\$ 20,204

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 be reduced to two and a half positions for FY 2004-05: City Manager, Assistant to the City Manager, and a half time 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.

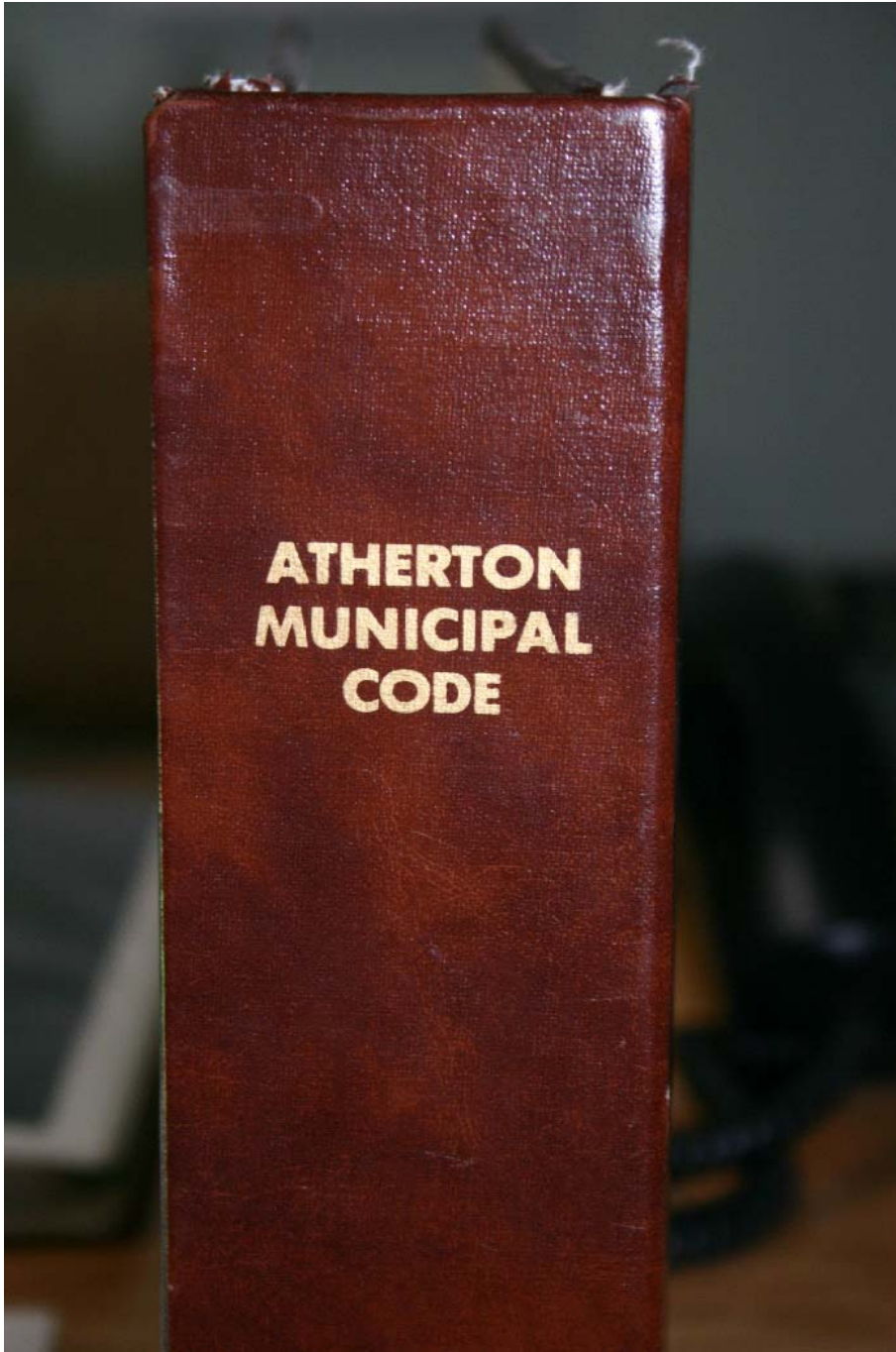
Department 12 : City Manager

Account Number	Account Description	2003		2003-04		2004-05 Recommended			Department Total
		Actual	Budget	Projected	Programs				
					Admin. (121)	Personnel (122)	City Clerk (123)		
3001	Regular Salaries	\$ 335,754	\$ 333,666	\$ 337,117	160,990	93,120	68,120	322,230	
3002	Part-Time Permanent	677		-	-	-	-	-	
3005	Temporary Help	6,933					2,026	2,026	
3006	Overtime	-			-	-	-	-	
3020	Medicare Insurance	5,143	4,889	4,888	2,334	1,350	1,350	5,035	
3025	FICA	472	-	-		-	-	-	
3030	PERS Retirement	23,669	42,927	42,925	28,759	16,635	12,144	57,538	
3042	Health Insurance	24,660	29,307	31,754	11,917	12,300	8,979	33,196	
3044	Dental Insurance	3,571	3,291	3,927	1,505	1,505	1,099	4,109	
3045	Vision Insurance	944	549	1,019	391	391	391	1,172	
3050	Workers Compensation	791	559	560	267	155	155	576	
3051	Life Insurance	791	1,137	778	385	196	196	778	
3035	Deferred Compensation	4,360	4,604	4,689	4,830	-	-	4,830	
3052	Disability Insurance	5,469	6,611	5,453	1,665	963	703	3,330	
3061	Auto Allowance	2,769	4,800	4,800	4,800	-	-	4,800	
	Salaries & Benefits	416,003	432,340	437,910	217,844	126,615	95,162	439,622	
3111	Equipment Maintenance - Other	-	-						
3150	Advertising/Publishing	11,746	11,100	11,100	6,400	1,500	1,700	9,600	
3155	Tuition Reimbursement - Misc.	-	1,000	1,000		1,000		1,000	
3156	Tuition Reimbursement - Mgmt.	-	2,000	2,000		2,000		2,000	
3165	Other Contract Services	4,000	3,500	3,500	3,500	-		3,500	
	Contract Services	15,746	17,600	17,600	9,900	4,500	1,700	16,100	
3201	Office Supplies	1,270	1,250	1,200	500	250	500	1,250	
3202	Subscriptions	207	310	310		200	110	310	
3210	Training & Safety	708	500	500	250	250		500	
3231	Computer Supplies	-	500	500	-	-		-	
	Supplies & Materials	2,185	2,560	2,510	750	700	610	2,060	
3302	Membership/Dues	10,054	8,900	8,900	2,200	6,500	450	9,150	
3305	Communication	928	900	900	900	-		900	
3306	Travel & Meetings	5,683	2,750	2,792	2,100	750	1,000	3,850	
3307	Transportation Expenses	2,031			-				
3340	Personnel Admin.	3,641	2,000	450	-	3,000		3,000	

Department 12 : City Manager

Account Number	Account Description	2003	2003-04		2004-05 Recommended			Department Total
		Actual	Budget	Projected	Programs			
					Admin. (121)	Personnel (122)	City Clerk (123)	
3350	Special Events & Awards	5,512	1,600	800	-	1,500		1,500
3351	Election Expense	20	-	-	-		6,500	6,500
	General Expenses	27,869	16,150	13,842	5,200	11,750	7,950	24,900
3513	Computer Equipment	-	-	-	-	-	-	-
3514	Office Machines & Furnitures	657	-	-	-	-	-	-
	Facility & Equipment	657	-	-	-	-	-	-
3910	Administrative Services	37,376	19,479	19,479	20,063	-	-	20,063
3920	Computer Services Charge	7,176	6,292	6,292	6,481	-	-	6,481
	Cost Allocation	44,552	25,771	25,771	26,544	-	-	26,544
	City Manager Total	\$ 507,012	\$ 494,421	\$ 497,633	\$ 260,238	\$ 143,565	\$ 105,422	\$ 509,226

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.

Department 16: City Attorney

Account	2003	2003-04		2004-05 Recommended		
Number	Account Description	Actual	Budget	Projected	Program Legal Services (161)	Department Total
3001	Regular Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
3030	PERS Retirement		-	-	-	-
	Salaries & Benefits	-	-	-	-	-
3102	City Attorney Retainer	90,000	93,975	90,000	94,500	94,500
3103	Attorney - Other legal	261	14,000	7,500	14,000	14,000
3104	Labor Relations Service	42,152	20,000	12,000	20,000	20,000
3105	Litigation Services	19,217	40,000	20,000	40,000	40,000
	Contract Services	151,630	186,200	129,500	168,500	168,500
3202	Subscriptions	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-
3302	Membership/Dues	-	500	500	500	500
3306	Travel & Meetings	-	1,000	1,000	1,000	1,000
3322	Liability Claims	25,715	1,000	1,000	1,000	1,000
	General Expenses	25,715	2,500	2,500	2,500	2,500
3910	Administrative Services	4,095	2,150	2,150	2,215	2,215
3920	Computer Services Charge	2,604	2,926	2,926	3,014	3,014
	Cost Allocation	6,699	7,034	5,076	5,228	5,228
	City Attorney Total	\$ 184,044	\$ 195,734	\$ 137,076	\$ 176,228	\$ 176,228

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.

