

Town of Atherton Annual Operating Budget FY 2023-2024
Special Revenue Fund
Library Fund

Account	Description	Actuals 2021-22	Adopted Budget 2022-23	Proposed Budget 2023-24
213-00-40001-000	Secured Property Tax	1,545,233	249,000	637,102
213-00-48001-000	Interest Income	13,608	25,000	16,000
Advancement of Funds				
Total Revenues		1,558,841	274,000	653,102
213-00-58003-000	Trans to Facilities Const-406	5,347,074	700,000	-
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	6,539	19,000	19,000
213-30-53003-000	Building Security	-	250	250
213-30-53004-000	Facility Repair & Maintenance	-	2,000	2,000
213-30-53008-000	Contract Custodial Services	22,034	75,000	75,000
213-30-53014-000	Utilities - Electricity	39,402	72,659	96,000
213-30-53015-000	Utilities - Gas	-	200	200
213-30-53016-000	Utilities Water	5,195	8,000	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	88,785	71,000	85,000
213-30-55016-000	Other Supplies & Materials		-	300,000
	Buiding Maintenance Manager Allocation			18,852
Total Operations		5,509,030	948,909	637,102
Total Expenditures		5,509,030	948,909	637,102
Excess (Deficiency) of Rev Over Exp		(3,950,189)	(674,909)	16,000
Beginning Fund Balance		6,000,337	2,050,148	1,375,239
Ending Fund Balance		2,050,148	1,375,239	1,391,239

Town of Atherton Annual Operating Budget FY 2022-2023
Special Revenue Fund
Library Budget Object Details

Fund 213 Acct Description	Quantity, brief description and justification of items requested	FY 2024 Recommended Appropriations
Contract Maint Services	MCE contract maint for HVAC, electrical, roof and landscape services, etc.	19,000
Building Security	Misc locks, etc	250
Facility Maint and Repair	Scheduled maint and misc repairs as needed	2,000
Contract Custodial Services	Portion of Town janitorial contract	75,000
Utilities - Electricity	Operating electricity	96,000
Utilities - Gas	Operating gas	200
Utilities Water	Operating water	40,000
Other Rents & Leases	Library Temporary Trailers lease	-
Contract Pesticid & Fertilizer	Vector control	800
Maintenance & Monitoring	New Building Maintenance & Monitoring	45,000
Landscape Maintenance	Library Landscaping Services	40,000
	Building Maintenance Manager Support allocation	18,852
Trans to Facilities Const-406	Library allocation portion new Town Center Construction, project management, FF&E	
Other Supplies & Materials	Town Programing and Facility Esthetic update	300,000
	Total Library	<u>637,102</u>

Town of Atherton Annual Operating Budget FY 2023-2024
Internal Service Fund
Equipment Replacement Budget By Account

Fund 610 Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Recomm Budget 2023-2024
610-00-48001-000	Interest on Investments	3,779	2,600	2,600
610-00-47509-012	Equip Replace Charges - Admin	-		
610-00-47509-018	Equip Replace Charges - Finance	10,000	10,500	10,500
610-00-47509-040	Equip Replace Charges - Police	210,262	214,200	245,663
610-00-47509-050	Equip Replace Charges - DPW Engineering	13,000	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	8,050		
Total Revenues		282,091	282,300	313,763
Depreciation		157,407		
610-18-57006-018	Computer Software		-	-
610-25-57006-025	Computer Software		-	-
610-12-57004-012	Machinery & Equipment		-	-
610-30-57005-030	Vehicles & Accessories	37,926		
610-40-57004-040	Machinery & Equipment	75,428	39,200	60,663
610-40-57005-040	Vehicles & Accessories	(18,040)	170,000	277,500
610-50-57004-050	Machinery & Equipment	-	-	-
610-50-57005-050	Vehicles & Accessories	-	45,000	45,000
Total Expenditures		252,721	254,200	383,163
Excess (Deficiency) of Revenues Over Expenditures		29,370	28,100	(69,400)
Beginning Net Asset (Deficit)		1,025,080	1,054,451	1,082,551
Ending Net Asset (Deficit)		1,054,451	1,082,551	1,013,151

Town of Atherton Annual Operating Budget FY 2023-2024
Internal Service Fund
Worker's Compensation Budget By Account

