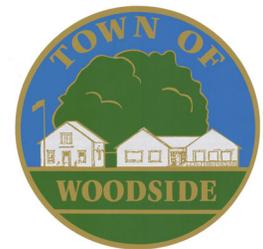


TOWN OF WOODSIDE

**ADOPTED BUDGET
FISCAL YEARS 2021-23**



TOWN OF WOODSIDE

ADOPTED BUDGET FISCAL YEARS 2021-23

TOWN COUNCIL

BRIAN DOMBKOWSKI, MAYOR

DICK BROWN, VICE-MAYOR

JOHN CARVELL

NED FLUET

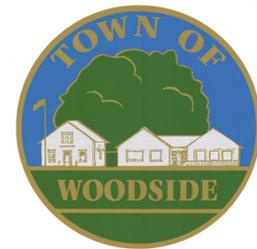
SEAN P. SCOTT

CHRIS SHAW

JENNIFER WALL

TOWN MANAGER

KEVIN BRYANT



**TOWN OF WOODSIDE
2021-23 Adopted Budget
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**TOWN OF WOODSIDE
TOWN COUNCIL FINANCIAL MANAGEMENT POLICIES**

1. The annual budget must be balanced.
2. Adequate unrestricted 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, 2021

Honorable Mayor and Councilmembers:

This year, I would like to start the budget message by acknowledging the extraordinary work done by the Town Council, Town volunteers, and Town staff during what was repeatedly but accurately described as an unprecedented time. The COVID-19 pandemic tested everyone everywhere and introduced challenges that on March 1st of last year could not have been imagined.

The Town Council kept the business of the Town moving by shifting to meetings via Zoom. Without missing a regular meeting, the Zoom environment enabled a new method of remote public participation, and the Town Council had some well attended meetings. The Planning Commission and Architectural and Site Review Board also moved to Zoom meetings and kept development applications and code updates on their calendars, allowing property owners to keep working on improvements to their property and the Town to modernize its codes, including a full review of the Subdivision Ordinance.

The Town's Citizen Advisory Committees continued to meet and provide engagement opportunities for Woodside residents. To take just one example, the Arts and Culture Committee did not miss a month, providing their First Friday programs on-line and maintaining their attendance. Other committees also continued to do their work, including the Circulation Committee providing an opportunity for users of the Town's transportation system to inform future priorities of the Town.

Finally, I need to recognize the Town's staff. Like everyone else they were thrown into a world of uncertainty by COVID. Everyone adapted and gave extraordinary effort to keep conducting the Town's business. They did this while also managing the additional challenges that come with having young children suddenly doing remote learning or taking care of elderly family at home. Through it all, the Staff fielded development questions, processed applications, kept the Town's roads and trails in top shape, spent countless hours in Zoom meetings, constructed a new bridge, paid the bills, and generally did all the things we do in a "normal" year.

In direct response to the coronavirus crisis, the Town took several actions. Following a brief cessation of construction activity, by May of last year the Town was back in business and using new on-line plan review software to complement the move to interactions over Zoom, phone, and email. The Town Council facilitated the Town's restaurants move to outdoor dining, including adopting an urgency ordinance allowing for staff-level approval of modified use permits and establishing a grant program to help fund modifications that needed to be made to keep restaurant staff and patrons safe.

The federal government provided support to the Town in the form of CARES (Coronavirus, Relief, and Economic Security) Act funds of about \$70,000 in Fiscal Year 2021. Though not incorporated into the proposed budget, the Town will also receive substantial funding from the American Rescue Plan Act. The rules for how smaller cities and towns like Woodside will receive those funds have not yet been finalized. However, it is anticipated that American Rescue Plan Act funds will be able to be used to backfill revenue that was lost to the Town due to the reduced economic activity resulting from COVID-19 restrictions, among other eligible actions.

I am currently projecting that the Town will end Fiscal Year 2021 with nearly \$6.4 million in unrestricted funds in the General Fund, the Town's primary operating fund. That figure represents 72.6% of projected operating revenues, well above the minimum 30% required by the Town's Financial Management Policies. The Town also has over \$2.4 million in restricted General Fund assets that are available to pay future pension liabilities.

I also project that the Town's Road Program, made up of five distinct funds, will end Fiscal Year 2021 in a position of strength, with over \$1.3 million available, or about 83% of revenues. The Road Program funds both the ongoing maintenance of the Town's public road system and capital improvements like this year's Kings Mountain Road Safety Program and the future extension of the Glens path.

