

TOWN OF WOODSIDE

**ADOPTED BUDGET
FISCAL YEARS 2015-17**

TOWN OF WOODSIDE

ADOPTED BUDGET FISCAL YEAR 2015-17

TOWN COUNCIL

**THOMAS P. SHANAHAN, MAYOR
DEBORAH GORDON, MAYOR PRO-TEM**

**DAVE BUROW
ANNE KASTEN
PETER MASON
RON ROMINES
DAVE TANNER**

**TOWN MANAGER
KEVIN BRYANT**

**TOWN OF WOODSIDE
2015-17 Adopted Budget
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**TOWN OF WOODSIDE
TOWN COUNCIL FINANCIAL MANAGEMENT POLICIES**

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

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

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

June 2, 2015

Honorable Mayor and Councilmembers:

The last two years have been good to the Town financially. Due to strong revenues and over \$1.5 million in one-time payments, the Town's General Fund is projected to start fiscal year 2015-16 with nearly \$5.7 million in the bank. The timing of this upturn in fortunes couldn't be better. Over the last several years, the Town has taken a critical look at its aging infrastructure, and has identified projects that are needed to ensure that the infrastructure will support the Town in the coming decades. Over this period, the Town Council has heard reports on the condition of the Town's bridges and storm drain systems, and made improvements on safe routes to school access a priority.

The 2015-17 Proposed Budget is the most forward-looking budget that I have proposed since becoming Town Manager in 2012. For the first time, the budget includes a five-year capital improvement program (CIP). The two-year budget plus the CIP represent a measured spending down of reserves to complete needed capital improvements, while maintaining robust reserves for unforeseen circumstances.

Capital Improvement Program

The CIP is a five-year plan that provides a guide to the Town Council, Town staff, and the community about the capital improvement projects that will be undertaken over the next five-year period. It is important to keep in mind that the CIP is a living document, and it will continue to be updated over time as projects scheduled for completion in the near-term are finished, more information is available about projects that are scheduled farther out, and the Town is able to reevaluate the resources available to fund the CIP.

As of this writing, the CIP anticipates that the Town will be able to fund nearly all of the capital projects contemplated over the next five years with resources that are anticipated to be available over that period of time. Primarily, the resources identified to fund the CIP come from the Town's General Fund and the Town's Road Program, which is in turn funded by various road specific revenues (Gas Tax, County Measure A Tax, Road Impact Fee) and the General Fund. The spending plan would result in General Fund reserves remaining

above the 30% of operating revenues required by the Town's Financial Management Policies by June 30, 2020. In addition, the spending plan would result in the Road Program maintaining reserves of 65% of ongoing revenue by June 30, 2020. Of course, the CIP will be reviewed and adjusted each year.

The CIP also includes the replacement of the Town Center Sewer Pump Station. At this time, the Pump Station is the only capital improvement project in the CIP that is not fully funded. Staff anticipates that work on construction of the station would not begin until 2016-17, and will be looking at funding alternatives in the upcoming year for the Town Council and those served by the Town Center Sewer Assessment District to consider. The cost of the project will be borne by those who receive sewer service.

Finally the Library Renovation Project, which will be funded entirely by taxes that are received and can only be used for library services, is also included in the CIP.

General Fund Five Year Outlook

In 2015-16, the Town will be converting to new accounting software. In addition to yielding productivity improvements, the conversion to new software represents an opportunity to clean-up and streamline the Town's funds and accounts. This two-year budget consolidates all of the Town's General Funds, which used to include the Trails Fund, Recreation Fund, and Barkley Fields Operating Fund, as well as the General Fund, into one General Fund. This modification will bring the budget in-line with the annual financial statements, which should help to further clarify the Town's fiscal health.

Over the next five years, General Fund revenues are projected to outpace operational expenses each year. As described above, the Town's General Fund will also support the Town's Capital Improvement Program. The proposed budget is a deliberate plan to draw down General Fund reserves which are projected to be nearly \$5.7 million on July 1, 2015, or 81.6% of operating revenues. Over the five year period, it is planned that just under \$5 million will be contributed by the General Fund in support of capital projects, including road maintenance, storm drain rehabilitation, and Safe Routes to School projects.

The five-year spending plan will result in a projected General Fund balance of \$3,337,747 on June 30, 2020. This would be 47.4% of General Fund operating revenues in 2019-20, still above the 30% required by the Town's Financial Management Policies.

The Two-Year Budget – Highlights

The biggest change in this budget is the inclusion of the Capital Improvement Program discussed above. However, there are other changes that I would like to highlight.

The proposed two-year budget includes modification to the Town's staffing. For the Planning Department, which continues to see a high volume of projects come through the Town's development review process, the budget includes the addition of an Assistant Planner to assist not only with the number of projects that are formally submitted, but also to help with the number of visits made to the counter by individuals who seek information about the Town's planning rules. The budget also anticipates the promotion of the incumbent Senior Planner to Principal Planner. His mastery of the code and growth in development review, as well as his leadership when the Planning Director is out of the office, warrant this consideration. In the Public Works Department, the proposed two-year budget includes the promotion of the Deputy Building Official to Acting Building Official. The incumbent Deputy Building Official has continued to make strides in her professional development, and has earned the trust of the Deputy Town Manager and me to make this transition. Additionally, the Public Works Department budget includes funding for a contractual Capital Projects Engineer to help steer the projects identified in the Capital Improvement Program. Having a person dedicated to keeping capital improvements moving on schedule and on budget is critical to the success of the program.

As mentioned before, the Town has already begun the undertaking of converting to new accounting software. This process is scheduled to be finished in the first half of the new fiscal year. This project will be the focus of the Administration and Finance staff for the first half of 2015-16, and I would like to call special attention to Lynn Shortsleeve and Cindy Safe, whose attention to detail and commitment to this project is going to ensure its success.

Staff has been looking at updating the audio and recording system in Independence Hall, and has determined that a better strategy is to take on a project which will also include adding visual presentation tools in the Hall. The proposed budget includes \$50,000 in 2015-16 to complete this project.

As we endure another year of drought, the sensitivity to the threat from wildfire has continued to grow in Town. The Safety Services Department budget includes an additional \$75,000 in each of the next two years to support efforts to mitigate the fire fuel which exists in Town, on both public and private property. The Town has a great number of eucalyptus and Monterey pine trees in its rights-of-way which are a threat to take down power lines. Last year, one tree fell and started a grass fire along Cañada Road. The proposed budget includes \$50,000 in each of the next two years to mitigate the risk associated with these trees. For private properties, the budget for the Defensible Space Matching Fund Program has been doubled from \$25,000 to \$50,000 for each year. With the help of the Woodside Fire Protection District, utilization is at its highest point since the inception of the program in 2010. To date, nearly \$100,000 in defensible space work on private properties has been leveraged by this program.

To my staff, I would like to humbly offer my sincere gratitude. It has been a remarkably stable group, with two new additions since I began in 2012. These two have fit in seamlessly with our culture, which is a customer service model. I am receiving more unsolicited positive feedback from those that must interact with the Town, most notably those going through the planning and building permit process. We certainly acknowledge we can always get better, and we will strive to do just that. The foundation upon which we build, however, is strong.

The Town is fortunate to have such dedicated people serving. If I may provide just one example of this dedication... Last month, the Woodside Fire Protection District conducted a wildland fire drill in the Old La Honda Road neighborhood. The exercise was held on a Saturday to get maximum participation from the residents of Old La Honda Road. All but one member of the Town staff came to Town Hall on that Saturday morning and conducted an Emergency Operations Center drill in conjunction with evacuation of Old La Honda Road. Each staff member conducted their role with the seriousness and attention it deserved. I could not be more proud of them as individuals and as a team.

I would also like to thank the Town Council and volunteer committee members, who devote countless hours to the preservation and betterment of Woodside. I know it's a labor of love, and the Town is all the better for it.

Respectfully submitted,

Kevin Bryant
Town Manager

BUDGET OVERVIEW

15-16 REVENUES AND EXPENSES ADOPTED

	General (101)	Road Program					COPS (243)
		Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206/207)	Measure A (210)	Road Impact (242)	
Revenues							
Taxes	4,079,739						
Franchise Fees	416,400						
Fees & Permits	1,271,550					350,000	
Current Services	471,450						
Other Agencies	692,000			127,294	285,000		100,000
Interest	10,600		200		750	1,500	
Bond Payment							
Other Revenue	27,000	35,000	35,000		600,000		
Revenues - Total	6,968,739	35,000	35,200	127,294	885,750	351,500	100,000
Expenditures							
Town Council	40,210						
Administration	1,186,029						
Planning	1,134,791						
Bldgs & Grnds	185,876						
Overhead	492,100						
Safety Services	1,737,925						100,000
Trails	65,203						
Public Works	1,243,744		35,000	150,260	386,312	267,079	
Recreation	146,120						
Library							
Barkley Fields	176,770	10,000					
Operating Expenditures - Total	6,408,768	10,000	35,000	150,260	386,312	267,079	100,000
Operating Revenues - Expenses	559,971	25,000	200	(22,966)	499,438	84,421	-
Contributions to Road and Capital Programs	936,000				569,340		

Greyed in area above represents All Road Funds

15-16 REVENUES AND EXPENSES ADOPTED (continued)

<i>Revenues</i>	Library (250)	WR/WHR Pkg (441/450)	Sewer Funds				TOTALS
			Canada Sewer (525)	Sewer Utility (528)	Sewer Reserve (529)	Redwood Creek (537)	
Taxes							4,079,739
Franchise Fees							416,400
Fees & Permits			27,800	358,900			2,008,250
Current Services							471,450
Other Agencies	1,255,548						2,459,842
Interest	6,000	900	250	500	2500	750	23,950
Bond Payment		132,330					132,330
Other Revenue							697,000
Revenues - Total	1,261,548	133,230	28,050	359,400	2,500	750	10,288,961
<i>Expenditures</i>	Library (250)	WR/WHR Pkg (441/450)	Canada Sewer (525)	TC Sewer Utility (528)	TC Sewer Reserve (529)	Redwood Creek (537)	TOTALS
Town Council							40,210
Administration							1,186,029
Planning							1,134,791
Bldgs & Grnds							185,876
Overhead							492,100
Safety Services							1,837,925
Trails							65,203
Public Works		136,830	38,905	215,426	140,873	27,390	2,641,819
Recreation							146,120
Library	144,245						144,245
Barkley Fields							186,770
Expenditures - Total	144,245	136,830	38,905	215,426	140,873	27,390	8,061,088
Operating Revenues - Expenses	1,117,303	(3,600)	(10,855)	143,974	(138,373)	(26,640)	2,227,873
Contributions to Road and Capital Programs	2,978,000			144,000			4,627,340

Greyed in area above represents All Sewer Funds.

Funds 525 and 529 have non-cash depreciation expenses of \$17,435 and \$74,873, respectively, which do not effect cash fund balances.

16-17 REVENUES AND EXPENSES APPROVED

	Road Program						
	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206/207)	Measure A (210)	Road Impact (242)	COPS (243)
Revenues							
Taxes	4,185,653						
Franchise Fees	416,400						
Fees & Permits	1,262,050					350,000	
Current Services	471,450						
Other Agencies	627,000			127,294	285,000		100,000
Interest	10,600		200		750	1,500	
Bond Payment							
Other Revenue	27,000	35,000	35,000		600,000		
Revenues - Total	7,000,153	35,000	35,200	127,294	885,750	351,500	100,000
Expenditures							
Town Council	30,252						
Administration	1,213,450						
Planning	1,162,220						
Bldgs & Grnds	187,575						
Overhead	405,000						
Safety Services	1,788,042						100,000
Trails	66,355						
Public Works	1,258,650		35,000	153,630	386,150	271,810	
Recreation	131,120						
Library							
Barkley Fields	176,800	10,000					
Expenditures - Total	6,419,464	10,000	35,000	153,630	386,150	271,810	100,000
Operating Revenues - Expenses	580,689	25,000	200	(26,336)	499,600	79,690	-
Contributions to Road and Capital Programs	920,000				519,000	475,000	

*Greyed in area above represents All Road Funds

16-17 REVENUES AND EXPENSES APPROVED (continued)

	Sewer Funds						TOTALS
	Library (250)	WR/WHR Pkg (441/450)	Canada Sewer (525)	Sewer Utility (528)	Sewer Reserve (529)	Redwood Creek (537)	
Revenues							
Taxes							4,185,653
Franchise Fees							416,400
Fees & Permits			32,700	411,400			2,056,150
Current Services							471,450
Other Agencies	140,015						1,279,309
Interest	6,000	900	250	500	2,500	750	23,950
Bond Payment		42,985					42,985
Other Revenue							697,000
Revenues - Total	146,015	43,885	32,950	411,900	2,500	750	9,172,897
Expenditures							
Town Council							30,252
Administration							1,213,450
Planning							1,162,220
Bldgs & Grnds							187,575
Overhead							405,000
Safety Services							1,888,042
Trails							66,355
Public Works		47,485	38,905	216,820	108,873	28,210	2,545,533
Recreation							131,120
Library	146,015						146,015
Barkley Fields							186,800
Expenditures - Total	146,015	47,485	38,905	216,820	108,873	28,210	7,962,362
Operating Revenues - Expenses	-	(3,600)	(5,955)	195,080	(106,373)	(27,460)	1,210,535
Contributions to Road and Capital Programs				350,000			2,264,000

*Greyed in area above represents All Sewer Funds.

Funds 525 and 529 have non-cash depreciation expenses of \$17,435 and \$74,873, respectively, which do not effect cash fund balances.

FUND BALANCE PROJECTION

	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206/207)	Measure A (210)	Road Impact (242)	COPS (243)
Fund Balance 6/30/14	4,574,399	246,558	46,903	91,264	477,072	429,237	(5,692)
Projected Activity 2014-15	1,110,190	25,625	305	(5,270)	(22,460)	151,104	35
Projected Fund Balance 6/30/15	5,684,589	272,183	47,208	85,994	454,612	580,341	(5,657)
Projected Activity 2015-16	(376,029)	25,000	200	(22,966)	(69,902)	84,421	-
Projected Fund Balance 6/30/16	5,308,560	297,183	47,408	63,028	384,710	664,762	(5,657)
Projected Activity 2016-17	(339,311)	25,000	200	(26,336)	(19,400)	(395,310)	-
Projected Fund Balance 6/30/17	4,969,249	322,183	47,608	36,692	365,310	269,452	(5,657)

FUND BALANCE PROJECTION (continued)

	Library (250)	WR/WHR Pkg (441/450)	Canada Sewer (525)	Sewer Utility (528)	Sewer Reserve (529)	Redwood Creek (537)
Fund Balance 6/30/14	2,198,901	111,138	118	95,709	224,153	154,462
Projected Activity 2014-15	(338,204)	(50)	8,165	73,472	(36,276)	(27,569)
Projected Fund Balance 6/30/15	1,860,697	111,088	8,283	169,181	187,877	126,893
Projected Activity 2015-16	(1,860,697)	(3,600)	6,580	(26)	(63,500)	(26,640)
Projected Fund Balance 6/30/16	-	107,488	14,863	169,155	124,377	100,253
Projected Activity 2016-17	-	(3,600)	11,480	(154,920)	(31,500)	(27,460)
Projected Fund Balance 6/30/17	-	103,888	26,343	14,235	92,877	72,793

Notes:

1. The San Mateo County Library JPA holds additional library funds for use by the Woodside Library.
As of June 30, 2015, it is projected the JPA will have \$1,465,360 available for the Woodside Library.

