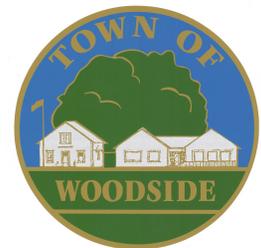


TOWN OF WOODSIDE

**ADOPTED BUDGET
FISCAL YEAR 2018-19**



TOWN OF WOODSIDE

ADOPTED BUDGET FISCAL YEAR 2018-19

TOWN COUNCIL

CHRIS SHAW, MAYOR

DANIEL YOST, MAYOR PRO-TEM

DEBORAH C. GORDON

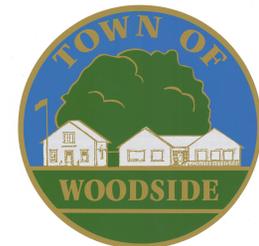
ANNE KASTEN

THOMAS H. LIVERMORE

DAVE TANNER

TOWN MANAGER

KEVIN BRYANT



**TOWN OF WOODSIDE
2018-19 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 27, 2018

Honorable Mayor and Councilmembers:

I am pleased to present the adopted Town budget for 2018-19. Most of the information provided in the transmittal letter of June 4th remains unchanged. However, at the direction of the Town Council, the adopted budget includes funds for an additional Sheriff's deputy motorcycle unit, doubling the patrol services that are exclusive to the Town.

The adopted budget includes a General Fund operating budget of \$7,516,152 for 2018-19. The Town's strong fiscal position allows the addition of one deputy while still maintaining healthy reserves. The revised General Fund Five Year Forecast now shows that that the Town will have over \$4 million in total reserves by June 2023, a healthy 48.6% of operating revenues.

The staff and I look forward to a productive year.

Respectfully submitted,

Kevin Bryant
Town Manager

June 4, 2018

Honorable Mayor and Councilmembers:

It is my pleasure to present the proposed budget for Fiscal Year 2018-19, which begins on July 1st. At the risk of sounding like a broken record, the proposed budget for 2018-19 continues to maintain the Town's services at established levels while planning to spend down the Town's healthy reserves on necessary infrastructure maintenance and improvements. The 2018-19 budget can be viewed in the context of the Town's five-year fiscal forecast, which conservatively plans to keep the Town's operations costs in line with anticipated revenues while continuing to make investments in the Capital Improvement Program. The General Fund Five Year Forecast shows the Town with \$5 million in total reserves by June 2023 (60.1% of operating revenues) and the Road Program (made up of four distinct road funds, including Road Impact Fee and Measure A) with over \$700,000 in reserves (46.7% of operating revenues). This is inclusive of a sharp increase in contributions to CalPERS that will occur over the next several years. In short, the Town should continue to be in good financial position and able to weather the next economic downturn.

July 1st will also mark the beginning of a new three-year agreement with the San Mateo County Sheriff's Department for police services. The Sheriff has served as the Town's "Police Department" since incorporation in 1956. Over the years, the Town has received requests for additional patrol services from residents to address the increased traffic, both vehicular and bicycle, that has occurred within the Town. At the time of this writing, staff is still working with the Sheriff's Department to recommend an enhanced police services plan to the Town Council. The most promising option as of this writing is the addition of another half-time motorcycle patrol unit. The Town currently has a motorcycle unit dedicated to the Town for 40 hours a week. Unlike the other deputies on duty at any given time, the motorcycle unit works exclusively within the boundaries of the Town (not shared with Portola Valley). Staff is exploring adding another 20 hours a week for the motorcycle unit.

Back in February, the Town Council reviewed a community survey that had been conducted via Survey Monkey. On the survey was one open ended question asking respondents to suggest uses for a large tree fine. The varied answers to this question can be viewed as a wish list from Town residents. The proposed budget and the Town's spending plan is in line with those wishes. The Safety Services Department budget includes funds for the continuation of the Defensible Space Matching Fund Program, which supports private property owners who conduct fire fuel load management on their own property, and a doubling of the budget for tree removal on Town properties and rights-of-way. The Town works with the Woodside Fire Protection District in prioritizing trees for removal and seeks to leverage its funds with other parties, including PG&E. Funding for the Town's 2018 Road Rehabilitation Project is about 20 percent higher than the budget for the 2017 Road Rehabilitation Project. The Capital Improvement Program also includes funds to support additional study of potential pedestrian improvements and public amenities like public benches in and around the Town Center. These items do not respond to everything on the wish list, but do respond to the most frequent responses: fire safety, road improvement, and pedestrian improvements.

The proposed budget includes \$7,165,609 for the General Fund operating budget in 2018-19, 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.

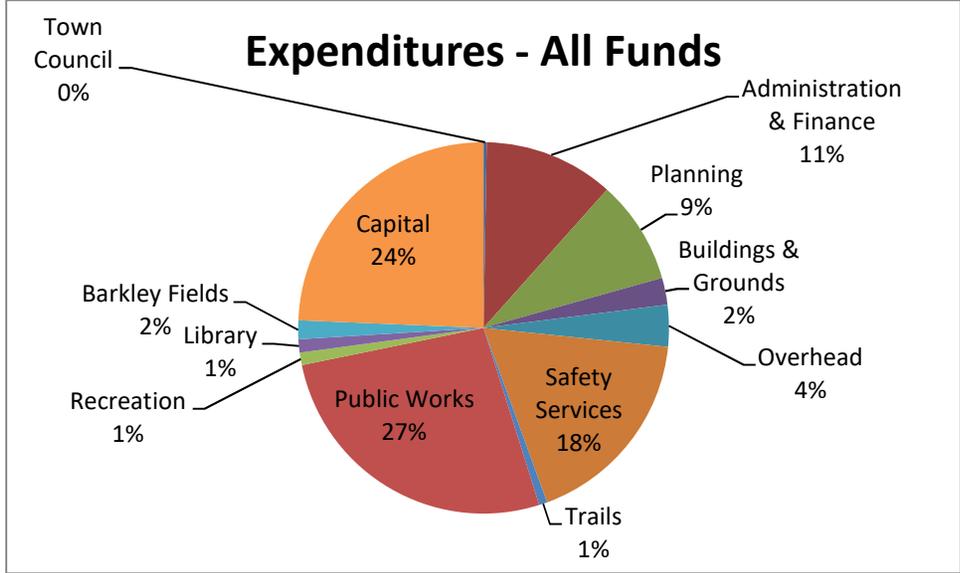
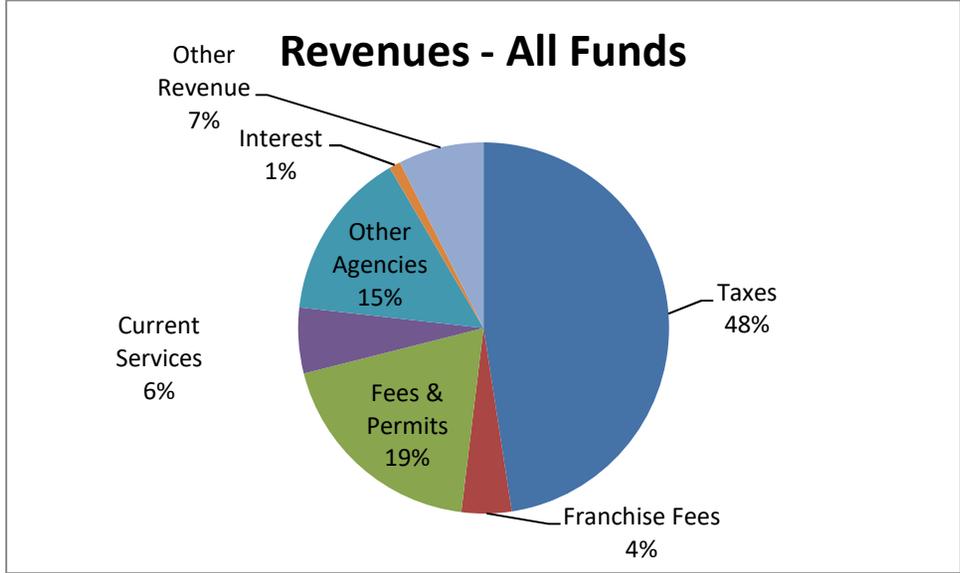
In addition to the operational budget, the proposed budget for 2018-19 includes \$1,565,000 of General Fund contributions to the Capital Improvement Program. This includes \$515,000 for the Kings Mountain Road Bank Repair and Retaining Wall, \$300,000 for solar panels, and \$120,000 for storm drain rehabilitation. 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 \$8,285,350 in General Fund revenues in 2018-19. As usual, secured property taxes is the single largest source for General Fund revenue, and the budget conservatively projects \$3,607,000 in revenue from this source. This figure represents a 3.5% increase over the projected revenue for 2017-18.

Based on current projections, the Town will begin Fiscal Year 2019 with over \$7.1 million available in the General Fund, a figure that represents over 85% of operating revenue. The proposed budget includes a plan to spend \$445,259 more from the General Fund than the Town conservatively expects to receive in revenue. This spending plan again places an emphasis on capital improvements, as described above.

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 \$1.3 million available on June 30th. This represents 85.5% of revenues for the funds. In the proposed budget for 2018-19, \$896,084 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 \$852,500 is recommended for capital projects, including the annual Road Rehabilitation Project; the engineering and design work on the Old La Honda, Portola Road, and Mountain Home Road bridges; the design of the next phase of the Safe Routes to School improvements on Woodside Road; the replacement of a guardrail on Mountain Home Road; and additional safety studies for Town Center and Kings Mountain Road.

Across all the Town's funds, which include the General Fund, road funds, sewer funds, and library fund, revenues are projected to equal \$10,600,018 and expenses to equal \$11,729,389. Of those expenses, \$2,233,500 is for capital projects. Below are graphs which show the sources of the Town's revenues and the departments which account for expenses.



2018-19 Work Plan

Over the last year, the Town adopted a **full reorganization of the zoning code** which allows for greater ease of use for customers. This project has also facilitated the review of the Zoning Ordinance's **nonconforming regulations** with an eye towards simplifying the code and/or processes when it comes to development on properties which are nonconforming in some respect. The Planning Commission has begun this work and has elected to start by examining the Town's R-1 (Residential) Zoning District, which includes such challenging neighborhoods as the Glens and parts of Emerald Hills.

Planning staff is also spending time responding to rapidly evolving state regulations regarding affordable housing. In the last year state legislation has been passed that seeks to simplify the process for developing **Accessory Dwelling Units**, which happens to be the Town's primary strategy for providing affordable housing in the community. State legislation that has been passed and continues to be proposed has tended to restrict the regulatory powers of local government. That has required a review of Town codes to ensure that it is consistent with new state mandates. As housing affordability continues to be a top challenge in the Bay Area, I expect some time will be spent on this topic in the next twelve months.

It is the experience of Town staff 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 will be continuing a review of **stream regulations and building permit review procedure for water courses** during 2018-19. 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 continues to aggressively pursue implementation of the Town's Capital Improvement Program. During 2017-18, the Town completed the **Town Center Pump Station**, as well as the improvements to the **Alameda de las Pulgas bike lane between Fernside and Woodside Road**. Work on the **Storm Drain Repair and Replacement** project, which is a multi-year project, will commence again this summer with work on the Town's drainage easement through the Menlo Country Club. In Fiscal Year 2019, design work will continue 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 has been successful in securing grant funds for **Phase 3 of the Woodside Elementary School Pathway** along Woodside Road. Engineering and design work has begun for this project during 2017-18 and construction will take place after the conclusion of the 2018-19 school year. Funding for the repair of a **bank on Kings Mountain Home Road** that was damaged during the 2016-17 storm season is included in the proposed budget. There are also funds that support studies for additional **pedestrian improvements and public amenities**, like bike racks and benches. Finally, the Engineering/Public Works staff has put out an RFP seeking a feasibility study for the installation of **solar energy systems and electric vehicle charging stations** on Town properties.

The Town Clerk plans to conduct a review and update of the Town's **record retention schedule** in 2018-19. We will also be continuing to identify ways to make **process improvements** in the planning, engineering, and building review functions, including the Town's geologic hazards regulations.

To close this year, I would like to take a step back from the list of projects and all of the budget numbers that are included in this document which represent the work of Town government and view the Town from a higher level. The survey that I alluded to earlier in this message did include the following question: "Overall, how satisfied are you with the quality of life in Woodside?" As the Council will recall, the survey results included a lot of constructive criticism, which I know the Council and staff are committed to use to make the

Town even better. However, we shouldn't lose site of the fact that the percentage of respondents who are very satisfied (66%) and somewhat satisfied (29%) with the overall quality of life in Town is a remarkable 95%.

As Town Manager I have a unique perspective on what makes Woodside such a special place. It shouldn't be a secret that it is the dedication of residents to the Town that keeps the Town strong. Certainly, the individuals who stand for election deserve special thanks, for not everyone is comfortable putting their name on a ballot. But there are many more ways that the residents of Town contribute, whether serving on an appointed Town body, or seeking to keep institutions like the Woodside Community Foundation and the Woodside Village Church engaged and relevant. Too numerous to mention, I salute each and every one of you. I speak for the entire Town staff when I say it is an honor to work alongside you.

Respectfully submitted,

Kevin Bryant
Town Manager

BUDGET OVERVIEW

17-18 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	5,050,052					
Franchise Fees	478,524					
Fees & Permits	1,467,988					450,000
Current Services	667,050					
Other Agencies	752,713			164,112	330,000	
Interest	77,900	4,000	185	560	6,600	5,300
Other Revenue	342,004	35,000	22,883		600,000	
Revenues - Total	8,836,231	39,000	23,068	164,672	936,600	455,300
<i>Expenditures</i>	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206)	Measure A (210)	Road Impact (242)
Town Council	50,865					
Administration	1,316,120					
Planning	1,003,837					
Bldgs & Grnds	162,260					
Overhead	373,905					
Safety Services	2,107,201					
Trails	61,689					
Public Works	1,704,940		22,300	173,307	388,254	276,915
Recreation	109,288					
Library						
Barkley Fields	188,364	3,776				
Expenditures - Total	7,078,469	3,776	22,300	173,307	388,254	276,915
Revenues - Expenses	1,757,762	35,224	768	(8,635)	548,346	178,385
Contributions to Road and Capital Programs	756,542				414,223	

Greyed in area above represents All Road Funds

17-18 REVENUES AND EXPENSES PROJECTED (continued)

<i>Revenues</i>	COPS (243)	Library (250)	Canada Sewer (525)	Town Center Sewer (528)	Redwood Creek (537)	TOTALS
Taxes						5,050,052
Franchise Fees						478,524
Fees & Permits			35,178	376,110	57,000	2,386,276
Current Services						667,050
Other Agencies	139,416					1,386,241
Interest	1,200		530	4,000	3,100	103,375
Other Revenue		140,015		116,917		1,256,819
Revenues - Total	140,616	140,015	35,708	497,027	60,100	11,328,337

<i>Expenditures</i>	COPS (243)	Library (250)	Canada Sewer (525)	Sewer Utility (528)	Redwood Creek (537)	TOTALS
Town Council						50,865
Administration						1,316,120
Planning						1,003,837
Bldgs & Grnds						162,260
Overhead						373,905
Safety Services	100,000					2,207,201
Trails						61,689
Public Works			32,417	1,544,680	-	4,142,813
Recreation						109,288
Library		120,229				120,229
Barkley Fields						192,140
Expenditures - Total	100,000	120,229	32,417	1,544,680	-	9,740,347
Revenues - Expenses	40,616	19,786	3,291	(1,047,653)	60,100	1,587,990
Contributions to Road and Capital Programs		-	-	-		1,170,765

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

18-19 REVENUES AND EXPENSES ADOPTED

	Road Program					
	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax (206)	Measure A (210)	Road Impact (242)
Revenues						
Taxes	5,042,000					
Franchise Fees	460,000					
Fees & Permits	1,185,950					375,000
Current Services	606,400					
Other Agencies	774,000			227,000	325,000	
Interest	80,000	4,000	185	560	6,600	5,300
Other Revenue	137,000	35,000	19,000		600,000	
Revenues - Total	8,285,350	39,000	19,185	227,560	931,600	380,300
Expenditures						
Town Council	41,538					
Administration	1,313,039					
Planning	1,092,087					
Bldgs & Grnds	238,573					
Overhead	421,000					
Safety Services	2,404,802					
Trails	102,678					
Public Works	1,596,575		24,000	181,977	359,603	330,504
Recreation	117,000					
Library						
Barkley Fields	188,860	10,000				
Expenditures - Total	7,516,152	10,000	24,000	181,977	359,603	330,504
Operating Revenues - Expenses	769,198	29,000	(4,815)	45,583	571,997	49,796
Contributions to Road and Capital Programs	1,565,000				852,500	-

