

										Revised				
Town of Atherton									Factor Table	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
General Fund 101									Factor-Property	0.055	0.045	0.040	0.040	0.040
Revenue & Expenditures 5-Yr Proj									Factor-Building	0.030	0.030	0.030	0.020	0.020
									Factor-Oth-Low	0.020	0.020	0.020	0.020	0.020
									Factor-Oth-High	0.020	0.015	0.010	0.010	0.010
									Salary+Benefits	0.040	0.040	0.040	0.040	0.040
									Other Admin	0.040	0.040	0.040	0.040	0.040
									Planning	0.030	0.030	0.030	0.030	0.030
	Property Tax W/O ERAF								6.25%	5.50%	4.50%	4.00%	4.00%	4.00%
									Revised Budget 2022-2023	5-Year Projection				
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual			FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
		2016-2017	2017-2018	2018-2019	2019-20	2020-21	2021-22							
	<u>Revenues</u>													
101-00-40001-000	Secured	7,515,741	8,080,982	8,662,522	9,269,350	9,834,557	10,480,500	11,452,730		12,082,630	12,626,349	13,131,402	13,656,659	14,202,925
101-00-40002-000	Unsecured	380,418	434,767	433,425	455,718	437,101	410,649	426,200		449,641	469,875	488,670	508,217	528,545
101-00-40004-000	SB 813 Redemption (supplementa	260,285	255,995	299,345	244,902	324,085	328,318	315,000		332,325	347,280	361,171	375,618	390,642
101-00-40006-000	Property Tax In Lieu of VLF	1,020,888	1,096,821	1,174,444	1,196,646	751,425	1,264,027	1,956,777		2,064,400	2,157,298	2,243,590	2,333,333	2,426,667
101-00-40008-000	ERAF Subvention	-	-								0	0	0	
	Unsecured SB813													
101-00-40010-000	Redemp/Suppl	9,135	4,246	6,276	565	669				-	-	-	-	0
101-00-42005-000	Property Transfer Tax	409,226	447,096	440,871	444,416	702,515	748,980	763,980		805,999	842,269	875,960	910,998	947,438
	Total Property Taxes	9,595,693	10,319,908	11,016,883	11,611,597	12,050,352	13,232,475	14,914,687		15,734,995	16,443,070	17,100,792	17,784,824	18,496,217
101-00-41001-000	Sales & Use Tax General	254,793	225,389	250,391	260,617	128,929	196,263	205,000		209,100	213,282	217,548	221,899	226,337
101-00-41002-040	Prop 172 Sales Tax for Police	85,258	87,766	92,919	92,773	98,406	108,747	110,000		112,200	114,444	116,733	119,068	121,449
101-00-41004-000	In Lieu Sales Tax/Trip Flip	23	-								0	0	0	0
	Total Sales Taxes	340,074	313,155	343,309	353,389	227,335	305,011	315,000		321,300	327,726	334,281	340,966	347,785
		80.3%	92.1%	109.6%	102.9%	64.3%		103.3%		102.0%	102.0%	102.0%	102.0%	102.0%
101-00-42001-000	Franchise Taxes-PG&E	237,035	240,215	237,574	255,629	266,694	262,941	269,000		274,380	278,496	281,281	284,093	286,934
101-00-42002-000	Franchise Tax-Cal Water	121,898	142,588	149,310	149,353	167,916	169,099	172,000		175,440	178,072	179,852	181,651	183,467
101-00-42003-000	Franchise Tax-Garbage	332,498	309,812	328,957	351,889	341,303	434,648	425,000		433,500	440,003	444,403	448,847	453,335
101-00-42004-000	Franchise Taxes-Cable	141,495	140,845	103,702	165,641	132,467	102,734	145,000		147,900	150,119	151,620	153,136	154,667