GENERAL FUND: FIVE YEAR FORECAST

	2014-15 PROJECTED	2015-16 ADOPTED	2016-17 APPROVED	2017-18 FORECAST	2018-19 FORECAST	2019-20 FORECAST
BEGINNING BALANCE	4,574,399	5,684,589	5,308,560	4,969,249	4,230,068	3,713,194

REVENUES							
Operating Revenue	Secured Property Tax	2,794,500	2,934,225	3,036,923	3,143,215	3,253,228	3,367,091
	Unsecured Property Tax	155,756	150,000	150,000	150,000	150,000	150,000
	Other Property Tax	376,500	195,000	120,000	90,000	60,000	30,000
	Sales Tax	580,000	505,514	583,730	601,242	619,279	637,858
	Property Transfer Tax	190,000	175,000	175,000	175,000	175,000	175,000
	Business License	130,000	120,000	120,000	120,000	120,000	120,000
	Franchise Fees	438,564	416,400	416,400	416,400	416,400	416,400
	Building/Planning Permit Fees	1,083,147	1,073,050	1,073,050	1,100,000	1,100,000	1,100,000
	Other Agencies	764,300	692,000	627,000	645,810	665,184	685,140
	Current Services	223,000	169,750	175,250	175,250	175,250	175,250
	Recreation Fees	184,260	168,400	153,400	153,400	153,400	153,400
	Interest	13,170	10,600	10,600	10,600	10,600	10,600
	Other Revenue	33,764	27,000	27,000	27,000	27,000	27,000
	Overhead Charges	329,218	331,800	331,800	331,800	331,800	331,800
	One-Time Revenue	549,897	-	-	-	-	-
TOTAL - REVENUES	7,846,076	6,968,739	7,000,153	7,139,717	7,257,141	7,379,538	

EXPENDITURES						
Operational						
Salaries & Benefits	1,867,778	2,047,912	2,109,349	2,172,630	2,237,809	2,304,943
PERS & Retiree Health Benefits	383,133	394,861	406,707	418,908	431,475	444,420
Service and Supplies	3,429,862	3,768,895	3,798,408	3,912,360	4,029,731	4,150,623
Equipment and Building Maintenance	80,113	197,100	105,000	55,000	55,000	55,000
Subtotal	5,760,886	6,408,768	6,419,464	6,558,898	6,754,015	6,954,986
Capital Contributions						
Road Program	775,000	600,000	600,000	600,000	600,000	600,000
Storm Drain Rehabilitation	175,000	306,000	300,000	300,000	300,000	300,000
Equestrian Trails and Water Crossings	-	30,000	20,000	20,000	20,000	20,000
Safe Routes to School	25,000			400,000	100,000	
Subtotal	975,000	936,000	920,000	1,320,000	1,020,000	920,000
TOTAL - EXPENDITURES	6,735,886	7,344,768	7,339,464	7,878,898	7,774,015	7,874,986

NET POSITION	1,110,190	(376,029)	(339,311)	(739,181)	(516,874)	(495,447)
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OPERATING RESERVES (30% Operating Revenue)	2,090,088	1,991,082	2,000,506	2,042,375	2,077,602	2,114,321
UNDESIGNATED RESERVE	3,594,501	3,317,478	2,968,743	2,187,693	1,635,592	1,103,425
TOTAL ENDING BALANCE	5,684,589	5,308,560	4,969,249	4,230,068	3,713,194	3,217,747
Ending Balance as Percent of Operating Revenue	81.6%	80.0%	74.5%	62.1%	53.6%	45.7%

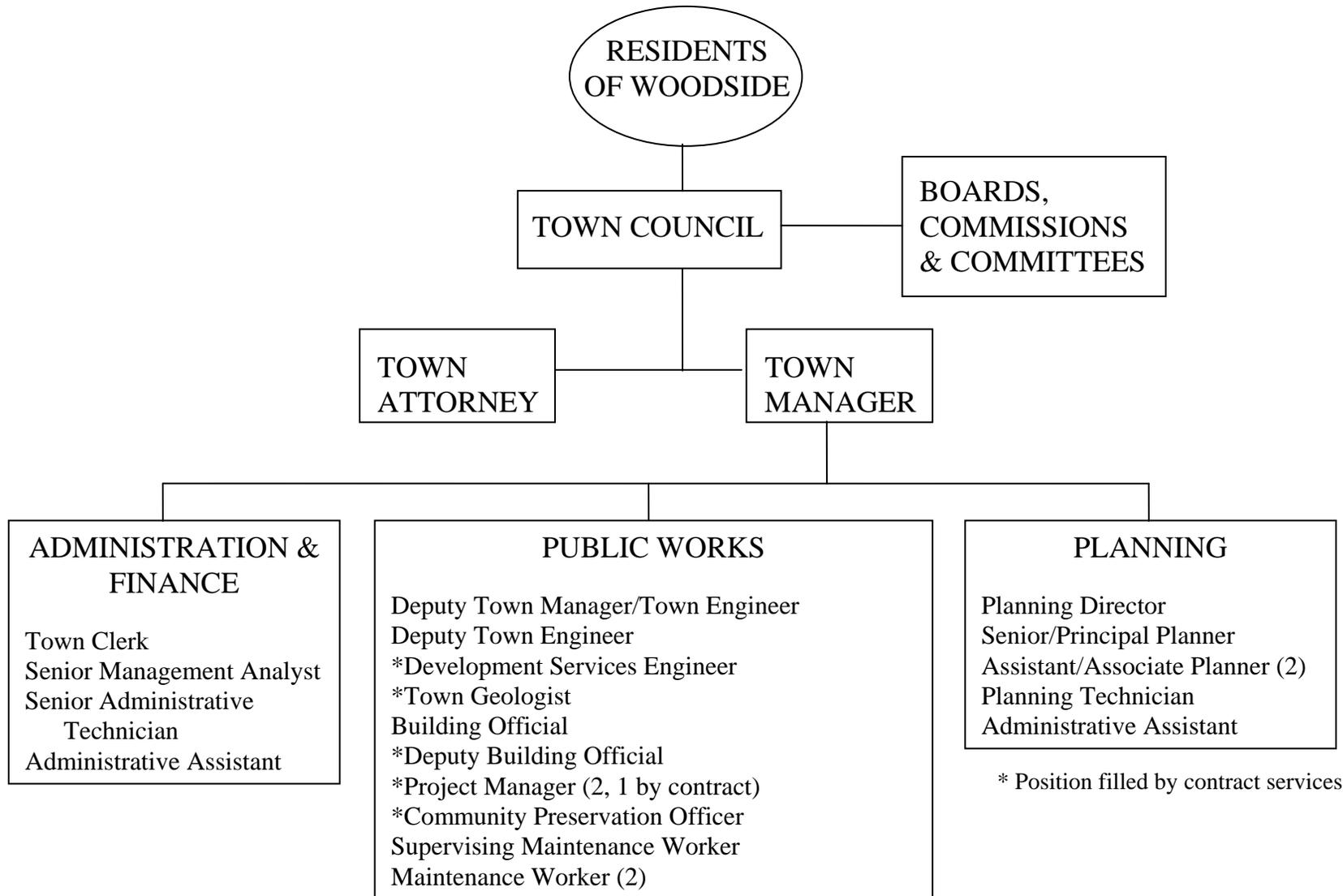
ROAD PROGRAM: FIVE YEAR FORECAST

	2014-15 PROJECTED	2015-16 ADOPTED	2016-17 APPROVED	2017-18 FORECAST	2018-19 FORECAST	2019-20 FORECAST
BEGINNING BALANCE	1,044,476	1,168,155	1,159,908	719,062	652,819	560,416
REVENUES						
Civil Fines	35,000	32,000	32,000	32,000	32,000	32,000
Gas Tax	168,947	127,294	127,294	127,294	127,294	127,294
Measure A Tax	300,000	285,000	285,000	285,000	285,000	285,000
Road Impact Fee	430,000	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
Interest	2,605	2,450	2,450	2,450	2,450	2,450
Other Revenue	1,700	3,000	3,000	3,000	3,000	3,000
Grants	175,600					
TOTAL - REVENUES	1,713,852	1,399,744	1,399,744	1,399,744	1,399,744	1,399,744
EXPENDITURES						
Operational						
Salaries & Benefits	389,394	389,004	394,517	406,353	418,543	431,099
PERS & Retiree Health Benefits	84,271	80,857	83,283	85,781	88,355	91,005
Service and Supplies	370,516	368,790	368,790	379,854	391,249	402,987
Subtotal	844,181	838,651	846,590	871,987	898,147	925,091
Capital Contributions						
Road Rehabilitation Project	301,672	325,000	475,000	475,000	475,000	475,000
Bridge Repair and Replacement	-	12,000	135,000	99,000	99,000	127,800
Storm Drain Rehabilitation	150,000	-	-	-	-	-
Bicycle and Pedestrian Improvements (Non-Road Rehab)	-	36,500	25,000	20,000	20,000	20,000
Emergency Repair - Portola Road @ Dennis Martin Creek	-	3,840	9,000			
Safe Routes to School	294,320	192,000	350,000	-	-	-
Subtotal	745,992	569,340	994,000	594,000	594,000	622,800
TOTAL - EXPENDITURES	1,590,173	1,407,991	1,840,590	1,465,987	1,492,147	1,547,891
NET POSITION	123,679	(8,247)	(440,846)	(66,243)	(92,403)	(148,147)
TOTAL ENDING BALANCE	1,168,155	1,159,908	719,062	652,819	560,416	412,268
Ending Balance as Percent of Ongoing Revenue	75.9%	82.9%	51.4%	46.6%	40.0%	29.5%

STAFFING SUMMARY

Adopted Personnel	
Town Manager	1
Deputy Town Manager/Town Engineer	1
Planning Director	1
Deputy Town Engineer	1
Town Clerk	1
Senior Management Analyst	1
Building Official	1
Senior/Principal Planner	1
Assistant/Associate Planner	2
Project Manager	1
Planning Technician	1
Senior Administrative Technician	1
Administrative Assistant	2
Supervising Maintenance Worker	1
Maintenance Worker	2
Intern	1.5
TOTAL	19.5

TOWN OF WOODSIDE ORGANIZATION CHART



REVENUE

REVENUE SOURCES

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

Taxes

Property Taxes

The property tax is a major source of revenue for critical Town services such as police, public works, planning and maintenance. Approximately 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

Sales tax receipts normally account for approximately 7% of all General Fund revenues. All taxable retail sales in the Town of Woodside are charged a 9% 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. Beginning in 2004-05, the State of California began shifting 25% of each local agency's sales taxes to its own coffers to dedicate to the repayment of \$15 billion in deficit reduction bonds approved by the voters in 2004. The State transfers an equal amount of Education Revenue Augmentation Funds (ERAF) back to each local agency for the duration of the life of the bonds. This shift and replacement mechanism is known as the "Triple Flip." The State expects that the deficit reduction bonds will be fully paid in July 2015. During 2015-16, the final payments under the "Triple Flip" formula will be made. Starting in 2016-17, the budget reflects the full 1% of sales tax due the Town, and no "Triple Flip" revenue.

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 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.

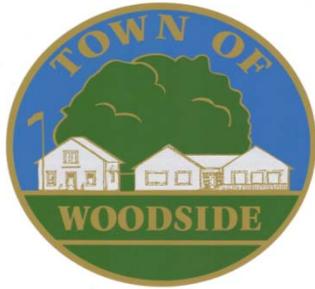
Franchise Fees

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.

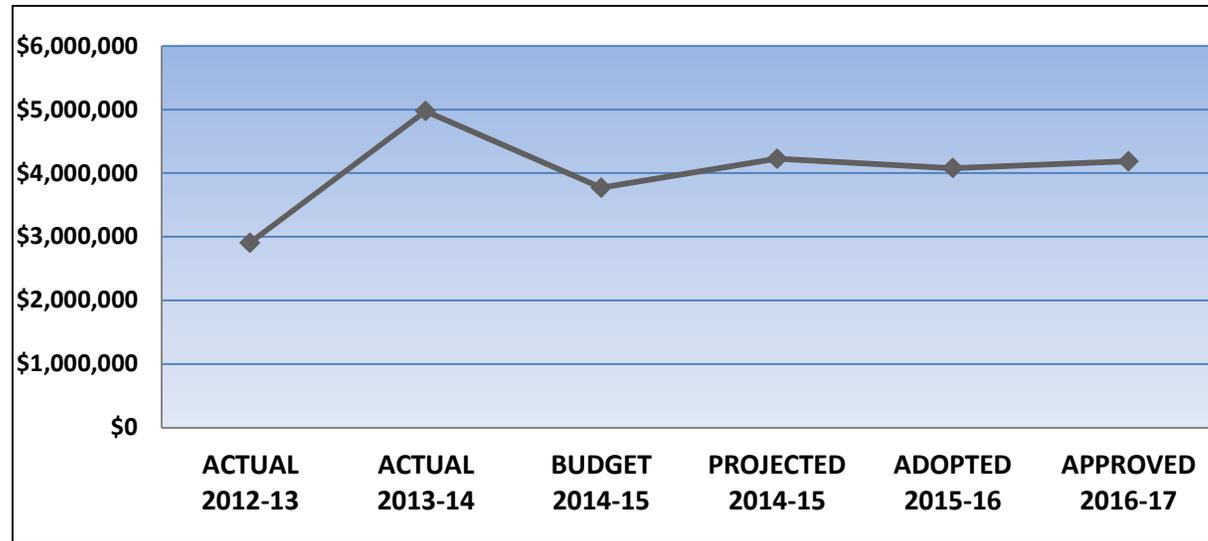
Other Governmental Agencies

The Town receives revenues from other governments, primarily the State of California. The two major revenue sources classified in this manner are: (1) the replacement sales tax funds that are a part of the “Triple Flip” which is discussed under the foregoing discussion of Sales Tax and (2) property tax funds provided by the State in lieu of the Town’s historic share of motor vehicle license fees.

TAXES

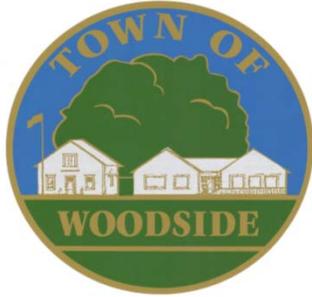


2015-17 BUDGET WORKSHEET

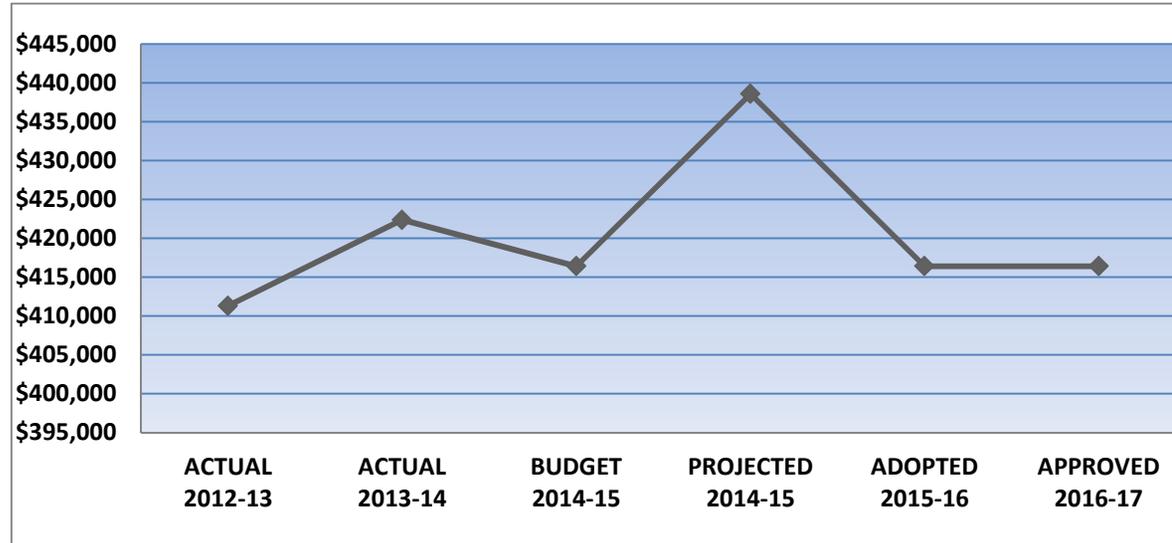


DESCRIPTION	FUND SOURCE	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	ADOPTED 2015-16	APPROVED 2016-17
Property Taxes - Secured	General	1,746,902	2,662,863	2,794,500	2,794,500	2,934,225	3,036,923
Property Taxes - Unsecured	General	102,802	149,018	105,000	155,756	150,000	150,000
Property Taxes - Other	General	304,169	381,158	195,000	376,500	195,000	120,000
Sales Tax	General	397,191	427,684	410,517	580,000	505,514	583,730
Property Transfer Tax	General	235,472	211,700	150,000	190,000	175,000	175,000
Business License Tax	General	119,530	132,040	115,000	130,000	120,000	120,000
Tax Equity Allocation (several years)	Capital Reserve	-	1,009,546	-	-	-	-
TAXES REVENUE TOTAL		2,906,066	4,974,009	3,770,017	4,226,756	4,079,739	4,185,653

