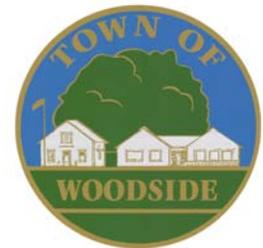


# **TOWN OF WOODSIDE**

**ADOPTED BUDGET  
FISCAL YEARS 2019-21**



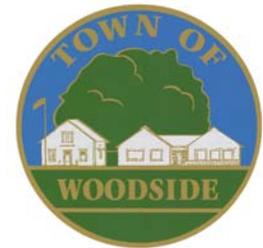
# **TOWN OF WOODSIDE**

## **ADOPTED BUDGET FISCAL YEARS 2019-21**

### **TOWN COUNCIL**

**DANIEL YOST, MAYOR  
NED FLUET, VICE-MAYOR  
DICK BROWN  
BRIAN DOMBKOWSKI  
THOMAS H. LIVERMORE  
SEAN P. SCOTT  
CHRIS SHAW**

**TOWN MANAGER  
KEVIN BRYANT**



**TOWN OF WOODSIDE  
2019-21 Adopted Budget  
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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 3, 2019

Honorable Mayor and Councilmembers:

I am pleased to present the proposed two-year budget for Fiscal Years 2019-20 and 2020-21. As in recent years, the Town is fiscally well positioned, which will allow the Town to make investments that will reduce costs in the future. As I will discuss in more detail below, those investments will primarily be on rehabilitating the Town's infrastructure through the Capital Improvement Program and setting aside funds to address the Town's unfunded pension liability.

Based on current projections, the Town will begin Fiscal Year 2020 with nearly \$7.9 million available in the General Fund, a figure that represents over 95% of operating revenue. The proposed budget includes a plan to spend \$1,468,501 more from the General Fund than the Town conservatively expects to receive in revenue over the next two years. This spending plan places an emphasis on capital improvements (\$2,255,000) and contributions to a new Pension Rate Stabilization Program (\$1,010,000).

For capital improvements over the next two years, it is proposed that the General Fund be used to support storm drain rehabilitation (\$350,000) and needed repair and stabilization of the Union Creek bank near Kings Mountain Road. In both instances, these projects will mitigate any potential future costly emergency repairs. It is also proposed that the General Fund contribute \$1.2 million to the Town's Road Program over the next two years, maintaining a historic funding level that supports the annual Road Rehabilitation Program and routine maintenance work associated with keeping the Town's roadways in good shape.

In a separate item, the Town Council will consider the establishment of a Post-Employment Benefits Trust. This action is in response to the fact the Town, like all local governments that contract with CalPERS for pensions, is facing rapidly increasing pension contribution rates. These increases are due to actuarial changes adopted by

CalPERS, including shifting to a lower discount rate and increasing the expected lifespan of retirees. CalPERS currently values the Town's unfunded pension liability at about \$3.5 million. The proposed two-year budget includes contributing \$1.2 million (\$1,010,000 from the General Fund and \$190,000 from other funds which support salaries and benefits) over the next two years to the Trust, allowing the Town to earn more interest in those dedicated, sheltered funds, than the Town can earn otherwise. The plan is to contribute an additional \$600,000 in Fiscal Year 2022 to have funds equal to about one-half of the unfunded pension liability after three years. These funds could only be used to pay for pensions, either through direct payment to CalPERS or by reimbursement to the Town. This action will reduce the fiscal impact of increasing contribution requirements from CalPERS. The Town has been contributing to a trust to support future retiree health obligations since 2011.

The proposed budget includes \$8,594,666 and \$8,854,662 for the General Fund operating budget in Fiscal Years 2020 and 2021, respectively, 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 each of the next two years, the \$505,000 contribution to the pension Trust is also classified as an operational expense, as it relates to employee benefits.

The proposed budget assumes \$8,976,200 and \$9,259,628 in General Fund revenues in Fiscal Years 2020 and 2021, respectively. Secured property taxes remains the single largest source for General Fund revenue, and the budget conservatively projects \$3,787,350 in revenue from this source in Fiscal Year 2020 and \$3,976,718 in Fiscal Year 2021.

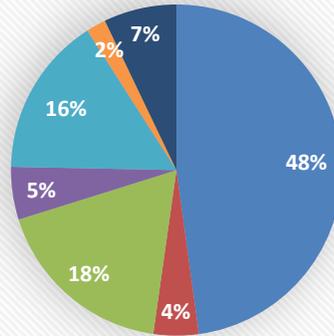
This year, for the first time, the budget includes a ten-year General Fund forecast to take a longer view of trends. At the five-year mark, Fiscal Year 2024, it is projected that the General Fund will have over \$5 million available, or 55.6% of operating revenues. This remains well in excess of the Town's 30% reserve target. After ten years, however, the projected reserves drop to \$2.86 million, or 25.2% of operating revenues. The operational budget is projected to be covered by revenues through Fiscal Year 2028. This ten-year projection

will give the Town an opportunity to reconsider its budget strategy over a longer term. For example, as the Town's road system receives an even higher Pavement Condition Index (PCI) score, indicating that roads are in increasingly better shape, consideration may be given to reducing the annual General Fund contribution to the Road Program in future years. These are considerations for the future, however. Over the next two years, and probably longer, I believe the Town can maintain its current funding levels.

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 million available on June 30<sup>th</sup>. This represents 68.6% of revenues for the funds. In the proposed budget for Fiscal Years 2020 and 2021, \$964,288 and \$994,950 is recommended, respectively, 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 \$1,702,600 is recommended for capital projects over the next two years, including: the annual Road Rehabilitation Project; continued work on the Old La Honda, Portola Road, and Mountain Home Road bridges; safety improvements on Kings Mountain Road; a new path in the Glens; additional safety studies for Town Center; and, replacement of heavy equipment that is used by the Public Works maintenance crew.

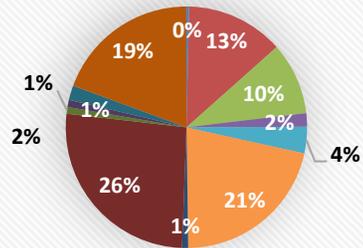
Across all the Town's funds, which include the General Fund, road funds, sewer funds, and library fund, revenues are projected to equal \$11,537,118 and expenses to equal \$13,040,626 in Fiscal Year 2020. Of those expenses, \$2,528,600 is for capital projects. Below are graphs which show the sources of the Town's revenues and the departments which account for expenses.

## REVENUES - ALL FUNDS - FY 2020



- Taxes
- Franchise Fees
- Fees & Permits
- Current Services
- Other Agencies
- Interest
- Other Revenue

## EXPENDITURES - ALL FUNDS - FY 2020



- Town Council
- Administration
- Planning
- Bldgs & Grnds
- Overhead
- Safety Services
- Trails
- Public Works
- Recreation
- Library
- Barkley Fields
- Capital Improvement

## 2019-20 Work Plan

The single most intensive project that is currently being conducted by the Town is the review of the Zoning Ordinance's **nonconforming regulations** which has begun with a focus on the unique challenges in the **Glens**. The Planning Director, her staff, and the Planning Commission, with the active participation of residents, is considering several potential modifications to the zoning regulations and development review processes which will provide some regulatory relief in support of people being able to upgrade their homes. Staff anticipates that this work will continue into the fall with recommendations forthcoming for the Town Council to consider. Following work on the Glens neighborhood, focus will shift to other neighborhoods in Woodside.

While the focus in 2019-20 will be on nonconforming regulations, Planning staff has identified other issues that should be brought forward for discussion. At this time, it is anticipated that these would be tackled near the end of the two-year budget cycle, depending on the status of work relating to the nonconforming regulations. These additional issues are described below.

It is the experience of Town staff that the number of waterways subject to California Department of Fish and Wildlife review far exceed the streams currently identified in the Town's General Plan, which can cause legal issues for the Town and property owners. Therefore, a review of **stream regulations and building permit review procedure for water courses** remains a future work plan item. 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. This section of the Municipal Code does not specifically allow for voluntary lot mergers, which would be desirable for the Town.

Implementation of the Capital Improvement Program remains the focus of the Town Engineer and his staff. Work will begin soon on **Phase 3 of the Woodside Elementary School Pathway** which will improve the pedestrian environment from the eastern edge of the Elementary School to Roberts Market across from “Woody the Fish.” This will be the most transformative Safe Routes to School project that the Town will have completed so far. This project, which has been designed using Town road program funds, will be constructed using two grants that have been secured by the Town. The project is scheduled to take place during the School’s summer recess. Work also continues on the **Old La Honda and Portola Road bridges** with continued engineering and design work scheduled to continue in Fiscal Year 2020 and construction on the Old La Honda bridge to take place in Fiscal Year 2021. Both bridges are part of the Federal Highway Bridge Program, which contributes most of the funds for the projects. 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, with construction to commence this summer. The Town Council has reviewed a feasibility analysis for **solar energy systems and electric vehicle charging stations** on Town properties and has asked for further analysis on specific locations. The two-year budget includes funding from both the General Fund and the Library Fund for this project. At the request of the Trails Committee, the construction of a new **Center Trail Equestrian Bridge** has been included in the Capital Improvement Program. Equestrian organizations and individual equestrians have pledged to contribute to funding the project. Finally, \$1,103,000 has been budgeted over the next two years for the annual **Road Rehabilitation Program**. Annual road projects have resulted in the Town achieving a higher Pavement Condition Index, and now has one of the highest scores in the nine-county Bay Area.

The proposed budget includes funds which would support a **review of the Town’s schedule of fees and charges**. It has been nearly ten years since the last review, and good practice dictates that a comprehensive review be undertaken. It is proposed that the Town engage a third party to conduct the review. In addition to the foregoing, staff 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.

Transitions are part of the life of any organization. They are not, however, guaranteed to happen smoothly. As we look forward to the next two years, I would like to call attention to you, the Town Council.

Unprecedented in recent times, four new members were sworn in back in December. From my vantage point, I think the new Council is doing great service on behalf of the residents of the Town. Individually, the new Councilmembers are strong advocates who do their homework and ask thoughtful, insightful questions about the conduct of Town business and the direction they would like to the Town to go. As a functioning body, I find that the new Council has also been a model of exemplary public discourse and debate. While the national climate has moved in a more adversarial direction, Woodside's Town Council has become even more collaborative. This does not mean that all seven of you agree all the time, but you obviously respect your colleagues and are adept at discussing issues in a collegial manner that I believe should be modeled by all deliberative bodies. This was even observed by a former Councilmember at a recent meeting. Do not underestimate how important this is – it filters down to the work the staff does every day on the Town's behalf.

Finally, one last transitional note. I owe a deep debt of gratitude to all my senior staff members. They are the ones that do the really hard work. This year I had my first opportunity to promote from within the organization to a senior position. Those of you who have worked with our new Town Clerk, Jennifer Li, know that she is extraordinarily organized, diligent, and conscientious. The transition at that important position has been seamless. Thank you, Jennifer, for being ready to step up.

Respectfully submitted,

Kevin Bryant  
Town Manager

# **BUDGET OVERVIEW**



**2018-19 REVENUES AND EXPENSES PROJECTED (continued)**

<i>Revenues</i>	COPS (243)	Library (250)	Sewer Funds			TOTALS
			Canada Sewer (525)	Town Center Sewer (528)	Redwood Creek (537)	
Taxes						5,292,300
Franchise Fees						505,185
Fees & Permits			35,178	550,426	-	2,088,278
Current Services						577,150
Other Agencies	160,000					1,494,322
Interest	2,800		1,400	2,000	5,600	222,225
Other Revenue		170,000		-		1,002,400
<b>Revenues - Total</b>	<b>162,800</b>	<b>170,000</b>	<b>36,578</b>	<b>552,426</b>	<b>5,600</b>	<b>11,181,860</b>

<i>Expenditures</i>	COPS (243)	Library (250)	Canada Sewer (525)	Sewer Utility (528)	Redwood Creek (537)	TOTALS
Administration						1,356,475
Planning						1,029,850
Bldgs & Grnds						124,752
Overhead						338,555
Safety Services	130,000					2,582,945
Trails						89,400
Public Works			33,669	454,684	-	2,960,897
Recreation						73,888
Library		126,538				126,538
Barkley Fields						216,155
<b>Operating Expenditures - Total</b>	<b>130,000</b>	<b>126,538</b>	<b>33,669</b>	<b>454,684</b>	<b>-</b>	<b>8,957,762</b>
<b>Operating Revenues - Expenses</b>	<b>32,800</b>	<b>43,462</b>	<b>2,909</b>	<b>97,742</b>	<b>5,600</b>	<b>2,224,098</b>
<b>Contributions to Road and Capital Programs</b>		-				<b>2,066,475</b>

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

## 2019-20 REVENUES AND EXPENSES ADOPTED

<i>Revenues</i>	General (101)	Barkley Constr. (151)	Road Program			
			Traffic Safety (204)	Gas Tax (206)	Measure A (210)	Road Impact (242)
Taxes	5,517,950					
Franchise Fees	510,000					
Fees & Permits	1,221,250					350,000
Current Services	594,000					
Other Agencies	806,000			248,000	485,000	
Interest	175,000	8,600	525	1,000	11,300	14,000
Other Revenue	152,000	35,000	34,400		600,000	
<b>Revenues - Total</b>	<b>8,976,200</b>	<b>43,600</b>	<b>34,925</b>	<b>249,000</b>	<b>1,096,300</b>	<b>364,000</b>
<i>Expenditures</i>	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax (206)	Measure A (210)	Road Impact (242)
Town Council	45,538					
Administration	1,706,425					
Planning	1,263,087					
Bldgs & Grnds	235,138					
Overhead	461,650					
Safety Services	2,623,405					
Trails	107,708					
Public Works	1,790,815		31,650	185,667	386,795	360,176
Recreation	117,000					
Library						
Barkley Fields	243,900	10,000				
<b>Operating Expenditures - Total</b>	<b>8,594,666</b>	<b>10,000</b>	<b>31,650</b>	<b>185,667</b>	<b>386,795</b>	<b>360,176</b>
<b>Operating Revenues - Expenses</b>	<b>381,534</b>	<b>33,600</b>	<b>3,275</b>	<b>63,333</b>	<b>709,505</b>	<b>3,824</b>
<b>Contributions to Road and Capital Programs</b>	<b>1,503,000</b>			<b>88,942</b>	<b>536,658</b>	<b>350,000</b>

Greyed in area above represents All Road Funds

## 2019-20 REVENUES AND EXPENSES ADOPTED (continued)

<i>Revenues</i>	COPS (243)	Library (250)	Sewer Funds			TOTALS
			Canada Sewer (525)	Town Center Sewer (528)	Redwood Creek (537)	
Taxes						5,517,950
Franchise Fees						510,000
Fees & Permits			35,178	461,100		2,067,528
Current Services						594,000
Other Agencies	125,000	140,015				1,804,015
Interest	2,800		1,400	2,000	5,600	222,225
Other Revenue						821,400
<b>Revenues - Total</b>	<b>127,800</b>	<b>140,015</b>	<b>36,578</b>	<b>463,100</b>	<b>5,600</b>	<b>11,537,118</b>
<i>Expenditures</i>	COPS (243)	Library (250)	Canada Sewer (525)	TC Sewer Utility (528)	Redwood Creek (537)	TOTALS
Town Council						45,538
Administration						1,706,425
Planning						1,263,087
Bldgs & Grnds						235,138
Overhead						461,650
Safety Services	155,000					2,778,405
Trails						107,708
Public Works			43,235	618,778	-	3,417,116
Recreation						117,000
Library		126,059				126,059
Barkley Fields						253,900
<b>Operating Expenditures - Total</b>	<b>155,000</b>	<b>126,059</b>	<b>43,235</b>	<b>618,778</b>	<b>-</b>	<b>10,512,026</b>
<b>Operating Revenues - Expenses</b>	<b>(27,200)</b>	<b>13,956</b>	<b>(6,657)</b>	<b>(155,678)</b>	<b>5,600</b>	<b>1,025,092</b>
<b>Contributions to Road and Capital Programs</b>		<b>50,000</b>				<b>2,528,600</b>

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.

**2020-21 REVENUES AND EXPENSES APPROVED**

<i>Revenues</i>	General (101)	Barkley Constr. (151)	Road Program			
			Traffic Safety (204)	Gas Tax (206)	Measure A (210)	Road Impact (242)
Taxes	5,747,918					
Franchise Fees	530,000					
Fees & Permits	1,221,250					350,000
Current Services	599,460					
Other Agencies	834,000			250,000	485,000	
Interest	175,000	8,600	525	1,000	11,300	14,000
Other Revenue	152,000	35,000	34,400		600,000	
<b>Revenues - Total</b>	<b>9,259,628</b>	<b>43,600</b>	<b>34,925</b>	<b>251,000</b>	<b>1,096,300</b>	<b>364,000</b>
<i>Expenditures</i>	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206/207)	Measure A (210)	Road Impact (242)
Town Council	55,538					
Administration	1,663,105					
Planning	1,293,725					
Bldgs & Grnds	235,285					
Overhead	437,000					
Safety Services	2,865,349					
Trails	115,160					
Public Works	1,828,550		31,650	176,450	402,850	384,000
Recreation	117,000					
Library						
Barkley Fields	243,950	10,000				
<b>Operating Expenditures - Total</b>	<b>8,854,662</b>	<b>10,000</b>	<b>31,650</b>	<b>176,450</b>	<b>402,850</b>	<b>384,000</b>
<b>Operating Revenues - Expenses</b>	<b>404,966</b>	<b>33,600</b>	<b>3,275</b>	<b>74,550</b>	<b>693,450</b>	<b>(20,000)</b>
<b>Contributions to Road and Capital Programs</b>	<b>752,000</b>			<b>93,070</b>	<b>633,930</b>	

\*Greyed in area above represents All Road Funds

**2020-21 REVENUES AND EXPENSES APPROVED (continued)**

<i>Revenues</i>	COPS (243)	Library (250)	Sewer Funds			TOTALS
			Canada Sewer (525)	Town Center Sewer (528)	Redwood Creek (537)	
Taxes						5,747,918
Franchise Fees						530,000
Fees & Permits			36,900	495,000		2,103,150
Current Services						599,460
Other Agencies	125,000	140,015				1,834,015
Interest	2,800		1,400	2,000	5,600	222,225
Other Revenue						821,400
<b>Revenues - Total</b>	<b>127,800</b>	<b>140,015</b>	<b>38,300</b>	<b>497,000</b>	<b>5,600</b>	<b>11,858,168</b>
<i>Expenditures</i>	COPS (243)	Library (250)	Canada Sewer (525)	Sewer Utility (528)	Redwood Creek (537)	TOTALS
Town Council						55,538
Administration						1,663,105
Planning						1,293,725
Bldgs & Grnds						235,285
Overhead						437,000
Safety Services	155,000					3,020,349
Trails						115,160
Public Works			44,875	598,973	-	3,467,348
Recreation						117,000
Library		127,645				127,645
Barkley Fields						253,950
<b>Operating Expenditures - Total</b>	<b>155,000</b>	<b>127,645</b>	<b>44,875</b>	<b>598,973</b>	<b>-</b>	<b>10,786,105</b>
<b>Operating Revenues - Expenses</b>	<b>(27,200)</b>	<b>12,370</b>	<b>(6,575)</b>	<b>(101,973)</b>	<b>5,600</b>	<b>1,072,063</b>
<b>Contributions to Road and Capital Programs</b>		<b>50,000</b>				<b>1,529,000</b>

\*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

	Road Funds					
	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206)	Measure A (210)	Road Impact (242)
<b>Fund Balance 6/30/18</b>	<b>7,398,758</b>	<b>377,342</b>	<b>23,508</b>	<b>42,317</b>	<b>784,190</b>	<b>609,905</b>
Projected Activity 2018-19	494,786	(74,378)	14,575	8,660	(384,783)	(83,750)
<b>Projected Fund Balance 6/30/19</b>	<b>7,893,544</b>	<b>302,964</b>	<b>38,083</b>	<b>50,977</b>	<b>399,407</b>	<b>526,155</b>
Budgeted Activity 2019-20	(1,121,466)	33,600	3,275	(25,609)	172,847	(346,176)
<b>Projected Fund Balance 6/30/20</b>	<b>6,772,078</b>	<b>336,564</b>	<b>41,358</b>	<b>25,368</b>	<b>572,254</b>	<b>179,979</b>
Budgeted Activity 2020-21	(347,034)	33,600	3,275	(18,520)	59,520	(20,000)
<b>Projected Fund Balance 6/30/21</b>	<b>6,425,044</b>	<b>370,164</b>	<b>44,633</b>	<b>6,848</b>	<b>631,774</b>	<b>159,979</b>

## FUND BALANCE PROJECTION (continued)

	Sewer Funds				
	COPS (243)	Library (250)	Canada Sewer (525)	Town Center Sewer (528)	Redwood Creek (537)
<b>Fund Balance 6/30/18</b>	<b>78,594</b>	-	<b>60,593</b>	<b>59,813</b>	<b>222,703</b>
Projected Activity 2018-19	32,800	43,462	20,344	172,615	5,600
<b>Projected Fund Balance 6/30/19</b>	<b>111,394</b>	<b>43,462</b>	<b>80,937</b>	<b>232,428</b>	<b>228,303</b>
Budgeted Activity 2019-20	(27,200)	(36,044)	10,778	(80,805)	5,600
<b>Projected Fund Balance 6/30/20</b>	<b>84,194</b>	<b>(42,582)</b>	<b>91,715</b>	<b>151,623</b>	<b>233,903</b>
Budgeted Activity 2020-21	(27,200)	(37,630)	10,860	(27,100)	5,600
<b>Projected Fund Balance 6/30/21</b>	<b>56,994</b>	<b>(80,212)</b>	<b>102,575</b>	<b>124,523</b>	<b>239,503</b>

Note:

1. The San Mateo County Library JPA holds additional library funds for use by the Woodside Library.  
As of June 30, 2018, the JPA had \$1,464,045 available for the Woodside Library.