Department 18: Finance Department

Account Number	Account Description	2003		2003-04		2004-05 Recommended		
		Actual	Budget	Projected	Programs		Department Total	
					Accounting & Finance (181)	Post Office (182)		
3001	Regular Salaries	\$ 230,572	238,707	242,052	\$ 218,082	\$ 31,231	\$ 249,313	
3005	Temporary Help	247	12,000	17,333		18,000	18,000	
3006	Overtime/Court Time	22		-	-	-	-	
3020	Medicare Insurance	3,311	3,497	3,510	3,162	453	3,615	
3025	FICA	34	1,800	1,387	-	1,800	1,800	
3030	PERS Retirement	16,098	30,711	30,820	38,958	5,579	44,537	
3042	Health Insurance	11,240	28,544	29,214	23,234	10,362	33,596	
3044	Dental Insurance	2,934	3,336	3,979	3,432	1,144	4,576	
3045	Vision Insurance	442	667	760	577	297	874	
3050	Workers Compensation	595	400	402	362	52	414	
3051	Life Insurance	712	1,152	740	591	149	740	
3052	Disability Insurance	2,840	4,729	3,915	3,527	505	4,032	
	Salaries & Benefits	269,047	325,543	334,112	291,926	69,572	361,498	
3101	Audit & Financial	28,685	29,927	27,347	34,000	-	34,000	
3111	Equipment Maint. Other	-	3,200	2,800	2,200	-	2,200	
3165	Other Contract Services	3,952	16,875	16,000	12,000	-	12,000	
	Contract Services	32,637	50,002	46,147	48,200	-	48,200	
3201	Office Supplies	6,915	7,650	4,000	4,200	1,500	5,700	
3202	Subscriptions	1,136	240	1,700	1,400	-	1,400	
3210	Training & Safety	4,534	4,000	3,800	3,800	-	3,800	
3260	Other Supplies & Matls	-	-	-	-	-	-	
	Supplies & Materials	12,585	11,890	9,500	9,400	1,500	10,900	
3302	Membership/Dues	1,086	800	980	800	-	800	
3303	Postage	-	9,500	9,200	-	9,800	9,800	
3304	Utilities	-	3,200	-	-	-	-	
3305	Communication	15	3,500	-	-	-	-	
3306	Travel & Meetings	1,333	-	229	800	-	800	
	General Express	2,434	17,000	10,409	1,600	9,800	11,400	
3403	Rent - Tools and Equipment	378	3,593	3,400	-	4,800	4,800	
3510	Building Improvements	-	1,000	1,000	-	-	-	
3514	Office Machines & Furniture	2,842	2,242	-	-	-	-	
	Facility & Equipment	3,220	6,835	4,400	-	4,800	4,800	

Department 18: Finance Department

Account Number	Account Description	2003	2003-04		2004-05 Recommended		Department Total
		Actual	Budget	Projected	Programs		
					Accounting & Finance (181)	Post Office (182)	
3910	Administrative Services	30,672	16,675	16,675	17,175		17,175
3920	Computer Services Charge	2,561	2,741	2,741	2,823		2,823
Cost Allocation		33,233	19,416	19,416	19,998	-	19,998
Finance Total		\$ 353,156	\$ 430,686	\$ 423,984	\$ 371,125	\$ 85,672	\$ 456,797

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.

Department 25: Building Department

Account Number	Account Description	2003		2003-04		2004-05 Recommended		Department Total
		Actual	Budget	Projected	Programs			
					Building Inspection (125)	Planning (126)		
3001	Regular Salaries	\$ 230,572	\$ 406,311	\$ 405,760	\$ 492,933	\$ -	\$ 492,933	
3005	Temporary Help	247		71,421			-	
3006	Overtime/Court Time	22	-	496		-	-	
3008	Compensation Payout		-	-			-	
3020	Medicare Insurance	3,311	5,953	5,884	7,148	-	7,148	
3025	FICA	34	-	-		-	-	
3030	PERS Retirement	16,098	52,274	51,665	88,058	-	88,058	
3042	Health Insurance	11,240	44,689	49,135	61,088	-	61,088	
3044	Dental Insurance	2,934	5,487	6,545	9,032	-	9,032	
3045	Vision Insurance	442	915	1,072	1,451	-	1,451	
3050	Workers Compensation	595	681	27,037	27,972	-	27,972	
3051	Life Insurance	629	2,260	1,171	1,367	-	1,367	
3052	Disability Insurance	2,840	8,050	6,563	7,973	-	7,973	
3061	Auto Allowance		18,000	9,600	9,600	-	9,600	
	Salaries & Benefits	268,964	439,622	636,347	706,621	-	706,621	
3108	Contract Planner	122,493	91,028	78,000	336	90,000	90,336	
3109	Plan Reviewer	138,265	128,195	-	38,000	-	38,000	
3111	Equipment Maint. Other	-	-	1,200	-	-	-	
3124	Custodial Services	2,268	2,117	2,117	2,117	-	2,117	
3165	Other Contract Services	82,383	79,943	58,275	25,000	-	25,000	
	Contract Services	345,409	301,283	139,592	65,453	90,000	155,453	
3201	Office Supplies	9,471	11,022	5,852	5,000	-	5,000	
3202	Subscriptions	-	-	-	-	-	-	
3203	Microfilms	11,284	10,857	4,737	10,857	-	10,857	
3210	Training & Safety	61	84	112	84	-	84	
3230	Computer Software	-	-	-	-	-	-	
	Supplies & Materials	20,816	21,963	10,701	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	2,200	2,464	-	2,464	
3306	Travel & Meetings	-	-	-	-	-	-	
3307	Transport Expenses	4,615	2,843	-	-	-	-	

Department 25: Building Department

Account Number	Account Description	2003	2003-04		2004-05 Recommended		Department Total
		Actual	Budget	Projected	Programs		
					Building Inspection (125)	Planning (126)	
	General Expenses	9,026	7,735	4,628	3,947	945	4,892
3401	Rent - Facilities	21,428	19,999	1,786	-	-	-
	Rents & Leases	21,428	19,999	1,786	-	-	-
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	33,569	33,569	-	33,569
3915	Code Enforcement Direct Charge		-	37,500	50,000	-	50,000
3916	Town Arborist Direct Charge			34,678	-		-
3920	Computer Services Charge	6,982	8,518	6,580	8,774	-	8,774
	Cost Allocation	65,362	75,655	112,327	92,342	-	92,342
	Building Department Total	\$ 732,035	\$ 867,699	\$ 905,381	\$ 884,304	\$ 90,945	\$ 975,249

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 support to each 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.

Department 40: Police

Account Number	Account Description	2003-04			2004-05 Recommended Programs					Department Total
		2003 Actual	Budget	Projected	Patrol (141)	Traffic (144)	Invest. (142)	Dispatch (143)	Admin (140)	
3001	Regular Salaries	\$ 1,673,150	\$ 1,620,667	\$ 1,644,357	\$ 1,159,248	\$ 96,223	181,908	\$ -	\$ 252,787	\$ 1,690,165
3002	Part-time Permanent	28,919	30,000	28,062	-	-	-	-	28,293	28,293
3003	Dispatcher Salaries	336,914	389,361	330,695	-	-	-	\$ 331,764	-	331,764
3004	Reserves Salaries	14,281	4,800	12,917	10,000	-	-	-	-	10,000
3005	Temporary Help	56,127	-	93,177	-	-	-	62,667	-	62,667
3006	Overtime/Court Time	89,168	112,000	94,430	100,000	-	8,000	-	-	108,000
3007	Reimbursed Salaries	446	-	8,282	-	-	-	-	-	-
3008	Compensation Payout	10,334	6,000	489	-	-	-	-	-	-
3020	Medicare Insurance	24,608	44,122	25,502	19,854	1,395	-	4,811	3,665	29,725
3025	FICA	2,401	-	5,463	-	-	-	4,073	2,198	6,271
3030	PERS Retirement	340,733	480,695	433,850	475,817	34,319	64,879	52,631	95,795	723,441
3035	Deferred Compensation	7,538	-	7,598	-	-	-	-	-	-
3040	Cafeteria Insurance	17,292	-	17,178	-	-	-	-	-	-
3042	Health Insurance	150,402	233,251	225,000	180,286	9,461	16,883	39,948	24,217	270,796
3044	Dental Insurance	24,870	29,631	29,273	25,589	1,505	3,011	7,526	3,011	40,642
3045	Vision Insurance	3,219	5,306	3,303	4,396	218	301	954	609	6,478
3050	Workers Compensation	72,469	91,222	74,445	58,154	4,277	8,086	551	11,236	82,304
3051	Life Insurance	4,378	10,977	5,489	3,535	248	470	857	653	5,763
3052	Disability Insurance	18,005	35,692	18,429	11,435	804	726	4,021	2,111	19,097
3060	Uniforms	23,834	20,400	28,679	16,913	1,013	2,025	2,850	2,025	24,825
3070	Education	1,690	874	3,083	3,160	-	-	-	-	3,160
	Salaries & Benefits	2,900,778	3,114,998	3,089,696	2,068,386	149,463	286,289	512,654	426,599	3,443,390
3110	Equipment Maint. Vehicle	43,691	47,750	34,880	39,973	-	-	-	78	40,051
3111	Equipment Maint. Other	3,828	4,830	9,759	8,947	-	266	790	-	10,003
3120	Building Security	-	400	-	350	-	-	-	-	350
3122	Facility Repair	-	4,150	-	2,000	-	-	-	-	2,000
3124	Custodial Services	6,967	6,225	6,935	7,108	-	-	-	-	7,108
3150	Advertising/Publishing	248	372	-	-	-	-	-	-	-
3152	Employee Assistance	-	304	-	304	-	-	-	-	304
3153	Booking Fees	10,752	10,282	8,787	8,900	-	-	-	-	8,900
3154	Citation Processing	1,861	833	1,082	1,109	-	-	-	-	1,109
3165	Other Contract Services	152,564	148,096	124,550	15,375	-	18,331	32,172	57,785	123,664
	Contract Services	219,911	223,242	185,991	84,065	-	18,597	32,962	57,864	193,488
3201	Office Supplies	5,304	3,515	4,184	4,044	-	-	34	211	4,288
3202	Subscriptions	1,334	1,050	813	633	-	-	-	200	833
3210	Training & Safety	3,128	3,021	8,154	5,998	-	1,347	1,013	-	8,358
3211	Training - POST	21,861	26,866	17,534	13,326	-	234	3,149	1,264	17,972

