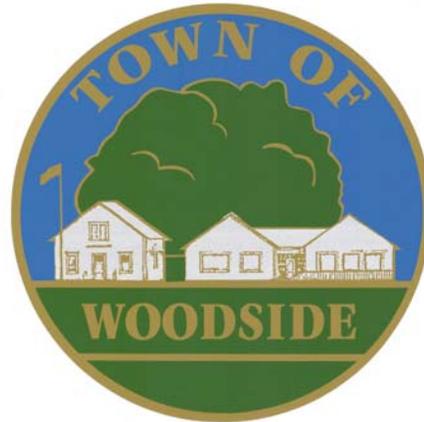


TOWN OF WOODSIDE



**ADOPTED BUDGET
FISCAL YEARS 2017-19**

TOWN OF WOODSIDE

ADOPTED BUDGET FISCAL YEARS 2017-19

TOWN COUNCIL

THOMAS H. LIVERMORE, MAYOR

CHRIS SHAW, MAYOR PRO-TEM

DEBORAH C. GORDON

ANNE KASTEN

PETER MASON

DAVE TANNER

DANIEL YOST

TOWN MANAGER

KEVIN BRYANT

**TOWN OF WOODSIDE
2017-19 Adopted Budget
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**TOWN OF WOODSIDE
TOWN COUNCIL FINANCIAL MANAGEMENT POLICIES**

1. The annual budget must be balanced.
2. Adequate reserves must be developed and maintained, including a minimum reserve level of thirty percent of estimated operating revenues for the Town's General Fund.
3. One-time revenues and resources should not be used to support ongoing operations.
4. The following areas should be self-supporting, including appropriate overhead costs:

Development Services Activities	Recreation
Maintenance and Assessment Districts	Enterprise Funds
5. Operating and capital budget items should be clearly distinguished and preferably reported separately.
6. Assessment districts must be reported separately by fund.
7. Overhead costs should be allocated to all functions on a fair basis.
8. Interfund transfers and loans, regardless of duration, should be explicitly authorized by formal Council action and incorporated into the budget approval process.
9. Annual debt service should be provided for on a priority basis.
10. Debt should be issued only to support capital, and not operating, expenses of the Town.
11. Revenues and expenditures should be estimated on the basis of reasonable and conservative assumptions.
12. The Town Council should conduct a comprehensive review of the fiscal status of the Town on a quarterly basis.
13. Modifications to the Town Budget should be made only by resolution of the Town Council and should only be considered within the context of a formal monthly or quarterly review of the Town's budget status.
14. The Town will incorporate a five-year financial planning model into all of its fiscal and programmatic decisions.
15. The five-year model will be updated and reviewed by the Town Council on at least a semi-annual basis and whenever a significant proposal that will impact Town finances is considered.
16. A detailed financing plan will be adopted by the Town Council prior to the final approval of any capital project.

17. The Town's compliance with these financial management policies will be assessed on an annual basis as part of the annual audit and presentation of the audited General Purpose Financial Statements and Management Letter.
18. No phase of a capital project should be initiated until all the resources required for its completion are available to the Town.
19. A Request for Proposals (RFP) shall be issued whenever the Town desires to obtain outside services of significant scope, unless specifically waived by the Town Council, in order to ensure that the Town can obtain the highest quality service at the most competitive cost level. The Town Manager will ensure that decisions regarding the issuance of an RFP are brought to the Town Council in a timely manner.
20. The annual budget must include an appropriation for the interest expense on all short-term debt and must be amended, as required, at the time of debt issuance to provide for this cost.

June 6, 2017

Honorable Mayor and Councilmembers:

It is my pleasure to present the proposed budget for Fiscal Years 2018 and 2019. This proposed budget is a two-year spending plan that continues the work started in recent years in repairing and replacing critical Town infrastructure. Fortunately, the capital improvement program can be accomplished without the need for borrowing funds, saving the taxpayers of the Town from the need to pay debt service on these projects. It also can be accomplished without making tradeoffs in the Town's operations. This enviable situation is the result of the prudent fiscal management of current and former Town Councils and of my predecessor.

The proposed budget includes \$7,097,979 for the General Fund operating budget in 2017-18, including the cost associated with the Town's personnel and the many contract services the Town receives, including the police contract with the San Mateo County Sheriff's Department; plan check, building inspection, and engineering services; as well as the Town Attorney. The operational budget also includes routine maintenance of the Town's facilities and information systems.

In addition to the operational budget, the proposed budget for 2017-18 includes \$1,008,460 of General Fund contributions to the Capital Improvement Program. This includes \$388,460 for the 2017 storm drain rehabilitation project, which is currently under construction. By long-standing Town practice, the General Fund also contributes \$600,000 to the road program each year. These funds supplement the revenues received from state gas taxes, a Countywide sales tax, and local road impact fees, to fund maintenance and repair of the Town's road network. In addition to these projects, this year's proposed General Fund budget also includes \$20,000 for Town trails.

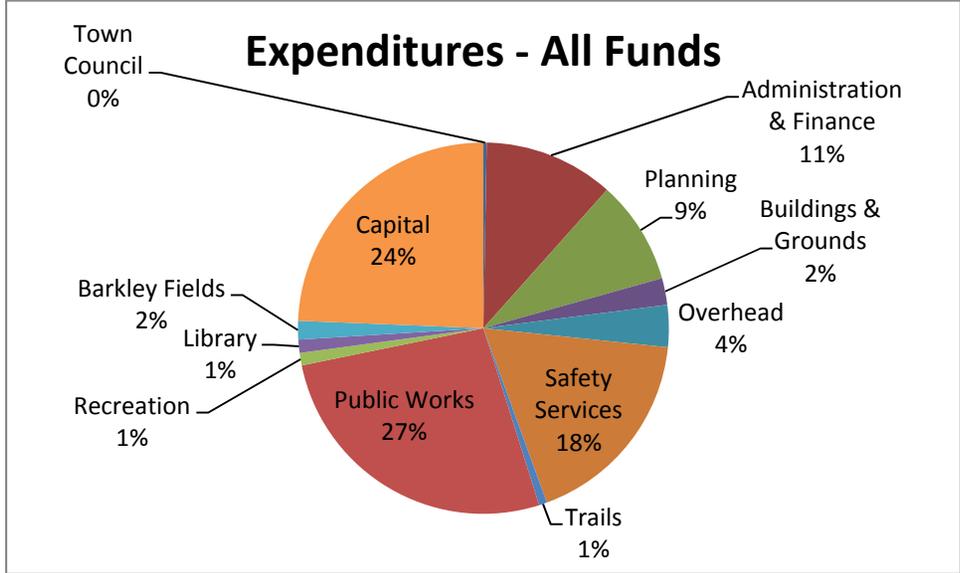
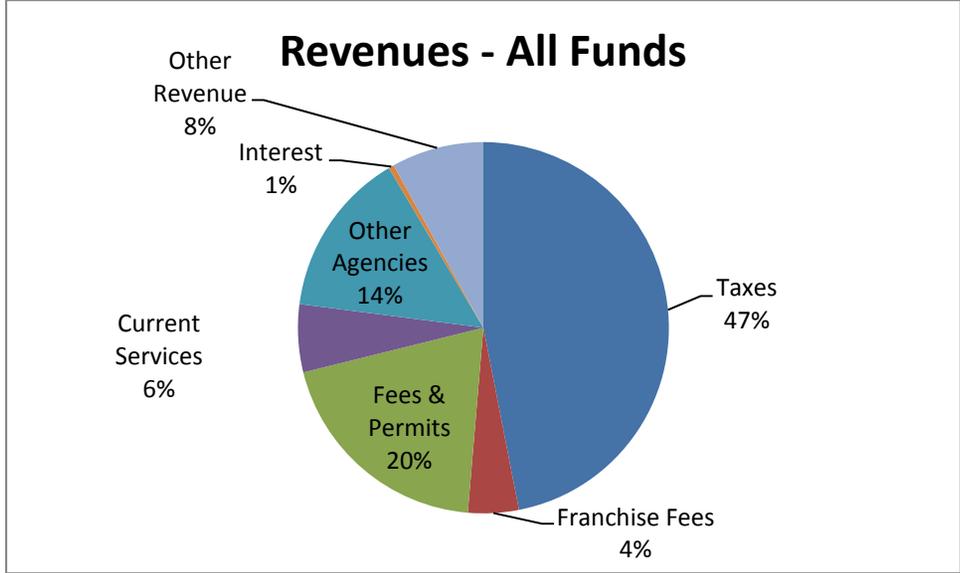
The proposed budget assumes \$7,722,101 in General Fund revenues in 2017-18. As usual, secured property taxes is the single largest source for General Fund revenue, and the budget conservatively projects \$3,335,991 in revenue from this source. This figure represents a 3.5% increase over the projected revenue for 2016-17.

Based on current projections, the Town will begin Fiscal Year 2018 with over \$6.2 million available in the General Fund, a figure that represents over 85% of operating revenue. The proposed budget includes a plan to spend \$366,045 more from the General Fund than the Town conservatively expects to receive in revenue over the next two years. This spending plan again places an emphasis on capital improvements, with \$423,460 proposed to support the rehabilitation of the Town's storm drain system and \$1.2 million proposed to support the Town's Road Program.

Looking at the five-year forecast, which includes \$1,553,460 for storm drain and road projects, over that period, it is projected that the Town will have over \$4.6 million in the General Fund on June 30, 2022. That figure represents nearly 60% of operating revenue, twice the Town's target reserve of 30%. In short, the Town should remain on very solid ground financially.

In addition to the General Fund, the four funds that make up the Town's Road Program are also well positioned. It is projected that the road funds will have over \$1.4 million available on June 30th. This represents 97% of revenues for the funds. In the proposed budget for 2017-18, \$913,056 is recommended for operational expenses related to that portion of staff's time that is spent on activities of the road program along with service and supplies that support maintenance of the roads. An additional \$932,743 is recommended for capital projects, including the annual Road Rehabilitation Project; the engineering and design work on the Old La Honda and Portola Road bridges; the design of the next phase of the Safe Routes to School improvements on Woodside Road; the improvement of the bicycle lane on Alameda de las Pulgas from Fernside to Woodside Road (for which the Town has obtained a grant); repair and rehabilitation of the Kings Mountain and Mountain Home Road bridges and design work for a path on Hillside from Alta Mesa to Glenwood in the Glens.

Across all of the Town's funds, which include the General Fund, road funds, sewer funds, and library fund, revenues are projected to equal \$9,886,380 and expenses to equal \$11,614,628. Of those expenses, \$2,843,703 is for capital projects. Below are graphs which show the sources of the Town's revenues and the departments which account for expenses.



2017-18 Work Plan

Over the last twelve to eighteen months, the Town has completed several projects that should have benefits to the Town and its residents. For the first time, the Town now has regulations which provide some limitation on the development of **basements**. Additionally, the Town has made modifications to the **allowable maximum residence size** regulations, allowing property owners more flexibility to use their available total floor area. The Town Council has also adopted a new **Geologic Map**, which incorporates more up to date information based on site specific geologic studies.

In addition to continuing to process applications for development that come in to the Town, the Planning Department has several advance planning goals for 2017-18. At the top of the list are two related items. Staff has prepared a **full reorganization of the zoning code** to allow for greater ease of use for customers and to assist in review of **nonconforming regulations**, which is a top priority of the Town Council. The Planning Commission will be reviewing the full reorganization in June and will be making a recommendation to the Town Council. The work on nonconforming regulations will be right on the heels of the reorganization.

It is the experience of Town staff and surrounding communities that California Department of Fish and Wildlife review of waterways far exceed the streams currently identified in the Town's General Plan, which can cause legal issues for the Town and property owners. Therefore, staff recommends that a review of **stream regulations and building permit review procedure for water courses** be conducted during 2017-18. It is not the intention to add additional Town regulations, but to provide more clarity to applicants about the application of State and Federal regulations.

Planning staff has also identified allowing **natural state restoration** as desirable and something that has been pursued by property owners. Currently planning staff accommodates these projects through environmental review, but believe it would be advantageous to explicitly allow for restoration in the zoning code.

Though the Town does not receive many applications for subdivisions, the **Subdivision Ordinance** should be updated. Currently, the entitlement process is antiquated and overly complex and this section of the Municipal Code does not specifically allow for voluntary lot mergers, which would be desirable for the Town.

The Engineering/Public Works staff now has the Town's Capital Improvement Program in full swing. Several projects are currently underway and will be continued or completed during Fiscal Year 2018. The replacement of the **Town Center Pump Station** began in May and is scheduled to be substantially complete by October. Work on The **Storm Drain Repair and Replacement** project, which will be a multi-year project, began in April. This first phase of the project should be complete by late summer. In Fiscal Year 2018, design work will begin on the **Old La Honda Road and Portola Road bridges**. These two bridges will be funded by the Federal Highway Bridge Program and construction is still a couple of years away. The Town will use local funds to repair the **Kings Mountain Road and Mountain Home Road bridges**. This work is planned for next spring and summer. The Town has been successful in securing grant funds for **Phase 3 of the Woodside Elementary School Pathway** along Woodside Road. Engineering and design work will begin for this project during 2017-18. This summer the Town will be making improvements to the **Alameda de las Pulgas** bike lane between Fernside and Woodside Road. This project will also be substantially supported by grant funds. Funding for design work for two new projects are included for Fiscal Year 2018 – the repair of a **bank on Kings Mountain Home Road** that was damaged during last winter's storm season and work on a **Glens Pathway** on "two-way" Hillside between Alta Mesa and Glenwood Avenue.

We will also be continuing to identify ways to make **process improvements**, including a review of building and engineering plan check services.

Finally, it is my distinct honor to thank each of you, the Town's elected officials, for your service to Woodside. Though you don't hear it enough, I know that the residents of this remarkable Town are grateful for the time and effort you put forth to maintain a high quality of life here. It is not always fun (or even most of the time), and your compensation is measured in pride, but you are building on an unmatched history of volunteerism that has made Woodside possible and will serve it for years and years to come. As a staff, it is our pleasure to serve.

Similarly, the countless hours put in by volunteers who serve on the Planning Commission, ASRB and all of the Citizen Advisory Committees, deserve the sincere thanks of the residents of the Town. It is through these channels that self-governance serves the Town.

So, I would like to close this year's budget introduction with a quote from Theodore Roosevelt:

It is not the critic who counts; not the man who points out how the strong man stumbles, or where the doer of deeds could have done them better. The credit belongs to the man who is actually in the arena, whose face is marred by dust and sweat and blood; who strives valiantly; who errs, who comes short again and again, because there is no effort without error and shortcoming; but who does actually strive to do the deeds; who knows great enthusiasms, the great devotions; who spends himself in a worthy cause; who at the best knows in the end the triumph of high achievement, and who at the worst, if he fails, at least fails while daring greatly, so that his place shall never be with those cold and timid souls who neither know victory nor defeat.

Thank you to all of you who are in the arena.

Respectfully submitted,

Kevin Bryant
Town Manager

BUDGET OVERVIEW

16-17 REVENUES AND EXPENSES PROJECTED

<i>Revenues</i>	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax (206)	Measure A (210)	Road Impact (242)
Taxes	4,639,180					
Franchise Fees	452,448					
Fees & Permits	1,109,888					450,000
Current Services	592,890					
Other Agencies	713,301			114,563	320,000	
Interest	38,210	1,230	65	350	2,300	2,275
Other Revenue	35,055	35,000	22,000		600,000	
Revenues - Total	7,580,972	36,230	22,065	114,913	922,300	452,275

<i>Expenditures</i>	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206)	Measure A (210)	Road Impact (242)
Town Council	39,815					
Administration	1,244,700					
Planning	1,047,000					
Bldgs & Grnds	304,459					
Overhead	410,047					
Safety Services	1,772,706					
Trails	61,000					
Public Works	1,521,149		37,200	159,000	402,842	290,899
Recreation	121,172					
Library						
Barkley Fields	208,075	3,210				
Expenditures - Total	6,730,123	3,210	37,200	159,000	402,842	290,899
Revenues - Expenses	850,849	33,020	(15,135)	(44,087)	519,458	161,376
Contributions to Road and Capital Programs	1,674,549				121,990	481,340

Greyed in area above represents All Road Funds

16-17 REVENUES AND EXPENSES PROJECTED (continued)

<i>Revenues</i>	COPS (243)	Library (250)	Canada Sewer (525)	Town Center Sewer (528)	Redwood Creek (537)	TOTALS
Taxes						4,639,180
Franchise Fees						452,448
Fees & Permits			32,682	419,976	57,000	2,069,546
Current Services						592,890
Other Agencies	125,872					1,273,736
Interest	250		85	1,000	600	46,365
Other Revenue		140,015		775,000		1,607,070
Revenues - Total	126,122	140,015	32,767	1,195,976	57,600	10,681,235

<i>Expenditures</i>	COPS (243)	Library (250)	Canada Sewer (525)	Sewer Utility (528)	Redwood Creek (537)	TOTALS
Town Council						39,815
Administration						1,244,700
Planning						1,047,000
Bldgs & Grnds						304,459
Overhead						410,047
Safety Services	100,000					1,872,706
Trails						61,000
Public Works			32,019	557,695	-	3,000,804
Recreation						121,172
Library		136,580				136,580
Barkley Fields						211,285
Expenditures - Total	100,000	136,580	32,019	557,695	-	8,449,568
Revenues - Expenses	26,122	3,435	748	638,281	57,600	2,231,667
Contributions to Road and Capital Programs		-	-	-		2,277,879

Greyed in area above represents All Sewer Funds. Funds 525 and 528 have non-cash depreciation expenses of \$17,435 and \$74,873, respectively.

17-18 REVENUES AND EXPENSES ADOPTED

	General (101)	Road Program				
		Barkley Constr. (151)	Traffic Safety (204)	Gas Tax (206)	Measure A (210)	Road Impact (242)
Revenues						
Taxes	4,639,541					
Franchise Fees	436,400					
Fees & Permits	1,165,450					350,000
Current Services	584,500					
Other Agencies	724,000			163,953	300,000	
Interest	38,210	1,230	65	350	2,300	2,275
Bond Payment						
Other Revenue	134,000	35,000	26,000		600,000	
Revenues - Total	7,722,101	36,230	26,065	164,303	902,300	352,275
		Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206/207)	Measure A (210)	Road Impact (242)
Expenditures	General (101)					
Town Council	32,538					
Administration	1,313,720					
Planning	1,048,337					
Bldgs & Grnds	270,541					
Overhead	423,500					
Safety Services	1,963,414					
Trails	81,459					
Public Works	1,661,140		24,000	173,307	376,061	339,688
Recreation	124,500					
Library						
Barkley Fields	178,830	10,000				
Operating Expenditures - Total	7,097,979	10,000	24,000	173,307	376,061	339,688
Operating Revenues - Expenses	624,122	26,230	2,065	(9,004)	526,239	12,587
Contributions to Road and Capital Programs	1,008,460				932,743	

Greyed in area above represents All Road Funds

17-18 REVENUES AND EXPENSES ADOPTED (continued)

			Sewer Funds			TOTALS
			Canada Sewer (525)	Town Center Sewer (528)	Redwood Creek (537)	
Revenues	COPS (243)	Library (250)				
Taxes						4,639,541
Franchise Fees						436,400
Fees & Permits			34,970	406,186		1,956,606
Current Services						584,500
Other Agencies	100,000	140,015				1,427,968
Interest	250		85	1,000	600	46,365
Bond Payment						-
Other Revenue						795,000
Revenues - Total	100,250	140,015	35,055	407,186	600	9,886,380
Expenditures	COPS (243)	Library (250)	Canada Sewer (525)	TC Sewer Utility (528)	Redwood Creek (537)	TOTALS
Town Council						32,538
Administration						1,313,720
Planning						1,048,337
Bldgs & Grnds						270,541
Overhead						423,500
Safety Services	100,000					2,063,414
Trails						81,459
Public Works			38,845	1,379,180	-	3,992,221
Recreation						124,500
Library		134,365				134,365
Barkley Fields						188,830
Expenditures - Total	100,000	134,365	38,845	1,379,180	-	9,673,425
Operating Revenues - Expenses	250	5,650	(3,790)	(971,994)	600	212,955
Contributions to Road and Capital Programs						1,941,203

Greyed in area above represents All Sewer Funds.

Funds 525 and 528 have non-cash depreciation expenses of \$17,435 and \$74,873, respectively, which do not effect cash fund balances.

