



## Item No. 17 Town of Atherton

### **CITY COUNCIL STAFF REPORT – REGULAR AGENDA**

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

**FROM: ROBERT BARRON III, FINANCE DIRECTOR**

**DATE: JUNE 15, 2016**

**SUBJECT: ADOPT THE ATTACHED RESOLUTIONS ADOPTING THE FY 2016/17  
OPERATIONS AND CAPITAL BUDGET, THE 2016/17 SALARY AND  
CLASSIFICATION SCHEDULE, AND THE GANN LIMIT  
APPROPRIATIONS**

#### **RECOMMENDATION**

Adopt the accompanying Resolutions:

1. The FY 2016/17 Gann Limit Appropriations;
2. The FY 2016/17 Salary Schedules and Classifications;
3. The FY 2016/17 Operating and Capital Improvement Budget.

#### **BACKGROUND**

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

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

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

The prepared draft budget does not include any salary, benefit, or title adjustments for unrepresented or the APOA. The Town is still in the midst of negotiations with the APOA and any cost of living adjustment negotiated for the APOA will be considered for the unrepresented staff in FY 2016/17. Staff anticipates that these negotiations will conclude in the coming week and that a Memorandum of Understanding for the APOA and Revised MOU for unrepresented will be presented to the Council for adoption at the July 20, 2016 Council Meeting. Any adjustments made will be effective July 1, 2016. Staff does not anticipate that adjustments would have a significant budget impact.

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

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## **GENERAL FUND**

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### **REVENUES**

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

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

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

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

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

**Use of ERAF**

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

The policy for use of ERAF is post-receipt. Once funds are allocated to the Town for a specific fiscal year, staff makes a recommendation to the Council for use of the funds. The Town received \$1,066,958 in the current fiscal year, FY 2015/16. *Staff made the following recommendation during the budget study sessions:*

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

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

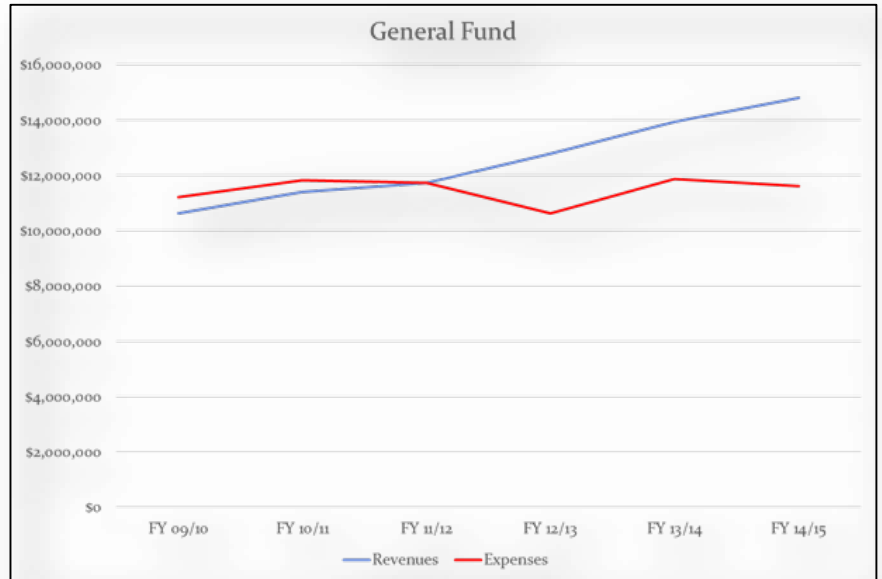
WC minimum Equity Reserve replenishment	\$112,998
CalPERS Town UAL Payment	\$548,950
Additional Allocation to CIP Fund 401	\$405,760

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

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

Town programs all projects, there are inadequate funding sources for all projects. It is vital that Special Parcel Tax funding is available at its full rate to allow the Town to save for these future identified projects.

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



### Revenue Assumptions

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

### EXPENDITURES

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

CalPERS Pension Obligation

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

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

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

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

Workers' Compensation

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

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## OVERVIEW

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### Overall Budgetary Change – 2.4%

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

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

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

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## MAJOR FISCAL CHANGES

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

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

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

The City Council budget had an overall 15.9% increase \$9,877 as compared to the FY 2015/16 adjusted budget. As discussed in prior budget sessions, the majority of the adjustments in the departmental budget are \$15,000 for election expense along with a decrease in contract services and office furniture & equipment. There was an increase for JVSV for \$750, as the funding request is \$1,000 for the fiscal year.