	Total Franchise Fees	832,926	833,461	819,542	922,513	908,381	969,422	1,011,000		1,031,220	1,046,688	1,057,155	1,067,727	1,078,404
		103.1%	100.1%	98.3%	112.6%	98.5%		104.3%		102.0%	101.5%	101.0%	101.0%	101.0%
101-00-40005-000	Homeowners Exemption	35,854	35,227	34,661	34,012	33,785	34,008	41,000		41,820	42,656	43,510	44,380	45,267
101-00-40007-000	Motor Veh. Lic Fees (MVLf)	3,203	3,763	3,425	5,596	5,157	7,988	5,600		5,712	5,826	5,943	6,062	6,183
	Total Intergovernmental	39,057	38,990	38,086	39,608	38,942	41,996	46,600		47,532	48,483	49,452	50,441	51,450
		94.9%	99.8%	97.7%	104.0%	98.3%		111.0%		102.0%	102.0%	102.0%	102.0%	102.0%
101-00-43001-000	Business Licenses	240,700	240,031	227,679	261,350	264,162	253,779	278,000		283,560	287,813	290,692	293,598	296,534
	Total Business License Tax	240,700	240,031	227,679	261,350	264,162	253,779	278,000		283,560	287,813	290,692	293,598	296,534
		136.8%	99.7%	94.9%	114.8%	101.1%		109.5%		102.0%	101.5%	101.0%	101.0%	101.0%
101-00-47001-000	Home Occupation Permit	300	600	300	300	200	300	300		309	318	328	334	341
101-00-47019-020	Zoning & Planning Fees	247,897	230,129	191,067	219,237	231,510	288,979	290,000		298,700	307,661	316,891	323,229	329,693
	Total Planning Revenue	248,197	230,729	191,367	219,537	231,710	289,279	290,300		299,009	307,979	317,219	323,563	330,034
		101.0%	93.0%	82.9%	114.7%	105.5%		100.4%		103.0%	103.0%	103.0%	102.0%	102.0%
101-00-47002-025	Building Permit Fee	1,111,832	1,165,834	1,090,343	832,533	1,185,419	1,141,371	1,286,000		1,324,580	1,364,317	1,405,247	1,433,352	1,462,019
101-00-47004-025	Grading & Drainage	65,720	67,340	58,936	59,128	80,054	59,281	82,000		84,460	86,994	89,604	91,396	93,224
101-00-47021-025	Plan Check Fee	477,931	553,541	391,289	386,144	438,926	408,671	467,000		481,010	495,440	510,304	520,510	530,920

Town of Atherton									Factor Table	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
General Fund 101									Factor-Property	0.055	0.045	0.040	0.040	0.040
Revenue & Expenditures 5-Yr Proj									Factor-Building	0.030	0.030	0.030	0.020	0.020
									Factor-Oth-Low	0.020	0.020	0.020	0.020	0.020
									Factor-Oth-High	0.020	0.015	0.010	0.010	0.010
									Salary+Benefits	0.040	0.040	0.040	0.040	0.040
									Other Admin	0.040	0.040	0.040	0.040	0.040
									Planning	0.030	0.030	0.030	0.030	0.030
	Property Tax W/O ERAF								6.25%	5.50%	4.50%	4.00%	4.00%	4.00%
									Revised Budget 2022-2023	5-Year Projection				
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual							
		2016-2017	2017-2018	2018-2019	2019-20	2020-21	2021-22			FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
101-00-47030-025	Tree Removal Plan Check	92,625	66,079	55,503	47,129	61,540	61,043	84,000		86,520	89,116	91,789	93,625	95,497
101-00-47050-025	Penalty No Building Permit				5,509	31,894	10,394	10,000		12,000	12,000	10,000	10,000	10,000
	Total Building Revenue	1,748,474	1,852,795	1,596,071	1,330,443	1,797,832	1,680,760	1,929,000		1,988,570	2,047,867	2,106,943	2,148,882	2,191,660
		122.2%	106.0%	86.1%	83.4%	135.1%		#	114.8%	103.1%	103.0%	102.9%	102.0%	102.0%