18-19 REVENUES AND EXPENSES APPROVED

	Road Program						
	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax (206)	Measure A (210)	Road Impact (242)	COPS (243)
Revenues							
Taxes	4,625,501						
Franchise Fees	436,400						
Fees & Permits	1,165,450					350,000	
Current Services	584,500						
Other Agencies	744,000			230,855	300,000		100,000
Interest	38,210	1,230	65	350	2,300	2,275	250
Other Revenue	134,000	35,000	26,000		600,000		
Revenues - Total	7,728,061	36,230	26,065	231,205	902,300	352,275	100,250
Expenditures							
Town Council	40,038						
Administration	1,302,080						
Planning	1,092,564						
Bldgs & Grnds	272,316						
Overhead	390,500						
Safety Services	1,952,668						100,000
Trails	84,011						
Public Works	1,602,231		24,000	177,051	381,138	348,242	
Recreation	124,500						
Library							
Barkley Fields	178,860	10,000					
Expenditures - Total	7,039,768	10,000	24,000	177,051	381,138	348,242	100,000
Operating Revenues - Expenses	688,293	26,230	2,065	54,154	521,162	4,033	250
Contributions to Road and Capital Programs	670,000				395,468	-	

*Greyed in area above represents All Road Funds

18-19 REVENUES AND EXPENSES APPROVED (continued)

	Library (250)	Sewer Funds			TOTALS
		Canada Sewer (525)	Town Center Sewer (528)	Redwood Creek (537)	
Revenues					
Taxes					4,625,501
Franchise Fees					436,400
Fees & Permits		37,418	432,960		1,985,828
Current Services					584,500
Other Agencies	140,015				1,514,870
Interest		85	1,000	600	46,365
Other Revenue					795,000
Revenues - Total	140,015	37,503	433,960	600	9,988,464
Expenditures					
Town Council					40,038
Administration					1,302,080
Planning					1,092,564
Bldgs & Grnds					272,316
Overhead					390,500
Safety Services					2,052,668
Trails					84,011
Public Works		41,575	483,625	-	3,057,862
Recreation					124,500
Library	137,117				137,117
Barkley Fields					188,860
Expenditures - Total	137,117	41,575	483,625	-	8,742,516
Operating Revenues - Expenses	2,898	(4,072)	(49,665)	600	1,245,948
Contributions to Road and Capital Programs					1,065,468

*Greyed in area above represents All Sewer Funds.

Funds 525 and 528 have non-cash depreciation expenses of \$17,435 and \$74,873, respectively, which do not effect cash fund balances.

FUND BALANCE PROJECTION

	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206)	Measure A (210)	Road Impact (242)
Fund Balance 6/30/16	7,032,204	308,757	25,395	83,889	574,544	765,736
Projected Activity 2016-17	(823,700)	33,020	(15,135)	(44,087)	397,468	(319,964)
Projected Fund Balance 6/30/17	6,208,504	341,777	10,260	39,802	972,012	445,772
Projected Activity 2017-18	(384,338)	26,230	2,065	(9,004)	(406,504)	12,587
Projected Fund Balance 6/30/18	5,824,166	368,007	12,325	30,798	565,508	458,359
Projected Activity 2018-19	18,293	26,230	2,065	54,154	125,694	4,033
Projected Fund Balance 6/30/19	5,842,459	394,237	14,390	84,952	691,202	462,392

FUND BALANCE PROJECTION (continued)

	COPS (243)	Library (250)	Canada Sewer (525)	Town Center Sewer (528)	Redwood Creek (537)
Fund Balance 6/30/16	60,005	5,098	20,563	281,460	151,003
Projected Activity 2016-17	26,122	3,435	18,183	713,154	57,600
Projected Fund Balance 6/30/17	86,127	8,533	38,746	994,614	208,603
Projected Activity 2017-18	250	5,650	13,645	(897,121)	600
Projected Fund Balance 6/30/18	86,377	14,183	52,391	97,493	209,203
Projected Activity 2018-19	250	2,898	13,363	25,208	600
Projected Fund Balance 6/30/19	86,627	17,081	65,754	122,701	209,803

Note:

1. The San Mateo County Library JPA holds additional library funds for use by the Woodside Library. As of June 30, 2016, the JPA had \$1,031,753 available for the Woodside Library.

GENERAL FUND: FIVE YEAR FORECAST

	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 ADOPTED	2018-19 APPROVED	2019-20 FORECAST	2020-21 FORECAST	2021-22 FORECAST
BEGINNING BALANCE	6,134,604	7,032,204	7,032,204	6,208,504	5,824,166	5,842,459	5,314,831	5,231,131
REVENUES								
Secured Property Tax	3,008,628	3,036,923	3,223,180	3,335,991	3,452,751	3,573,597	3,698,673	3,828,127
Unsecured Property Tax	164,189	150,000	171,000	160,000	160,000	160,000	160,000	160,000
Other Property Tax	406,543	200,000	400,000	300,000	150,000	75,000	50,000	50,000
Sales Tax	499,753	450,000	550,000	548,550	567,750	584,783	602,326	620,396
Property Transfer Tax	245,719	200,000	140,000	160,000	160,000	160,000	160,000	160,000
Business License	157,804	130,000	155,000	135,000	135,000	135,000	135,000	135,000
Franchise Fees	474,533	431,400	452,448	436,400	436,400	436,400	436,400	436,400
Building/Planning Permit Fees	1,586,757	1,073,050	977,263	1,034,950	1,034,950	1,060,824	1,087,344	1,114,528
Recreation Fees	134,296	163,900	132,625	130,500	130,500	130,500	130,500	130,500
Current Services	314,815	222,100	261,090	231,000	231,000	231,000	231,000	231,000
Other Agencies	850,896	672,000	713,301	724,000	744,000	766,320	789,310	812,989
Interest	31,916	16,000	38,210	38,210	38,210	38,210	38,210	38,210
Other Revenue	35,954	33,000	35,055	34,000	34,000	34,000	34,000	34,000
Overhead Charges	331,800	331,800	331,800	353,500	353,500	353,500	353,500	353,500
Town Center Sewer Repayment	-	-	-	100,000	100,000	100,000	100,000	100,000
TOTAL - REVENUES	8,243,603	7,110,173	7,580,972	7,722,101	7,728,061	7,839,134	8,006,263	8,204,649
EXPENDITURES								
Operational								
Salaries & Benefits	2,015,696	2,052,380	2,067,250	2,273,872	2,249,822	2,317,317	2,386,836	2,458,441
PERS & Retiree Health Benefits	411,248	435,596	443,000	462,605	484,660	499,200	514,176	529,601
Service and Supplies	3,997,771	4,082,973	3,979,473	4,211,502	4,165,286	4,290,245	4,418,952	4,551,520
Equipment and Building Maintenance	239,153	110,000	240,400	150,000	140,000	100,000	100,000	100,000
Subtotal	6,663,868	6,680,949	6,730,123	7,097,979	7,039,768	7,206,761	7,419,964	7,639,563
Capital Contributions								
Road Program	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Storm Drain Rehabilitation	82,135	522,000	264,000	388,460	50,000	540,000	50,000	540,000
Equestrian Trails and Water Crossings	-	40,000	35,549	20,000	20,000	20,000	20,000	20,000
Loan to Town Center Sewer (Pump Station)	-	525,000	775,000	-	-	-	-	-
Subtotal	682,135	1,687,000	1,674,549	1,008,460	670,000	1,160,000	670,000	1,160,000
TOTAL - EXPENDITURES	7,346,003	8,367,949	8,404,672	8,106,439	7,709,768	8,366,761	8,089,964	8,799,563
NET POSITION	897,600	(1,257,776)	(823,700)	(384,338)	18,293	(527,628)	(83,701)	(594,913)
OPERATING RESERVES (30% Operating Revenue)	2,373,541	2,033,512	2,174,752	2,180,580	2,182,368	2,215,690	2,265,829	2,325,345
UNDESIGNATED RESERVE	4,658,663	3,740,916	4,033,752	3,643,586	3,660,091	3,099,141	2,965,302	2,310,872
TOTAL ENDING BALANCE	7,032,204	5,774,428	6,208,504	5,824,166	5,842,459	5,314,831	5,231,131	4,636,217
Ending Balance as Percent of Operating Revenue	88.9%	85.2%	85.6%	80.1%	80.3%	72.0%	69.3%	59.8%

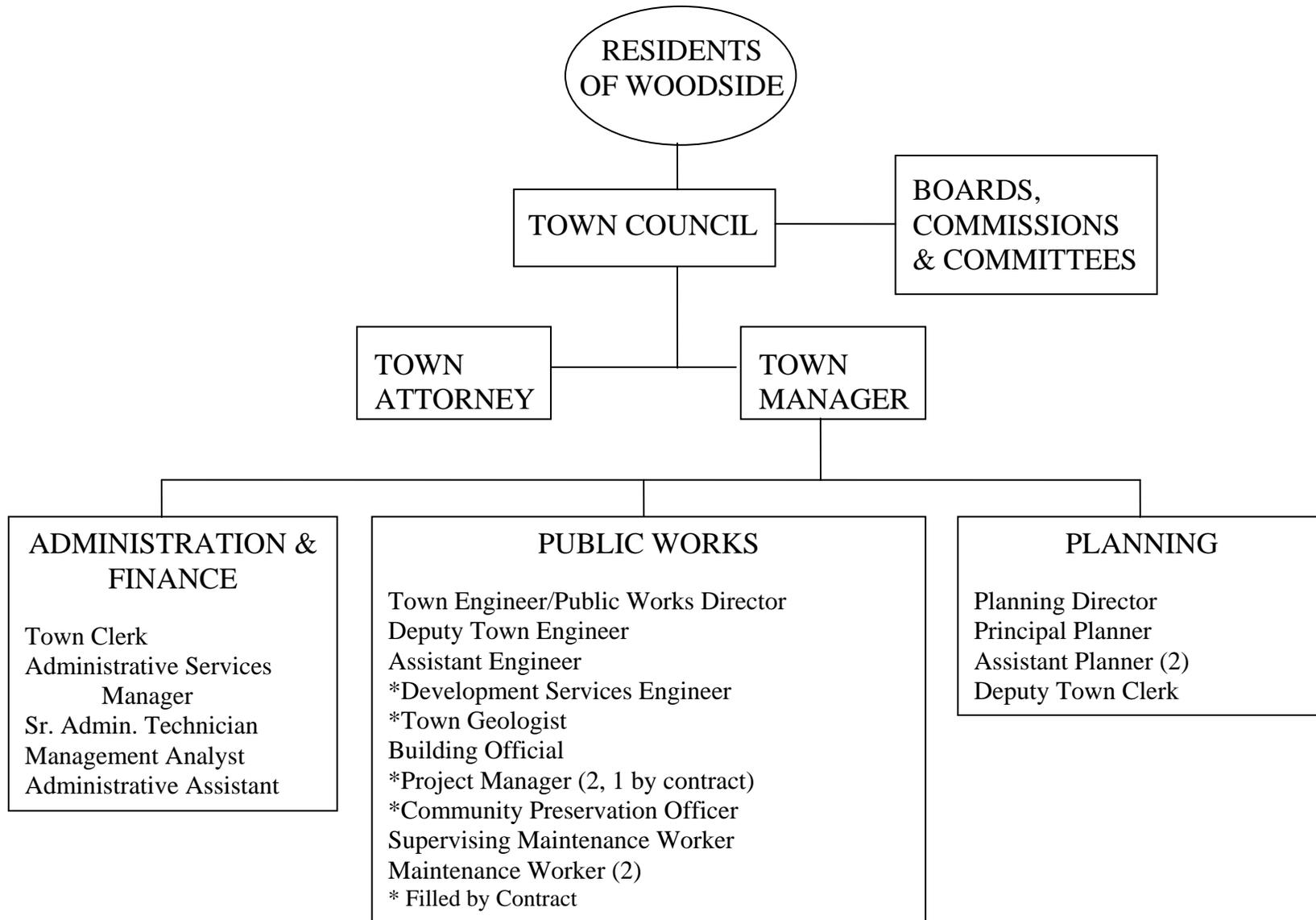
ROAD PROGRAM: FIVE YEAR FORECAST

	2015-16 ACTUAL	2016-17 BUDGET	2016-17 PROJECTED	2017-18 ADOPTED	2018-19 APPROVED	2019-20 FORECAST	2020-21 FORECAST	2021-22 FORECAST
BEGINNING BALANCE	1,166,809	1,449,564	1,449,564	1,467,846	1,066,990	1,252,936	1,117,828	970,739
REVENUES								
Civil Fines	22,175	32,000	20,000	22,000	22,000	22,000	22,000	22,000
Gas Tax	142,034	149,133	114,563	163,953	230,855	230,855	230,855	230,855
Measure A Tax	317,187	300,000	320,000	300,000	300,000	300,000	300,000	300,000
Road Impact Fee	447,698	350,000	450,000	350,000	350,000	350,000	350,000	350,000
General Fund Contribution	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Interest	4,194	2,450	4,990	4,990	4,990	4,990	4,990	4,990
Other Revenue	3,736	3,000	2,000	4,000	4,000	4,000	4,000	4,000
TOTAL - REVENUES	1,537,024	1,436,583	1,511,553	1,444,943	1,511,845	1,511,845	1,511,845	1,511,845
EXPENDITURES								
Operational								
Salaries & Benefits	368,542	409,131	419,160	403,071	418,035	430,576	443,493	456,798
PERS & Retiree Health Benefits	67,146	75,693	79,840	80,195	82,606	85,084	87,637	90,266
Service and Supplies	417,155	377,240	390,941	429,790	429,790	442,684	455,964	469,643
Subtotal	852,843	862,064	889,941	913,056	930,431	958,344	987,094	1,016,707
Capital Contributions								
Road Rehabilitation Project	320,910	475,000	481,340	526,356	250,000	500,000	525,000	550,000
Bridge Repair and Replacement	-	12,000	3,009	221,179	50,468	99,789	126,840	-
Storm Drain Rehabilitation	56,030	-	-	-	-	-	-	-
Bicycle and Pedestrian Improvements (Non-Road Rehab)	-	50,000	10,000	50,000	20,000	20,000	20,000	20,000
Kings Mountain Road Bank Repair	-	-	-	30,000	-	-	-	-
Glens Path	-	-	-	25,000	-	-	-	-
Emergency Repair - Portola Road @ Dennis Martin Creek	-	28,000	348	10,208	-	-	-	-
Safe Routes to School	24,486	132,000	108,633	70,000	75,000	68,820	-	-
Subtotal	401,426	697,000	603,330	932,743	395,468	688,609	671,840	570,000
TOTAL - EXPENDITURES	1,254,269	1,559,064	1,493,271	1,845,799	1,325,899	1,646,953	1,658,934	1,586,707
NET POSITION	282,755	(122,481)	18,282	(400,856)	185,946	(135,108)	(147,089)	(74,862)
TOTAL ENDING BALANCE	1,449,564	1,327,083	1,467,846	1,066,990	1,252,936	1,117,828	970,739	895,877
Ending Balance as Percent of Ongoing Revenue	94.3%	92.4%	97.1%	73.8%	82.9%	73.9%	64.2%	59.3%

STAFFING SUMMARY

Adopted Personnel	FTE
Town Manager	1
Town Engineer/Public Works Director	1
Planning Director	1
Deputy Town Engineer	0.8
Assistant Engineer	1
Town Clerk	1
Administrative Services Manager	1
Building Official	1
Principal Planner	1
Assistant/Associate Planner	2
Project Manager	1
Deputy Town Clerk	1
Senior Administrative Technician	1
Management Analyst	1
Administrative Assistant	0.5
Supervising Maintenance Worker	1
Maintenance Worker	2
Intern/Fellow/Seasonal	1.5
TOTAL	19.8

TOWN OF WOODSIDE ORGANIZATION CHART



REVENUE

REVENUE SOURCES

For classification purposes, revenues are usually grouped into major and minor categories. For financial reporting purposes, the California State Controller's Office has established a classification scheme that local governments are required to use when reporting their financial affairs to the State.

Taxes

Property Taxes

The property tax is a major source of revenue for critical Town services such as police, public works, planning and maintenance. Over 40% of the Town's General Fund revenue is derived from local property taxes. Property, primarily real estate such as land and buildings, is valued by the County Assessor and taxed at one percent of assessed value. The one percent is shared among several local government entities, such as schools, special districts, and the County of San Mateo. The Town of Woodside receives approximately 7.0% of all property taxes collected within the Town, less funds shifted to the Education Revenue Augmentation Fund (ERAF), which go to support school programs.

Sales Tax

All taxable retail sales in the Town of Woodside are charged an 8.75% tax. The amount includes 0.5% that goes to local governments for public safety programs, pursuant to Proposition 172, approved by the voters in November of 1993. Of the remaining tax, 1% is returned to the Town of Woodside by the State for general purposes. Sales tax revenue can vary from year to year due to fluctuations in the economy.

Real Property Transfer Tax

The California Government Code authorizes the County of San Mateo to impose a transfer tax at the rate of \$1.30 per \$1,000 value on real property sold. These taxes are evenly allocated between the county and the city or town in which the sale occurs.

Business License Tax

The Town of Woodside's Municipal Code requires a license as a pre-requisite for conducting businesses, trades or professions in the Town. The Code further imposes an annual tax for the privilege of conducting such businesses, at differing rates depending on the type of business.

Fees and Charges

Service charges or fees are imposed on users of services provided by the Town under the rationale that benefiting parties should pay for the cost of that service, rather than the general public. Examples of such services include various building and planning activity fees, recreation program fees, sewer fees, and stable fees.

Charges for Services

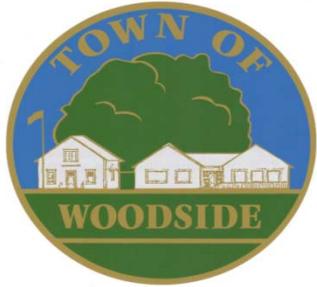
The California Government Code and the State Constitution give cities the authority to assess certain charges for services rendered as a means of recovering the cost of regulating various activities. Examples include: Planning Commission applications and sale of documents.

Franchise Fees

The Town imposes fees on gas, electric, water, garbage and cable television companies for the privilege of using Town streets and rights-of-way. These fees are generally a fixed percentage of gross revenues earned by the utility company within the Town. The specific percentage may be limited by federal or state law and is specified in a formal franchise agreement between the Town and the company.

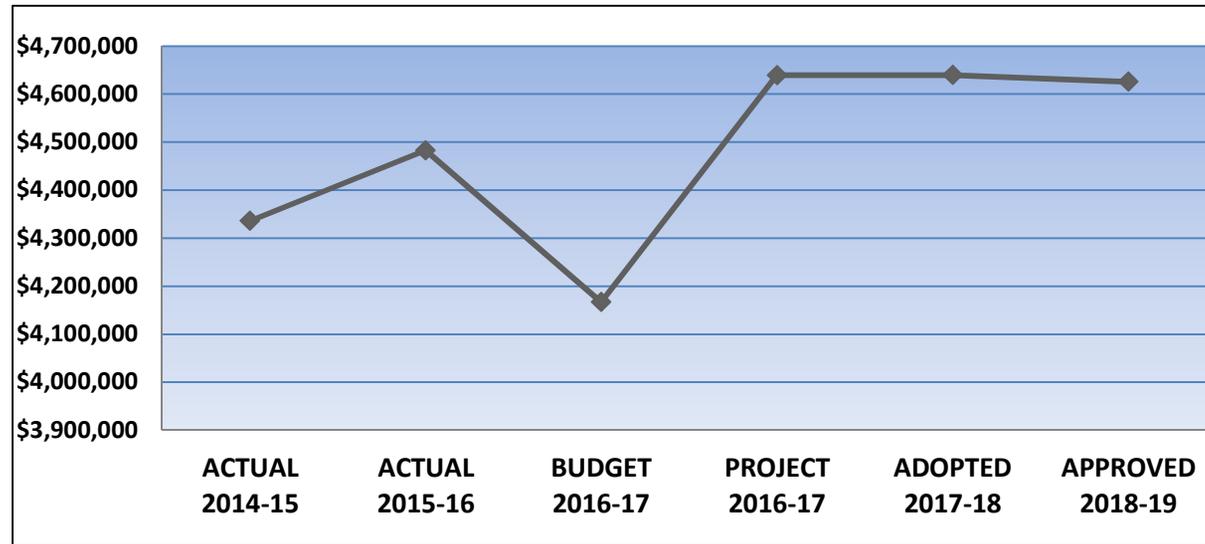
Other Governmental Agencies

The Town receives revenues from other governments, primarily the State of California. The major revenue source classified in this manner are the property tax funds provided by the State in lieu of the Town's historic share of motor vehicle license fees.

