

Town of Atherton Annual Operating Budget FY 2024-2025
Special Revenue Fund
Library Fund

Account	Description	Actuals 2022-23	Adopted Budget 2023-24	Proposed Budget 2024-25
213-00-40001-000	Secured Property Tax	931,066	637,102	650,902
213-00-48001-000	Interest Income	130	16,000	16,000
	Advancement of Funds	548,854		
Total Revenues		1,480,050	653,102	666,902
213-00-58003-000	Trans to Facilities Const-406	800,918	-	-
213-30-52007-000	Other Legal Services	-		
213-30-52011-000	Contract Planner	-		
213-30-52024-000	Architectural Services	-		
213-30-52027-000	Environmental Consulting Svs	-		
213-30-52031-000	Contract Maint Services	3,055	19,000	19,000
213-30-53003-000	Building Security	-	250	250
213-30-53004-000	Facility Repair & Maintenance	892	2,000	2,000
213-30-53008-000	Contract Custodial Services	52,195	75,000	75,000
213-30-53014-000	Utilities - Electricity	98,647	96,000	105,000
213-30-53015-000	Utilities - Gas	-	200	-
213-30-53016-000	Utilities Water	29,026	40,000	40,000
213-30-53017-000	Utilities - Sewer	-		
213-30-53024-000	Advertising & Noticing	-		
213-30-53035-213	Other Rents & Leases	-	-	-
213-30-53036-000	Contract Pesticid & Fertilizer	-	800	800
213-30-54010-000	Other Contract Services	58,863	85,000	90,000
213-30-55016-000	Other Supplies & Materials	459	300,000	300,000
	Buiding Maintenance Manager Allocation		18,852	18,852
Total Operations		1,044,055	637,102	650,902
Total Expenditures		1,044,055	637,102	650,902
Excess (Deficiency) of Rev Over Exp		435,995	16,000	16,000
Beginning Fund Balance		2,050,148	2,486,142	2,502,142
Ending Fund Balance		2,486,142	2,502,142	2,518,142

Town of Atherton Annual Operating Budget FY 2024-2025
Internal Service Fund
Equipment Replacement Budget By Account

Fund 610 Account	Description	Actual 2022-2023	Adopted Budget 2023-2024	Recomm Budget 2024-2025
610-00-48001-000	Interest on Investments	11,048	2,600	2,600
610-00-47509-012	Equip Replace Charges - Admin			
610-00-47509-018	Equip Replace Charges - Finance	10,500	10,500	10,500
610-00-47509-040	Equip Replace Charges - Police	422,240	245,663	363,658
610-00-47509-050	Equip Replace Charges - DPW Engineering	18,000	18,000	18,000
610-00-47509-053	Equip Replace Charges - DPW Street Maint	9,000	9,000	9,000
610-00-47509-057	Equip Replace Charges - DPW Park Maint	3,000	3,000	3,000
610-00-47509-059	Equip Replace Charges - Building Maint	25,000	25,000	25,000
610-00-48004-000	Sale of Property			
Total Revenues		498,788	313,763	431,758
	Depreciation	156,306		
610-18-57006-018	Computer Software		-	10,500
610-25-57006-025	Computer Software		-	-
610-12-57004-012	Machinery & Equipment		-	-
610-30-57005-030	Vehicles & Accessories	-		
610-40-57004-040	Machinery & Equipment	69,662	60,663	469,120
610-40-57005-040	Vehicles & Accessories	67,282	277,500	190,000
610-50-57004-050	Machinery & Equipment	-	-	-
610-50-57005-050	Vehicles & Accessories	-	55,000	55,000
Total Expenditures		293,249	393,163	724,620
Excess (Deficiency) of Revenues Over Expenditures		205,539	(79,400)	(292,862)
Beginning Net Asset (Deficit)		1,054,451	1,259,990	1,180,590
Ending Net Asset (Deficit)		1,259,990	1,180,590	887,728

Town of Atherton Annual Operating Budget FY 2024-2025
Internal Service Fund
Worker's Compensation Budget By Account