101-00-44001-040	Municipal & Vehicle Code Fines	9,802	16,779	11,289	4,335	1,822	6,331	5,000		5,100	5,202	5,306	5,412	5,520
101-00-44002-040	Other Fines & Forfeiture (County)	37,036	38,354	48,280	30,459	44,118	55,349	47,000		47,940	48,899	49,877	50,874	51,892
101-00-45007-040	POST Reimb	3,376	12,218	16,750	32,571	9,127	10,292	17,000		17,340	17,687	18,041	18,401	18,769
101-00-45011-040	DOJ Grant (vests)	-	-	4,999						-	-	-	-	-
101-00-45012-040	DUI Grant	1,910								-	-	-	-	-
101-00-45017-040	ABAG Grant	8,296	-							-	-	-	-	-
101-00-47005-040	Other Licenses & Permit	3,151	5,246	5,480	6,297	3,255	6,431	4,140		4,223	4,307	4,393	4,481	4,571
101-00-47009-040	Photocopy Fee	38	362	178	212	204	130	150		153	156	159	162	166
101-00-47011-040	Alarm Sign Fees	842	1,363	3,917	1,400	1,440	2,660	2,400		2,448	2,497	2,547	2,598	2,650
101-00-47012-040	Vehicle Release	1,052	1,240	1,075	741	2,176	2,498	2,300		2,346	2,393	2,441	2,490	2,539
101-00-47013-040	Police Report	-	1		1		15			-	-	-	-	-
101-00-47014-040	Fingerprinting Fee	128	75	-			160			-	-	-	-	-
101-00-47016-040	Special Service Fee	4,481	10,712	7,058	2,742		8,788	5,500		5,610	5,722	5,837	5,953	6,072
101-00-47017-040	Solicitor's Permit	124	124	31						-	-	-	-	-
101-00-47046-040	Alarm Permit Fee				20,141	5,100	5,100	122,500		124,950	127,449	129,998	132,598	135,250
101-00-47049-040	False Alarm Fees						32,700	30,000		30,600	31,212	31,836	32,473	33,122
101-00-48004-040	Sale of Property	-	760	965						-	-	-	-	-
101-00-48501-040	Donation/Contribution	-	-			306				-	-	-	-	-
101-00-48502-040	Miscellaneous Income	1,076	117	1,961	2,620	386	657	400		408	416	424	433	442
101-00-48505-040	SRO Reimbursement			80,000	75,000			75,000		75,000	75,000	75,000	75,000	75,000
	Total Police Revenue	71,312	87,350	181,983	176,519	67,934	131,110	311,390		316,118	320,940	325,859	330,876	335,994
		#	55.0%	122.5%	208.3%	97.0%	38.5%		237.5%	101.5%	101.5%	101.5%	101.5%	101.5%
101-00-45005-050	C/CAG AB 1546-vehicle regst fee	-	-		7,859					-	-	-	-	-
101-00-45016-058	DOC-Cal Recylce Grant					5,000	5,000	5,000		5,000	5,000	5,000	5,000	5,000
101-00-45019-050	ABAG Grant	-	-							-	-	-	-	-
101-00-45021-053	Highway Maint Reimbursement	71,400	35,700	35,700		35,700	35,700	35,700		35,700	35,700	35,700	35,700	35,700
101-00-47003-050	Encroachment	331,656	437,971	622,526	424,393	654,992	591,210	643,000		662,290	682,159	702,623	716,676	731,009
101-00-47052-050	Chargepoint Charging Stations							1,000						
	Total DPW Revenue	403,056	473,671	658,226	432,252	695,692	631,910	684,700		702,990	722,859	743,323	757,376	771,709
			139.3%	117.5%	139.0%	65.7%	160.9%	#	108.4%	102.7%	102.8%	102.8%	101.9%	101.9%
101-00-47022-058	Social Fees	102,005	84,298	93,275	85,074	14,581	89,026	100,100		102,102	103,634	104,670	105,717	106,774
101-00-47023-058	Meeting Fees	23,550	36,854	21,677	7,830	478		10,000		10,200	10,353	10,457	10,561	10,667
101-00-47025-058	Class Fees	18,740	26,860	19,995	20,166	-	7,260	15,000		15,300	15,530	15,685	15,842	16,000