FRANCHISE FEES

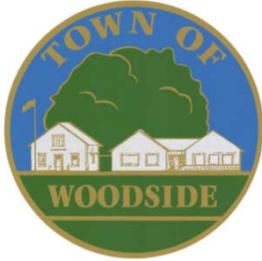


2015-17 BUDGET WORKSHEET

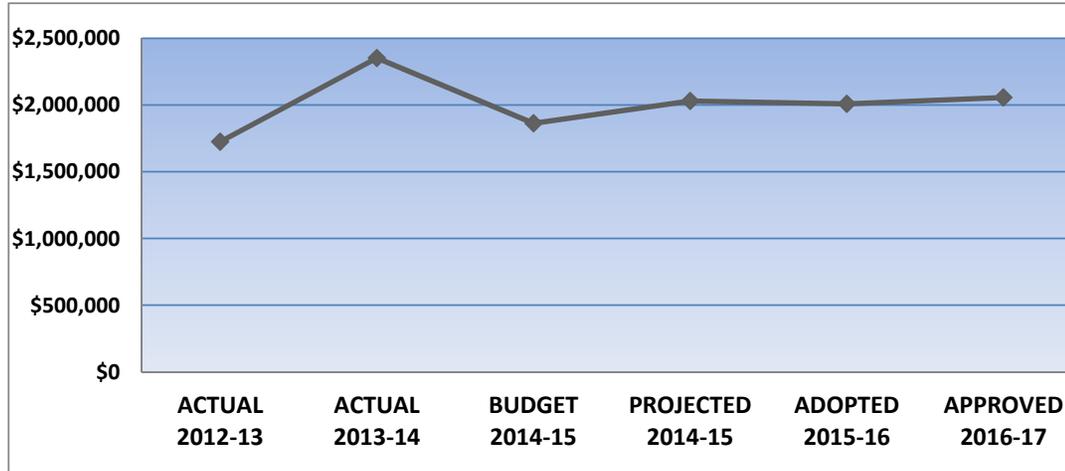


DESCRIPTION	FUND SOURCE	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	ADOPTED 2015-16	APPROVED 2016-17
PG&E	General	141,209	147,254	141,400	140,674	141,400	141,400
California Water Company	General	100,558	107,319	105,000	112,770	105,000	105,000
Greenwaste Recovery	General	99,867	92,843	100,000	106,630	100,000	100,000
Cable & Telecommunications	General	69,674	74,953	70,000	78,490	70,000	70,000
FRANCHISE REVENUE TOTAL		411,308	422,369	416,400	438,564	416,400	416,400

FEES & PERMITS

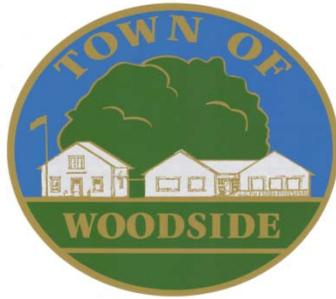


2015-17 BUDGET WORKSHEET

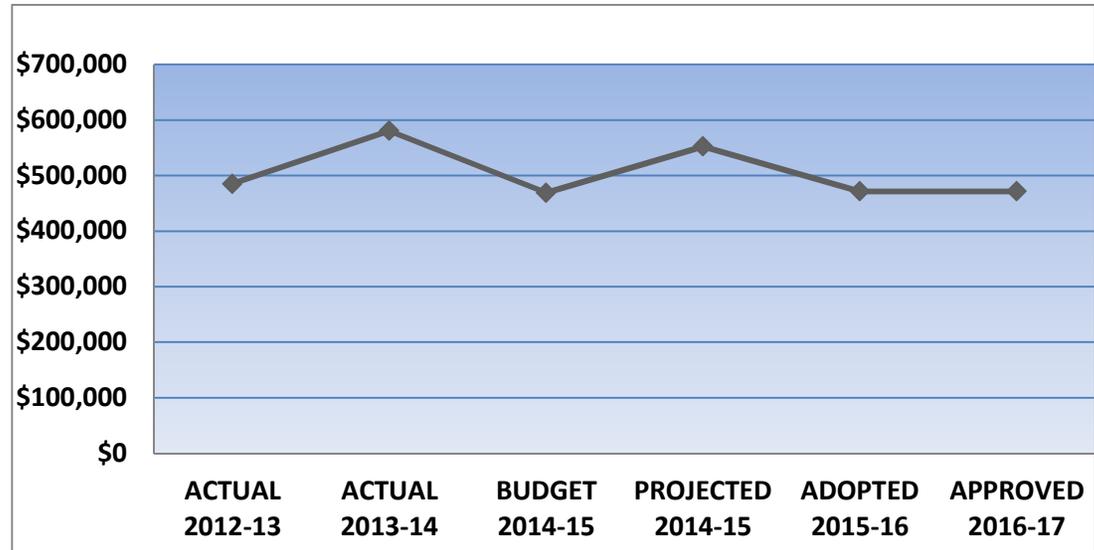


DESCRIPTION	FUND SOURCE	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	ADOPTED 2015-16	APPROVED 2016-17
Building Permits	General	414,365	503,590	415,000	415,000	415,000	415,000
Plan Check	General	436,515	627,209	510,000	510,000	510,000	510,000
Grading & Site Development	General	17,100	27,420	20,000	22,500	20,000	20,000
Geology Review	General	4,050	3,975	3,150	3,750	3,750	3,750
ASRB Review	General	76,382	81,085	65,000	82,500	75,000	75,000
Penalty	General	46,692	47,170	30,000	30,000	30,000	30,000
Stable Permits	General	1,288	1,302	1,300	1,197	1,300	1,300
Encroachment Permits	General	3,900	4,650	4,000	4,200	4,000	4,000
Other Permits	General	13,601	16,556	14,000	14,000	14,000	14,000
Road Impact Fee	Road Impact	364,230	551,341	275,000	430,000	350,000	350,000
Barkley Fields Use	Barkley O&M	9,625	9,199	10,500	5,760	-	-
Barkley Fields Use	General	-	-	-	-	5,000	10,500
Trails Maintenance Fee	Trails	28,605	30,600	29,150	25,100	-	-
Trails Maintenance Fee	General	-	-	-	-	25,100	25,100
Recreation Fees	Recreation	111,837	157,669	153,400	153,400	-	-
Recreation Fees	General	-	-	-	-	168,400	153,400
Sewer Service Charges	Canada Sewer	9,300	18,641	23,244	23,244	27,800	32,700
Sewer Service Charges	Sewer Utility	158,391	257,065	309,000	309,000	358,900	411,400
Sewer Connection Charges	Redwood Creek	28,500	14,250	-	-	-	-
FEES & PERMITS REVENUE TOTAL		1,724,381	2,351,722	1,862,744	2,029,651	2,008,250	2,056,150

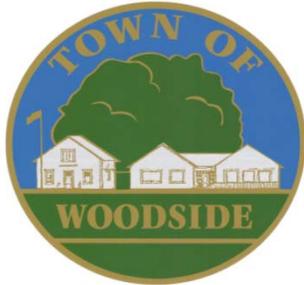
CURRENT SERVICES



2015-17 BUDGET WORKSHEET

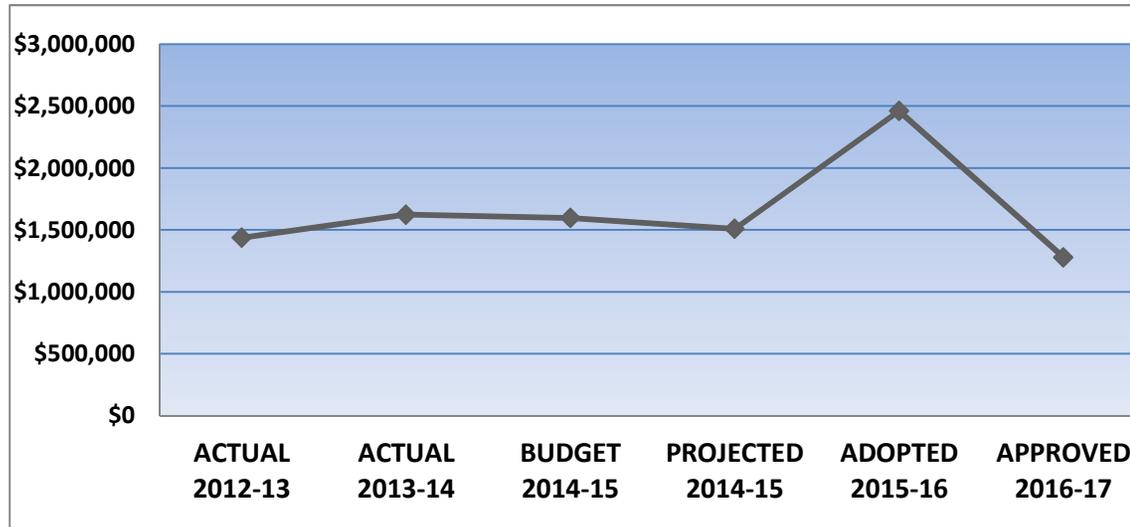


DESCRIPTION	FUND SOURCE	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	ADOPTED 2015-16	APPROVED 2016-17
Use Permits and Variances	General	35,975	31,425	30,000	30,000	30,000	30,000
Archive Fee	General	38,820	35,880	35,000	30,000	35,000	35,000
Consultant Overhead	General	11,884	26,743	12,000	10,000	12,000	12,000
Construction & Demolition Fee	General	8,970	11,505	10,000	11,000	10,000	10,000
Other	General	74,812	151,371	52,650	142,000	52,650	52,650
Overhead Charges	General	314,548	323,400	329,218	329,218	331,800	331,800
CURRENT SERVICES REVENUE TOTAL		485,009	580,324	468,868	552,218	471,450	471,450

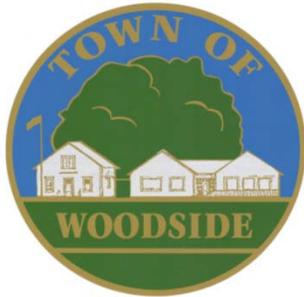


2015-17 BUDGET WORKSHEET

OTHER AGENCIES

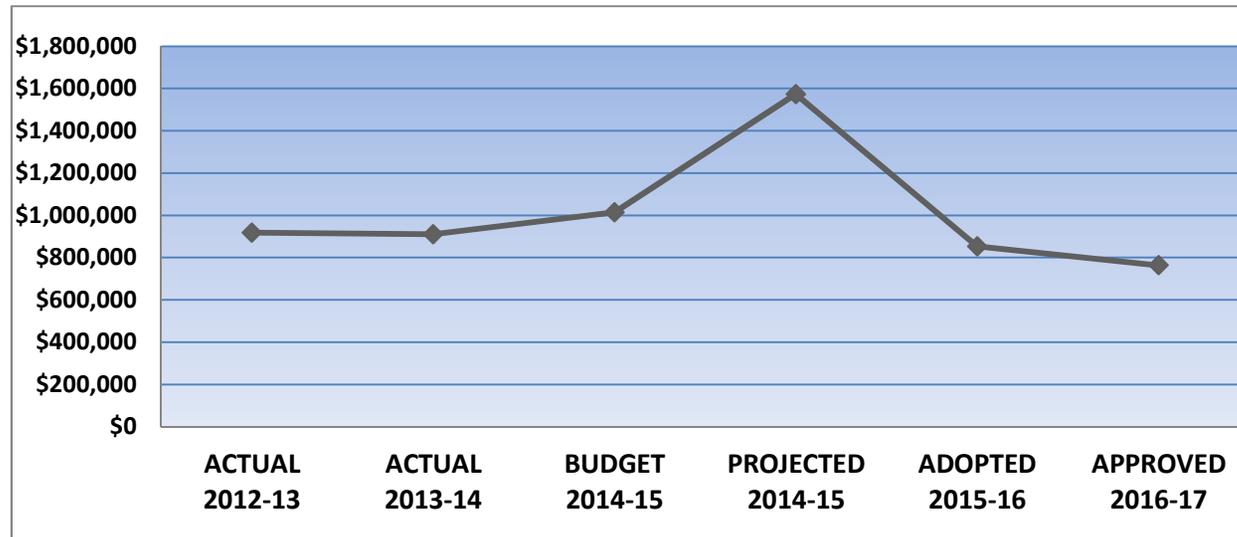


DESCRIPTION	FUND SOURCE	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	ADOPTED 2015-16	APPROVED 2016-17
Property Tax In-Lieu	General	453,108	511,685	455,180	537,782	535,000	535,000
Triple Flip	General	178,619	127,967	130,000	133,948	65,000	-
Homeowners' Property Tax Relief	General	11,771	16,990	12,000	14,054	12,000	12,000
Measure M	General	98,689	77,424	90,000	78,516	80,000	80,000
Motor Vehicle	General	2,941	-	-	-	-	-
State Gas Tax	Gas Tax	143,207	181,650	149,675	168,947	127,294	127,294
Measure A	Measure A	288,424	301,190	265,000	300,000	285,000	285,000
Highway Bridge Program	Measure A	126,077	1,713	-	-	-	-
State and Local Partnership Program	Measure A	-	267,000	-	-	-	-
Highway Safety Improvement Grant	Measure A	33,286	-	-	-	-	-
Measure A Grant	Measure A	-	-	-	-	-	-
Highway Safety Improvement Grant	HSIP	-	13,525	158,000	158,000	-	-
Measure A Grant	HSIP	-	3,817	17,600	17,600	-	-
ABAG Risk Management Grant	Measure A	31,000	-	-	-	-	-
Library Donor Fund Revenue	Library	-	-	219,250	-	1,255,548	140,015
Citizens' Option for Public Safety	COPS	70,438	121,006	100,000	100,000	100,000	100,000
OTHER AGENCIES REVENUE TOTAL		1,437,560	1,623,967	1,596,705	1,508,847	2,459,842	1,279,309



2015-17 BUDGET WORKSHEET

OTHER REVENUE



DESCRIPTION	FUND SOURCE	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	ADOPTED 2015-16	APPROVED 2016-17
Parking Fines	General	-	1,101	1,000	3,764	1,000	1,000
Interest	Various	13,406	19,578	23,450	23,215	23,215	23,215
Other General Fund	General	29,806	29,013	26,000	30,000	26,000	26,000
Civil Fines	Traffic Safety	32,129	32,512	30,000	35,000	32,000	32,000
Farm Hill Signal	Traffic Safety	-	-	2,000	-	2,000	2,000
Woodside Hills Water	Traffic Safety	-	2,030	2,000	1,700	1,000	1,000
Bond Payments	WR/WHR Pkg	134,220	133,530	133,350	133,350	132,330	42,985
Sewer Loan Payment	Redwood Creek	2,104	-	-	-	-	-
Barkley Fields Temporary Access	Capital Reserve	-	-	-	549,897	-	-
GF Road Contribution	Measure A	500,000	500,000	355,600	481,280	600,000	600,000
GF Road Contribution	HSIP	-	-	244,400	118,720	-	-
GF Trails Contribution	Trails	29,150	29,150	29,150	29,150	-	-
GF Barkley Contribution	Barkley O&M	141,780	127,915	131,930	131,930	-	-
GF Barkley Contribution	Barkley Const.	35,000	35,000	35,000	35,000	35,000	35,000
OTHER REVENUE TOTAL		917,595	909,829	1,013,880	1,573,006	852,545	763,200

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

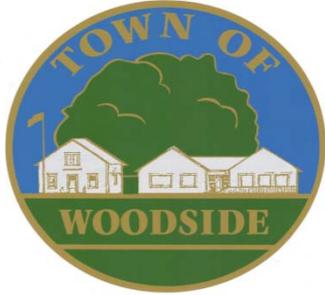
The Town Council budget supports several basic activities, including: (1) Town membership in regional and statewide organizations; (2) organized events such as volunteer recognition receptions, holiday dinners, and occasional hosting of the Council of Cities monthly dinner meetings; (3) events developed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

A major share of this budget supports dues the Town pays to various organizations in which it holds membership. The budget table shows the anticipated dues requirements for the two fiscal years covered by this budget. The Town will hold a municipal election in November 2015.

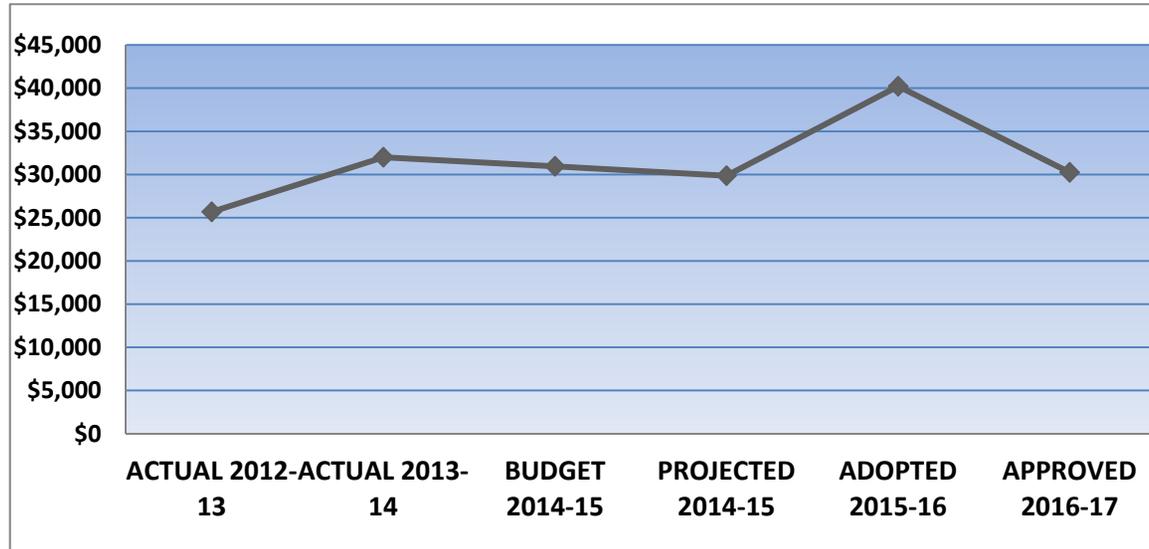
Funding Source Summary

This department is funded by the General Fund.