Department 40: Police

Account Number	Account Description	2003	2003-04		2004-05 Recommended					Department Total
		Actual	Budget	Projected	Programs					
					Patrol (141)	Traffic (144)	Invest. (142)	Dispatch (143)	Admin (140)	
3220	Crime Prevention Task Force	-	300	63	150	-	-	-	-	150
3221	K-9 Expenses	7,121	6,200	6,897	3,300	-	-	-	-	3,300
3230	Computer Software	-	425	186	191	-	150	-	50	391
3244	Construction	11	200	-	-	-	-	-	-	-
3250	Vehicle Supplies	840	1,550	948	967	-	5	-	250	1,222
3252	Gas & Oil	20,555	14,400	21,989	22,460	1,500	-	78	-	24,038
3260	Other Supplies & Materials	13,544	10,276	13,406	12,983	-	-	758	-	13,741
	Supplies & Materials	73,698	67,803	74,172	64,051	1,500	1,735	5,032	1,974	74,292
3302	Membership/Dues	1,330	1,450	1,890	-	-	-	315	1,622	1,937
3303	Postage	-	625	-	-	-	-	-	-	-
3304	Utilities	22,414	19,000	18,540	540	-	-	-	18,464	19,004
3305	Communication	35,218	26,905	33,074	8,063	-	175	14,371	11,291	33,900
3306	Travel & Meetings	2,385	1,875	2,688	168	-	1,039	37	1,511	2,755
3307	Transport Expenses	-	150	-	-	-	-	-	-	-
3350	Special Events & Awards	370	310	1,436	1,200	-	-	-	103	1,303
	General Expenses	61,717	50,315	57,627	9,970	-	1,215	14,723	32,992	58,899
3401	Rent - Facilities	-	-	-	-	-	-	-	-	-
3403	Rent - Tools & Equipment	8,491	4,641	7,295	5,500	-	-	-	-	5,500
	Rents & Leases	8,491	4,641	7,295	5,500	-	-	-	-	5,500
3501	Non-Cap Off Mach & Furniture	79	2,250	3,455	1,474	-	-	-	2,066	3,541
3503	Non-Cap Tools & Equipment	-	9,185	9,612	9,852	-	-	-	-	9,852
3504	Misc. Capital Outlay	1,277	1,900	1,439	1,474	-	-	1,350	-	2,824
3510	Building Improvements	1,648	625	3,186	3,266	-	-	-	-	3,266
3511	Machinery & Equipment	24,196	21,450	27,776	17,915	-	503	9,213	839	28,470
3512	Vehicles & Accessories	2,117	725	552	443	-	-	-	123	566
3513	Computer Equipment	6,320	5,200	288	961	-	-	(666)	-	295
3514	Office Machines & Furniture	1,528	21,019	20,753	20,120	-	-	-	-	20,120
	Facility & Equipment	37,165	62,354	67,059	55,505	-	503	9,897	3,029	68,934
3910	Administrative Services	62,600	32,624	32,624	-	-	-	-	33,603	33,603
3920	Computer Services Charge	53,355	57,090	57,090	-	-	-	-	58,803	58,803
3930	Equipment Replacement Charge	39,400	-	-	-	-	-	-	66,000	66,000
	Cost Allocation	155,355	89,714	89,714	-	-	-	-	158,405	158,405

Department 40: Police

Account Number	Account Description	2003		2003-04		2004-05 Recommended Programs					Department Total
		Actual	Budget	Projected	Patrol (141)	Traffic (144)	Invest. (142)	Dispatch (143)	Admin (140)		
	Police Total	\$ 3,457,115	\$ 3,613,067	\$ 3,571,553	\$ 2,287,476	\$ 150,963	\$ 308,338	\$ 575,269	\$ 680,863	\$ 4,002,909	

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

Department 50: Public Works

Account Number	Account Description	2003		2003-04		2004-05 Recommended					Programs Department Total
		Actual	Budget	Projected	Admin, Permits & and CIP Support (550, 551 & 552)	Park Programs (558)	Park Maintenance (557)	Public Buildings (559)	Weeds, Litter Trees Streets & Drainage (553,554 555 & 556)		
3001	Regular Salaries	\$ 739,026	\$ 869,504	\$ 817,944	\$ 273,175	\$ 79,215	\$ 68,561	\$ 97,310	\$ 284,240	\$ 802,502	
3002	Part-time Permanent		36,750	-		-		-		-	
3005	Temporary Help	42,289	12,800	82,500		45,000		10,880	45,000	100,880	
3006	Overtime/Court-time	9,135	7,100	7,100		2,200		200	3,700	6,100	
3010	Standby Pay	12,644	14,634	14,634		8,030		588	4,295	12,913	
3020	Medicare Insurance	4,454	13,278	13,278	3,961	2,143	994	1,411	4,121	12,630	
3025	FICA	6,505	1,920	6,600		-		-		-	
3030	PERS Retirement	55,157	116,601	108,478	48,800	26,399	12,248	17,384	50,777	155,607	
3042	Health Insurance	51,135	75,062	93,832	29,844	14,045	4,584	24,600	34,835	107,907	
3044	Dental Insurance	10,158	14,267	14,398	4,516	3,011	1,505	3,011	6,021	18,063	
3045	Vision Insurance	2,247	2,378	2,699	759	368	150	782	977	3,036	
3050	Workers Compensation	12,313	27,892	25,858	453	3,890	3,759	5,335	16,832	30,268	
3051	Life Insurance	1,200	4,927	2,544	778	393	196	1,026	785	3,178	
3052	Disability Insurance	8,635	17,955	13,779	4,418	2,390	1,109	1,574	4,597	14,089	
3060	Uniforms	5,054	4,490	-	-	-	-	-	-	-	
3061	Auto Allowance	1,200	2,400	2,400	2,400	-	-	-	-	2,400	
	Salaries & Benefits	961,152	1,221,960	1,206,046	369,105	187,083	93,106	164,099	456,181	1,269,573	
3107	Contract Engineering	4,986	2,000	12,000	2,000	-		0	-	2,000	
3110	Equipment Maint. Vehicle	5,640	2,600	3,735	0	-	500	0	1,800	2,300	
3111	Equipment Maint Other	8,254	14,750	11,491	1,000	150	4,000	4400	2,600	12,150	
3122	Facility Repair	11,082	5,400	5,400	0	1,000	2,000	4000	400	7,400	
3124	Custodial Services	8,076	4,000	4,000	2,000	2,000		0	-	4,000	
3130	Tree Maintenance	40,860	50,000	43,125	0	-	10,000	0	40,000	50,000	
3131	Grounds Maintenance	8,877	9,500	10,712	0	-	12,000	0	-	12,000	
3132	Right of Way Maintenance	13,561		1,975	0	-		0	-	-	
3134	Contract Landscape Maint.	28,124	35,000	78,438	0	-	14,000	0	37,000	51,000	
3136	Traffic Maintenance	15,476	15,000	15,000	0	-		0	15,000	15,000	
3150	Advertising & Publishing	17,891	19,200	19,254	2,500	16,500		0	-	19,000	