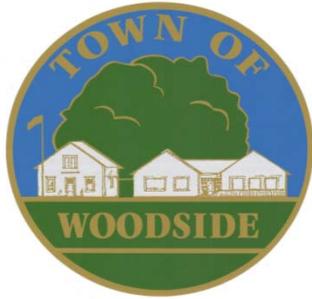


2017-19 BUDGET WORKSHEET

TAXES

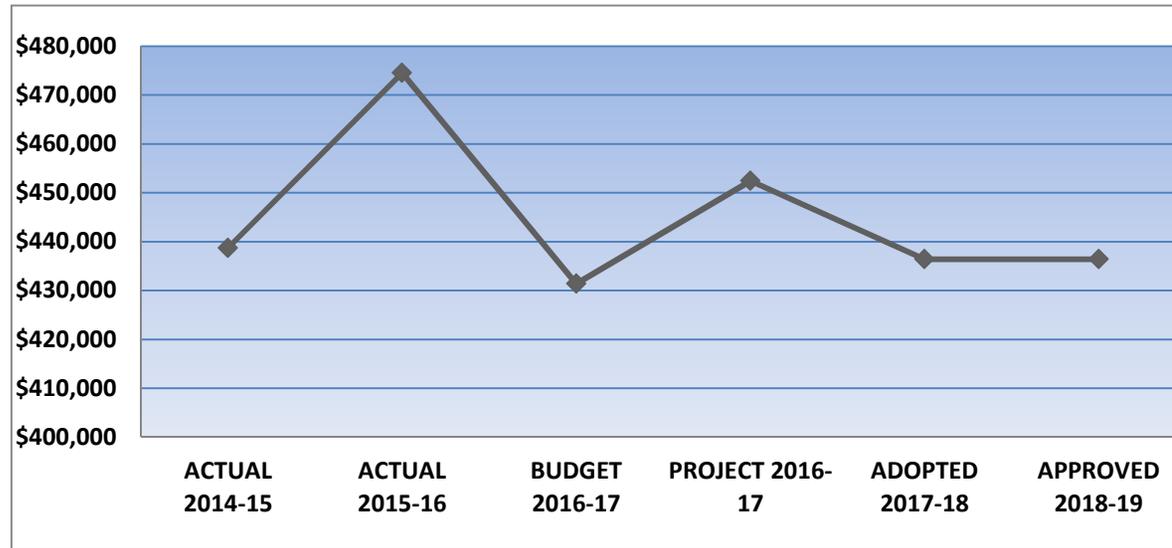


DESCRIPTION	FUND SOURCE	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	PROJECT 2016-17	ADOPTED 2017-18	APPROVED 2018-19
Property Taxes - Secured	General	2,747,625	3,008,628	3,036,923	3,223,180	3,335,991	3,452,751
Property Taxes - Unsecured	General	155,756	164,189	150,000	171,000	160,000	160,000
Property Taxes - Other	General	405,824	406,543	200,000	400,000	300,000	150,000
Sales Tax	General	652,399	499,753	450,000	550,000	548,550	567,750
Property Transfer Tax	General	235,680	245,719	200,000	140,000	160,000	160,000
Business License Tax	General	138,685	157,804	130,000	155,000	135,000	135,000
TAXES REVENUE TOTAL		4,335,969	4,482,636	4,166,923	4,639,180	4,639,541	4,625,501



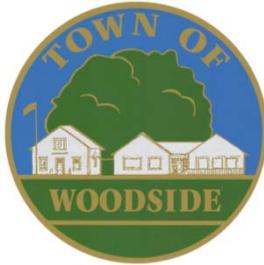
2017-19 BUDGET WORKSHEET

FRANCHISE FEES

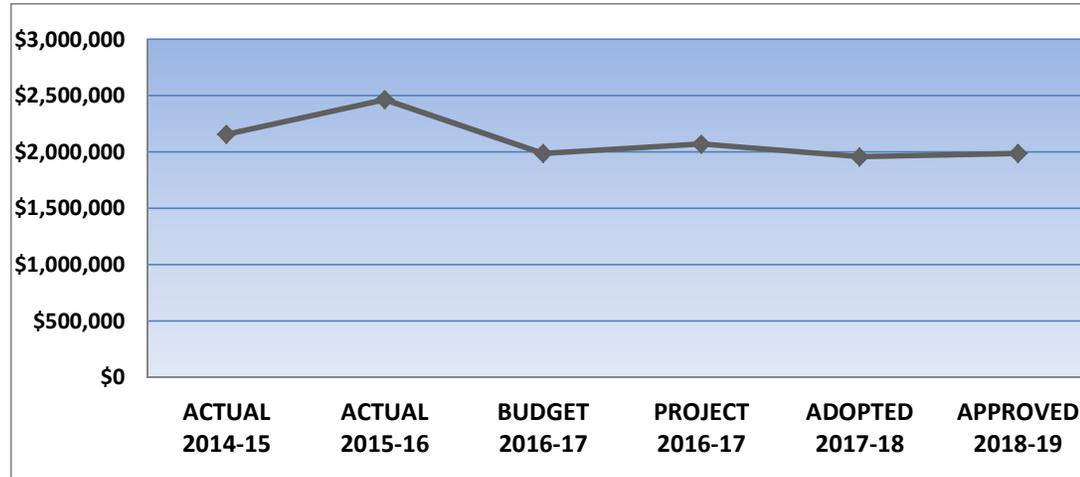


DESCRIPTION	FUND SOURCE	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	PROJECT 2016-17	ADOPTED 2017-18	APPROVED 2018-19
PG&E	General	140,674	138,291	141,400	151,861	141,400	141,400
California Water Company	General	112,770	110,389	105,000	115,587	110,000	110,000
Greenwaste Recovery	General	106,791	119,817	110,000	110,000	110,000	110,000
Cable & Telecommunications	General	78,490	106,036	75,000	75,000	75,000	75,000
FRANCHISE REVENUE TOTAL		438,725	474,533	431,400	452,448	436,400	436,400

FEES & PERMITS

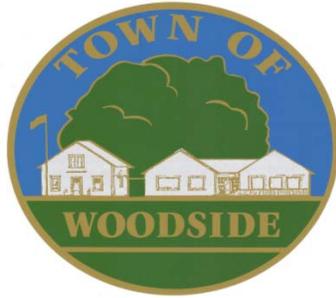


2017-19 BUDGET WORKSHEET

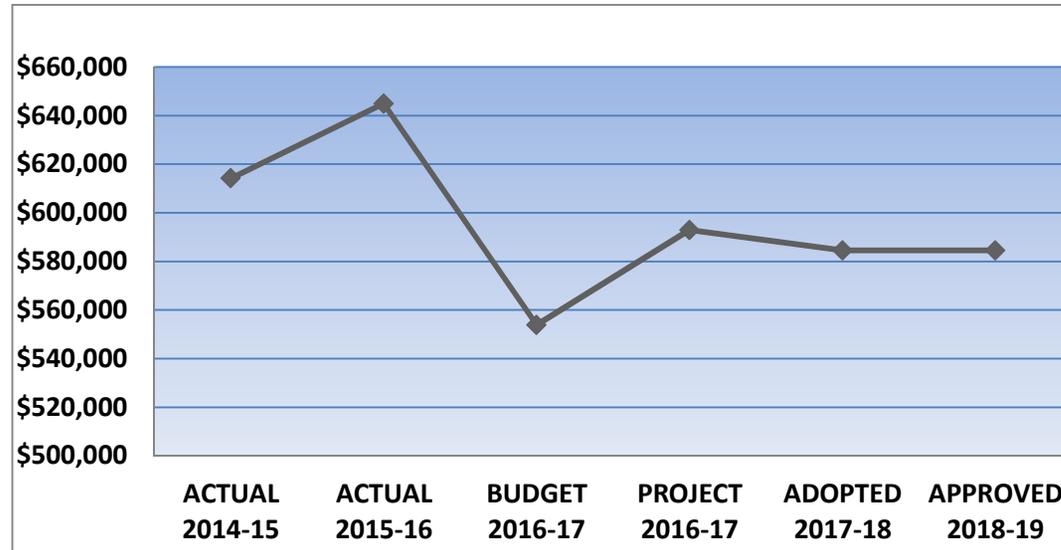


DESCRIPTION	FUND SOURCE	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	PROJECT 2016-17	ADOPTED 2017-18	APPROVED 2018-19
Building Permits	General	463,602	594,098	415,000	425,000	415,000	415,000
Plan Check	General	558,009	531,348	510,000	450,000	510,000	510,000
Grading & Site Development	General	26,021	26,250	20,000	20,000	20,000	20,000
Geology Review	General	4,125	4,800	3,750	3,750	3,750	3,750
ASRB Review	General	101,580	61,005	75,000	45,000	50,000	50,000
Penalty/Code Violation	General	31,785	247,466	30,000	15,000	15,000	15,000
Stable Permits	General	1,218	1,176	1,300	1,113	1,200	1,200
Encroachment Permits	General	5,234	6,750	4,000	6,400	6,000	6,000
Other Permits	General	15,400	17,318	14,000	11,000	14,000	14,000
Road Impact Fee	Road Impact	465,828	447,698	350,000	450,000	350,000	350,000
Barkley Fields Use	Barkley O&M	5,760	-	-	-	-	-
Barkley Fields Use	General	-	420	10,500	2,625	10,500	10,500
Recreation Fees	Recreation	142,630	-	-	-	-	-
Recreation Fees	General	-	134,296	153,400	130,000	120,000	120,000
Sewer Service Charges	Canada Sewer	23,063	28,706	32,700	32,682	34,970	37,418
Sewer Service Charges	Sewer Utility	288,401	347,446	365,769	370,000	406,186	432,960
Sewer Connection Charges	Sewer Utility	-	-	-	49,976	-	-
Sewer Connection Charges	Redwood Creek	22,515	14,250	-	57,000	-	-
FEES & PERMITS REVENUE TOTAL		2,155,171	2,463,027	1,985,419	2,069,546	1,956,606	1,985,828

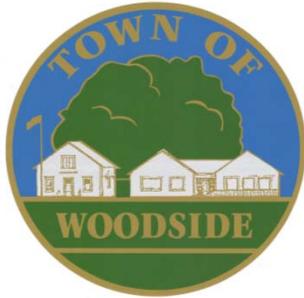
CURRENT SERVICES



2017-19 BUDGET WORKSHEET

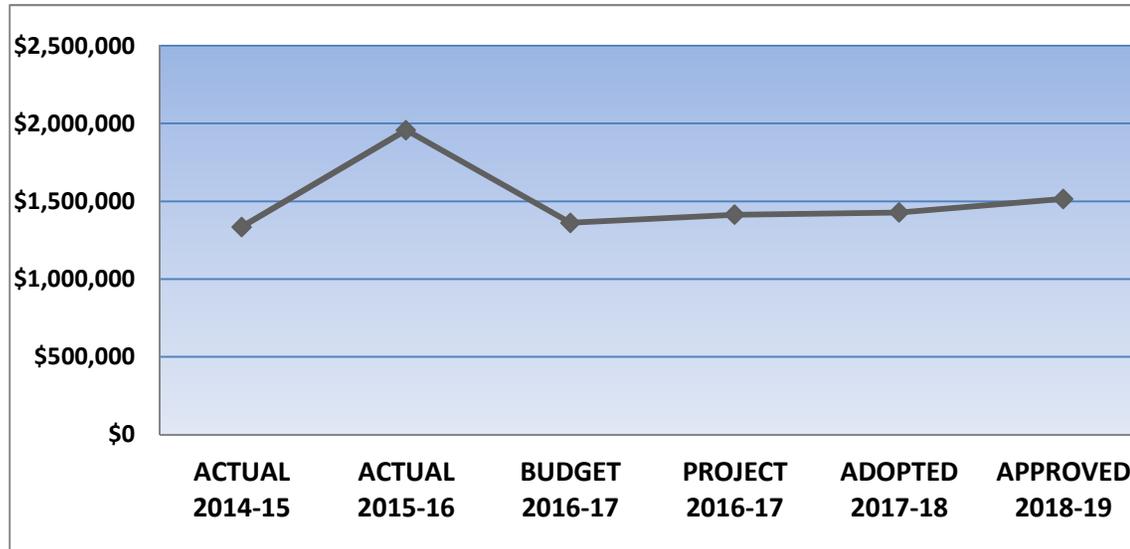


DESCRIPTION	FUND SOURCE	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	PROJECT 2016-17	ADOPTED 2017-18	APPROVED 2018-19
Use Permits and Variances	General	30,210	47,870	30,000	55,000	30,000	30,000
Archive Fee	General	31,290	36,870	35,000	35,000	35,000	35,000
Consultant Overhead	General	12,329	10,600	12,000	1,000	1,000	1,000
Construction & Demolition Fee	General	10,310	8,970	10,000	7,540	7,500	7,500
Trails Maintenance Fee	Trails	25,600	-	-	-	-	-
Trails Maintenance Fee	General	-	27,800	25,100	27,550	27,500	27,500
Staff Charges Against Deposit	General	-	134,756	80,000	104,000	100,000	100,000
Other	General	175,347	46,272	30,000	31,000	30,000	30,000
Overhead Charges	General	329,108	331,800	331,800	331,800	353,500	353,500
CURRENT SERVICES REVENUE TOTAL		614,194	644,938	553,900	592,890	584,500	584,500

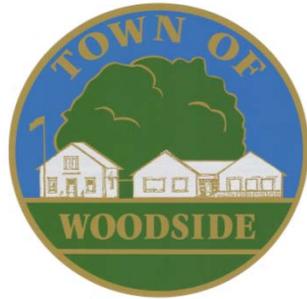


2017-19 BUDGET WORKSHEET

OTHER AGENCIES

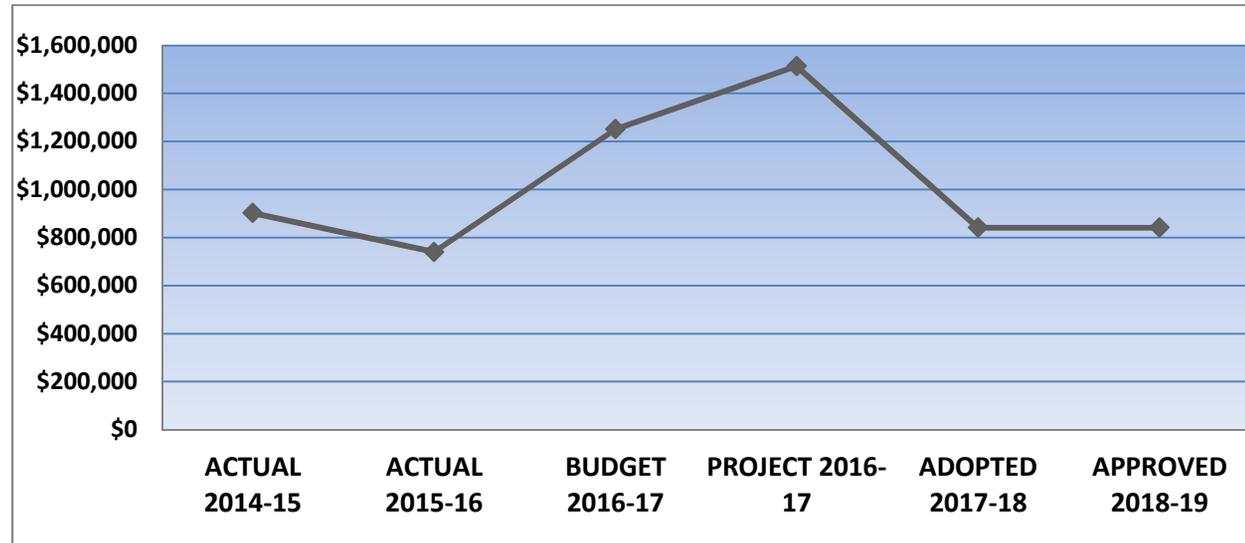


DESCRIPTION	FUND SOURCE	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	PROJECT 2016-17	ADOPTED 2017-18	APPROVED 2018-19
Property Tax In-Lieu	General	537,782	581,901	580,000	614,966	630,000	650,000
Triple Flip	General	133,948	172,047	-	-	-	-
Homeowners' Property Tax Relief	General	14,079	13,901	12,000	16,008	14,000	14,000
Measure M	General	78,516	80,813	80,000	82,327	80,000	80,000
Motor Vehicle	General	-	2,235	-	-	-	-
State Gas Tax	Gas Tax	158,151	142,034	149,133	114,563	163,953	230,855
Measure A	Measure A	324,489	317,187	300,000	320,000	300,000	300,000
Library Donor Fund Revenue	Library	-	522,826	140,015	140,015	140,015	140,015
Citizens' Option for Public Safety	COPS	88,401	124,300	100,000	125,872	100,000	100,000
OTHER AGENCIES REVENUE TOTAL		1,335,366	1,957,244	1,361,148	1,413,751	1,427,968	1,514,870



2017-19 BUDGET WORKSHEET

OTHER REVENUE



DESCRIPTION	FUND SOURCE	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	PROJECT 2016-17	ADOPTED 2017-18	APPROVED 2018-19
Parking Fines	General	4,505	1,833	2,000	3,055	2,000	2,000
Interest	Various	26,055	43,466	23,215	46,365	46,365	46,365
Other General Fund	General	31,458	33,378	31,000	32,000	32,000	32,000
Town Center Sewer Loan Repayment	General	-	-	-	-	100,000	100,000
Civil Fines	Traffic Safety	42,780	22,175	32,000	20,000	22,000	22,000
Farm Hill Signal	Traffic Safety	-	-	2,000	-	2,000	2,000
Woodside Hills Water	Traffic Safety	1,646	3,736	1,000	2,000	2,000	2,000
GF Road Contribution	Measure A	454,045	600,000	600,000	600,000	600,000	600,000
GF Town Center Pump Loan	Sewer Reserve	-	-	525,000	775,000	-	-
GF Road Contribution	HSIP	145,955	-	-	-	-	-
GF Trails Contribution	Trails	29,150	-	-	-	-	-
GF Barkley Contribution	Barkley O&M	131,930	-	-	-	-	-
GF Barkley Contribution	Barkley Const.	35,000	35,000	35,000	35,000	35,000	35,000
OTHER REVENUE TOTAL		902,524	739,588	1,251,215	1,513,420	841,365	841,365

DEPARTMENTAL BUDGETS

Town Council Department

The Town Council provides the policy direction that guides the operation of the Town, adopts ordinances and resolutions that constitute the legislative intent and laws of the Town, sets the Town's priorities through adoption of an annual budget and direction to the Town Manager, and provides representation to the Town's residents through these actions and through the conveyance of constituent requests and concerns to Town staff.

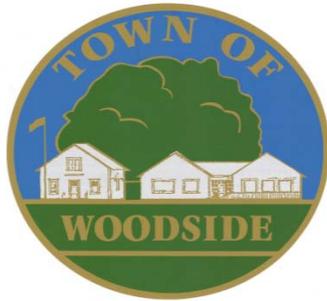
Budget Notes

The Town Council budget supports several basic activities, including: (1) Town membership in regional and statewide organizations; (2) organized events such as volunteer recognition receptions, holiday dinners, and occasional hosting of the Council of Cities monthly dinner meetings; (3) events developed and sponsored by the Town's Volunteer Committees, such as programming of the Arts & Culture Committee, the Backyard Habitat program and the annual environmental fair; and (4) municipal elections in even-numbered years.

The adopted budget for the Town Council Department is \$32,538 for Fiscal Year 2018 and \$40,038 for Fiscal Year 2019. The increase in the second year is attributable to the scheduled election for the Town Council. During 2016-17, the Council changed the Council elections to even-numbered years to comply with a new state law that is intended to increase voter participation in local elections by aligning them with state and federal elections.

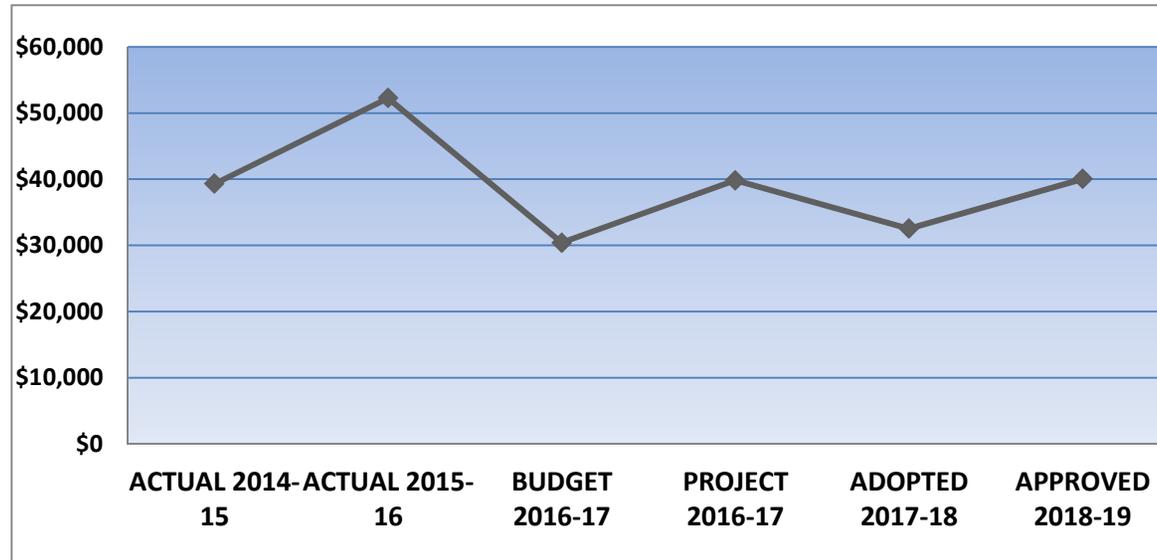
Funding Source Summary

The Town Council Department is funded by the General Fund.