TOWN COUNCIL DEPARTMENT



2015-17 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	ADOPTED 2015-16	APPROVED 2016-17
Elections	General	54	7,601	-	-	10,000	-
Memberships:							
Association of Bay Area Governments	General	1,609	1,655	1,702	1,702	1,760	1,760
City/County Association of Governments	General	1,900	1,841	1,942	1,942	1,900	1,942
Airport Roundtable	General	750	750	1,500	750	750	750
Local Agency Formation Commission	General	459	585	1,000	782	1,000	1,000
Housing Endowment & Regional Trust of San Mateo	General	1,739	1,739	1,800	1,739	1,800	1,800
League of California Cities	General	3,953	3,953	4,000	3,953	4,000	4,000
HIP Housing	General	1,000	1,000	1,000	1,000	1,000	1,000
Conferences & Meetings	General	4,697	6,999	10,000	7,000	10,000	10,000
Town Volunteer Committees/DOTH	General	9,511	4,081	8,000	11,000	8,000	8,000
Other	General	-	1,802	-	-	-	-
DEPARTMENT TOTAL		25,672	32,006	30,944	29,868	40,210	30,252

Administration & Finance Department

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

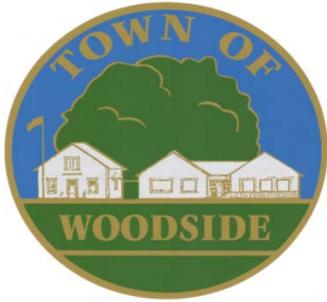
Budget Highlights

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

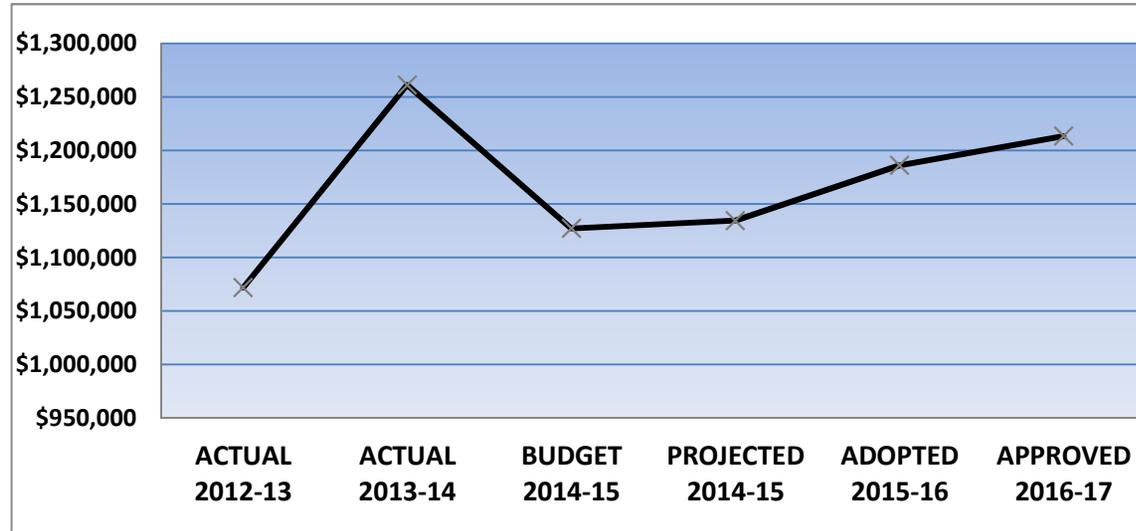
Funding Source Summary

This department is funded by the General Fund, which receives some revenue through the allocation of overhead costs to other funds and to fees and charges. For 2015-16, \$331,800 will be received from this source.

ADMINISTRATION & FINANCE DEPARTMENT



2015-17 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	ADOPTED 2015-16	APPROVED 2016-17
Salaries & Benefits	General	852,312	982,473	885,786	886,000	914,029	941,450
Advertising	General	7,205	6,332	7,500	6,000	7,500	7,500
Photo Copies	General	5,112	6,459	7,000	10,000	7,000	7,000
Bank Service Charge	General	5,117	4,849	5,100	5,100	5,100	5,100
Professional Services - Special Projects	General	12,303	17,840	20,000	20,000	20,000	20,000
Contract Legal Services (General)	General	144,147	177,321	140,000	170,000	170,000	170,000
Contract Legal Services (Litigation)	General	15,711	33,894	25,000	7,500	25,000	25,000
Contract Audit	General	11,500	16,755	15,410	15,410	16,000	16,000
Memberships/Dues	General	2,278	1,321	4,400	1,500	4,400	4,400
Travel/Conferences/Meetings	General	9,935	8,676	15,000	11,000	15,000	15,000
Subscriptions/Codes	General	4,741	4,014	2,000	2,000	2,000	2,000
Other	General	1,511	1,246	-	-	-	-
DEPARTMENT TOTAL		1,071,872	1,261,180	1,127,196	1,134,510	1,186,029	1,213,450

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 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

Salaries & Benefits. Salaries and benefits for this department reflect the addition of a Planning Technician in 2014-15 to act as the clerk for the Department and the addition of an Assistant Planner in 2015-16 to respond to a continuing high level of development activity within the community.

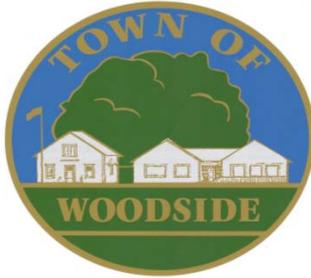
Contractual Assistance. The adopted budget includes \$200,000 for contractual assistance with both current and advance planning activities. The adopted budget includes \$50,000 for municipal code work that is needed to implement the General Plan. The code work, which has begun with basements and grading regulation, will also include regulations that deal with total floor area, the number of allowable accessory structures, and maximum house size.

The adopted budget also allocates \$150,000 for staff augmentation. The Town has been and will continue utilizing 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 support for an Architectural Consultant to assist staff and the ASRB in the evaluation of development proposals.

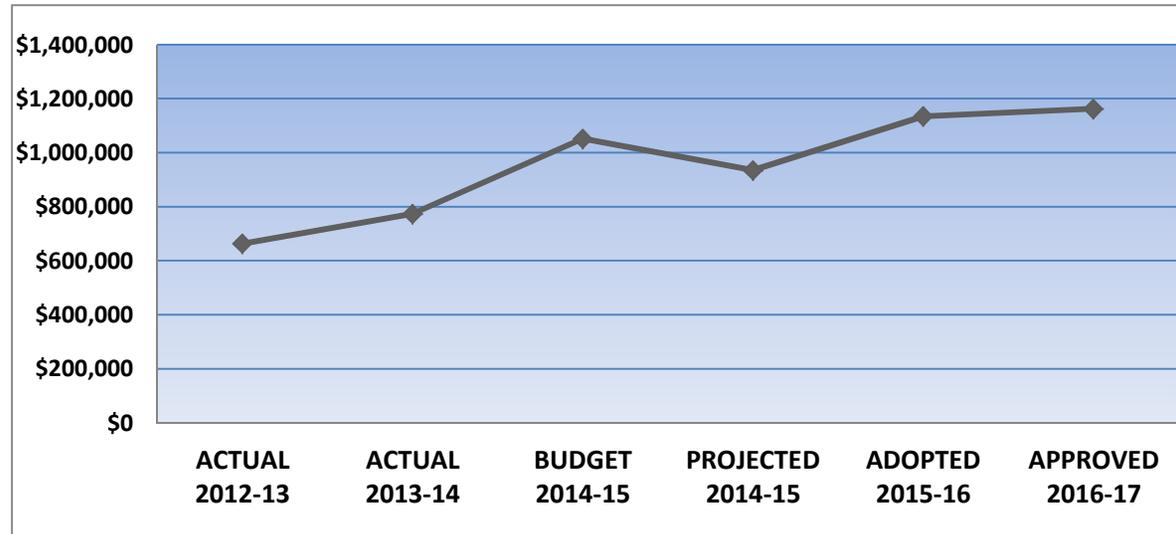
Funding Source Summary.

The Planning Department is supported by General Fund and the Deposit Fund for projects, such as environmental review, that are job cost recovery.

PLANNING DEPARTMENT



2015-17 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	ADOPTED 2015-16	APPROVED 2016-17
Salaries & Benefits	General	638,760	662,162	779,242	779,242	914,291	941,720
Public Noticing	General	5,093	5,277	7,500	10,000	7,500	7,500
Photo Copies	General	179	866	500	-	500	500
Professional Svcs - General Plan Implementation	General	-	-	100,000	21,000	50,000	50,000
Professional Services - Housing Element	General	-	5,000	-	5,000	-	-
Professional Services - Climate Action Plan	General	-	-	10,000	-	-	-
Professional Services - Town Center Area Plan	General	-	24,190	20,000	-	-	-
Professional Services - Architectural Consultant	General	-	-	50,000	3,500	50,000	50,000
Professional Services - Staff Augmentation	General	7,753	51,520	72,000	100,000	100,000	100,000
Motion Tax	General	4,205	4,061	-	4,500	-	-
Memberships/Dues	General	1,741	1,418	2,000	1,500	2,000	2,000
Travel/Conferences/Meetings	General	5,717	18,108	10,000	10,000	10,000	10,000
Subscriptions/Codes	General	-	874	500	-	500	500
DEPARTMENT TOTAL		663,448	773,476	1,051,742	934,742	1,134,791	1,162,220

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.

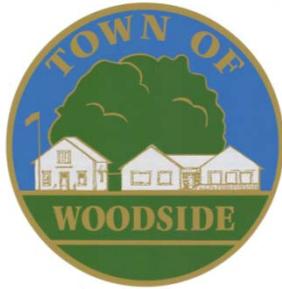
Budget Highlights

Facilities Maintenance. Town Hall and Independence Hall require maintenance to keep the buildings in good shape and to prevent higher maintenance costs in the future. The Deputy Town Manager/Town Engineer recommends the following maintenance activities for Town Hall over the next two years: painting Town Hall, replacing or repairing the deck of Town Hall, and replacing the windows on the exposed west facing walls of Town Hall.

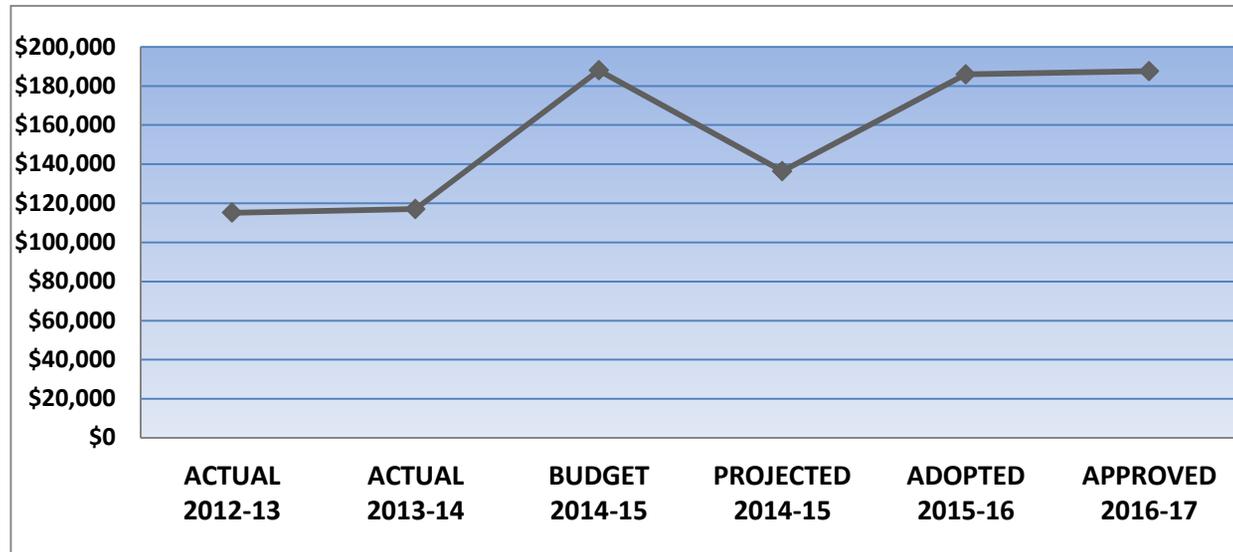
Funding Source Summary

This department budget is totally supported by the General Fund.

BUILDINGS AND GROUNDS DEPARTMENT



2015-17 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	ADOPTED 2015-16	APPROVED 2016-17
Salaries & Benefits	General	22,193	21,930	39,967	39,000	39,876	41,075
Utilities - Water	General	7,107	7,020	6,500	4,500	6,500	6,500
Utilities - PG&E	General	19,866	22,245	22,000	21,000	22,000	22,000
Maintenance Supplies & Services	General	11,650	14,230	15,000	15,000	15,000	15,000
Contract Maintenance - Janitorial & Landscape	General	42,142	37,320	50,000	37,320	45,000	45,000
Sewer Service Charges	General	2,350	1,981	6,000	7,143	7,500	8,000
Building Maintenance	General	9,857	12,357	48,500	12,500	50,000	50,000
DEPARTMENT TOTAL		115,165	117,083	187,967	136,463	185,876	187,575

Town-wide Overhead Department

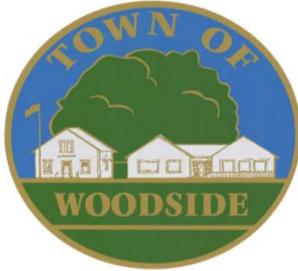
The Town-wide Overhead Department budget was established to provide a central collection point for expenditures that support all Town programs and functions, such as insurance and information systems support. This budget also includes the Town's salary and benefit reserve, which is used to support any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

Budget Highlights

The Town began the process of replacing the outdated accounting software (originally implemented in 1992) in 2014-15 and the project will be the focus of finance and administration staff during the first half of 2015-16. The adopted budget includes support for the completion of this project. In 2015-16, \$50,000 is also included to upgrade the audio/visual system in Independence Hall.

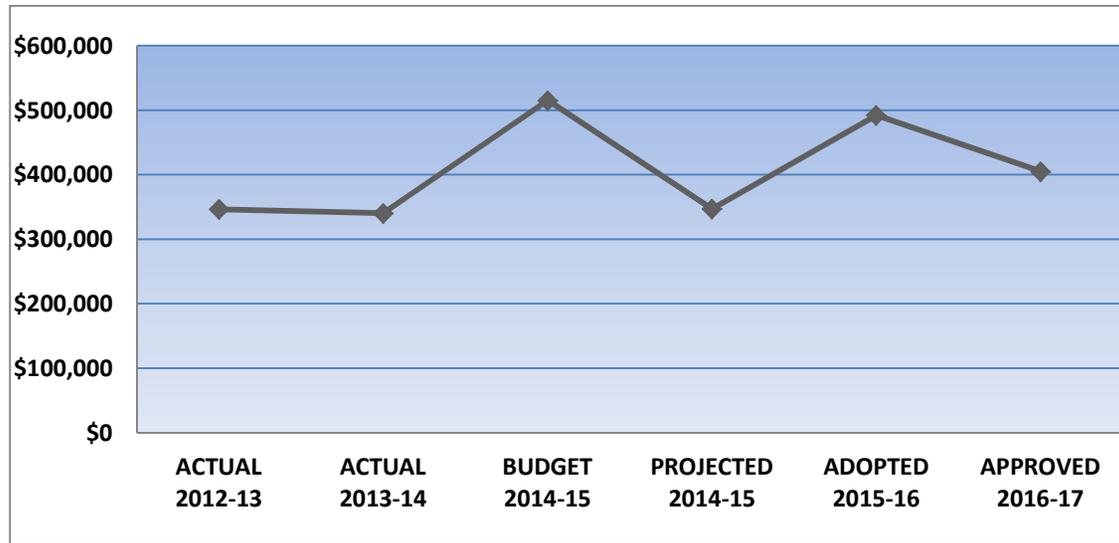
Funding Source Summary

The cost of supporting this departmental budget is fully borne by the General Fund, and is supported by overhead charges.