**GENERAL FUND: TEN YEAR FORECAST**

	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 ADOPTED	2020-21 APPROVED	2021-22 FORECAST	2022-23 FORECAST	2023-24 FORECAST	2024-25 FORECAST	2025-26 FORECAST	2026-27 FORECAST	2027-28 FORECAST	2028-29 FORECAST
<b>BEGINNING BALANCE</b>	6,150,751	7,398,758	7,398,758	7,893,544	6,772,078	6,425,044	5,712,415	5,825,685	5,372,321	5,209,139	4,890,118	4,376,720	3,684,885
<b>REVENUES</b>													
Secured Property Tax	3,433,675	3,607,000	3,607,000	3,787,350	3,976,718	4,175,553	4,384,331	4,603,548	4,833,725	5,075,411	5,329,182	5,595,641	5,875,423
Unsecured Property Tax	189,950	160,000	195,300	197,500	200,000	202,000	204,020	206,060	208,121	210,202	212,304	214,427	216,571
Other Property Tax	412,203	310,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000
Sales Tax	656,998	650,000	650,000	690,000	725,000	761,250	799,313	839,278	881,242	925,304	971,569	1,020,148	1,071,155
Property Transfer Tax	169,498	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000
Business License	156,868	155,000	155,000	158,100	161,200	164,424	167,712	171,067	174,488	177,978	181,537	185,168	188,871
Building/Planning Permit Fees	1,301,420	1,055,450	1,165,049	1,105,750	1,105,750	1,116,808	1,127,976	1,139,255	1,150,648	1,162,154	1,173,776	1,185,514	1,197,369
Franchise Fees	504,533	460,000	505,185	510,000	530,000	540,600	551,412	562,440	573,689	585,163	596,866	608,803	620,979
Recreation Fees	129,266	130,500	92,625	115,500	115,500	115,500	115,500	115,500	115,500	115,500	115,500	115,500	115,500
Current Services	378,002	242,500	213,250	230,000	230,000	233,450	236,952	240,506	244,114	247,775	251,492	255,264	259,093
Other Agencies	748,861	774,000	772,462	806,000	834,000	850,680	867,694	885,047	902,748	920,803	939,219	958,004	977,164
Interest	95,819	80,000	175,000	175,000	175,000	175,000	175,000	162,500	162,500	150,000	150,000	100,000	100,000
Other Revenue	245,212	37,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000
Overhead Charges	353,500	363,900	363,900	364,000	369,460	375,002	380,627	386,336	392,131	398,013	403,984	410,043	416,194
Town Center Sewer Repayment	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	72,417	-	-	-
<b>TOTAL - REVENUES</b>	<b>8,875,805</b>	<b>8,285,350</b>	<b>8,731,771</b>	<b>8,976,200</b>	<b>9,259,628</b>	<b>9,547,267</b>	<b>9,847,536</b>	<b>10,148,538</b>	<b>10,475,906</b>	<b>10,777,721</b>	<b>11,062,429</b>	<b>11,385,512</b>	<b>11,775,320</b>
<b>EXPENDITURES</b>													
<b>Operational</b>													
Salaries & Benefits (excluding Retiree Benefits)	2,251,715	2,236,418	2,312,373	2,346,733	2,403,080	2,511,219	2,624,223	2,742,313	2,865,718	2,994,675	3,129,435	3,270,260	3,417,422
PERS & Retiree Health Benefits	432,721	487,814	459,527	513,820	565,125	638,591	702,450	737,573	774,452	813,174	853,833	896,524	941,351
Contributions to Pension Trust	-	-	-	505,000	505,000	505,000	-	-	-	-	-	-	-
Service and Supplies (excluding Police Services)	2,571,914	2,667,723	2,585,153	3,066,619	3,151,426	3,149,553	3,291,283	3,439,391	3,594,163	3,755,901	3,924,916	4,101,537	4,286,106
Police Services Contract	1,499,683	1,964,197	1,952,198	2,012,494	2,110,031	2,215,533	2,326,309	2,442,625	2,564,756	2,692,994	2,827,643	2,969,026	3,117,477
Equipment and Building Maintenance	183,875	160,000	5,000	150,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
<b>Subtotal</b>	<b>6,939,908</b>	<b>7,516,152</b>	<b>7,314,251</b>	<b>8,594,666</b>	<b>8,854,662</b>	<b>9,139,895</b>	<b>9,064,266</b>	<b>9,481,902</b>	<b>9,919,088</b>	<b>10,376,743</b>	<b>10,855,827</b>	<b>11,357,347</b>	<b>11,882,355</b>
<b>Capital Contributions</b>													
Road Program	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Storm Drain Rehabilitation	60,265	120,000	143,834	300,000	50,000	500,000	50,000	500,000	100,000	100,000	100,000	100,000	100,000
Equestrian Trails and Water Crossings	27,625	20,000	5,500	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Center Trail Bridge	-	-	-	35,000	-	-	-	-	-	-	-	-	-
Glens Pathway	-	10,000	53,400	-	-	-	-	-	-	-	-	-	-
Kings Mountain Road Bank Repair	-	515,000	100,000	450,000	-	-	-	-	-	-	-	-	-
Solar/EV Installation	-	300,000	20,000	98,000	82,000	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>687,890</b>	<b>1,565,000</b>	<b>922,734</b>	<b>1,503,000</b>	<b>752,000</b>	<b>1,120,000</b>	<b>670,000</b>	<b>1,120,000</b>	<b>720,000</b>	<b>720,000</b>	<b>720,000</b>	<b>720,000</b>	<b>720,000</b>
<b>TOTAL - EXPENDITURES</b>	<b>7,627,798</b>	<b>9,081,152</b>	<b>8,236,985</b>	<b>10,097,666</b>	<b>9,606,662</b>	<b>10,259,895</b>	<b>9,734,266</b>	<b>10,601,902</b>	<b>10,639,088</b>	<b>11,096,743</b>	<b>11,575,827</b>	<b>12,077,347</b>	<b>12,602,355</b>
<b>NET POSITION</b>	<b>1,248,007</b>	<b>(795,802)</b>	<b>494,786</b>	<b>(1,121,466)</b>	<b>(347,035)</b>	<b>(712,629)</b>	<b>113,270</b>	<b>(453,364)</b>	<b>(163,182)</b>	<b>(319,022)</b>	<b>(513,398)</b>	<b>(691,835)</b>	<b>(827,035)</b>
<b>OPERATING RESERVES (30% Operating Revenue)</b>	<b>2,526,692</b>	<b>2,346,435</b>	<b>2,480,361</b>	<b>2,553,660</b>	<b>2,637,050</b>	<b>2,721,679</b>	<b>2,810,073</b>	<b>2,898,661</b>	<b>2,995,132</b>	<b>3,092,187</b>	<b>3,197,534</b>	<b>3,292,641</b>	<b>3,407,738</b>
<b>UNDESIGNATED RESERVE</b>	<b>4,872,067</b>	<b>4,256,521</b>	<b>5,413,183</b>	<b>4,218,418</b>	<b>3,787,993</b>	<b>2,990,735</b>	<b>3,015,612</b>	<b>2,473,661</b>	<b>2,214,007</b>	<b>1,797,930</b>	<b>1,179,186</b>	<b>392,244</b>	<b>(549,888)</b>
<b>TOTAL ENDING BALANCE</b>	<b>7,398,758</b>	<b>6,602,956</b>	<b>7,893,544</b>	<b>6,772,078</b>	<b>6,425,044</b>	<b>5,712,415</b>	<b>5,825,685</b>	<b>5,372,321</b>	<b>5,209,139</b>	<b>4,890,118</b>	<b>4,376,720</b>	<b>3,684,885</b>	<b>2,857,550</b>
<b>Ending Balance as Percent of Operating Revenue</b>	<b>87.8%</b>	<b>84.4%</b>	<b>95.5%</b>	<b>79.6%</b>	<b>73.1%</b>	<b>63.0%</b>	<b>62.2%</b>	<b>55.6%</b>	<b>52.2%</b>	<b>47.4%</b>	<b>41.1%</b>	<b>33.6%</b>	<b>25.2%</b>

**ROAD PROGRAM: FIVE YEAR FORECAST**

	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 ADOPTED	2020-21 APPROVED	2021-22 FORECAST	2022-23 FORECAST	2023-24 FORECAST
<b>BEGINNING BALANCE</b>	999,604	1,459,920	1,459,920	1,014,622	818,959	843,234	844,499	930,656
<b>REVENUES</b>								
Civil Fines	20,351	15,000	40,000	30,000	30,000	30,000	30,000	30,000
Gas Tax	161,188	227,000	216,860	248,000	250,000	250,000	250,000	250,000
Measure A Tax	346,039	325,000	345,000	345,000	345,000	345,000	345,000	345,000
Measure W Tax	-	-	-	140,000	140,000	140,000	140,000	140,000
Road Impact Fee	528,074	375,000	245,000	350,000	350,000	350,000	350,000	350,000
General Fund Contribution	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Interest	14,523	12,645	26,825	26,825	26,825	26,825	26,825	26,825
Other Revenue	6,565	4,000	5,400	4,400	4,400	4,400	4,400	4,400
<b>TOTAL - REVENUES</b>	<b>1,676,740</b>	<b>1,558,645</b>	<b>1,479,085</b>	<b>1,744,225</b>	<b>1,746,225</b>	<b>1,746,225</b>	<b>1,746,225</b>	<b>1,746,225</b>
<b>EXPENDITURES</b>								
<b>Operational</b>								
Salaries & Benefits (excluding Retiree Benefits)	372,635	379,214	369,430	352,368	368,600	385,187	402,520	420,634
PERS & Retiree Health Benefits	64,453	76,630	64,920	77,770	92,200	104,186	114,605	120,335
Contributions to Pension Trust	-	-	-	80,000	80,000	80,000	-	-
Service and Supplies	431,086	440,240	464,145	454,150	454,150	474,587	495,943	518,261
<b>Subtotal</b>	<b>868,174</b>	<b>896,084</b>	<b>898,495</b>	<b>964,288</b>	<b>994,950</b>	<b>1,043,960</b>	<b>1,013,068</b>	<b>1,059,229</b>
<b>Capital Contributions</b>								
Road Rehabilitation Project	173,953	626,000	599,530	528,000	333,000	475,000	475,000	475,000
Bridge Repair and Replacement	12,215	71,500	80,967	42,600	129,000	186,000	132,000	-
Bicycle and Pedestrian Improvements (Non-Road Rehab)	14,613	40,000	33,133	20,000	20,000	20,000	20,000	20,000
Town Center Bike/Ped Improvements Study	-	-	-	10,000	-	-	-	-
Kings Mountain Road Bank Repair	54,530	-	-	-	-	-	-	-
Glens Path	-	-	-	280,000	-	-	-	-
Kings Mountain Road Safety Program	-	10,000	25,090	20,000	150,000	-	-	-
Mountain Home Road Metal Beam Guard Rail	13,662	75,000	204,703	-	-	-	-	-
Equipment	-	-	-	75,000	75,000	-	-	-
Safe Routes to School	79,277	40,000	82,465	-	20,000	20,000	20,000	20,000
<b>Subtotal</b>	<b>348,250</b>	<b>862,500</b>	<b>1,025,888</b>	<b>975,600</b>	<b>727,000</b>	<b>701,000</b>	<b>647,000</b>	<b>515,000</b>
<b>TOTAL - EXPENDITURES</b>	<b>1,216,424</b>	<b>1,758,584</b>	<b>1,924,383</b>	<b>1,939,888</b>	<b>1,721,950</b>	<b>1,744,960</b>	<b>1,660,068</b>	<b>1,574,229</b>
<b>NET POSITION</b>	<b>460,316</b>	<b>(199,939)</b>	<b>(445,298)</b>	<b>(195,663)</b>	<b>24,275</b>	<b>1,265</b>	<b>86,157</b>	<b>171,996</b>
<b>TOTAL ENDING BALANCE</b>	<b>1,459,920</b>	<b>1,259,981</b>	<b>1,014,622</b>	<b>818,959</b>	<b>843,234</b>	<b>844,499</b>	<b>930,656</b>	<b>1,102,652</b>
Ending Balance as Percent of Ongoing Revenue	87.1%	80.8%	68.6%	47.0%	48.3%	48.4%	53.3%	63.1%

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

Note 2. The 2020 Road Rehabilitation Project will also be funded by a \$242,000 Federal Grant.

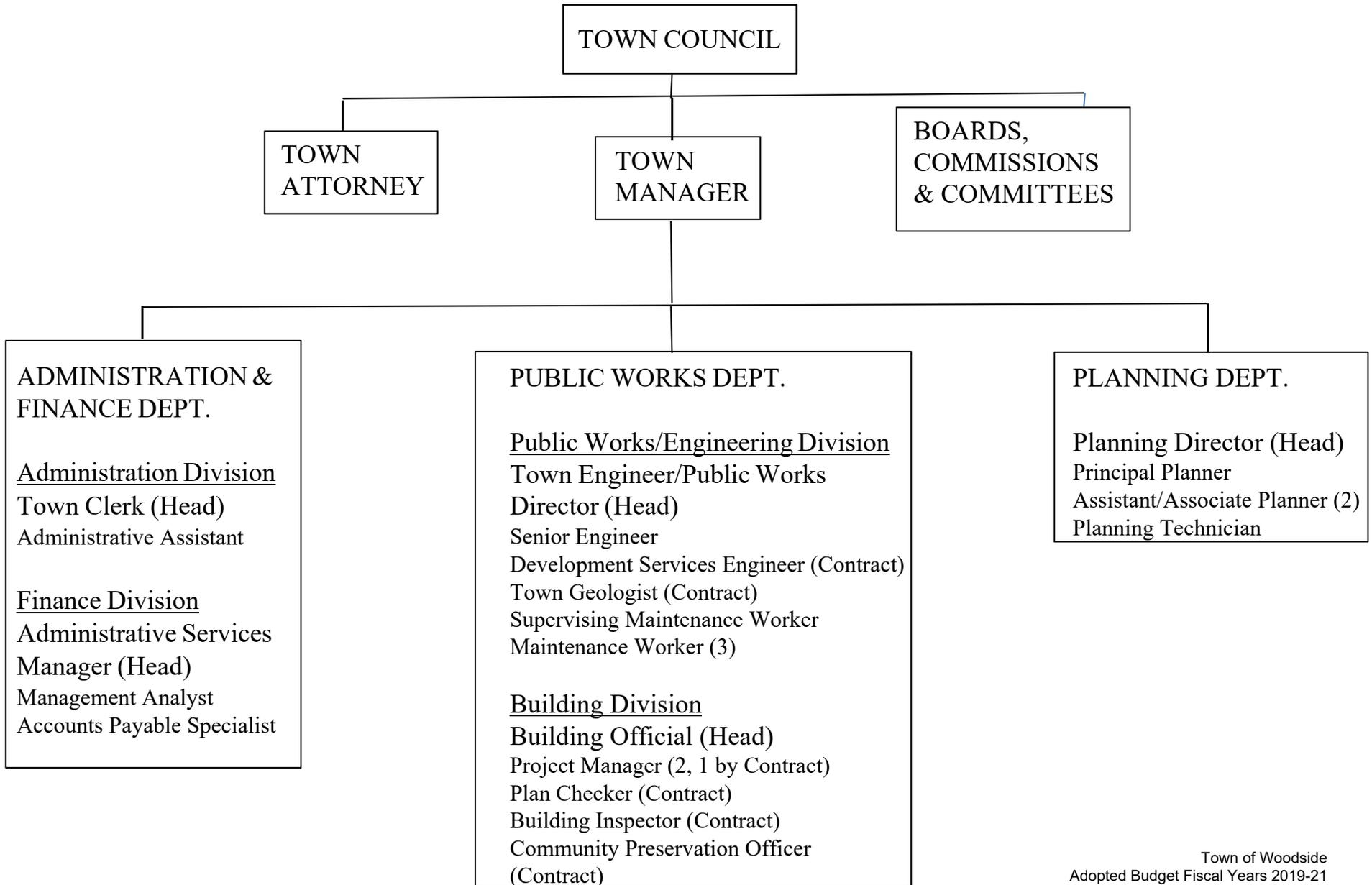
Note 3. Bridge Repair and Replacement will also be funded by the Highway Bridge Program.

Note 4. Safe Routes to School projects may also be funded with grant money.

## STAFFING SUMMARY

Personnel	FTE		
	2018-19	2019-20	2020-21
Town Manager	1	1	1
Town Engineer/Public Works Director	1	1	1
Planning Director	1	1	1
Senior Engineer	0	1	1
Assistant Engineer	1	0	0
Town Clerk	1	1	1
Administrative Services Manager	1	1	1
Building Official	1	1	1
Principal Planner	1	1	1
Assistant/Associate Planner	2	2	2
Project Manager	1	1	1
Deputy Town Clerk	1	0	0
Planning Technician	0	0.6	0.6
Management Analyst	1	1	1
Accounts Payable Specialist	1	1	1
Administrative Assistant	0.5	1.1	1.1
Supervising Maintenance Worker	1	1	1
Maintenance Worker	3	3	3
Intern/Fellow/Seasonal	1.5	1.5	1.5
<b>TOTAL</b>	<b>20</b>	<b>20.2</b>	<b>20.2</b>

# 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.

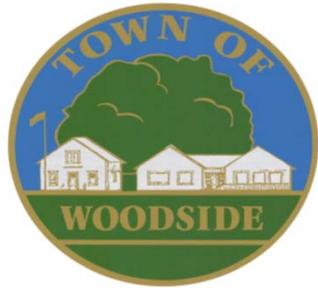
## Franchise Fees

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.