Town of Atherton								Factor Table	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
General Fund 101								Factor-Property	0.055	0.045	0.040	0.040	0.040
Revenue & Expenditures 5-Yr Proj								Factor-Building	0.030	0.030	0.030	0.020	0.020
								Factor-Oth-Low	0.020	0.020	0.020	0.020	0.020
								Factor-Oth-High	0.020	0.015	0.010	0.010	0.010
								Salary+Benefits	0.040	0.040	0.040	0.040	0.040
								Other Admin	0.040	0.040	0.040	0.040	0.040
								Planning	0.030	0.030	0.030	0.030	0.030
	Property Tax W/O ERAF							6.25%	5.50%	4.50%	4.00%	4.00%	4.00%
								Revised Budget 2022-2023	5-Year Projection				
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual						
		2016-2017	2017-2018	2018-2019	2019-20	2020-21	2021-22		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	<u>Expenditures</u>	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	City Council Department	39,105	111,327	43,638	27,116	50,108	48,972	61,513	64,281	67,174	69,525	71,611	73,759
	Administration Department	794,667	774,241	795,819	875,808	854,155	1,086,144	1,199,001	992,147	1,033,152	1,073,100	1,105,293	1,138,452
	City Attorney Department	157,334	167,712	225,011	388,662	252,020	242,338	310,000	323,950	338,528	350,376	360,888	371,714
	Finance Department	654,304	666,077	701,754	768,780	805,458	835,390	897,696	885,160	922,121	957,230	985,947	1,015,526
	Planning Department	228,549	281,801	266,525	296,502	453,479	402,922	762,071	408,554	424,896	441,892	459,568	477,950
	Building Department	1,200,876	1,275,633	1,191,448	1,095,558	1,331,719	1,284,442	1,523,034	1,404,801	1,466,644	1,519,405	1,564,987	1,611,937
	Inter-dept	341,674	461,119	624,018	892,801	800,379	816,792	1,024,511	1,472,048	1,514,835	1,535,349	1,546,723	1,547,253
	Police Department	6,521,887	6,796,760	7,494,480	7,621,569	8,309,741	14,055,499	9,526,866	9,550,818	9,886,832	10,194,190	10,425,567	10,646,445
	Public Works Department (adj)	1,488,839	1,518,890	1,649,833	1,666,529	1,641,026	1,974,011	3,233,233	3,041,972	3,176,246	3,290,134	3,388,838	3,483,871
	Total Operating Expenditures	11,427,235	12,053,559	12,992,527	13,633,325	14,498,085	20,746,510	18,537,925	18,143,732	18,830,427	19,431,201	19,909,421	20,366,906
		108.0%	0.0%	0.0%	0.0%	0.0%		89.4%	97.9%	103.8%	103.2%	102.5%	102.3%
	Excess (Deficiency) of Revenues Over Expenditures	2,723,974	3,264,530	3,954,222	10,535,163	3,144,001	(2,519,315)	2,624,010	3,548,536	3,709,099	3,898,478	4,220,294	4,583,169
	Other Financing Sources/(Uses)												
	Special Parcel Tax Fund Support Se	372,000	372,000						-	-	-	-	-
	Trsfr in/(out) Tennis Fund	-	-						-	-	-	-	-
	Trsfr in/(out) OPEB							150,000					
	Trsfr in/(out) CIP	(4,423,138)	(165,000)	(2,532)			(1,350,000)	(3,340,000)					
	Trsfr in/(out) Road Impact Fee Fund	-	-										
	ERAF	1,103,185	1,280,172	1,691,772	1,784,091	1,863,658	2,488,713	2,339,064	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
	Trsfr in/(out) COP DEBT SERVICE		(92,118)					(861,000)	(861,000)	(861,000)	(861,000)	(861,000)	