2015-17 BUDGET WORKSHEET

TOWN-WIDE OVERHEAD DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	ADOPTED 2015-16	APPROVED 2016-17
Salary - Reserve	General	-	-	35,000	-	35,000	35,000
Unemployment Insurance	General	495	-	4,000	-	4,000	4,000
Phone	General	12,686	12,439	15,000	13,000	15,000	15,000
Office Supplies	General	49,371	67,553	60,000	60,000	60,000	60,000
Postage	General	17,245	17,338	20,000	17,250	20,000	20,000
Advertising	General	6,293	10,232	5,000	2,500	5,000	5,000
Office Equipment Lease & Maintenance	General	20,607	23,113	20,500	20,500	20,500	20,500
Liability & Property Insurance	General	82,989	107,048	87,000	77,669	80,000	85,000
Software Maintenance	General	22,729	24,551	28,000	28,000	45,000	45,000
Contractual Information Technology	General	95,909	77,629	95,000	95,000	95,000	95,000
Transcription Service	General	-	-	500	-	500	500
Equipment	General	36,813	-	20,000	-	20,000	20,000
Audio Visual Update Independence Hall	General	-	-	-	-	50,000	-
Accounting Software Replacement	General	-	-	125,000	32,613	42,100	-
Other	General	1,264	444	-	500	-	-
DEPARTMENT TOTAL		346,401	340,347	515,000	347,032	492,100	405,000

Safety Services Department

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

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

Service	2015-16	2016-17
Basic Contract Services	\$966,332	\$995,322
Dispatch Service	\$96,070	\$98,952
Motorcycle Unit	\$270,580	\$278,697
COPS Supplemental	\$270,943	\$279,071
Total Contract	\$1,603,925	\$1,652,042
Less COPS Grant	-\$100,000	-\$100,000
Net Town Cost	\$1,503,925	\$1,552,042

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 2015-16 will be approximately \$58,000.

Office of Emergency Services. A total of \$23,000 is provided in 2015-16 to fund the Town's cost of basic emergency services provided through the San Mateo Emergency Services Operational Area Joint Powers Agency (JPA).

Woodside Fire Protection District Chipper Program. Since 2006, the Town has participated with the Fire Protection District in the annual Chipper Program. The budget includes \$25,000 to support this program for the next two years.

Defensible Space Matching Fund Program. In the fall of 2010, the Town introduced this program which now reimburses property owners up to \$2,000 to conduct fire fuel load reduction on their property. The budget includes \$50,000 for this program for each of the next two years.

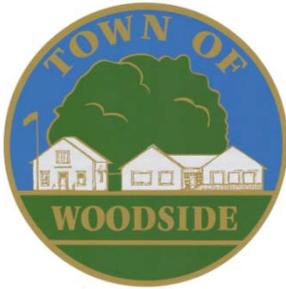
Citizens for Emergency Response and Preparedness Program (CERPP). The budget includes \$20,000 to support the CERPP Coordinator at the Woodside Fire Protection District. The Town, Fire District and the Town of Portola Valley financially support the position, which has benefits throughout the community. The adopted budget also includes funding of \$5,000 for CERPP disaster supplies.

Tree Removal for Fire Protection. A new program for the next two years, recommended by the Town Council appointees to the Fire Safe Committee (a joint Committee of the Woodside Fire Protection District and the Towns of Woodside and Portola Valley) is to fund removal of fire fuel, particularly eucalyptus trees, within the Town's rights-of-way and on its properties. \$50,000 is included to support this program over the next two years.

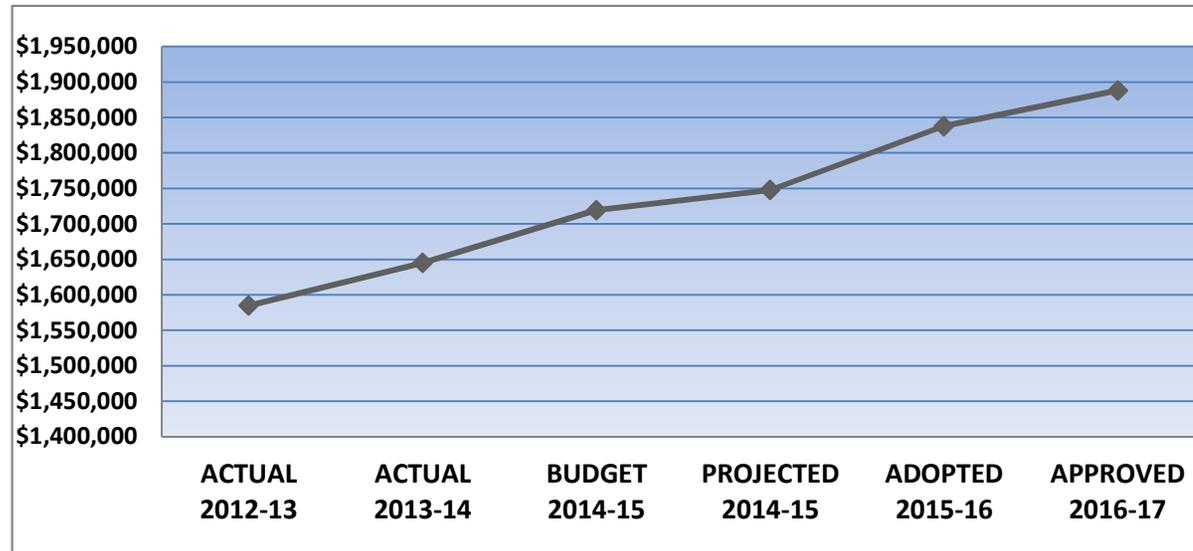
Funding Source Summary

This 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



2015-17 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	ADOPTED 2015-16	APPROVED 2016-17
Chipper Program	General	-	37,172	25,000	25,000	25,000	25,000
Rapid Notify System	General	2,967	-	3,000	2,683	3,000	3,000
CERPP Coordinator	General	-	-	20,000	15,000	20,000	20,000
Defensible Space Matching Program	General	2,350	29,375	50,000	50,000	50,000	50,000
Tree Removal for Fire Prevention	General	-	-	-	33,750	50,000	50,000
Police Services Agreement	General	1,351,293	1,394,831	1,439,676	1,439,676	1,503,925	1,552,042
Office of Emergency Services JPA	General	19,964	20,349	20,706	20,706	23,000	23,000
Animal Control Services	General	108,283	63,156	56,000	56,000	58,000	60,000
Disaster Supplies	General	41	-	5,000	5,000	5,000	5,000
Subtotal		1,484,898	1,544,883	1,619,382	1,647,815	1,737,925	1,788,042
Police Services Agreement	COPS	100,000	100,000	100,000	100,000	100,000	100,000
Subtotal		100,000	100,000	100,000	100,000	100,000	100,000
DEPARTMENT TOTAL		1,584,898	1,644,883	1,719,382	1,747,815	1,837,925	1,888,042

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.

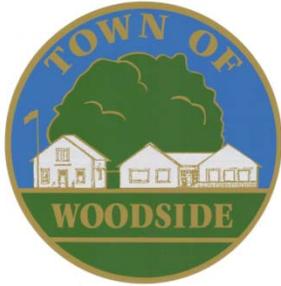
Budget Highlights

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.

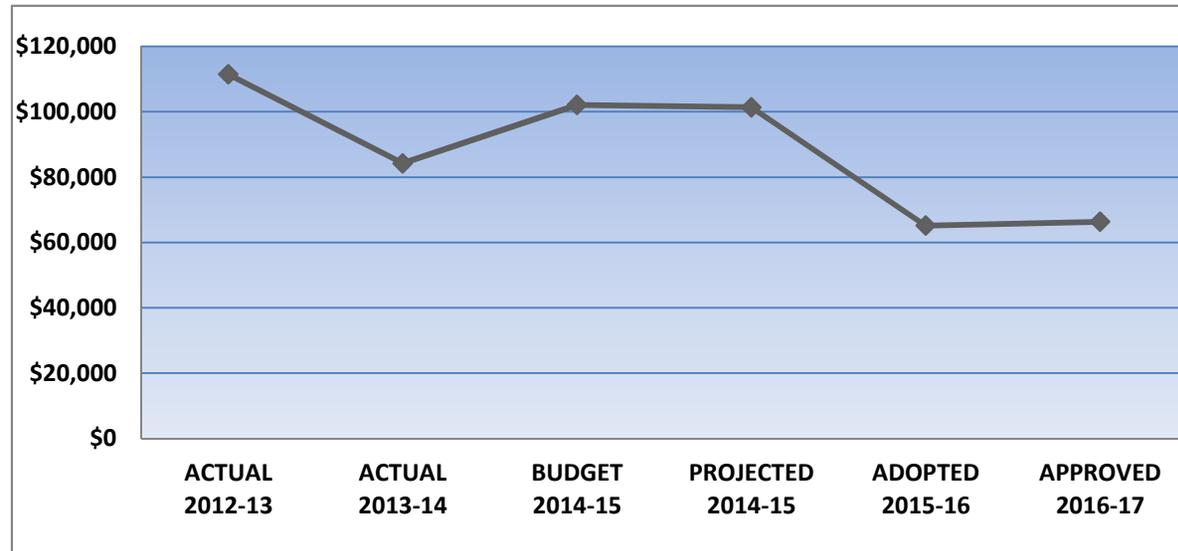
Funding Source Summary

Funding for the Trails budget 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



2015-17 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	ADOPTED 2015-16	APPROVED 2016-17
Salaries & Benefits	Trails/General	48,469	36,610	38,970	38,970	38,433	39,585
Equipment Rental	Trails/General	67	-	1,000	-	1,000	1,000
Materials	Trails/General	26,636	11,279	25,770	12,000	25,770	25,770
Capital Improvements	Trails/General	-	-	-	14,000	-	-
Overhead	Trails/General	7,140	7,200	7,234	7,234	-	-
Subtotal		82,312	55,089	72,974	72,204	65,203	66,355
General Fund Contribution	General	29,150	29,150	29,150	29,150	-	-
Subtotal		29,150	29,150	29,150	29,150	-	-
DEPARTMENT TOTAL		111,462	84,239	102,124	101,354	65,203	66,355

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. 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.

Building regulation and code enforcement activities are conducted by a combination of Town staff and contractual staff. The Town employs a Building Official and a Project Manager. These employees are augmented by a contractual Deputy Building Official, Building Inspector, Development Services Engineer, half-time Project Manager, Capital Projects Engineer and Community Preservation Officer.

Road Program. Five funds support the Town's Road Program, including the Traffic Safety, Gas Tax, Measure A, and Road Impact Fee funds. Additionally, the Town's General Fund makes a contribution to the Road Program. The Program supports staff that provides maintenance and planning services for road maintenance. The Capital Improvement Program also includes projects that are funded by the Road Program.

Sewer Program. Four funds support the Town's sewer program. They are the Canada Corridor Sewer Maintenance Fund, the Sewer Utility and Town Center Pump Funds, which support the Town Center Sewer District, and the Sewer Revolving Fund, which supports activities related to the Redwood Creek Sewer System. Activities supported by these funds are fully covered by the assessment of maintenance and user fees to the residences and businesses that are connected to the various sewer systems. In March 2013, the Town completed a long-overdue sewer rate analysis and Proposition 218 process, and significantly raised sewer rates for the Town Center Sewer District. This rate increase will support the ongoing operating costs of both the Town's sewer collection system as well as the operating costs of the Fair Oaks Sewer District and the City of Redwood City, through

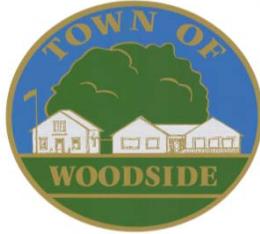
which sewer from the Town is conveyed and treated. Additionally, the South Bayside Sewer Authority treatment facility is undergoing a major capital upgrade, and a portion of those costs will be charged to customers within the Town of Woodside. The Capital Improvement Program includes the replacement of the Town Center Pump Station, to be supported by the Sewer Program.

Debt Service. Two funds support the debt service paid through the Public Works Department budget. They are the Woodside Road/Whiskey Hill Road Parking Assessment District, and its reserve fund. They support all non-General Fund debt service for the Woodside Road/Whiskey Hill Road Parking Assessment District improvement bonds. All required principal and interest payments have been included in the budget for the parking assessment district, supported by the assessments against the properties benefiting from the improvements, as provided for in the Town's various bond issuance documents.

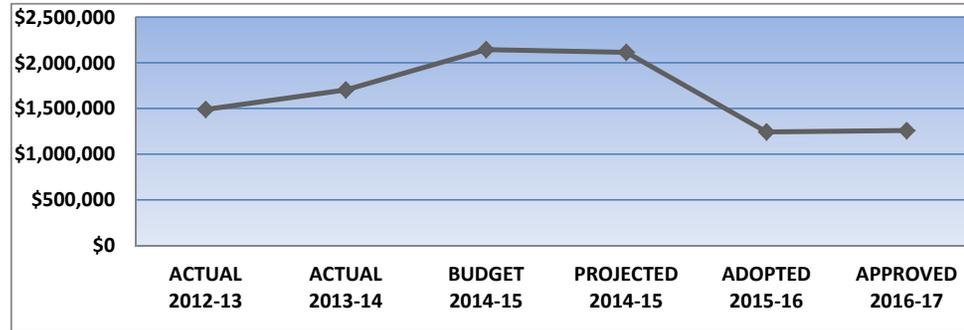
Funding Source Summary

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

PUBLIC WORKS DEPARTMENT - General Engineering

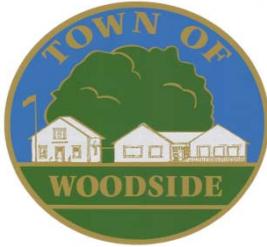


2015-17 BUDGET WORKSHEET

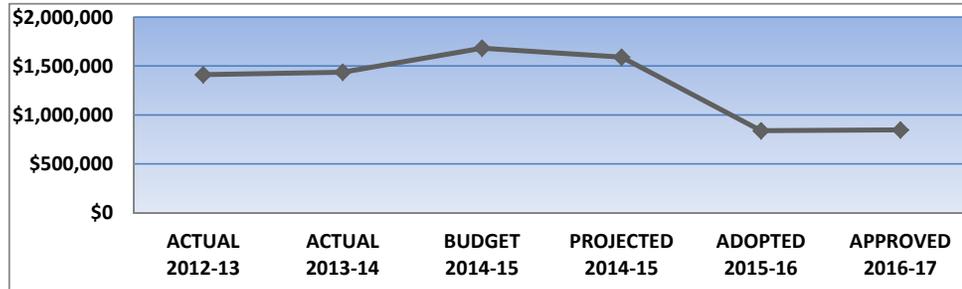


DESCRIPTION	FUND SOURCE	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	ADOPTED 2015-16	APPROVED 2016-17
Salaries & Benefits	General	629,566	524,564	467,946	485,000	497,144	512,050
Uniforms	General	152	-	600	300	600	600
State Motion Tax	General	-	-	4,000	-	4,000	4,000
C/CAG Programs	General	16,296	16,432	16,500	16,457	16,500	16,500
Professional Services - NPDES & SR2S	General	520	31,921	50,000	45,000	50,000	50,000
Contractual Code Enforcement Officer	General	23,130	49,725	52,000	52,000	52,000	52,000
Legal Services - Code Enforcement	General	20,121	12,276	20,000	10,000	20,000	20,000
Contractual Permit Technician	General	23,140	93,080	54,000	54,000	54,000	54,000
Contractual Building Inspector	General	54,539	83,895	84,000	84,000	84,000	84,000
Contractual Geologist	General	4,298	5,826	5,000	5,000	5,000	5,000
Contractual Building Official/Plan Check	General	204,710	250,222	225,000	225,000	225,000	225,000
Contractual Development Services Engineer	General	2,684	95,126	80,000	120,000	120,000	120,000
Contractual Capital Projects Engineer	General	-	-	-	-	100,000	100,000
Geologic Map Update	General	-	14,199	45,000	55,000	-	-
Memberships/Dues	General	5,213	7,938	7,500	7,500	7,500	7,500
Travel/Conferences/Meetings	General	3,189	1,017	6,000	6,000	6,000	6,000
Subscriptions/Codes	General	1,296	55	2,000	200	2,000	2,000
Contribution to the Road Program	General	500,000	500,000	600,000	600,000	-	-
Other	General	-	6,590	-	-	-	-
General Fund Total		1,488,854	1,692,866	1,719,546	1,765,457	1,243,744	1,258,650
Bridge Analysis and Rehabilitation	Capital Res.	-	10,956	250,000	175,000	-	-
Safe Routes to School	Capital Res.	-	-	-	-	-	-
Storm Drain Rehabilitation	Capital Res.	-	-	175,000	175,000	-	-
Subtotal		-	10,956	425,000	350,000	-	-
General Engineering Total		1,488,854	1,703,822	2,144,546	2,115,457	1,243,744	1,258,650