*Greyed in area above represents All Road Funds

18-19 REVENUES AND EXPENSES ADOPTED (continued)

	Sewer Funds					TOTALS
	COPS (243)	Library (250)	Canada Sewer (525)	Town Center Sewer (528)	Redwood Creek (537)	
Revenues						
Taxes						5,042,000
Franchise Fees						460,000
Fees & Permits			35,178	433,000		2,029,128
Current Services						606,400
Other Agencies	100,000	140,015				1,566,015
Interest	1,200		530	4,000	3,100	105,475
Other Revenue						791,000
Revenues - Total	101,200	140,015	35,708	437,000	3,100	10,600,018
Expenditures						
Town Council						41,538
Administration						1,313,039
Planning						1,092,087
Bldgs & Grnds						238,573
Overhead						421,000
Safety Services	130,000					2,534,802
Trails						102,678
Public Works			32,475	530,581	-	3,055,715
Recreation						117,000
Library		131,140				131,140
Barkley Fields						198,860
Expenditures - Total	130,000	131,140	32,475	530,581	-	9,246,432
Operating Revenues - Expenses	(28,800)	8,875	3,233	(93,581)	3,100	1,353,586
Contributions to Road and Capital Programs						2,417,500

*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 (206)	Measure A (210)	Road Impact (242)
Fund Balance 6/30/17	6,150,751	342,362	17,455	56,182	574,034	397,920
Projected Activity 2017-18	1,001,220	35,224	768	(8,635)	134,123	178,385
Projected Fund Balance 6/30/18	7,151,971	377,586	18,223	47,547	708,157	576,305
Adopted Activity 2018-19	(795,802)	29,000	(4,815)	45,583	(280,503)	49,796
Projected Fund Balance 6/30/19	6,356,169	406,586	13,408	93,130	427,654	626,101

FUND BALANCE PROJECTION (continued)

	COPS (243)	Library (250)	Canada Sewer (525)	Sewer Utility (528)	Redwood Creek (537)
Fund Balance 6/30/17	37,890	-	39,659	1,112,533	208,966
Projected Activity 2017-18	40,616	19,786	20,726	(1,047,653)	60,100
Projected Fund Balance 6/30/18	78,506	19,786	60,385	139,753	269,066
Adopted Activity 2018-19	(28,800)	8,875	20,668	(18,708)	3,100
Projected Fund Balance 6/30/19	49,706	28,661	81,053	121,045	272,166

Notes:

1. The San Mateo County Library JPA holds additional library funds for use by the Woodside Library.
As of June 30, 2017, the JPA had \$1,161,307 available for the Woodside Library.

GENERAL FUND: FIVE YEAR FORECAST

	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 ADOPTED	2019-20 FORECAST	2020-21 FORECAST	2021-22 FORECAST	2022-23 FORECAST	
BEGINNING BALANCE	7,143,191	6,150,751	6,150,751	7,151,971	6,356,169	6,155,699	5,449,809	5,069,628	
REVENUES									
Operating Revenue	Secured Property Tax	3,230,245	3,335,991	3,485,052	3,607,000	3,733,245	3,863,909	3,999,145	4,139,115
	Unsecured Property Tax	168,285	160,000	190,000	160,000	160,000	160,000	160,000	160,000
	Other Property Tax	412,687	300,000	410,000	310,000	150,000	150,000	150,000	150,000
	Sales Tax	609,950	548,550	650,000	650,000	669,500	689,585	710,273	731,581
	Property Transfer Tax	159,795	160,000	160,000	160,000	160,000	160,000	160,000	160,000
	Business License	156,648	135,000	155,000	155,000	155,000	155,000	155,000	155,000
	Building/Planning Permit Fees	1,005,889	1,034,950	1,340,551	1,055,450	1,081,836	1,108,882	1,136,604	1,165,019
	Franchise Fees	474,663	436,400	478,524	460,000	460,000	460,000	460,000	460,000
	Recreation Fees	134,160	130,500	127,437	130,500	130,500	130,500	130,500	130,500
	Current Services	261,936	231,000	313,550	242,500	242,500	242,500	242,500	242,500
	Other Agencies	715,404	724,000	752,713	774,000	797,220	821,137	845,771	871,144
	Interest	35,145	38,210	77,900	80,000	80,000	80,000	80,000	80,000
	Other Revenue	44,428	34,000	242,004	37,000	37,000	37,000	37,000	37,000
	Overhead Charges	331,800	353,500	353,500	363,900	363,900	363,900	363,900	363,900
	Town Center Sewer Repayment	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL - REVENUES	7,741,035	7,722,101	8,836,231	8,285,350	8,320,701	8,522,412	8,730,693	8,945,759	
EXPENDITURES									
Operational									
Salaries & Benefits (excluding Retiree Benefits)	2,130,121	2,273,872	2,238,772	2,236,418	2,314,693	2,395,707	2,479,557	2,566,341	
PERs & Retiree Health Benefits	410,794	462,605	458,544	487,814	551,230	617,377	672,941	720,047	
Service and Supplies (excluding Police Services)	2,616,153	2,711,819	2,669,545	2,667,723	2,747,755	2,830,187	2,915,093	3,002,546	
Police Services Contract	1,453,090	1,499,683	1,499,683	1,964,197	2,067,494	2,165,031	2,273,283	2,386,947	
Equipment and Building Maintenance	222,550	150,000	211,925	160,000	100,000	100,000	100,000	100,000	
Subtotal	6,832,708	7,097,979	7,078,469	7,516,152	7,781,171	8,108,303	8,440,873	8,775,881	
Capital Contributions									
Road Program	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	
Storm Drain Rehabilitation	496,337	388,460	128,917	120,000	50,000	500,000	50,000	500,000	
Equestrian Trails and Water Crossings	29,430	20,000	27,625	20,000	20,000	20,000	20,000	20,000	
Glens Pathway	-	-	-	10,000	70,000	-	-	-	
Kings Mountain Road Bank Repair	-	-	-	515,000	-	-	-	-	
Solar/EV Installation	-	-	-	300,000	-	-	-	-	
Loan to Town Center Sewer (Pump Station)	775,000	-	-	-	-	-	-	-	
Subtotal	1,900,767	1,008,460	756,542	1,565,000	740,000	1,120,000	670,000	1,120,000	
TOTAL - EXPENDITURES	8,733,475	8,106,439	7,835,011	9,081,152	8,521,171	9,228,303	9,110,873	9,895,881	
NET POSITION	(992,440)	(384,338)	1,001,220	(795,802)	(200,470)	(705,890)	(380,181)	(950,121)	
OPERATING RESERVES (30% Operating Revenue)	2,222,771	2,180,580	2,514,819	2,346,435	2,357,040	2,417,554	2,480,038	2,544,558	
UNDESIGNATED RESERVE	3,927,981	3,585,833	4,637,152	4,009,734	3,798,659	3,032,255	2,589,590	1,574,949	
TOTAL ENDING BALANCE	6,150,751	5,766,413	7,151,971	6,356,169	6,155,699	5,449,809	5,069,628	4,119,507	
Ending Balance as Percent of Operating Revenue	83.0%	79.3%	85.3%	81.3%	78.3%	67.6%	61.3%	48.6%	

ROAD PROGRAM: FIVE YEAR FORECAST

	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 ADOPTED	2019-20 FORECAST	2020-21 FORECAST	2021-22 FORECAST	2022-23 FORECAST
BEGINNING BALANCE	1,449,648	1,045,591	1,045,591	1,350,232	1,160,293	1,219,663	1,020,822	836,171
REVENUES								
Civil Fines	22,119	22,000	17,000	15,000	15,000	15,000	15,000	15,000
Gas Tax	116,365	163,953	164,112	227,000	230,855	230,855	230,855	230,855
Measure A Tax	330,383	300,000	330,000	325,000	325,000	325,000	325,000	325,000
Road Impact Fee	455,558	350,000	450,000	375,000	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	7,890	4,990	12,645	12,645	12,645	12,645	12,645	12,645
Other Revenue	2,362	4,000	5,883	4,000	4,000	4,000	4,000	4,000
TOTAL - REVENUES	1,534,677	1,444,943	1,579,640	1,558,645	1,537,500	1,537,500	1,537,500	1,537,500
EXPENDITURES								
Operational								
Salaries & Benefits	426,659	403,071	371,803	379,214	390,590	402,308	414,377	426,809
PERS & Retiree Health Benefits	73,274	80,195	74,004	76,630	86,592	96,983	105,711	113,111
Service and Supplies	424,194	429,790	414,969	440,240	453,447	467,051	481,062	495,494
Subtotal	924,127	913,056	860,776	896,084	930,630	966,342	1,001,151	1,035,414
Capital Contributions								
Road Rehabilitation Project	848,224	526,356	239,858	626,000	286,000	550,000	575,000	600,000
Bridge Repair and Replacement	-	221,179	16,337	71,500	221,500	200,000	126,000	-
Bicycle and Pedestrian Improvements (Non-Road Rehab)	40,733	50,000	46,405	40,000	20,000	20,000	20,000	20,000
Kings Mountain Road Bank Repair	-	30,000	42,179	-	-	-	-	-
Glens Path	-	25,000	-	-	-	-	-	-
Emergency Repair - Portola Road @ Dennis Martin Creek	17,017	10,208	5,694	-	-	-	-	-
Mountain Home Road Metal Beam Guard Rail	-	-	15,000	75,000	-	-	-	-
Safe Routes to School	108,633	70,000	48,750	40,000	20,000	-	-	-
Subtotal	1,014,607	932,743	414,223	852,500	547,500	770,000	721,000	620,000
TOTAL - EXPENDITURES	1,938,734	1,845,799	1,274,999	1,748,584	1,478,130	1,736,342	1,722,151	1,655,414
NET POSITION	(404,057)	(400,856)	304,641	(189,939)	59,370	(198,842)	(184,651)	(117,914)
TOTAL ENDING BALANCE	1,045,591	644,735	1,350,232	1,160,293	1,219,663	1,020,822	836,171	718,257
Ending Balance as Percent of Ongoing Revenue	68.1%	44.6%	85.5%	74.4%	79.3%	66.4%	54.4%	46.7%

Note 1. The 2017 Road Rehabilitation Project was constructed over both Fiscal Years 2016-17 and 2017-18.

Note 2. The 2019 Road Rehabilitation Project will also be funded by a \$242,000 Federal Grant.

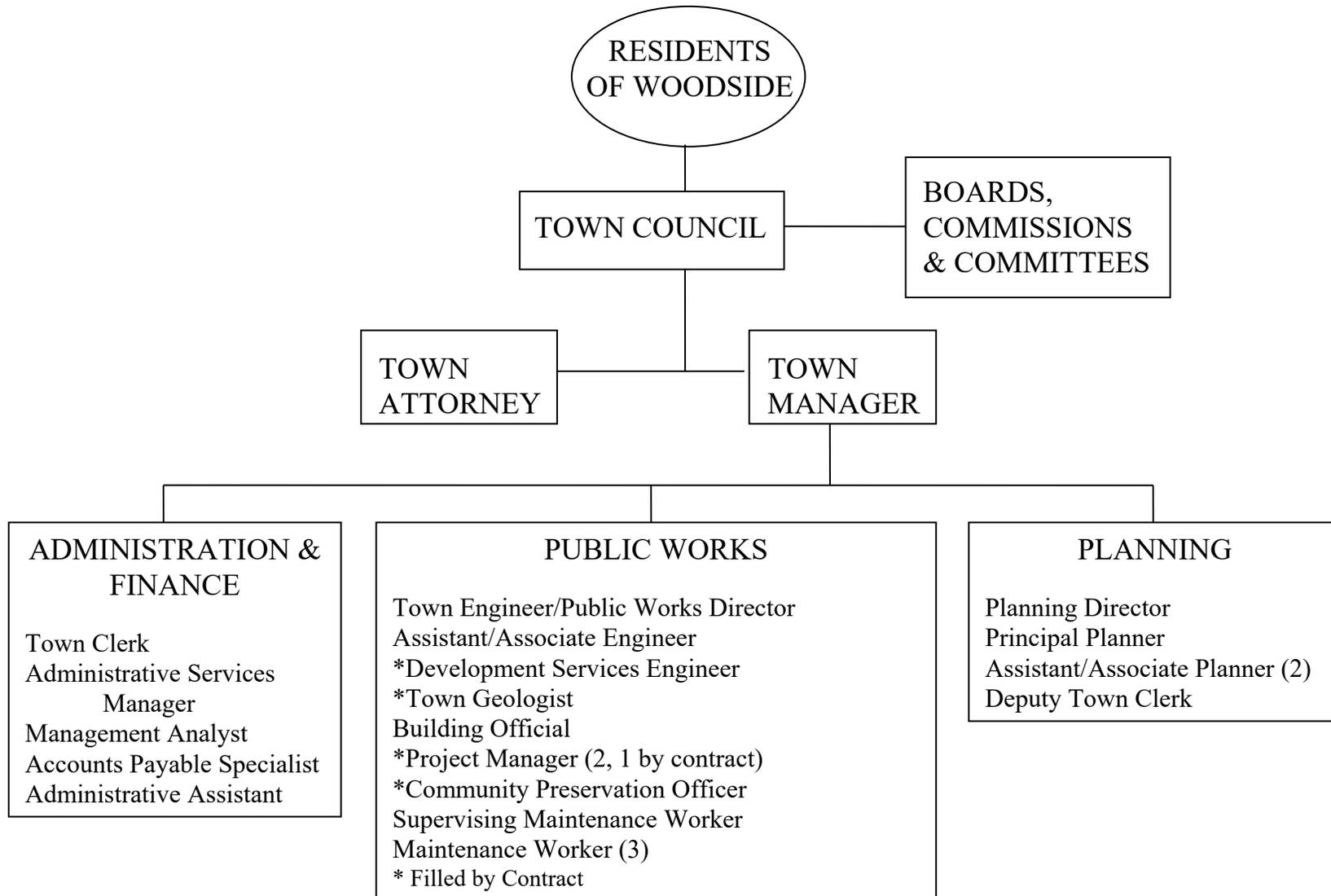
Note 3. Bridge Repair and Replacement will also be funded by the Highway Bridge Program.

Note 4. The Safe Routes to School will also be funded with grant money.

STAFFING SUMMARY

Adopted Personnel	FTE	
	2017-18	2018-19
Town Manager	1	1
Town Engineer/Public Works Director	1	1
Planning Director	1	1
Deputy Town Engineer	0.8	0
Assistant/Associate Engineer	1	1
Town Clerk	1	1
Administrative Services Manager	1	1
Building Official	1	1
Principal Planner	1	1
Assistant/Associate Planner	2	2
Project Manager	1	1
Deputy Town Clerk	1	1
Management Analyst	1	1
Senior Administrative Technician	1	0
Accounts Payable Specialist	0	1
Administrative Assistant	0.5	0.5
Supervising Maintenance Worker	1	1
Maintenance Worker	2	3
Intern/Fellow/Seasonal	1.5	1.5
TOTAL	19.8	20

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 facilities 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

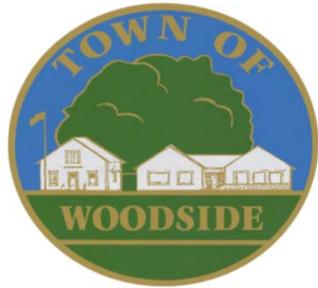
The California Government Code and the State Constitution give cities the authority to assess certain charges for services rendered as a means of recovering the cost of regulating various activities. Examples include: Planning Commission applications and sale of documents.

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.