Department 50: Public Works

Account Number	Account Description	2003	2003-04		2004-05 Recommended					Programs Department Total
		Actual	Budget	Projected	Admin, Permits & and CIP Support (550, 551 & 552)	Park Programs (558)	Park Maintenance (557)	Public Buildings (559)	Weeds, Litter Trees Streets & Drainage (553,554 555 & 556)	
3151	Instruction & Training	-	1,500	1,500	500	500		0	500	1,500
3161	Inspection & Testing				12,000	-	500	0	500	13,000
3165	Other Contract Services	138,057	65,500	66,273	10,000	1,000	2,000	6000	57,000	76,000
	Contract Services	300,884	224,450	272,903	30,000	21,150	45,000	14,400	154,800	265,350
3201	Office Supplies	3,971	4,650	5,017	4,000	400	300	0	350	5,050
3210	Training & Safety	5,216	4,250	4,250	300	300	600	0	-	1,200
3230	Computer Software	3,258	3,600	4,027	3,000	0		0	-	3,000
3231	Computer Supplies	1,113	1,500	1,784	1,500	50	250	0	300	2,100
3240	Building Supplies	8,174	9,150	9,874	500	5,000	2,500	2200	300	10,500
3242	Landscaping Supplies	4,320	6,700	4,658	0	1,200	5,000	0	500	6,700
3244	Construction Materials	25,795	35,000	27,997	0	3,500	10,000	3000	18,000	34,500
3251	Minor Tools & Equip	2,214	4,625	4,625	500	200	700	100	3,500	5,000
3252	Gas & Oil	6,423	5,500	6,311	400	-		500	6,000	6,900
3260	Other Supplies & Materials	1,029	1,250	1,250	0	1,000		0	-	1,000
	Supplies & Materials	61,513	76,225	69,793	10,200	11,650	19,350	5,800	28,950	75,950
3302	Membership/Dues	800	20,150	20,334	4,000	-	200	0	325	4,525
3303	Postage	11	-	-	200	500		0	-	700
3304	Utilities	107,595	112,175	86,729	1,500	13,000	6,000	6000	74,200	100,700
3305	Communication	15,136	12,380	12,678	2,500	7,500	960	0	2,000	12,960
3306	Travel & Meetings	342	3,400	3,450	1,300	-	200	0	2,100	3,600
3307	Transport Expenses	1,200	775	775	500	50	50	0	175	775
	General Expenses	125,084	148,880	123,966	10,000	21,050	7,410	6,000	78,800	123,260
3403	Rent - Tools & Equipment	4,329	19,250	21,431	0	2,000	400	0	17,000	19,400
	Rents & Leases	4,329	19,250	21,431	-	2,000	400	-	17,000	19,400

Department 50: Public Works

Account Number	Account Description	2003	2003-04		2004-05 Recommended					Programs Department Total
		Actual	Budget	Projected	Admin, Permits & and CIP Support (550, 551 & 552)	Park Programs (558)	Park Maintenance (557)	Public Buildings (559)	Weeds, Litter Trees Streets & Drainage (553,554 555 & 556)	
3510	Building Improvements	2,721	19,000	19,000	0	5,000		3000	-	8,000
3511	Machinery & Equipment	2,334	10,000	10,000	0	2,500	4,000	0	500	7,000
3513	Computer Equipment	454	-	500	0	-	500	0	-	500
3514	Office Machines & Furnitur	6,263	4,000	11,000	0	-		0	-	-
	Facility & Equipment	11,772	33,000	40,500	-	7,500	4,500	3,000	500	15,500
3910	Administrative services	31,846	18,311	18,311	18,861			-	-	18,861
3920	Computer charges	13,446	17,552	17,552	18,079			-	-	18,079
3930	Equipment Replacement Ch	33,020	-	-	-			-	-	-
	Cost Allocation	78,312	35,864	35,864	36,940	-	-	-	-	36,940
	Public Works Total	\$ 1,543,046	\$ 1,759,629	\$ 1,770,503	\$ 456,244	\$ 250,433	\$ 169,766	\$ 193,299	\$ 736,231	\$ 1,805,972

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. As is consistent with FY 2003-04, the Town will maintain three internal service funds in FY 2004-05: administrative services, fleet management and information technology. (The workers' compensation internal service fund was eliminated in FY 2003-04.)

Internal Service Funds

Account Number	Account Description	2003-04 Budget				2003-04 Estimate				2004-05 Recommended			
		Admin Services (612)	Fleet Mgmt. (610)	Computer Services (611)	ISF Total	Fund			ISF Total	Admin Services (612)	Fleet Mgmt. (610)	Computer Services (611)	ISF Total
						Admin Services (612)	Fleet Mgmt. (610)	Computer Services (611)					
3001	Regular Salaries	\$ 76,167	\$ -	\$ -	\$ 76,167	\$ 76,437	\$ -	\$ -	\$ 76,437	\$ 78,731	\$ -	\$ -	\$ 78,731
3020	Medicare Insurance	1,104	-	-	1,104	1,108	-	-	1,108	1,142	-	-	1,142
3030	PERS Retirement	9,698	-	-	9,698	9,733	-	-	9,733	14,064	-	-	14,064
3042	Health Insurance	9,013	-	-	9,013	9,225	-	-	9,225	10,609	-	-	10,609
3044	Dental Insurance	1,054	-	-	1,054	1,257	-	-	1,257	1,445	-	-	1,445
3045	Vision Insurance	210	-	-	210	240	-	-	240	276	-	-	276
3050	Workers Compensation	126	-	-	126	127	-	-	127	131	-	-	131
3051	Life Insurance	364	-	-	364	234	-	-	234	234	-	-	234
3052	Disability Insurance	1,494	-	-	1,494	1,236	-	-	1,236	1,273	-	-	1,273
	Salaries & Benefits	99,230	-	-	99,230	99,597	-	-	99,597	107,905	-	-	107,905
3110	Equipment Maint. Other	14,000	-	30,000	44,000	12,000	-	25,000	37,000	12,240	14,684	24,000	50,924
3124	Custodial Services	5,000	-	-	5,000	4,200	-	-	4,200	4,284	-	-	4,284
3152	Employee Assistance	3,000	-	-	3,000	3,000	-	-	3,000	3,060	-	-	3,060
3165	Other Contract Services	6,000	-	44,000	50,000	2,800	-	42,000	44,800	2,856	-	52,800	55,656
	Contract Services	28,000	-	74,000	102,000	22,000	-	67,000	89,000	22,440	14,684	76,800	113,924
3201	Office Supplies	4,500	4,500	1,200	10,200	8,000	-	-	8,000	8,160	-	-	8,160
3231	Computer Supplies	2,500	2,500	4,800	9,800	-	-	2,500	2,500	-	-	325	325
	Supplies & Materials	7,000	7,000	6,000	20,000	8,000	-	2,500	10,500	8,160	-	325	8,485
3303	Postage	-	-	-	-	1,400	-	-	1,400	-	-	-	-
3304	Utilities	18,000	-	-	18,000	8,000	-	-	8,000	8,160	-	-	8,160
3305	Communication	17,000	-	-	17,000	4,000	-	-	4,000	4,080	-	-	4,080
3321	Liability Insurance	100,000	-	-	100,000	97,000	-	-	97,000	106,000	-	-	106,000
3322	Liability Claims	24,550	-	-	24,550	6,080	-	-	6,080	12,000	-	-	12,000
	General Expenses	159,550	-	-	159,550	116,480	-	-	116,480	130,240	-	-	130,240
3403	Rent - Tools & Equipment	1,500	-	-	1,500	200	-	-	200	204	-	-	204
	Rents & Leases	1,500	-	-	1,500	200	-	-	200	204	-	-	204
3513	Computer Equipment	22,000	-	27,500	49,500	18,000	2,500	28,000	48,500	18,360	-	27,500	45,860
3514	Vehicles & Accessories	-	10,000	-	10,000	-	76,000	-	76,000	-	84,169	-	84,169
	Facility & Equip.	22,000	10,000	27,500	59,500	18,000	78,500	28,000	124,500	18,360	84,169	27,500	130,029
	Fund Total	\$ 317,280	\$ 17,000	\$ 107,500	\$ 441,780	\$ 264,277	\$ 78,500	\$ 97,500	\$ 440,277	\$ 287,309	\$ 98,853	\$ 104,625	\$ 490,787

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.

Special Revenue Funds

Account Number	Line Item Description	2003-04 Budget				2003-04 Estimated				2004-05 Recommended			
		Fund			Total	Fund			Total	Fund			Total
		Tennis	Library	Law Enforcement		Tennis	Library	Law Enforcement		Tennis	Library	Law Enforcement	
3001	Regular Salaries	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 46	\$ -	\$ 100,000	\$ 100,046	\$ -	\$ -	\$ 100,000	\$ 100,000
3005	Temporary Help	\$ -	\$ -	-	-	\$ 5,009	\$ 220	\$ -	5,229	-	-	-	-
3006	Overtime	-	-	-	-	-	-	-	-	-	-	-	-
3020	Medicare Insurance	-	-	-	-	73	3	-	76	-	-	-	-
3025	Fica	-	-	-	-	313	14	-	327	-	-	-	-
3050	Workers Compensation	-	-	-	-	278	15	-	293	-	-	-	-
	Salaries & Benefits	-	-	100,000	100,000	5,719	252	100,000	105,971	-	-	100,000	100,000
3111	Equipment Maint. Other	-	-	-	-	-	-	-	-	-	-	-	-
3122	Facility Repair	-	-	-	-	138	844	-	-	-	7,500	-	7,500
3124	Custodial Services	-	-	-	-	-	3,690	-	3,690	-	4,920	-	4,920
3152	Employee Assistance	-	-	-	-	-	-	-	-	-	-	-	-
3165	Other Contract Services	-	12,000	-	12,000	2,672	22,709	-	25,381	-	1,000	-	1,000
	Contract Services	-	12,000	-	12,000	2,810	27,243	-	29,071	-	13,420	-	13,420
3201	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-
3240	Building Supplies	-	1,750	-	1,750	147	-	-	1,750	-	1,750	-	1,750
3513	Computer Equipment	-	-	-	-	-	-	-	-	-	15,300	-	15,300
3244	Construction Materials	-	200	-	200	-	313	-	313	-	200	-	200
3260	Other Supplies and Materials	-	250	-	250	-	-	-	250	-	-	-	-
	Supplies & Material	-	2,200	-	2,200	147	313	-	2,313	-	17,250	-	17,250
3303	Postage	-	-	-	-	784	-	-	784	-	-	-	-
3304	Utilities	-	7,200	-	7,200	-	4,242	-	4,242	-	7,200	-	7,200
3305	Communication	-	-	-	-	-	-	-	-	-	-	-	-
3320	Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-
3321	Liability Insurance	-	-	-	-	-	-	-	-	-	-	-	-
3322	Liability Claims	-	-	-	-	-	-	-	-	-	-	-	-
	General Expenses	-	7,200	-	7,200	784	4,242	-	5,026	-	7,200	-	7,200
3403	Rent - Tools & Equipment	-	-	-	-	-	4,844	-	-	-	-	-	-
	Rents & Leases	-	-	-	-	-	4,844	-	-	-	-	-	-
3513	Office Machines and Furniture	-	-	-	-	-	-	-	-	-	12,000	-	12,000
3514	Vehicles & Accessories	-	-	-	-	-	-	-	-	-	-	-	-
	Facility & Equipment	-	-	-	-	-	-	-	-	-	12,000	-	12,000
	Total	\$ -	\$ 21,400	\$ 100,000	\$ 121,400	\$ 9,460	\$ 36,894	\$ 100,000	\$ 142,381	\$ -	\$ 49,870	\$ 100,000	\$ 149,870