Fund 614 Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Recomm Budget 2023-2024
614-00-47503-012	Charges for Services - Admin Dept	23,423	13,927	6,717
614-00-47503-018	Charges for Services - Finance Dept	19,777	12,408	4,700
614-00-47503-025	Charges for Services - Building Dept	7,945	4,976	1,855
614-00-47503-040	Charges for Services - Police Dept	473,731	264,240	45,654
614-00-47503-050	Charges for Services - DPW Engineering	6,563	3,837	1,454
614-00-47503-053	Charges for Services - DPW Street Maint	4,803	3,037	1,879
614-00-47503-057	Charges for Services - DPW Park Maint	4,848	3,252	1,348
614-00-47503-058	Charges for Services - DPW Park Prog & Tennis Fd	1,921	1,215	460
614-00-47503-059	Charges for Services - DPW Building Maint	961	607	813
614-00-48001-000	Interest on Investments	10,431	4,000	4,000
614-00-49001-000	Transfer From General Fund	-		
Total Revenues		554,402	311,499	68,880
614-30-51013-000	Worker's Comp Expense	380,815	159,264	141,568
614-30-51017-000	Safety/Compliance Program Assessment	5,733	6,618	6,618
614-00-49001-000	Reserve Equity Contribution	-	62,325	
Total Expenditures		386,547	228,207	148,186
Excess (Deficiency) of Revenues Over Expenditures		167,855	83,292	(79,306)
Transfer-in				
Beginning Net Assets (Deficit)		1,697,295	1,865,150	1,948,442
Ending Net Assets (Deficit)		1,865,150	1,948,442	1,869,136

Town of Atherton Annual Operating Budget FY 2023-2024
Internal Service Fund
General Liability Budget By Account

Fund 615 Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Recomm Budget 2023-2024
615-00-47504-000	Liability Insurance Charge	270,349	407,997	499,124
615-00-47505-000	Employment Practice Liability Charge	26,328	31,594	37,171
615-00-48001-000	Interest on Investments	4,396	2,200	2,200
Total Revenues		301,073	441,791	538,495
615-30-53019-000	Liability Insurance Expense	270,349	307,997	499,124
615-30-53020-000	Employment Practice Liability	26,328	31,594	37,171
615-30-53022-000	Liability Claim Expense	51,686	100,000	100,000
Total Expenditures		348,363	439,591	636,295
Excess (Deficiency) of Revenue Over Expenditures		(47,290)	2,200	(97,800)
Beginning Net Assets (Deficit)		733,248	685,958	688,158
Ending Net Assets (Deficit)		685,958	688,158	590,358

Town of Atherton Annual Operating Budget FY 2023-2024
Internal Service Fund
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Recomm Budget 2023-2024
616-00-47506-000	GASB 45 ARC - Contribution	-	182,425	
616-00-47506-012	GASB 45 ARC - Admin	46,251	20,363	19,757
616-00-47506-018	GASB 45 ARC - Finance	34,484	42,362	6,586
616-00-47506-025	GASB 45 ARC - Building	32,616	25,596	6,586
616-00-47506-040	GASB 45 ARC - Police	503,771	406,503	72,443
616-00-47506-050	GASB 45 ARC - DPW Engineering	42,562	31,691	9,879
616-00-47506-053	GASB 45 ARC - DPW Street Maint	71,670	50,322	16,464
616-00-47506-057	GASB 45 ARC - DPW Park Maint	8,691	4,805	3,293
616-00-47506-058	GASB 45 ARC - DPW Park Program	8,207	3,705	3,293
616-00-47507-012	EE Benefits Earned - Admin	10,329	15,217	20,152
616-00-47507-018	EE Benefits Earned - Finance	9,012	13,559	14,101
616-00-47507-025	EE Benefits Earned - Building	3,527	5,286	5,415
616-00-47507-040	EE Benefits Earned - Police	116,657	175,892	182,617
616-00-47507-050	EE Benefits Earned - DPW Engineering	2,697	4,043	4,211
616-00-47507-053	EE Benefits Earned - DPW Street Maint	2,207	3,319	5,636
616-00-47507-057	EE Benefits Earned - DPW Park Maint	2,341	3,553	4,043
616-00-47507-058	EE Benefits Earned - DPW Park Program	883	1,328	1,381
616-00-47507-059	EE Benefits Earned - DPW Bldg Maint	441	664	2,438
616-00-47508-012	Unemploy Benefits - Admin	5,579	5,072	6,717
616-00-47508-018	Unemploy Benefits - Finance	4,668	4,520	4,700
616-00-47508-025	Unemploy Benefits - Building	1,844	1,762	1,805
616-00-47508-040	Unemploy Benefits - Police	48,417	45,222	46,903
616-00-47508-050	Unemploy Benefits - DPW Engineering	1,428	1,348	1,404
616-00-47508-053	Unemploy Benefits - DPW Street Maint	1,201	1,106	1,879
616-00-47508-057	Unemploy Benefits - DPW Park Maint	1,212	1,184	1,348
616-00-47508-058	Unemploy Benefits - DPW Park Program	480	443	460
616-00-47508-059	Unemploy Benefits - DPW Building Maint	240	221	813
616-00-48001-000	Interest on Investments	7,787	4,500	4,500
616-00-49001-000	Transfer from General Fund			
Total Revenues		969,202	1,056,011	448,824
616-xx-51009-xxx	Retiree Health-Care OPEB	-	67,000	138,301
616-12-51009-012	Retiree Health-Care (Admin)	19,084	20,363	-
616-18-51009-018	Retiree Health-Care (Finance)	23,078	23,142	-
616-25-51009-025	Retiree Health-Care (Building)	23,789	25,804	-
616-40-51009-040	Retiree Health-Care (Police)	366,340	406,503	-