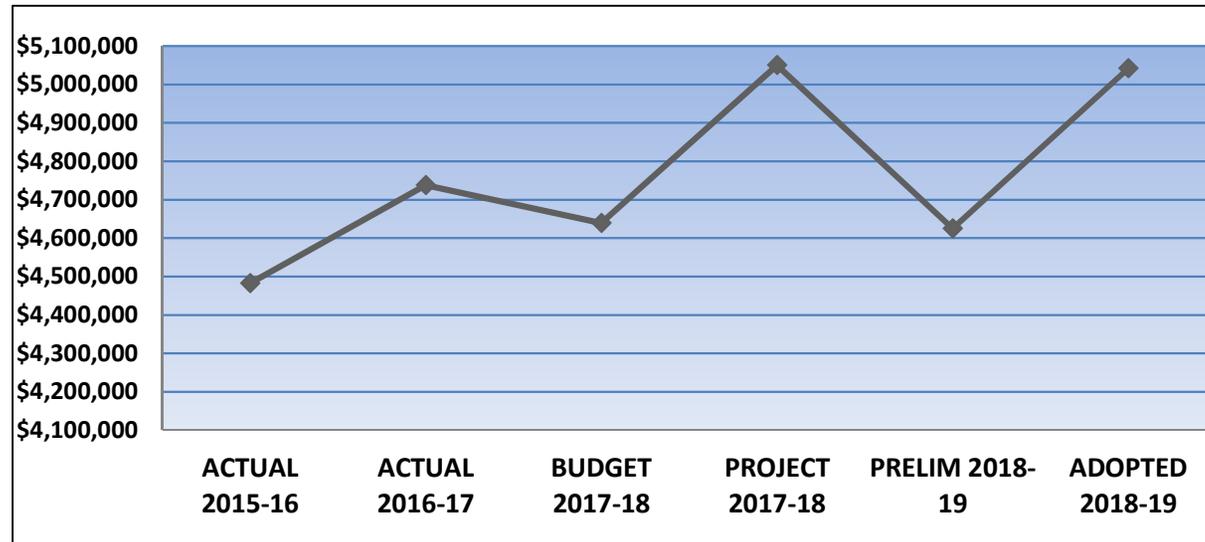
Other Governmental Agencies

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.

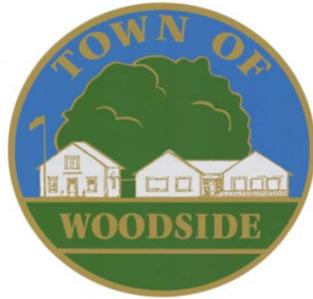


2018-19 BUDGET WORKSHEET

TAXES

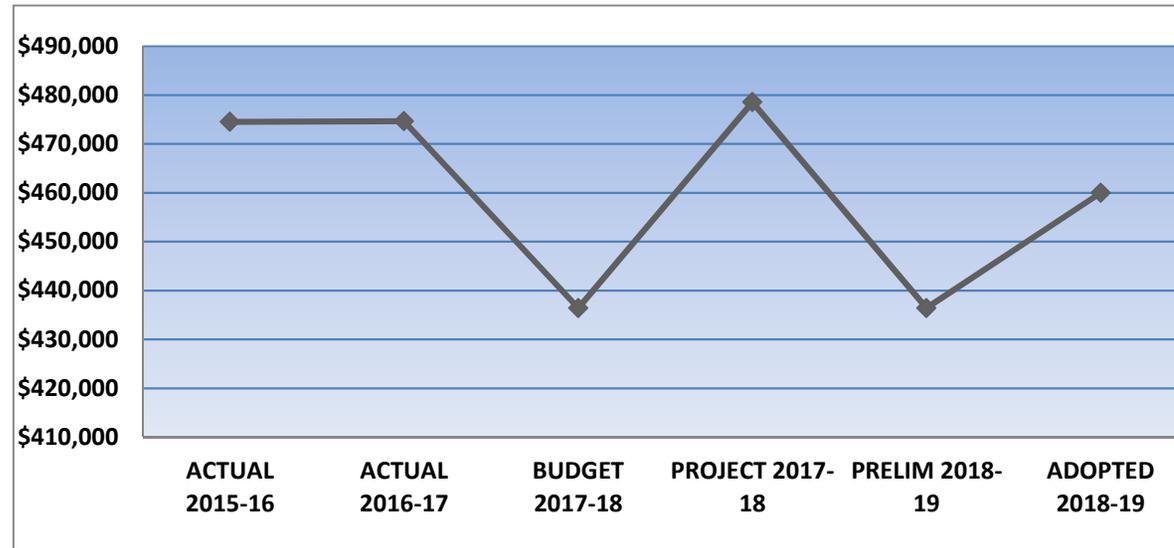


DESCRIPTION	FUND SOURCE	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	PROJECT 2017-18	PRELIM 2018-19	ADOPTED 2018-19
Property Taxes - Secured	General	3,008,628	3,230,245	3,335,991	3,485,052	3,452,751	3,607,000
Property Taxes - Unsecured	General	164,189	168,285	160,000	190,000	160,000	160,000
Property Taxes - Other	General	406,543	412,687	300,000	410,000	150,000	310,000
Sales Tax	General	499,753	609,950	548,550	650,000	567,750	650,000
Property Transfer Tax	General	245,719	159,795	160,000	160,000	160,000	160,000
Business License Tax	General	157,804	156,648	135,000	155,000	135,000	155,000
TAXES REVENUE TOTAL		4,482,636	4,737,610	4,639,541	5,050,052	4,625,501	5,042,000

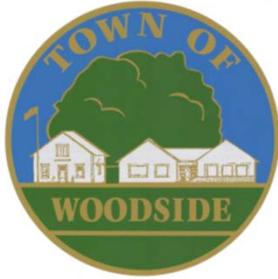


2018-19 BUDGET WORKSHEET

FRANCHISE FEES

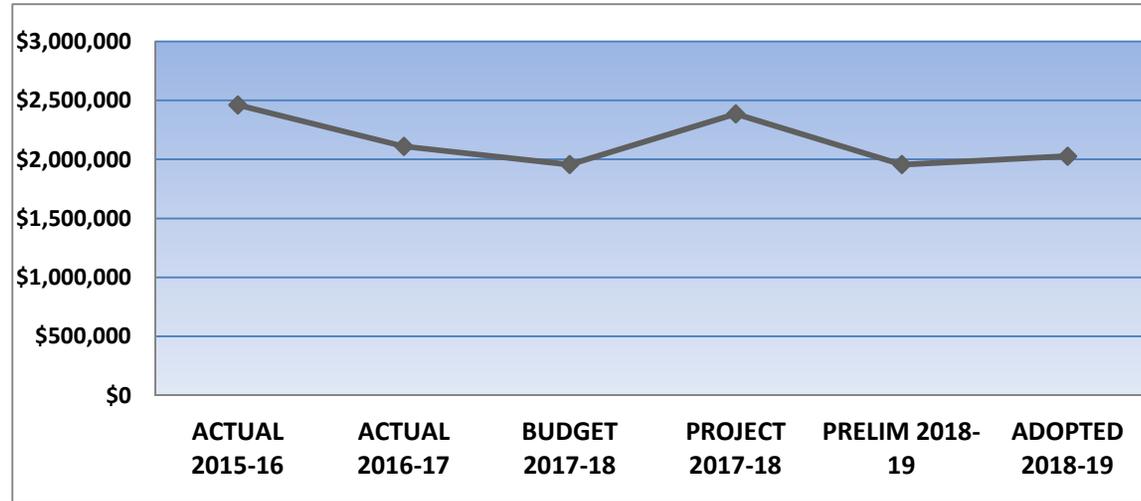


DESCRIPTION	FUND SOURCE	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	PROJECT 2017-18	PRELIM 2018-19	ADOPTED 2018-19
PG&E	General	138,291	151,861	141,400	157,579	141,400	160,000
California Water Company	General	110,389	115,587	110,000	135,945	110,000	115,000
Greenwaste Recovery	General	119,817	115,360	110,000	110,000	110,000	110,000
Cable & Telecommunications	General	106,036	91,854	75,000	75,000	75,000	75,000
FRANCHISE REVENUE TOTAL		474,533	474,662	436,400	478,524	436,400	460,000



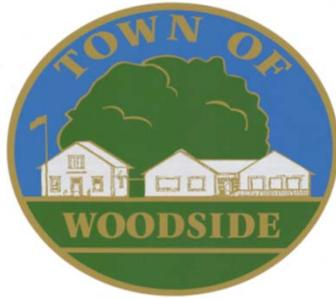
2018-19 BUDGET WORKSHEET

FEES & PERMITS

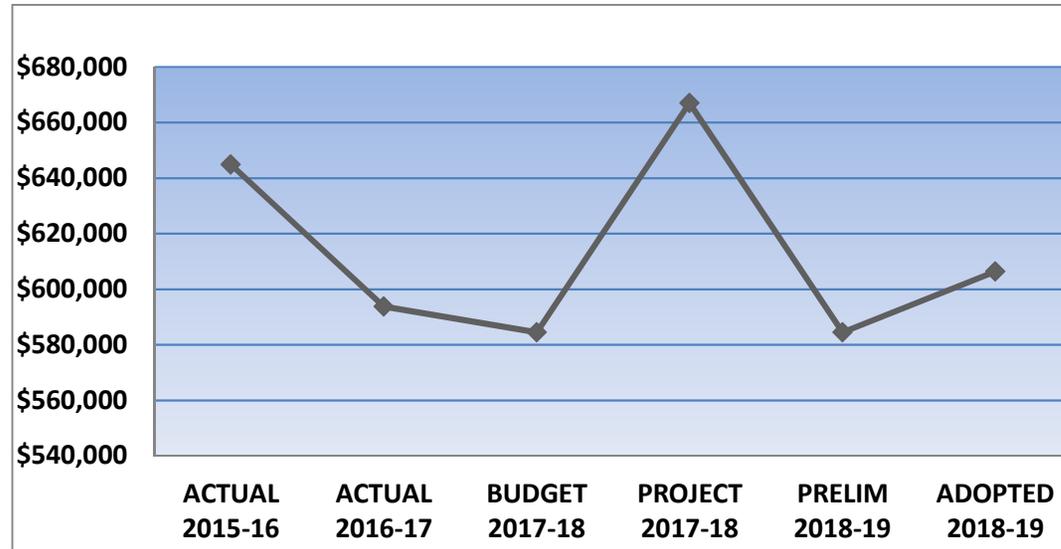


DESCRIPTION	FUND SOURCE	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	PROJECT 2017-18	PRELIM 2018-19	ADOPTED 2018-19
Building Permits	General	594,098	435,679	415,000	600,000	415,000	435,000
Plan Check	General	531,348	462,351	510,000	600,000	510,000	510,000
Grading & Site Development	General	26,250	19,050	20,000	20,000	20,000	20,000
Geology Review	General	4,800	4,125	3,750	4,500	3,750	3,750
ASRB Review	General	61,005	51,175	50,000	61,000	50,000	50,000
Penalty/Code Violation	General	247,466	12,668	15,000	30,000	15,000	15,000
Stable Permits	General	1,176	1,176	1,200	1,051	1,200	1,200
Encroachment Permits	General	6,750	7,050	6,000	7,000	6,000	6,500
Other Permits	General	17,318	12,615	14,000	17,000	14,000	14,000
Road Impact Fee	Road Impact	447,698	455,558	350,000	450,000	350,000	375,000
Barkley Fields Use	General	420	3,500	10,500	7,437	10,500	10,500
Recreation Fees	General	134,296	130,660	120,000	120,000	120,000	120,000
Sewer Service Charges	Canada Sewer	28,706	32,647	34,970	35,178	34,970	35,178
Sewer Service Charges	Sewer Utility	347,446	377,166	406,186	370,000	406,186	433,000
Sewer Connection Charges	Sewer Utility	-	49,976	-	6,110	-	-
Sewer Connection Charges	Redwood Creek	14,250	57,000	-	57,000	-	-
FEES & PERMITS REVENUE TOTAL		2,463,027	2,112,396	1,956,606	2,386,276	1,956,606	2,029,128

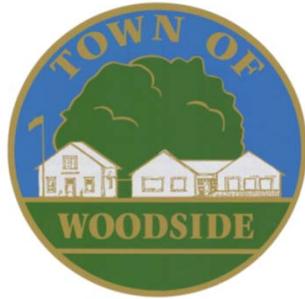
CURRENT SERVICES



2018-19 BUDGET WORKSHEET

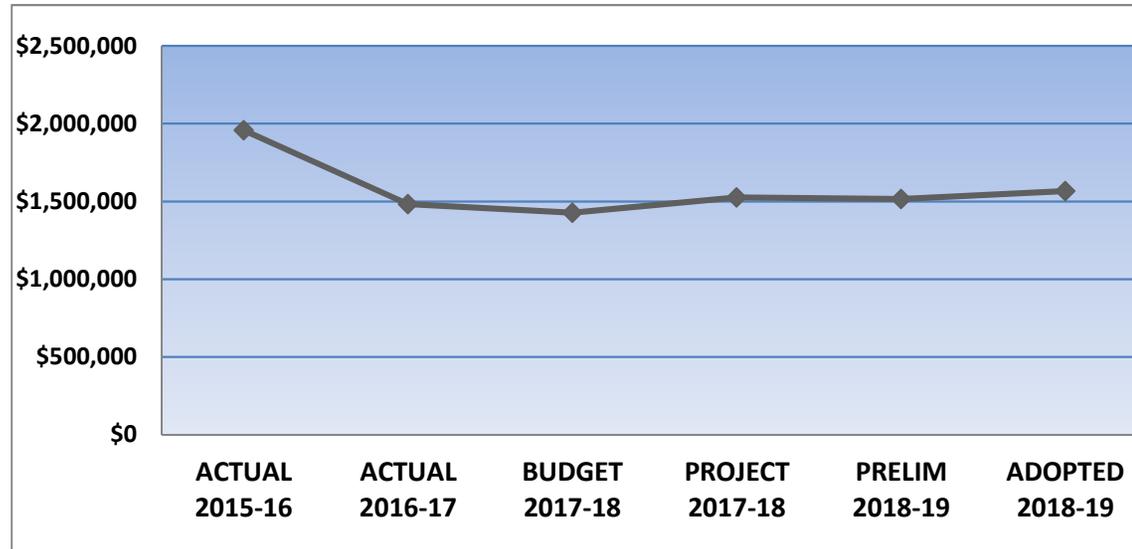


DESCRIPTION	FUND SOURCE	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	PROJECT 2017-18	PRELIM 2018-19	ADOPTED 2018-19
Use Permits and Variances	General	47,870	52,196	30,000	50,000	30,000	40,000
Archive Fee	General	36,870	34,800	35,000	35,000	35,000	35,000
Consultant Overhead	General	10,600	730	1,000	1,100	1,000	1,000
Construction & Demolition Fee	General	8,970	9,165	7,500	13,000	7,500	9,000
Trails Maintenance Fee	General	27,800	29,850	27,500	24,450	27,500	27,500
Staff Charges Against Deposit	General	134,756	104,027	100,000	130,000	100,000	100,000
Other	General	46,272	31,168	30,000	60,000	30,000	30,000
Overhead Charges	General	331,800	331,800	353,500	353,500	353,500	363,900
CURRENT SERVICES REVENUE TOTAL		644,938	593,736	584,500	667,050	584,500	606,400

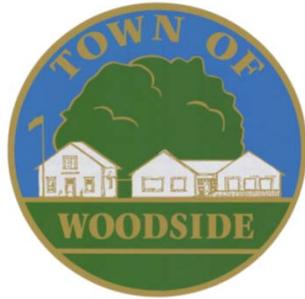


2018-19 BUDGET WORKSHEET

OTHER AGENCIES

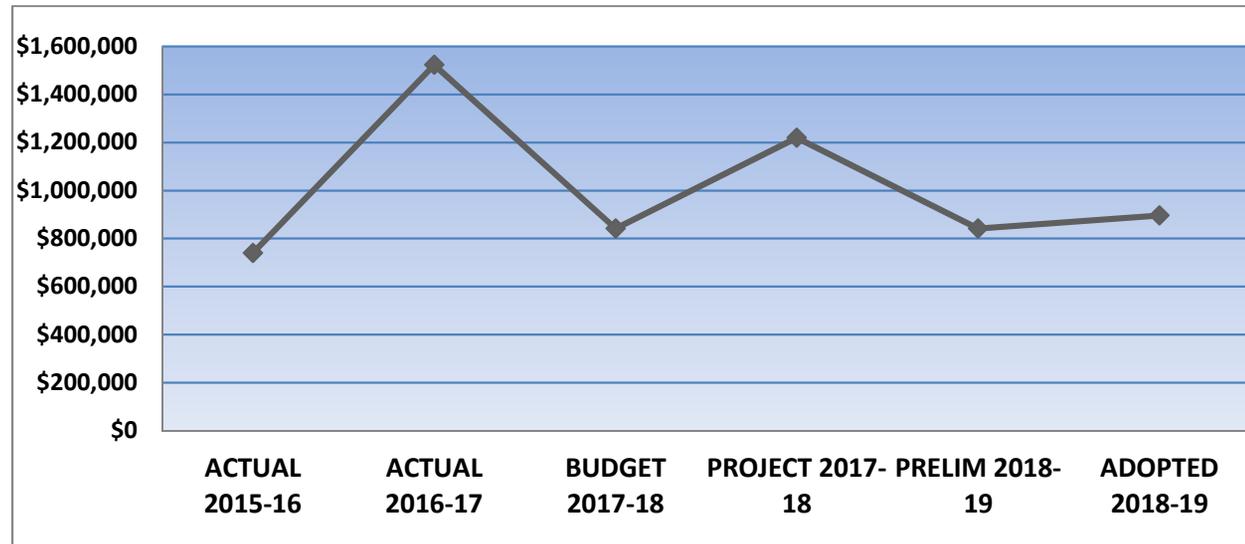


DESCRIPTION	FUND SOURCE	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	PROJECT 2017-18	PRELIM 2018-19	ADOPTED 2018-19
Property Tax In-Lieu	General	581,901	614,666	630,000	653,225	650,000	675,000
Triple Flip	General	172,047	-	-	-	-	-
Homeowners' Property Tax Relief	General	13,901	18,411	14,000	17,000	14,000	14,000
Measure M	General	80,813	82,327	80,000	82,488	80,000	85,000
Motor Vehicle	General	2,235	-	-	-	-	-
State Gas Tax	Gas Tax	142,034	116,365	163,953	164,112	230,855	227,000
Measure A	Measure A	317,187	330,383	300,000	330,000	300,000	325,000
Library Donor Fund Revenue	Library	522,826	196,368	140,015	140,015	140,015	140,015
Citizens' Option for Public Safety	COPS	124,300	124,300	100,000	139,416	100,000	100,000
OTHER AGENCIES REVENUE TOTAL		1,957,244	1,482,820	1,427,968	1,526,256	1,514,870	1,566,015