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**ADMINISTRATION DEPARTMENT**  
**INCREASE OF \$8,685**

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

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**CITY ATTORNEY'S OFFICE**

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

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**FINANCE DEPARTMENT**  
**INCREASE OF \$16,972**

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

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

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



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

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

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

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

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

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

The Public Works budget reflects a decrease of (\$70,770). As discussed in prior budget session, the majority of the decrease in the departmental budget is attributable to Building improvements expense decreased by \$80,000 compared to adjusted FY 2015/16 budget. The kitchen and roof projects at the Park pavilion are complete. There is anticipation of painting needs taking place at Park buildings in the new Fiscal Year. In addition, there was \$10,876 increase mainly due to the increase of the department's portion of the CalPERS UAL payment for FY 2016/17. There were decreases in operational expenditures for technical services, facility repair and maintenance, electrical repair and maintenance for approximately \$17,800. One notable increase in the department is a \$13,000 projected increase for contract Public Works Director service expenditure

to \$187,000. The Contract DPW maintenance service continues to be monitored and enhanced maintenance service and priorities are reviewed with MCE to ensure community services are met.

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**POLICE DEPARTMENT  
 INCREASE OF \$417,126**

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

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

The Town will purchase the new vehicles out of the equipment replacement fund, and the police department will contribute \$105,000 for the purchase of the 2 vehicles to replenish the equipment replacement fund as we may enter a period of purchasing one new vehicle per future fiscal year. The Police Department also has 5 supplemental budget requests of expenditures for \$76,320 and includes the following:

Request	Amount	Description
<b>1. Defibrillators-14</b>	\$20,000	Replace defibrillators in patrol cars and town facilities
<b>2. VieVue Body Cameras-26</b>	\$19,800	Transition from LE3 to LE4 Cameras with docking station for charging.
<b>3. Digitac Voter</b>	\$16,500	Radio channel dispatch

<b>4. Replace Master III Repeater</b>	\$12,100	Replace Master III Repeater to Motorola MTR3000-allows for radio traffic among other units- increases signal
<b>5. Mobile Broadband Routers</b>	\$7,920	Replacement of the Sprint USB modems in the vehicles.
<b>Total Amount</b>	<b>\$76,320</b>	

**CAPITAL PROJECT CONTRIBUTIONS**

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

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

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

**SPECIAL PARCEL TAX FUND**

**REVENUES**

Renewal of the Special Parcel Tax was approved by the electorate in the November 2013 election. This provided for the continuation of the Town’s Special Parcel Tax at its current levels from

2014/15 through 2017/18. Revenue from the Special Parcel Tax totals approximately \$1,860,000. Authorized priority uses for the Special Parcel Tax include:

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

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

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

## **EXPENDITURES**

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

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

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

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

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## **LIBRARY FUND**

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### **REVENUES**

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

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

### **EXPENDITURES**

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

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

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## **OTHER RESTRICTED FUNDS**

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

### **TENNIS FUND**

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

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

### **EQUIPMENT REPLACEMENT FUND**

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

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

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

The Public Works Department is reviewing the purchase or lease of a new Town generator for estimated cost of \$60,000 as the current one is in need of replacement. We are in need of an updated generator for emergency purposes. This will be adequate for Town operations until we move into the new Civic Center. The Public Works Department is also looking to replace the current 2001 Dodge pickup truck. This will serve the Town Arborist for site and inspection visits throughout the community. The vehicle is fifteen years old and in need of replacement. Staff will be

researching the type of vehicle needed for replacement and will report to the City Council on the outcome of those discussions. The budget placeholder for the new vehicle is \$38,000. The Department has been adequately charged for replacement costs for the generator and the new vehicle over the years. Other expenditures include Springbrook Financial Software upgrade expense. The beginning fund balance is estimated at \$733,543. The FY 2016/17 ending fund balance is projected at \$675,693.

### **WORKERS' COMPENSATION FUND**

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

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

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

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

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

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

### **GENERAL LIABILITY FUND**

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

### **EMPLOYEE BENEFITS FUND**

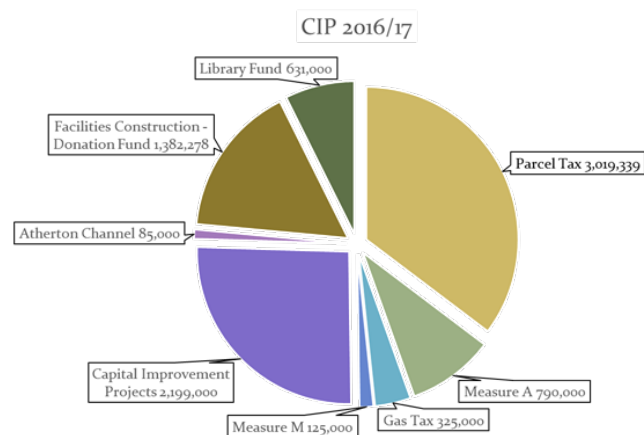
The Employee Benefits Fund tracks expenditures across various departments for employment, unemployment, retirement, and healthcare benefits. Revenue to the fund comes through charges allocated back to each departmental budget based on number and type of personnel within each department.