Starting with the Proposed 2021-23 Budget, I am proposing a change in how the Town distributes General Fund and Road Program dollars. Starting in the 1990s, the Town budgeted and transferred a lump sum of between \$500,000 and \$600,000 from the General Fund to the Road Program. For most of that time, all capital improvements and major road maintenance projects were funded directly from the Road Program. However, in recent years the Town has established a Capital Improvement Program (CIP) fund from which transfers of

Town funds as well as outside funding from grants and programs like the Highway Bridge Program are used to pay for capital expenses. Because the General Fund is used to contribute directly to CIP projects, it is no longer necessary to make the lump sum transfer of \$500,000 - \$600,000 to the Road Program. The proposed budget and forecasts for the General Fund and Road Program reflect this change. The General Fund will continue to be a key component of funding for the Road Program. For example, in 2021-22, it will fund the \$2.3 million replacement of the Portola Road Bridge.

I am also proposing changes in the classification of three of the Town's personnel in the Proposed 2021-23 Budget. The Town Engineer has been very fortunate to have the services of a very capable Public Works Fellow since July 2019. The fellowship program provided a longer commitment than an internship, and the incumbent has demonstrated wide-ranging abilities as well as being a self-starter. At the Town Engineer's recommendation, I am proposing to create a Management Analyst position in the Public Works Department and make the Public Works Fellow a permanent member of the Town's team. I believe he possess skills that can be used across different departments and will be a tremendous addition to the team.

The Town's Administration and Finance Department has also been very well served by a team that currently includes a Management Analyst and Accounts Payable Specialist. Both incumbents have grown substantially since first joining the Town in 2017. They now do primary work on the annual financial audit, administer the Town's human resources function, and keep the Town's administrative policies up to date. To better represent the work they do and the value to the organization, I am proposing they be reclassified as Senior Management Analyst and Management Analyst.

The proposed budget includes \$9,783,634 for the General Fund operating budget in Fiscal Year 2021-22, including the cost associated with the Town's personnel and the many contract services the Town receives, including the recently approved police contract with the San Mateo County Sheriff's Department and the Town Attorney. The operational budget also includes routine maintenance of the Town's facilities and information systems, and this year includes a substantial increase in the Town's Hazardous Tree Removal program with support from a federal Hazard Mitigation Grant. The proposed budget also includes \$2,408,396 of General

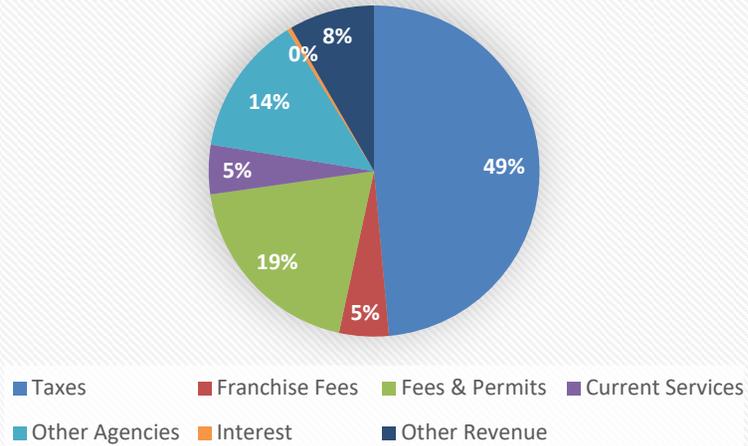
Fund support for the Capital Improvement Program, the majority of which will be for the Portola Bridge replacement project.

The proposed budget assumes \$9,963,895 in General Fund revenues. The single largest source of General Fund revenues, secured property taxes, is budgeted to come in at \$4.2 million, an approximately 5% increase. As the economy transitions away from coronavirus restrictions, revenues from sales taxes are also budgeted to increase. The proposed budget conservatively assumes that fee and permit revenue related to the improvement of property will return closer to its average after having two outstanding years. As stated earlier, the proposed budget does not include any amount that would be attributed to the federal American Rescue Plan.