2018-19 BUDGET WORKSHEET

OTHER REVENUE



DESCRIPTION	FUND SOURCE	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	PROJECT 2017-18	PRELIM 2018-19	ADOPTED 2018-19
Parking Fines	General	1,833	3,300	2,000	5,500	2,000	2,000
Interest	Various	43,466	49,945	46,365	103,375	46,365	105,475
Other General Fund	General	33,378	35,283	32,000	63,000	32,000	35,000
Town Center Sewer Loan Repayment	General	-	-	100,000	100,000	100,000	100,000
FEMA Reimbursement	General	-	-	-	173,504	-	-
Civil Fines	Traffic Safety	22,175	22,119	22,000	17,000	22,000	15,000
Farm Hill Signal	Traffic Safety	-	-	2,000	3,383	2,000	2,000
Woodside Hills Water	Traffic Safety	3,736	2,362	2,000	2,500	2,000	2,000
GF Road Contribution	Measure A	600,000	600,000	600,000	600,000	600,000	600,000
GF Town Center Pump Loan	Sewer Reserve	-	775,000	-	-	-	-
Settlement Payment	TC Sewer	-	-	-	116,917	-	-
GF Barkley Contribution	Barkley Const.	35,000	35,000	35,000	35,000	35,000	35,000
OTHER REVENUE TOTAL		739,588	1,523,009	841,365	1,220,179	841,365	896,475

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

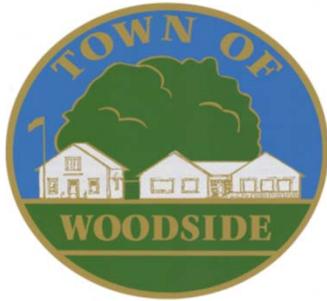
The Town Council budget supports several basic activities, including: (1) Town membership in regional and statewide organizations; (2) organized events such as volunteer recognition receptions, holiday dinners, and occasional hosting of the Council of Cities monthly dinner meetings; (3) events developed 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 \$41,538 for Fiscal Year 2019. The adopted budget includes funding for the Town Council election scheduled for November 2018. The upcoming election will include a special election to fill a vacant seat for District 7, as well as the regular election for Districts 2, 4, and 6. 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.

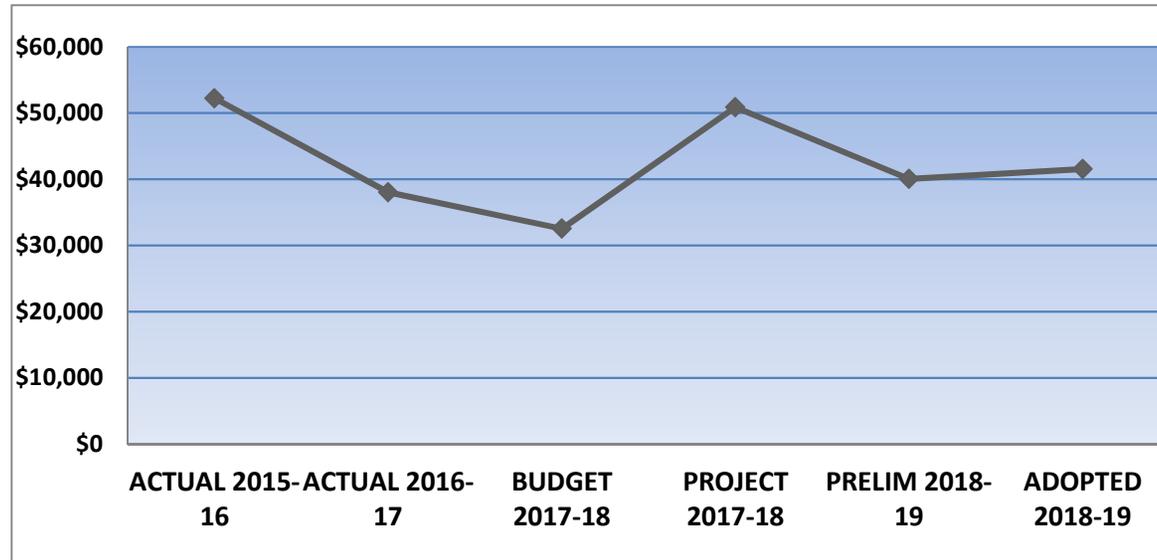
Funding Source Summary

The Town Council Department is funded by the General Fund.

TOWN COUNCIL DEPARTMENT



2018-19 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	PROJECT 2017-18	PRELIM 2018-19	ADOPTED 2018-19
Elections	General	5,942	3,659	-	325	7,500	7,500
Memberships:							
Association of Bay Area Governments	General	1,760	1,814	1,850	1,897	1,850	1,850
City/County Association of Governments	General	1,936	2,027	2,038	2,038	2,038	2,038
Airport Roundtable	General	750	750	750	750	750	750
Local Agency Formation Commission	General	765	713	800	821	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	4,293	4,113	4,300	4,295	4,300	4,300
HIP Housing	General	2,000	2,000	1,000	1,000	1,000	2,500
Gun Buyback Program	General	-	-	-	15,000	-	-
Conferences & Meetings	General	4,515	9,745	10,000	4,000	10,000	10,000
Town Volunteer Committees/DOTH	General	28,542	11,468	10,000	19,000	10,000	10,000
DEPARTMENT TOTAL		52,242	38,028	32,538	50,865	40,038	41,538

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, 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

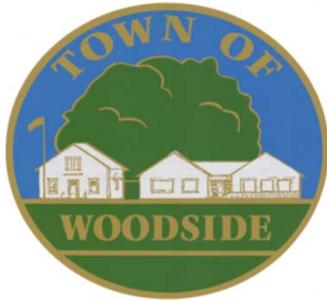
Most of the budget for this department covers the salaries and benefits of the Administration and Finance staff, as well as legal services.

The adopted budget for Fiscal Year 2019 is \$1,313,039. The departmental budget includes funds allocated for professional services to support special projects. In the upcoming fiscal year, the Town Clerk plans to undertake a comprehensive review and update of the Town's records retention schedule. In addition, the Town has begun the process of negotiating a new franchise agreement for solid waste management services. A subcommittee of the Town Council is working with a subcommittee of the Council of Portola Valley on this project. The Town Council has extended the existing franchise agreement with GreenWaste Recovery, Inc. through June 30, 2020.

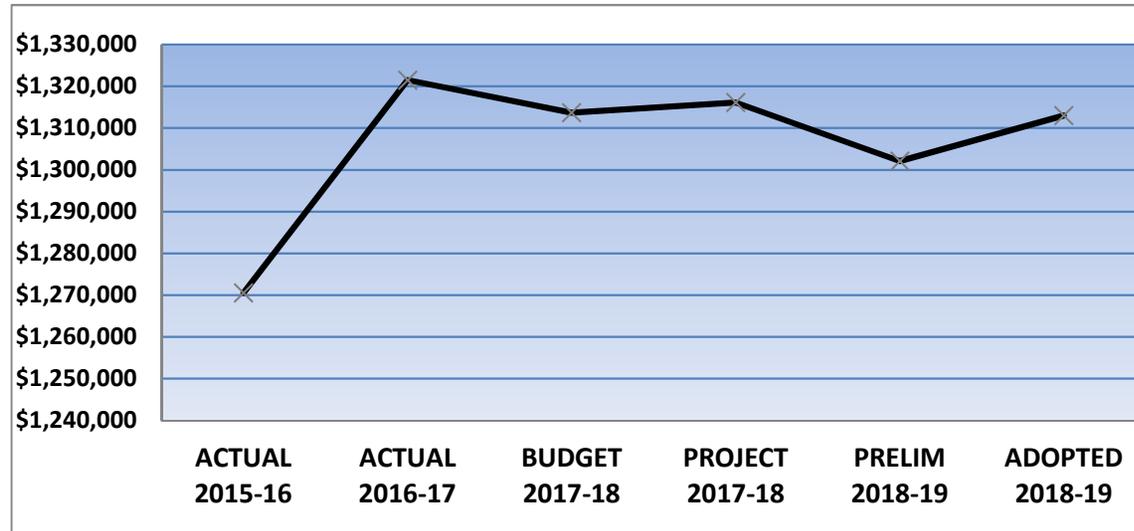
Funding Source Summary

The Administration & Finance Department is funded by the General Fund, which receives some revenue through the allocation of overhead costs to other funds. \$363,900 will be received from this source for Fiscal Year 2019.

ADMINISTRATION & FINANCE DEPARTMENT



2018-19 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	PROJECT 2017-18	PRELIM 2018-19	ADOPTED 2018-19
Salaries & Benefits	General	965,729	953,173	976,520	966,520	984,880	995,839
Advertising	General	6,356	3,692	7,500	7,500	7,500	7,500
Photo Copies	General	3,209	1,544	4,000	1,000	4,000	4,000
Bank Service Charge	General	5,777	4,423	5,100	4,000	5,100	5,100
Professional Services - Special Projects	General	56,507	18,863	60,000	40,000	40,000	40,000
Contract Legal Services	General	208,870	296,288	225,000	260,000	225,000	225,000
Contract Audit	General	6,396	19,975	13,600	13,600	13,600	13,600
Memberships/Dues	General	1,613	2,126	3,000	2,000	3,000	3,000
Travel/Conferences/Meetings	General	11,168	16,794	15,000	9,000	15,000	15,000
Subscriptions/Codes	General	4,249	4,620	4,000	12,500	4,000	4,000
Other	General	640	-	-	-	-	-
DEPARTMENT TOTAL		1,270,514	1,321,498	1,313,720	1,316,120	1,302,080	1,313,039

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 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.

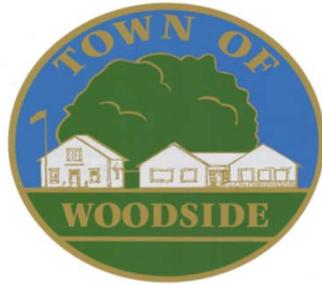
As part of an effort to simplify and streamline the Town's zoning regulations, the Planning Commission has started a review of properties that have any nonconforming characteristics (for example, lot size or setbacks). This work is beginning by focusing on the Town's R-1 zoning districts. It is a goal of this project to increase predictability for property owners who seek to make improvements to their properties. This may be accomplished by reducing the number of applications that require the review and approval of the Planning Commission, which would reduce the time and cost associated with preparing applications for public hearings. This review will be guided by the principles and policies contained in the Town's General Plan.

In addition to working on nonconforming issues, the Planning Department is also keeping up to date with evolving state laws that seek to make it easier to construct living units, including accessory dwelling units.

The adopted budget for the Planning Department is \$1,092,087 for Fiscal Year 2019.

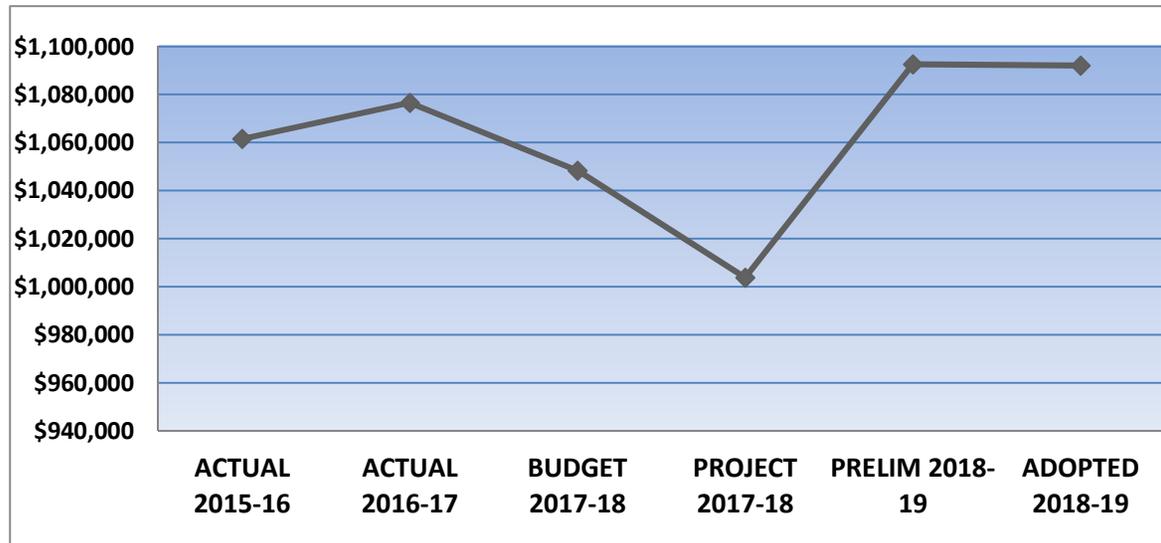
Funding Source Summary.

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.



2018-19 BUDGET WORKSHEET

PLANNING DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	PROJECT 2017-18	PRELLIM 2018-19	ADOPTED 2018-19
Salaries & Benefits	General	894,514	895,176	878,337	872,337	922,564	922,087
Public Noticing	General	26,055	35,324	26,000	18,000	26,000	26,000
Photo Copies	General	2,097	-	500	-	500	500
Professional Services - GP Implementation	General	-	2,000	-	-	-	-
Professional Services - Arch. Consultant	General	2,700	1,620	10,000	-	10,000	10,000
Professional Services - Staff Augmentation	General	117,336	125,226	120,000	100,000	120,000	120,000
Motion Tax	General	1,369	-	-	-	-	-
Memberships/Dues	General	2,928	3,573	3,000	3,500	3,000	3,000
Travel/Conferences/Meetings	General	11,325	13,621	10,000	10,000	10,000	10,000
Other	General	2,264	-	-	-	-	-
Subscriptions/Codes	General	950	-	500	-	500	500
DEPARTMENT TOTAL		1,061,538	1,076,540	1,048,337	1,003,837	1,092,564	1,092,087

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 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.

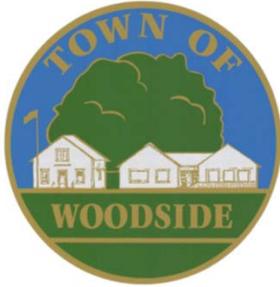
The Building and Grounds Department budget also includes funding for the restoration of Kite Hill and Village Hill as natural preserves. Starting in 2016-17, the Town has taken a more strategic approach to maintaining these Town properties and a greater number of native wildflower species have been reported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

The adopted budget for the Buildings and Grounds Department is \$238,573 for Fiscal Year 2019.