Fund 614 Account	Description	Actual 2022-2023	Adopted Budget 2023-2024	Recomm Budget 2024-2025
614-00-47503-012	Charges for Services - Admin Dept	21,182	6,717	6,836
614-00-47503-018	Charges for Services - Finance Dept	14,346	4,700	4,882
614-00-47503-025	Charges for Services - Building Dept	3,625	1,855	1,708
614-00-47503-040	Charges for Services - Police Dept	303,577	45,654	49,249
614-00-47503-050	Charges for Services - DPW Engineering	1,466	1,454	2,216
614-00-47503-053	Charges for Services - DPW Street Maint	4,531	1,879	2,312
614-00-47503-057	Charges for Services - DPW Park Maint	3,808	1,348	1,355
614-00-47503-058	Charges for Services - DPW Park Prog & Tennis Fd	1,488	460	471
614-00-47503-059	Charges for Services - DPW Building Maint	1,393	813	804
614-00-48001-000	Interest on Investments	23,801	4,000	4,000
614-00-49001-000	Transfer From General Fund			
Total Revenues		379,217	68,880	73,833
614-30-51013-000	Worker's Comp Expense	274,676	141,568	452,508
614-30-51017-000	Safety/Compliance Program Assessment	5,012	6,618	5,779
614-00-49001-000	Reserve Equity Contribution			
Total Expenditures		279,688	148,186	458,287
Excess (Deficiency) of Revenues Over Expenditures		99,528	(79,306)	(384,454)
Transfer-in				
Beginning Net Assets (Deficit)		1,865,150	1,964,678	1,885,372
Ending Net Assets (Deficit)		1,964,678	1,885,372	1,500,918

Town of Atherton Annual Operating Budget FY 2024-2025
Internal Service Fund
General Liability Budget By Account

Fund 615 Account	Description	Actual 2022-2023	Adopted Budget 2023-2024	Recomm Budget 2024-2025
615-00-47504-000	Liability Insurance Charge	341,325	499,124	567,824
615-00-47505-000	Employment Practice Liability Charge	132,487	37,171	46,608
615-00-48001-000	Interest on Investments	8,754	2,200	5,000
Total Revenues		482,566	538,495	619,432
615-30-53019-000	Liability Insurance Expense	438,411	499,124	567,824
615-30-53020-000	Employment Practice Liability	35,401	37,171	46,608
615-30-53022-000	Liability Claim Expense	55,167	100,000	100,000
Total Expenditures		528,979	636,295	714,432
Excess (Deficiency) of Revenue Over Expenditures		(46,413)	(97,800)	(95,000)
Beginning Net Assets (Deficit)		685,958	639,545	541,745
Ending Net Assets (Deficit)		639,545	541,745	446,745

Town of Atherton Annual Operating Budget FY 2024-2025
Internal Service Fund
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2022-2023	Adopted Budget 2023-2024	Recomm Budget 2024-2025
616-00-47506-000	GASB 45 ARC - Contribution	-	-	-
616-00-47506-012	GASB 45 ARC - Admin	29,934	19,757	7,851
616-00-47506-018	GASB 45 ARC - Finance	26,332	6,586	3,945
616-00-47506-025	GASB 45 ARC - Building	28,994	6,586	3,992
616-00-47506-040	GASB 45 ARC - Police	437,601	72,443	50,054
616-00-47506-050	GASB 45 ARC - DPW Engineering	36,477	9,879	5,956
616-00-47506-053	GASB 45 ARC - DPW Street Maint	58,298	16,464	5,974
616-00-47506-057	GASB 45 ARC - DPW Park Maint	6,400	3,293	1,963
616-00-47506-058	GASB 45 ARC - DPW Park Program	5,300	3,293	-
616-00-47507-012	EE Benefits Earned - Admin	17,930	20,152	20,507
616-00-47507-018	EE Benefits Earned - Finance	12,602	14,101	14,647
616-00-47507-025	EE Benefits Earned - Building	3,325	5,415	4,974
616-00-47507-040	EE Benefits Earned - Police	161,398	182,617	196,996
616-00-47507-050	EE Benefits Earned - DPW Engineering	1,231	4,211	6,498
616-00-47507-053	EE Benefits Earned - DPW Street Maint	4,083	5,636	6,935
616-00-47507-057	EE Benefits Earned - DPW Park Maint	3,565	4,043	4,065
616-00-47507-058	EE Benefits Earned - DPW Park Program	1,310	1,381	1,414
616-00-47507-059	EE Benefits Earned - DPW Bldg Maint	1,301	2,438	2,411
616-00-47508-012	Unemploy Benefits - Admin	6,488	6,717	6,836
616-00-47508-018	Unemploy Benefits - Finance	4,409	4,700	4,882
616-00-47508-025	Unemploy Benefits - Building	1,193	1,805	1,658
616-00-47508-040	Unemploy Benefits - Police	48,631	46,903	50,498
616-00-47508-050	Unemploy Benefits - DPW Engineering	483	1,404	2,166
616-00-47508-053	Unemploy Benefits - DPW Street Maint	1,448	1,879	2,312
616-00-47508-057	Unemploy Benefits - DPW Park Maint	1,235	1,348	1,355
616-00-47508-058	Unemploy Benefits - DPW Park Program	471	460	471
616-00-47508-059	Unemploy Benefits - DPW Building Maint	452	813	804
616-00-48001-000	Interest on Investments	21,756	4,500	4,500
616-00-49001-000	Transfer from General Fund			
Total Revenues		922,645	448,824	413,664
616-xx-51009-xxx	Retiree Health-Care OPEB	-	138,301	-
616-12-51009-012	Retiree Health-Care (Admin)	13,968	-	7,851
616-18-51009-018	Retiree Health-Care (Finance)	10,484	-	3,945
616-25-51009-025	Retiree Health-Care (Building)	16,167	-	3,992
616-40-51009-040	Retiree Health-Care (Police)	238,132	-	50,054