YEAR 4 OF RECOMMENDED 4-YEAR CIP (FY 2004/2005)

FUND SOURCE		105	201	202	203	210	211	401	402	403	404	405	406	
Fund Number	Fund Name	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	2,503,253	28,306	1,532,910	32,620	0	0	7,399	367,902	56,786	434,667	32,006	10,657	0
	Year's New Income	2,062,072	7,010	1,059,000	178,500	146,827	400,000	220,000	0	0	48,530	2,205	0	0
TOTAL FUNDS AVAILABLE		4,565,325	35,316	2,591,910	211,120	146,827	400,000	227,399	367,902	56,786	483,197	34,211	10,657	0
PROJECTS	PROJ COST													
239	2002-2005 Patch, Seal & Overlay	389,471	304,632			47,000	37,839							
	Selby, n/s Selby to El Camino Real	1,100,000	807,098					292,902						
	2005 Street Reconstruction, Phase 2	1,272,000	1,130,380	141,620			0							
978	Upper Atherton Channel Repairs	390,600								390,600				
980	Barry Box Culvert Replacement	210,000	210,000											
0	NPDES Charges (C/CAG & SWRCB)	21,394							21,394					
	Congestion Relief (C/CAG)	19,500		19,500										
0	Unspecified Atherton Chan. WS Project	0								0				
	Park Corporation Yard Remodel	50,000						50,000						
	Park Irrigation Upgrades	15,000						15,000						
	Pavilion Interim Upgrades	15,000						15,000						
	Town Hall Facility Planning	45,000							45,000					
	160 Watkins Repairs/Renovations	30,000							30,000					
	Gas Tax Reimbursement	352,161				100,000	252,161							
	Program 551 (CIP Support) Reimbursement	150,000	68,200	24,000		0	52,800	0	0	5,000	0	0	0	0
	General Admin Services Reimbursement	160,000	71,600	26,000		0	57,200	0	0	5,200	0	0	0	0
TOTAL FUNDING USE		4,220,126	0	2,591,910	211,120	147,000	400,000	80,000	367,902	21,394	400,800	0	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 2004-05**

Description	2002-03 Actual	2003-04 Budget	2003-04 Projected	2004-05 Recommended
Revenues:				
1660 Programs/Fees	31,676	72,000	32,000	33,600
1830 Donations	24,754	2,000	11,000	11,550
Total Revenues	59,430	74,000	43,000	45,150
Expenditures:				
3165 Programs	23,813	40,000	31,000	32,550
3150 Advertising / Publishing	5,507	15,000	5,036	5,288
3201 Supplies and Services	23,717	500	2,349	2,466
3124 Custodial Services	-	-	365	383
3303 Postage	718	5,000	1,837	1,929
3305 Communication	221	620	296	311
3401 Rentals	-	1,000	343	360
3510 Building Improvement	-	-	-	-
Total Expenditures	53,976	62,120	41,226	43,287

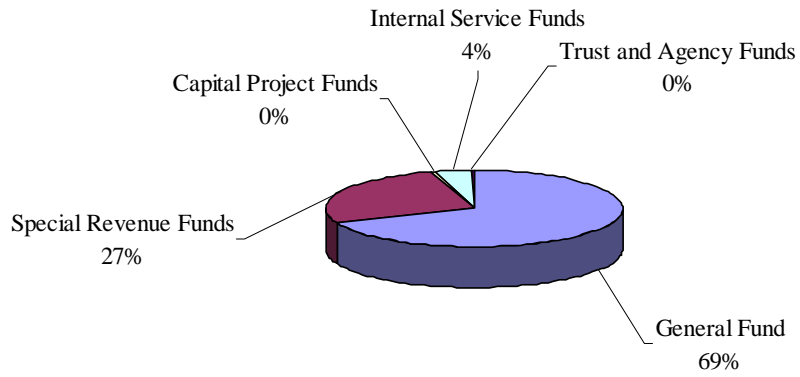
Financial Summaries

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	2001-02 Actual	2002-03 Actual	2003-04 Budget	2003-04 Projected	2004-05 Estimated
101	General Fund	\$ 7,082,773	\$ 7,244,253	7,834,388	\$ 7,919,531	\$ 7,985,565
Special Revenue Funds:						
105	Tennis	11,700	9,165	9,000	7,010	7,010
201	Parcel Tax	1,527,737	1,576,262	1,770,000	1,858,000	1,858,000
202	Transportation	222,120	207,908	177,740	170,000	178,500
203	Street Improvement (Gas Tax)	158,582	160,501	149,309	140,000	147,000
208	Police on the Street	24,199	21	-	-	-
209	Law Enforcement	103,466	100,998	100,000	100,416	100,000
210	Road Construction Impact Fees	521,234	395,234	340,000	400,000	400,000
211	State Park Grants Fund	-	-	89,259	109,475	220,000
213	Library Special Revenue	400,000	362,573	20,000	358,000	200,000
		<u>2,969,038</u>	<u>2,812,662</u>	<u>2,655,308</u>	<u>3,142,901</u>	<u>3,110,510</u>
Capital Project Funds:						
401	Capital Improvement	14,140	84,722	10,000	-	-
402	Storm Drainage	9,349	2	10,000	-	-
403	Channel Drainage District	58,326	51,578	52,280	46,000	48,530
404	Park Playground Improvement	39,796	2,205	-	2,205	2,205
405	Middlefield Road Grants	154,000	1,195,734	1,200,000	10,830	-
406	Facilities Construction	227,477	4	22,000	-	-
		<u>503,088</u>	<u>1,334,245</u>	<u>1,294,280</u>	<u>59,035</u>	<u>50,735</u>
Internal Service Funds:						
610	Vehicle Replacement	248,419	-	-	-	66,000
611	Information Technology	79,030	30,782	96,043	96,043	98,661
612	Administrative Services	208,734	64,011	283,128	283,128	285,815
614	Workers Comp. Insurance	97,085	5,436	-	-	-
		<u>633,268</u>	<u>100,229</u>	<u>379,170</u>	<u>379,170</u>	<u>450,476</u>
Trust and Agency Funds:						
715	Evans Creative Design	-	27,170	116,900	116,900	45,150
731	MA Little League	-	-	1,571	1,571	-
740	Tree Committee	-	-	-	5,200	-
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>
		<u>-</u>	<u>27,170</u>	<u>118,471</u>	<u>123,671</u>	<u>45,150</u>