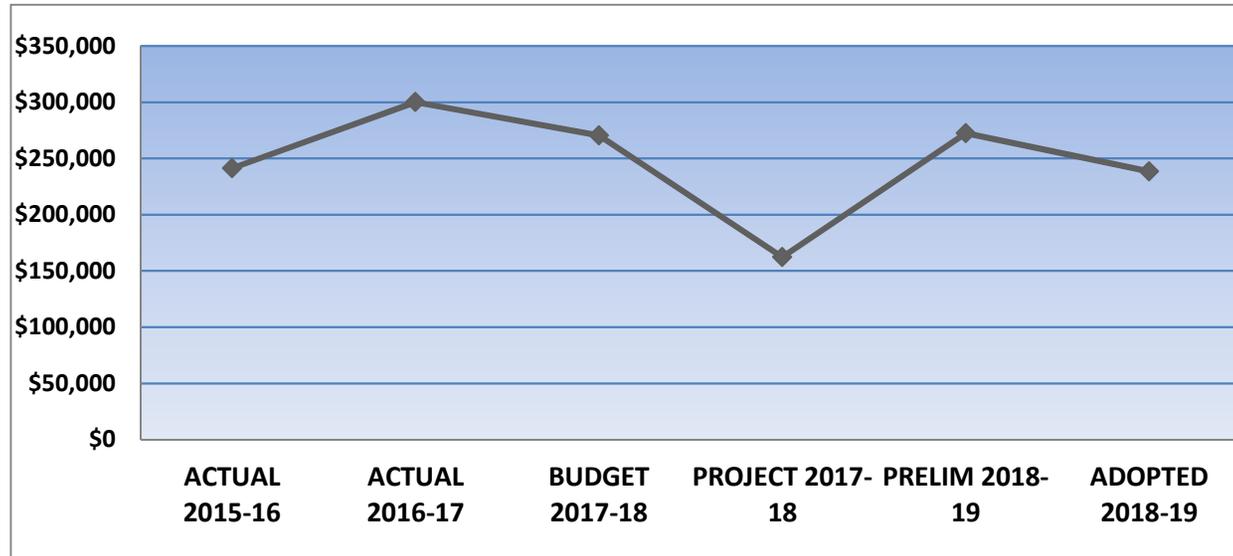
Funding Source Summary

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

BUILDINGS AND GROUNDS DEPARTMENT



2018-19 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	PROJECT 2017-18	PRELIM 2018-19	ADOPTED 2018-19
Salaries & Benefits	General	45,663	71,110	43,041	56,500	44,816	11,073
Utilities - Water	General	3,718	5,929	6,500	6,500	6,500	6,500
Utilities - PG&E/Peninsula Clean Energy	General	22,957	19,203	20,000	18,000	20,000	20,000
Maintenance Supplies & Services	General	29,111	19,305	18,000	10,000	18,000	18,000
Contract Maintenance - Janitorial & Landscape	General	36,515	42,935	45,000	45,000	45,000	45,000
Sewer Service Charges	General	2,785	1,209	8,000	1,260	8,000	8,000
Kite Hill/Village Hill Revitalization	General	300	10,210	30,000	10,000	30,000	30,000
Building Maintenance	General	100,231	130,153	100,000	15,000	100,000	100,000
DEPARTMENT TOTAL		241,280	300,054	270,541	162,260	272,316	238,573

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 Year 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. During 2017-18, the Town joined all of the other members of PLAN in severing its relationship with the Association of Bay Area Governments and establishing a new joint powers authority to provide pooled insurance services. This change in governance will result in savings in administrative costs for the foreseeable future.

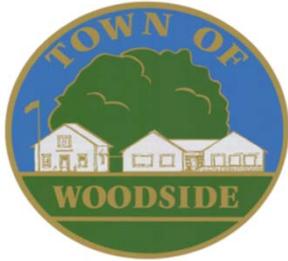
The adopted budget includes funds to support an upgrade to the Town's permit management system, Trakit. CRW, Inc., the parent company of Trakit, now has a cloud-based software that has better management tools for Town staff as well as a more robust portal for project applications.

The adopted budget for the Town-wide Overhead Department is \$421,000 for Fiscal Year 2019.

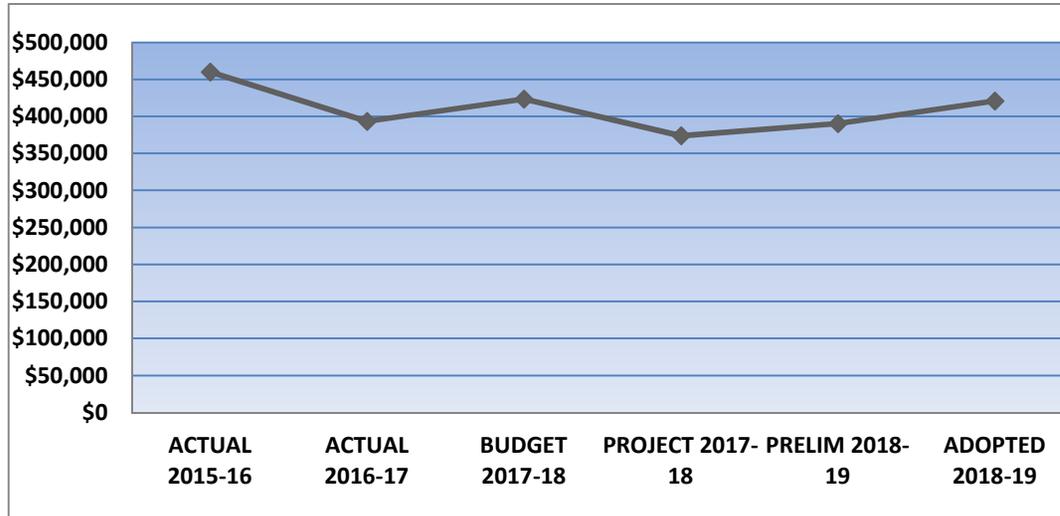
Funding Source Summary

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

TOWN-WIDE OVERHEAD DEPARTMENT



2018-19 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	PROJECT 2017-18	PRELIM 2018-19	ADOPTED 2018-19
Salary - Reserve	General	-	-	75,000	-	50,000	50,000
Unemployment Insurance	General	-	-	4,000	-	4,000	4,000
Phone/Internet	General	27,735	26,812	24,000	27,500	24,000	27,500
Office Supplies	General	49,272	49,989	50,000	65,500	50,000	50,000
Postage	General	10,655	11,271	20,000	10,000	20,000	20,000
Advertising	General	1,219	355	2,000	-	2,000	2,000
Office Equipment Lease & Maintenance	General	34,655	21,032	25,000	20,000	25,000	25,000
Liability & Property Insurance	General	87,462	66,265	73,000	105,905	75,000	82,000
Software Maintenance	General	54,611	54,300	50,000	55,000	50,000	50,000
Contractual Information Technology	General	41,579	45,307	50,000	55,000	50,000	50,000
Transcription Service	General	-	-	500	-	500	500
Equipment	General	79,477	92,397	40,000	35,000	40,000	40,000
Trakit Update	General	-	20,000	10,000	-	-	20,000
Audio Visual Update Independence Hall	General	59,445	-	-	-	-	-
Accounting Software Replacement	General	11,563	4,490	-	-	-	-
Other	General	2,451	1,410	-	-	-	-
DEPARTMENT TOTAL		460,124	393,628	423,500	373,905	390,500	421,000

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, 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 two dedicated motorcycle patrol units on 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 adopted budget includes \$1,964,197 from the General Fund and \$130,000 from the COPS Fund for police services.

The Town also contracts separately with the County of San Mateo for dispatch services. The adopted budget includes \$108,595 for dispatch services.

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 2019 will be approximately \$56,000.

Office of Emergency Services. A total of \$27,710 is included in the adopted budget 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 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 \$800,000 of fire fuel load reduction has occurred on private property within the Town. The adopted budget includes \$100,000 to fund this program, due to the successful utilization by Town property owners.

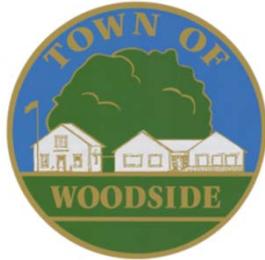
Citizens for Emergency Response and Preparedness Program (CERPP). The adopted budget includes \$15,000 in each of the next two years to support the CERPP Coordinator at the Woodside Fire Protection District. The Town, Fire District and the Town of Portola Valley financially support the position, which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

Tree Removal for Fire Protection. \$100,000 is included to support removal of fire fuel, particularly eucalyptus trees, within the Town's rights-of-way and on its properties.

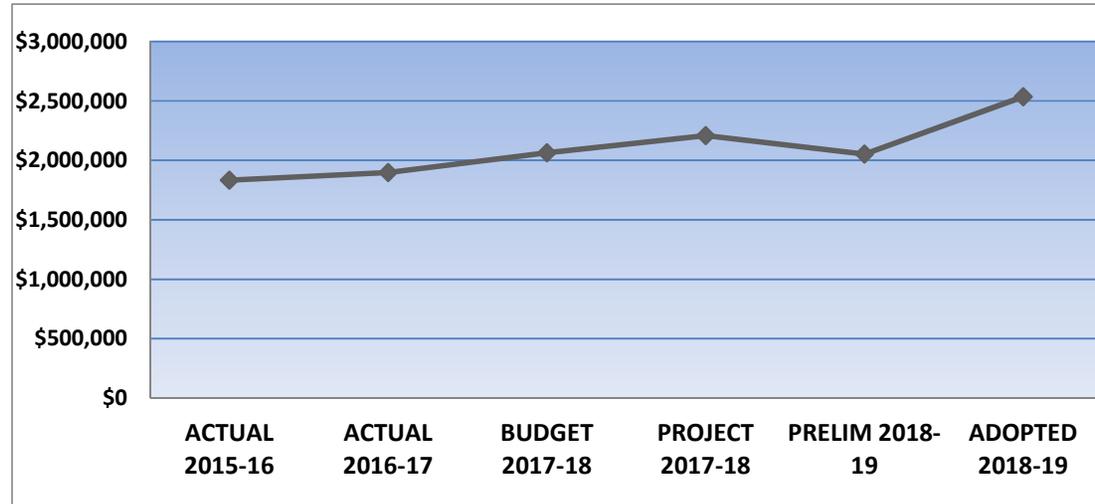
Funding Source Summary

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



2018-19 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	PROJECT 2017-18	PRELIM 2018-19	ADOPTED 2018-19
Chipper Program	General	-	20,238	25,000	24,140	25,000	25,000
Rapid Notify System/One Concern	General	2,683	2,683	3,000	9,000	3,000	3,000
CERPP Coordinator	General	12,003	9,339	15,000	10,500	15,000	15,300
Defensible Space Matching Program	General	111,387	102,428	100,000	110,000	100,000	100,000
Tree Removal for Fire Prevention	General	19,732	20,738	50,000	100,000	50,000	100,000
Police Services Agreement	General	1,407,855	1,453,090	1,499,683	1,499,683	1,559,670	1,964,197
Dispatch Services	General	96,070	98,952	101,921	101,921	105,998	108,595
Office of Emergency Services JPA	General	23,827	23,827	24,000	23,602	24,000	27,710
Animal Control Services	General	57,678	60,246	64,810	61,430	64,810	56,000
Emergency Access	General	-	-	75,000	161,925	-	-
Disaster Supplies	General	1,033	5,000	5,000	5,000	5,000	5,000
Subtotal		1,732,268	1,796,541	1,963,414	2,107,201	1,952,478	2,404,802
Radar Trailer	CLEEP	-	-	-	-	-	10,000
Subtotal		-	-	-	-	-	10,000
Police Services Agreement	COPS	100,000	100,000	100,000	100,000	100,000	130,000
Subtotal		100,000	100,000	100,000	100,000	100,000	130,000
DEPARTMENT TOTAL		1,832,268	1,896,541	2,063,414	2,207,201	2,052,478	2,534,802

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

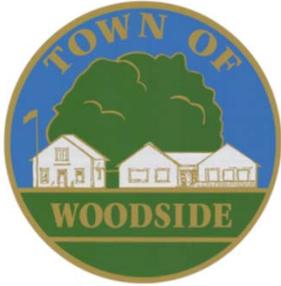
The budget for the Trails Department is made up of the salaries and benefits associated with that portion of time allocated for both the Town Engineer and the Maintenance Workers for trails maintenance activities and the cost of trails materials, such as base rock.

The adopted budget for the Trails Department is \$102,678 for Fiscal Year 2019.

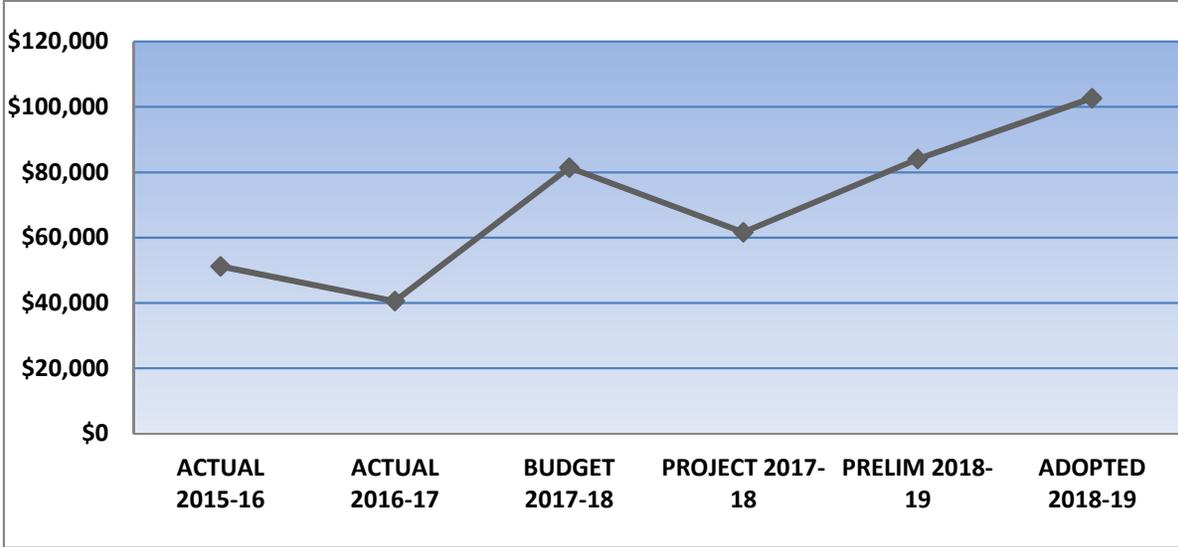
Funding Source Summary

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



2018-19 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	PROJECT 2017-18	PRELIM 2018-19	ADOPTED 2018-19
Salaries & Benefits	General Fund	43,351	39,932	54,689	50,689	57,241	75,908
Equipment Rental	General Fund	5,769	625	1,000	1,000	1,000	1,000
Materials	General Fund	2,121	-	25,770	10,000	25,770	25,770
DEPARTMENT TOTAL		51,241	40,557	81,459	61,689	84,011	102,678

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 and the consultant services that support Town staff 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 operating budget for the General Engineering and Building Regulation is \$1,596,575 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. Finally, road program funds are utilized to support capital improvement programs that benefit the Town's transportation network.

Gas tax revenues related to SB1 are programmed into the budget, in the amount of \$101,245 for 2018-19. However, a repeal of this legislation has qualified for the ballot in November 2018. Successful repeal will result in less gas tax funds.

The adopted operational budget for the Road Program is \$896,084 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.

In 2017-18, the Town constructed 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 was funded in part by a loan from the Town’s General Fund. The adopted sewer fund budget includes \$100,000 as payment on the loan.

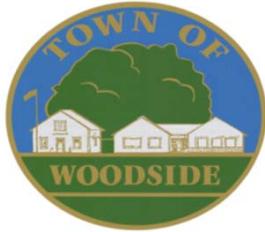
In June, the Town will be concluding a new Proposition 218 process to set sewer rates for upcoming years. In addition to the operating costs of the Town’s sewer system, the rates are designed to cover the costs of transmission and treatment by the Town’s partner agencies and the repayment of bonds that 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 \$563,056 for Fiscal Year 2019.