2017-19 BUDGET WORKSHEET

TOWN COUNCIL DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	PROJECT 2016-17	ADOPTED 2017-18	APPROVED 2018-19
Elections	General	330	5,942	-	3,659	-	7,500
Memberships:							
Association of Bay Area Governments	General	1,702	1,760	1,814	1,814	1,850	1,850
City/County Association of Governments	General	1,942	1,936	2,027	2,027	2,038	2,038
Airport Roundtable	General	750	750	750	750	750	750
Local Agency Formation Commission	General	782	765	1,000	713	800	800
Housing Endowment & Regional Trust of San Mateo	General	1,739	1,739	1,800	1,739	1,800	1,800
League of California Cities	General	3,953	4,293	4,000	4,113	4,300	4,300
HIP Housing	General	-	2,000	1,000	1,000	1,000	1,000
Conferences & Meetings	General	7,647	4,515	10,000	12,000	10,000	10,000
Town Volunteer Committees/DOTH	General	20,460	28,542	8,000	12,000	10,000	10,000
DEPARTMENT TOTAL		39,305	52,242	30,391	39,815	32,538	40,038

Administration & Finance Department

The Administration and Finance Department oversees and manages the day-to-day functions of all Town operations. The staff of this department ensures implementation of Town Council policies and proper financial management of the Town. A variety of management and support services are provided to all Town programs and activities, including maintenance of official Town records and documents, timely noticing of all meetings and pending actions, general accounting, treasury oversight, personnel management, payroll processing, revenue administration and collection, purchasing activities, information systems support, and management of all contracts. The general legal services of the Town Attorney are also provided through this department, as are litigation services, as needed.

Budget Notes

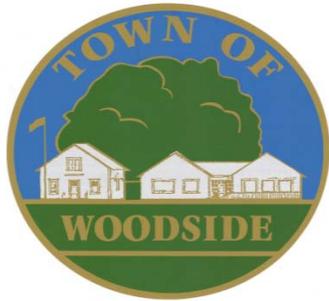
Most of the budget for this department covers the salaries and benefits of the Administration and Finance staff, as well as legal services.

The adopted budget for Fiscal Year 2018 is \$1,313,720 and for Fiscal Year 2019 is \$1,302,080. The departmental budget includes funds allocated for professional services to support special projects. In Fiscal Year 2018, the Town Clerk plans to undertake a comprehensive review and update of the Town's records retention schedule. Also, over the next two years, the Town will be establishing a new franchise agreement for solid waste management services. The Town Council has recently extended the existing franchise agreement with GreenWaste Recovery, Inc. through June 30, 2020.

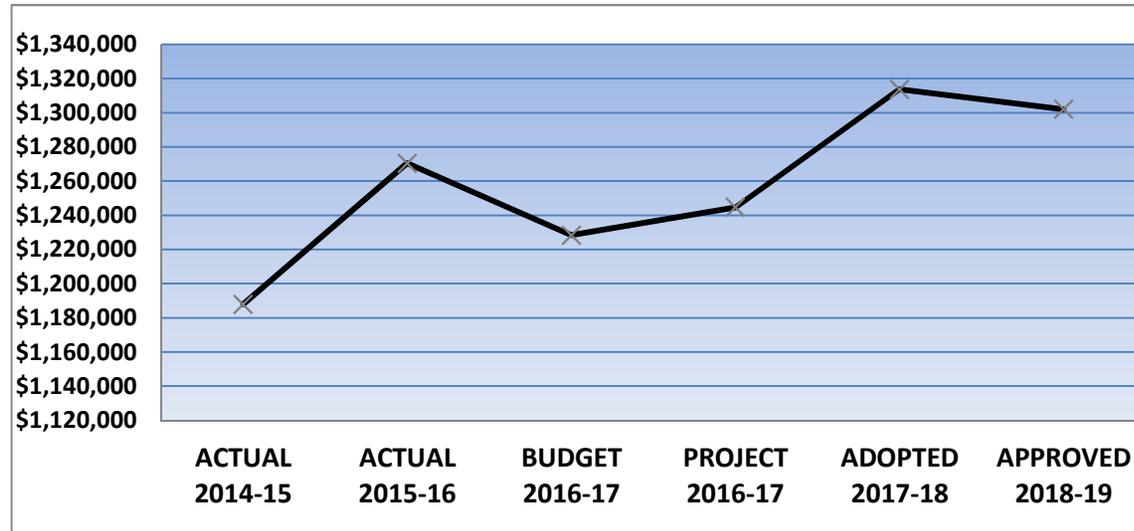
Funding Source Summary

The Administration & Finance Department is funded by the General Fund, which receives some revenue through the allocation of overhead costs to other funds. \$353,500 will be received from this source for Fiscal Years 2018 and 2019.

ADMINISTRATION & FINANCE DEPARTMENT



2017-19 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	PROJECT 2016-17	ADOPTED 2017-18	APPROVED 2018-19
Salaries & Benefits	General	928,288	965,729	954,741	941,000	976,520	984,880
Advertising	General	7,016	6,356	7,500	4,000	7,500	7,500
Photo Copies	General	14,481	3,209	7,000	2,500	4,000	4,000
Bank Service Charge	General	4,942	5,777	5,100	5,100	5,100	5,100
Professional Services - Special Projects	General	19,281	56,507	20,000	20,000	60,000	40,000
Contract Legal Services	General	186,484	208,870	200,000	240,000	225,000	225,000
Contract Audit	General	11,555	6,396	12,600	12,600	13,600	13,600
Memberships/Dues	General	940	1,613	4,400	2,000	3,000	3,000
Travel/Conferences/Meetings	General	10,889	11,168	15,000	13,000	15,000	15,000
Subscriptions/Codes	General	2,994	4,249	2,000	4,000	4,000	4,000
Other	General	1,063	640	-	500	-	-
DEPARTMENT TOTAL		1,187,933	1,270,514	1,228,341	1,244,700	1,313,720	1,302,080

Planning Department

The Planning Department oversees current and advance planning. Current planning activities include processing and analyzing development applications to be considered by the Architectural and Site Review Administrator (ASRA), Architectural and Site Review Board (ASRB), Planning Commission, and/or Town Council; and building permits, for conformance with the Town's General Plan, Area Plans, Specific Plans, Municipal Code, Residential Design Guidelines, environmental laws, and other regulations. Advance planning activities include developing, refining, and implementing long-range land use policies and regulations associated with the General Plan, Area Plans, Specific Plans, Municipal Code, Residential Design Guidelines, and a variety of regional, State and Federal mandates.

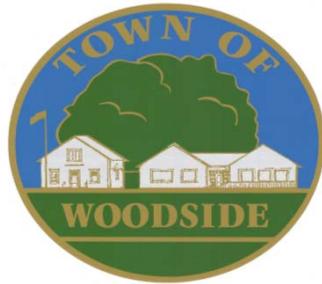
Budget Notes

Most of the budget for this department covers the salaries and benefits of the Planning staff. The adopted budget includes \$130,000 each of the next two years for contractual assistance, including \$120,000 for the services of a senior level contract planner to do project analysis and prepare staff reports for the ASRB and Planning Commission. In addition, the budget includes \$10,000 for an Architectural Consultant to assist staff and the ASRB in the evaluation of development proposals when determined necessary by the Planning Director.

The adopted budget for the Planning Department is \$1,048,337 for Fiscal Year 2018 and \$1,092,564 for Fiscal Year 2019.

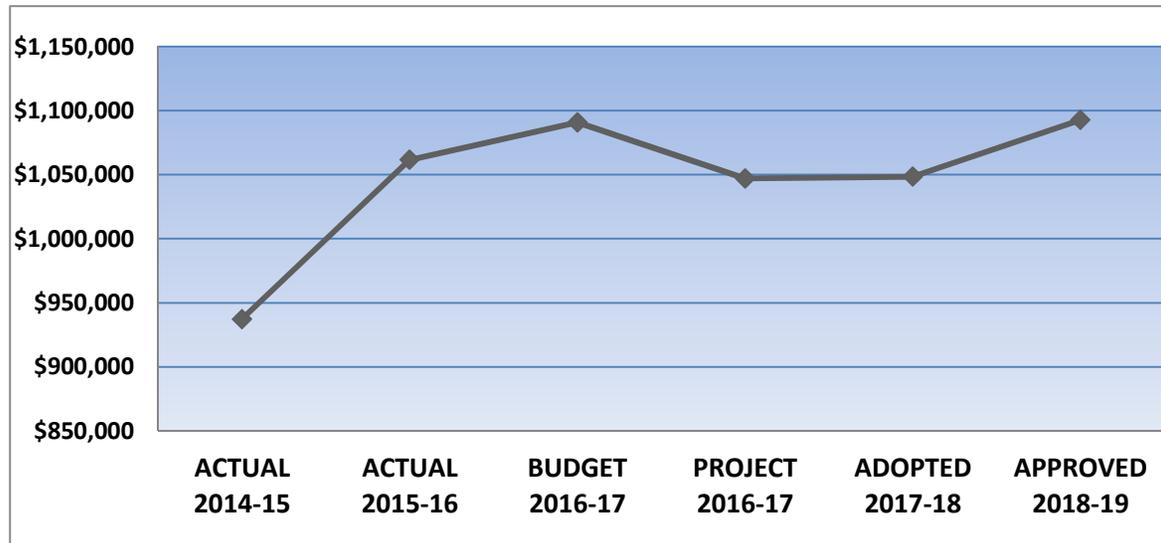
Funding Source Summary.

The Planning Department is supported by the General Fund, fees associated with applications for development review and direct billing for projects, such as environmental review, that are full job cost recovery.



2017-19 BUDGET WORKSHEET

PLANNING DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	PROJECT 2016-17	ADOPTED 2017-18	APPROVED 2018-19
Salaries & Benefits	General	768,146	894,514	920,281	880,000	878,337	922,564
Public Noticing	General	12,625	26,055	12,500	31,000	26,000	26,000
Photo Copies	General	-	2,097	500	500	500	500
Professional Services - GP Implementation	General	25,562	-	-	-	-	-
Professional Services - Arch. Consultant	General	1,967	2,700	25,000	5,000	10,000	10,000
Professional Services - Staff Augmentation	General	107,200	117,336	120,000	115,000	120,000	120,000
Motion Tax	General	7,751	1,369	-	-	-	-
Memberships/Dues	General	1,486	2,928	2,000	3,000	3,000	3,000
Travel/Conferences/Meetings	General	9,382	11,325	10,000	12,000	10,000	10,000
Other	General	2,986	2,264	-	500	-	-
Subscriptions/Codes	General	-	950	500	-	500	500
DEPARTMENT TOTAL		937,105	1,061,538	1,090,781	1,047,000	1,048,337	1,092,564

Buildings and Grounds Department

The Buildings and Grounds Department oversees the operational, maintenance and janitorial services that are needed to support the Town Hall facilities and open space areas. Landscape maintenance of the Town Center and other Town properties, except Barkley Fields and Park and the Library, is also the responsibility of this department.

Budget Notes

The adopted budget includes \$100,000 for each of the next two years to support maintenance of the Town's facilities. The funds will allow the Public Works Department to respond to the needs of the Town Hall facility, which was dedicated in 1990. The Town completely rebuilt the Town Hall deck during August of 2016.

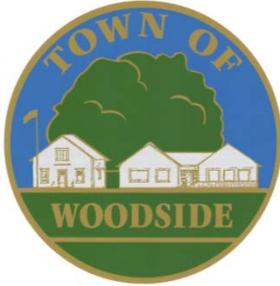
The Building and Grounds Department budget also includes funding for the restoration of Kite Hill and Village Hill as natural preserves. Starting in 2016-17, the Town has taken a more strategic approach to maintaining these Town properties and a greater number of native wildflower species have been reported at Kite Hill as a result. \$30,000 has been allocated for continuing these efforts for the next two years.

The adopted budget for the Buildings and Grounds Department is \$270,541 for Fiscal Year 2018 and \$272,316 for Fiscal Year 2019.

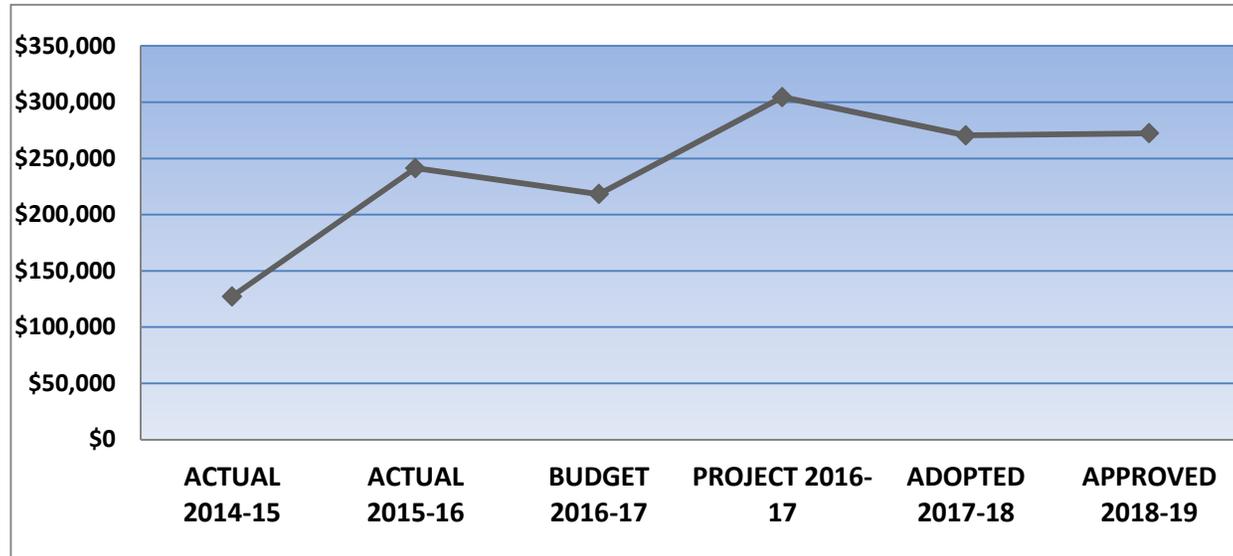
Funding Source Summary

The Building and Grounds Department budget is totally supported by the General Fund.

BUILDINGS AND GROUNDS DEPARTMENT



2017-19 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	PROJECT 2016-17	ADOPTED 2017-18	APPROVED 2018-19
Salaries & Benefits	General	40,179	45,663	41,738	70,750	43,041	44,816
Utilities - Water	General	4,553	3,718	6,500	4,500	6,500	6,500
Utilities - PG&E/Peninsula Clean Energy	General	18,970	22,957	22,000	20,000	20,000	20,000
Maintenance Supplies & Services	General	12,929	29,111	15,000	18,000	18,000	18,000
Contract Maintenance - Janitorial & Landscape	General	35,170	36,515	45,000	45,000	45,000	45,000
Sewer Service Charges	General	7,143	2,785	8,000	1,209	8,000	8,000
Kite Hill/Village Hill Revitalization	General	-	300	30,000	15,000	30,000	30,000
Building Maintenance	General	8,306	100,231	50,000	130,000	100,000	100,000
DEPARTMENT TOTAL		127,250	241,280	218,238	304,459	270,541	272,316

Town-wide Overhead Department

The Town-wide Overhead Department budget was established to provide a central collection point for expenditures that support all Town programs and functions, such as insurance and information systems support. This budget also includes the Town's salary and benefit reserve, which is used to support any salary or benefit increases that occur during the year.

Budget Notes

Liability and property insurance premiums represent the largest expense of the Overhead Department for Fiscal Years 2018 and 2019. Premiums are based on a combination of the administrative expenses of the Pooled Liability Assurance Network (PLAN) of which the Town is a member and the actual recent experience of the Town with respect to claims. The PLAN is actively seeking ways to reduce administrative expenses for all of its members, including Woodside.

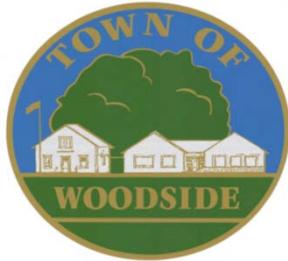
The adopted budget for Fiscal Year 2018 includes an update to the Town's website to improve the usability of the site on mobile devices. The adopted budget also includes \$40,000 to support the continual upgrade of individual computers within Town Hall over the next two years. The process of replacing the oldest computers within Town Hall began during 2016-17.

The adopted budget for the Town-wide Overhead Department is \$423,500 for Fiscal Year 2018 and \$390,500 for Fiscal Year 2019.

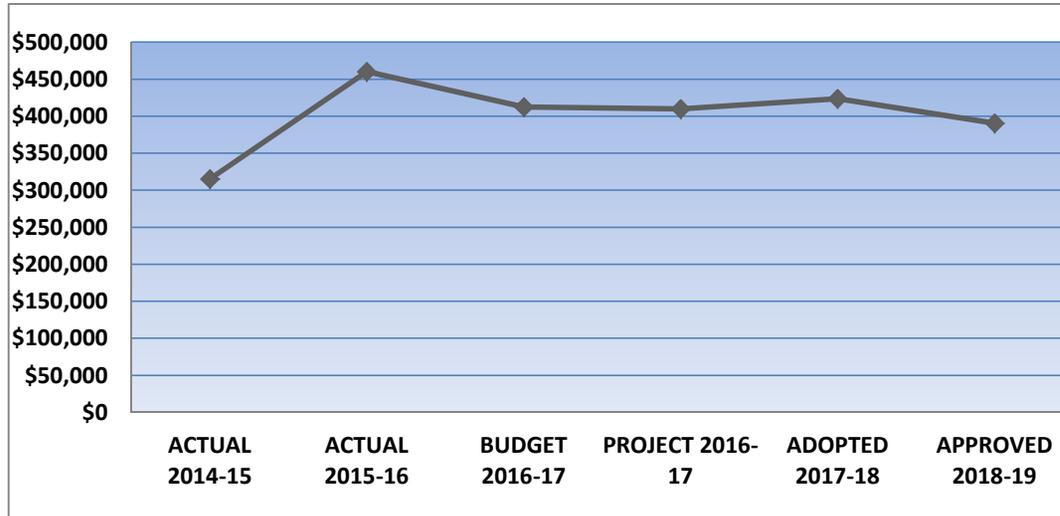
Funding Source Summary

The cost of supporting the Town-wide Overhead Department is fully borne by the General Fund, and is supported by overhead charges.

TOWN-WIDE OVERHEAD DEPARTMENT



2017-19 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	PROJECT 2016-17	ADOPTED 2017-18	APPROVED 2018-19
Salary - Reserve	General	-	-	35,000	-	75,000	50,000
Unemployment Insurance	General	-	-	4,000	-	4,000	4,000
Phone/Internet	General	14,593	27,735	18,000	24,000	24,000	24,000
Office Supplies	General	51,526	49,272	60,000	50,000	50,000	50,000
Postage	General	16,448	10,655	20,000	15,000	20,000	20,000
Advertising	General	250	1,219	5,000	1,000	2,000	2,000
Office Equipment Lease & Maintenance	General	23,110	34,655	25,000	25,000	25,000	25,000
Liability & Property Insurance	General	77,669	87,462	85,000	66,265	73,000	75,000
Software Maintenance	General	27,838	54,611	50,000	65,000	50,000	50,000
Contractual Information Technology	General	37,466	41,579	50,000	40,000	50,000	50,000
Transcription Service	General	-	-	500	-	500	500
Equipment	General	29,746	79,477	40,000	90,400	40,000	40,000
Website/eTrakit Update	General	-	-	20,000	20,000	10,000	-
Audio Visual Update Independence Hall	General	-	59,445	-	-	-	-
Accounting Software Replacement	General	36,559	11,563	-	-	-	-
Other	General	228	2,451	-	13,382	-	-
DEPARTMENT TOTAL		315,433	460,124	412,500	410,047	423,500	390,500

Safety Services Department

The Safety Services Department supports the various public safety activities essential to the health and safety of Town residents, businesses, and visitors. Included in this department are the contracts for San Mateo County Sheriff Department services, animal control services, emergency preparedness/civil defense assistance, and fire risk management activities.

Budget Notes

Police Services. The contract with the Sheriff’s Office is the largest piece of the Safety Services Department budget. There are three components to the Town’s agreement for police services with the Sheriff: the basic contract services including dispatch services, the Town’s dedicated motorcycle unit, and the supplemental services provided through the State’s Citizens’ Option for Public Safety (COPS) Program. The basic contract services include 1 deputy and 1 vehicle during the day shift (6 AM – 6 PM) and 1 deputy and 1 vehicle during the night shift (6 PM – 6 AM). This patrol is shared with the Town of Portola Valley and part of the surrounding unincorporated area. Woodside is also served by a dedicated motorcycle patrol unit on a rotating 12 hour schedule, from 7:00 AM to 7:00 PM on both weekdays and weekends. Finally, two additional daytime deputies and one additional daytime vehicle are provided through the COPS program, shared with the Town of Portola Valley. The costs of these services are provided below:

Service	2017-18
Basic Contract Services	\$1,025,182
Dispatch Service	\$101,921
Motorcycle Unit	\$287,058
COPS Supplemental	\$287,443
Total Contract	\$1,701,604
Less COPS Grant	-\$100,000
Net Town Cost	\$1,601,604

The Town’s current agreement for police services with the Sheriff will expire on June 30, 2018. The Town will be negotiating a new agreement for police services with the Sheriff Department during 2017-18. As in previous years, the Town will be coordinating with the Town of Portola Valley during the negotiations.