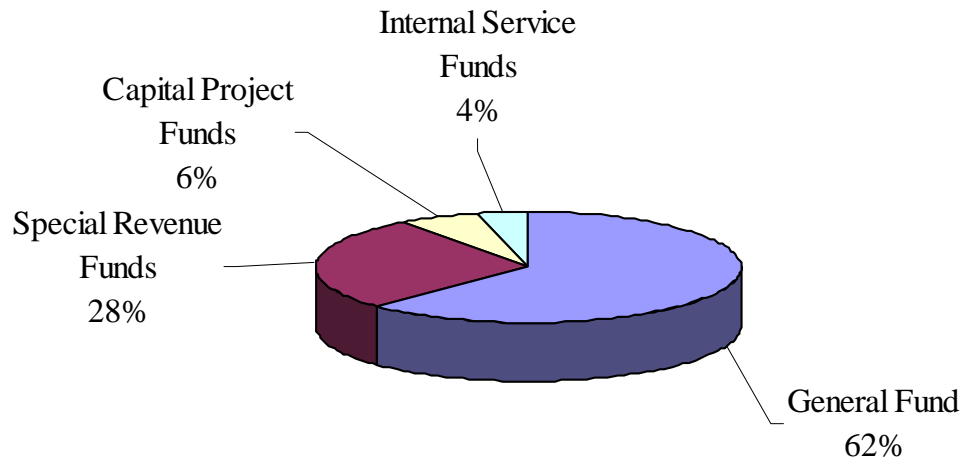
REVENUES BY FUND



Expenditure Summary by Fund

Department	2001-02 Actual	2002-03 Actual	2003-04 Budget	2003-04 Projected	2004-05 Proposed
101 General Fund	\$ 6,629,551	\$ 7,153,807	\$ 7,481,409	\$ 7,325,204	\$ 8,046,585
Special Revenue Funds:					
105 Tennis	9,270	20,548	22,936	9,460	-
201 Parcel Tax	679,917	1,528,639	1,985,917	1,172,910	2,591,910
202 Transportation	430,897	219,959	177,740	164,159	211,120
203 Street Improvement (Gas Tax)	330,110	119,593	180,080	225,697	147,000
208 Police on the Street	-	40,000	-	-	-
209 Law Enforcement	210,847	87,029	100,000	100,000	100,000
210 Road Impact Fees	252,845	391,305	588,682	1,046,417	400,000
211 State Park Grants	-	5,363	81,660	102,076	80,000
213 Library Special Revenue	-	38,741	15,720	36,894	49,870
Total	<u>1,913,886</u>	<u>2,451,177</u>	<u>3,152,735</u>	<u>2,857,613</u>	<u>3,579,900</u>
Capital Project Funds:					
401 Capital Improvement	-	173,372	284,451	78,900	367,902
402 Storm Drainage	72,849	8,563	25,713	-	21,394
403 Channel Drainage District	32	91,213	411,554	56,842	400,800
404 Park Playground Fund	287,153	31,664	-	28,616	-
405 Grants	154,173	1,195,561	-	-	-
406 Facilities Construction	-	172,827	287,267	447,477	-
Total	<u>514,207</u>	<u>1,673,200</u>	<u>1,008,985</u>	<u>611,835</u>	<u>790,096</u>
Internal Service Funds:					
610 Vehicle Replacement	94,843	94,843	10,000	78,500	98,853
611 Information Technology	68,052	68,052	107,500	97,500	104,625
612 Administrative Services	210,467	210,467	328,151	264,277	287,309
614 Workers Compensation Insurance	172,641	172,641	-	-	-
Total	<u>546,003</u>	<u>546,003</u>	<u>445,651</u>	<u>440,277</u>	<u>490,787</u>
Trust and Agency Funds:					
715 Evans Creative Design	112,948	112,948	62,120	41,226	43,287
731 MA Little League	-	-	-	-	-
740 Tree Committee	1,137	1,137	-	-	-
Total	<u>114,085</u>	<u>114,085</u>	<u>62,120</u>	<u>41,226</u>	<u>43,287</u>
Grand Total	<u>\$ 9,717,732</u>	<u>\$ 11,938,272</u>	<u>\$ 12,150,900</u>	<u>\$ 11,276,155</u>	<u>\$ 12,950,655</u>

EXPENDITURES BY FUND



Budget Summary ⁴

Fund	Description	Beginning Fund Balance July 1, 2004 Projected	Revenues & Transfers Projected	Expenditures & Transfers Projected	Ending Fund Balance June 30, 2005 Projected
101	General Fund	\$ 5,853,961	\$ 7,985,565	\$ 8,046,585	\$ 5,792,941
	Special Revenue Funds:				
105	Tennis	19,476	7,010	-	26,486
201	Parcel Tax	1,532,910	1,059,000	2,591,910	-
202	Transportation	32,620	178,500	211,120	-
203	Street Improvement	-	147,000	147,000	-
208	Police on the Street	44,434	-	-	44,434
209	Law Enforcement	9,537	100,000	100,000	9,537
210	Road Impact Fees	-	400,000	400,000	-
211	State Park Grants	7,399	220,000	80,000	147,399
213	Library Special Revenue	721,106	200,000	49,870	871,236
	Sub Total	<u>\$ 2,367,482</u>	<u>\$ 2,311,510</u>	<u>\$ 3,579,900</u>	<u>\$ 1,099,092</u>
	Capital Projects Funds:				
401	Capital Improvement	367,902	-	367,902	-
402	Storm Drainage	56,786	-	21,394	35,392
403	Channel Drainage District	434,667	48,530	400,800	82,397
404	Park Playground	32,006	-	-	32,006
405	Middlefield Road Grant	10,654	-	-	10,654
406	Facilities Construction	-	-	-	-
	Sub Total	<u>\$ 902,015</u>	<u>\$ 50,735</u>	<u>\$ 790,096</u>	<u>\$ 160,449</u>
	Internal Service Fund				
610	Vehicle Replacement	279,452	66,000	98,853	246,599
611	Information Technology	53,522	98,661	104,625	47,558
612	Administrative Services	24,993	283,128	287,309	20,813
614	Workers Comp Insurance	-	-	-	-
	Sub Total	<u>357,967</u>	<u>450,476</u>	<u>490,787</u>	<u>314,969</u>
	Trust and Agency Funds				
715	Evans Creative Design	160,000	45,150	43,287	161,863
731	MA Little League	-	-	-	-
740	Tree Committee	5,949	-	-	5,949
	Sub Total	<u>165,949</u>	<u>45,150</u>	<u>43,287</u>	<u>167,812</u>
	Grand Total	<u>\$ 9,647,373</u>	<u>\$ 10,843,436</u>	<u>\$ 12,950,655</u>	<u>\$ 7,535,263</u>

⁴ Note: Parcel Tax revenues for FY 2004-05 are shown net of the \$799,000 operating transfer to the General Fund.

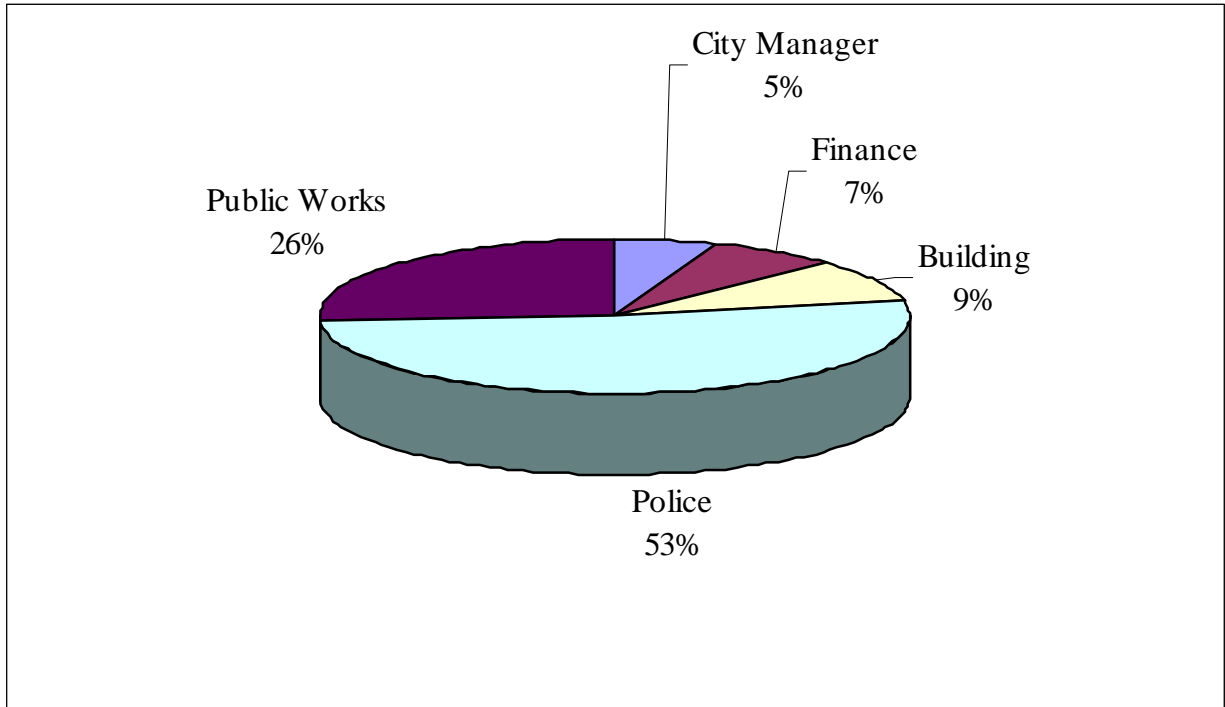
Supplemental Information

List of Authorized Positions by Department⁵

	1999-00 Authorized	2000-01 Authorized	2001-02 Authorized	2002-03 Authorized	2003-04 Authorized	2003-04 Recommended
City Manager						
City Manager	1.00	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to City Manager	1.00	1.00	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	3.00	3.00	3.00
Finance						
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	-	1.00	1.00	1.00	1.00	1.00
Finance Assistant	1.00	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	0.00
Public Services Assistant	0.50	-	0.50	1.00	1.00	1.00
Total	3.50	4.00	4.50	4.00	4.00	4.00
Building						
Building Official	1.00	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	1.00
Bldg Inspector/Plan Reviewer	2.00	2.00	2.00	2.00	1.00	1.00
Office Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Public Services Assistant	0.80	0.80	0.50	0.00	0.00	0.00
Contract Plan Reviewer	1.00	1.00	1.00	1.00	1.00	1.00
Total	5.80	5.80	5.50	5.00	5.00	5.00
Police						
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Captain	1.00	0.00	0.00	0.00	0.00	0.00
Lieutenant	2.00	1.00	1.00	1.00	1.00	1.00
Sergeant	5.00	5.00	5.00	5.00	5.00	5.00
Police Officer	16.00	12.00	15.00	15.00	15.00	15.00
Administrative Assistant (P/T)	1.00	0.50	0.50	0.50	0.50	0.50
Communications Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Community Service Officer	1.00	1.00	1.00	1.00	1.00	1.00
Dispatcher/Records Assistant	4.00	4.00	4.00	4.00	4.00	4.00
Total	32.00	25.50	28.50	28.50	28.50	28.50
Public Works						
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00
Superintendent	-	1.00	1.00	1.00	1.00	1.00
Asst/Assoc Engineer	0.00	0.00	0.00	1.00	1.00	1.00
Park Program Manager	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00	1.00	1.00	1.00
PW Maintenance Supervisor	2.00	2.00	2.00	2.00	2.00	2.00
Town Arborist/PW Technician	1.00	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	4.00
PW & Park Temporary/P/T	1.25	1.25	1.25	1.25	1.25	1.25
Total	12.25	13.25	13.25	14.25	14.25	13.25
Grand Total	56.55	51.55	54.75	54.75	54.75	53.75

⁵ Of the 53.75 positions authorized, 50.75 full-time equivalent positions are funded.