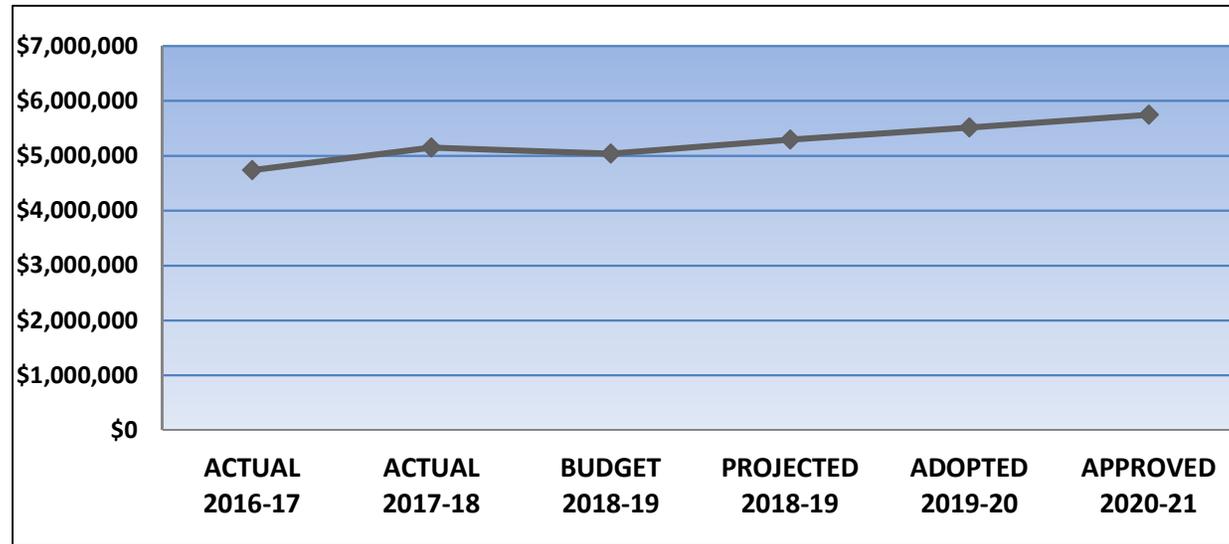
## Other Governmental Agencies

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.

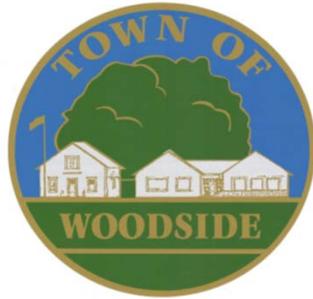
## TAXES



2019-21 BUDGET WORKSHEET

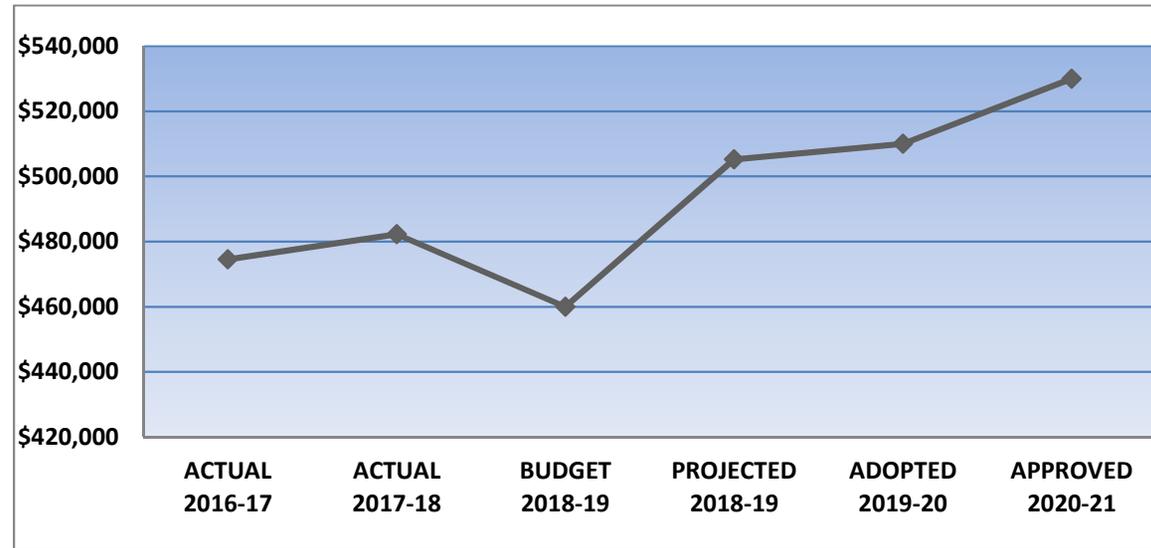


DESCRIPTION	FUND	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	PROJECTED 2018-19	ADOPTED 2019-20	APPROVED 2020-21
Property Taxes - Secured	General	3,230,245	3,433,675	3,607,000	3,607,000	3,787,350	3,976,718
Property Taxes - Unsecured	General	168,285	189,950	160,000	195,300	197,500	200,000
Property Taxes - Other	General	412,687	423,778	310,000	525,000	525,000	525,000
Sales Tax	General	609,950	748,343	650,000	650,000	690,000	725,000
Property Transfer Tax	General	159,795	198,534	160,000	160,000	160,000	160,000
Business License Tax	General	156,648	156,868	155,000	155,000	158,100	161,200
<b>TAXES REVENUE TOTAL</b>		<b>4,737,610</b>	<b>5,151,148</b>	<b>5,042,000</b>	<b>5,292,300</b>	<b>5,517,950</b>	<b>5,747,918</b>

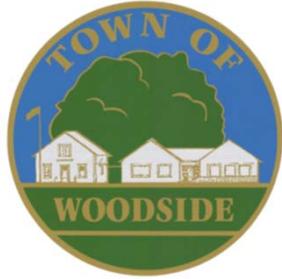


2019-21 BUDGET WORKSHEET

### FRANCHISE FEES

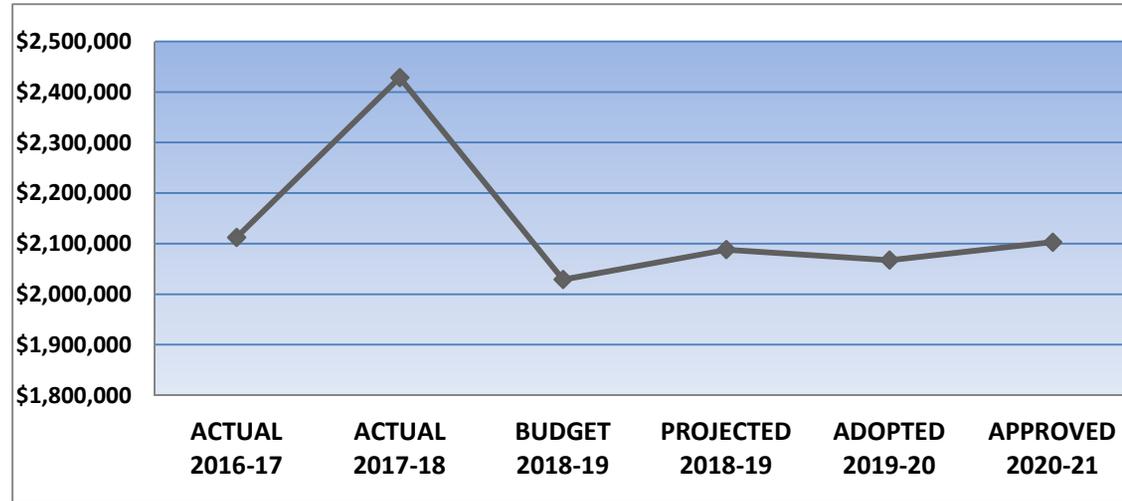


DESCRIPTION	FUND	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	PROJECTED 2018-19	ADOPTED 2019-20	APPROVED 2020-21
PG&E	General	138,291	157,579	160,000	149,611	150,000	160,000
California Water Company	General	110,389	135,945	115,000	142,353	145,000	150,000
Greenwaste Recovery	General	119,817	119,544	110,000	123,400	125,000	130,000
Cable & Telecommunications	General	106,036	69,227	75,000	89,821	90,000	90,000
<b>FRANCHISE REVENUE TOTAL</b>		<b>474,533</b>	<b>482,295</b>	<b>460,000</b>	<b>505,185</b>	<b>510,000</b>	<b>530,000</b>



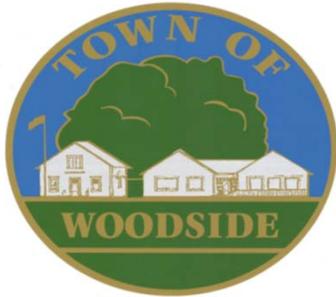
2019-21 BUDGET WORKSHEET

**FEES & PERMITS**

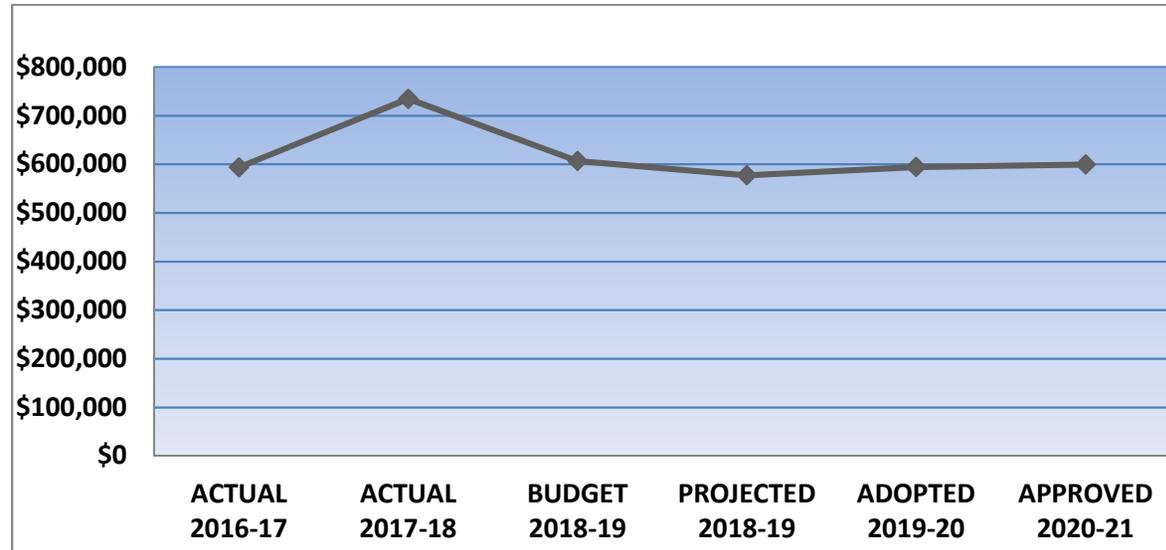


DESCRIPTION	FUND	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	PROJECTED 2018-19	ADOPTED 2019-20	APPROVED 2020-21
Building Permits	General	435,679	559,531	435,000	475,000	460,000	460,000
Plan Check	General	462,351	597,016	510,000	555,000	540,000	540,000
Grading & Site Development	General	19,050	19,125	20,000	18,000	20,000	20,000
Geology Review	General	4,125	4,275	3,750	4,125	3,750	3,750
ASRB Review	General	51,175	66,550	50,000	47,950	45,000	45,000
Penalty/Code Violation	General	12,668	30,519	15,000	40,000	15,000	15,000
Stable Permits	General	1,176	1,065	1,200	924	1,000	1,000
Encroachment Permits	General	7,050	7,825	6,500	10,050	7,000	7,000
Other Permits	General	12,615	15,514	14,000	14,000	14,000	14,000
Road Impact Fee	Road Impact	455,558	528,074	375,000	245,000	350,000	350,000
Barkley Fields Use	General	3,500	10,938	10,500	2,625	10,500	10,500
Recreation Fees	General	130,660	118,328	120,000	90,000	105,000	105,000
Sewer Service Charges	Canada Sewer	32,647	35,143	35,178	35,178	35,178	36,900
Sewer Service Charges	Sewer Utility	377,166	371,609	433,000	500,000	461,100	495,000
Sewer Connection Charges	Sewer Utility	49,976	6,110	-	50,426	-	-
Sewer Connection Charges	Redwood Creek	57,000	57,000	-	-	-	-
<b>FEES &amp; PERMITS REVENUE TOTAL</b>		<b>2,112,396</b>	<b>2,428,622</b>	<b>2,029,128</b>	<b>2,088,278</b>	<b>2,067,528</b>	<b>2,103,150</b>

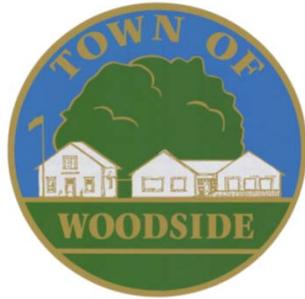
## CURRENT SERVICES



2019-21 BUDGET WORKSHEET

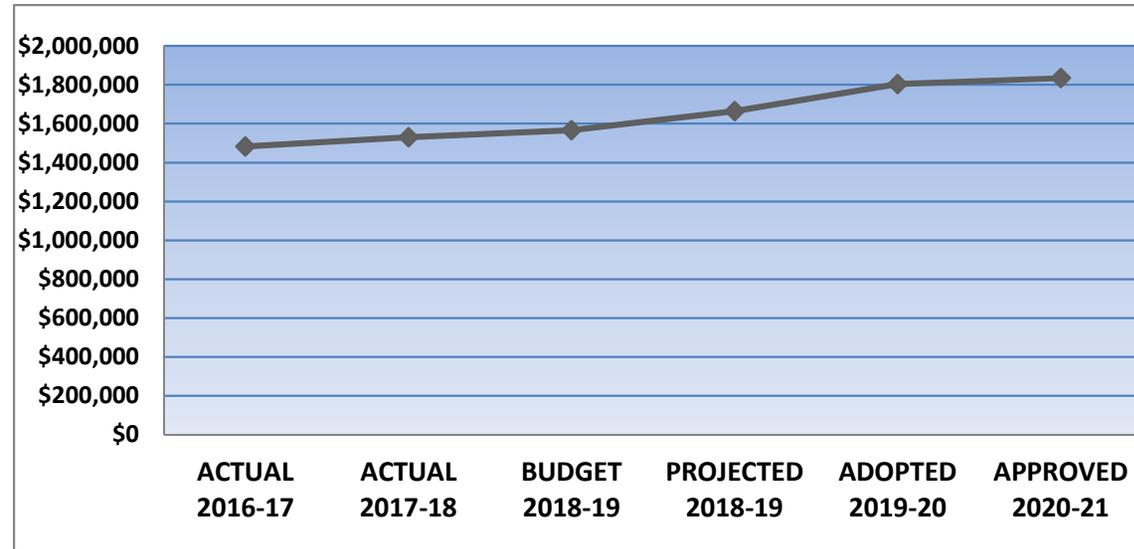


DESCRIPTION	FUND	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	PROJECTED 2018-19	ADOPTED 2019-20	APPROVED 2020-21
Use Permits and Variances	General	52,196	48,340	40,000	30,000	30,000	30,000
Archive Fee	General	34,800	35,400	35,000	34,000	35,000	35,000
Consultant Overhead	General	730	1,345	1,000	500	1,000	1,000
Construction & Demolition Fee	General	9,165	13,845	9,000	11,000	9,000	9,000
Trails Maintenance Fee	General	29,850	24,500	27,500	25,750	25,000	25,000
Staff Charges Against Deposit	General	104,027	147,726	100,000	82,000	100,000	100,000
Other	General	31,168	109,992	30,000	30,000	30,000	30,000
Overhead Charges	General	331,800	353,500	363,900	363,900	364,000	369,460
<b>CURRENT SERVICES REVENUE TOTAL</b>		<b>593,736</b>	<b>734,648</b>	<b>606,400</b>	<b>577,150</b>	<b>594,000</b>	<b>599,460</b>

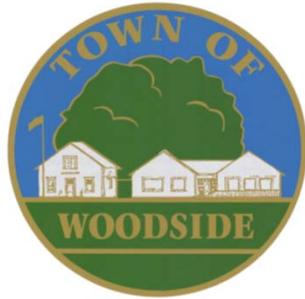


2019-21 BUDGET WORKSHEET

**OTHER AGENCIES**

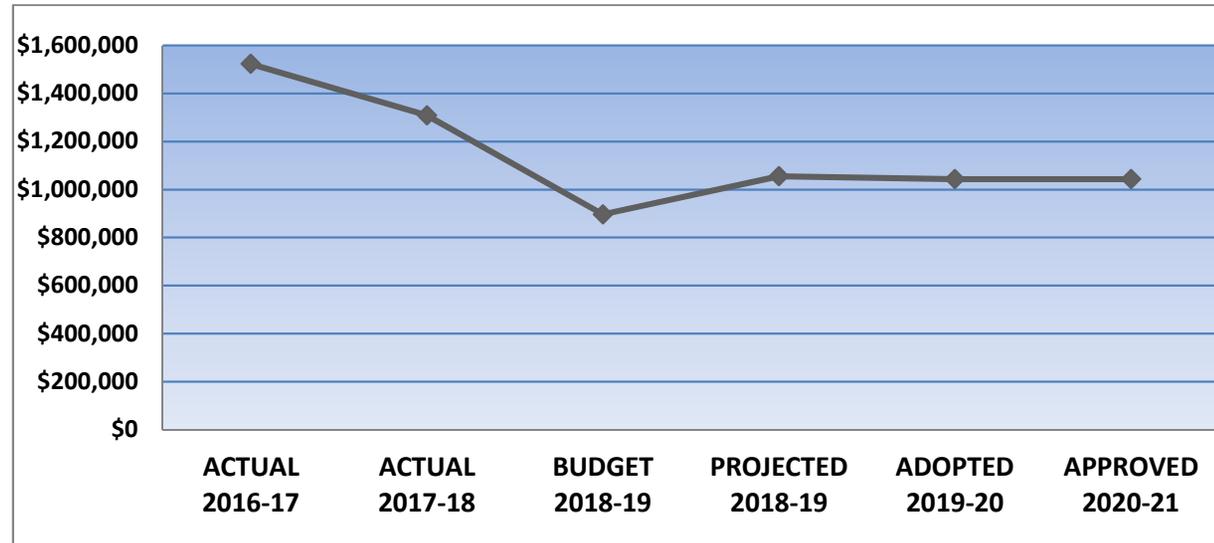


DESCRIPTION	FUND	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	PROJECTED 2018-19	ADOPTED 2019-20	APPROVED 2020-21
Property Tax In-Lieu	General	614,666	653,225	675,000	684,462	712,000	740,000
Homeowners' Property Tax Relief	General	18,411	13,148	14,000	13,000	14,000	14,000
Measure M	General	82,327	82,488	85,000	75,000	80,000	80,000
State Gas Tax	Gas Tax	116,365	161,188	227,000	216,860	248,000	250,000
Measure A	Measure A	330,383	346,039	325,000	345,000	345,000	345,000
Measure W	Measure A	-	-	-	-	140,000	140,000
Library Donor Fund Revenue	Library	196,368	134,365	140,015	170,000	140,015	140,015
Citizens' Option for Public Safety	COPS	124,300	139,416	100,000	160,000	125,000	125,000
<b>OTHER AGENCIES REVENUE TOTAL</b>		<b>1,482,820</b>	<b>1,529,869</b>	<b>1,566,015</b>	<b>1,664,322</b>	<b>1,804,015</b>	<b>1,834,015</b>



2019-21 BUDGET WORKSHEET

### OTHER REVENUE



DESCRIPTION	FUND	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	PROJECTED 2018-19	ADOPTED 2019-20	APPROVED 2020-21
Parking Fines	General	3,300	5,498	2,000	2,000	2,000	2,000
Interest	Various	49,945	124,017	105,475	222,225	222,225	222,225
Other General Fund	General	35,283	86,387	35,000	50,000	50,000	50,000
Town Center Sewer Loan Repayment	General	-	100,000	100,000	100,000	100,000	100,000
FEMA Reimbursement	General	-	213,377	-	-	-	-
Civil Fines	Traffic Safety	22,119	20,351	15,000	40,000	30,000	30,000
Farm Hill Signal	Traffic Safety	-	4,164	2,000	2,000	2,000	2,000
Woodside Hills Water	Traffic Safety	2,362	2,401	2,000	3,400	2,400	2,400
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
<b>OTHER REVENUE TOTAL</b>		<b>1,523,009</b>	<b>1,308,112</b>	<b>896,475</b>	<b>1,054,625</b>	<b>1,043,625</b>	<b>1,043,625</b>

# **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 Highlights

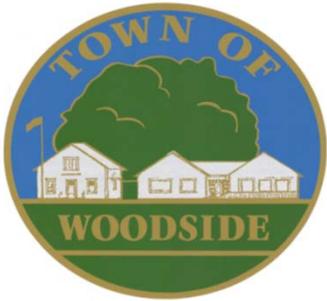
The Town Council budget supports several basic activities, including: (1) Town membership in regional and statewide organizations; (2) organized events such as volunteer recognition receptions, holiday dinners, and occasional hosting of the Council of Cities monthly dinner meetings; (3) events developed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

The adopted budget for the Town Council Department is \$45,538 for Fiscal Year 2020 and the approved budget is \$55,538 for Fiscal Year 2021. The approved budget includes funding for the Town Council election scheduled for November 2020, which accounts for the additional \$10,000 budgeted for Fiscal Year 2021.