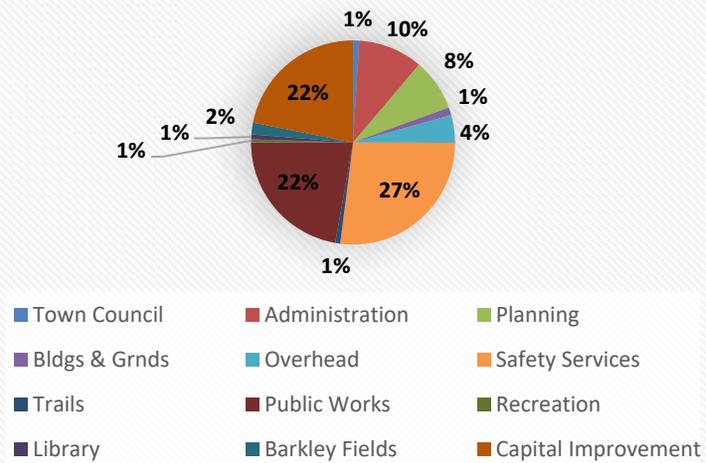
In the Proposed 2021-23 budget, \$861,975 is recommended in the Road Program for operational expenses related to that portion of the staff's time that is spent on activities of the road program along with services and supplies that support maintenance of the roads. An additional \$708,500 is recommended for capital projects in 2021-22 including the annual Road Rehabilitation Project and the design of the Glens path extension.

Across all the Town's funds, which include the General Fund, road funds, sewer funds, and library fund, revenues are projected to equal \$12,105,615 and expenses equal to \$14,929,976 in Fiscal Year 2022. Of those expenses, \$3,266,896 is for capital projects. Below are graphs which show the sources of the Town's revenues and the departments which account for expenses.

REVENUES - ALL FUNDS - FY 2022



EXPENDITURES - ALL FUNDS - FY 2022



2021-22 Work Plan and Highlights

In addition to continuing to process a steady stream of applications for development projects, the Town's Planning Department has two major projects on the schedule for 2021-22. First, along with all other jurisdictions in the nine-county Bay Area, the Town must complete its State-mandated Cycle 6 **Housing Element** for the planning period 2023-2031 by December 2022. This cycle of the Housing Element includes planning for a substantial increase in the number of homes pursuant to the Regional Housing Needs Assessment (RHNA). This fall, the Planning Department will also begin the public participation associated with the **Western Hills Development Standards Review** with the objective of identifying ways to reduce regulatory hurdles to development and redevelopment. This project will employ the lessons learned from a similar project previously completed in the Glens neighborhood. The proposed budget includes funding support for technical assistance. The Town has secured a state grant to help fund the Housing Element.

The Capital Improvement Program (CIP) included in the Proposed 2021-23 Budget continues the work started in recent years by the Public Works Department. Starting before the fiscal year begins on July 1st, reconstruction of the **Portola Road Bridge** is the costliest of the Town bridges included in the federal Highway Bridge Program. Construction of the bridge is being funded by the General Fund, with future federal funding coming under an Advance Construction Funding agreement with Caltrans.

The CIP also includes Phases 2 and 3 of the **Glens Pathway**. The CIP proposes to complete the design for the two projects in Fiscal Year 2022 with construction of the two phases in Fiscal Years 2023 and 2024. When complete, there will be a continuous path from about 134 Glenwood Avenue to the phase one pathway on Hillside Drive.

Improvements on State Highway 84 are a part of the CIP, as well. Working with financial support from Woodside Community Foundation, the Town proposes do a **Woodside Road Median Beautification** project near the Park 'n' Ride. This project will be test for a future larger beautification project east of I-280. Additionally, the Town is currently being considered for federal funding for a **Woodside Road Bike and Pedestrian Safety Improvements Project** east of I-280.

In addition to the federal Hazard Mitigation Grant mentioned previously, the proposed budget continues to fully fund the Town’s **Defensible Space and Home Hardening Matching Fund Grant** program as well as the **Chipper Program**. These vital activities provide a strong incentive to property owners to reduce the threat from wildfire on their own properties. Each action by an individual property owner contributes to a more wildfire resistant community overall.

The recent action of the Town Council to transition from “from-district” to “by-district” elections in accordance with the California Voting Rights Act is supported in this budget with funds designated for the services of a demographer. The proposed budget also includes funds for the filming of a **video promoting the equestrian lifestyle** that contributes to Woodside’s unique rural character. Finally, there are funds included in the budget to update the Town’s **website** and **permit tracking software**.

In summary, the Town will not slow down in 2021-22. COVID-19 has certainly challenged Woodside. I have no doubt, however, that we will be back stronger in the years ahead.