PUBLIC WORKS DEPARTMENT - Road Program



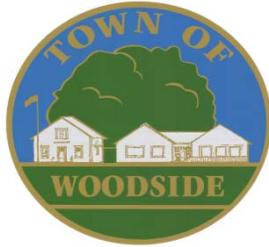
2015-17 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	ADOPTED 2015-16	APPROVED 2016-17
Gasoline	Traffic Safety	12,919	10,100	12,000	12,000	12,000	12,000
CalWater	Traffic Safety	4,320	7,757	8,000	9,500	8,000	8,000
PG&E	Traffic Safety	1,711	1,797	1,500	2,000	2,000	2,000
Equipment Maintenance	Traffic Safety	9,256	12,272	13,000	13,000	13,000	13,000
Traffic Safety Total		28,206	31,926	34,500	36,500	35,000	35,000
Salaries & Benefits	Gas Tax	178,750	140,952	138,767	138,767	112,260	115,630
Overhead	Gas Tax	32,641	35,000	35,700	35,700	38,000	38,000
Gas Tax Total		211,391	175,952	174,467	174,467	150,260	153,630
Salaries & Benefits	Measure A	215,629	202,538	169,898	169,898	199,812	199,650
Equipment Rental	Measure A	3,369	2,969	3,000	3,000	3,000	3,000
Contractual Signal Maintenance	Measure A	4,233	940	4,000	2,000	4,000	4,000
Memberships/Dues (C/CAG)	Measure A	14,554	14,335	14,500	14,225	14,500	14,500
Equipment Maintenance	Measure A	-	-	-	10,000	-	-
Storm Drain Rehabilitation Program	Measure A	96,076	-	150,000	150,000	-	-
Crack Seal Project	Measure A	-	27,687	-	20,455	-	-
Bridge Analysis and Engineering	Measure A	115,946	-	-	-	-	-
Road Rehabilitation Project	Measure A	304,623	617,924	333,716	301,672	-	-
Capital Equipment	Measure A	19,997	6,622	-	-	-	-
Woodside Road Safety Improvement Project	Measure A	39,515	-	-	-	-	-
Overhead	Measure A	104,030	107,000	133,240	133,240	165,000	165,000
Measure A Total		917,972	980,015	808,354	804,490	386,312	386,150

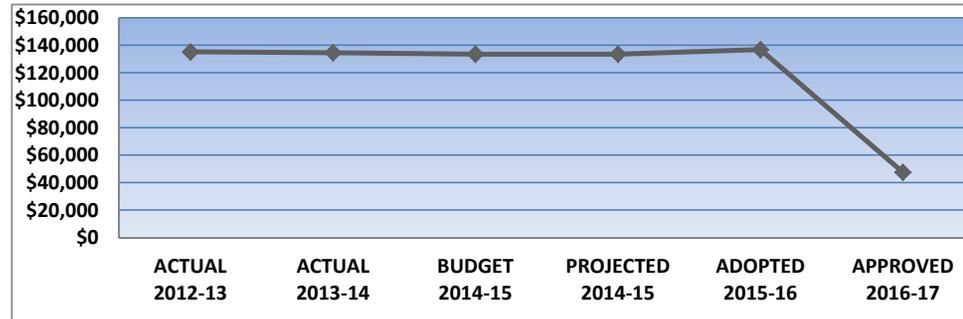
PUBLIC WORKS DEPARTMENT - Road Program (Continued)

DESCRIPTION	FUND SOURCE	ACTUAL	ACTUAL	BUDGET	PROJECTED	ADOPTED	APPROVED
		2012-13	2013-14	2014-15	2014-15	2015-16	2016-17
Salaries & Benefits	Road Impact	120,900	103,915	157,170	165,000	157,789	162,520
General Supplies	Road Impact	8,964	4,706	13,000	13,000	13,000	13,000
Equipment Maintenance	Road Impact	13,237	-	-	-	-	-
Uniform Reimbursement	Road Impact	1,049	1,351	1,000	1,055	1,000	1,000
Signs and Striping	Road Impact	5,288	4,420	4,500	8,000	5,000	5,000
Tree and Brush Removal	Road Impact	12,537	14,763	15,000	20,000	15,000	15,000
Culvert and Bridge Maintenance - non-major	Road Impact	3,943	25,513	5,000	5,000	5,000	5,000
Patching Supplies	Road Impact	2,160	6,541	5,000	500	5,000	5,000
Professional Services - Special Projects	Road Impact	3,000	1,685	5,000	5,000	5,000	5,000
Contractual Street Sweeping	Road Impact	10,740	10,740	10,740	10,740	10,740	10,740
Membership/Dues	Road Impact	-	-	550	-	550	550
Travel/Conferences/Meetings	Road Impact	136	5	1,000	201	1,000	1,000
Overhead	Road Impact	71,389	75,000	51,900	51,900	48,000	48,000
Road Impact Total		253,343	248,639	269,860	280,396	267,079	271,810
Woodside Road Safety Improvement Project	HSIP	-	-	395,000	294,320	-	-
Highway Safety Improvement Program Total		-	-	395,000	294,320	-	-
Total Road Program		1,410,912	1,436,532	1,682,181	1,590,173	838,651	846,590



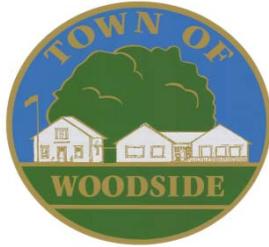
2014-15 BUDGET WORKSHEET

PUBLIC WORKS DEPARTMENT - Debt Service

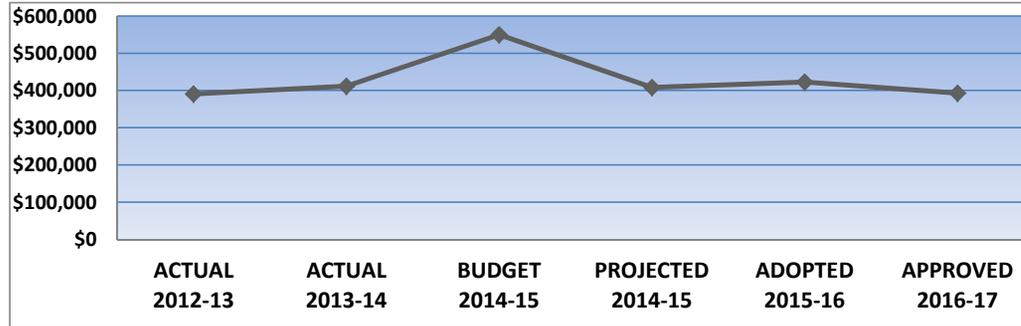


DESCRIPTION	FUND SOURCE	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	ADOPTED 2015-16	APPROVED 2016-17
Debt Service - Principal	WR/WHR Pkg	90,000	95,000	100,000	100,000	110,000	25,000
Debt Service - Interest	WR/WHR Pkg	40,785	35,095	29,000	29,000	22,330	17,985
Debt Service - Administration	WR/WHR Pkg	4,450	4,500	4,500	4,500	4,500	4,500
Debt Service Total		135,235	134,595	133,500	133,500	136,830	47,485

PUBLIC WORKS DEPARTMENT - Sewer Program



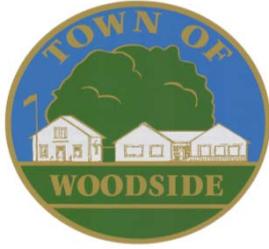
2014-15 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	ADOPTED 2015-16	APPROVED 2016-17
Contractual Sewer Treatment	Canada	6,719	5,408	9,670	4,478	9,670	9,670
Contractual Sewer Transmission	Canada	2,496	6,433	4,860	6,832	7,000	7,000
Contractual Sewer Maintenance	Canada	-	1,911	-	-	-	-
Capital Improvements	Canada	-	-	1,000	-	1,000	1,000
Overhead	Canada	3,522	3,700	3,774	3,774	3,800	3,800
Depreciation	Canada	17,435	16,010	17,435	17,435	17,435	17,435
Canada Sewer Subtotal		30,172	33,462	36,739	32,519	38,905	38,905
Salaries & Benefits	TC Sewer	49,310	46,565	47,110	47,110	46,436	47,830
CalWater	TC Sewer	194	199	175	200	200	200
PG&E	TC Sewer	4,065	4,628	4,000	4,000	4,000	4,000
Phone	TC Sewer	397	393	450	400	450	450
Equipment Maintenance	TC Sewer	-	-	3,000	43	3,000	3,000
Town Center Pump Replacement	TC Sewer	13,000	-	150,000	45,000	-	-
Contractual Sewer Maintenance	TC Sewer	42,347	39,163	40,250	40,250	40,250	40,250
Contractual Sewer Treatment	TC Sewer	27,683	43,670	50,000	33,030	50,000	50,000
Contractual Sewer Capacity	TC Sewer	590	590	590	590	590	590
Contractual Sewer Transmission	TC Sewer	25,230	35,750	40,000	35,935	40,000	40,000
Travel/Conferences/Meetings	TC Sewer	-	13	500	-	500	500
Capital Improvements	TC Sewer	-	-	-	-	-	-
Overhead	TC Sewer	27,425	28,500	29,070	29,070	30,000	30,000
Town Center Sewer Utility Total		190,241	199,471	365,145	235,628	215,426	216,820

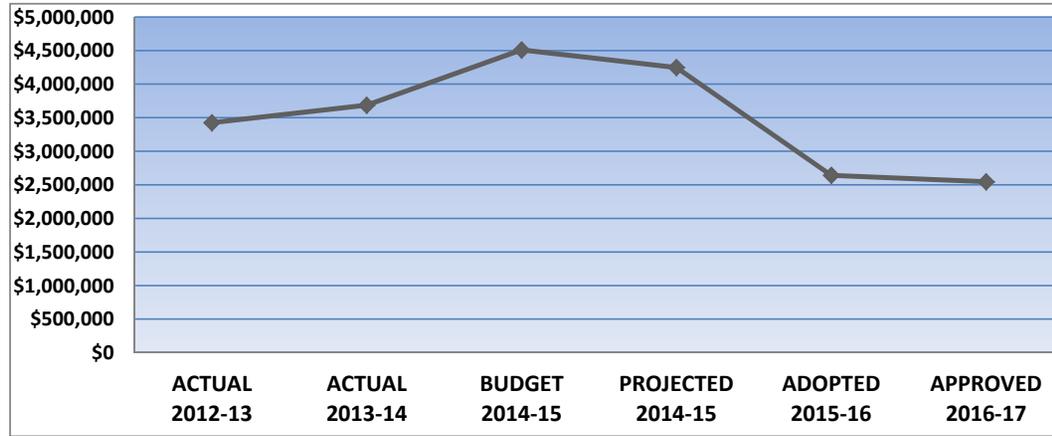
PUBLIC WORKS DEPARTMENT - Sewer Program (continued)

DESCRIPTION	FUND SOURCE	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	ADOPTED 2015-16	APPROVED 2016-17
Contractual Sewer Treatment	TC Sewer Res	30,570	-	-	-	-	-
Contractual Sewer Transmission	TC Sewer Res	14,430	-	-	-	-	-
Capital Improvements - SBSA	TC Sewer Res	-	51,771	20,000	11,961	52,000	20,000
Overhead	TC Sewer Res	23,579	24,500	24,990	24,990	14,000	14,000
Depreciation	TC Sewer Res	74,873	74,873	74,873	74,873	74,873	74,873
Town Center Sewer Reserve Total		143,452	151,144	119,863	111,824	140,873	108,873
Salaries & Benefits	Redwood Ck	26,629	27,484	27,969	27,969	27,390	28,210
Overhead	Redwood Ck	-	-	-	-	-	-
Redwood Creek Total		26,629	27,484	27,969	27,969	27,390	28,210
Sewer Program Total		390,494	411,561	549,716	407,940	422,594	392,808



2014-15 BUDGET WORKSHEET

GRAND TOTAL PUBLIC WORKS DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2015-16	APPROVED 2016-17
PUBLIC WORKS DEPARTMENT GRAND TOTAL		3,425,496	3,686,510	4,509,943	4,247,070	2,641,819	2,545,533

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.

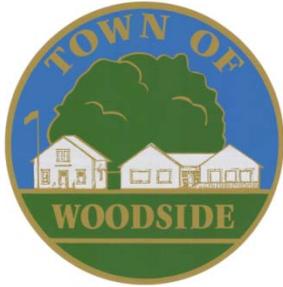
Budget Highlights

This departmental budget includes the Town's Recreation Program, overseen by the Recreation Committee. The Recreation Program's expenditures are fully supported by the fees raised by the Recreation Committee. The Recreation Committee 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.

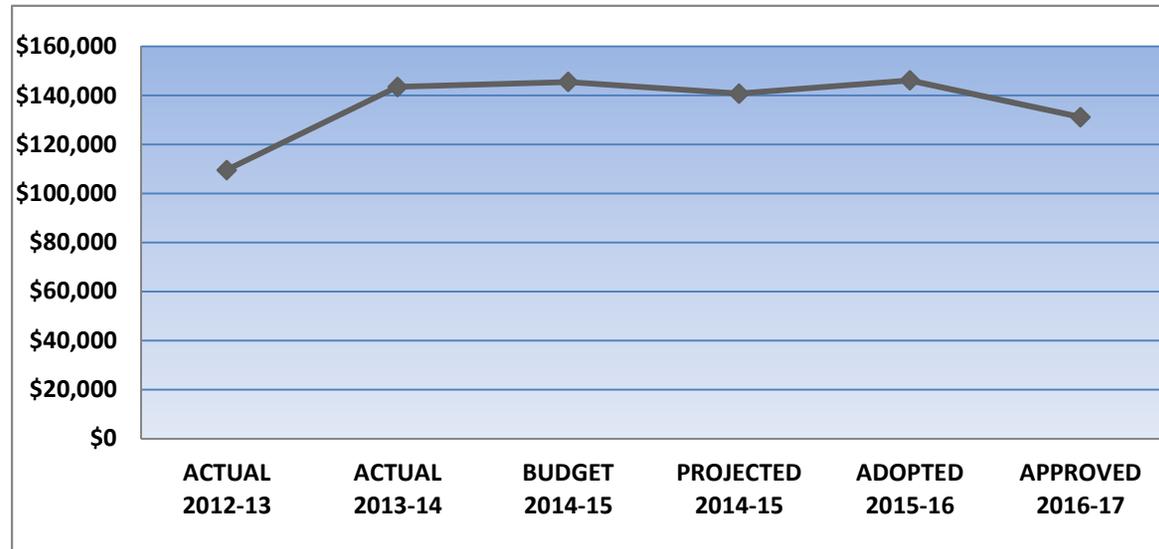
Funding Source Summary

This budget is fully supported by Recreation Program fees.

RECREATION DEPARTMENT



2015-17 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	ADOPTED 2015-16	APPROVED 2016-17
Phone	Rec./General	1,077	1,109	1,000	639	-	-
Office Supplies	Rec./General	-	392	200	-	-	-
Advertising	Rec./General	-	-	-	2,000	2,000	2,000
Maintenance	Rec./General	2,904	1,875	1,620	2,400	1,620	1,620
Rent	Rec./General	7,375	5,250	10,500	9,250	10,500	10,500
Website	Rec./General	-	755	-	650	1,000	1,000
Registrar	Rec./General	6,000	6,000	6,000	1,500	-	-
Yoga Class	Rec./General	63,540	85,429	95,000	95,000	95,000	95,000
Body Workshop Class	Rec./General	6,452	8,689	7,500	6,500	7,500	7,500
Fun Run	Rec./General	3,147	2,883	4,000	4,000	4,000	4,000
W-Ball	Rec./General	3,496	3,519	4,000	4,000	4,000	4,000
Co-Ed Softball	Rec./General	5,190	3,277	5,000	4,000	5,000	5,000
Barn Dance	Rec./General	-	13,938	-	-	15,000	-
Other Events	Rec./General	569	360	500	636	500	500
Overhead	Rec./General	9,822	10,000	10,200	10,200	-	-
DEPARTMENT TOTAL		109,572	143,476	145,520	140,775	146,120	131,120

Woodside Library Department

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

Budget Highlights

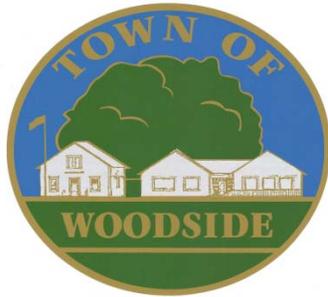
The Town approved the San Mateo County Library System Joint Powers Agreement (JPA) during late 1998-99. Under the terms of the agreement, the County deeded the library building to the Town, which already owned the underlying property, and the Town agreed to maintain the building beginning on July 1,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

During the first two years of the agreement, the County reimbursed the Town for its library-related expenses from the accruing “excess” property tax revenues. Beginning in 2001-02, the County transferred all accrued excess revenue balances to the Town and remitted the full annual amount of excess revenues through the 2011-12 fiscal year. Starting in 2012-13, the County has reverted to the model of reimbursing the Town for its library-related expenses out of funds generated by Woodside tax payers. This will occur once the Town held library funds have been spent. The accruing “excess” is now being held in trust by the County. The balance held by the County was \$940,360 on June 30, 2014 and is projected to grow by another \$525,000 to \$1,465,360 on June 30, 2015.