Summary of Authorized Positions by Department



Town of Atherton Salary Schedule

Salary Schedule

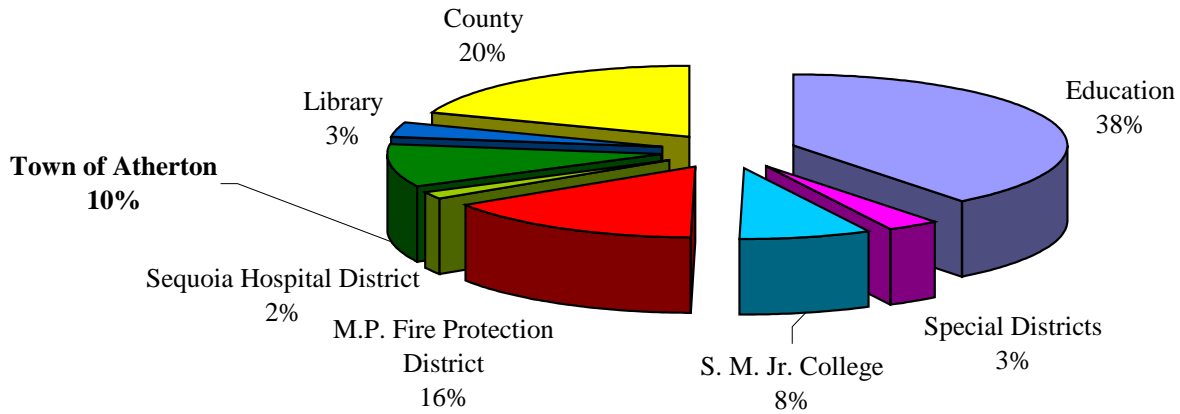
CLASSIFICATION TITLE	STEP A	STEP B	STEP C	STEP D
<u>CITY MANAGER</u>				
CITY MANAGER				13,025.08
<u>DEPARTMENT HEADS</u>				
FINANCE DIRECTOR	9,035.50			10,630.00
CHIEF OF POLICE	9,689.15			11,399.00
PUBLIC WORKS DIRECTOR/CITY ENGINEER	9,542.95			11,227.00
BUILDING OFFICIAL/PLNG ADMINISTRATOR	9,007.45			10,597.00
<u>MID-MANAGEMENT/CONFIDENTIAL</u>				
CITY CLERK	6,403.90			7,534.00
POLICE LIEUTENANT	7,695.05			9,053.00
PARK PROGRAM ADMINISTRATOR	5,447.65			6,409.00
ASSISTANT TO THE CITY MANAGER	6,403.90			7,534.00
PUBLIC WORKS SUPERINTENDENT	7,258.15			8,539.00
ASSISTANT FINANCE DIRECTOR	6,403.90			7,534.00
ASSOCIATE ENGINEER	6,120.85			7,201.00
<u>GENERAL GOVERNMENT EMPLOYEES</u>				
ASSISTANT ENGINEER*	5,286.11	5,526.39	5,789.55	6,079.03
BUILDING INSPECTOR	5,377.20	5,621.62	5,889.32	6,183.78
PUBLIC SERVICES ASST.	3,351.90	3,504.26	3,671.13	3,854.69
OFFICE SPECIALIST	3,910.03	4,087.76	4,282.41	4,496.54
TOWN ARBORIST/PW SPECIALIST	5,377.20	5,621.62	5,889.32	6,183.78
FINANCE ASSISTANT	4,632.54	4,843.11	5,073.73	5,327.42
PUBLIC WORKS MAINT. WORKER I	3,495.16	3,654.03	3,828.03	4,019.43
PUBLIC WORKS MAINT. WORKER II	3,844.27	4,019.01	4,210.39	4,420.91
PUBLIC WORKS SUPERVISOR	5,415.85	5,662.02	5,931.64	6,228.03
<u>POLICE-CIVILIAN</u>				
COMMUNITY SERVICE OFFICER	3,766.56	3,937.76	4,125.28	4,331.54
DISPATCHER/RECORDS ASSISTANT	4,454.91	4,657.41	4,879.19	5,123.15
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	5,386.76	5,631.61	5,899.78	6,194.77
POLICE SERGEANT	6,769.83	7,077.55	7,414.58	7,785.31
<u>POLICE-SWORN (80 HRS.)</u>				
POLICE OFFICER	5,128.18	5,361.28	5,616.58	5,897.41
POLICE SERGEANT	6,446.28	6,739.29	7,060.21	7,413.22

Atherton Assessed Valuations 1991-92 through FY 2004-05

Fiscal Year	County Secured	State	Unsecured	Total	Increase (Decrease) from Prior Year	Percent Change from Prior Year
2004-05	\$ 3,788,476,000	\$ 101,000	\$ 7,444,000	\$ 3,796,021,000	\$ 257,933,000	7.29%
2003-04	3,530,000,000	88,000	8,000,000	3,538,088,000	228,798,000	6.91%
2002-03	3,305,200,000	90,000	4,000,000	3,309,290,000	(64,193,924)	-1.90%
2001-02	3,369,322,064	92,026	4,069,834	3,373,483,924	719,423,319	27.11%
2000-01	2,651,467,634	84,057	2,508,914	2,654,060,605	272,506,134	11.44%
1999-00	2,374,302,464	90,932	7,161,075	2,381,554,471	216,384,608	9.99%
1998-99	2,162,570,529	133,092	2,466,242	2,165,169,863	193,704,519	9.83%
1997-98	1,970,058,187	108,586	1,298,571	1,971,465,344	183,473,395	10.26%
1996-97	1,786,985,409	77,260	929,280	1,787,991,949	100,834,178	5.98%
1995-96	1,686,119,026	89,860	948,885	1,687,157,771	94,954,917	5.96%
1994-95	1,590,872,908	77,860	1,252,086	1,592,202,854	96,826,359	6.48%
1993-94	1,494,013,853	67,033	1,295,609	1,495,376,495	100,430,445	7.20%
1992-93	1,393,956,839	72,689	916,522	1,394,946,050	112,991,759	8.81%
1991-92	1,278,291,102	2,778,283	884,906	1,281,954,291		

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 FY 2004-05

**Town of Atherton
FY 2004-05
Schedule of Operating Transfers**

From Fund	To Fund	Amount
201 - Parcel Tax	101	799,000
203 - Gas Tax	101	100,000
210 - Road Impact Fees	101	252,161
Total		\$ 1,151,161

Legislative Items

Budget Resolution

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE TOWN OF ATHERTON ADOPTING THE FISCAL YEAR 2004-2005 OPERATING AND CAPITAL BUDGET

WHEREAS, the City Council of the Town of Atherton set June 14, 2004 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 2004-2005 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 2004-2005 Operating and Capital Budget on June 14, 2004; and

WHEREAS, it appears to be in the best interest of the citizens of the Town of Atherton that the Fiscal Year 2004-2005 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 2004-2005 Operating and Capital Budget totaling \$12,950,655 which includes the General Fund Operating Budget and Reserves of \$8,046,585, Other Funds' Operating Budgets of \$683,944, and the Capital Budget of \$4,220,126 as set forth in Exhibit A, attached hereto and by reference incorporated herein, be adopted for Fiscal Year 2004-2005.