Town of Atherton Annual Operating Budget FY 2024-2025
Internal Service Fund
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2022-2023	Adopted Budget 2023-2024	Recomm Budget 2024-2025
616-50-51009-050	Retiree Health-Care (Engineering)	20,083	-	5,956
616-53-51009-053	Retiree Health-Care (Street Maint)	30,496	-	5,974
616-57-51009-057	Retiree Health-Care (Park Maint)	3,357	-	1,963
616-58-51009-058	Retiree Health-Care (Park Program)	2,533	-	-
616-30-51016-030	Unemployment Insurance	-	15,000	15,000
616-40-51016-040	Unemployment Insurance			
616-30-50013-030	Employee Benefits Earned	317,876	235,000	250,000
616-30-51021-000	Net OPEB Expense			
Total Expenditures		653,097	388,301	344,735
Excess (Deficiency) of Revenues Over Expenditures		269,548	60,523	68,929
Beginning Net Assets (Deficit)		425,556	695,104	755,627
Ending Net Assets (Deficit)		695,104	755,627	824,556

Town of Atherton Annual Operating Budget FY 2024-2025
Special Revenue Fund
Tennis Fund 105

Account	Description	Actual 2022-2023	Adopted Budget 2023-2024	Recomm Budget 2024-2025
105-00-47027-058	Tennis Classes	38,333	40,000	50,000
105-00-47026-058	Tennis Keys	10,788	18,300	18,300
105-00-48001-058	Interest Income	1,494	600	1,200
105-00-48501-000	Donation & contributions			
Total Revenues		50,615	58,900	69,500
105-58-52031-000	Contract Maint Services	9,355	10,000	10,000
105-58-53003-000	Building Security	1,927	2,500	2,500
105-58-53004-000	Facility Repair & Maint	86,000	40,000	40,000
105-58-55012-000	Construction Materials	-	5,000	5,000
Total Operations		97,282	57,500	57,500
Total Expenditures		97,282	57,500	57,500
Excess (Deficiency) of Rev Over Exp		(46,667)	1,400	12,000
Contribution from MALL Player Capital contract				
Beginning Fund Balance		173,024	126,357	127,757
Ending Fund Balance		126,357	127,757	139,757

Town of Atherton Annual Operating Budget FY 2024-2025
Special Revenue Fund
COPS Grant

Account	Description	Actual 2022-2023	Adopted Budget 2023-2024	Proposed Budget 2024-2025
209-00-45019-040	Grant	165,271	160,000	171,000
209-00-45020-040	Other Reimbursements	20,000	-	-
209-00-48001-040	Interest Income	2	146	145
Total Revenue		185,273	160,146	171,145
209-40-50001-040	Salaries related expenditures	185,271	160,329	171,000
Total Expenditure		185,271	160,329	171,000
Excess (Deficiency) of Rev Over Exp		2	(183)	145
Beginning Fund Balance		183	185	185
Ending Fund Balance		185	2	330