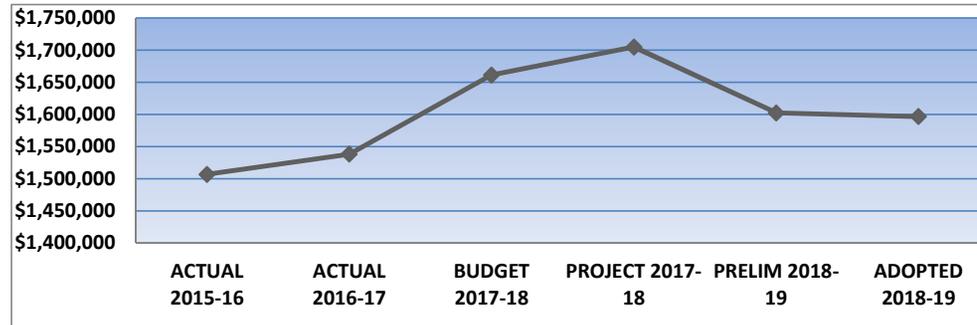
Funding Source Summary

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

PUBLIC WORKS DEPARTMENT - General Engineering

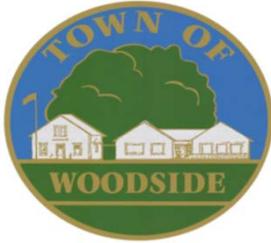


2018-19 BUDGET WORKSHEET

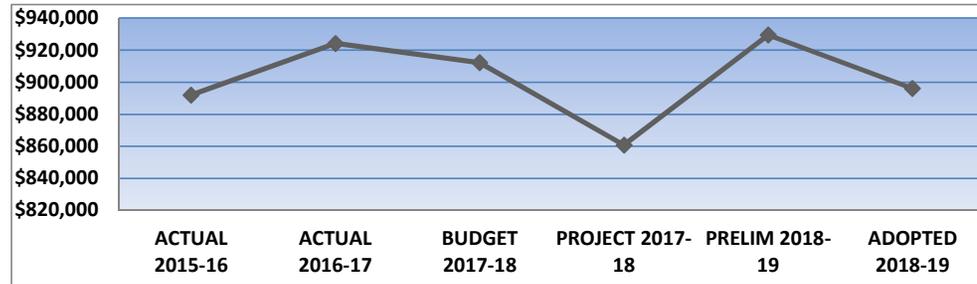


DESCRIPTION	FUND SOURCE	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	PROJECT 2017-18	PRELIM 2018-19	ADOPTED 2018-19
Salaries & Benefits	General	477,687	581,524	783,890	751,270	724,981	719,325
State Motion Tax	General	4,801	7,190	7,250	23,230	7,250	7,250
C/CAG Programs	General	-	17,234	18,500	17,470	18,500	18,500
Professional Services	General	10,131	74,011	80,000	95,000	80,000	80,000
Contractual Code Enforcement Officer	General	67,243	60,210	65,000	66,420	65,000	65,000
Legal Services - Code Enforcement	General	5,569	21,108	20,000	20,000	20,000	20,000
Contractual Permit Technician	General	65,439	90,253	75,000	78,000	75,000	75,000
Contractual Building Inspector	General	95,955	99,108	87,000	79,000	87,000	87,000
Contractual Geologist	General	8,411	11,021	10,000	8,000	10,000	10,000
Contractual Plan Check	General	332,969	258,604	300,000	358,750	300,000	300,000
Contractual Development Services Engineer	General	223,839	156,160	160,000	203,300	160,000	160,000
Contractual Capital Projects Engineer	General	194,572	150,255	-	-	-	-
Public Works Matching Funds Program	General	-	-	40,000	-	40,000	40,000
Geologic Map Update	General	13,075	-	-	-	-	-
Memberships/Dues	General	4,714	8,218	7,500	1,500	7,500	7,500
Travel/Conferences/Meetings	General	1,827	1,893	5,000	3,000	5,000	5,000
Subscriptions/Codes	General	-	1,399	2,000	-	2,000	2,000
Other	General	385	-	-	-	-	-
General Engineering Total		1,506,617	1,538,188	1,661,140	1,704,940	1,602,231	1,596,575

PUBLIC WORKS DEPARTMENT - Road Program



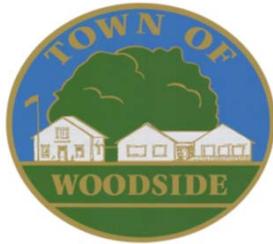
2018-19 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	PROJECT 2017-18	PRELIM 2018-19	ADOPTED 2018-19
Gasoline	Traffic Safety	7,614	9,490	12,000	10,500	12,000	12,000
CalWater	Traffic Safety	10,366	11,198	10,000	10,000	10,000	10,000
PG&E/Peninsula Clean Energy	Traffic Safety	1,928	1,366	2,000	1,300	2,000	2,000
Equipment Maintenance	Traffic Safety	2,214	12,273	-	500	-	-
Traffic Safety Total		22,122	34,327	24,000	22,300	24,000	24,000
Salaries & Benefits	Gas Tax	88,346	121,309	133,807	133,807	137,551	138,977
Overhead	Gas Tax	38,000	38,000	39,500	39,500	39,500	43,000
Gas Tax Total		126,346	159,309	173,307	173,307	177,051	181,977
Salaries & Benefits	Measure A	191,461	203,531	176,561	171,000	181,638	167,603
Equipment Rental	Measure A	2,983	4,716	3,500	8,400	3,500	5,000
Contractual Signal Maintenance	Measure A	2,298	7,050	4,000	16,000	4,000	10,000
Contractual Street Sweeping	Measure A	-	6,118	-	895	-	-
Signs and Striping	Measure A	-	3,528	-	-	-	-
Memberships/Dues (C/CAG)	Measure A	33,750	16,942	17,000	16,959	17,000	17,000
Storm Drain Rehabilitation Program	Measure A	56,030		Now part of Capital Improvement Program			
Road Rehabilitation Project	Measure A	9,879		Now part of Capital Improvement Program			
Overhead	Measure A	165,000	165,000	175,000	175,000	175,000	160,000
Measure A Total		461,401	406,885	376,061	388,254	381,138	359,603

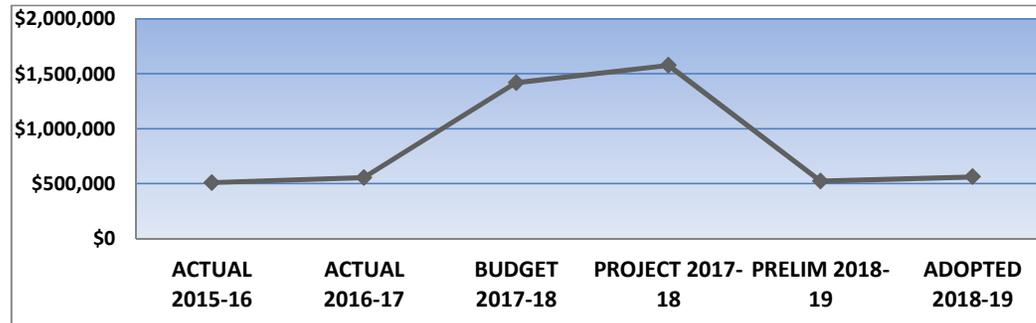
PUBLIC WORKS DEPARTMENT - Road Program (Continued)

DESCRIPTION	FUND SOURCE	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	PROJECT 2017-18	PRELIM 2018-19	ADOPTED 2018-19
Salaries & Benefits	Road Impact	155,983	175,093	172,898	141,000	181,452	149,264
General Supplies	Road Impact	4,858	14,604	15,000	16,500	15,000	15,000
Equipment Maintenance	Road Impact	-	1,331	20,000	7,800	20,000	10,000
Signs and Striping	Road Impact	8,870	13,751	7,500	9,000	7,500	9,000
Tree and Brush Removal	Road Impact	5,900	30,413	25,000	19,500	25,000	25,000
Culvert and Bridge Maintenance - non-major	Road Impact	32,255	21,256	10,000	-	10,000	10,000
Patching Supplies	Road Impact	195	1,888	5,000	2,150	5,000	3,000
Professional Services - Special Projects	Road Impact	16,167	2,215	5,000	3,000	5,000	5,000
Contractual Street Sweeping	Road Impact	9,845	8,055	10,740	10,740	10,740	10,740
Membership/Dues	Road Impact	-	-	6,550	7,225	6,550	7,500
Travel/Conferences/Meetings	Road Impact	-	-	1,000	-	1,000	1,000
Overhead	Road Impact	48,000	55,000	60,000	60,000	60,000	85,000
Road Impact Total		282,073	323,606	338,688	276,915	347,242	330,504
Total Road Program		891,942	924,127	912,056	860,776	929,431	896,084

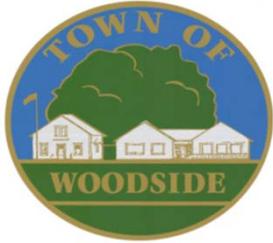


2018-19 BUDGET WORKSHEET

PUBLIC WORKS DEPARTMENT - Sewer Program

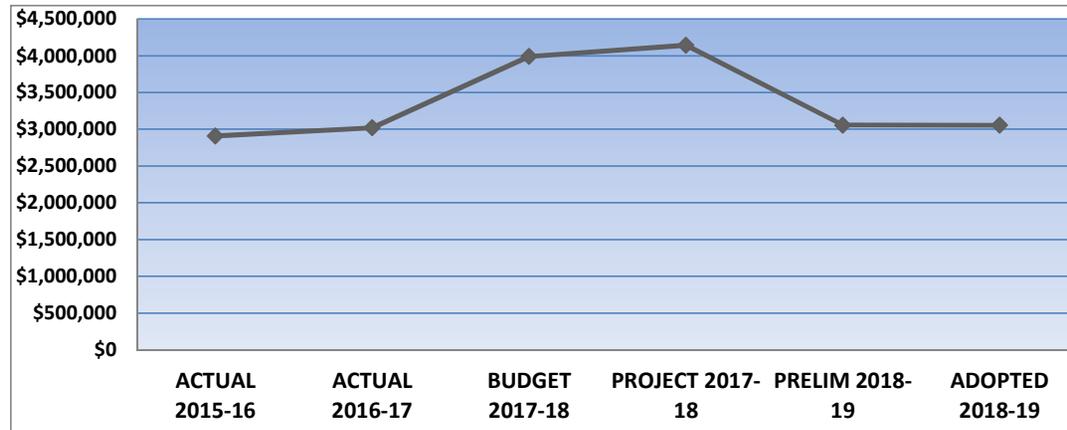


DESCRIPTION	FUND SOURCE	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	PROJECT 2017-18	PRELIM 2018-19	ADOPTED 2018-19
Contractual Sewer Treatment (RWC)	Canada	4,865	5,540	12,400	5,608	14,900	7,650
Contractual Sewer Transmission (FOSMD)	Canada	5,533	5,244	5,010	5,374	5,240	4,490
Other	Canada	2,088	-	-	-	-	-
Overhead	Canada	3,800	3,800	4,000	4,000	4,000	2,900
Depreciation	Canada	16,010	16,010	17,435	17,435	17,435	17,435
Canada Sewer Subtotal		32,296	30,594	38,845	32,417	41,575	32,475
Salaries & Benefits	TC Sewer	42,859	48,291	47,877	47,877	49,622	29,310
CalWater	TC Sewer	300	235	250	250	250	250
PG&E/Peninsula Clean Energy	TC Sewer	5,743	4,564	5,500	2,500	5,500	5,500
Phone	TC Sewer	578	475	500	500	500	500
Equipment Maintenance	TC Sewer	1,216	150	1,000	-	1,000	1,000
Professional Services	TC Sewer	8,141	9,414	-	15,000	-	-
Contractual Sewer Maintenance	TC Sewer	77,292	47,334	50,000	40,000	50,000	72,600
Contractual Sewer Treatment (RWC)	TC Sewer	54,455	49,866	50,000	53,190	50,000	68,260
Contractual Sewer Capacity	TC Sewer	590	590	590	590	590	590
Contractual Sewer Transmission (FOSMD)	TC Sewer	44,312	35,071	45,090	33,507	47,160	40,410
SBSA Debt Service (RWC)	TC Sewer	29,324	33,388	59,000	25,871	62,130	44,200
Travel/Conferences/Meetings	TC Sewer	10	-	-	-	-	-
Capital Improvements	TC Sewer	79,873	182,832	902,500	1,106,434	-	55,000
Interfund Loan Repayment	TC Sewer	-	-	100,000	100,000	100,000	100,000
Other	TC Sewer	19	2,088	-	2,088	-	2,088
Depreciation	TC Sewer	74,873	74,873	74,873	74,873	74,873	74,873
Overhead	TC Sewer	44,000	37,000	42,000	42,000	42,000	36,000
Town Center Sewer Total		463,585	526,171	1,379,180	1,544,680	483,625	530,581
Salaries & Benefits	Redwood Ck	14,716	-	-	-	-	-
Redwood Creek Total		14,716	-	-	-	-	-
Sewer Program Total		510,597	556,765	1,418,025	1,577,097	525,200	563,056



2018-19 BUDGET WORKSHEET

GRAND TOTAL PUBLIC WORKS DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	PROJECT 2017-18	PRELIM 2018-19	ADOPTED 2018-19
PUBLIC WORKS DEPARTMENT GRAND TOTAL		2,909,156	3,019,080	3,991,221	4,142,813	3,056,862	3,055,715

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

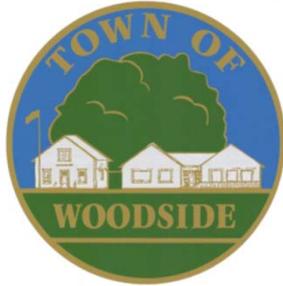
The Recreation Department budget includes the Town's Recreation Program, overseen by the Recreation Committee. The Recreation Department budget is based upon planned activities and events and charged fees are sufficient to cover the cost of most activities, plus a twenty-five percent overhead charge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

The Recreation Department adopted budget is \$117,000 for Fiscal Year 2019.

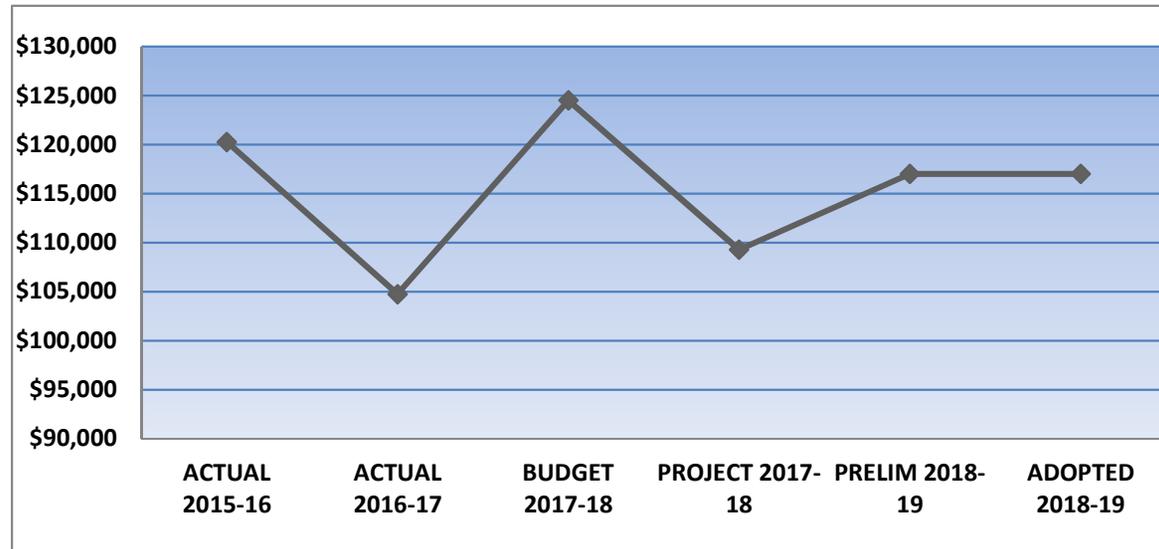
Funding Source Summary

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

RECREATION DEPARTMENT



2018-19 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	PROJECT 2017-18	PRELIM 2018-19	ADOPTED 2018-19
Advertising	General Fund	-	-	2,000	-	2,000	2,000
Maintenance	General Fund	1,485	1,718	2,000	5,000	2,000	2,000
Rent	General Fund	1,000	-	10,500	7,500	10,500	10,500
Website	General Fund	1,190	-	1,000	-	1,000	1,000
Yoga Class	General Fund	83,855	81,980	85,000	85,000	85,000	85,000
Body Workshop Class	General Fund	5,677	5,423	7,500	-	-	-
Fun Run	General Fund	5,911	3,022	5,500	5,000	5,500	5,500
W-Ball	General Fund	1,746	1,515	3,000	1,638	3,000	3,000
Co-Ed Softball	General Fund	7,819	8,587	7,500	5,000	7,500	7,500
Barn Dance	General Fund	11,087	-	-	-	-	-
Other Events	General Fund	500	2,501	500	150	500	500
DEPARTMENT TOTAL		120,270	104,746	124,500	109,288	117,000	117,000

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 \$1,161,307 on June 30, 2017.

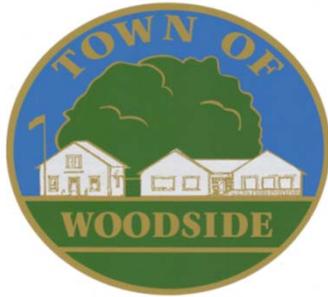
In July 2018, the Town Council will consider a revised JPA which will change the formula for allocating the “excess” property tax revenue. As reported above, the Town has a balance of \$1,161,307 being held by the County for library purposes. Currently, this increases annually by about \$450,000. The Towns of Atherton and Portola Valley have similar accounts, but with widely varied balances. The “excess” property tax provision in the current JPA has created a public policy challenge that was clearly seen during the most recent economic downturn. The Library System had to cut the operations budget by the same amount that had to be set aside for Atherton, Portola Valley, and Woodside under the “excess” property tax formula. A subcommittee made up of staff and Councilmembers from member cities has reviewed this issue and has recommended a new funding formula that would set aside one-half of the “excess” for the three communities, while the other half will be available to the Library System as a whole. Under this new formula, the Town will continue to accrue approximately \$225,000 each year, which should provide adequate resources for a future major capital project at the Woodside Library.