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 regular meeting thereof held on the 16th day of June 2004, by the following vote:

*AYES: Councilmembers: McKeithen, Conwell, Carlson, Marsala, Janz
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:*

Kathy McKeithen, Mayor
Town of Atherton

ATTEST:

Kathi Hamilton, 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 2004-2005.
- All encumbered expenditures from the Fiscal Year 2003-2004 Adopted Budget shall be carried forward and re-appropriated in Fiscal Year 2004-2005. Any unencumbered expenditures to be re-appropriated in Fiscal Year 2004-2005 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 \$ 3.7 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 2004-2005 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 2004-2005 General Fund Operating Budget Programs are hereby adopted, establishing the following projected General Fund Revenue and General Fund Expenditures:

**FY 2004-2005 GENERAL FUND REVENUE ESTIMATES &
EXPENDITURE BUDGET**

General Fund Revenues:

Property Tax	\$ 3,060,517
Other Tax	1,062,916
Licenses and Permits	1,606,949
Fines and Forfeitures	50,000
From Other Agencies	144,500
Current Service Charges	401,900
Investment and Rental Income	354,622
Other Revenues	3,000

Sub-total Revenues: 6,684,404

Transfers and Carry-over:

Carry-over from 2002-2003 Surplus	208,021
Capital Projects Direct Charge	150,000
Transfer from Parcel Tax	799,000
Transfer from Gas Tax and Road Impact	352,161

Sub-total Transfers and Carryovers: 1,509,182

Total Revenues and Transfers: \$ 8,193,586

General Fund Expenditures:

City Council	\$ 20,204
City Manager	509,226
City Attorney	176,228
Finance Dept.	456,797
Building Dept.	975,249
Police Dept.	4,002,909
Public Works Dept.	1,805,972
Contingency	100,000

Total Expenditures: \$ 8,046,585

Section 3: FY 2004-2005 all Funds Operating and Capital Budgets are hereby adopted, establishing the following revenue estimates and expenditure budgets:

Revenues & Other Resources:

GENERAL FUND	\$	8,193,586
SPECIAL REVENUE FUNDS		
Transportation Fund		178,500
Parcel Tax Fund		1,858,000
Gas Tax Fund		147,000
Road Construction Impact Fees Fund		400,000
State COPS Fund		100,000
Tennis Program Fund		7,010
State Park Grant Fund		220,000
Library Special Revenue Fund		200,000
CAPITAL PROJECT FUNDS		
Capital Improvement Fund		-
Storm Drainage Fund		-
Channel Drainage District Fund		48,530
Middlefield Road Grants Fund		-
Facilities Construction Fund		-
INTERNAL SERVICES FUND		
Information Technology Fund		98,661
Administrative Services Fund		285,815
Workers Comp Insurance Fund		-
Vehicle Replacement Fund		66,000
TRUST & AGENCY FUND		
Evans Estate Fund (Art Committee)		45,150
Total Revenue & Other Resources:	\$	11,848,252

Expenditures & Other Uses:

GENERAL FUND	\$ 8,046,585
SPECIAL REVENUE FUNDS	
Parcel Tax Fund	2,591,910
Transportation Fund	211,120
Gas Tax Fund	147,000
Road Construction Impact Fees Fund	400,000
State COPS Grant	100,000
State Park Grant Fund	80,000
Tennis Program Fund	-
Library Special Revenue	49,870
CAPITAL PROJECT FUNDS	
Storm Drainage Fund	21,394
Channel Drainage District Fund	400,800
Park Playground Fund	-
Facilities Construction Fund	-
Capital Improvement	367,902
INTERNAL SERVICES FUND	
Information Technology Fund	104,625
Administrative Services Fund	287,309
Workers Comp Insurance Fund	-
Vehicle Replacement Fund	98,853
TRUST AGENCY FUND	
Evans Estate Fund (Art Committee)	43,287
Total Expenditures & Other Uses:	\$ 12,950,655

Appropriations Limit Resolution

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE TOWN OF ATHERTON APPROVING APPROPRIATIONS LIMIT AND CALCULATIONS FOR FISCAL YEAR 2004-2005

WHEREAS, the Finance Director has calculated the fiscal year 2004/2005 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 0.7% and the per capita personal income percentage change over is 3.28% (noting that both amounts are supplied by the Finance Department, State of California).

WHEREAS, the Finance Director has recommended approval of said limit at \$8,478,966 and its calculations.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the Town of Atherton does hereby approve the appropriations limit of \$8,478,966 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 16 th day of June, 2004, by the following vote:

AYES: *COUNCILMEMBERS: McKeithen, Conwell, Carlson, Marsala, Janz*
NOES: *COUNCILMEMBERS:*
ABSENT: *COUNCILMEMBERS:*
ABSTAIN: *COUNCILMEMBERS:*

Kathy McKeithen, Mayor

ATTEST:

Kathi Hamilton, City Clerk

APPROVED AS TO FORM:

Marc Hynes, City Attorney

**TOWN OF ATHERTON
GANN LIMIT COMPUTATION
SUMMARY
FY 2004-05**

	<u>BUILDING/ENG.</u>	<u>PARKS</u>	<u>OTHER</u>	<u>POLICE</u>	<u>TOTAL</u>
A. COSTS REASONABLY BORNE	1,208,998	420,199	2,734,678	3,952,909	8,316,783
B. FEES	<u>1,314,049</u>	<u>285,010</u>	<u>5,500</u>	<u>7,400</u>	<u>1,611,959</u>
C. FEES OVER(UNDER) COSTS	105,051	(135,189)	(2,729,178)	(3,945,509)	(6,704,824)
D. TRANSFER TO RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. AMOUNT TO TAX PROCEEDS	<u>105,051</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>105,051</u>
PROCEEDS OF TAXES	3,655,228				
AMOUNT TO TAX PROCEEDS	<u>105,051</u>				
TOTAL PROCEEDS OF TAXES	3,760,279				
APPROPRIATION LIMIT	<u>8,478,966</u>				
AMOUNT OVER / (UNDER) LIMIT	<u>(4,718,688)</u>				

ATTACHMENT II

**TOWN OF ATHERTON
CALCULATION OF APPROPRIATION LIMIT
2004-05**

2002-2003 APPROPRIATIONS LIMIT			\$ 5,509,974
County Population Chan,	0.70	1.0070	
Per Capita Personal Inco	3.28	1.0328	
Calculation Factor		1.0400	
Annual Adjustment Increase			181,992
Parcel Tax Adjustment			2,787,000
Total Adjustments			2,968,992
2004-2005 APPROPRIATIONS LIMIT			\$ 8,478,966

**TOWN OF ATHERTON
CALCULATION OF PROCEEDS OF TAXES
FY 2004-05**

ATTACHMENT III

	PROCEEDS OF TAXES	NON-PROCEEDS OF TAXES	USER FEES	TOTAL
<u>10 PROPERTY TAXES</u>				
- SECURED	2,569,763			2,569,763
- UNSECURED	359,404			359,404
- SB813 SUPPLEMENTAL	100,000			100,000
- HOPTR	31,349			31,349
- OTHER	0			0
<u>011 OTHER TAXES</u>				
- FRANCHISE - PG&E		135,000		135,000
- FRANCHISE - CAL WATER		51,000		51,000
- FRANCHISE - BFI		95,510		95,510
- FRANCHISE - CABLE TV & OTHER		50,000		50,000
- SALES & USE TAXES	91,466			91,466
- PUBLIC SAFETY SALES TAX		78,440		78,440
- REAL PROPERTY TRANSFER	140,000			140,000
<u>0330 LICENSES AND PERMITS</u>				
- BUSINESS LICENSES	350,000			350,000
- HOME OCCUPATIONS	4,900			4,900
- BUILDING PERMITS			1,125,249	1,125,249
- ENCROACHMENT PERMITS			125,000	125,000
- OTHER LICENSES & PERMITS			1,800	1,800
<u>0340 FINES AND FORFEITURES</u>				
- VEHICLE CODE FINES		40,000		40,000
- OTHER FINES AND FORFEITURES		10,000		10,000

0350 USE OF MONEY AND PROPERTY

- INTEREST-GENERAL FUND	280,000	280,000
- INTEREST-TRAFFIC SAFETY		0
- PARKING REVENUE	2,400	2,400
- PROPERTY RENTAL - PLAY SCHOOL	33,484	33,484
- PROPERTY RENTAL - CELLULAR ONE	34,738	34,738
- OTHER	0	0

0353 HOLBROOK-PALMER PARK

- SOCIAL FEES	180,000	180,000
- 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

0360 REVENUE FROM OTHER AGENCIES

- MOTOR VEHICLE LICENSE FEE	420,000	420,000
- OFF HIGHWAY MVLFF	1,500	1,500
- FEDERAL SRO GRANT	27,500	
- MENLO HS SRO REIMB	55,000	

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

<u>0380 MISCELLANEOUS REVENUE</u>		3,000		3,000
<u>0390 REIMBURSEMENTS</u>				
- BOOKING FEES		0		0
- PERS EQUITY DISTRIBUTION				0
- POST		18,000		18,000
- ERAF		0		0
- OTHER		44,000		44,000
TOTAL GENERAL FUND	4,150,883	928,572	1,604,949	6,684,404
<u>OTHER</u>				
PROPERTY TAX - SPECIAL TAX	1,858,000			1,858,000
SALES TAX - TRANSPORTATION		178,500		178,500
INTEREST - TRANSPORTATION		0		0
GAS TAX - 2105		147,000		147,000
ROAD IMPACT FEES	400,000			400,000
DRAINAGE FUNDS	48,530			48,530
MIDDLEFIELD ROAD GRANTS		0		0
STATE COPS		100,000		100,000
TENNIS			7,010	7,010
				0
PARK IMPROVEMENTS		2,205		2,205
PARK GRANTS		220,000		220,000
CAPITAL IMPR.	0			0
TOTAL OTHER REVENUES	2,306,530	647,705	7,010	2,961,245
TOTAL REVENUES W/O INTEREST	6,457,413	1,576,277	1,611,959	9,645,649
<u>LESS EXCLUSIONS</u>				
- CAPITAL OUTLAY	2,992,710	827,416	400,000	4,220,126
- FEDERAL / STATE MANDATES	0		0	0
NET REVENUES	3,464,703	748,861	1,211,959	5,425,523
	63.9%	13.8%	22.3%	100.0%
<u>INTEREST</u>	191,578	41,408	67,014	300,000
TOTAL REVENUES	3,656,281	790,268	1,278,973	5,725,523