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

## **CAPITAL IMPROVEMENT FUND**

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

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





- Measure S – Special Parcel Tax
- Library Fund
- Donations

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

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

## **REVENUES**

The FY 2016/17 Capital Improvement Fund includes funding sources of \$8.5 million for capital projects. This includes Council direction for the addition of the Middlefield Class II Bike/Pedestrian project to the CIP, estimated at \$1.55 million and the shifting of the Quad Gates at Watkins Feasibility Study to the current fiscal year. The Quad Gates Feasibility study will not only look at feasibility and cost, but also sources of funds. The capital cost has not been incorporated into the 5-Year CIP.

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

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

**EXPENDITURES**

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

<b>Project</b>	<b>FY 2016/17 Funding</b>
Series Street Light Replacement	\$753,000
El Camino / Almendral HAWK	\$127,339
El Camino Complete Streets Study	\$200,000
Streets/Roads Maintenance	\$1,025,000
Belbrook Way Culvert	\$330,000
Park Improvement Program Projects	\$235,000
Marsh Road Retaining Wall	\$300,000
Drainage Improvement Projects	\$740,000
Bike/Ped Master Plan Program Projects	\$484,000
Atherton Library	\$631,000
Atherton Civic Center Design-Donation	\$1,382,278
Quad Gates	\$100,000
Bridge Maintenance Program	\$125,000
Town Center repairs & accessiblilty	\$120,000
Neighborhood Traffic Control Devices	\$90,000
Civic Center	\$354,000
Upper Channel Phase 2	\$10,000
Middlefield Class II Bike Lane	\$1,550,000
<b>Total</b>	<b>\$8,556,617</b>

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

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

**OVERALL SUMMARY**

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

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

**Reserve Calculations**

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

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

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

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

## **COUNCIL RESERVE POLICIES**

### **Allocation of Unallocated General Fund Reserve**

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

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

### **Future Capital Facility Replacement Reserve**

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

### **GANN Limit Calculation**

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

## **POLICY FOCUS**

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

community and regional partnerships, and drawing upon the imagination and commitment of our community and staff.

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

### **FISCAL IMPACT**

This is the proposed budget for FY 2016/17 and this budget document with Council adoption sets the appropriations for the fiscal year.

### **PUBLIC NOTICE**

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

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

Fiscal Transparency Web Page:

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

Archive of Town Budgets:

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

Financial Data Portal (OpenGov):

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

Financial Audit

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

Actuarial Valuations Archive:

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

Labor Contracts, Agreements, and Salary/Benefit Information:

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

### **ATTACHMENTS**

FY 2016/17 Operating Budget Document of the Town and accompanying Resolutions

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

TOWN OF ATHERTON									
Salary Schedule									
FY 2016-2017									
Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
Confidential	Confidential/Misc	Accountant	18		A	35.72	2,857.38	6,191.00	74,292.00
					B	37.50	3,000.00	6,500.00	78,000.00
					C	39.38	3,150.00	6,825.00	81,900.00
					D	41.34	3,307.38	7,166.00	85,992.00
Confidential	Confidential/Misc	Exec Assistant to PD	40		A	35.94	2,875.38	6,230.00	74,760.00
					B	37.74	3,018.92	6,541.00	78,492.00
					C	39.62	3,169.85	6,868.00	82,416.00
					D	41.60	3,328.15	7,211.00	86,532.00
<b>General Gov Rate Effective 07/01/2016</b>									
General Government	General Gov/Misc	Office Specialist	"12/25/50	3304	A	27.98	2,238.46	4,850.00	58,200.00
					B	29.38	2,350.62	5,093.00	61,116.00
					C	30.85	2,468.31	5,348.00	64,176.00
					D	32.39	2,591.54	5,615.00	67,380.00
General Government	General Gov/Misc	Town Arborist/Public Works Specialist	25	3306	A	43.21	3,456.46	7,489.00	89,868.00
					B	45.36	3,629.08	7,863.00	94,356.00
					C	47.63	3,810.46	8,256.00	99,072.00
					D	50.01	4,001.08	8,669.00	104,028.00
General Government	General Gov/Misc	Account Technician	18	3308	A	31.10	2,488.15	5,391.00	64,692.00
					B	32.65	2,612.31	5,660.00	67,920.00
					C	34.29	2,742.92	5,943.00	71,316.00
					D	36.01	2,880.46	6,241.00	74,892.00
<b>Police/APOA Rate Effective 01/01/2016</b>									
Police-Civilian/APOA	Police/Misc 80 hours shift	Community Service officer	40	4401	A	29.18	2,334.78	5,058.69	60,704.28
					B	30.64	2,451.52	5,311.63	63,739.56
					C	32.18	2,574.10	5,577.21	66,926.52
					D	33.79	2,702.80	5,856.07	70,272.84
Police-Civilian/APOA	Police/Misc 80 hours shift	Community Service officer/Code Enforcemer (new Position 02/17/2015)	40	4401	A	32.15	2,571.70	5,572.02	66,864.24
					B	33.75	2,700.29	5,850.62	70,207.44
					C	35.44	2,835.30	6,143.15	73,717.80
					D	37.21	2,977.07	6,450.31	77,403.72
Police-Civilian/APOA	Police/Misc 80 hours shift	Dispatcher/Records assistant	40	4405	A	33.74	2,699.17	5,848.20	70,178.40
					B	35.43	2,834.13	6,140.61	73,687.32

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



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

TOWN OF ATHERTON									
Salary Schedule									
FY 2016-2017									
Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
Confidential	Confidential/Misc	Accountant	18		A	35.72	2,857.38	6,191.00	74,292.00
					B	37.50	3,000.00	6,500.00	78,000.00
					C	39.38	3,150.00	6,825.00	81,900.00
					D	41.34	3,307.38	7,166.00	85,992.00
Confidential	Confidential/Misc	Exec Assistant to PD	40		A	35.94	2,875.38	6,230.00	74,760.00
					B	37.74	3,018.92	6,541.00	78,492.00
					C	39.62	3,169.85	6,868.00	82,416.00
					D	41.60	3,328.15	7,211.00	86,532.00
<b>General Gov Rate Effective 07/01/2016</b>									
General Government	General Gov/Misc	Office Specialist	"12/25/50	3304	A	27.98	2,238.46	4,850.00	58,200.00
					B	29.38	2,350.62	5,093.00	61,116.00
					C	30.85	2,468.31	5,348.00	64,176.00
					D	32.39	2,591.54	5,615.00	67,380.00
General Government	General Gov/Misc	Town Arborist/Public Works Specialist	25	3306	A	43.21	3,456.46	7,489.00	89,868.00
					B	45.36	3,629.08	7,863.00	94,356.00
					C	47.63	3,810.46	8,256.00	99,072.00
					D	50.01	4,001.08	8,669.00	104,028.00
General Government	General Gov/Misc	Account Technician	18	3308	A	31.10	2,488.15	5,391.00	64,692.00
					B	32.65	2,612.31	5,660.00	67,920.00
					C	34.29	2,742.92	5,943.00	71,316.00
					D	36.01	2,880.46	6,241.00	74,892.00
<b>Police/APOA Rate Effective 01/01/2016</b>									
Police-Civilian/APOA	Police/Misc 80 hours shift	Community Service officer	40	4401	A	29.18	2,334.78	5,058.69	60,704.28
					B	30.64	2,451.52	5,311.63	63,739.56
					C	32.18	2,574.10	5,577.21	66,926.52
					D	33.79	2,702.80	5,856.07	70,272.84
Police-Civilian/APOA	Police/Misc 80 hours shift	Community Service officer/Code Enforcemer (new Position 02/17/2015)	40	4401	A	32.15	2,571.70	5,572.02	66,864.24
					B	33.75	2,700.29	5,850.62	70,207.44
					C	35.44	2,835.30	6,143.15	73,717.80
					D	37.21	2,977.07	6,450.31	77,403.72
Police-Civilian/APOA	Police/Misc 80 hours shift	Dispatcher/Records assistant	40	4405	A	33.74	2,699.17	5,848.20	70,178.40
					B	35.43	2,834.13	6,140.61	73,687.32