Respectfully submitted,

Kevin Bryant
Town Manager

BUDGET OVERVIEW

2020-21 REVENUES AND EXPENSES PROJECTED (continued)

<i>Revenues</i>	COPS (243)	Library (250)	Sewer Funds			TOTALS
			Canada Sewer (525)	Town Center Sewer (528)	Redwood Creek (537)	
Taxes						5,730,275
Franchise Fees						577,764
Fees & Permits			36,920	545,000	14,250	2,525,337
Current Services						609,360
Other Agencies	160,000					1,352,195
Interest	700		600	1,500	1,500	53,275
Other Revenue		126,000				955,535
Revenues - Total	160,700	126,000	37,520	546,500	15,750	11,803,741

<i>Expenditures</i>	COPS (243)	Library (250)	Canada Sewer (525)	Sewer Utility (528)	Redwood Creek (537)	TOTALS
Administration						1,360,175
Planning						1,183,620
Bldgs & Grnds						193,250
Overhead						518,172
Safety Services	190,000					3,130,752
Trails						87,165
Public Works			42,501	492,205	-	3,012,040
Recreation						3,000
Library		125,139				125,139
Barkley Fields						266,055
Operating Expenditures - Total	190,000	125,139	42,501	492,205	-	9,955,441
Operating Revenues - Expenses	(29,300)	861	(4,981)	54,295	15,750	1,848,300
Contributions to Road and Capital Programs		25,000				2,284,982

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

2021-22 REVENUES AND EXPENSES ADOPTED

	Road Program						
<i>Revenues</i>	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax (206)	Measure A (210)	Measure W (211)	Road Impact (242)
Taxes	5,839,850						
Franchise Fees	581,600						
Fees & Permits	1,407,000						350,000
Current Services	580,700						
Other Agencies	624,000			252,000	345,000	140,000	
Interest	40,000	1,500	600	50	2,650	150	2,750
Other Revenue	890,745	35,000	79,400		-		
Revenues - Total	9,963,895	36,500	80,000	252,050	347,650	140,150	352,750
<i>Expenditures</i>	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax (206)	Measure A (210)	Measure W (211)	Road Impact (242)
Town Council	145,500						
Administration	1,530,420						
Planning	1,225,572						
Bldgs & Grnds	185,350						
Overhead	672,500						
Safety Services	3,852,732						
Trails	116,525						
Public Works	1,737,700		42,650	135,820	301,205	20,000	362,300
Recreation	70,000						
Library							
Barkley Fields	267,335	10,000					
Operating Expenditures - Total	9,803,634	10,000	42,650	135,820	301,205	20,000	362,300
Operating Revenues - Expenses	160,261	26,500	37,350	116,230	46,445	120,150	(9,550)
Contributions to Road and Capital Programs	2,408,396	100,000	-	94,000	91,000	120,000	403,500

Greyed in area above represents All Road Funds

2021-22 REVENUES AND EXPENSES ADOPTED (continued)

	Sewer Funds					
	COPS (243)	Library (250)	Canada Sewer (525)	Town Center Sewer (528)	Redwood Creek (537)	TOTALS
Revenues						
Taxes						5,839,850
Franchise Fees						581,600
Fees & Permits			40,800	527,400		2,325,200
Current Services						580,700
Other Agencies	160,000	201,000				1,722,000
Interest	600		450	1,320	1,050	51,120
Other Revenue						1,005,145
Revenues - Total	160,600	201,000	41,250	528,720	1,050	12,105,615
Expenditures						
Town Council						145,500
Administration						1,530,420
Planning						1,225,572
Bldgs & Grnds						185,350
Overhead						672,500
Safety Services	175,000					4,027,732
Trails						116,525
Public Works			43,765	675,666	-	3,319,106
Recreation						70,000
Library		113,040				113,040
Barkley Fields						277,335
Operating Expenditures - Total	175,000	113,040	43,765	675,666	-	11,683,080
Operating Revenues - Expenses	(14,400)	87,960	(2,515)	(146,946)	1,050	422,535
Contributions to Road and Capital Programs		50,000				3,266,896

Greyed in area above represents All Sewer Funds.