Library Renovation Project. The Town has been working with the San Mateo County Library and the Friends of the Woodside Library on finalizing plans for a complete interior renovation of the nearly 50-year old library building. Funds held exclusively for the use of the Library that are held by both the Town and the San Mateo County Library will support the project, which is currently estimated to cost a total of about \$3 million. The project will be out for bid in June and assuming favorable bids, the Town Council will award the contract in July 2015 with construction scheduled to begin in August 2015.

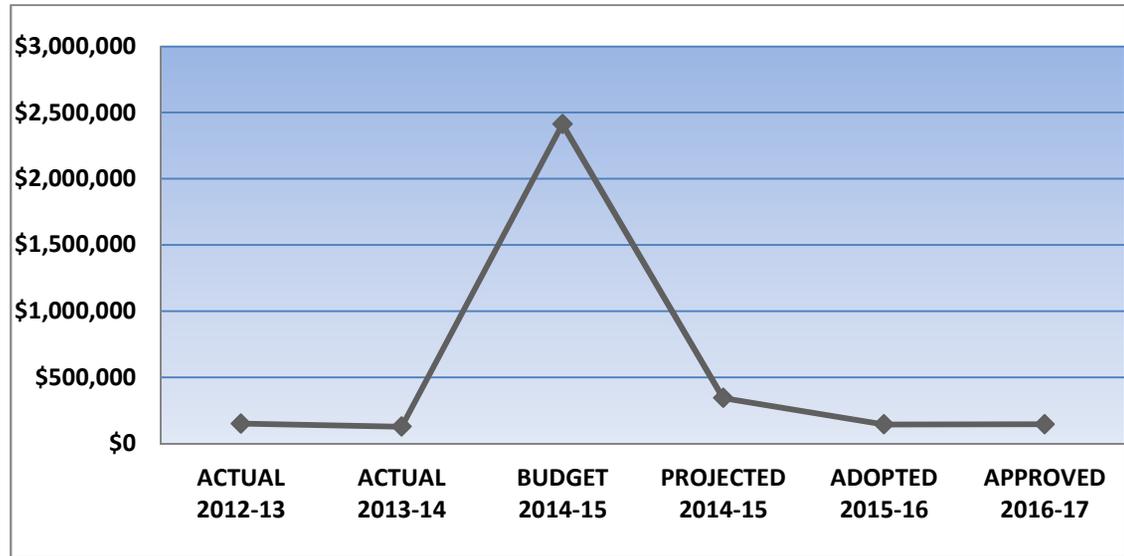
Funding Source Summary

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. There is no General Fund cost.



2015-17 BUDGET WORKSHEET

LIBRARY DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	ADOPTED 2015-16	APPROVED 2016-17
Salaries & Benefits	Library	57,854	56,763	59,016	59,016	58,945	60,715
CalWater	Library	6,803	6,457	6,000	5,000	6,000	6,000
PG&E	Library	8,715	10,427	9,300	9,300	9,300	9,300
Contractual Landscape and Janitorial	Library	28,408	20,546	30,000	20,000	30,000	30,000
Sewer Maintenance Fee	Library	2,324	826	5,500	6,388	7,000	7,000
Library Renovation Project	Library	11,766	-	2,270,000	211,000	-	-
Overhead	Library	35,000	32,500	33,000	33,000	33,000	33,000
DEPARTMENT TOTAL		150,870	127,519	2,412,816	343,704	144,245	146,015

Barkley Fields and Park Department

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

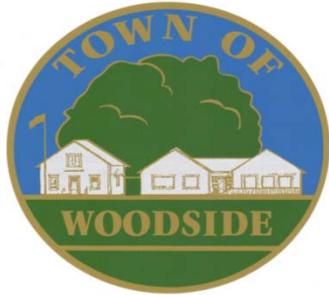
Budget Highlights

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.

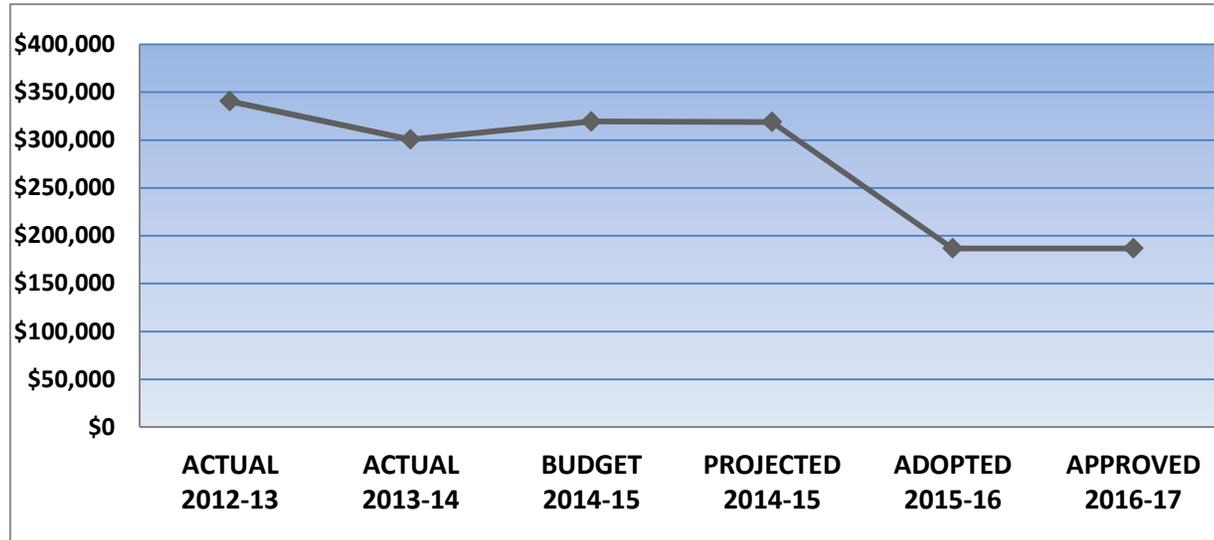
Funding Source Summary

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

BARKLEY FIELDS AND PARK DEPARTMENT



2015-17 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	ADOPTED 2015-16	APPROVED 2016-17
General Fund Contribution	General	176,780	162,915	166,930	166,930	35,000	35,000
Subtotal		176,780	162,915	166,930	166,930	35,000	35,000
Utilities - Water	Barkley/General	41,676	32,087	32,000	32,000	32,000	32,000
Utilities - PG&E	Barkley/General	2,028	1,657	2,500	2,000	2,500	2,500
Sewer Maintenance Fee	Barkley/General	500	530	1,250	560	590	620
Contractual Security Services	Barkley/General	23,700	27,000	27,000	28,200	27,000	27,000
Contractual Field Maintenance	Barkley/General	47,677	28,930	42,000	41,580	42,000	42,000
Contractual Landscape Maintenance	Barkley/General	30,375	27,600	27,600	27,600	27,600	27,600
Contractual Janitorial	Barkley/General	7,560	10,080	10,080	10,080	10,080	10,080
Subtotal		153,516	127,884	142,430	142,020	141,770	141,800
Annual Field Rehabilitation	Barkley Constrctn	10,262	9,770	10,000	10,000	10,000	10,000
Subtotal		10,262	9,770	10,000	10,000	10,000	10,000
DEPARTMENT TOTAL		340,558	300,569	319,360	318,950	186,770	186,800

APPENDICES

Appendix A

Implementing Resolutions

Appendix B

2015 – 20 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 2015-20 Capital Improvement Program includes the following projects:

- Kings Mountain Bridge over Union Creek
- Mountain Home Road Bridge over Bear Gulch Creek
- Portola Road Bridge over Alambique Creek
- Old La Honda Road Bridge over Dennis Martin Creek
- Storm Drain Repair and Replacement
- Woodside Library Renovation Project
- Town Center Pump Station
- Safe Routes to School
- Bicycle and Pedestrian Improvements (Non-Road Rehab)
- Road Rehabilitation Program
- Emergency Repair Portola Road at Dennis Martin Creek
- Equestrian Trails and Water Crossing

CAPITAL IMPROVEMENT PROGRAM: FIVE-YEAR SUMMARY

PROJECT	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	TOTAL ALL FY
Kings Mountain Road Bridge over Union Creek		100,000	825,000			925,000
Mountain Home Road Bridge over Bear Gulch Creek		100,000		825,000		925,000
Portola Road Bridge over Alambique Creek		100,000			1,065,000	1,165,000
Old La Honda Road Bridge over Dennis Martin Creek	100,000	825,000				925,000
Storm Drain Repair and Replacement	306,000	300,000	300,000	300,000	300,000	1,506,000
Woodside Library Renovation Project	2,978,000					2,978,000
Town Center Pump Station	144,000	485,000		36,000		665,000
Safe Routes to School	192,000	350,000	400,000	100,000		1,042,000
Bicycle and Pedestrian Improvements (Non-Road Rehab)	36,500	25,000	20,000	20,000	20,000	121,500
Road Rehabilitation Program	325,000	475,000	475,000	475,000	475,000	2,225,000
Emergency Repair Portola Road at Dennis Martin Creek	32,000	75,000				107,000
Equestrian Trails and Water Crossing	30,000	20,000	20,000	20,000	20,000	110,000
TOTAL	4,143,500	2,855,000	2,040,000	1,776,000	1,880,000	12,694,500

FUNDING SOURCES	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	TOTAL ALL FY
Measure A	569,340	519,000	594,000	594,000	622,800	2,899,140
Road Impact Fee		475,000				475,000
Gas Tax						-
Sewer Fund	144,000	350,000		36,000		530,000
Grant - State						-
Grant - Federal	116,160	1,056,000	726,000	726,000	937,200	3,561,360
Grant - Other						-
General Fund	336,000	320,000	720,000	420,000	320,000	2,116,000
Library Fund	2,978,000					2,978,000
Unfunded		135,000				135,000
TOTAL	4,143,500	2,855,000	2,040,000	1,776,000	1,880,000	12,694,500

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

DESCRIPTION: This bridge is part of the Highway Bridge Program. It is currently recommended that the bridge be rehabilitated with a structural steel plate retrofit.

EXPENDITURES	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 19-20+	TOTAL ALL FY
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Engineering & Design		\$100,000					\$ 100,000
Construction			\$750,000				\$ 750,000
Equipment							
Cleaning and Maintenance							
Professional Services							
Inspection & Construction Mgmt			\$75,000				\$ 75,000
TOTAL		\$ 100,000	\$ 825,000				\$ 925,000

SOURCE OF FUNDS	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 19-20+	TOTAL ALL FY
Measure A		\$12,000	\$99,000				\$ 111,000
Gas Tax							
Sewer Fund							
Grant - State							
Grant - Federal		\$88,000	\$726,000				\$ 814,000
Grant-Other							
Reserves							
General Fund							
Unfunded							
TOTAL		\$ 100,000	\$ 825,000				\$ 925,000

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

DESCRIPTION: This bridge is in the Highway Bridge Program. It is currently recommended the bridge be replaced with a precast concrete box culvert.

EXPENDITURES	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 19-20+	TOTAL ALL FY
Engineering & Design		\$100,000					\$100,000
Construction					\$900,000		\$900,000
Equipment							
Cleaning and Maintenance							
Professional Services							
Inspection & Construction Mgmt					\$165,000		\$ 165,000
TOTAL		\$ 100,000			\$ 1,065,000		\$ 1,165,000

SOURCE OF FUNDS	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 19-20+	TOTAL ALL FY
Measure A		\$12,000			\$127,800		\$139,800
Gas Tax							
Sewer Fund							
Grant - State							
Grant - Federal		\$88,000			\$937,200		\$1,025,200
Grant-Other							
Reserves							
General Fund							
Unfunded							
TOTAL		\$ 100,000			\$ 1,065,000		\$ 1,165,000

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

DESCRIPTION: A recent CalTrans bridge inspection report determined the exterior girders of this bridge have extensive deterioration. The Town is seeking to enroll this bridge into the Highway Bridge Program. Options for the repair or replacement of this bridge are still being considered.

EXPENDITURES	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 19-20+	TOTAL ALL FY
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Engineering & Design	\$ 100,000						\$ 100,000
Construction		\$750,000					\$ 750,000
Equipment							
Cleaning and Maintenance							
Professional Services							
Inspection & Construction Mgmt		\$75,000					\$ 75,000
TOTAL	\$ 100,000	\$ 825,000					\$ 925,000

<i>SOURCE OF FUNDS</i>							
Measure A	\$12,000	\$99,000					\$111,000
Gas Tax							
Sewer Fund							
Grant - State							
Grant - Federal	\$88,000	\$726,000					\$814,000
Grant-Other							
Reserves							
General Fund							
Unfunded							
TOTAL	\$ 100,000	\$ 825,000					\$ 925,000

PROJECT TITLE: Storm Drain Repair and Replacement

DESCRIPTION: The Town has recently completed its first comprehensive inventory of its storm drain facilities. The purpose of this inventory was to catalog the drains and identify their condition. The inventory also included an assessment of the condition of the storm drains. 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.

EXPENDITURES	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 19-20+	TOTAL ALL FY
Engineering & Design	\$ 59,000						\$ 59,000
Construction	\$ 220,000	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000	\$ 1,670,000
Equipment							
Cleaning and Maintenance	\$ 6,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$ 56,000
Professional Services							
Inspection & Construction Mgmt	\$ 21,000						\$ 21,000
TOTAL	\$ 306,000	\$ 300,000	\$ 1,806,000				

<i>SOURCE OF FUNDS</i>							
Measure A							
Gas Tax							
Sewer Fund							
Grant - State							
Grant - Federal							
Grant-Other							
Reserves							
General Fund	\$306,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,806,000
Unfunded							
TOTAL	\$ 306,000	\$ 300,000	\$ 1,806,000				

PROJECT TITLE: Woodside Library Renovation Project

DESCRIPTION: Several years ago, the San Mateo County Library engaged the services of an architectural firm to lead the community through an exercise to plan for renovating the Woodside Library, which was constructed in 1968. Now that the Town has accumulated the funds that are set aside for library purposes, the renovation project is underway. The project will consist of a complete remodel of the interior to ensure that it remains a vital part of the community for the next 50 years.

EXPENDITURES	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 19-20+	TOTAL ALL FY
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Engineering & Design							
Construction	\$ 2,178,000						
Contingency	\$338,000						
Professional Services	\$272,000						
Inspection & Construction Mgmt	\$ 190,000						
TOTAL	\$ 2,978,000						\$ 2,978,000

<i>SOURCE OF FUNDS</i>							
Measure A							
Gas Tax							
Sewer Fund							
Grant - Measure A							
Grant - State							
Grant - Federal							
Grant-Other							
Library Fund	\$2,978,000						\$2,978,000
General Fund							
Unfunded							
TOTAL	\$ 2,978,000						\$ 2,978,000

PROJECT TITLE: Town Center Pump Station

DESCRIPTION: The Town Center Sewer Assessment District (TCSAD) serves 148 parcels within the Town of Woodside. The Town completed a Sanitary Sewer Masster Plan in 2010. Projects identified in the Master PI include the upgrade of the Town Center Pump Station, various pipe replacements, flow metering, root clearing and overflow prevention. The replacement of the Town Center Pump Station, which is located just north of the Dry Creek Bridge on Mountain Home Road, is a priority item, as the pump station is near the end of its useful life. Current estimates indicate that some amount of debt will be needed to fund construction of the Pump Station replacement. Funding options are currently being examined as part of the development of the project scope.