TOWN OF ATHERTON									
Salary Schedule									
FY 2016-2017									
Group	Job Class	Title	Dept	Code	Step	Hourly	Bi-Weekly	Monthly	Annually
					C	37.20	2,975.83	6,447.64	77,371.68
					D	39.06	3,124.62	6,770.02	81,240.24
Police-Civilian	Police/Misc	Police Trainee	40	4406	D	23.90	1,912.15	4,143.00	49,716.00
<b>Police-Civilian/APOA</b>	<b>Police/Misc</b>	<b>Dispatcher/Records assistant</b>	<b>40</b>	<b>4405</b>	<b>A</b>	<b>33.74</b>	<b>2,834.13</b>	<b>6,140.61</b>	<b>73,687.32</b>
	<b>84 hours shift</b>				<b>B</b>	<b>35.43</b>	<b>2,975.83</b>	<b>6,447.64</b>	<b>77,371.69</b>
					<b>C</b>	<b>37.20</b>	<b>3,124.63</b>	<b>6,770.02</b>	<b>81,240.26</b>
					<b>D</b>	<b>39.06</b>	<b>3,280.86</b>	<b>7,108.52</b>	<b>85,302.25</b>
	<b>Police/APOA Rate Effective 01/01/2016-12/31/2016</b>								
Police-Sworn/APOA	Police/Sworn/84	Police Officer	40	5505	A	42.24	3,548.19	7,687.75	92,253.00
	<b>84 hours shift</b>				B	44.35	3,725.60	8,072.14	96,865.68
					C	46.57	3,911.88	8,475.74	101,708.88
					D	48.90	4,107.48	8,899.54	106,794.48
Police-Sworn/APOA	Police/Sworn/84	Police Sergeant	40	5520	A	50.62	4,252.38	9,213.49	110,561.88
	<b>84 hours shift</b>				B	53.15	4,465.00	9,674.16	116,089.92
					C	55.81	4,688.25	10,157.87	121,894.44
					D	58.60	4,922.66	10,665.76	127,989.12
Police-Sworn/APOA	Police/Sworn/80	Police Officer	40	5506	A	42.24	3,379.20	7,321.60	87,859.20
	<b>80 hours shift</b>				B	44.35	3,548.00	7,687.33	92,248.00
					C	46.57	3,725.60	8,072.13	96,865.60
					D	48.90	3,912.00	8,476.00	101,712.00
Police-Sworn/APOA	Police/Sworn/80	Police Sergeant	40	5528	A	50.62	4,049.60	8,774.13	105,289.60
	<b>80 hours shift</b>				B	53.15	4,252.00	9,212.67	110,552.00
					C	55.81	4,464.80	9,673.73	116,084.80
					D	58.60	4,688.00	10,157.33	121,888.00

**RESOLUTION NO. 16-xx**

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

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

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

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

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

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

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

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

---

Elizabeth Lewis, MAYOR  
Town of Atherton

ATTEST:

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Theresa N. DellaSanta, City Clerk

APPROVED AS TO FORM:

---

William B. Conners, City Attorney

**Appendix-C**

Appropriation spending limit (Gann Limit)

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

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

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

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

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

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

\* \* \* \* \*

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

SECTION G  
*Appendix C*

GANN LIMIT RESOLUTION

Town of Atherton

*AYES: Council Members:*

*NOES: Council Members:*

*ABSENT: Council Members:*

*ABSTAIN: Council Members:*

---

Elizabeth Lewis, MAYOR

Town of Atherton

ATTEST:

---

Theresa N. DellaSanta, City Clerk

APPROVED AS TO FORM:

---

William Conners, City Attorney

## Appendix-C

## APPROPRIATIONS SPENDING LIMIT (GANN LIMIT)

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

Schedule 1: Calculation of Spending Limit

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

## Adjustment Factors:

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

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

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

Proceeds from Taxes	(Fm Schedule 3) 12,028,015
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Appropriations Subject to Limit FY 2016-17	<u>12,028,015</u>
--------------------------------------------	-------------------

Appropriations Limit for FY 2016-17	<b>12,317,562</b>
-------------------------------------	-------------------

Amount under Appropriations Limit	<u><u>289,546</u></u>
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Schedule 3: Determination of Proceeds of Taxes

## Per Budget for FY 2016-17

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





*ABSENT:*  
*ABSTAIN:*

*Council Members:*  
*Council Members:*

\_\_\_\_\_  
Elizabeth Lewis, MAYOR  
Town of Atherton

ATTEST:

\_\_\_\_\_  
Theresa N. DellaSanta, City Clerk

APPROVED AS TO FORM

\_\_\_\_\_  
William B. Conners, City Attorney

**EXHIBIT "A"**

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

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

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

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

## SECTION G

## BUDGET RESOLUTION

## Town of Atherton

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

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

Resolution No.

Adopted June 15, 2016