Town of Atherton Annual Operating Budget FY 2023-2024
Internal Service Fund
Employee Benefits Budget By Account

Fund 616 Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Recomm Budget 2023-2024
616-50-51009-050	Retiree Health-Care (Engineering)	29,192	31,691	-
616-53-51009-053	Retiree Health-Care (Street Maint)	47,496	50,322	-
616-57-51009-057	Retiree Health-Care (Park Maint)	4,343	4,805	-
616-58-51009-058	Retiree Health-Care (Park Program)	3,623	3,705	-
616-30-51016-030	Unemployment Insurance	-	15,000	15,000
616-40-51016-040	Unemployment Insurance	366		
616-30-50013-030	Employee Benefits Earned	274,983	200,000	235,000
616-30-51021-000	Net OPEB Expense	182,419		
Total Expenditures		974,714	848,335	388,301
Excess (Deficiency) of Revenues Over Expenditures		(5,513)	207,676	60,523
Beginning Net Assets (Deficit)		431,069	425,556	633,232
Ending Net Assets (Deficit)		425,556	633,232	693,755

Town of Atherton Annual Operating Budget FY 2023-2024
Special Revenue Fund
Tennis Fund 105

Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Recomm Budget 2023-2024
105-00-47027-058	Tennis Classes	40,000	40,000	40,000
105-00-47026-058	Tennis Keys	9,663	18,300	18,300
105-00-48001-058	Interest Income	968	600	600
105-00-48501-000	Donation & contributions			
Total Revenues		50,630	58,900	58,900
105-58-52031-000	Contract Maint Services	776	10,000	10,000
105-58-53003-000	Building Security	871	2,500	2,500
105-58-53004-000	Facility Repair & Maint	115,885	100,000	40,000
105-58-55012-000	Construction Materials	-	5,000	5,000
Total Operations		117,532	117,500	57,500
Total Expenditures		117,532	117,500	57,500
Excess (Deficiency) of Rev Over Exp		(66,902)	(58,600)	1,400
Contribution from MALL Player Capital contract				
Beginning Fund Balance		239,925	173,024	114,424
Ending Fund Balance		173,024	114,424	115,824

Town of Atherton Annual Operating Budget FY 2023-2024
Special Revenue Fund
COPS Grant

Account	Description	Actual 2021-2022	Adopted Budget 2022-2023	Proposed Budget 2022-2023
209-00-45019-040	Grant	161,285	155,000	160,000
209-00-45020-040	Other Reimbursements	180	-	-
209-00-48001-040	Interest Income	1	146	146
Total Revenue		161,466	155,146	160,146
209-40-50001-040	Salaries related expenditures	161,285	155,146	160,329
Total Expenditure		161,285	155,146	160,329
Excess (Deficiency) of Rev Over Exp		181	-	(183)
Beginning Fund Balance		2	183	183
Ending Fund Balance		183	183	(0)