EXPENDITURES	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 19-20+	TOTAL ALL FY
Engineering & Design	\$ 144,000						\$ 144,000
Construction		\$420,000					\$420,000
Utility							
Right of Way							
Professional Services				\$36,000			\$36,000
Inspection & Construction Mgmt		\$65,000					\$65,000
TOTAL	\$ 144,000	\$ 485,000		\$ 36,000			\$ 665,000

<i>SOURCE OF FUNDS</i>							
Measure A							
Gas Tax							
Sewer Fund	\$144,000	\$350,000		\$36,000			\$530,000
Grant - Measure A							
Grant - State							
Grant - Federal							
Grant-Other							
Library Fund							
General Fund							
Unfunded		\$135,000					\$135,000
TOTAL	\$ 144,000	\$ 485,000		\$ 36,000			\$ 665,000

PROJECT TITLE: Safe Routes to School - Woodside Road

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 and Woodside Elementary School. This project would build on the Woodside Road Safety Improvement Project that was completed in the summer of 2014. The project may be undertaken in three phases.

EXPENDITURES	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 19-20+	TOTAL ALL FY
Engineering & Design	\$ 27,000						\$ 27,000
Construction	\$ 115,000	\$350,000	\$400,000	\$ 100,000			\$ 965,000
Utility	\$25,000						\$ 25,000
Right of Way							
Professional Services							
Inspection & Construction Mgmt	\$ 25,000						\$ 25,000
TOTAL	\$ 192,000	\$ 350,000	\$ 400,000	\$ 100,000			\$ 1,042,000

SOURCE OF FUNDS	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 19-20+	TOTAL ALL FY
Measure A	\$192,000	\$350,000					\$542,000
Gas Tax							
Sewer Fund							
Grant - Measure A							
Grant - State							
Grant - Federal							
Grant-Other							
Library Fund							
General Fund			\$400,000	\$100,000			\$500,000
Unfunded							
TOTAL	\$ 192,000	\$ 350,000	\$ 400,000	\$ 100,000			\$ 1,042,000

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

DESCRIPTION: In addition to improvements that are made during the annual road rehabilitation project, the Town considers making discreet improvements to the bicycle and pedestrian environment. Examples of these improvements are: the bicycle lane on Alameda de las Pulgas from Fernside to Woodside Road, battery back-up of the signal lights at Woodside Road and I-280, the curve on Glenwood Avenue where a tree recently fell, the Alameda de las Pulgas and Woodside Road intersection, and the bicycle lane on Woodside Road under I-280.

EXPENDITURES	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 19-20+	TOTAL ALL FY
Engineering & Design	\$ 9,500						\$ 9,500
Construction	\$ 27,000	\$25,000	\$20,000	\$20,000	\$20,000		\$ 112,000
Contingency							
Professional Services							
Inspection & Construction Mgmt							
TOTAL	\$ 36,500	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 121,500

SOURCE OF FUNDS							
Measure A	\$36,500	\$25,000	\$20,000	\$20,000	\$ 20,000		\$121,500
Gas Tax							
Sewer Fund							
Grant - State							
Grant - Federal							
Grant-Other							
Library Fund							
General Fund							
Unfunded							
TOTAL	\$ 36,500	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 121,500

PROJECT TITLE: Road Rehabilitation Program

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

EXPENDITURES	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 19-20+	TOTAL ALL FY
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Engineering & Design							
Construction	\$ 300,000	\$450,000	\$450,000	\$450,000	\$450,000		\$ 2,100,000
Contingency							
Professional Services							
Inspection & Construction Mgmt	\$ 25,000	\$25,000	\$25,000	\$25,000	\$25,000		\$ 125,000
TOTAL	\$ 325,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ -	\$ 2,225,000

<i>SOURCE OF FUNDS</i>							
Measure A	\$325,000		\$475,000	\$475,000	\$475,000		\$1,750,000
Road Impact		\$475,000					\$475,000
Gas Tax							
Sewer Fund							
Grant - State							
Grant - Federal							
Grant-Other							
Library Fund							
General Fund							
Unfunded							
TOTAL	\$ 325,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ -	\$ 2,225,000

PROJECT TITLE: Emergency Repair Portola Road at Dennis Martin Creek

DESCRIPTION: During the December 23, 2012 storm, the culvert located under Portola Road where Dennis Martin Creek flows underneath was severely damaged. The Town conducted emergency repairs to maintain the Portola Road driving surface. To complete the project, the Town seeks to install diverter which is designed to keep debris from building up in the culvert. The Town is working through the State Department of Transportation to secure the funding due to the Town as part of its emergency response funding.

EXPENDITURES	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 19-20+	TOTAL ALL FY
Engineering & Design	\$ 32,000						\$ 32,000
Construction		\$75,000					\$75,000
Contingency							
Professional Services							
Inspection & Construction Mgmt							
TOTAL	\$ 32,000	\$ 75,000					\$ 107,000

SOURCE OF FUNDS	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 19-20+	TOTAL ALL FY
Measure A	\$3,840	\$9,000					\$12,840
Gas Tax							
Sewer Fund							
Grant - State							
Grant - Federal	\$28,160	\$66,000					\$94,160
Grant-Other							
Library Fund							
General Fund							
Unfunded							
TOTAL	\$ 32,000	\$ 75,000					\$ 107,000

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	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 19-20+	TOTAL ALL FY
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Engineering & Design							
Construction	\$ 10,000	\$20,000	\$20,000	\$20,000	\$20,000		\$ 90,000
Contingency							
Professional Services	\$20,000						\$20,000
Inspection & Construction Mgmt							
TOTAL	\$ 30,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000		\$ 110,000

SOURCE OF FUNDS	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 19-20+	TOTAL ALL FY
Measure A							
Gas Tax							
Sewer Fund							
Grant - State							
Grant - Federal							
Grant-Other							
Library Fund							
General Fund	\$30,000	\$20,000	\$20,000	\$20,000	\$ 20,000		\$110,000
Unfunded							
TOTAL	\$ 30,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000		\$ 110,000

Appendix C
Budget Guide

TOWN OF WOODSIDE OVERVIEW OF TOWN FUNDS

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

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

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

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

GOVERNMENTAL FUND TYPES

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

⇒ **General Funds** are the most commonly used fund types and account for all resources not otherwise devoted to specific activities. This fund subset finances most of the basic municipal functions, such as planning, police services, and administration. The Town has three 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.
- Deposit Fund (900) - Accounts for deposits received from individuals or businesses wishing to undertake certain development projects within the Town and used to support various costs of the project as it progresses. Deposits on hand in the fund are essentially deferred charges.

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

- Traffic Safety Fund (204) - Accounts for receipts from fines and forfeitures from violations of the California Vehicle Code, utilized to support the Town's Road Program.
- Gas Tax Fund (206) - Used to account for receipts of State Gas Tax revenues, designated for road construction and maintenance projects.
- Transit Measure A Tax Fund (210) - Accounts for receipts of the Town's share of a special County-wide sales tax, earmarked for road repairs and construction.
- Road Impact Fees Fund (242) - Used to account for receipts of road impact fees, assessed against all building projects and used for road maintenance purposes.
- Supplemental Law Enforcement Fund (243) - Used to account for receipts of State revenues derived from the Citizens for Public Safety (COPS) Program that can only be spent on direct law enforcement/public safety activities.
- California Law Enforcement Equipment Program (CLEEP) (244) – Used to account for State of California grant funds available for law enforcement equipment acquisitions.
- Woodside Library Fund (250) - Used to account for expenses and reimbursements derived from the Town's membership in the San Mateo County Library System Joint Powers Agency.

⇒ **The Capital Projects Funds** are 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. Once the project is completed, the fund is retired.

- Highway Safety Improvement Project (366) – Used to account for grant revenues, other Town contributions, and expenses associated with the Woodside Road Safety Improvement Project.
- Capital Improvements Fund (800) – Used to account for funds received for capital improvements.

⇒ **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 (450) - 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. Fund 441 is the legally required reserve fund for this issuance.

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 four 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.
- Sewer Utility Fund (528) - Used to account for the operating costs and user fees associated with the Town Center Sewer District. Fund 529 is a related reserve fund, used to accumulate revenues in support of prior year sewer operating costs, to be paid when negotiations with other agencies are completed.
- Town Center Pump Station Fund (529) - Used to account for the assets and liabilities of the Town Center Sewer District and to hold reserves for meeting all prior year liabilities to Redwood City and the County of San Mateo for the treatment, transportation, and capacity rental needs of the District.
- Sewer Capital Improvement Fund (537) - Used to account for revenues received from sewer connections to the Redwood Creek Sewer assessment District, to be allocated to sewer system improvements and rehabilitation.

FIDUCIARY FUND TYPES

One subset of this fund type, the **Trust and Agency Funds**, is utilized by the Town. Such funds are used to account for

assets held by a governmental unit as an agent for individuals, private organizations, other governmental units, and/or other funds. The Town has several of these funds. They are not utilized in the budget process.

THE BUDGET PROCESS

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

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

- ⇒ The budget process begins during the second half of the prior budget year when the Town Manager asks department heads to begin preparing budget proposals for the upcoming two fiscal years. In this request, the Town Manager outlines the Town's financial condition and sets policies and criteria for all budget proposals to follow. The policies and criteria are based upon the Town Council's formal program objectives and priorities. The Town Council's Financial Management Policies, adopted in June of 1993, provide the guiding foundation for the budget formulation process. In advance of receiving departmental proposals, the Town Manager prepares a base budget for each of the two years in question. A base budget identifies the full cost of continuing the existing approved service level.
- ⇒ Department heads submit their budget requests to the Town Manager, who reviews these requests for conformance with established policies, community needs, and the Town's financial condition. Based upon the Town Manager's assessment of these various influencing factors, a formal two-year Proposed Budget is prepared and submitted to the Town Council and the public. The budget document explains the changes from the current fiscal year that are recommended for the first of the two years under review and any additional changes that are recommended for the second of the two years.
- ⇒ Budget discussion sessions are scheduled for several evenings 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 an abbreviated version of the budget document to the Town Council for its review and deliberation in June. The second budget year is formally adopted late in June of the first fiscal year, following a public hearing. The Town Council adopts resolutions which establish the needed appropriations and the Appropriation Limit for tax proceeds.
- ⇒ The second year of the two-year budget goes into effect on July 1st of the second year and is subjected to the same review and modification rules that apply to the first year.

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

Capital Improvements - A permanent major addition to the Town's real property assets, including the cost of design, construction, purchase, or major renovation of land, buildings or facilities. Examples are the installation or repair of new or existing roads, traffic signals, 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 (sewer or water pollution control, for example).

Equipment - Tangible items for use in the office or field which cost in excess of \$5,000 and have 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.

Objective - A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year.

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

Performance/Workload Measures - Number or percentage of work category completed or performed. The performance/workload measures provide an indicator of the amount of work performed by a department program from

year-to-year.

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 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.

RESOLUTION NO. 2015 - 7052

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE
ADOPTING A BUDGET FOR FISCAL 2015-16 AND APPROVING A PRELIMINARY BUDGET FOR 2016-17

WHEREAS, this Council received the 2015-17 Proposed Budget document on June 2, 2015, and discussed the recommendations contained therein during its public meeting on June 9, 2015; and

WHEREAS, the Town Council held a public hearing on June 23, 2015, for purposes of receiving public input on the proposed budget; and

WHEREAS, the Council has determined that the "appropriation limit" for Fiscal Year 2015-16 is \$4,295,101 (Four Million, Two-Hundred Ninety-Five Thousand, One Hundred One Dollars) and further determined that proposed expenditures from proceeds of taxes will not exceed said "appropriation limit"; and

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

NOW, THEREFORE, IT IS HEREBY ORDERED:

1. That the Budget for the Town of Woodside, totaling \$16,820,273, including interfund transfers (\$4,627,340) and capital improvement expenditures (\$4,143,500), for the Fiscal Year 2015-16 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 \$13,015,872, including interfund transfers (\$2,214,000) and capital improvement expenditures (\$2,855,000), for the Fiscal Year 2016-17 is approved as the Budget of the Town for said fiscal year, subject to Town Council review in June of 2016.
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 23rd day of June 2015, by the following vote of the members thereof:

AYES, and in favor thereof, Councilmembers: Burow, Kasten, Tanner, Mayor Shanahan

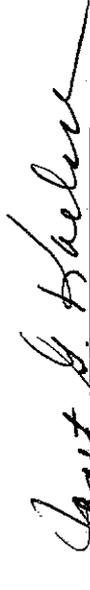
NOES, Councilmembers: None

ABSENT, Councilmembers: Gordon, Mason, Romines

ABSTAIN, Councilmembers: None


Mayor of the Town of Woodside

ATTEST:


Clerk of the Town of Woodside
Budget15-16

TOWN OF WOODSIDE

2015-16 ADOPTED BUDGET

FUND:	APPROPRIATION:
101 GENERAL FUND	\$ 7,344,768
151 BARKLEY FIELDS & PARK CONST. & MAINT. FUND	10,000
204 TRAFFIC SAFETY FUND	35,000
206 GAS TAX FUND	138,605
210 MEASURE A FUND	955,652
242 ROAD IMPACT FEE FUND	267,079
243 SUPPLEMENTAL LAW ENFORCEMENT FUND	100,000
250 WOODSIDE LIBRARY FUND	3,122,245
301 CAPITAL IMPROVEMENT FUND	4,143,500
450 WR/WHR PAD DEBT SVC. FUND	136,830
525 CANADA CORRIDOR SEWER OPERATIONS	38,905
528 SEWER UTILITY FUND	359,426
529 TOWN CENTER PUMP STATION FUND	140,873
537 SEWER CAPITAL IMPROVEMENT FUND	27,390
TOTAL	\$ 16,820,273

RESOLUTION NO. 2015 - 7053

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE
DETERMINING THE APPROPRIATION LIMIT FOR FISCAL 2015-16**

WHEREAS, the calculation of the Appropriation Limit for Fiscal 2015-16 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 2015-16 is determined to be \$4,295,101.

* * * * *

PASSED AND ADOPTED at a meeting of the Town Council of the Town of Woodside held on the 23rd day of June 2015, by the following roll call vote:

AYES, and in favor thereof, Councilmembers: Burow, Kasten, Tanner, Mayor Shanahan
NOES, Councilmembers: None
ABSENT, Councilmembers: Gordon, Mason, Romines
ABSTAIN, Councilmembers: None


Mayor of the Town of Woodside

ATTEST:


Clerk of the Town of Woodside
APPROX 15

EXHIBIT "A"

RESOLUTION NO. 2015 - 7053

2015-16 APPROPRIATIONS LIMIT

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

2015-16 Gann Appropriation Limit Calculation

Annual percent change for 2015-16:

Per Capita Personal Income Change: 3.82 percent*
San Mateo County Population Change: 1.00 percent*

Per Capita converted to a ratio: $\frac{3.82 + 100}{100} = 1.0382$

Population converted to a ratio: $\frac{1.00 + 100}{100} = 1.0100$

Calculation of factor for FY 15-16: $1.0382 \times 1.0100 = 1.0486$

Growth factor for 2015-16: 4.86%

*Supplied by the State Department of Finance.

RESOLUTION NO. 2015 - 7054

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE APPROVING
THE 2015-16 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 2015-17 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, 2015.

* * * * *

Passed and adopted by the Town Council of the Town of Woodside, California, at a meeting thereof held on the 23rd day of June 2015, by the following vote of the members thereof:

AYES, and in favor thereof, Councilmembers: Burow, Kasten, Tanner, Mayor Shanahan
NOES, Councilmembers: None
ABSENT, Councilmembers: Gordon, Mason, Romines
ABSTAIN, Councilmembers: None


Mayor of the Town of Woodside

ATTEST:


Clerk of the Town of Woodside
SAL2015Adopted

RESOLUTION 2015 - 7054

EXHIBIT A

SCHEDULE OF MONTHLY SALARY RANGES

	Monthly	
	Minimum	Maximum
Town Manager	Set by contract	
Deputy Town Manager/Town Engineer (1)	10,790	17,541
Planning Director (1)	10,790	17,541
Deputy Town Engineer (1)	8,605	13,986
Principal Planner (1)	7,979	12,970
Building Official	7,588	12,334
Senior Planner (1)	7,126	11,581
Senior Management Analyst (1)	7,037	11,437
Deputy Building Official	7,037	11,437
Town Clerk (1)	6,691	10,875
Supervising Maintenance Worker (2)	6,283	10,212
Associate Planner	5,827	9,470
Assistant Planner	5,403	8,781
Senior Administrative Technician	5,403	8,781
Maintenance Worker (2)	4,531	7,364
Project Manager	4,308	7,002
Planning Technician	4,308	7,002
Administrative Assistant	4,308	7,002

	Hourly Rate
Clerical	14.70/hr
Intern	12/hr
Laborer	14.70/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

SAL2015AdoptedExA