	COVID-AMERICA RESCUE PLAN						1,707,322						
	Bayfront Canal Leaseback Funds						1,333,779						
	Trsfr in/(out) Workers Compensation	(112,998)	(357,140)	(235,397)	(110,000)								
	2020 COP Lease Payment					(837,930)	(861,871)						
	Transfer out Const.406-COP Funds				(1,551,164)	(5,965,635)	(3,640,557)	(453,135)				(4,738,202)	
	Trsfr in/(out) Facilities Construction	-	-		(6,192,783)	(8,924,190)							
	Total Transfers In/(Out)	(3,060,951)	1,037,914	1,453,844	(6,069,856)	(13,864,098)	(322,614)	(2,165,071)	1,439,000	1,439,000	1,439,000	(3,299,202)	2,300,000
		109.5%	-33.9%	140.1%	-417.5%	228.4%	2.3%	-208.6%	-66.5%	100.0%	100.0%	-229.3%	-69.7%
	Incr/(Decr) of Bldg Dept Operating Reserve							-	-	-	-	-	-
	Incr/(Decr) of General Fund Reserve	(336,977)	4,302,444	5,408,066	4,465,308	(10,720,097)	(2,841,929)	458,939	4,987,536	5,148,099	5,337,478	921,092	6,883,170

Town of Atherton								Factor Table	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	
General Fund 101								Factor-Property	0.055	0.045	0.040	0.040	0.040	
Revenue & Expenditures 5-Yr Proj								Factor-Building	0.030	0.030	0.030	0.020	0.020	
								Factor-Oth-Low	0.020	0.020	0.020	0.020	0.020	
								Factor-Oth-High	0.020	0.015	0.010	0.010	0.010	
								Salary+Benefits	0.040	0.040	0.040	0.040	0.040	
								Other Admin	0.040	0.040	0.040	0.040	0.040	
								Planning	0.030	0.030	0.030	0.030	0.030	
	Property Tax W/O ERAF							6.25%	5.50%	4.50%	4.00%	4.00%	4.00%	
								Revised Budget 2022-2023	5-Year Projection					
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual							
		2016-2017	2017-2018	2018-2019	2019-20	2020-21	2021-22		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	
	Net Change in Fund Balance	(336,977)	4,302,444	5,408,066	4,465,308	(10,720,097)	(2,841,929)		458,939	4,987,536	5,148,099	5,337,478	921,092	6,883,170
	Beginning Fund Balance	13,199,537	12,862,560	17,165,004	22,573,069	27,038,377	16,427,260		13,585,331	14,044,270	19,031,806	24,179,905	29,517,383	30,438,475
	Ending Fund Balance	12,862,560	17,165,004	22,573,069	27,038,377	16,427,260	13,585,331	14,044,270	19,031,806	24,179,905	29,517,383	30,438,475	37,321,645	
								81.8%	135.5%	127.0%	122.1%	103.1%	122.6%	
	Fund Balance Schedule													
	Building Reserve	505,000	505,000	505,000	505,000			-	-	-	-	-	-	
	15% Emergency Reserve	1,714,085	1,808,034	1,948,879	2,044,999	2,174,713	3,111,977	2,780,689	2,721,560	2,824,564	2,914,680	2,986,413	3,055,036	
	Reserve to pay off side funds													
	15% Reserve	2,285,447	2,410,712	2,598,505	2,726,665	2,899,617	3,111,977	2,780,689	2,721,560	2,824,564	2,914,680	2,986,413	3,055,036	
	Reserved for ARP							1,707,000						
	Available Fund Balance	8,358,028	12,441,258	17,520,685	21,761,713	11,352,930	7,361,378	6,775,893	13,588,687	18,530,777	23,688,022	24,465,649	31,211,573	
	Ending Fund Balance	12,862,560	17,165,004	22,573,069	27,038,377	16,427,260	13,585,331	14,044,270	19,031,806	24,179,905	29,517,383	30,438,475	37,321,645	
								81.8%	135.5%	127.0%	122.1%	103.1%	122.6%	