Animal Control Services. The Town receives Animal Control Services through a contract with the County of San Mateo, which in turn contracts with the Peninsula Humane Society (PHS) for these basic services. Costs are distributed to all member agencies within San Mateo County based on the use of PHS field and shelter services. The cost of these services in Fiscal Year 2018 will be approximately \$64,810. A similar amount is budgeted for Fiscal Year 2019.

Office of Emergency Services. A total of \$24,000 is included for Fiscal Years 2018 and 2019 to fund the Town's cost of basic emergency services provided through the San Mateo Emergency Services Operational Area Joint Powers Agency (JPA).

Woodside Fire Protection District Chipper Program. Since 2006, the Town has participated with the Fire Protection District in the annual Chipper Program, which encourages private owners to clear their property of fire fuel and debris by providing roadside chipping services free of charge. The adopted budget includes \$25,000 in each of the next two years to support this program.

Defensible Space Matching Fund Program. In the fall of 2010, the Town introduced this program which now reimburses property owners up to \$2,000 to conduct fire fuel load reduction on their property. Since program inception, over \$536,000 of fire fuel load reduction has occurred on private property within the Town. The adopted budget includes \$100,000 in each of the next two years to fund this program, due to the successful utilization by Town property owners.

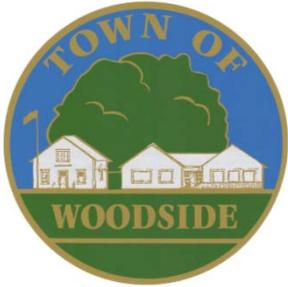
Citizens for Emergency Response and Preparedness Program (CERPP). The adopted budget includes \$15,000 in each of the next two years to support the CERPP Coordinator at the Woodside Fire Protection District. The Town, Fire District and the Town of Portola Valley financially support the position, which has benefits throughout the community. The adopted budget also includes funding of \$5,000 for CERPP disaster supplies.

Tree Removal for Fire Protection. \$50,000 is included in each of the next two years to support removal of fire fuel, particularly eucalyptus trees, within the Town's rights-of-way and on its properties.

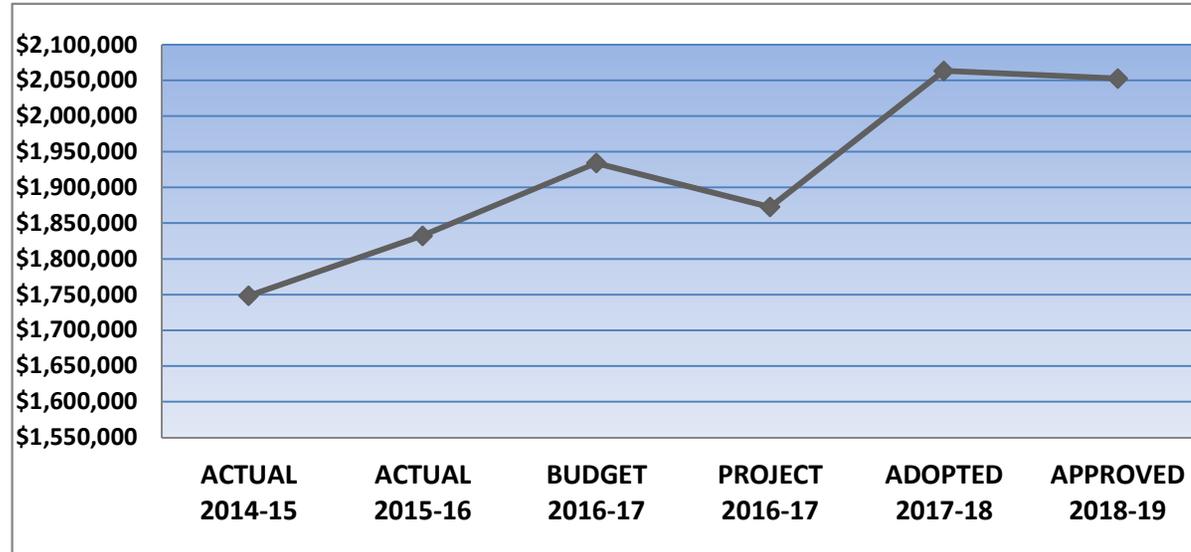
Funding Source Summary

The Safety Services Department is supported by the General Fund and \$100,000 from the Citizens' Option for Public Safety (COPS) Program, funded by the State of California.

SAFETY SERVICES DEPARTMENT



2017-19 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	PROJECT 2016-17	ADOPTED 2017-18	APPROVED 2018-19
Chipper Program	General	18,705	-	25,000	20,238	25,000	25,000
Rapid Notify System/One Concern	General	-	2,683	3,000	9,350	3,000	3,000
CERPP Coordinator	General	11,404	12,003	15,000	12,003	15,000	15,000
Defensible Space Matching Program	General	67,622	111,387	100,000	70,000	100,000	100,000
Tree Removal for Fire Prevention	General	33,745	19,732	50,000	20,000	50,000	50,000
Police Services Agreement	General	1,439,676	1,503,925	1,552,042	1,552,042	1,601,604	1,665,668
Office of Emergency Services JPA	General	21,542	23,827	24,000	23,827	24,000	24,000
Animal Control Services	General	55,473	57,678	60,250	60,246	64,810	65,000
Emergency Access	General	-	-	-	-	75,000	-
Disaster Supplies	General	-	1,033	5,000	5,000	5,000	5,000
Subtotal		1,648,167	1,732,268	1,834,292	1,772,706	1,963,414	1,952,668
Police Services Agreement	COPS	100,000	100,000	100,000	100,000	100,000	100,000
Subtotal		100,000	100,000	100,000	100,000	100,000	100,000
DEPARTMENT TOTAL		1,748,167	1,832,268	1,934,292	1,872,706	2,063,414	2,052,668

Trails Department

The Trails Department provides services for the Town's network of equestrian trails, under the general guidance of the Town's Trails Committee, ensuring maintenance, upkeep, and safe conditions.

Budget Notes

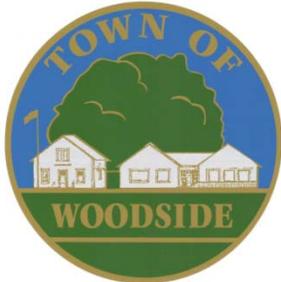
The budget for the Trails Department is made up of the salaries and benefits associated with that portion of time allocated for both the Town Engineer and the Maintenance Workers for trails maintenance activities and the cost of trails materials, such as base rock.

The adopted budget for the Trails Department is \$81,459 for Fiscal Year 2018 and \$84,011 for Fiscal Year 2019.

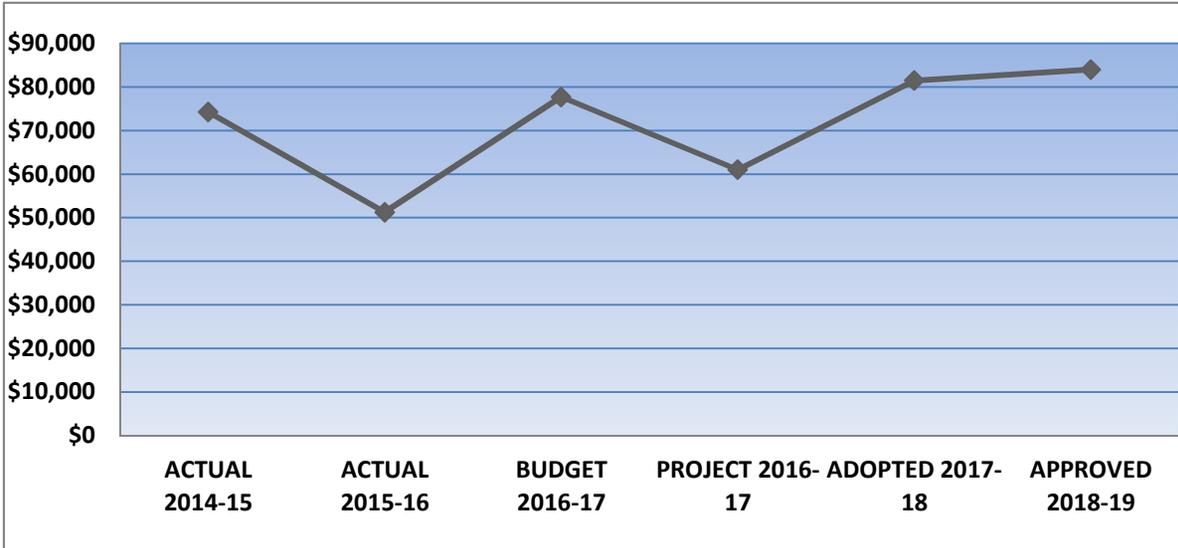
Funding Source Summary

Funding for the Trails Department is made up of a combination of revenue from the Trails Maintenance Fee, a \$50 per horse fee charged to holders of Stable Permits, and General Fund revenue.

TRAILS DEPARTMENT



2017-19 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	PROJECT 2016-17	ADOPTED 2017-18	APPROVED 2018-19
Salaries & Benefits	General Fund	37,645	43,351	50,949	40,000	54,689	57,241
Equipment Rental	General Fund	-	5,769	1,000	1,000	1,000	1,000
Materials	General Fund	16,241	2,121	25,770	20,000	25,770	25,770
Capital Improvements	General Fund	20,404	-	Now part of the Capital Improvement Program			
DEPARTMENT TOTAL		74,290	51,241	77,719	61,000	81,459	84,011

Public Works Department

The Public Works Department oversees the construction and maintenance of the public infrastructure, primarily sewers and roads. It also provides a variety of engineering support services to the Town's planning and public utilities activities. Building regulation, in compliance with the California Building Code and companion codes, is also a departmental responsibility and permits are issued for all construction work. Plans are checked for compliance with the geological and structural requirements of Town codes and ordinances and industry standards. The Department also oversees the Town's Code Enforcement program.

Budget Notes

General Engineering and Building Regulation. The General Fund, supported by development-related fees, supports the general engineering activity, which includes oversight of Town rights-of-way and properties, enforcement of Town rules and regulations, and processing of development permits and applications.

The Public Works Department budget for general engineering and building regulation is made up roughly equally of the salaries and benefits of Town staff (\$783,890 for Fiscal Year 2018) and the consultant services that support Town staff (\$717,000) in executing the functions of the department. The single largest charge for consultant services is for plan check, the expenses of which are directly related to fees received for permit applications.

The adopted budget for the Public Works Department is \$1,661,140 for Fiscal Year 2018 and \$1,602,231 for Fiscal Year 2019. The Town has hired a Public Works Fellow for the department for 2017-18 to support the aggressive capital improvement program. The fellowship will be concluded by 2018-19 which accounts for the reduction in the approved budget for Fiscal Year 2019.

Road Program. Four special revenue funds support the Town's Road Program: the Traffic Safety, Gas Tax, Measure A, and Road Impact Fee funds. Additionally, the Town's General Fund makes a \$600,000 contribution to the Road Program each year. The Program supports the salaries and benefits of the Town staff that provide road engineering and maintenance services. Additionally, the cost of materials and equipment that support the Town's road maintenance programs are included in the budgets of the road program funds.

The adopted budget for the Road Program is \$913,056 for Fiscal Year 2018 and \$930,431 for Fiscal Year 2019.

Sewer Program. Three funds support the Town’s sewer program. They are the Canada Corridor Sewer Maintenance Fund, the Town Center Sewer Fund, and the Sewer Revolving Fund, which supports activities related to the Redwood Creek Sewer System.

The Sewer Program budget supports the costs associated with the transmission and treatment of the sewerage generated within the Town. Costs are generated by the Town, the City of Redwood City, and the Fair Oaks Sewer Maintenance District. All three agencies have a role in the transmission and treatment of Town-generated sewer. In addition to these costs, a portion of Town staff time is allocated to support the Town’s sewer program as well as an overhead charge.

The Town is currently in the middle of constructing a new pump station near the corner of Mountain Home Road and Cañada Road for the conveyance of sewer to a location near the corner of Whiskey Hill Road and Woodside Road. From the Whiskey Hill Road location, sewer is conveyed by gravity to the South Bayside Sewer Authority treatment facility in Redwood City. The pump station project is being funded in part by a loan from the Town’s General Fund. The adopted sewer fund budget includes \$100,000 in each of the next two years as payments on the loan.

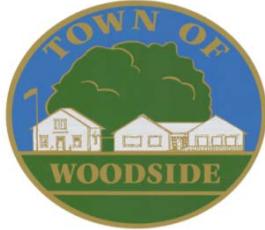
In 2017-18, the Town will be conducting a new Proposition 218 process to set sewer rates for upcoming years. In addition to the operating costs of the Town’s sewer system, the rates will need to cover the costs of transmission and treatment by the Town’s partner agencies and the repayment of bonds that have been and will be issued in support of capital improvements of the South Bayside Sewer Authority.

The adopted budget for the sewer program is \$1,418,025 for Fiscal Year 2018 and \$525,200 for Fiscal Year 2019. During Fiscal Year 2018, the Town will be completing the Town Center Pump Station project, accounting for the substantial difference in adopted funding for Fiscal Year 2018.

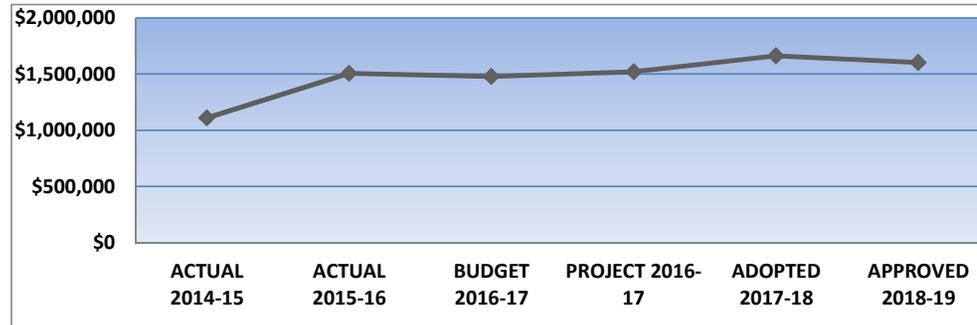
Funding Source Summary

As described above, the Public Works Department is supported by several funds.

PUBLIC WORKS DEPARTMENT - General Engineering

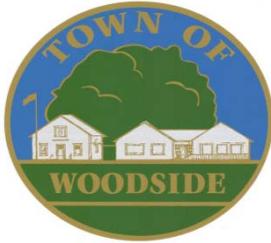


2017-19 BUDGET WORKSHEET

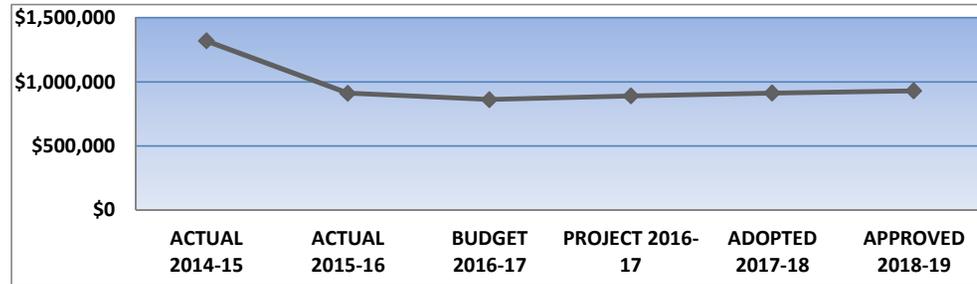


DESCRIPTION	FUND SOURCE	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	PROJECT 2016-17	ADOPTED 2017-18	APPROVED 2018-19
Salaries & Benefits	General	497,340	477,687	520,267	578,500	783,890	724,981
State Motion Tax	General	-	4,801	4,000	7,250	7,250	7,250
C/CAG Programs	General	16,457	-	18,500	18,969	18,500	18,500
Professional Services	General	32,797	10,131	50,000	70,000	80,000	80,000
Contractual Code Enforcement Officer	General	46,115	67,243	65,000	57,200	65,000	65,000
Legal Services - Code Enforcement	General	8,868	5,569	5,000	20,000	20,000	20,000
Contractual Permit Technician	General	48,360	65,439	65,000	85,000	75,000	75,000
Contractual Building Inspector	General	76,670	95,955	87,000	87,000	87,000	87,000
Contractual Geologist	General	6,473	8,411	7,500	10,000	10,000	10,000
Contractual Plan Check	General	188,721	332,969	300,000	250,000	300,000	300,000
Contractual Development Services Engineer	General	121,976	223,839	150,000	162,105	160,000	160,000
Contractual Capital Projects Engineer	General	-	194,572	150,000	152,275	-	-
Public Works Matching Funds Program	General	-	-	40,000	-	40,000	40,000
Geologic Map Update	General	50,437	13,075	-	10,000	-	-
Memberships/Dues	General	6,826	4,714	7,500	9,200	7,500	7,500
Travel/Conferences/Meetings	General	5,972	1,827	6,000	2,000	5,000	5,000
Subscriptions/Codes	General	189	-	2,000	1,500	2,000	2,000
Other	General	2,150	385	-	150	-	-
General Engineering Total		1,109,351	1,506,617	1,477,767	1,521,149	1,661,140	1,602,231

PUBLIC WORKS DEPARTMENT - Road Program



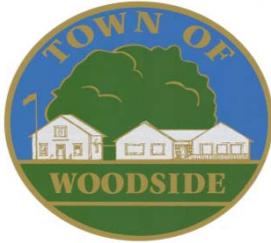
2017-19 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	PROJECT 2016-17	ADOPTED 2017-18	APPROVED 2018-19
Gasoline	Traffic Safety	11,094	7,614	12,000	8,000	12,000	12,000
CalWater	Traffic Safety	10,193	10,366	8,000	10,000	10,000	10,000
PG&E/Peninsula Clean Energy	Traffic Safety	2,730	1,928	2,000	1,200	2,000	2,000
Equipment Maintenance	Traffic Safety	22,234	22,145	13,000	18,000	-	-
Traffic Safety Total		46,251	42,053	35,000	37,200	24,000	24,000
Salaries & Benefits	Gas Tax	135,823	88,346	132,553	121,000	133,807	137,551
Overhead	Gas Tax	35,700	38,000	38,000	38,000	39,500	39,500
Gas Tax Total		171,523	126,346	170,553	159,000	173,307	177,051
Salaries & Benefits	Measure A	169,769	191,461	178,297	203,000	176,561	181,638
Equipment Rental	Measure A	1,700	2,983	3,000	3,600	3,500	3,500
Contractual Signal Maintenance	Measure A	1,992	2,298	4,000	2,300	4,000	4,000
Contractual Street Sweeping	Measure A	-	-	-	7,000	-	-
Signs and Striping	Measure A	-	-	-	5,000	-	-
Memberships/Dues (C/CAG)	Measure A	14,225	33,750	16,950	16,942	17,000	17,000
Storm Drain Rehabilitation Program	Measure A	150,000	56,030	Now part of Capital Improvement Program			
Road Rehabilitation Project	Measure A	316,148	9,879	Now part of Capital Improvement Program			
Overhead	Measure A	133,240	165,000	165,000	165,000	175,000	175,000
Measure A Total		787,074	461,401	367,247	402,842	376,061	381,138

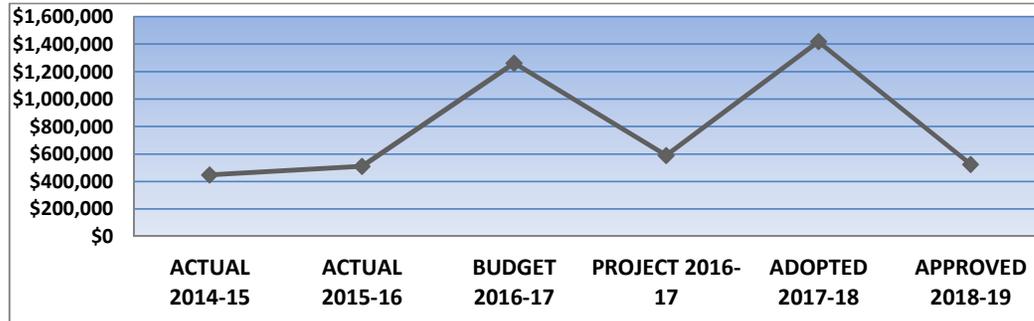
PUBLIC WORKS DEPARTMENT - Road Program (Continued)