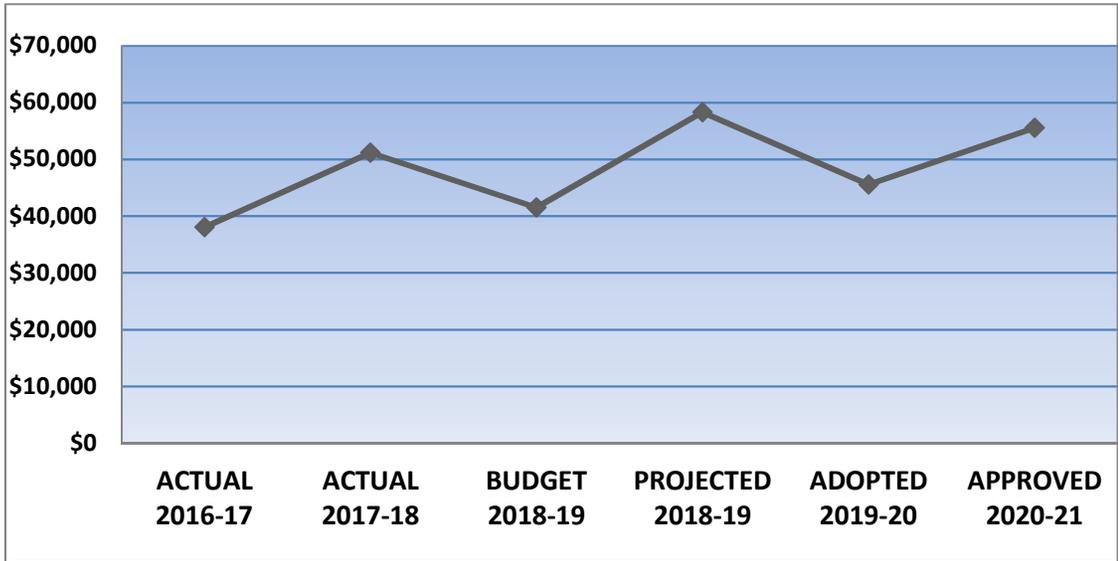
### Funding Source Summary

The Town Council Department is funded by the General Fund.

**TOWN COUNCIL DEPARTMENT**



2019-21 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	PROJECTED 2018-19	ADOPTED 2019-20	APPROVED 2020-21
Elections	General	3,659	377	7,500	10,345	500	10,500
Memberships:							
Association of Bay Area Governments	General	1,814	1,897	1,850	1,989	2,000	2,000
City/County Association of Governments	General	2,027	2,038	2,038	2,027	2,038	2,038
Airport Roundtable	General	750	750	750	1,500	1,500	1,500
Local Agency Formation Commission	General	713	821	800	807	800	800
HEART	General	1,739	1,739	1,800	1,739	1,800	1,800
League of California Cities	General	4,113	4,295	4,300	4,400	4,400	4,400
HIP Housing	General	2,000	-	2,500	2,500	2,500	2,500
Gun Buyback Program	General	-	10,800	-	-	-	-
Conferences & Meetings	General	9,745	3,640	10,000	13,000	10,000	10,000
Town Volunteer Committees/DOTH	General	11,468	24,824	10,000	20,000	20,000	20,000
<b>DEPARTMENT TOTAL</b>		<b>38,028</b>	<b>51,181</b>	<b>41,538</b>	<b>58,307</b>	<b>45,538</b>	<b>55,538</b>

## 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 Highlights

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

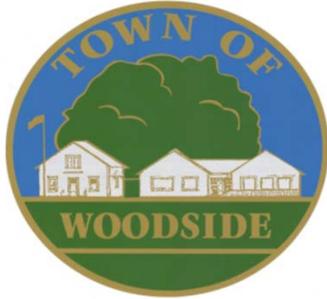
The adopted budget is \$1,706,425 for Fiscal Year 2020 and the approved budget is \$1,663,105 for Fiscal Year 2021. The departmental budget includes funds allocated for professional services to support special projects. At the recommendation of the Town's Audit Committee, funds are included to hire a consulting firm to conduct a complete study and update of the Town's fees and charges. The last comprehensive update of the Town's fees and charges was done in 2010. In addition, the adopted budget includes funds to be used to hire a sustainability consultant to advise the Town on how to become an operationally carbon neutral city. Finally, the Town is continuing the process of pursuing 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.

The adopted budget includes funds for these projects in Fiscal Year 2020, resulting in a reduced approved budget for this department in Fiscal Year 2021.

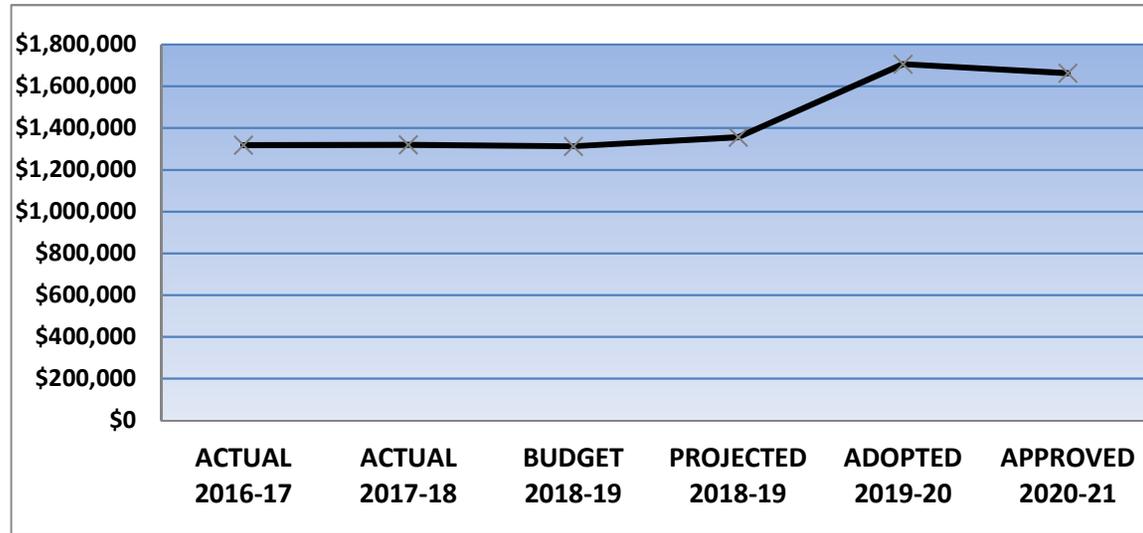
### Funding Source Summary

The Administration & Finance Department is funded by the General Fund, which receives some revenue through the allocation of overhead costs to other funds. \$364,000 will be received from this source for Fiscal Year 2020.

## ADMINISTRATION & FINANCE DEPARTMENT



2019-21 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	PROJECTED 2018-19	ADOPTED 2019-20	APPROVED 2020-21
Salaries & Benefits	General	953,173	973,099	995,839	1,025,000	1,297,325	1,329,005
Advertising	General	3,692	9,558	7,500	9,000	7,500	7,500
Photo Copies	General	1,544	758	4,000	1,250	2,500	2,500
Bank Service Charge	General	4,423	3,008	5,100	2,000	3,500	3,500
Professional Services - Special Projects	General	18,863	33,915	40,000	60,000	40,000	40,000
Professional Services - Fee Study	General	-	-	-	-	75,000	-
Contract Legal Services	General	296,288	262,705	225,000	225,000	235,000	235,000
Contract Audit	General	19,975	13,575	13,600	13,600	22,600	22,600
Travel/Conferences/Meetings	General	16,794	8,523	15,000	15,000	15,000	15,000
Memberships/Dues	General	2,126	2,035	3,000	1,000	3,000	3,000
Subscriptions/Codes	General	1,620	12,132	4,000	4,625	5,000	5,000
<b>DEPARTMENT TOTAL</b>		<b>1,318,498</b>	<b>1,319,308</b>	<b>1,313,039</b>	<b>1,356,475</b>	<b>1,706,425</b>	<b>1,663,105</b>

## 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 Highlights

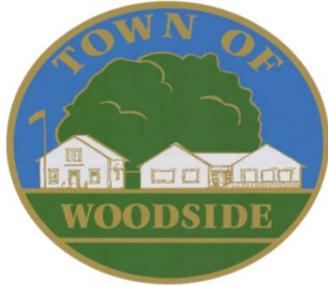
The adopted budget for the Planning Department is \$1,263,087 for Fiscal Year 2020 and the approved budget is \$1,293,725 for Fiscal Year 2021. Most of the budget for this department covers the salaries and benefits of the Planning staff. The budget includes \$130,000 for contractual assistance each year, 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.

Starting with the Glens neighborhood, Planning staff and the Planning Commission have begun a review of properties that have nonconforming characteristics (for example, lot size or setbacks), with a goal of increased predictability for property owners who seek to make improvements to their properties. The Planning Commission is considering modifications to zoning regulations which will provide greater flexibility to property owners to make improvements to their properties. The Commission may also consider reducing the number of applications that require the review and approval of the Planning Commission and ASRB, which would reduce the time and cost associated with preparing applications for public hearings. This review is being 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 relating to housing, including new rules governing the development of accessory dwelling units.

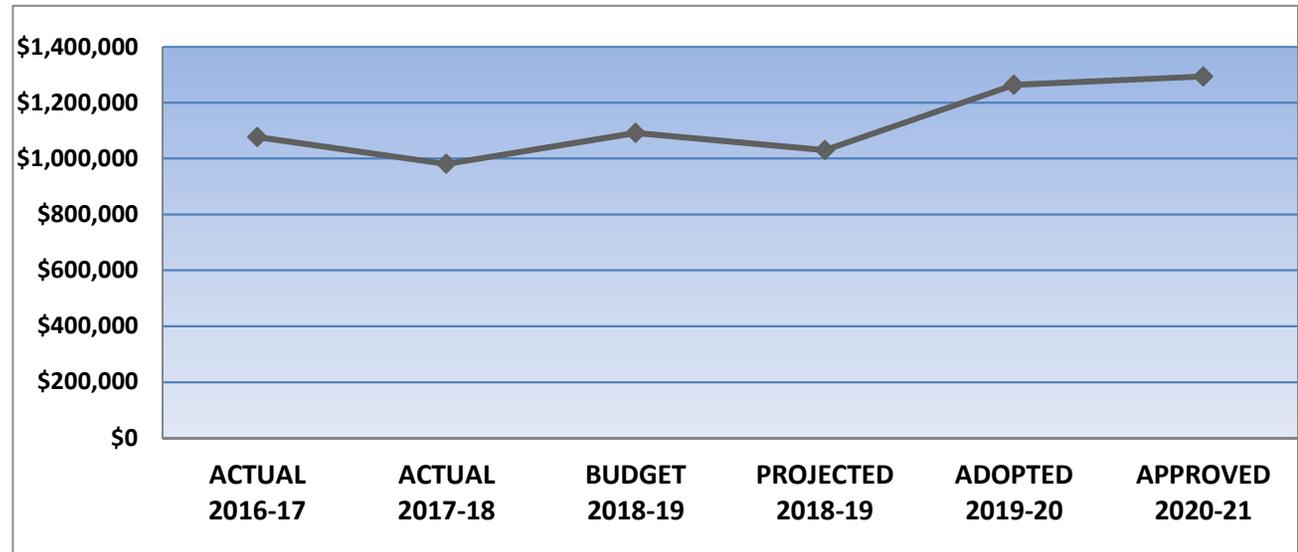
Funding Source Summary.

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.



2019-21 BUDGET WORKSHEET

**PLANNING DEPARTMENT**



DESCRIPTION	FUND SOURCE	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	PROJECTED 2018-19	ADOPTED 2019-20	APPROVED 2020-21
Salaries & Benefits	General	895,176	863,669	922,087	900,750	1,090,087	1,120,725
Public Noticing	General	35,324	15,969	26,000	11,000	26,000	26,000
Photo Copies	General	-	-	500	-	500	500
Professional Services - GP Implementation	General	2,000	3,090	-	-	-	-
Professional Services - Arch. Consultant	General	1,620	-	10,000	1,600	10,000	10,000
Professional Services - Staff Augmentation	General	125,226	83,873	120,000	100,000	120,000	120,000
Memberships/Dues	General	3,573	3,675	3,000	3,500	3,500	3,500
Travel/Conferences/Meetings	General	13,621	10,271	10,000	13,000	13,000	13,000
Subscriptions/Codes	General	-	-	500	-	-	-
<b>DEPARTMENT TOTAL</b>		<b>1,076,540</b>	<b>980,547</b>	<b>1,092,087</b>	<b>1,029,850</b>	<b>1,263,087</b>	<b>1,293,725</b>

## **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 Highlights

The adopted budget for the Buildings and Grounds Department is \$235,138 for Fiscal Year 2020 and the approved budget is \$235,285 for Fiscal Year 2021.

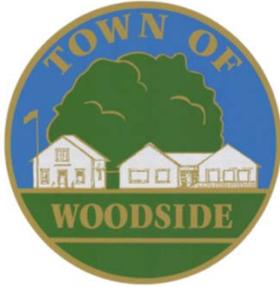
The budget includes \$100,000 each year to support maintenance and equipment for the Town's facilities. Town staff will be examining the installation of security cameras for Town Hall and the Community Museum.

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. \$15,000 has been allocated each fiscal year for continuing these efforts.

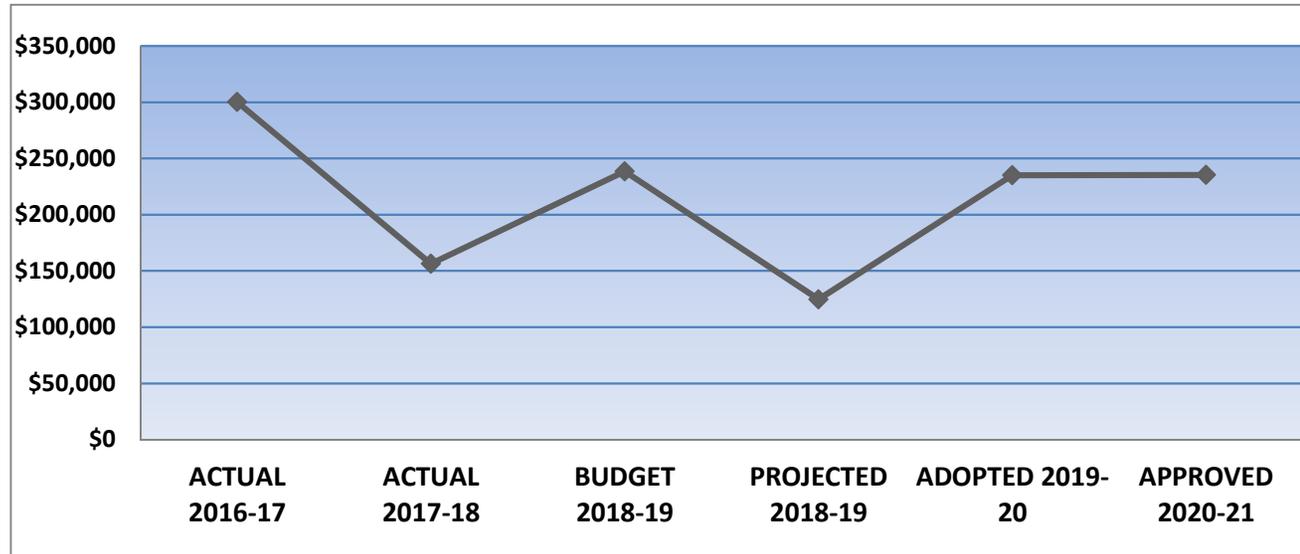
### Funding Source Summary

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

## BUILDINGS AND GROUNDS DEPARTMENT



2019-21 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	PROJECTED 2018-19	ADOPTED 2019-20	APPROVED 2020-21
Salaries & Benefits	General	71,110	54,680	11,073	12,750	13,638	13,785
Utilities - Water	General	5,929	5,491	6,500	5,000	6,000	6,000
Utilities - PG&E/Peninsula Clean Energy	General	19,203	19,176	20,000	20,000	20,000	20,000
Maintenance Supplies & Services	General	19,305	7,242	18,000	8,000	18,000	18,000
Contract - Janitorial & Landscape Services	General	42,935	47,215	45,000	60,000	60,000	60,000
Sewer Service Charges	General	1,209	1,260	8,000	2,002	2,500	2,500
Kite Hill/Village Hill Revitalization	General	10,210	11,780	30,000	12,000	15,000	15,000
Building Maintenance	General	130,153	9,466	100,000	5,000	100,000	100,000
<b>DEPARTMENT TOTAL</b>		<b>300,054</b>	<b>156,310</b>	<b>238,573</b>	<b>124,752</b>	<b>235,138</b>	<b>235,285</b>

## 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 Highlights

The adopted budget for the Town-wide Overhead Department is \$461,650 for Fiscal Year 2020 and the approved budget is \$437,000 for Fiscal Year 2021.