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 \$131,140 for Fiscal Year 2019.

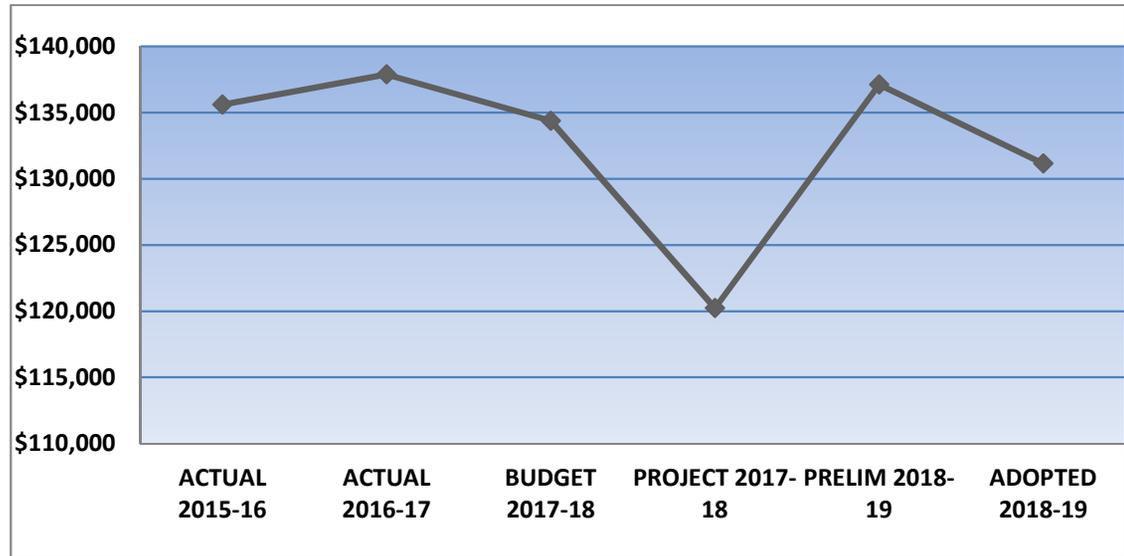
Funding Source Summary

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.



2018-19 BUDGET WORKSHEET

LIBRARY DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	PROJECT 2017-18	PRELIM 2018-19	ADOPTED 2018-19
Salaries & Benefits	Library	51,315	59,568	59,065	52,065	61,817	51,840
CalWater	Library	3,987	4,875	6,000	5,000	6,000	6,000
PG&E/Peninsula Clean Energy	Library	5,803	9,154	9,300	9,000	9,300	9,300
Contractual Landscape and Janitorial	Library	8,694	30,202	20,000	20,000	20,000	20,000
Sewer Maintenance Fee	Library	1,255	1,080	7,000	1,164	7,000	7,000
Library Renovation Project	Library	31,546	-	-	-	-	-
Overhead	Library	33,000	33,000	33,000	33,000	33,000	37,000
DEPARTMENT TOTAL		135,600	137,879	134,365	120,229	137,117	131,140

Barkley Fields and Park Department

The Barkley Fields and Park Department supports the day-to-day upkeep and maintenance 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.

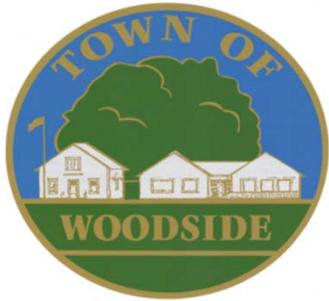
The budget of the Barkley Fields and Park Department supports contractual field maintenance and the utilities associated with the fields and park.

The adopted budget for the Barkley Fields and Park Department is \$198,860 for Fiscal Year 2019.

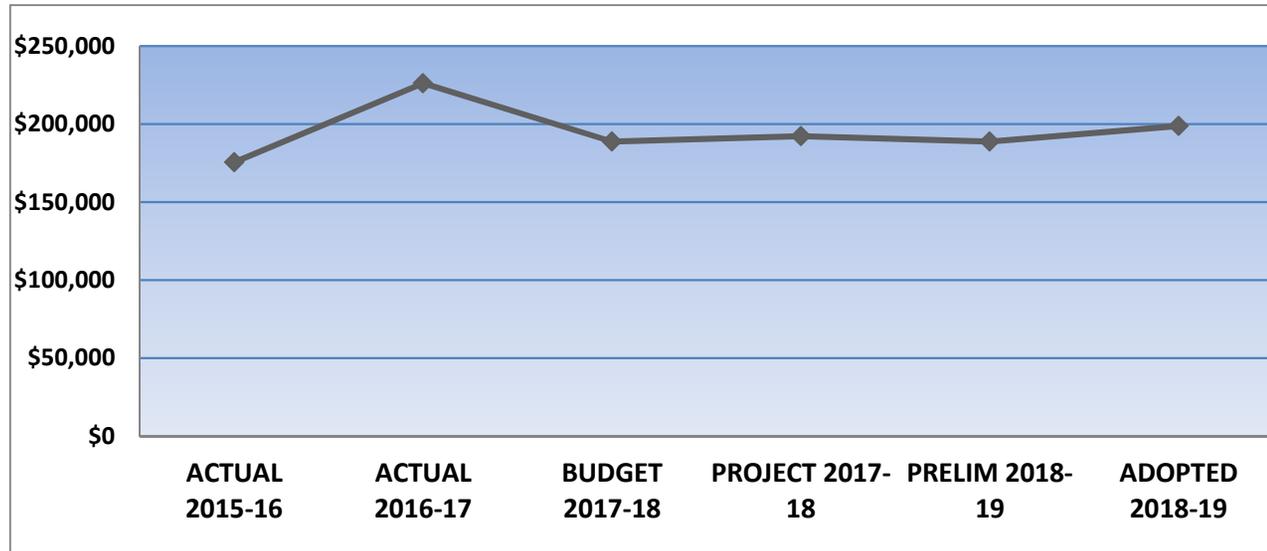
Funding Source Summary

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



2018-19 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	PROJECT 2017-18	PRELIM 2018-19	ADOPTED 2018-19
General Fund Contribution	General Fund	35,000	35,000	35,000	35,000	35,000	35,000
Subtotal		35,000	35,000	35,000	35,000	35,000	35,000
Utilities - Water	General Fund	30,429	37,525	32,000	42,000	32,000	42,000
Utilities - PG&E/Peninsula Clean Energy	General Fund	2,079	2,915	2,500	2,800	2,500	2,500
Sewer Maintenance Fee	General Fund	590	620	650	684	680	680
Supplies	General Fund	2,744	11,404	-	-	-	-
Contractual Security Services	General Fund	27,000	38,200	33,600	31,800	33,600	33,600
Contractual Field Maintenance	General Fund	63,209	70,509	65,000	66,000	65,000	65,000
Contractual Landscape Maintenance	General Fund	-	15,000	-	-	-	-
Contractual Janitorial	General Fund	6,720	11,760	10,080	10,080	10,080	10,080
Subtotal		132,771	187,933	143,830	153,364	143,860	153,860
Annual Field Rehabilitation	Barkley Constrctn	7,675	3,210	10,000	3,776	10,000	10,000
Subtotal		7,675	3,210	10,000	3,776	10,000	10,000
DEPARTMENT TOTAL		175,446	226,143	188,830	192,140	188,860	198,860

APPENDICES

Appendix A

Implementing Resolutions

RESOLUTION NO. 2018 - 7238

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE ADOPTING A BUDGET FOR FISCAL 2018-19

WHEREAS, this Council received the 2018-19 Proposed Budget document on June 4, 2018, and discussed the recommendations contained therein during its public meeting on June 12, 2018; and

WHEREAS, the Town Council held a public hearing on June 26, 2018, for purposes of receiving public input on the proposed budget; and

WHEREAS, the Council has determined that the "appropriation limit" for Fiscal Year 2018-19 is \$4,963,423 (Four Million, Nine-Hundred Sixty-Three Thousand, Four Hundred Twenty-three 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 \$13,871,085, including interfund transfers (\$2,781,400) and capital improvement expenditures (\$2,233,500), for the Fiscal Year 2018-19 is adopted as the Budget of the Town for said fiscal year, as included in Exhibit "A".
2. 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 26th day of June 2018, by the following vote of the members thereof:

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

NOES, Councilmembers: None

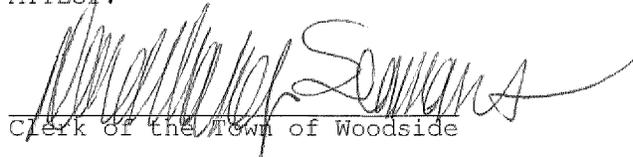
ABSENT, Councilmembers: Gordon

ABSTAIN, Councilmembers: None



Mayor of the Town of Woodside

ATTEST:



Clerk of the Town of Woodside

EXHIBIT "A"

TOWN OF WOODSIDE

2018-19 ADOPTED BUDGET

FUND:	APPROPRIATION:
101 GENERAL FUND	\$ 9,044,805
151 BARKLEY FIELDS & PARK CONST. & MAINT. FUND	10,000
204 TRAFFIC SAFETY FUND	24,000
206 GAS TAX FUND	181,977
210 MEASURE A FUND	1,212,103
242 ROAD IMPACT FEE FUND	330,504
243 SUPPLEMENTAL LAW ENFORCEMENT FUND	130,000
244 CALIFORNIA LAW ENFORCEMENT EQUIPMENT PROGRAM	10,000
250 WOODSIDE LIBRARY FUND	131,140
301 CAPITAL IMPROVEMENT FUND	2,233,500
525 CANADA CORRIDOR SEWER OPERATIONS	32,475
528 TOWN CENTER SEWER FUND	530,581
TOTAL	\$ 13,871,085

RESOLUTION NO. 2018 - 7239

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE
DETERMINING THE APPROPRIATION LIMIT FOR FISCAL 2018-19**

WHEREAS, the calculation of the Appropriation Limit for Fiscal 2018-19 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 2018-19 is determined to be \$4,963,423.

* * * * *

PASSED AND ADOPTED at a meeting of the Town Council of the Town of Woodside held on the 26th day of June 2018, by the following roll call vote:

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



Mayor of the Town of Woodside

ATTEST:



Clerk of the Town of Woodside

EXHIBIT "A"
RESOLUTION NO. 2018 -

2018-19 APPROPRIATIONS LIMIT

	\$ 723,470	1978-79 Appropriation Limit (established by Resolution No. 1980-3320)
10.80%		
	801,605	1979-80 Appropriation Limit
13.23%		
	907,657	1980-81 Appropriation Limit (Revised)
8.88%		
	988,257	1981-82 Appropriation Limit (Revised)
6.00%		
	1,047,552	1982-83 Appropriation Limit (Revised)
2.60%		
	1,074,788	1983-84 Appropriation Limit
5.64%		
	1,135,406	1984-85 Appropriation Limit
4.26%		
	1,183,774	1985-86 Appropriation Limit
3.97%		
	1,230,770	1986-87 Appropriation Limit
4.12%		
	1,281,478	1987-88 Appropriation Limit
5.03%		
	1,345,936	1988-89 Appropriation Limit
6.00%		
	1,426,810	1989-90 Appropriation Limit
5.49%		
	1,505,142	1990-91 Appropriation Limit
5.71%		
	1,591,086	1991-92 Appropriation Limit
1.01%		
	1,606,997	1992-93 Appropriation Limit
4.90%		
	1,685,740	1993-94 Appropriation Limit
2.16%		
	1,722,152	1994-95 Appropriation Limit
7.82%		
	1,856,824	1995-96 Appropriation Limit
5.78%		
	1,964,148	1996-97 Appropriation Limit
6.08%		
	2,083,568	1997-98 Appropriation Limit
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
4.23%		
	4,963,423	2018-19 Appropriation Limit

2018-19 Gann Appropriation Limit Calculation

Annual percent change for 2018-19:

Per Capita Personal Income Change: 3.67 percent*
Town of Woodside Population Change: 0.54 percent*

Per Capita converted to a ratio: $\frac{3.67 + 100}{100} = 1.0367$

Population converted to a ratio: $\frac{0.54 + 100}{100} = 1.0054$

Calculation of factor for FY 18-19: $1.0367 \times 1.0054 = 1.0423$

Growth factor for 2018-19: 4.23%

*Supplied by the State Department of Finance.

RESOLUTION NO. 2018 - 7240

A RESOLUTION OF THE TOWN COUNCIL OF THE
TOWN OF WOODSIDE APPROVING THE 2018-19 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 2018-19 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, 2018.

* * * * *

Passed and adopted by the Town Council of the Town of Woodside, California, at a meeting thereof held on the 26th day of June 2018, by the following vote of the members thereof:

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



Mayor of the Town of Woodside

ATTEST:



Clerk of the Town of Woodside

RESOLUTION 2018 -
EXHIBIT A
SCHEDULE OF MONTHLY SALARIES

	Monthly	
	Minimum	Maximum
Town Manager	18,167 (3)	
Town Engineer/Director of Public Works (1)	10,790	19,298
Planning Director (1)	10,790	19,298
Deputy Town Engineer (1)	8,605	15,387
Principal Planner (1)	7,979	14,268
Building Official	7,588	13,569
Administrative Services Manager (1)	7,126	12,741
Senior Planner (1)	7,126	12,741
Town Clerk (1)	6,691	11,964
Supervising Maintenance Worker (2)	6,283	11,235
Associate Planner	5,827	10,419
Associate Engineer	5,827	10,419
Assistant Planner	5,403	9,661
Deputy Town Clerk	5,018	8,972
Management Analyst	5,018	8,972
Maintenance Worker (2)	4,531	8,101
Project Manager	4,308	7,703
Accounts Payable Specialist	4,308	7,703
Administrative Assistant	4,308	7,703
	Hourly Rate	
Clerical	15/hr	28/hr
Intern/Fellow	15/hr	28/hr
Laborer	15/hr	28/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

(3) Town Manager's salary set by contract and may be amended by separate resolution.