DESCRIPTION	FUND SOURCE	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	PROJECT 2016-17	ADOPTED 2017-18	APPROVED 2018-19
Salaries & Benefits	Road Impact	160,291	155,983	172,974	175,000	172,898	181,452
General Supplies	Road Impact	14,034	4,858	13,000	14,000	15,000	15,000
Uniform Reimbursement	Road Impact	1,055	-	1,000	1,000	1,000	1,000
Equipment Maintenance	Road Impact	-	-	-	-	20,000	20,000
Signs and Striping	Road Impact	8,538	8,870	5,000	8,100	7,500	7,500
Tree and Brush Removal	Road Impact	33,565	5,900	15,000	26,713	25,000	25,000
Culvert and Bridge Maintenance - non-major	Road Impact	3,435	32,255	5,000	1,501	10,000	10,000
Patching Supplies	Road Impact	194	195	5,000	2,000	5,000	5,000
Professional Services - Special Projects	Road Impact	30,537	16,167	5,000	2,215	5,000	5,000
Contractual Street Sweeping	Road Impact	10,740	9,845	10,740	5,370	10,740	10,740
Membership/Dues	Road Impact	-	-	550	-	6,550	6,550
Travel/Conferences/Meetings	Road Impact	201	-	1,000	-	1,000	1,000
Overhead	Road Impact	51,900	48,000	55,000	55,000	60,000	60,000
Road Impact Total		314,490	282,073	289,264	290,899	339,688	348,242
Total Road Program		1,319,338	911,873	862,064	889,941	913,056	930,431

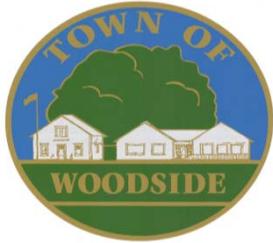


2017-19 BUDGET WORKSHEET

PUBLIC WORKS DEPARTMENT - Sewer Program

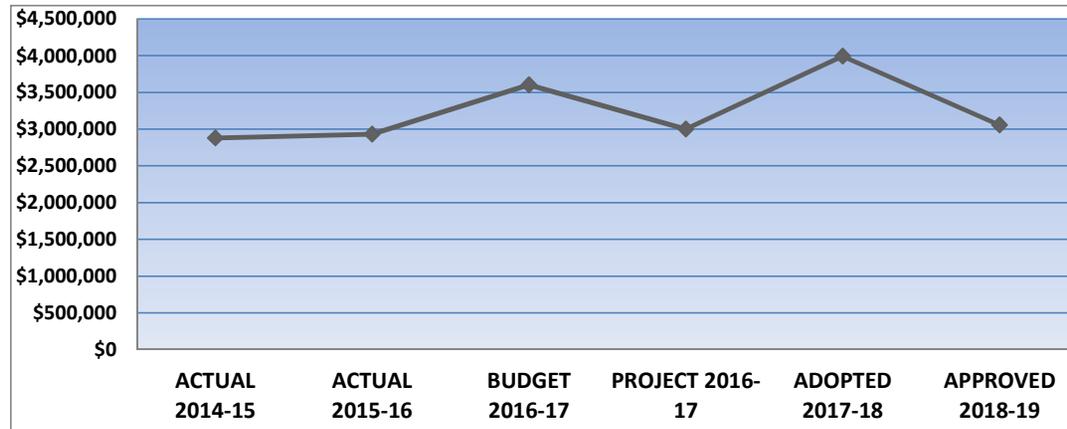


DESCRIPTION	FUND SOURCE	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	PROJECT 2016-17	ADOPTED 2017-18	APPROVED 2018-19
Contractual Sewer Treatment (RWC)	Canada	4,478	4,865	10,000	5,540	12,400	14,900
Contractual Sewer Transmission (FOSMD)	Canada	6,832	5,533	7,000	5,244	5,010	5,240
Other	Canada	-	2,088	-	-	-	-
Overhead	Canada	3,774	3,800	3,800	3,800	4,000	4,000
Depreciation	Canada	16,010	16,010	17,435	17,435	17,435	17,435
Canada Sewer Subtotal		31,094	32,296	38,235	32,019	38,845	41,575
Salaries & Benefits	TC Sewer	47,324	42,859	44,793	48,000	47,877	49,622
CalWater	TC Sewer	235	300	250	250	250	250
PG&E/Peninsula Clean Energy	TC Sewer	4,230	5,743	5,500	5,000	5,500	5,500
Phone	TC Sewer	440	578	500	500	500	500
Equipment Maintenance	TC Sewer	43	1,216	1,000	600	1,000	1,000
Professional Services	TC Sewer	-	8,141	-	7,547	-	-
Contractual Sewer Maintenance	TC Sewer	63,607	77,292	75,000	40,000	50,000	50,000
Contractual Sewer Treatment (RWC)	TC Sewer	33,031	54,455	108,000	49,868	50,000	50,000
Contractual Sewer Capacity	TC Sewer	590	590	590	590	590	590
Contractual Sewer Transmission (FOSMD)	TC Sewer	35,935	44,312	40,700	35,071	45,090	47,160
SBSA Debt Service (RWC)	TC Sewer	-	29,324	-	33,388	59,000	62,130
Travel/Conferences/Meetings	TC Sewer	-	10	500	-	-	-
Capital Improvements	TC Sewer	73,756	79,873	834,007	225,008	902,500	-
Interfund Loan Repayment	TC Sewer	-	-	-	-	100,000	100,000
Other	TC Sewer	1,000	19	-	-	-	-
Depreciation	TC Sewer	74,873	74,873	74,873	74,873	74,873	74,873
Overhead	TC Sewer	54,060	44,000	37,000	37,000	42,000	42,000
Town Center Sewer Total		389,124	463,585	1,222,713	557,695	1,379,180	483,625
Salaries & Benefits	Redwood Ck	28,011	14,716	-	-	-	-
Redwood Creek Total		28,011	14,716	-	-	-	-
Sewer Program Total		448,229	510,597	1,260,948	589,714	1,418,025	525,200



2017-19 BUDGET WORKSHEET

GRAND TOTAL PUBLIC WORKS DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	PROJECT 2016-17	ADOPTED 2017-18	APPROVED 2018-19
PUBLIC WORKS DEPARTMENT GRAND TOTAL		2,876,918	2,929,087	3,600,779	3,000,804	3,992,221	3,057,862

Recreation Department

The Recreation Department, through the Recreation Committee, oversees the planning and provision of a variety of recreation programs for the residents of Woodside, including various classes and special events.

Budget Notes

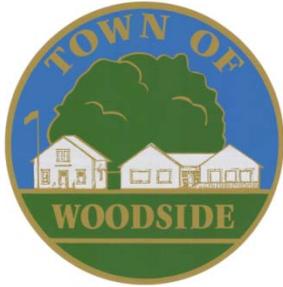
The Recreation Department budget includes the Town's Recreation Program, overseen by the Recreation Committee. The Recreation Department budget is based upon planned activities and events and charged fees are sufficient to cover the cost of most activities, plus a twenty-five percent overhead charge to cover the administrative costs of the program.

The Recreation Department adopted budget is \$124,500 for both Fiscal Year 2018 and Fiscal Year 2019.

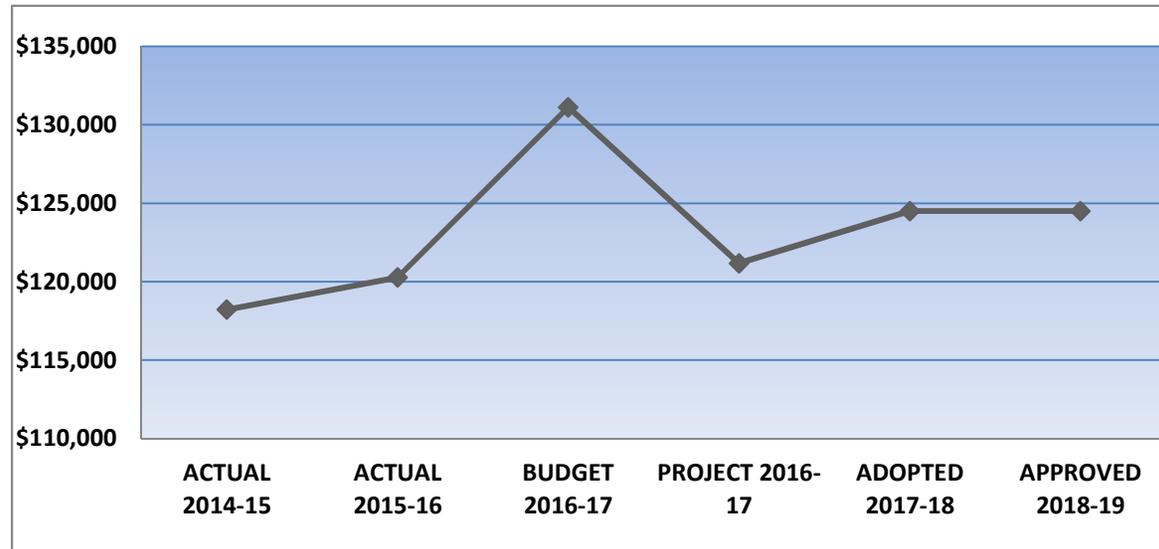
Funding Source Summary

The Recreation Department budget is fully supported by Recreation Program fees.

RECREATION DEPARTMENT



2017-19 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	PROJECT 2016-17	ADOPTED 2017-18	APPROVED 2018-19
Phone	General Fund	639	-	-	-	-	-
Office Supplies	General Fund	588	-	-	-	-	-
Advertising	General Fund	-	-	2,000	-	2,000	2,000
Maintenance	General Fund	2,396	1,485	1,620	2,000	2,000	2,000
Rent	General Fund	9,250	1,000	10,500	9,250	10,500	10,500
Website	General Fund	649	1,190	1,000	300	1,000	1,000
Registrar	General Fund	1,500	-	-	-	-	-
Yoga Class	General Fund	85,610	83,855	95,000	85,000	85,000	85,000
Body Workshop Class	General Fund	7,078	5,677	7,500	7,250	7,500	7,500
Fun Run	General Fund	2,658	5,911	4,000	5,500	5,500	5,500
W-Ball	General Fund	3,105	1,746	4,000	3,000	3,000	3,000
Co-Ed Softball	General Fund	2,911	7,819	5,000	6,371	7,500	7,500
Barn Dance	General Fund	-	11,087	-	-	-	-
Other Events	General Fund	1,836	500	500	2,501	500	500
DEPARTMENT TOTAL		118,220	120,270	131,120	121,172	124,500	124,500

Woodside Library Department

The Woodside Library Department supports the upkeep and maintenance of the library building, including janitorial services, day-to-day repairs, preventative maintenance, and capital improvements.

Budget Notes

The Town approved the San Mateo County Library System Joint Powers Agreement (JPA) during late 1998-99. Under the terms of the agreement, the County deeded the library building to the Town, which already owned the underlying property, and the Town agreed to maintain the building beginning on July 1, 1999. The agreement also provides that the cost of this maintenance will be supported by property tax revenues generated by the Woodside Branch Library that are in excess of the funds needed to maintain existing direct library service levels.

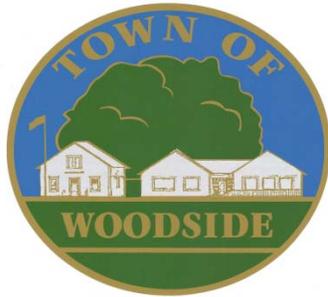
During the first two years of the agreement, the County reimbursed the Town for its library-related expenses from the accruing “excess” property tax revenues. Beginning in 2001-02, the County transferred all accrued excess revenue balances to the Town and remitted the full annual amount of excess revenues through the 2011-12 fiscal year. Starting in 2012-13, the County has reverted to the model of reimbursing the Town for its library-related expenses out of funds generated by Woodside tax payers. With the completion of the Library Renovation Project in 2015-16, the Town held library funds have been spent. The accruing “excess” is now being held in trust by the County. The balance held by the County was \$1,031,753 on June 30, 2016.

The Woodside Library Department budget includes the cost of salaries and benefits associated with an allocation of the Public Works staff that spends time in support of maintenance at the Library. Additionally, the budget supports the cost of utilities and the maintenance of the buildings and grounds of the library.

The adopted budget for the Library Department is \$134,365 for Fiscal Year 2018 and \$137,117 for Fiscal Year 2019.

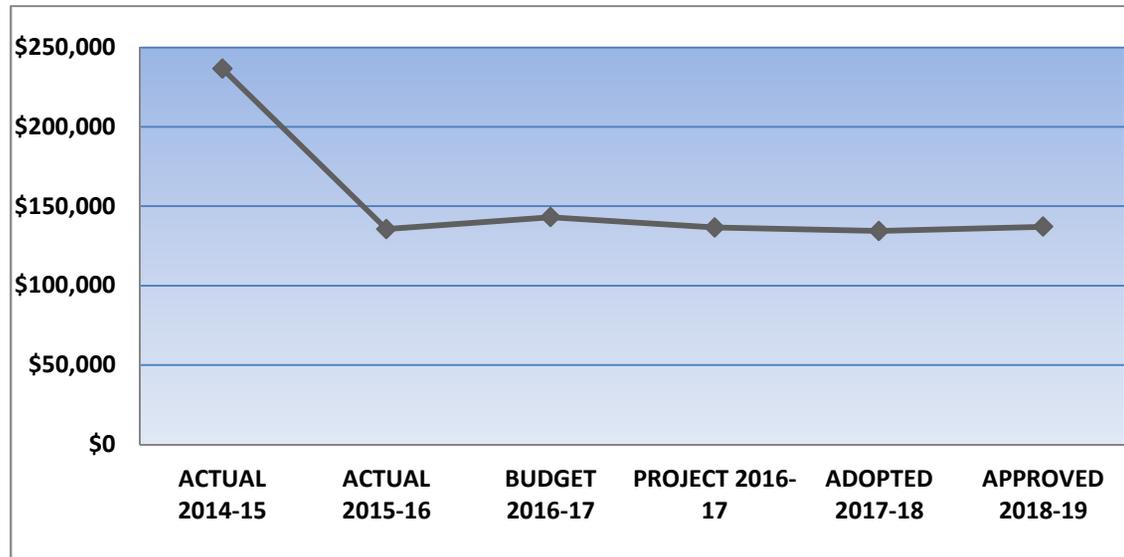
Funding Source Summary

All expenditures of the Library Department are funded through property taxes paid by Woodside property owners for the benefit of the Woodside Library and passed on to the Town by the San Mateo County Library System Joint Powers Agency.



2017-19 BUDGET WORKSHEET

LIBRARY DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	PROJECT 2016-17	ADOPTED 2017-18	APPROVED 2018-19
Salaries & Benefits	Library	58,383	51,315	57,790	59,000	59,065	61,817
CalWater	Library	3,788	3,987	6,000	5,000	6,000	6,000
PG&E/Peninsula Clean Energy	Library	8,548	5,803	9,300	8,500	9,300	9,300
Contractual Landscape and Janitorial	Library	19,910	8,694	30,000	30,000	20,000	20,000
Sewer Maintenance Fee	Library	6,388	1,255	7,000	1,080	7,000	7,000
Library Renovation Project	Library	106,615	31,546	-	-	-	-
Overhead	Library	33,000	33,000	33,000	33,000	33,000	33,000
DEPARTMENT TOTAL		236,632	135,600	143,090	136,580	134,365	137,117

Barkley Fields and Park Department

The Barkley Fields and Park Department supports the day-to-day upkeep, maintenance, and scheduling of the park and fields and provides ongoing capital renovation activities as required.

Budget Notes

Under the Agreement Governing the Donation of property for Barkley Fields, the Town is required to contribute \$35,000 annually to a Capital Maintenance Fund to support periodic capital improvements and rehabilitations at the Park. The Town set up and began contributing to this fund in 2006-07.

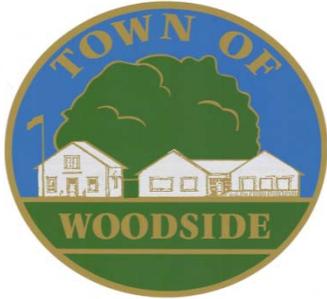
The budget of the Barkley Fields and Park Department supports contractual field maintenance and the utilities associated with the fields and park.

The adopted budget for the Barkley Fields and Park Department is \$188,830 for Fiscal Year 2018 and \$188,860 for Fiscal Year 2019.

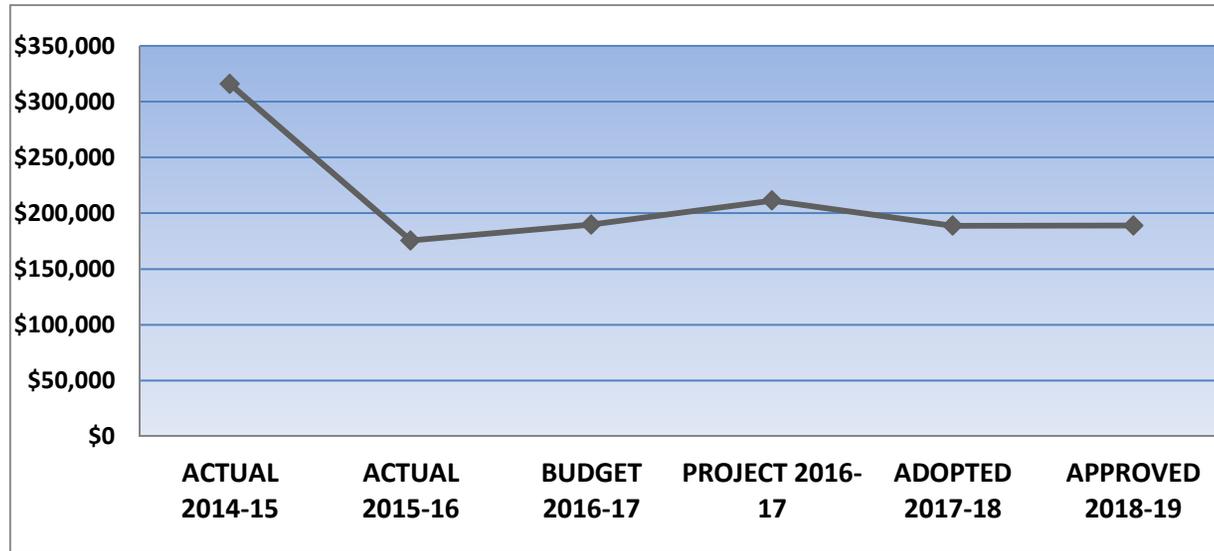
Funding Source Summary

The General Fund supports most of the operating and maintenance budget, as well as the contribution to the Capital Maintenance Fund. Field reservation fees paid by the Alpine/West Menlo Little League and the Alpine Football Club of California Youth Soccer (CYSO) and Woodside/Portola Valley American Youth Soccer Organization (AYSO) now contribute a combined \$10,500 in support of the Park.

BARKLEY FIELDS AND PARK DEPARTMENT



2017-19 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	PROJECT 2016-17	ADOPTED 2017-18	APPROVED 2018-19
General Fund Contribution	General Fund	166,930	35,000	35,000	35,000	35,000	35,000
Subtotal		166,930	35,000	35,000	35,000	35,000	35,000
Utilities - Water	General Fund	36,024	30,429	32,000	35,000	32,000	32,000
Utilities - PG&E/Peninsula Clean Energy	General Fund	1,625	2,079	2,500	2,500	2,500	2,500
Sewer Maintenance Fee	General Fund	-	590	620	620	650	680
Supplies	General Fund	-	2,744	-	3,000	-	-
Contractual Security Services	General Fund	25,900	27,000	30,000	37,375	33,600	33,600
Contractual Field Maintenance	General Fund	48,922	63,209	42,000	75,000	65,000	65,000
Contractual Landscape Maintenance	General Fund	23,475	-	27,600	9,500	-	-
Contractual Janitorial	General Fund	11,760	6,720	10,080	10,080	10,080	10,080
Subtotal		147,706	132,771	144,800	173,075	143,830	143,860
Annual Field Rehabilitation	Barkley Constrctn	1,247	7,675	10,000	3,210	10,000	10,000
Subtotal		1,247	7,675	10,000	3,210	10,000	10,000
DEPARTMENT TOTAL		315,883	175,446	189,800	211,285	188,830	188,860

APPENDICES

Appendix A

Implementing Resolutions

RESOLUTION NO. 2017 - 7173

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE ADOPTING A BUDGET FOR FISCAL 2017-18 AND APPROVING A PRELIMINARY BUDGET FOR 2018-19

WHEREAS, this Council received the 2017-19 Proposed Budget document on June 6, 2017, and discussed the recommendations contained therein during its public meeting on June 13, 2017; and

WHEREAS, the Town Council held a public hearing on June 27, 2017, for purposes of receiving public input on the proposed budget; and

WHEREAS, the Council has determined that the "appropriation limit" for Fiscal Year 2017-18 is \$4,761,991 (Four Million, Seven-Hundred Sixty-One Thousand, Nine Hundred Ninety-one Dollars) and further determined that proposed expenditures from proceeds of taxes will not exceed said "appropriation limit"; and

WHEREAS, the proposed budget was prepared in accordance with the financial management policies of the Town.