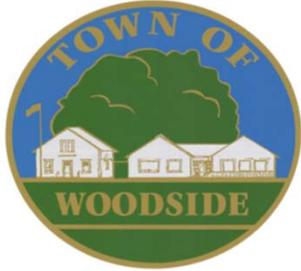
Liability and property insurance premiums represent the largest expense of the Overhead Department. Premiums are based on a combination of the administrative expenses of the Pooled Liability Assurance Network (PLAN) of which the Town is a member, the actual recent experience of the Town with respect to claims, and the broader national and international insurance market.

The adopted budget also includes funds in Fiscal Year 2020 to support an upgrade to the Town's permit management system, Trakit.

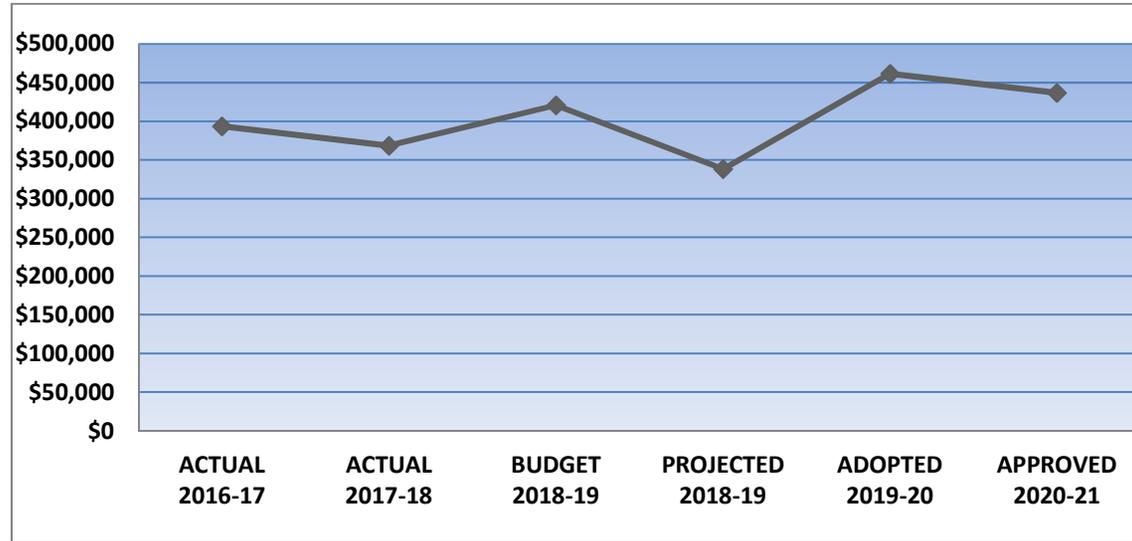
### Funding Source Summary

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



2019-21 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	PROJECTED 2018-19	ADOPTED 2019-20	APPROVED 2020-21
Salary - Reserve	General	-	-	50,000	-	50,000	50,000
Unemployment Insurance	General	-	-	4,000	-	4,000	4,000
Phone/Internet	General	26,812	27,270	27,500	27,500	30,000	30,000
Office Supplies	General	49,989	61,010	50,000	60,000	60,000	60,000
Postage	General	11,271	9,384	20,000	11,000	15,000	15,000
Advertising	General	355	444	2,000	1,200	2,000	2,000
Office Equipment Lease & Maintenance	General	21,032	19,535	25,000	24,000	25,000	25,000
Liability & Property Insurance	General	66,265	111,736	82,000	84,855	100,150	105,500
Software Maintenance	General	54,300	58,492	50,000	60,000	60,000	60,000
Contractual Information Technology	General	45,307	50,461	50,000	70,000	65,000	65,000
Transcription Service	General	-	-	500	-	500	500
Equipment	General	92,397	30,132	40,000	-	20,000	20,000
Trakit Update	General	20,000	-	20,000	-	30,000	-
Accounting Software Replacement	General	4,490	-	-	-	-	-
Other	General	1,410	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>		<b>393,628</b>	<b>368,464</b>	<b>421,000</b>	<b>338,555</b>	<b>461,650</b>	<b>437,000</b>

## 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 Highlights

**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 one deputy and one vehicle during the day shift (6 AM – 6 PM) and one deputy and one 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 a rotating 12-hour schedule, from 7:00 AM to 7:00 PM on both weekdays and weekends. Finally, two additional daytime deputies and one additional daytime vehicle are provided through the COPS program, shared with the Town of Portola Valley. The adopted budget includes \$2,012,494 from the General Fund in Fiscal Year 2020 and the approved budget includes \$2,110,031 from the General Fund in Fiscal Year 2021 to support the police services contract. The budget also includes \$155,000 each year from the COPS fund to support the police services contract.

The Town also contracts separately with the County of San Mateo for dispatch services. The adopted budget includes \$115,111 in Fiscal Year 2020 and the approved budget includes \$122,018 in Fiscal Year 2021 for dispatch services. Both the police services and dispatch services contracts will end on June 30, 2021.

**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 Years 2020 and 2021 will be approximately \$62,000 per year.

**Office of Emergency Services.** In each of the next two fiscal years, \$27,000 is included in the budget to fund the Town's cost of basic emergency services provided through the San Mateo Emergency Services Operational Area Joint Powers Agency.

**Woodside Fire Protection District Chipper Program.** Since 2006, the Town has participated with the Woodside Fire Protection District and the Town of Portola Valley 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 budget includes \$27,500 in each of the next two years to support this program.

**Defensible Space Matching Fund Program.** In the fall of 2010, the Town introduced this program which now reimburses property owners up to \$3,000 to conduct fire fuel load reduction on their property. Since program inception, over \$1.2 million of fire fuel load reduction has occurred on private property within the Town. The budget includes \$175,000 to fund this program in each of the next two years.

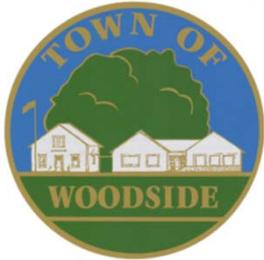
**Citizens for Emergency Response and Preparedness Program (CERPP).** The budget includes \$15,300 in each of the next two years to support the CERPP Coordinator at the Woodside Fire Protection District. The Town, Fire District and the Town of Portola Valley financially support the position, which has benefits throughout the community. The budget also includes funding of \$5,000 per year for CERPP disaster supplies.

**Tree Removal for Fire Protection.** In addition to supporting vegetation management activities on private property, the Town also is actively working to remove trees within its right-of-way which may be a fire hazard, particularly eucalyptus trees. The adopted budget includes \$175,000 for this activity in Fiscal Year 2020 and the approved budget includes \$312,500 in Fiscal Year 2021. The added funding for 2021 is an anticipated match for federal hazard mitigation grant funds.

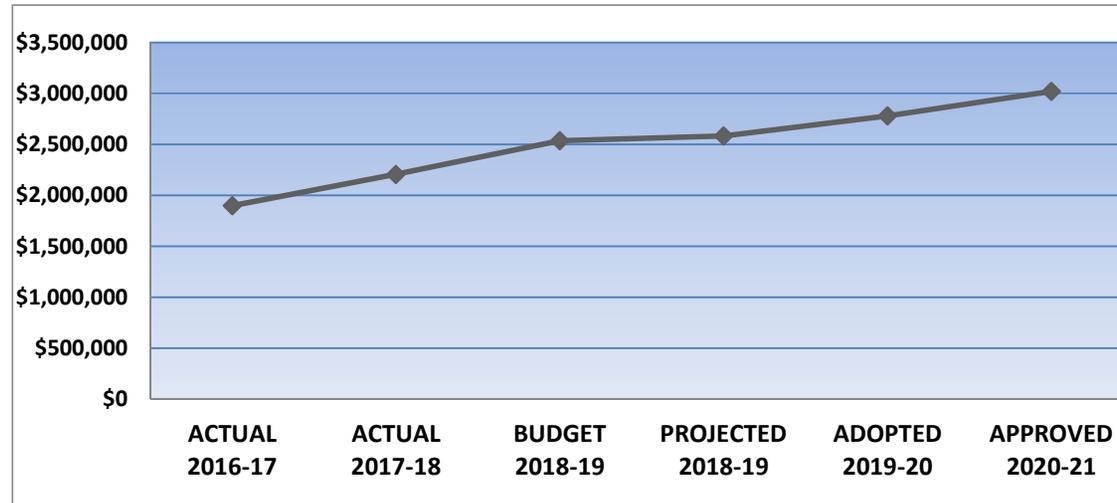
#### Funding Source Summary

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

**SAFETY SERVICES DEPARTMENT**



2019-21 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	PROJECTED 2018-19	ADOPTED 2019-20	APPROVED 2020-21
Chipper Program	General	20,238	24,140	25,000	28,133	27,500	27,500
Rapid Notify System/One Concern	General	2,683	7,683	3,000	9,000	9,000	9,000
CERPP Coordinator	General	9,339	10,696	15,300	15,300	15,300	15,300
Defensible Space Matching Program	General	102,428	117,785	100,000	175,000	175,000	175,000
Tree Removal for Fire Prevention	General	20,738	102,710	100,000	190,000	175,000	312,500
Police Services Agreement	General	1,453,090	1,499,683	1,964,197	1,843,603	2,012,494	2,110,031
Dispatch Services	General	98,952	101,921	108,595	108,595	115,111	122,018
Office of Emergency Services JPA	General	23,827	23,602	27,710	23,602	27,000	27,000
Animal Control Services	General	60,246	61,430	56,000	54,712	62,000	62,000
Emergency Access	General	-	150,390	-	-	-	-
Disaster Supplies	General	5,000	5,000	5,000	5,000	5,000	5,000
<b>Subtotal</b>		<b>1,796,541</b>	<b>2,105,040</b>	<b>2,404,802</b>	<b>2,452,945</b>	<b>2,623,405</b>	<b>2,865,349</b>
Radar Trailer	CLEEP	-	-	10,000	7,866	-	-
<b>Subtotal</b>		<b>-</b>	<b>-</b>	<b>10,000</b>	<b>7,866</b>	<b>-</b>	<b>-</b>
Police Services Agreement	COPS	100,000	100,000	130,000	130,000	155,000	155,000
<b>Subtotal</b>		<b>100,000</b>	<b>100,000</b>	<b>130,000</b>	<b>130,000</b>	<b>155,000</b>	<b>155,000</b>
<b>DEPARTMENT TOTAL</b>		<b>1,896,541</b>	<b>2,205,040</b>	<b>2,534,802</b>	<b>2,582,945</b>	<b>2,778,405</b>	<b>3,020,349</b>

## 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 Highlights

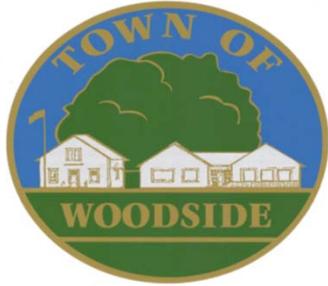
The budget for the Trails Department is made up of the salaries and benefits associated with that portion of time allocated for both the Town Engineer and the Maintenance Workers for trails maintenance activities and the cost of trails materials, such as base rock.

The adopted budget for the Trails Department is \$107,708 for Fiscal Year 2020 and the approved budget is \$115,160 for Fiscal Year 2021.

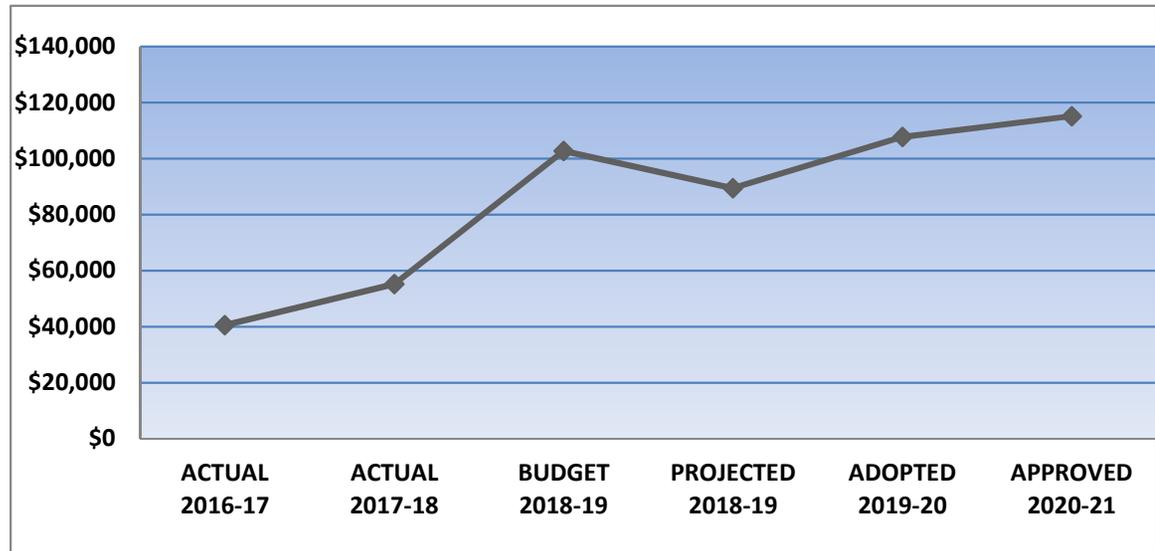
### Funding Source Summary

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



2019-21 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	PROJECTED 2018-19	ADOPTED 2019-20	APPROVED 2020-21
Salaries & Benefits	General	39,932	48,270	75,908	70,400	80,938	88,390
Equipment Rental	General	625	778	1,000	1,000	1,000	1,000
Materials	General	-	6,138	25,770	18,000	25,770	25,770
<b>DEPARTMENT TOTAL</b>		<b>40,557</b>	<b>55,186</b>	<b>102,678</b>	<b>89,400</b>	<b>107,708</b>	<b>115,160</b>

## 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 Highlights

**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 General Engineering and Building Regulation is \$1,790,815 for Fiscal Year 2020 and the approved budget is \$1,828,550 for Fiscal Year 2021.

**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.

The adopted operational budget for the Road Program is \$964,288 for Fiscal Year 2020 and the approved operational budget is \$994,950 for Fiscal Year 2021.

**Sewer Program.** Three funds support the Town’s sewer program. They are the Cañada 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.

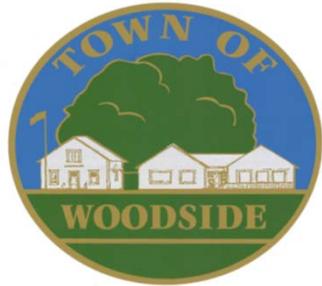
In 2017-18, the Town constructed a new pump station near the corner of Mountain Home Road and Woodside Road for the conveyance of sewer to a location near the corner of Whiskey Hill Road and Woodside Road. From the Whiskey Hill Road location, sewer is conveyed by gravity to the South Bayside Sewer Authority treatment facility in Redwood City. The pump station project was funded in part by a loan from the Town’s General Fund. The sewer fund budget includes \$100,000 as payment on the loan each year.

Last June, the Town concluded 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 were 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 \$662,013 for Fiscal Year 2020 and the approved budget is \$643,848 for Fiscal Year 2021.

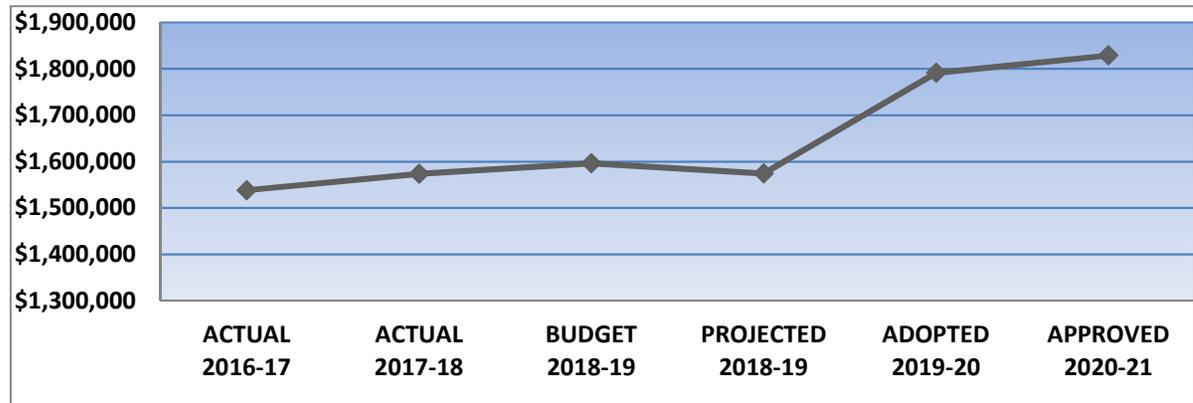
#### Funding Source Summary

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



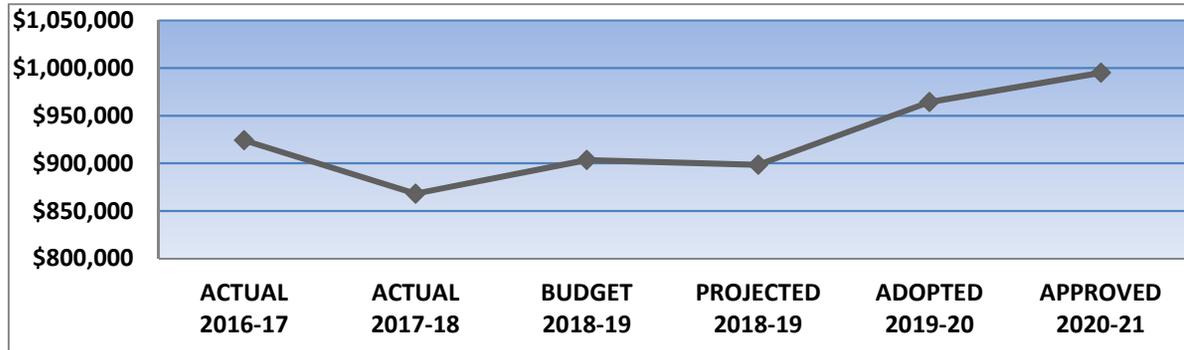
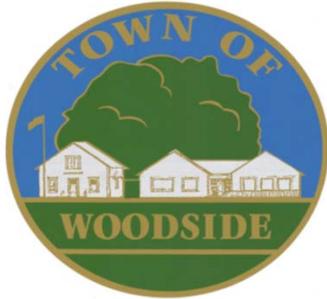
2019-21 BUDGET WORKSHEET

### PUBLIC WORKS DEPARTMENT - General Engineering



DESCRIPTION	FUND SOURCE	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	PROJECTED 2018-19	ADOPTED 2019-20	APPROVED 2020-21
Salaries & Benefits	General	581,524	745,204	719,325	763,000	883,565	921,300
State Motion Tax	General	7,190	21,860	7,250	7,250	7,250	7,250
C/CAG Programs	General	17,234	17,470	18,500	17,799	18,500	18,500
SMC Flood and Sea Level Rise Agency	General	-	-	-	-	15,000	15,000
Professional Services	General	74,011	91,861	80,000	70,000	80,000	80,000
Legal Services - Code Enforcement	General	21,108	18,815	20,000	25,000	25,000	25,000
Contractual Code Enforcement Officer	General	60,210	55,350	65,000	90,000	80,000	80,000
Contractual Permit Technician	General	90,253	65,943	75,000	81,000	80,000	80,000
Contractual Building Inspector	General	99,108	72,004	87,000	70,000	87,000	87,000
Contractual Geologist	General	11,021	6,412	10,000	14,500	15,000	15,000
Contractual Plan Check	General	258,604	289,373	300,000	250,000	300,000	300,000
Contractual Development Services Engineer	General	156,160	185,527	160,000	180,000	185,000	185,000
Contractual Capital Projects Engineer	General	150,255	-	-	-	-	-
Public Works Matching Funds Program	General	-	-	40,000	-	-	-
Memberships/Dues	General	8,218	1,358	7,500	1,500	7,500	7,500
Travel/Conferences/Meetings	General	1,893	2,742	5,000	4,000	5,000	5,000
Subscriptions/Codes	General	1,399	-	2,000	-	2,000	2,000
<b>General Engineering Total</b>		<b>1,538,188</b>	<b>1,573,919</b>	<b>1,596,575</b>	<b>1,574,049</b>	<b>1,790,815</b>	<b>1,828,550</b>