Appendix B

2018 – 23 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 2018-23 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
- Safe Routes to School
- Bicycle and Pedestrian Improvements (Non-Road Rehab)
- Road Rehabilitation Program
- Trails and Water Crossing
- Kings Mountain Road Bank Repair/Retaining Wall
- Glens Pathway Phase 1
- Mountain Home Road Guardrail Replacement
- Solar Panels and Electric Vehicle Charger Stations
- Kings Mountain Road and Town Center Bicycle/Pedestrian Studies

CAPITAL IMPROVEMENT PROGRAM: FIVE-YEAR SUMMARY FY2019-FY2023

PROJECT	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY18-19	FY19-20	FY20-21	FY21-22	FY 22-23	TOTAL FY19-23
Old La Honda Road Bridge over Drainage Channel	\$35,737	\$115,000	\$3,997	\$172,500	\$157,500	\$630,000			\$ 960,000
Portola Road Bridge over Alambique Creek	\$100,000	\$69,647	\$31,926	\$185,000	\$165,000	\$60,000	\$1,100,000		\$ 1,510,000
Kings Mountain Road Bridge over Union Creek	\$135,300	\$100,000	\$12,215	\$30,000	\$160,000				\$ 190,000
Mountain Home Road Bridge over Bear Gulch Creek	\$107,428	\$100,000			\$25,000	\$120,000			\$ 145,000
Storm Drain Repair and Replacement	\$532,067	\$388,460	\$128,917	\$120,000	\$50,000	\$500,000	\$50,000	\$500,000	\$ 1,220,000
Town Center Pump Station	\$328,000	\$902,500	\$1,081,000						
Woodside Elementary School Path Phase 3		\$70,000	\$48,749	\$140,000	\$532,000				\$ 672,000
Bicycle and Pedestrian Improvements (Non-Road Rehab)	\$77,485	\$290,000	\$216,405	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$ 100,000
Kings Mountain Road Safety Program			\$10,000	\$10,000					\$ 10,000
Town Center Bike/Ped Improvement Study				\$10,000					\$ 10,000
Road Rehabilitation Program		\$526,356	\$173,953	\$626,000	\$528,000	\$550,000	\$575,000	\$600,000	\$ 2,879,000
Emergency Repair Portola Road at Dennis Martin Creek	\$139,849	\$89,000	\$131,911						
Equestrian Trails and Water Crossing		\$20,000	\$27,625	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$ 100,000
Kings Mountain Road Right of Way Stabilization		\$30,000	\$42,179	\$515,000					\$ 515,000
Glens Pathway Phase 1		\$25,000		\$10,000	\$70,000				\$ 80,000
Mtn Home Road Guardrail Replacement			\$15,000	\$75,000					\$ 75,000
Solar/EV Installation				\$300,000					\$ 300,000
TOTAL	\$1,455,866	\$2,725,963	\$1,923,877	\$2,233,500	\$1,727,500	\$1,900,000	\$1,765,000	\$1,140,000	\$ 8,766,000

FUNDING SOURCES	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY18-19	FY19-20	FY20-21	FY21-22	FY 22-23	TOTAL FY18-22
Measure A	\$169,490	\$825,068	\$348,317	\$852,500	\$419,500	\$670,000	\$621,000	\$520,000	\$ 3,083,000
Road Impact Fee				\$0					\$ -
Gas Tax									
SB 1 RMRA Funds		\$32,002	\$0	\$0	\$128,000	\$100,000	\$100,000	\$100,000	\$ 428,000
Sewer Fund	\$328,000	\$902,500	\$1,081,000						
Grant - State									
Grant - Federal	\$366,309	\$317,933	\$158,018	\$416,000	\$1,040,000	\$610,000	\$974,000		\$ 3,040,000
Grant - Other	\$60,000	\$240,000	\$180,000						\$ -
General Fund	\$532,067	\$408,460	\$156,542	\$965,000	\$140,000	\$520,000	\$70,000	\$520,000	\$ 2,215,000
Unfunded									\$ -
TOTAL	\$1,455,866	\$2,725,963	\$1,923,877	\$2,233,500	\$1,727,500	\$1,900,000	\$1,765,000	\$1,140,000	\$8,766,000

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 FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
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Engineering & Design	\$35,737	\$100,000	\$3,997	\$142,500	\$142,500				\$285,000
Construction						\$450,000			\$450,000
Construction Contingency						\$110,000			\$110,000
Other Professional Services				\$15,000	\$15,000				\$30,000
Inspection & Construction Mgmt		\$15,000		\$15,000		\$70,000			\$85,000
TOTAL	\$35,737	\$115,000	\$3,997	\$172,500	\$157,500	\$630,000			\$960,000

<i>SOURCE OF FUNDS</i>									
Measure A	\$35,737	\$13,225	\$460	\$20,500	\$17,500	\$73,000			\$111,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal		\$101,775	\$3,537	\$152,000	\$140,000	\$557,000			\$849,000
Grant-Other									
Reserves									
General Fund									
Unfunded									
TOTAL	\$35,737	\$115,000	\$3,997	\$172,500	\$157,500	\$630,000			\$960,000

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 FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
Engineering & Design	\$100,000	\$69,647	\$31,926	\$150,000	\$150,000	\$60,000			\$360,000
Construction							\$910,000		\$910,000
Construction Contingency							\$100,000		\$100,000
Other Professional Services				\$35,000	\$15,000				\$50,000
Inspection & Construction Mgmt							\$90,000		\$90,000
TOTAL	\$100,000	\$69,647	\$31,926	\$185,000	\$165,000	\$60,000	\$1,100,000		\$1,510,000

SOURCE OF FUNDS	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
Measure A	\$11,500	\$7,989	\$3,662	\$21,000	\$19,000	\$7,000	\$126,000		\$173,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal	\$88,500	\$61,658	\$28,264	\$164,000	\$146,000	\$53,000	\$974,000		\$1,337,000
Grant-Other									
Reserves									
General Fund									
Unfunded									
TOTAL	\$100,000	\$69,647	\$31,926	\$185,000	\$165,000	\$60,000	\$1,100,000		\$1,510,000

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 FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
Engineering & Design	\$135,300	\$100,000	\$12,215	\$20,000					\$20,000
Construction					\$120,000				\$120,000
Construction Contingency					\$20,000				\$20,000
Other Professional Services				\$10,000					\$10,000
Inspection & Construction Mgmt					\$20,000				\$20,000
TOTAL	\$135,300	\$100,000	\$12,215	\$30,000	\$160,000				\$190,000

SOURCE OF FUNDS	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
Measure A	\$15,705	\$100,000	\$12,215	\$30,000	\$160,000				\$190,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal	\$119,595								\$0
Grant-Other									
Reserves									
General Fund									
Unfunded									
TOTAL	\$135,300	\$100,000	\$12,215	\$30,000	\$160,000				\$190,000

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. Repairs were moved from FY 17-18 to FY 19-20 to address KMR scour protection first based on field assessments completed in 2018.

EXPENDITURES	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
Engineering & Design	\$107,428	\$100,000			\$20,000				\$20,000
Construction						\$100,000			\$100,000
Construction Contingency						\$10,000			\$10,000
Other Professional Services					\$5,000				\$5,000
Inspection & Construction Mgmt						\$10,000			\$10,000
TOTAL	\$107,428	\$100,000			\$25,000	\$120,000			\$145,000

SOURCE OF FUNDS									
Measure A	\$12,322	\$11,500			\$25,000	\$120,000			\$145,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal	\$95,106	\$88,500							
Grant-Other									
Reserves									
General Fund									
Unfunded									
TOTAL	\$107,428	\$100,000			\$25,000	\$120,000			\$145,000

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. The program includes the rehabilitation of the storm drain pipe within the Town's easement in Menlo Country Club, schedule for construction in FY 18-19.

EXPENDITURES	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
Engineering & Design	\$ 26,067	\$75,000	\$30,000		\$50,000		\$50,000		\$100,000
Construction	\$ 450,000	\$288,460	\$88,917	\$100,000		\$400,000		\$400,000	\$900,000
Construction Contingency	\$ 46,000	\$15,000	\$10,000	\$10,000		\$80,000		\$80,000	\$170,000
Equipment									\$0
Other Professional Services									\$0
Inspection & Construction Mgmt	\$ 10,000	\$10,000		\$10,000		\$20,000		\$20,000	\$50,000
TOTAL	\$532,067	\$388,460	\$128,917	\$120,000	\$50,000	\$500,000	\$50,000	\$500,000	\$1,220,000

SOURCE OF FUNDS	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
Measure A									
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other									
Reserves									
General Fund	\$ 532,067	\$388,460	\$128,917	\$120,000	\$50,000	\$500,000	\$50,000	\$500,000	\$1,220,000
Unfunded									
TOTAL	\$532,067	\$388,460	\$128,917	\$120,000	\$50,000	\$500,000	\$50,000	\$500,000	\$1,220,000

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 was funded by a loan from the General Fund. Project construction was completed in FY 17-18.

EXPENDITURES	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
Engineering & Design	\$115,000	\$15,000	\$16,000						
Construction	\$178,000	\$715,000	\$746,000						
Construction Contingency		\$55,000	\$156,000						
Utility	\$5,000	\$5,000	\$8,000						
Right of Way									
Other Professional Services	\$15,000	\$25,000	\$30,000						
Inspection & Construction Mgmt	\$15,000	\$87,500	\$125,000						
TOTAL	\$328,000	\$902,500	\$1,081,000						

SOURCE OF FUNDS									
Measure A									
Gas Tax									
Sewer Fund *	\$328,000	\$902,500	\$1,081,000						
Grant - Measure A									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund									
General Fund									
Unfunded									
TOTAL	\$328,000	\$902,500	\$1,081,000						

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 from Woodside Elementary School to Roberts Market. The project is being undertaken in three phases. The first two phases were 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. Construction of phase 3 is anticipated to occur in summer 2019.

EXPENDITURES	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
Engineering & Design		\$ 50,000	\$ 48,749	\$40,000					\$40,000
Construction				\$100,000	\$437,000				\$537,000
Construction Contingency					\$50,000				\$50,000
Utility									
Right of Way									
Other Professional Services		\$20,000			\$20,000				\$20,000
Inspection & Construction Mgmt					\$25,000				\$25,000
TOTAL		\$ 70,000	\$ 48,749	\$ 140,000	\$ 532,000				\$672,000

SOURCE OF FUNDS	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
Measure A		\$70,000	\$48,749	\$40,000	\$20,000				\$60,000
Gas Tax									
Sewer Fund									
Grant - Measure A									
Grant - State									
Grant - Federal				\$100,000	\$512,000				\$612,000
Grant-Other									\$0
Library Fund									
General Fund									
Unfunded									
TOTAL		\$70,000	\$48,749	\$140,000	\$532,000				\$672,000

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 discrete 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, the Alameda de las Pulgas and Woodside Road intersection, and the bicycle lane on Woodside Road under I-280.

EXPENDITURES	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-223
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Engineering & Design	\$52,485		\$20,000						\$0
Construction	\$25,000	\$250,000	\$176,405	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Construction Contingency		\$25,000	\$20,000						
Other Professional Services									
Inspection & Construction Mgmt		\$15,000							
TOTAL	\$77,485	\$290,000	\$216,405	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000

SOURCE OF FUNDS	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-223
Measure A	\$17,485	\$50,000	\$36,405	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other	\$60,000	\$240,000	\$180,000						
Library Fund									
General Fund									
Unfunded									
TOTAL	\$77,485	\$290,000	\$216,405	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000

PROJECT TITLE: Kings Mountain Road Safety Program

DESCRIPTION: Study existing conditions along Kings Mountain Road in the Town of Woodside, and present potential improvements to improve safety for all roadway users.

EXPENDITURES	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-223
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Engineering & Design			\$10,000	\$10,000					\$10,000
Construction									
Construction Contingency									
Other Professional Services									
Inspection & Construction Mgmt									
TOTAL			\$10,000	\$10,000					\$10,000

SOURCE OF FUNDS	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-223
Measure A			\$10,000	\$10,000					\$10,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund									
General Fund									
Unfunded									
TOTAL			\$10,000	\$10,000					\$10,000

PROJECT TITLE: Town Center Bike/Ped Improvements Study

DESCRIPTION: This concept study includes an evaluation of installing benches, and bike and pedestrian facilities in the Town Center area including the Alec Donald triangle.

EXPENDITURES	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-223
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Engineering & Design				\$10,000					\$10,000
Construction									
Construction Contingency									
Other Professional Services									
Inspection & Construction Mgmt									
TOTAL				\$10,000					\$10,000

SOURCE OF FUNDS	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-223
Measure A				\$10,000					\$10,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund									
General Fund									
Unfunded									
TOTAL				\$10,000					\$10,000

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, or other treatment methods depending on roadway condition including microseals. Additionally, the Town may make drainage and pedestrian improvements as part of the Road Rehabilitation Program.

EXPENDITURES	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
Engineering & Design									
Construction		\$526,356	\$173,953	\$560,000	\$478,000	\$500,000	\$525,000	\$550,000	\$2,613,000
Construction Contingency				\$66,000	\$50,000	\$50,000	\$50,000	\$50,000	\$266,000
Other Professional Services									
Inspection & Construction Mgmt									
TOTAL		\$526,356	\$173,953	\$626,000	\$528,000	\$550,000	\$575,000	\$600,000	\$2,879,000

SOURCE OF FUNDS	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
Measure A		\$494,354	\$173,953	\$626,000	\$158,000	\$450,000	\$475,000	\$500,000	\$2,209,000
Road Impact									\$0
Gas Tax									
SB 1 RMRA Funds		\$32,002			\$128,000	\$100,000	\$100,000	\$100,000	\$428,000
Sewer Fund									
Grant - State									
Grant - Federal					\$242,000				\$242,000
Grant-Other									
Library Fund									
General Fund									
Unfunded									
TOTAL		\$526,356	\$173,953	\$626,000	\$528,000	\$550,000	\$575,000	\$600,000	\$2,879,000

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 installed a trash rack which is designed to keep debris from building up in the culvert. The Town received disaster assistance funding from the State Department of Transportation. The project was completed in FY 17-18.

EXPENDITURES	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
Engineering & Design	\$ 20,000		\$5,000						
Construction	\$ 96,849	\$50,000	\$71,911						
Construction Contingency		\$5,000	\$30,000						
Permits	\$3,000	\$4,000	\$5,000						
Other Professional Services	\$20,000	\$20,000	\$10,000						
Inspection & Construction Mgmt		\$10,000	\$10,000						
TOTAL	\$139,849	\$89,000	\$131,911						

SOURCE OF FUNDS									
Measure A	\$76,741	\$23,000	\$5,694						
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal	\$63,108	\$66,000	\$126,217						
Grant-Other									
Library Fund									
General Fund									
Unfunded									
TOTAL	\$139,849	\$89,000	\$131,911						

PROJECT TITLE: Kings Mountain Road Right of Way Stabilization

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

EXPENDITURES	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
Engineering & Design		\$ 30,000	\$ 42,179						
Construction				\$450,000					\$450,000
Construction Contingency				\$50,000					\$50,000
Equipment									
Cleaning and Maintenance									
Other Professional Services									
Inspection & Construction Mgmt				\$15,000					\$15,000
TOTAL		\$30,000	\$42,179	\$515,000					\$515,000

SOURCE OF FUNDS	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
Measure A		\$ 30,000	\$ 42,179						
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other									
Reserves									
General Fund				\$ 515,000					\$515,000
Unfunded									
TOTAL		\$30,000	\$42,179	\$515,000					\$515,000

* \$210,000 of the General Fund funding is from FEMA/Cal OES reimbursement funding for 2017 Storm Disaster assistance.

PROJECT TITLE: Equestrian 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.

EXPENDITURES	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
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Engineering & Design									
Construction		\$20,000	\$27,625	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Construction Contingency									
Other Professional Services									
Inspection & Construction Mgmt									
TOTAL		\$20,000	\$27,625	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000

SOURCE OF FUNDS	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
Measure A									
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund									
General Fund		\$20,000	\$27,625	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Unfunded									
TOTAL		\$20,000	\$27,625	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000

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. Construction of the project was moved from FY18-19 to FY 19-20 to allow time for PG&E to relocate gas facilities along the trail alignment.

EXPENDITURES	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
Engineering & Design	\$ 15,000	\$ 20,000		\$10,000					\$10,000
Construction					\$ 40,000				\$40,000
Construction Contingency					\$ 10,000				\$10,000
Utility					\$ 10,000				\$10,000
Right of Way									
Other Professional Services		\$5,000							
Inspection & Construction Mgmt					\$ 10,000				\$10,000
TOTAL	\$ 15,000	\$ 25,000		\$ 10,000	\$ 70,000				\$80,000

SOURCE OF FUNDS									
Measure A	\$15,000	\$25,000							
Gas Tax									
Sewer Fund									
Grant - Measure A									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund									
General Fund				\$10,000	\$70,000				\$80,000
Unfunded									
TOTAL	\$15,000	\$25,000		\$10,000	\$70,000				\$80,000

PROJECT TITLE: Mountain Home Road Metal Beam Guard Rail

DESCRIPTION: The metal beam guard rail on the north side of Mountain Home Road south of Roberta Lane has been hit by vehicles several times and needs to be replaced. The project will replace the old guard rail with a new one including end treatments up to current standards, move the guard rail alignment further away from the roadway and install new striping and signage to improve traffic safety and decrease the chance of future impact with the guard rail.

EXPENDITURES	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
Engineering & Design			\$ 15,000						\$0
Construction				\$60,000					\$60,000
Construction Contingency				\$15,000					\$15,000
Utility									
Right of Way									
Other Professional Services									
Inspection & Construction Mgmt									
TOTAL			\$15,000	\$75,000					\$75,000

SOURCE OF FUNDS	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
Measure A			\$15,000	\$75,000					\$75,000
Gas Tax									
Sewer Fund									
Grant - Measure A									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund									
General Fund									
Unfunded									
TOTAL			\$15,000	\$75,000					\$75,000

PROJECT TITLE: Solar/EV Installation

DESCRIPTION: Evaluate and potentially install solar electric system and EV charging stations at Town Hall and/or other Town facilities. The Town has issued an RFP for a consultant to prepare a feasibility study of various installation options. Once the study is complete, a decision would be anticipated as to whether to proceed with installation or solar or EV charging or both.

EXPENDITURES	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
Engineering & Design				\$50,000					\$50,000
Construction				\$250,000					\$250,000
Construction Contingency									
Utility									
Right of Way									
Other Professional Services									
Inspection & Construction Mgmt									
TOTAL				\$300,000					\$300,000

SOURCE OF FUNDS	Through FY16-17	FY17-18 Budget	FY17-18 Projected	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL FY19-23
Measure A									
Gas Tax									
Sewer Fund									
Grant - Measure A									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund									
General Fund				\$300,000					\$300,000
Unfunded									
TOTAL				\$300,000					\$300,000

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 proposed 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.