NOW, THEREFORE, IT IS HEREBY ORDERED:

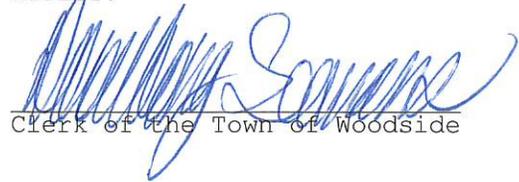
1. That the Budget for the Town of Woodside, totaling \$13,438,091, including interfund transfers (\$1,941,203) and capital improvement expenditures (\$2,725,963), for the Fiscal Year 2017-18 is adopted as the Budget of the Town for said fiscal year, as included in Exhibit "A".
2. That the Budget for the Town of Woodside, totaling \$11,304,984, including interfund transfers (\$1,065,468) and capital improvement expenditures (\$1,497,000), for the Fiscal Year 2018-19 is approved as the Budget of the Town for said fiscal year, subject to Town Council review in June of 2018.
3. That the Town Clerk of the Town of Woodside is directed to forward a copy of said approved and adopted budget to the County Controller of San Mateo County for filing, pursuant to Government Code Section 53901.

* * * * *

Passed and adopted by the Town Council of the Town of Woodside, California, at a meeting thereof held on the 27th day of June 2017, by the following vote of the members thereof:

AYES, and in favor thereof, Councilmembers: Gordon, Kasten, Mason, Shaw, Tanner, Yost, and Mayor Livermore
NOES, Councilmembers: None.
ABSENT, Councilmembers: None.
ABSTAIN, Councilmembers: None.

ATTEST:


Clerk of the Town of Woodside


Mayor of the Town of Woodside

EXHIBIT "A"

TOWN OF WOODSIDE

2017-18 ADOPTED BUDGET

FUND:	APPROPRIATION:
101 GENERAL FUND	\$ 8,106,439
151 BARKLEY FIELDS & PARK CONST. & MAINT. FUND	10,000
204 TRAFFIC SAFETY FUND	24,000
206 GAS TAX FUND	173,307
210 MEASURE A FUND	1,308,804
242 ROAD IMPACT FEE FUND	339,688
243 SUPPLEMENTAL LAW ENFORCEMENT FUND	100,000
250 WOODSIDE LIBRARY FUND	134,365
301 CAPITAL IMPROVEMENT FUND	1,823,463
525 CANADA CORRIDOR SEWER OPERATIONS	38,845
528 TOWN CENTER SEWER FUND	1,379,180
TOTAL	\$ 13,438,091

RESOLUTION NO. 2017 - 7174

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE
DETERMINING THE APPROPRIATION LIMIT FOR FISCAL 2017-18

WHEREAS, the calculation of the Appropriation Limit for Fiscal 2017-18 has been reviewed in a duly noticed Public Hearing; and

WHEREAS, the manner of calculating said Limit is set forth in Exhibit "A" attached hereto.

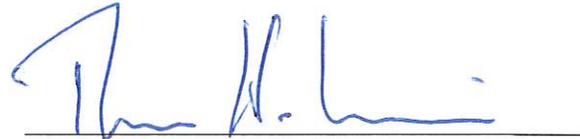
NOW, THEREFORE, BE IT RESOLVED, by the Town Council of the Town of Woodside that the Appropriation Limit for Fiscal 2017-18 is determined to be \$4,761,991.

* * * * *

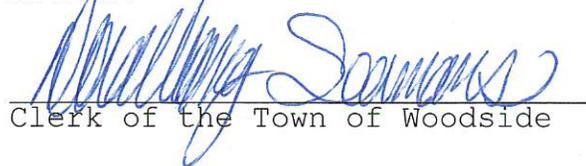
PASSED AND ADOPTED at a meeting of the Town Council of the Town of Woodside held on the 27th day of June 2017, by the following roll call vote:

AYES, and in favor thereof, Councilmembers: Gordon, Kasten, Mason, Shaw, Tanner, Yost, and Mayor Livermore
NOES, Councilmembers: None.
ABSENT, Councilmembers: None.
ABSTAIN, Councilmembers: None.

Mayor of the Town of Woodside



ATTEST:



Clerk of the Town of Woodside

6.37%	2,216,291	1998-99 Appropriation Limit
5.74%	2,343,506	1999-00 Appropriation Limit
3.96%	2,436,309	2000-01 Appropriation Limit
8.77%	2,649,973	2001-02 Appropriation Limit
(1.21%)	2,617,908	2002-03 Appropriation Limit
2.18%	2,674,978	2003-04 Appropriation Limit
5.39%	2,819,159	2004-05 Appropriation Limit
6.02%	2,988,872	2005-06 Appropriation Limit
4.58%	3,125,762	2006-07 Appropriation Limit
5.21%	3,288,614	2007-08 Appropriation Limit
5.89%	3,482,313	2008-09 Appropriation Limit
1.84%	3,546,388	2009-10 Appropriation Limit
(1.26%)	3,501,704	2010-11 Appropriation Limit
3.51%	3,624,614	2011-12 Appropriation Limit
5.19%	3,812,731	2012-13 Appropriation Limit
6.43%	4,057,890	2013-14 Appropriation Limit
0.94%	4,096,034	2014-15 Appropriation Limit
4.86%	4,295,101	2015-16 Appropriation Limit
6.33%	4,566,981	2016-17 Appropriation Limit
4.27%	4,761,991	2017-18 Appropriation Limit

2017-18 Gann Appropriation Limit Calculation

Annual percent change for 2017-18:

Per Capita Personal Income Change: 3.69 percent*
San Mateo County Population Change: 0.56 percent*

Per Capita converted to a ratio: $\frac{3.69 + 100}{100} = 1.0369$

Population converted to a ratio: $\frac{0.56 + 100}{100} = 1.0056$

Calculation of factor for FY 17-18: $1.0369 \times 1.0056 = 1.0427$

Growth factor for 2017-18: 4.27%

*Supplied by the State Department of Finance.

RESOLUTION NO. 2017 - 7175

A RESOLUTION OF THE TOWN COUNCIL OF THE
TOWN OF WOODSIDE APPROVING THE 2017-18 TOWN
SALARY SCHEDULE AND CLASSIFICATION PLAN

WHEREAS, Woodside Municipal Code Section 31.20 (D) provides that the Town Manager shall recommend the organization of offices, positions, and departments to the Town Council; and

WHEREAS, the 2017-18 Proposed Budget reflects the recommended organization and staffing of the Town's departments; and

WHEREAS, the formal approval of such organization requires the adoption of the Salary Schedule and Classification Plan, incorporated in "Exhibit A" attached hereto.

NOW, THEREFORE, BE IT RESOLVED that the Salary Schedule and Classification Plan attached hereto as Exhibit "A" is hereby approved and adopted effective July 1, 2017.

* * * * *

Passed and adopted by the Town Council of the Town of Woodside, California, at a meeting thereof held on the 27th day of June 2017, by the following vote of the members thereof:

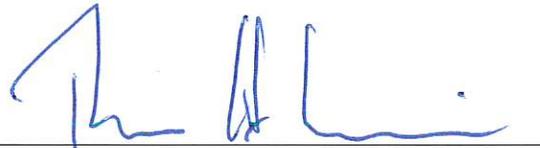
AYES, and in favor thereof, Councilmembers: Gordon, Kasten, Mason, Shaw, Tanner, Yost, and Mayor Livermore

NOES, Councilmembers: None.

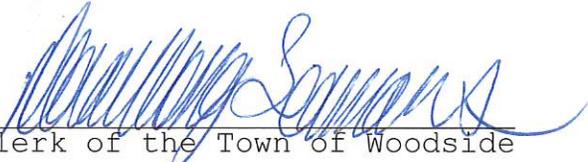
ABSENT, Councilmembers: None.

ABSTAIN, Councilmembers: None.

Mayor of the Town of Woodside



ATTEST:


Clerk of the Town of Woodside

RESOLUTION 2017 - 7175
EXHIBIT A
SCHEDULE OF MONTHLY SALARIES

	Monthly	
	Minimum	Maximum
Town Manager	Set by contract	
Town Engineer/Director of Public Works (1)	10,790	18,700
Planning Director (1)	10,790	18,700
Deputy Town Engineer (1)	8,605	14,910
Principal Planner (1)	7,979	13,826
Building Official	7,588	13,148
Administrative Services Manager (1)	7,126	12,346
Senior Planner (1)	7,126	12,346
Town Clerk (1)	6,691	11,593
Supervising Maintenance Worker (2)	6,283	10,887
Associate Planner	5,827	10,096
Associate Engineer	5,827	10,096
Assistant Planner	5,403	9,361
Senior Administrative Technician	5,403	9,361
Deputy Town Clerk	5,018	8,694
Management Analyst	5,018	8,694
Maintenance Worker (2)	4,531	7,850
Project Manager	4,308	7,464
Administrative Assistant	4,308	7,464
	Hourly Rate	
Clerical	15/hr	27/hr
Intern/Fellow	15/hr	27/hr
Laborer	15/hr	27/hr

(1) Eligible for Administrative Leave, to be administratively determined and managed by the Town Manager pursuant to the Town's personnel policies.

(2) Subject to emergency call back pay at two times base rate

Appendix B

2017 – 22 Capital Improvement Program

Capital Improvement Program

The Capital Improvement Program is a five-year plan that provides a guide to the Town Council, Town staff, and the community about the capital improvements that will be undertaken over the next five-year period.

The Capital Improvement Program is a living document that will be revisited and revised at least annually as the Town plans its improvements over a rolling five-year period. Updates are made to the Program as new information becomes available about projects or resources available to fund the projects.

As a five-year plan, the projects are phased over time taking into account the need and resources available to complete the projects.

The 2017-22 Capital Improvement Program includes the following projects:

- Old La Honda Road Bridge over Dennis Martin Creek
- Portola Road Bridge over Alambique Creek
- Kings Mountain Bridge over Union Creek
- Mountain Home Road Bridge over Bear Gulch Creek
- Storm Drain Repair and Replacement
- Town Center Pump Station
- Safe Routes to School
- Bicycle and Pedestrian Improvements (Non-Road Rehab)
- Road Rehabilitation Program
- Emergency Repair Portola Road at Dennis Martin Creek
- Trails and Water Crossing
- Kings Mountain Road Bank Repair/Retaining Wall
- Glens Pathway Phase 1

CAPITAL IMPROVEMENT PROGRAM: FIVE-YEAR SUMMARY FY2018-FY2022

PROJECT	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	TOTAL FY18-22
Old La Honda Road Bridge over Drainage Channel	\$7,737	\$100,000	\$17,263	\$115,000	\$335,000	\$820,000	\$0	\$0	\$ 1,270,000
Portola Road Bridge over Alambique Creek	\$188,760	\$0	\$5,353	\$69,647	\$105,000	\$50,000	\$1,105,838	\$0	\$ 1,330,485
Kings Mountain Road Bridge over Union Creek	\$135,090	\$0	\$3,323	\$100,000	\$0	\$0	\$0	\$0	\$ 100,000
Mountain Home Road Bridge over Bear Gulch Creek	\$107,428	\$0	\$365	\$100,000	\$0	\$0	\$0	\$0	\$ 100,000
Storm Drain Repair and Replacement	\$0	\$522,000	\$264,000	\$388,460	\$50,000	\$540,000	\$50,000	\$540,000	\$ 1,568,460
Town Center Pump Station	\$150,000	\$814,007	\$190,000	\$902,500	\$0	\$0	\$0	\$0	\$ 902,500
Woodside Elementary School Path Phase 3	\$0	\$0	\$0	\$70,000	\$75,000	\$600,000	\$0	\$0	\$ 745,000
Bicycle and Pedestrian Improvements (Non-Road Rehab)	\$25,000	\$325,000	\$45,000	\$290,000	\$20,000	\$20,000	\$20,000	\$20,000	\$ 370,000
Road Rehabilitation Program	\$0	\$475,000	\$481,339	\$526,356	\$492,000	\$500,000	\$525,000	\$550,000	\$ 2,593,356
Emergency Repair Portola Road at Dennis Martin Creek	\$0	\$94,000	\$3,033	\$89,000	\$0	\$0	\$0	\$0	\$ 89,000
Trails and Water Crossing	\$0	\$40,000	\$35,549	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$ 100,000
Kings Mountain Road Bank Repair/Retaining Wall	\$0	\$0	\$0	\$30,000	\$230,000	\$0	\$0	\$0	\$ 260,000
Glens Pathway Phase 1				\$25,000	\$170,000				\$ 195,000
TOTAL	\$614,015	\$2,370,007	\$1,045,225	\$2,725,963	\$1,497,000	\$2,550,000	\$1,720,838	\$1,130,000	\$9,623,801

FUNDING SOURCES	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	TOTAL FY18-22
Measure A	\$82,205	\$89,467	\$13,357	\$932,743	\$395,468	\$688,609	\$671,840	\$570,000	\$ 3,258,660
Road Impact Fee	\$0	\$475,000	\$481,339	\$0	\$0	\$0	\$0	\$0	\$ -
Gas Tax									\$ -
Sewer Fund	\$150,000	\$814,007	\$190,000	\$902,500	\$0	\$0	\$0	\$0	\$ 902,500
Grant - State									\$ -
Grant - Federal	\$381,810	\$154,533	\$25,980	\$242,260	\$631,532	\$1,301,391	\$978,998	\$0	\$ 3,154,181
Grant - Other	\$0	\$275,000	\$35,000	\$240,000	\$0	\$0	\$0	\$0	\$ 240,000
General Fund	\$0	\$562,000	\$299,549	\$408,460	\$70,000	\$560,000	\$70,000	\$560,000	\$ 1,668,460
Unfunded	\$0	\$0	\$0	\$0	\$400,000	\$0	\$0	\$0	\$ 400,000
TOTAL	\$614,015	\$2,370,007	\$1,045,225	\$2,725,963	\$1,497,000	\$2,550,000	\$1,720,838	\$1,130,000	\$9,623,801

PROJECT TITLE: Old La Honda Road Bridge over Drainage Channel to Dennis Martin Creek (Bridge No. 35C190)

DESCRIPTION: This bridge is in the Highway Bridge Program. Recent CalTrans bridge inspection reports have determined the exterior girders of this bridge are deteriorated. It is currently recommended the bridge be replaced with a 60" concrete pipe culvert with soldier pile walls or with precast concrete deck panels.

EXPENDITURES	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
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Engineering & Design	\$7,737	\$100,000	\$17,263	\$100,000	\$100,000	\$50,000			\$250,000
Construction					\$175,000	\$625,000			\$800,000
Construction Contingency					\$20,000	\$65,000			\$85,000
Other Professional Services					\$25,000				\$25,000
Inspection & Construction Mgmt				\$15,000	\$15,000	\$80,000			\$110,000
TOTAL	\$7,737	\$100,000	\$17,263	\$115,000	\$335,000	\$820,000			\$1,270,000

SOURCE OF FUNDS	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Measure A	\$7,737	\$11,467	\$1,980	\$13,190	\$38,425	\$94,054			\$145,669
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal		\$88,533	\$15,283	\$101,810	\$296,575	\$725,946			\$1,124,331
Grant-Other									
Reserves									
General Fund									
Unfunded									
TOTAL	\$7,737	\$100,000	\$17,263	\$115,000	\$335,000	\$820,000			\$1,270,000

PROJECT TITLE: Portola Road Bridge over Alambique Creek (Bridge No. 35C0055)

DESCRIPTION: This bridge is in the Highway Bridge Program. The upstream girder and other elements of the bridge are deteriorated. It is currently recommended the bridge be replaced with a precast concrete box culvert.

EXPENDITURES	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Engineering & Design	\$188,760		\$5,353	\$69,647	\$75,000	\$50,000			\$194,647
Construction							\$915,838		\$915,838
Construction Contingency							\$100,000		\$100,000
Other Professional Services					\$30,000				\$30,000
Inspection & Construction Mgmt							\$90,000		\$90,000
TOTAL	\$188,760		\$5,353	\$69,647	\$105,000	\$50,000	\$1,105,838		\$1,330,485

SOURCE OF FUNDS	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Measure A	\$21,651		\$614	\$7,989	\$12,043	\$5,735	\$126,840		\$152,607
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal	\$167,109		\$4,739	\$61,658	\$92,957	\$44,265	\$978,998		\$1,177,878
Grant-Other									
Reserves									
General Fund									
Unfunded									
TOTAL	\$188,760		\$5,353	\$69,647	\$105,000	\$50,000	\$1,105,838		\$1,330,485

PROJECT TITLE: Kings Mountain Road Bridge over Union Creek (Bridge No. 35C0123)

DESCRIPTION: This bridge is in the Highway Bridge Program. It is currently recommended the bridge be repaired in accordance with Caltrans inspection recommendations to extend its service life. Repairs include scour protection and spall repair.

EXPENDITURES	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Engineering & Design	\$135,090		\$3,323	\$7,500					\$7,500
Construction				\$80,000					\$80,000
Construction Contingency				\$7,500					\$7,500
Other Professional Services									
Inspection & Construction Mgmt				\$5,000					\$5,000
TOTAL	\$135,090		\$3,323	\$100,000					\$100,000

SOURCE OF FUNDS									
Measure A	\$15,495		\$373	\$100,000					\$100,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal	\$119,595		\$2,950						
Grant-Other									
Reserves									
General Fund									
Unfunded									
TOTAL	\$135,090		\$3,323	\$100,000					\$100,000

PROJECT TITLE: Mountain Home Road Bridge over Bear Gulch Creek (Bridge No. 35C0122)

DESCRIPTION: This bridge is in the Highway Bridge Program. It is currently recommended the bridge be repaired in accordance with Caltrans inspection recommendations to extend its service life. Repairs include scour protection and spall repair.

EXPENDITURES	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Engineering & Design	\$107,428		\$365	\$7,500					\$7,500
Construction				\$80,000					\$80,000
Construction Contingency				\$7,500					\$7,500
Other Professional Services									
Inspection & Construction Mgmt				\$5,000					\$5,000
TOTAL	\$107,428		\$365	\$100,000					\$100,000

SOURCE OF FUNDS	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Measure A	\$12,322		\$42	\$100,000					\$100,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal	\$95,106		\$323						
Grant-Other									
Reserves									
General Fund									
Unfunded									
TOTAL	\$107,428		\$365	\$100,000					\$100,000

PROJECT TITLE: Storm Drain Repair and Replacement

DESCRIPTION: The Town completed a comprehensive assessment of Town storm drain facilities to inventory them and assess their condition. That information, combined with knowledge of the staff and community about where the greatest potential impact may be from failed or failing storm drains, has been used to prioritize storm drain repair and rehabilitation. This ongoing capital project will repair and/or replace these facilities.

EXPENDITURES	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Engineering & Design		\$80,000	\$25,000	\$75,000	\$50,000		\$50,000		\$175,000
Construction		\$400,000	\$160,000	\$288,460		\$400,000		\$400,000	\$1,088,460
Construction Contingency			\$79,000	\$15,000		\$80,000		\$80,000	\$175,000
Equipment									
Other Professional Services		\$10,000				\$40,000		\$40,000	\$80,000
Inspection & Construction Mgmt		\$32,000		\$10,000		\$20,000		\$20,000	\$50,000
TOTAL		\$522,000	\$264,000	\$388,460	\$50,000	\$540,000	\$50,000	\$540,000	\$1,568,460

SOURCE OF FUNDS	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Measure A									
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other									
Reserves									
General Fund		\$522,000	\$264,000	\$388,460	\$50,000	\$540,000	\$50,000	\$540,000	\$1,568,460
Unfunded									
TOTAL		\$522,000	\$264,000	\$388,460	\$50,000	\$540,000	\$50,000	\$540,000	\$1,568,460

PROJECT TITLE: Town Center Pump Station

DESCRIPTION: The Town Center Sewer Assessment District (TCSAD) serves 148 parcels within the Town of Woodside. The Town completed a Sanitary Sewer Master Plan in 2010. Projects identified in the Master Plan include the upgrade of the Town Center Pump Station, various pipe replacements, flow metering, root clearing and overflow prevention. The replacement of the Town Center Pump Station, which is located just north of the Dry Creek Bridge on Mountain Home Road, is a priority item, as the pump station is near the end of its useful life. The project will be funded by a loan from the General Fund.

EXPENDITURES	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Engineering & Design	\$135,000	\$15,000	\$25,000	\$15,000					\$15,000
Construction		\$570,000	\$100,000	\$715,000					\$715,000
Construction Contingency		\$57,000	\$25,000	\$55,000					\$55,000
Utility		\$10,000	\$5,000	\$5,000					\$5,000
Right of Way									
Other Professional Services	\$15,000	\$30,000	\$10,000	\$25,000					\$25,000
Inspection & Construction Mgmt		\$132,007	\$25,000	\$87,500					\$87,500
TOTAL	\$150,000	\$814,007	\$190,000	\$902,500					\$902,500

SOURCE OF FUNDS									
Measure A									
Gas Tax									
Sewer Fund *	\$150,000	\$814,007	\$190,000	\$902,500					\$902,500
Grant - Measure A									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund									
General Fund									
Unfunded									
TOTAL	\$150,000	\$814,007	\$190,000	\$902,500					\$902,500

* Via 10-yr loan from the General Fund

PROJECT TITLE: Woodside Elementary School Pathway - Phase 3

DESCRIPTION: In September 2013, the Town completed a Woodside Elementary School Walking & Bicycling Audit whose recommendations included the improvement of pedestrian facilities on the south side of Woodside Road between Woodside Elementary School and Roberts Market. The project is being undertaken in three phases. The first two phases constructed in summer 2014 and 2016, respectively, built the pathway from the westerly edge of the school to the easterly edge of the school. This third phase project will extend the trail from the easterly edge of the school to Roberts Market.