**PUBLIC WORKS DEPARTMENT - Road Program**

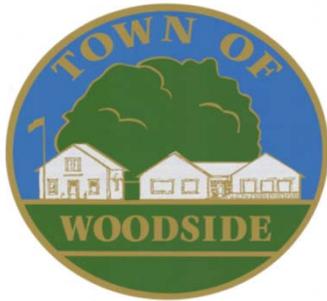


2019-21 BUDGET WORKSHEET

DESCRIPTION	FUND SOURCE	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	PROJECTED 2018-19	ADOPTED 2019-20	APPROVED 2020-21
Gasoline	Traffic Safety	9,490	10,711	12,000	11,000	12,000	12,000
CalWater	Traffic Safety	11,198	10,445	10,000	11,500	11,000	11,000
PG&E/Peninsula Clean Energy	Traffic Safety	1,366	1,288	2,000	1,100	1,400	1,400
Traffic Signal Maintenance	Traffic Safety	-	290	7,500	7,250	7,250	7,250
Equipment Maintenance	Traffic Safety	12,273	351	-	500	-	-
<b>Traffic Safety Total</b>		<b>34,327</b>	<b>23,085</b>	<b>31,500</b>	<b>31,350</b>	<b>31,650</b>	<b>31,650</b>
Salaries & Benefits	Gas Tax	121,309	131,961	138,977	133,000	145,667	136,450
Overhead	Gas Tax	38,000	39,500	43,000	43,000	40,000	40,000
<b>Gas Tax Total</b>		<b>159,309</b>	<b>171,461</b>	<b>181,977</b>	<b>176,000</b>	<b>185,667</b>	<b>176,450</b>
Salaries & Benefits	Measure A	203,531	166,885	167,603	163,100	184,795	200,850
Equipment Rental	Measure A	4,716	8,214	5,000	6,600	8,000	8,000
Contractual Signal Maintenance	Measure A	7,050	14,760	10,000	1,750	4,000	4,000
Contractual Street Sweeping	Measure A	6,118	895	-	-	-	-
Signs and Striping	Measure A	3,528	-	-	-	-	-
Memberships/Dues (C/CAG)	Measure A	16,942	16,995	17,000	16,945	17,000	17,000
Overhead	Measure A	165,000	175,000	160,000	160,000	173,000	173,000
<b>Measure A Total</b>		<b>406,885</b>	<b>382,749</b>	<b>359,603</b>	<b>348,395</b>	<b>386,795</b>	<b>402,850</b>

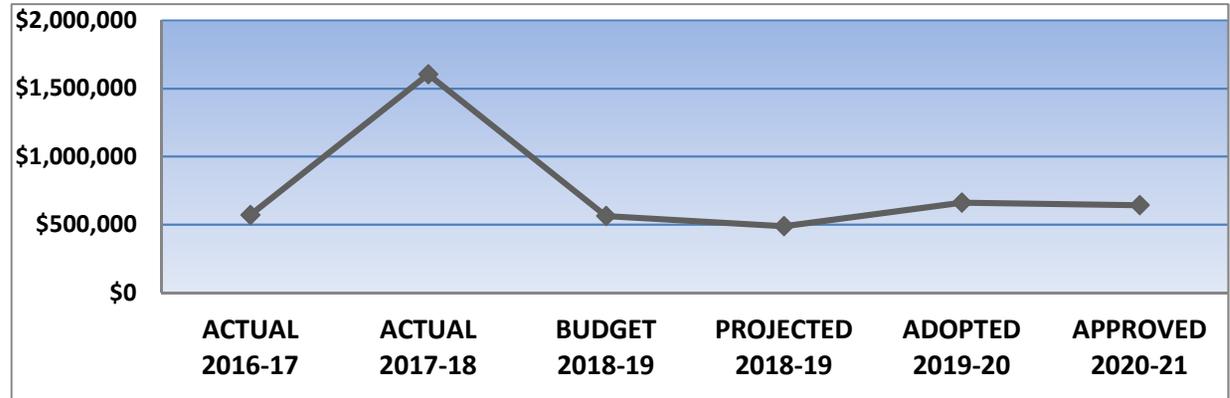
**PUBLIC WORKS DEPARTMENT - Road Program (Continued)**

<b>DESCRIPTION</b>	<b>FUND SOURCE</b>	<b>ACTUAL 2016-17</b>	<b>ACTUAL 2017-18</b>	<b>BUDGET 2018-19</b>	<b>PROJECTED 2018-19</b>	<b>ADOPTED 2019-20</b>	<b>APPROVED 2020-21</b>
Salaries & Benefits	Road Impact	175,093	138,242	149,264	138,250	179,676	203,500
General Supplies	Road Impact	14,604	14,549	15,000	20,000	15,000	15,000
Equipment Maintenance	Road Impact	1,331	20,504	10,000	22,500	20,000	20,000
Signs and Striping	Road Impact	13,751	8,227	9,000	15,000	13,000	13,000
Tree and Brush Removal	Road Impact	30,413	27,492	25,000	25,000	25,000	25,000
Culvert and Bridge Maintenance - non-major	Road Impact	21,256	-	10,000	14,000	14,000	14,000
Patching Supplies	Road Impact	1,888	1,795	3,000	1,500	3,000	3,000
Professional Services - Special Projects	Road Impact	2,215	3,000	5,000	-	3,000	3,000
Contractual Street Sweeping	Road Impact	8,055	9,845	10,740	13,500	11,000	11,000
Membership/Dues	Road Impact	-	7,225	7,500	8,000	7,500	7,500
Travel/Conferences/Meetings	Road Impact	-	-	1,000	-	1,000	1,000
Overhead	Road Impact	55,000	60,000	85,000	85,000	68,000	68,000
<b>Road Impact Total</b>		<b>323,606</b>	<b>290,879</b>	<b>330,504</b>	<b>342,750</b>	<b>360,176</b>	<b>384,000</b>
<b>Total Road Program</b>		<b>924,127</b>	<b>868,174</b>	<b>903,584</b>	<b>898,495</b>	<b>964,288</b>	<b>994,950</b>



2019-21 BUDGET WORKSHEET

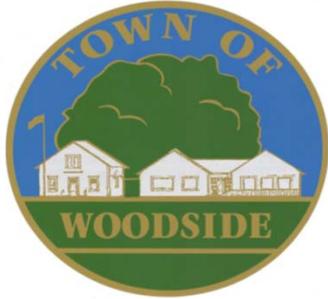
**PUBLIC WORKS DEPARTMENT - Sewer Program**



DESCRIPTION	FUND SOURCE	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	PROJECTED 2018-19	ADOPTED 2019-20	APPROVED 2020-21
Contractual Sewer Treatment (RWC)	Canada	5,540	5,608	7,650	7,180	8,700	9,000
Contractual Sewer Transmission (FOSMD)	Canada	5,244	5,374	4,490	6,154	6,500	6,840
SBSA Debt Service (RWC)	Canada	-	-	-	-	7,100	8,100
Overhead	Canada	3,800	4,000	2,900	2,900	3,500	3,500
Depreciation	Canada	16,010	17,435	17,435	17,435	17,435	17,435
<b>Canada Sewer Subtotal</b>		<b>30,594</b>	<b>32,417</b>	<b>32,475</b>	<b>33,669</b>	<b>43,235</b>	<b>44,875</b>

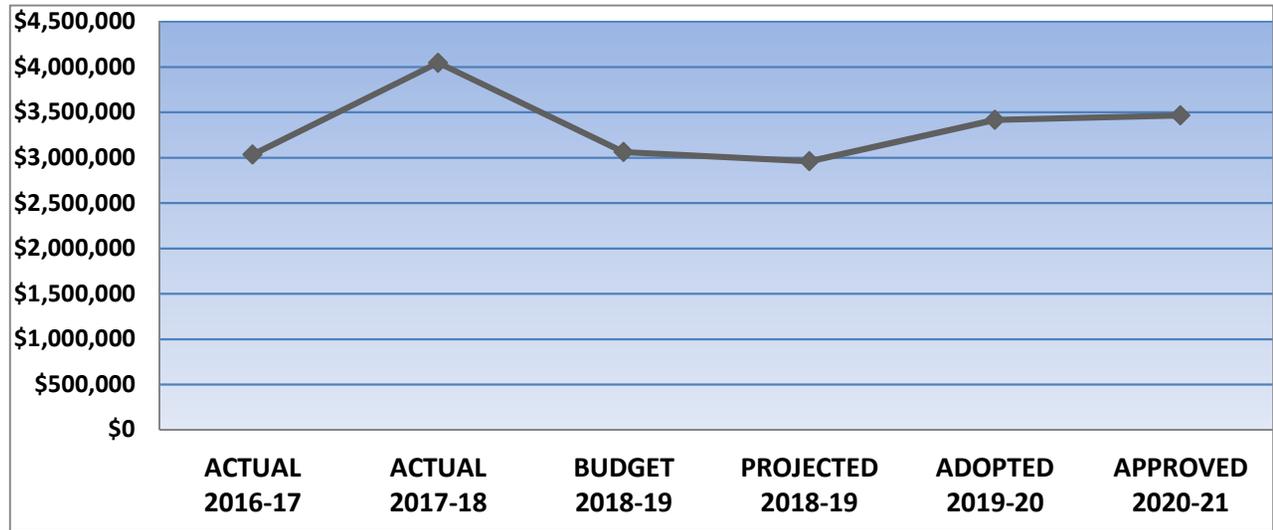
**PUBLIC WORKS DEPARTMENT - Sewer Program (Continued)**

DESCRIPTION	FUND SOURCE	ACTUAL	ACTUAL	BUDGET	PROJECTED	ADOPTED	APPROVED
		2016-17	2017-18	2018-19	2018-19	2019-20	2020-21
Salaries & Benefits	TC Sewer	48,291	46,072	29,310	31,500	37,065	34,900
CalWater	TC Sewer	235	241	250	250	250	250
PG&E/Peninsula Clean Energy	TC Sewer	4,564	2,205	5,500	3,500	2,500	2,500
Phone	TC Sewer	475	482	500	500	500	500
Equipment Maintenance	TC Sewer	150	-	1,000	283	1,000	1,000
Professional Services	TC Sewer	9,414	10,089	-	4,469	2,500	2,500
Contractual Sewer Maintenance	TC Sewer	47,334	49,875	72,600	60,000	72,600	72,600
Contractual Sewer Treatment (RWC)	TC Sewer	49,866	53,190	68,260	52,921	63,800	66,300
Contractual Sewer Capacity	TC Sewer	590	590	590	590	590	590
Contractual Sewer Transmission (FOSMD)	TC Sewer	35,071	33,507	40,410	48,267	47,800	50,160
SBSA Debt Service (RWC)	TC Sewer	33,388	25,871	44,200	26,842	55,000	62,500
Capital Improvements	TC Sewer	182,832	1,108,934	55,000	12,403	105,000	75,000
Interfund Loan Repayment	TC Sewer	-	100,000	100,000	100,000	100,000	100,000
Other	TC Sewer	2,088	2,088	2,088	2,286	2,300	2,300
Depreciation	TC Sewer	74,873	74,873	74,873	74,873	74,873	74,873
Overhead	TC Sewer	37,000	42,000	36,000	36,000	53,000	53,000
<b>Town Center Sewer Total</b>		<b>526,171</b>	<b>1,550,017</b>	<b>530,581</b>	<b>454,684</b>	<b>618,778</b>	<b>598,973</b>
Salaries & Benefits	Redwood Ck	14,716	-	-	-	-	-
Reimbursement Agreement	Redwood Ck		22,058				
<b>Redwood Creek Total</b>		<b>14,716</b>	<b>22,058</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sewer Program Total</b>		<b>571,481</b>	<b>1,604,492</b>	<b>563,056</b>	<b>488,353</b>	<b>662,013</b>	<b>643,848</b>



2019-21 BUDGET WORKSHEET

**GRAND TOTAL PUBLIC WORKS DEPARTMENT**



DESCRIPTION	FUND SOURCE	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	PROJECTED 2018-19	ADOPTED 2019-20	APPROVED 2020-21
<b>PUBLIC WORKS DEPARTMENT GRAND TOTAL</b>		<b>3,033,796</b>	<b>4,046,585</b>	<b>3,063,215</b>	<b>2,960,897</b>	<b>3,417,116</b>	<b>3,467,348</b>

## 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.

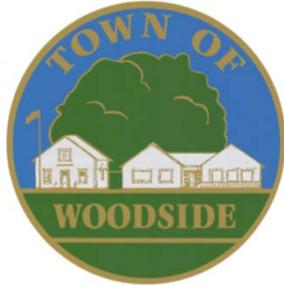
### Budget Highlights

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 budget is \$117,000 for both Fiscal Years 2020 and 2021.

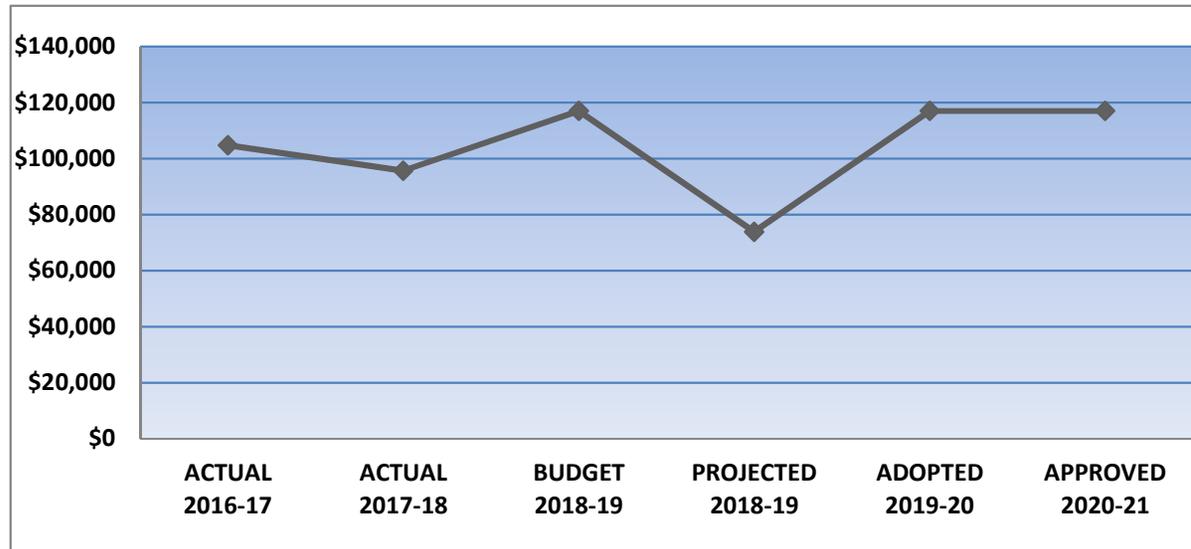
### Funding Source Summary

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



2019-21 BUDGET WORKSHEET

### RECREATION DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	PROJECT 2018-19	ADOPTED 2019-20	APPROVED 2020-21
Advertising	General	-	-	2,000	-	2,000	2,000
Maintenance	General	1,718	3,700	2,000	1,000	2,000	2,000
Rent	General	-	-	10,500	2,000	10,500	10,500
Website	General	-	-	1,000	-	1,000	1,000
Yoga Class	General	81,980	78,055	85,000	52,350	85,000	85,000
Body Workshop Class	General	5,423	-	-	1,538	-	-
Fun Run	General	3,022	4,589	5,500	5,500	5,500	5,500
W-Ball	General	1,515	1,719	3,000	3,000	3,000	3,000
Co-Ed Softball	General	8,587	7,517	7,500	7,500	7,500	7,500
Barn Dance	General	-	-	-	-	-	-
Other Events	General	2,501	150	500	1,000	500	500
<b>DEPARTMENT TOTAL</b>		<b>104,746</b>	<b>95,730</b>	<b>117,000</b>	<b>73,888</b>	<b>117,000</b>	<b>117,000</b>

## Woodside Library Department

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

### Budget Highlights

The Town approved the San Mateo County Library System Joint Powers Agreement (JPA) during 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. The accruing “excess” is now being held in trust by the County. The balance held by the County was \$1,464,045 on June 30, 2018.

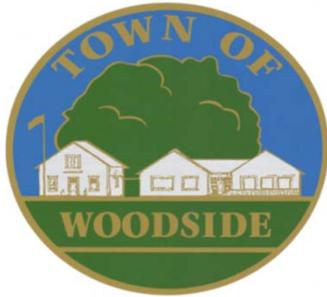
In September 2018, the Town Council approved a revised JPA which will change the formula for allocating the “excess” property tax revenue. The new funding formula will set aside one-half of the “excess” for Atherton, Portola Valley, and Woodside (the three agencies which generate the “excess” property tax revenue for their libraries), while the other half will be available to the Library System as a whole. Under this new formula, the Town should continue to accrue approximately \$225,000 each year, which should provide adequate resources for a future major capital project at the Woodside Library. This change will take place after the Town of Atherton completes the construction of its new library (scheduled for October 2021).

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 \$126,059 for Fiscal Year 2020 and the approved budget is \$127,645 for Fiscal Year 2021.

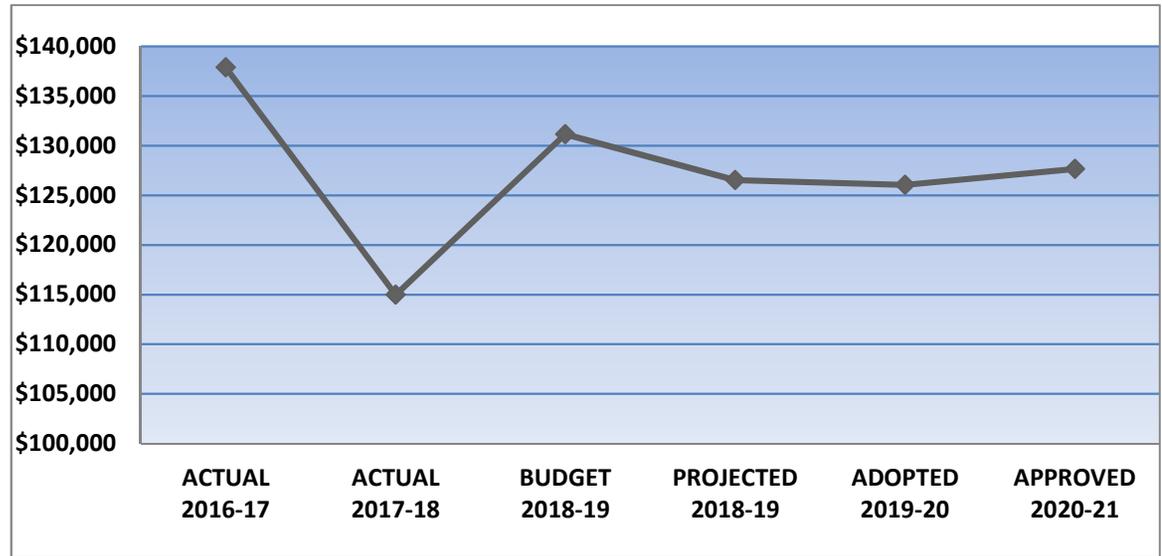
Funding Source Summary

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.