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

2022-23 REVENUES AND EXPENSES APPROVED

	Road Program						
	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax (206)	Measure A (210)	Measure W (211)	Road Impact (242)
Revenues							
Taxes	6,107,200						
Franchise Fees	588,300						
Fees & Permits	1,427,000						350,000
Current Services	585,800						
Other Agencies	649,000			252,000	345,000	140,000	
Interest	40,000	1,500	600	50	2,650	150	2,750
Other Revenue	1,121,028	35,000	79,400		-		
Revenues - Total	10,518,328	36,500	80,000	252,050	347,650	140,150	352,750
	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206/207)	Measure A (210)	Measure W (211)	Road Impact (242)
Expenditures							
Town Council	56,000						
Administration	1,566,136						
Planning	1,249,350						
Bldgs & Grnds	187,505						
Overhead	513,500						
Safety Services	3,496,969						
Trails	121,075						
Public Works	1,768,950		42,650	140,120	310,310	20,000	369,940
Recreation	70,000						
Library							
Barkley Fields	267,335	10,000					
Operating Expenditures - Total	9,296,820	10,000	42,650	140,120	310,310	20,000	369,940
Operating Revenues - Expenses	1,221,508	26,500	37,350	111,930	37,340	120,150	(17,190)
Contributions to Road and Capital Programs	211,000	20,000	200,000	94,000	140,000	120,000	-

*Greyed in area above represents All Road Funds

2022-23 REVENUES AND EXPENSES APPROVED (continued)

<i>Revenues</i>	COPS (243)	Library (250)	Sewer Funds			TOTALS
			Canada Sewer (525)	Town Center Sewer (528)	Redwood Creek (537)	
Taxes						6,107,200
Franchise Fees						588,300
Fees & Permits			43,400	550,000		2,370,400
Current Services						585,800
Other Agencies	160,000	125,000				1,671,000
Interest	600		450	1,320	1,050	51,120
Other Revenue						1,235,428
Revenues - Total	160,600	125,000	43,850	551,320	1,050	12,609,248
<i>Expenditures</i>	COPS (243)	Library (250)	Canada Sewer (525)	Sewer Utility (528)	Redwood Creek (537)	TOTALS
Town Council						56,000
Administration						1,566,136
Planning						1,249,350
Bldgs & Grnds						187,505
Overhead						513,500
Safety Services	175,000					3,671,969
Trails						121,075
Public Works			47,405	699,426	-	3,398,801
Recreation						70,000
Library		115,250				115,250
Barkley Fields						277,335
Operating Expenditures - Total	175,000	115,250	47,405	699,426	-	11,226,921
Operating Revenues - Expenses	(14,400)	9,750	(3,555)	(148,106)	1,050	1,382,327
Contributions to Road and Capital Programs		-				785,000

*Greyed in area above represents All Sewer Funds.

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

FUND BALANCE PROJECTION

	Road Funds						
	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206)	Measure A (210)	Measure W (211)	Road Impact (242)
Fund Balance 6/30/20	6,862,960	301,638	118,111	39,928	672,967	814	496,921
Projected Activity 2020-21	(475,806)	12,000	52,750	(4,113)	(42,072)	-	8,934
Projected Fund Balance 6/30/21	6,387,154	313,638	170,861	35,815	630,895	814	505,855
Budgeted Activity 2021-22	(2,248,135)	26,500	37,350	22,230	(44,555)	150	(413,050)
Projected Fund Balance 6/30/22	4,139,019	340,138	208,211	58,045	586,340	964	92,805
Budgeted Activity 2022-23	1,010,508	26,500	(162,650)	17,930	(102,660)	150	(17,190)
Projected Fund Balance 6/30/23	5,149,527	366,638	45,561	75,975	483,680	1,114	75,615

FUND BALANCE PROJECTION (continued)

	Sewer Funds				
	COPS (243)	Library (250)	Canada Sewer (525)	Town Center Sewer (528)	Redwood Creek (537)
Fund Balance 6/30/20	103,661	11,650	94,326	270,242	214,329
Projected Activity 2020-21	(29,300)	861	12,454	129,168	15,750
Projected Fund Balance 6/30/21	74,361	12,511	106,780	399,410	230,079
Budgeted Activity 2021-22	(14,400)	37,960	14,920	(72,073)	1,050
Projected Fund Balance 6/30/22	59,961	471	121,700	327,337	231,129
Budgeted Activity 2022-23	(14,400)	9,750	13,880	(73,233)	1,050
Projected Fund Balance 6/30/23	45,561	10,221	135,580	254,104	232,179

Note:

1. The San Mateo County Library JPA holds additional library funds for use by the Woodside Library. As of June 30, 2020, the JPA had \$2,721,349 available for the Woodside Library.