EXPENDITURES	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Engineering & Design				\$50,000	\$50,000				\$100,000
Construction						\$500,000			\$500,000
Construction Contingency						\$50,000			\$50,000
Utility									
Right of Way					\$5,000				\$5,000
Other Professional Services				\$20,000	\$20,000				\$40,000
Inspection & Construction Mgmt						\$50,000			\$50,000
TOTAL				\$70,000	\$75,000	\$600,000			\$745,000

SOURCE OF FUNDS	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Measure A				\$70,000	\$75,000	\$68,820			\$213,820
Gas Tax									
Sewer Fund									
Grant - Measure A									
Grant - State									
Grant - Federal						\$531,180			\$531,180
Grant-Other									
Library Fund									
General Fund									
Unfunded									
TOTAL				\$70,000	\$75,000	\$600,000			\$745,000

PROJECT TITLE: Bicycle and Pedestrian Improvements (Non Road Rehabilitation)

DESCRIPTION: In addition to improvements that are made during the annual road rehabilitation project, the Town considers making discreet improvements to the bicycle and pedestrian environment. Examples of these improvements are: the bicycle lane on Alameda de las Pulgas from Fernside to Woodside Road, battery back-up of the signal lights at Woodside Road and I-280, the Alameda de las Pulgas and Woodside Road intersection, and the bicycle lane on Woodside Road under I-280. The Town has received grant funding to complete the bicycle lane on Alameda de las Pulgas, and will be constructing it during 2017-18.

EXPENDITURES	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Engineering & Design	\$25,000	\$10,000	\$45,000						
Construction		\$275,000		\$250,000	\$20,000	\$20,000	\$20,000	\$20,000	\$330,000
Construction Contingency		\$25,000		\$25,000					\$25,000
Other Professional Services									
Inspection & Construction Mgmt		\$15,000		\$15,000					\$15,000
TOTAL	\$25,000	\$325,000	\$45,000	\$290,000	\$20,000	\$20,000	\$20,000	\$20,000	\$370,000

SOURCE OF FUNDS									
Measure A	\$25,000	\$50,000	\$10,000	\$50,000	\$20,000	\$20,000	\$20,000	\$20,000	\$130,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other		\$275,000	\$35,000	\$240,000					\$240,000
Library Fund									
General Fund									
Unfunded									
TOTAL	\$25,000	\$325,000	\$45,000	\$290,000	\$20,000	\$20,000	\$20,000	\$20,000	\$370,000

PROJECT TITLE: Road Rehabilitation Program

DESCRIPTION: Strategic maintenance of the Town's roads provides greater safety for the various users of the roads and lengthens the life of the roadway system. Each year the Town contracts out a road maintenance project that incorporates asphalt overlays and dig-out areas where old asphalt is ground out and replaced with new asphalt. Additionally, the Town may make drainage and pedestrian improvements as part of the Road Rehabilitation Program.

EXPENDITURES	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Engineering & Design									
Construction		\$450,000	\$481,339	\$526,356	\$467,000	\$475,000	\$500,000	\$525,000	\$2,493,356
Construction Contingency									
Other Professional Services									
Inspection & Construction Mgmt		\$25,000			\$25,000	\$25,000	\$25,000	\$25,000	\$100,000
TOTAL		\$475,000	\$481,339	\$526,356	\$492,000	\$500,000	\$525,000	\$550,000	\$2,593,356

SOURCE OF FUNDS	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Measure A				\$526,356	\$250,000	\$500,000	\$525,000	\$550,000	\$2,351,356
Road Impact		\$475,000	\$481,339						
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal					\$242,000				\$242,000
Grant-Other									
Library Fund									
General Fund									
Unfunded									
TOTAL		\$475,000	\$481,339	\$526,356	\$492,000	\$500,000	\$525,000	\$550,000	\$2,593,356

PROJECT TITLE: Emergency Repair Portola Road at Dennis Martin Creek

DESCRIPTION: During the December 23, 2012 storm, the culvert located under Portola Road where Dennis Martin Creek flows underneath was severely damaged. The Town conducted emergency repairs to maintain the Portola Road driving surface. To complete the project, the Town seeks to install a diverter which is designed to keep debris from building up in the culvert. The project is currently under construction.

EXPENDITURES	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Engineering & Design		\$5,000	\$3,033						\$0
Construction		\$50,000		\$50,000					\$50,000
Construction Contingency		\$5,000		\$5,000					\$5,000
Permits		\$4,000		\$4,000					\$4,000
Other Professional Services		\$20,000		\$20,000					\$20,000
Inspection & Construction Mgmt		\$10,000		\$10,000					\$10,000
TOTAL		\$94,000	\$3,033	\$89,000					\$89,000

SOURCE OF FUNDS	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Measure A		\$28,000	\$348	\$10,208					\$10,208
Gas Tax									\$0
Sewer Fund									\$0
Grant - State									\$0
Grant - Federal		\$66,000	\$2,685	\$78,792					\$78,792
Grant-Other									\$0
Library Fund									\$0
General Fund									\$0
Unfunded									\$0
TOTAL		\$94,000	\$3,033	\$89,000					\$89,000

PROJECT TITLE: Trails and Water Crossings

DESCRIPTION: The Town of Woodside maintains a network of equestrian trails which provide recreational opportunities for the large horse-owning community as well as enhancing the Town's rural character. In several locations, the trails cross waterways. The Town, through the efforts of the Trails Committee, seeks to maintain and enhance this trail network. The General Fund is supported by Trails Maintenance User Fees, a \$50 fee charged to holders of Stable Permits. Projects being considered: Manzanita Way/Whiskey Hill Rd crossings. Kings Mountain Rd retaining wall/fence.

EXPENDITURES	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Engineering & Design		\$20,000	\$9,549						
Construction		\$20,000	\$26,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Construction Contingency									
Other Professional Services									
Inspection & Construction Mgmt									
TOTAL		\$40,000	\$35,549	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000

SOURCE OF FUNDS	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Measure A									
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund									
General Fund		\$40,000	\$35,549	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Unfunded									
TOTAL		\$40,000	\$35,549	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000

PROJECT TITLE: Kings Mountain Road Bank Repair

DESCRIPTION: The eastern stream bank of Union Creek at 325 Kings Mountain Road is eroded and threatening to undermine the southbound lane of Kings Mountain Road. This project will restore and protect the creek bank with armoring or a retaining wall.

EXPENDITURES	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Engineering & Design				\$30,000					\$30,000
Construction					\$200,000				\$200,000
Construction Contingency									
Equipment									
Cleaning and Maintenance									
Other Professional Services									
Inspection & Construction Mgmt					\$30,000				\$30,000
TOTAL				\$30,000	\$230,000				\$260,000

SOURCE OF FUNDS	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Measure A				\$30,000					\$30,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other									
Reserves									
General Fund									
Unfunded					\$ 230,000				\$230,000
TOTAL				\$30,000	\$230,000				\$260,000

PROJECT TITLE: Glens Pathway Phase 1

DESCRIPTION: The Town held public meetings in 2016 and 2017 to discuss traffic calming in the Glens. One of the traffic calming measures identified was separating pedestrians and motorists by providing a pathway in some areas of the Glens. This project would construct a path on 2-way Hillside from Alta Mesa to Glenwood on the east side of the street.

EXPENDITURES	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Engineering & Design				\$20,000					\$20,000
Construction					\$125,000				\$125,000
Construction Contingency					\$25,000				\$25,000
Utility					\$10,000				\$10,000
Right of Way									
Other Professional Services				\$5,000					\$5,000
Inspection & Construction Mgmt					\$10,000				\$10,000
TOTAL				\$25,000	\$170,000				\$195,000

SOURCE OF FUNDS	Through FY15-16	FY16-17 Budget	FY16-17 Projected	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	TOTAL FY18-22
Measure A				\$25,000					\$25,000
Gas Tax									
Sewer Fund									
Grant - Measure A									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund									
General Fund									
Unfunded					\$170,000				\$170,000
TOTAL				\$25,000	\$170,000				\$195,000

Appendix C
Budget Guide

TOWN OF WOODSIDE OVERVIEW OF TOWN FUNDS

A governmental accounting system has to satisfy two basic requirements. First, it must provide the basis for showing that the municipal entity is in compliance with all technical accounting and legal provisions that affect it. Second, a clear and understandable means must be provided for determining the Town's financial position and results of financial operations within the governmental entity. These requirements are partially attained through the use of fund accounting. Each fund is established to account for monies, properties, obligations, and transactions involved in the area of governmental activity.

The definition of a fund, as it is used in governmental accounting, has two parts. A fund is:

- (1) A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations;
- (2) An independent fiscal entity with a self-balancing group of accounts. The latter group of each fund identifies the fund's resources and obligations, receipts and disbursements, and revenues and expenditures.

The Town of Woodside's funds are classified into three fund types: Governmental Funds, Proprietary Funds, and Fiduciary Funds.

GOVERNMENTAL FUND TYPES

There are four subsets of funds that fall within the governmental fund type category in Woodside's chart of accounts.

⇒ **General Funds** are the most commonly used fund types and account for all resources not otherwise devoted to specific activities. This fund subset finances most of the basic municipal functions, such as planning, police services, and administration. The Town has two different funds that fall into this subset:

- General Fund (101) - Accounts for all general revenue and tax receipts and their allocation and expenditure.
- Barkley Fields and Park Construction and Maintenance Fund (151) – Accounts for the costs of periodic rehabilitation of the soccer/baseball fields at Barkley Fields and Park and of other periodic major maintenance projects at the park.

⇒ **The Special Revenue Funds** are used to account for the receipts from revenue sources that have been earmarked to finance particular functions or activities. The Town has seven of these funds:

- Traffic Safety Fund (204) - Accounts for receipts from fines and forfeitures from violations of the California Vehicle Code, utilized to support the Town's Road Program.
 - Gas Tax Fund (206) - Used to account for receipts of State Gas Tax revenues, designated for road construction projects and maintenance of Town roads.
 - Transit Measure A Tax Fund (210) - Accounts for receipts of the Town's share of a special County-wide sales tax, earmarked for road repairs and construction.
 - Road Impact Fees Fund (242) - Used to account for receipts of road impact fees, assessed against all building projects and used for road maintenance purposes.
 - Supplemental Law Enforcement Fund (243) - Used to account for receipts of State revenues derived from the Citizens for Public Safety (COPS) Program that can only be spent on direct law enforcement/public safety activities.
 - California Law Enforcement Equipment Program (CLEEP) (244) – Used to account for State of California grant funds available for law enforcement equipment acquisitions.
 - Woodside Library Fund (250) - Used to account for expenses and reimbursements derived from the Town's membership in the San Mateo County Library System Joint Powers Agency.
- ⇒ **The Capital Projects Fund (301)** is used to account for financial resources to be used for the acquisition or construction of major capital facilities. These funds are established when new capital projects are approved and funded.
- ⇒ **The Debt Service Funds** are used to account for the accumulation of financial resources for, and the payment of, long-term debt principal, interest and related debt costs of governmental funds. The Town has one Debt Service Fund:
- Woodside Road/Whiskey Hill Road Parking Assessment District Debt Service Fund (701) - Used to account for the payment of principal, interest, and administrative costs associated with the 1999 issuance of limited obligation improvement bonds for the construction of a parking assessment district in Town Center, supported by special assessments against properties within the district.

PROPRIETARY FUND TYPES

The Town has one fund subset that falls into this category.

⇒ **The Enterprise Funds** are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis should be financed or recovered primarily through user charges. The Town has three Enterprise Funds:

- Cañada Corridor Sewer Fund (525) –Used to account for the operating costs and user fees associated with the Cañada Corridor Sanitary Sewer Area.
- Town Center Sewer Fund (528) - Used to account for the operating costs and user fees associated with the Town Center Sewer District. The fund is also used to account for the assets and liabilities of the Town Center Sewer District and to hold reserves for meeting all prior year liabilities to Redwood City and the County of San Mateo for the treatment, transportation, and capacity rental needs of the District.
- Sewer Capital Improvement Fund (537) - Used to account for revenues received from sewer connections to the Redwood Creek Sewer assessment District, to be allocated to sewer system improvements and rehabilitation.

FIDUCIARY FUND TYPES

One subset of this fund type, the **Trust and Agency Funds**, is utilized by the Town. Such funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations, other governmental units, and/or other funds. The Town has several of these funds. They are not utilized in the budget process.

THE BUDGET PROCESS

The Town's annual budget represents the official financial and organizational plan by which Town policies and programs are implemented. This document presents the adopted budget for the upcoming fiscal year running from July 1 to June 30. The Town established a two-year budget process starting with fiscal years 2001-02 and 2002-03. The following describes how this two-year process works.

To establish a fiscal blueprint for the upcoming two-year period, decisions must be made as to how scarce resources will be allocated among the various departments and programs.

- ⇒ The budget process begins during the second half of the prior budget year when the Town Manager asks department heads to begin preparing budget proposals for the upcoming two fiscal years. In this request, the Town Manager outlines the Town's financial condition and sets policies and criteria for all budget proposals to follow. The policies and criteria are based upon the Town Council's formal program objectives and priorities. The Town Council's Financial Management Policies, adopted in June of 1993, provide the guiding foundation for the budget formulation process. In advance of receiving departmental proposals, the Town Manager prepares a base budget for each of the two years in question. A base budget identifies the full cost of continuing the existing approved service level.
- ⇒ Department heads submit their budget requests to the Town Manager, who reviews these requests for conformance with established policies, community needs, and the Town's financial condition. Based upon the Town Manager's assessment of these various influencing factors, a formal two-year Proposed Budget is prepared and submitted to the Town Council and the public.
- ⇒ Budget discussion sessions are scheduled in June for the Town Council to review and consider the proposed budget. The sessions offer the opportunity for the Town Council to discuss the budget in detail and to modify the proposed budget to reflect the Council's priorities. These sessions also permit public comment and participation in the budget process. Copies of the proposed budget are made available for public viewing at the local public library and at Town Hall.
- ⇒ After this review and deliberation, the Town Council convenes a formal public hearing for purposes of adopting the budget via resolution. Adoption is scheduled for late June. The resolution provides for the formal adoption of a budget for the first of the two years, establishing appropriations of funds as outlined in the budget document. The resolution also provides for the approval of the budget for the second of the two years, but it does not establish formal budgetary authority or appropriations. Along with the budget resolution, the Council must also adopt a

resolution establishing the Appropriation Limit for tax proceeds for the first of the two fiscal years, as required by Article XIII(B) of the State Constitution.

- ⇒ After adoption, the Town Manager prepares the approved budget document. This document represents the official fiscal policy and plan of the Town of Woodside for the two fiscal years. It serves as a communication medium for the general public concerning Town activities, as well as a directive to Town staff concerning management and operations of Town activities. It also establishes appropriation control over expenditures for the first budget year.
- ⇒ During the fiscal year, the Town Manager reviews purchasing transactions and payment requests for compliance with the Town's rules, regulations and budgetary limits. Monthly budget detail reports are prepared and analyzed for significant variances. These reports show the budget amount authorized and the revenues and expenditures to date. The reports are presented to the Town Council for review and discussion. The Town Council also reviews the Town's total financial position after each quarter's conclusion in a comprehensive manner.
- ⇒ During the course of the budget year, it may become necessary to amend, transfer, or adjust the amounts appropriated in the adopted budget. Any subsequent changes in total fund appropriations require the approval of the Town Council. This is done formally through a budget amendment resolution.
- ⇒ During May and June of the first fiscal year in the two-year budget, the Town Manager prepares necessary modifications to the approved budget for the second year and delivers the budget document to the Town Council for its review and deliberation in June. The second budget year is formally adopted late in June of the first fiscal year, following a public hearing. The Town Council adopts resolutions which establish the needed appropriations and the Appropriation Limit for tax proceeds.
- ⇒ The second year of the two-year budget goes into effect on July 1st of the second year and is subjected to the same review and modification rules that apply to the first year.

GLOSSARY OF TERMS

Adopted Budget - The final budget document which reflects the formal action taken by the Town Council to set the spending plan for the fiscal year.

Adoption - Formal action by the Town Council to accept a document.

Amended Budget - The final adopted budget document plus modifications approved by the Town Council since initial adoption.

Annual Budget - The total budget for a given fiscal year, as approved by Town Council.

Appropriation - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

Audit - A review of the Town's accounts by an independent accounting firm to verify that the Town's financial statements accurately reflect the Town's financial position.

Budget - A comprehensive financial plan of operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Adjustment - A change in appropriations approved by Town Council after the formal adoption of the budget.

Capital Acquisitions and Improvements - All items of a permanent or semi-permanent nature, regardless of cost.

Capital Improvements - A permanent major addition to the Town's real property assets, including the cost of design, construction, purchase, or major renovation of land, buildings or facilities. Examples are the installation or repair of new or existing roads, buildings, sewer lines, and parks.

Contractual Services - The expenditure class for payments made for services rendered by external parties. These may be based upon either formal contracts or ad hoc charges. The class is further detailed into sub-objects for different types of services.

Cost Allocation - Allocating costs for overhead support functions to units/activities that benefit from these activities, such costs including accounting, legal, office space and utilities, and general day-to-day administrative expenses.

Debt Retirement Cost - Costs associated with the closing, or final elimination, of debt.

Debt Service - The payment of interest and principal on borrowed funds.

Debt Service Fund - An account used to keep track of the monies set aside for debt service.

Department - A major administrative division of the Town which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Designated Reserve - Funds specifically appropriated and set aside for anticipated future expenditure.

Employee Services - An expenditure category used to account for the salaries, overtime, and benefits for Town employees.

Encumbrance - A reservation of funds for goods or services for which the expenditure has not yet occurred, but for which a formal commitment has been made.

Enterprise Fund - A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges.

Equipment - Tangible items for use in the office or field which cost in excess of \$5,000 and has a useful life of five or more years.

Expenditure - The amount of cash paid or to be paid for services rendered, goods received, or assets purchased.

Fiscal Year - A twelve-month period specified for recording financial transactions. The Town of Woodside's fiscal year starts on July 1 and ends on June 30.

Fixed Assets - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Full-time Equivalent (FTE) - Part-time and hourly positions expressed as a fraction of full-time positions (2080 hours per year). Example: 3 positions working ½ time equals 1 ½ FTE's.

Fund - A separate independent accounting entity used to set forth the financial position and results of operation related to the specific purpose for which the fund was created.

Fund Balance - The total dollars remaining in a fund after current expenditures for operations and capital expenditures are subtracted.

General Fund - The Town's principal operating fund, which is supported by general taxes and fees and which can be used for any general governmental purpose.

Grant Fund - Monies received from another government, such as the state or federal government, usually restricted for a specific purpose.

Interfund Transfers - The movement of money from one fund to another either as reimbursement for support costs incurred by the receiving fund on behalf of the transferring fund (overhead allocation) or as a direct contribution to the operations of the receiving fund.

Intergovernmental Revenue - Grants, entitlements and cost reimbursements from another governmental unit.

Modified Accrual Basis - The basis of accounting where revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period and expenditures are recognized when liabilities are incurred.

Non-Departmental - Program costs that do not relate to any one particular department, but represent costs of a general, Town-wide nature.

Non-Recurring Costs - Expenditures for one-time activities which should be budgeted only in the fiscal year in which the activities are undertaken.

Operating Budget - Annual appropriation of funds for ongoing program costs, including employee services, supplies, and equipment.

Program - An activity or group of activities which is an organizational subunit of a department and is directed toward providing a particular service or support function. Each Town department is usually responsible for a number of programs.

Proposed Budget - The initial spending plan for the fiscal year presented to the Town Council by the Town Manager for

review, potential modification, and adoption.

Reserves - Those monies that are set aside in the budget for contingencies, for future projects, for debt services, or for cash flow purposes.

Resources - Total amount available for appropriation, including estimated revenues, beginning fund balances, and interfund transfers.

Revenue - Income received during the fiscal year from taxes, fees, permits, licenses, interest, and intergovernmental sources.

Special Assessments - Compulsory charges levied by a government for the purpose of financing a particular public service performed for the benefit of a limited group of property owners.

Structural Deficit - The permanent financing gap that results when, discounting economic cycles, ongoing revenues do not match or keep pace with ongoing expenditures.

Supplies and Services - An expenditure category used to account for all expenses except for employee services, capital and equipment costs, and debt service.