2019-21 BUDGET WORKSHEET

**LIBRARY DEPARTMENT**



DESCRIPTION	FUND SOURCE	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	PROJECT 2018-19	ADOPTED 2019-20	APPROVED 2020-21
Salaries & Benefits	Library	59,568	49,770	51,840	50,500	61,559	63,145
CalWater	Library	4,875	3,788	6,000	5,725	6,000	6,000
PG&E/Peninsula Clean Energy	Library	9,154	8,248	9,300	9,500	9,500	9,500
Contractual Landscape and Janitorial	Library	30,202	19,003	20,000	22,500	20,000	20,000
Sewer Maintenance Fee	Library	1,080	1,164	7,000	1,313	2,000	2,000
Overhead	Library	33,000	33,000	37,000	37,000	27,000	27,000
<b>DEPARTMENT TOTAL</b>		<b>137,879</b>	<b>114,973</b>	<b>131,140</b>	<b>126,538</b>	<b>126,059</b>	<b>127,645</b>

## **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 Highlights

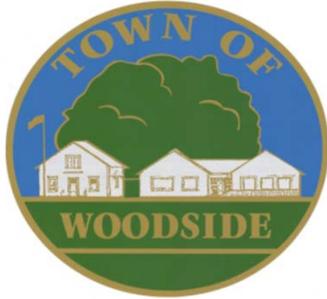
Under the Agreement Governing the Donation of property for Barkley Fields, the Town is required to contribute \$35,000 annually to a Capital Maintenance Fund to support periodic capital improvements and rehabilitations at the Park. The Town set up and began contributing to this fund in 2006-07.

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

The adopted and approved budget for the Barkley Fields and Park Department is \$253,900 and \$253,950 for Fiscal Years 2020 and 2021, respectively.

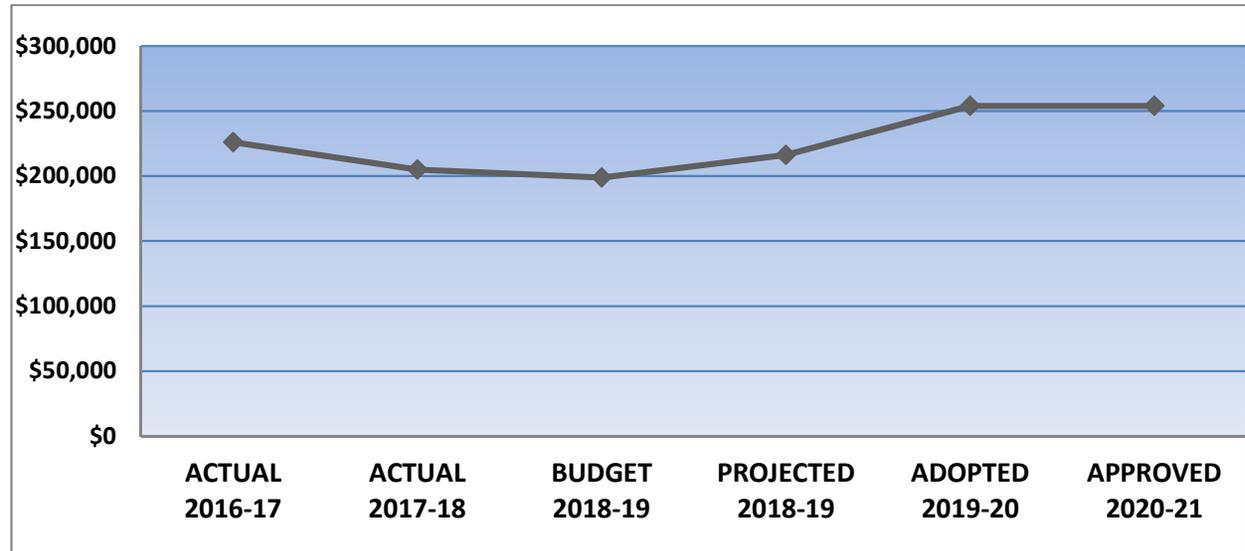
### Funding Source Summary

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) also support the Park.



2019-21 BUDGET WORKSHEET

**BARKLEY FIELDS AND PARK DEPARTMENT**



DESCRIPTION	FUND SOURCE	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	PROJECT 2018-19	ADOPTED 2019-20	APPROVED 2020-21
General Fund Contribution	General	35,000	35,000	35,000	35,000	35,000	35,000
<b>Subtotal</b>		<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
Utilities - Water	General	37,525	55,598	42,000	53,500	60,000	60,000
Utilities - PG&E/Peninsula Clean Energy	General	2,915	3,536	2,500	3,000	3,000	3,000
Sewer Maintenance Fee	General	620	684	680	850	900	950
Supplies	General	11,404	-	-	-	-	-
Contractual Security Services	General	38,200	29,200	33,600	33,600	34,000	34,000
Contractual Field Maintenance	General	70,509	66,987	65,000	80,000	100,000	100,000
Contractual Landscape Maintenance	General	15,000	-	-	-	-	-
Contractual Janitorial	General	11,760	10,080	10,080	10,080	11,000	11,000
<b>Subtotal</b>		<b>187,933</b>	<b>166,085</b>	<b>153,860</b>	<b>181,030</b>	<b>208,900</b>	<b>208,950</b>
Annual Field Rehabilitation	Barkley Constrctn	3,210	3,776	10,000	125	10,000	10,000
<b>Subtotal</b>		<b>3,210</b>	<b>3,776</b>	<b>10,000</b>	<b>125</b>	<b>10,000</b>	<b>10,000</b>
<b>DEPARTMENT TOTAL</b>		<b>226,143</b>	<b>204,861</b>	<b>198,860</b>	<b>216,155</b>	<b>253,900</b>	<b>253,950</b>

# APPENDICES

# **Appendix A**

## **Implementing Resolutions**

RESOLUTION NO. 2019 - 7298

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE ADOPTING A BUDGET FOR FISCAL 2019-20 AND APPROVING A PRELIMINARY BUDGET FOR 2020-21

WHEREAS, this Council received the 2019-21 Proposed Budget document on June 4, 2019, and discussed the recommendations contained therein during its public meeting on June 11, 2019; and

WHEREAS, the Town Council held a public hearing on June 25, 2019, for purposes of receiving public input on the proposed budget; and

WHEREAS, the Council has determined that the "appropriation limit" for Fiscal Year 2019-20 is \$5,168,909 (Five Million, One-Hundred Sixty-Eight Thousand, Nine Hundred Nine 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 \$16,146,831, including interfund transfers (\$2,528,600) and capital improvement expenditures (\$3,106,000), for the Fiscal Year 2019-20 is adopted as the Budget of the Town for said fiscal year, as included in Exhibit "A".
2. That the Budget for the Town of Woodside, totaling \$14,432,105, including interfund transfers (\$1,529,000) and capital improvement expenditures (\$2,117,000), for the Fiscal Year 2020-21 is approved as the Budget of the Town for said fiscal year, subject to Town Council review in June of 2020.
3. That the Town Clerk of the Town of Woodside is directed to forward a copy of said approved and adopted budget to the County Controller of San Mateo County for filing, pursuant to Government Code Section 53901.

\* \* \* \* \*

Passed and adopted by the Town Council of the Town of Woodside, California, at a meeting thereof held on the 25<sup>th</sup> day of June 2019, by the following vote of the members thereof:

**AYES**, and in favor thereof, Councilmembers: Brown, Dombkowski, Fluet, Livermore, Scott, Shaw, and Mayor Yost  
**NOES**, Councilmembers: None  
**ABSENT**, Councilmembers: None  
**ABSTAIN**, Councilmembers: None

\_\_\_\_\_  
Mayor of the Town of Woodside

ATTEST:

\_\_\_\_\_  
Clerk of the Town of Woodside

EXHIBIT "A"

TOWN OF WOODSIDE

2019-20 ADOPTED BUDGET

<b>FUND:</b>	<b>APPROPRIATION:</b>
101 GENERAL FUND	\$ 10,097,666
151 BARKLEY FIELDS & PARK CONST. & MAINT. FUND	10,000
204 TRAFFIC SAFETY FUND	31,650
206 GAS TAX FUND	274,609
210 MEASURE A FUND	923,658
242 ROAD IMPACT FEE FUND	710,176
243 SUPPLEMENTAL LAW ENFORCEMENT FUND	155,000
250 WOODSIDE LIBRARY FUND	176,059
301 CAPITAL IMPROVEMENT FUND	3,106,000
525 CANADA CORRIDOR SEWER OPERATIONS	43,235
528 TOWN CENTER SEWER FUND	618,778
<b>TOTAL</b>	<b>\$ 16,146,831</b>

RESOLUTION NO. 2019 - 7299

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE  
DETERMINING THE APPROPRIATION LIMIT FOR FISCAL 2019-20

**WHEREAS**, the calculation of the Appropriation Limit for Fiscal 2019-20 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 2019-20 is determined to be \$5,168,909.

\* \* \* \* \*

**PASSED AND ADOPTED** at a meeting of the Town Council of the Town of Woodside held on the 25<sup>th</sup> day of June 2019, by the following roll call vote:

**AYES**, and in favor thereof, Councilmembers: Brown, Dombkowski, Fluet, Livermore, Scott, Shaw, and Mayor Yost

**NOES**, Councilmembers: None

**ABSENT**, Councilmembers: None

**ABSTAIN**, Councilmembers: None

\_\_\_\_\_  
Mayor of the Town of Woodside

ATTEST:

\_\_\_\_\_  
Clerk of the Town of Woodside

EXHIBIT "A"

RESOLUTION NO. 2019 - 7299

2019-20 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
4.14%	5,168,909	2019-20 Appropriation Limit

2019-20 Gann Appropriation Limit Calculation

Annual percent change for 2019-20:

Per Capita Personal Income Change: 3.85 percent\*  
 San Mateo County Population Change: 0.28 percent\*

Per Capita converted to a ratio:  $\frac{3.85 + 100}{100} = 1.0385$

Population converted to a ratio:  $\frac{0.28 + 100}{100} = 1.0028$

Calculation of factor for FY 19-20:  $1.0385 \times 1.0028 = 1.0414$

Growth factor for 2019-20: 4.14%

\*Supplied by the State Department of Finance.

RESOLUTION NO. 2019 - 7300

A RESOLUTION OF THE TOWN COUNCIL OF THE  
TOWN OF WOODSIDE APPROVING THE 2019-20 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 2019-20 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, 2019.

\* \* \* \* \*

Passed and adopted by the Town Council of the Town of Woodside, California, at a meeting thereof held on the 25<sup>th</sup> day of June 2019, by the following vote of the members thereof:

**AYES**, and in favor thereof, Councilmembers: Brown, Dombkowski, Fluet, Livermore, Scott, Shaw, and Mayor Yost  
**NOES**, Councilmembers: None  
**ABSENT**, Councilmembers: None  
**ABSTAIN**, Councilmembers: None

\_\_\_\_\_  
Mayor of the Town of Woodside

ATTEST:

\_\_\_\_\_  
Clerk of the Town of Woodside

RESOLUTION 2019 - 7300  
EXHIBIT A  
SCHEDULE OF MONTHLY SALARIES

	Monthly	
	Minimum	Maximum
Town Manager	18,750 (3)	
Town Engineer/Director of Public Works (1)	10,790	20,070
Planning Director (1)	10,790	20,070
Deputy Town Engineer (1)	8,605	16,002
Principal Planner (1)	7,979	14,839
Building Official	7,588	14,112
Administrative Services Manager (1)	7,126	13,251
Senior Planner (1)	7,126	13,251
Senior Engineer	7,126	13,251
Town Clerk (1)	6,691	12,443
Supervising Maintenance Worker (2)	6,283	11,684
Associate Planner	5,827	10,836
Associate Engineer	5,827	10,836
Assistant Planner	5,403	10,047
Deputy Town Clerk	5,018	9,331
Management Analyst	5,018	9,331
Maintenance Worker (2)	4,531	8,425
Project Manager	4,308	8,011
Planning Technician	4,308	8,011
Accounts Payable Specialist	4,308	8,011
Records Coordinator	4,308	8,011
Administrative Assistant	4,308	8,011
	Hourly Rate	
Clerical	15/hr	29/hr
Intern/Fellow	15/hr	29/hr
Laborer	15/hr	29/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**

# **2019 – 24 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 2019-24 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
- Center Trail Equestrian Bridge
- Kings Mountain Road Bank Repair/Retaining Wall
- Glens Pathway Phase 1
- Solar Panels and Electric Vehicle Charger Stations
- Kings Mountain Road and Town Center Bicycle/Pedestrian Studies
- Equipment Replacement
- Broadband Connectivity

**CAPITAL IMPROVEMENT PROGRAM: FIVE-YEAR SUMMARY FY2020-FY2024**

PROJECT	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Old La Honda Road Bridge over Drainage Channel	\$ 39,734	\$ 172,500	\$ 212,500	\$ 130,000	\$ 850,000				\$ 980,000
Portola Road Bridge over Alambique Creek	\$ 131,926	\$ 185,000	\$ 62,227	\$ 150,000	\$ 150,000	\$ 1,200,000			\$ 1,500,000
Kings Mountain Road Bridge over Union Creek	\$ 151,110	\$ 30,000	\$ 48,000	\$ 75,000	\$ 75,000	\$ 150,000	\$ 1,100,000		\$ 1,400,000
Mountain Home Road Bridge over Bear Gulch Creek						\$ 200,000			\$ 200,000
Storm Drain Repair and Replacement	\$ 607,084	\$ 120,000	\$ 143,834	\$ 300,000	\$ 50,000	\$ 500,000	\$ 50,000	\$ 500,000	\$ 1,400,000
Woodside Elementary School Path Phase 3	\$ 79,276	\$ 140,000	\$ 82,465	\$ 700,000					\$ 700,000
Safe Routes to School					\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 80,000
Bicycle and Pedestrian Improvements (Non-Road Rehab)	\$ 318,890	\$ 20,000	\$ 33,133	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Kings Mountain Road Safety Program	\$ 14,613	\$ 10,000	\$ 25,090	\$ 20,000	\$ 150,000				\$ 170,000
Town Center Bike/Ped Improvement Study		\$ 10,000		\$ 10,000					\$ 10,000
Road Rehabilitation Program		\$ 626,000	\$ 599,530	\$ 528,000	\$ 575,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 2,528,000
Equestrian Trails and Water Crossing		\$ 20,000	\$ 5,500	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Center Trail Prefabricated Equestrian Bridge				\$ 200,000					\$ 200,000
Kings Mountain Road Right of Way Stabilization	\$ 54,530	\$ 515,000	\$ 100,000	\$ 450,000					\$ 450,000
Glens Pathway Phase 1		\$ 10,000	\$ 53,400	\$ 280,000					\$ 280,000
Mtn Home Road Guardrail Replacement	\$ 13,662	\$ 75,000	\$ 204,703						
Town Center Sewer Capital Improvements			\$ 12,403	\$ 92,000	\$ 75,000	\$ 125,000	\$ 125,000	\$ 75,000	\$ 492,000
Solar/EV Installation		\$ 300,000	\$ 20,000	\$ 148,000	\$ 132,000				\$ 280,000
Equipment Replacement				\$ 75,000	\$ 75,000				\$ 150,000
Broadband Connectivity			\$ 9,750	\$ 10,000					\$ 10,000
<b>TOTAL</b>	<b>\$ 1,410,825</b>	<b>\$ 2,233,500</b>	<b>\$ 1,612,535</b>	<b>\$ 3,208,000</b>	<b>\$ 2,192,000</b>	<b>\$ 2,710,000</b>	<b>\$ 1,810,000</b>	<b>\$ 1,110,000</b>	<b>\$ 11,030,000</b>

FUNDING SOURCES	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY19-23
Measure A		\$ 953,900	\$ 992,688	\$ 393,658	\$ 490,930	\$ 587,000	\$ 533,000	\$ 401,000	\$ 2,405,588
Measure W				\$ 143,000	\$ 143,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 346,000
Road Impact Fee				\$ 350,000					\$ 350,000
Gas Tax									
SB 1 RMRA Funds		\$ -	\$ 33,200	\$ 88,942	\$ 93,070	\$ 94,000	\$ 94,000	\$ 94,000	\$ 464,012
Sewer Fund			\$ 12,403	\$ 92,000	\$ 75,000	\$ 125,000	\$ 125,000	\$ 75,000	\$ 492,000
Library Fund				\$ 50,000	\$ 50,000				\$ 100,000
Grant - State				\$ 200,000					\$ 200,000
Grant - Federal		\$ 314,600	\$ 241,760	\$ 812,400	\$ 1,188,000	\$ 1,364,000	\$ 968,000		\$ 4,332,400
Grant - Other				\$ 110,000					\$ 110,000
General Fund		\$ 955,000	\$ 332,484	\$ 913,000	\$ 152,000	\$ 520,000	\$ 70,000	\$ 520,000	\$ 2,175,000
Trails Fiduciary Fund				\$ 55,000					\$ 55,000
Unfunded									
<b>TOTAL</b>		<b>\$ 2,223,500</b>	<b>\$ 1,612,535</b>	<b>\$ 3,208,000</b>	<b>\$ 2,192,000</b>	<b>\$ 2,710,000</b>	<b>\$ 1,810,000</b>	<b>\$ 1,110,000</b>	<b>\$ 11,030,000</b>

**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 FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Engineering & Design	\$39,734	\$172,500	\$212,500	\$130,000					\$130,000
Construction					\$700,000				\$700,000
Construction Contingency					\$70,000				\$70,000
Other Professional Services					\$40,000				\$40,000
Inspection & Construction Mgmt					\$40,000				\$40,000
<b>TOTAL</b>	<b>\$39,734</b>	<b>\$172,500</b>	<b>\$212,500</b>	<b>\$130,000</b>	<b>\$850,000</b>				<b>\$980,000</b>

SOURCE OF FUNDS									
Measure A	\$36,217	\$20,700	\$25,500	\$15,600	\$102,000				\$117,600
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal	\$3,517	\$151,800	\$187,000	\$114,400	\$748,000				\$862,400
Grant-Other									
Reserves									
General Fund									
Unfunded									
<b>TOTAL</b>	<b>\$39,734</b>	<b>\$172,500</b>	<b>\$212,500</b>	<b>\$130,000</b>	<b>\$850,000</b>				<b>\$980,000</b>

**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 FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Engineering & Design	\$ 131,926	\$ 185,000	\$ 62,227	\$ 150,000	\$ 150,000				\$ 300,000
Construction						\$ 1,000,000			\$ 1,000,000
Construction Contingency						\$ 100,000			\$ 100,000
Other Professional Services						\$ 50,000			\$ 50,000
Inspection & Construction Mgmt						\$ 50,000			\$ 50,000
<b>TOTAL</b>	<b>\$ 131,926</b>	<b>\$ 185,000</b>	<b>\$ 62,227</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 1,200,000</b>			<b>\$ 1,500,000</b>

SOURCE OF FUNDS									
Measure A	\$ 15,831	\$ 22,200	\$ 7,467	\$ 18,000	\$ 18,000	\$ 144,000			\$ 180,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal	\$ 116,095	\$ 162,800	\$ 54,760	\$ 132,000	\$ 132,000	\$ 1,056,000			\$ 1,320,000
Grant-Other									
Reserves									
General Fund									
Unfunded									
<b>TOTAL</b>	<b>\$ 131,926</b>	<b>\$ 185,000</b>	<b>\$ 62,227</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 1,200,000</b>			<b>\$ 1,500,000</b>

**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. The current plan is to complete the repairs by a rehabilitation project funded through the HBP.