GENERAL FUND: TEN YEAR FORECAST

	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 ADOPTED	2022-23 APPROVED	2023-24 FORECAST	2024-25 FORECAST	2025-26 FORECAST	2026-27 FORECAST	2027-28 FORECAST	2028-29 FORECAST	2029-30 FORECAST	2030-31 FORECAST
BEGINNING BALANCE	8,282,248	6,862,960	6,862,960	6,387,154	4,139,019	5,149,527	5,005,662	6,749,937	6,329,656	5,709,509	4,972,309	4,111,943	3,122,026
REVENUES													
Secured Property Tax	3,815,341	3,952,000	3,998,275	4,200,000	4,410,000	4,630,500	4,862,025	5,105,126	5,360,383	5,628,402	5,909,822	6,205,313	6,515,579
Unsecured Property Tax	193,690	185,000	185,000	186,850	189,000	190,890	192,799	194,727	196,674	198,641	200,627	202,634	204,660
Other Property Tax	553,034	525,000	600,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000
Sales Tax	552,279	517,000	517,000	538,000	564,900	593,145	622,802	653,942	686,639	720,971	757,020	794,871	834,615
Property Transfer Tax	310,349	160,000	275,000	225,000	250,000	256,250	262,656	269,223	275,953	282,852	289,923	297,171	304,601
Business License	152,177	155,000	155,000	165,000	168,300	171,666	175,099	178,601	182,173	185,817	189,533	193,324	197,190
Building/Planning Permit Fees	1,708,296	1,141,500	1,470,417	1,321,500	1,341,500	1,375,038	1,409,413	1,444,649	1,480,765	1,517,784	1,555,729	1,594,622	1,634,487
Recreation Fees	64,693	85,500	8,750	85,500	85,500	85,500	85,500	85,500	85,500	85,500	85,500	85,500	85,500
Franchise Fees	562,454	555,000	577,764	581,600	588,300	600,066	612,067	624,309	636,795	649,531	662,521	675,772	689,287
Current Services	250,256	220,500	239,900	240,700	240,700	244,311	247,975	251,695	255,470	259,302	263,192	267,140	271,147
Other Agencies	779,933	801,000	536,195	624,000	649,000	661,980	675,220	688,724	702,498	716,548	730,879	745,497	760,407
Interest (LAIF)	193,773	105,000	40,000	40,000	40,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Other Revenue	135,200	62,000	189,035	130,000	65,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000
Highway Bridge Program	-	-	-	-	956,028	-	2,016,380	-	-	-	-	-	-
FEMA Hazard Mitigation Grant	-	660,745	-	660,745	-	-	-	-	-	-	-	-	-
Overhead Charges	364,000	369,460	369,460	340,000	345,100	350,277	355,531	360,864	366,277	371,771	377,347	383,007	388,753
Town Center Sewer Repayment	100,000	100,000	100,000	100,000	100,000	100,000	100,000	72,417	-	-	-	-	-
TOTAL - REVENUES	9,735,475	9,594,705	9,261,796	9,963,895	10,518,328	9,896,622	12,254,468	10,566,776	10,866,128	11,254,119	11,659,094	12,081,851	12,523,225
EXPENDITURES													
Operational													
Salaries & Benefits (excluding Retiree Benefits)	2,497,036	2,605,240	2,688,885	2,770,612	2,893,990	3,024,220	3,160,309	3,302,523	3,451,137	3,606,438	3,768,728	3,938,321	4,115,545
PERS & Retiree Health Benefits	519,694	581,420	590,240	631,820	683,570	745,091	797,248	837,110	878,966	905,335	932,495	960,469	989,284
Service and Supplies (excluding Police Services)	3,083,500	2,679,541	2,669,412	2,945,190	3,167,291	3,309,819	3,458,761	3,614,405	3,777,053	3,947,021	4,124,637	4,310,245	4,504,206
Police Services Contract	2,012,494	2,075,031	2,075,031	2,310,018	2,476,969	2,650,357	2,782,875	2,922,018	3,068,119	3,221,525	3,382,602	3,551,732	3,729,318
Hazardous Tree Removals - FEMA	-	880,994	-	880,994	-	-	-	-	-	-	-	-	-
Equipment and Building Maintenance	9,876	140,000	185,000	265,000	75,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Subtotal	8,122,600	8,962,226	8,208,568	9,803,634	9,296,820	9,829,487	10,299,193	10,776,057	11,275,275	11,780,319	12,308,461	12,860,767	13,438,353
Capital Contributions													
Road Program/Road Rehabilitation	675,000	500,000	500,000	-	156,000	156,000	156,000	156,000	156,000	156,000	156,000	156,000	156,000
Highway Bridge Program	118,869	1,062,885	892,041	2,278,396	-	-	-	-	-	-	-	-	-
Storm Drain Rehabilitation	44,735	-	-	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Equestrian Trails and Water Crossings	-	20,000	22,300	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Woodside Road Beautification	-	-	-	15,000	-	-	-	-	-	-	-	-	-
Center Trail Bridge	14,307	21,820	20,693	-	-	-	-	-	-	-	-	-	-
Broadband Support	-	-	-	60,000	-	-	-	-	-	-	-	-	-
Kings Mountain Road Bank Repair	361,872	-	-	-	-	-	-	-	-	-	-	-	-
Solar/EV Installation	17,380	100,000	94,000	-	-	-	-	-	-	-	-	-	-
Subtotal	1,232,163	1,704,705	1,529,034	2,408,396	211,000								
TOTAL - EXPENDITURES	9,354,763	10,666,931	9,737,602	12,212,030	9,507,820	10,040,487	10,510,193	10,987,057	11,486,275	11,991,319	12,519,461	13,071,767	13,649,353
NET POSITION	380,712	(1,072,226)	(475,806)	(2,248,135)	1,010,508	(143,865)	1,744,275	(420,281)	(620,147)	(737,200)	(860,367)	(989,916)	(1,126,128)
OPERATING RESERVES (30% Operating Revenue)	2,781,443	2,539,350	2,637,701	2,658,945	2,735,160	2,833,904	2,934,767	3,040,049	3,149,955	3,264,705	3,384,524	3,509,653	3,640,342
UNDESIGNATED RESERVE	4,081,518	3,251,384	3,749,453	1,480,074	2,414,367	2,171,758	3,815,170	3,289,607	2,559,553	1,707,605	727,419	(387,627)	(1,644,444)
TOTAL BALANCE	6,862,960	5,790,734	6,387,154	4,139,019	5,149,527	5,005,662	6,749,937	6,329,656	5,709,509	4,972,309	4,111,943	3,122,026	1,995,898
Ending Balance as Percent of Operating Revenue	74.0%	68.4%	72.6%	46.7%	56.5%	53.0%	69.0%	62.5%	54.4%	45.7%	36.4%	26.7%	16.4%
RESTRICTED ASSETS (PARS Pension Trust)	1,931,007	0	2,400,000	2,556,000	2,722,140	2,899,079	3,087,519	3,288,208	3,501,942	3,729,568	3,971,990	4,230,169	4,505,130