EXPENDITURES	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Engineering & Design	\$ 151,110	\$ 30,000	\$ 48,000	\$ 75,000	\$ 75,000	\$ 150,000			\$ 300,000
Construction							\$ 950,000		\$ 950,000
Construction Contingency							\$ 75,000		\$ 75,000
Other Professional Services							\$ 50,000		\$ 50,000
Inspection & Construction Mgmt							\$ 25,000		\$ 25,000
<b>TOTAL</b>	<b>\$ 151,110</b>	<b>\$ 30,000</b>	<b>\$ 48,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 150,000</b>	<b>\$ 1,100,000</b>		<b>\$ 1,400,000</b>

SOURCE OF FUNDS	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Measure A	\$ 18,133	\$ 30,000	\$ 48,000	\$ 9,000	\$ 9,000	\$ 18,000	\$ 132,000		\$ 168,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal	\$ 132,977			\$ 66,000	\$ 66,000	\$ 132,000	\$ 968,000		\$ 1,232,000
Grant-Other									
Reserves									
General Fund									
Unfunded									
<b>TOTAL</b>	<b>\$ 151,110</b>	<b>\$ 30,000</b>	<b>\$ 48,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 150,000</b>	<b>\$ 1,100,000</b>		<b>\$ 1,400,000</b>

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

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

EXPENDITURES	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Engineering & Design	\$ 107,428								
Construction						\$ 150,000			\$ 150,000
Construction Contingency						\$ 25,000			\$ 25,000
Other Professional Services						\$ 10,000			\$ 10,000
Inspection & Construction Mgmt						\$ 15,000			\$ 15,000
<b>TOTAL</b>	<b>\$ 107,428</b>					<b>\$ 200,000</b>			<b>\$ 200,000</b>

SOURCE OF FUNDS	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Measure A	\$ 12,322					\$ 24,000			\$ 24,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal	\$ 95,106					\$ 176,000			\$ 176,000
Grant-Other									
Reserves									
General Fund									
Unfunded									
<b>TOTAL</b>	<b>\$ 107,428</b>					<b>\$ 200,000</b>			<b>\$ 200,000</b>

**PROJECT TITLE: Storm Drain Repair and Replacement**

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

EXPENDITURES	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Engineering & Design		\$ 20,000	\$ 20,000	\$ 30,000	\$ 50,000		\$ 50,000		\$ 130,000
Construction		\$ 100,000	\$ 113,834	\$ 250,000		\$ 400,000		\$ 400,000	\$ 1,050,000
Construction Contingency			\$ 10,000	\$ 20,000		\$ 80,000		\$ 80,000	\$ 180,000
Equipment									
Other Professional Services									
Inspection & Construction Mgmt						\$ 20,000		\$ 20,000	\$ 40,000
<b>TOTAL</b>		\$ 120,000	\$ 143,834	\$ 300,000	\$ 50,000	\$ 500,000	\$ 50,000	\$ 500,000	\$ 1,400,000

SOURCE OF FUNDS	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Measure A									
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other									
Reserves									
General Fund		\$ 120,000	\$ 143,834	\$ 300,000	\$ 50,000	\$ 500,000	\$ 50,000	\$ 500,000	\$ 1,400,000
Unfunded									
<b>TOTAL</b>		\$ 120,000	\$ 143,834	\$ 300,000	\$ 50,000	\$ 500,000	\$ 50,000	\$ 500,000	\$ 1,400,000

**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 between Woodside Elementary School and 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 FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Engineering & Design	\$ 79,276	\$ 140,000	\$ 82,465						
Construction				\$ 575,000					\$ 575,000
Construction Contingency				\$ 22,000					\$ 22,000
Utility									
Right of Way									
Other Professional Services				\$ 50,000					\$ 50,000
Inspection & Construction Mgmt				\$ 53,000					\$ 53,000
<b>TOTAL</b>	<b>\$ 79,276</b>	<b>\$ 140,000</b>	<b>\$ 82,465</b>	<b>\$ 700,000</b>					<b>\$ 700,000</b>

SOURCE OF FUNDS									
Measure A	\$ 79,276	\$ 140,000	\$ 82,465						
Gas Tax									
Sewer Fund									
Grant - Measure A									
Grant - State				\$ 200,000					\$ 200,000
Grant - Federal				\$ 500,000					\$ 500,000
Grant-Other									
Library Fund									
General Fund									
Unfunded									
<b>TOTAL</b>	<b>\$ 79,276</b>	<b>\$ 140,000</b>	<b>\$ 82,465</b>	<b>\$ 700,000</b>					<b>\$ 700,000</b>

**PROJECT TITLE: Safe Routes to School**

DESCRIPTION: DESCRIPTION: In September 2013, the Town completed a Woodside Elementary School Walking & Bicycling Audit. The recommendations of the audit have been prioritized by the Town's Circulation Committee, and the highest priority project is the improvement of pedestrian facilities on the south side of Woodside Road between "Woody the Fish" and Woodside Elementary School. Once that is done, this project allocates funding to address other priorities which could include crosswalks, signage/stripping changes, and/or walking paths.

EXPENDITURES	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Engineering & Design								
Construction				\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 80,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
<b>TOTAL</b>				\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 80,000

SOURCE OF FUNDS	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Measure A				\$ 20,000				\$ 20,000
Measure W					\$ 20,000	\$ 20,000	\$ 20,000	\$ 60,000
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund								
Unfunded								
<b>TOTAL</b>				\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 80,000

**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, the bicycle lane on Woodside Road under I-280, and the new path on Albion from Woodside Road to Prospect installed in early 2019.

EXPENDITURES	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Engineering & Design	\$ 68,890								
Construction	\$ 250,000	\$ 20,000	\$ 33,133	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Construction Contingency									
Other Professional Services									
Inspection & Construction Mgmt									
<b>TOTAL</b>	<b>\$ 318,890</b>	<b>\$ 20,000</b>	<b>\$ 33,133</b>	<b>\$ 20,000</b>	<b>\$ 100,000</b>				

SOURCE OF FUNDS	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Measure A	\$ 60,000	\$ 20,000	\$ 33,133	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other	\$ 258,890								
Library Fund									
General Fund									
Unfunded									
<b>TOTAL</b>	<b>\$ 318,890</b>	<b>\$ 20,000</b>	<b>\$ 33,133</b>	<b>\$ 20,000</b>	<b>\$ 100,000</b>				

**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. Likely improvements include signage, striping, and bike pullouts.

EXPENDITURES	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Engineering & Design	\$ 14,613	\$ 10,000	\$ 25,090	\$ 20,000	\$ 150,000				\$ 170,000
Construction									
Construction Contingency									
Other Professional Services									
Inspection & Construction Mgmt									
<b>TOTAL</b>	<b>\$ 14,613</b>	<b>\$ 10,000</b>	<b>\$ 25,090</b>	<b>\$ 20,000</b>	<b>\$ 150,000</b>				<b>\$ 170,000</b>

SOURCE OF FUNDS									
Measure A	\$ 14,613	\$ 10,000	\$ 25,090	\$ 20,000	\$ 7,000				\$ 27,000
Measure W					\$ 143,000				\$ 143,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund									
General Fund									
Unfunded									
<b>TOTAL</b>	<b>\$ 14,613</b>	<b>\$ 10,000</b>	<b>\$ 25,090</b>	<b>\$ 20,000</b>	<b>\$ 150,000</b>				<b>\$ 170,000</b>

**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 FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Engineering & Design		\$ 10,000	\$ -	\$ 10,000					\$ 10,000
Construction									
Construction Contingency									
Other Professional Services									
Inspection & Construction Mgmt									
<b>TOTAL</b>			\$ -	\$ 10,000					\$ 10,000

SOURCE OF FUNDS	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Measure A		\$ 10,000	\$ -	\$ 10,000					\$ 10,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund									
General Fund									
Unfunded									
<b>TOTAL</b>		\$ 10,000	\$ -	\$ 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 FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Engineering & Design									
Construction		\$ 626,000	\$ 599,530	\$ 480,000	\$ 575,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 2,480,000
Construction Contingency				\$ 25,000					\$ 25,000
Other Professional Services									
Inspection & Construction Mgmt				\$ 23,000					\$ 23,000
<b>TOTAL</b>		<b>\$ 626,000</b>	<b>\$ 599,530</b>	<b>\$ 528,000</b>	<b>\$ 575,000</b>	<b>\$ 475,000</b>	<b>\$ 475,000</b>	<b>\$ 475,000</b>	<b>\$ 2,528,000</b>
<i>SOURCE OF FUNDS</i>									
Measure A		\$ 626,000	\$ 566,330	\$ 89,058	\$ 239,930	\$ 381,000	\$ 381,000	\$ 381,000	\$ 1,471,988
Road Impact				\$ 350,000					\$ 350,000
Gas Tax									
SB 1 RMRA Funds			\$ 33,200	\$ 88,942	\$ 93,070	\$ 94,000	\$ 94,000	\$ 94,000	\$ 464,012
Sewer Fund									
Grant - State									
Grant - Federal					\$ 242,000				\$ 242,000
Grant-Other									
Library Fund									
General Fund									
Unfunded									
<b>TOTAL</b>		<b>\$ 626,000</b>	<b>\$ 599,530</b>	<b>\$ 528,000</b>	<b>\$ 575,000</b>	<b>\$ 475,000</b>	<b>\$ 475,000</b>	<b>\$ 475,000</b>	<b>\$ 2,528,000</b>

**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 FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Engineering & Design									
Construction		\$ 20,000	\$ 5,500	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Construction Contingency									
Other Professional Services									
Inspection & Construction Mgmt									
<b>TOTAL</b>		<b>\$ 20,000</b>	<b>\$ 5,500</b>	<b>\$ 20,000</b>	<b>\$ 100,000</b>				

SOURCE OF FUNDS	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Measure A									
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund									
General Fund		\$ 20,000	\$ 5,500	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Unfunded									
<b>TOTAL</b>		<b>\$ 20,000</b>	<b>\$ 5,500</b>	<b>\$ 20,000</b>	<b>\$ 100,000</b>				

**PROJECT TITLE: Center Equestrian Trail Prefab Bridge**

DESCRIPTION: In winter 2017, the Town of Woodside’s Center Trail for equestrians was closed due to creek bank erosion just south of 3411 Woodside Road. The Center Trail is an important link in the Town’s equestrian trail network. This project would install a prefabricated equestrian bridge approximately 6’ wide by 50’ long over Bear Gulch Creek between two Town equestrian trails, provide new trail segments on each side of the bridge to connect the bridge to the existing trail, and realign portions of the adjacent property owners’ private fences.

EXPENDITURES	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Engineering & Design				\$ 20,000					\$ 20,000
Construction				\$ 150,000					\$ 150,000
Construction Contingency				\$ 20,000					\$ 20,000
Other Professional Services				\$ 5,000					\$ 5,000
Inspection & Construction Mgmt				\$ 5,000					\$ 5,000
<b>TOTAL</b>				<b>\$ 200,000</b>					<b>\$ 200,000</b>

SOURCE OF FUNDS	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Measure A									
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other				\$ 110,000					\$ 110,000
Library Fund									
Trails Fiduciary Fund				\$ 55,000					\$ 55,000
General Fund				\$ 35,000					\$ 35,000
Unfunded									
<b>TOTAL</b>				<b>\$ 200,000</b>					<b>\$ 200,000</b>

**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 restore and protect the creek bank with a retaining wall.

EXPENDITURES	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Engineering & Design	\$ 54,530								
Construction		\$ 515,000	\$ 100,000	\$ 375,000					\$ 375,000
Construction Contingency				\$ 25,000					\$ 25,000
Other Professional Services				\$ 35,000					\$ 35,000
Inspection & Construction Mgmt				\$ 15,000					\$ 15,000
<b>TOTAL</b>	<b>\$ 54,530</b>	<b>\$ 515,000</b>	<b>\$ 100,000</b>	<b>\$ 450,000</b>					<b>\$ 450,000</b>

SOURCE OF FUNDS	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Measure A	\$ 54,530								
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other									
Reserves									
General Fund		\$ 515,000	\$ 100,000	\$ 450,000					\$ 450,000
Unfunded									
<b>TOTAL</b>	<b>\$ 54,530</b>	<b>\$ 515,000</b>	<b>\$ 100,000</b>	<b>\$ 450,000</b>					<b>\$ 450,000</b>

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

**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 FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Engineering & Design		\$ 10,000	\$ 53,400						
Construction				\$ 255,000					\$ 255,000
Construction Contingency				\$ 25,000					\$ 25,000
Other Professional Services									
Inspection & Construction Mgmt									
<b>TOTAL</b>		<b>\$ 10,000</b>	<b>\$ 53,400</b>	<b>\$ 280,000</b>					<b>\$ 280,000</b>

SOURCE OF FUNDS	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Measure A				\$ 137,000					\$ 137,000
Measure W				\$ 143,000					\$ 143,000
Gas Tax									
SB1 RMRA Funds									
Sewer Fund									
Grant - Measure A									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund									
General Fund		\$ 10,000	\$ 53,400						
Unfunded									
<b>TOTAL</b>		<b>\$ 10,000</b>	<b>\$ 53,400</b>	<b>\$ 280,000</b>					<b>\$ 280,000</b>

**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 had been hit by vehicles several times. The project replaced the old guard rail with a new one including end treatments up to current standards, installed a retaining wall to retain the guard rail embankment and roadway, moved the guard rail alignment further away from the roadway and installed new striping and signage to improve traffic safety and decrease the chance of future impact with the guard rail.

EXPENDITURES	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Engineering & Design	\$ 13,662	\$ 75,000	\$ 204,703						
Construction									
Construction Contingency									
Utility									
Right of Way									
Other Professional Services									
Inspection & Construction Mgmt									
<b>TOTAL</b>	<b>\$ 13,662</b>	<b>\$ 75,000</b>	<b>\$ 204,703</b>						

SOURCE OF FUNDS									
Measure A	\$ 13,662	\$ 75,000	\$ 204,703						
Gas Tax									
Sewer Fund									
Grant - Measure A									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund									
General Fund									
Unfunded									
<b>TOTAL</b>	<b>\$ 13,662</b>	<b>\$ 75,000</b>	<b>\$ 204,703</b>						

**PROJECT TITLE: Town Center Sewer Capital Improvements**

DESCRIPTION: Ongoing miscellaneous capital improvements to the Town Center sewer system including pump replacement, force main rehabilitation/replacement, manhole and sewer main rehabilitation to reduce inflow/infiltration, replacement of components of the La Questa pump station.

EXPENDITURES	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Engineering & Design									
Construction		\$ 55,000	\$ 12,403	\$ 92,000	\$ 75,000	\$ 125,000	\$ 125,000	\$ 75,000	\$ 492,000
Construction Contingency									
Utility									
Right of Way									
Other Professional Services									
Inspection & Construction Mgmt									
<b>TOTAL</b>		<b>\$ 55,000</b>	<b>\$ 12,403</b>	<b>\$ 92,000</b>	<b>\$ 75,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 75,000</b>	<b>\$ 492,000</b>

SOURCE OF FUNDS	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Measure A									
Gas Tax									
Sewer Fund		\$ 55,000	\$ 12,403	\$ 92,000	\$ 75,000	\$ 125,000	\$ 125,000	\$ 75,000	\$ 492,000
Grant - Measure A									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund									
General Fund									
Unfunded									
<b>TOTAL</b>		<b>\$ 55,000</b>	<b>\$ 12,403</b>	<b>\$ 92,000</b>	<b>\$ 75,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 75,000</b>	<b>\$ 492,000</b>

**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. Pending Council approval staff would issue an RFP for a design/build solar contractor to install solar and EV on Town facilities for further consideration and a decision whether to proceed with construction of these facilities.

EXPENDITURES	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Engineering & Design		\$ 20,000	\$ 20,000	\$ 18,000					\$ 18,000
Construction		\$ 280,000		\$ 130,000	\$ 132,000				\$ 262,000
Construction Contingency									
Utility									
Right of Way									
Other Professional Services									
Inspection & Construction Mgmt									
<b>TOTAL</b>		<b>\$ 300,000</b>	<b>\$ 20,000</b>	<b>\$ 148,000</b>	<b>\$ 132,000</b>				<b>\$ 280,000</b>

SOURCE OF FUNDS	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Measure A									
Gas Tax									
Sewer Fund									
Grant - Measure A									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund				\$ 50,000	\$ 50,000				\$ 100,000
General Fund		\$ 300,000	\$ 20,000	\$ 98,000	\$ 82,000				\$ 180,000
Unfunded									
<b>TOTAL</b>		<b>\$ 300,000</b>	<b>\$ 20,000</b>	<b>\$ 148,000</b>	<b>\$ 132,000</b>				<b>\$ 280,000</b>

**PROJECT TITLE: Equipment Replacement**

DESCRIPTION: The Town Crew utilizes construction equipment, including an excavator, mower, backhoe/loader, utility vehicle, and two dump trucks, on a daily basis to complete maintenance tasks and small capital construction projects throughout Town. This project allocates funding for new and/or used capital equipment purchases to ensure the equipment is in good working order.

EXPENDITURES	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Engineering & Design									
Construction				\$ 75,000	\$ 75,000				\$ 150,000
Construction Contingency									
Other Professional Services									
Inspection & Construction Mgmt									
<b>TOTAL</b>				<b>\$ 75,000</b>	<b>\$ 75,000</b>				<b>\$ 150,000</b>

SOURCE OF FUNDS	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Measure A				\$ 75,000	\$ 75,000				\$ 150,000
Gas Tax									
Sewer Fund									
Grant - Measure A									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund									
General Fund									
Unfunded									
<b>TOTAL</b>				<b>\$ 75,000</b>	<b>\$ 75,000</b>				<b>\$ 150,000</b>

**PROJECT TITLE: Broadband Connectivity**

DESCRIPTION: General Plan Strategy PU3.1.a calls on the Town to "assess communication needs and seek public or private partnerships to increase coverage in accordance with federal, State, and local regulations." The Town has engaged with Joint Venture Silicon Valley and its Community Broadband Initiative to improve broadband infrastructure in under-served neighborhoods by seeking partnership-driven models for financing, installing, and operating open source broadband networks. This effort has started in the Old La Honda Road area with a goal of being replicated in other areas of Town.

EXPENDITURES	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Engineering & Design									
Construction									
Construction Contingency									
Other Professional Services				\$ 10,000					\$ 10,000
Inspection & Construction Mgmt									
<b>TOTAL</b>				<b>\$ 10,000</b>					<b>\$ 10,000</b>

SOURCE OF FUNDS	Through FY17-18	FY18-19 Budget	FY18-19 Projected	FY19-20	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Measure A									
Gas Tax									
Sewer Fund									
Grant - Measure A									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund									
General Fund			\$ 9,750	\$ 10,000					\$ 10,000
Unfunded									
<b>TOTAL</b>			<b>\$ 9,750</b>	<b>\$ 10,000</b>					<b>\$ 10,000</b>

# **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, including Road Maintenance and Rehabilitation (SB 1) funds, 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 special County-wide sales taxes, 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 1<sup>st</sup> 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.