ROAD PROGRAM: FIVE YEAR FORECAST

	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 ADOPTED	2022-23 APPROVED	2023-24 FORECAST	2024-25 FORECAST	2025-26 FORECAST
BEGINNING BALANCE	1,116,902	1,328,741	1,328,741	1,344,240	946,365	681,945	299,520	370,924
REVENUES								
Civil Fines	92,457	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Gas Tax	237,729	237,000	226,000	252,000	252,000	252,000	252,000	252,000
Measure A Tax	324,798	275,000	305,000	345,000	345,000	345,000	345,000	345,000
Measure W Tax	128,963	106,000	125,000	140,000	140,000	140,000	140,000	140,000
Road Impact Fee	534,576	275,000	450,000	350,000	350,000	350,000	350,000	350,000
General Fund Contribution	600,000	500,000	425,000	-	-	-	-	-
Interest	19,393	26,825	6,975	6,200	6,200	10,000	10,000	10,000
Other Revenue	9,129	4,400	5,500	4,400	4,400	4,400	4,400	4,400
TOTAL - REVENUES	1,947,045	1,499,225	1,618,475	1,172,600	1,172,600	1,176,400	1,176,400	1,176,400
EXPENDITURES								
Operational								
Salaries & Benefits (excluding Retiree Benefits)	327,398	343,116	347,810	353,555	369,450	386,075	403,449	421,604
PERS & Retiree Health Benefits	67,457	69,270	70,215	85,270	90,420	98,558	105,457	110,730
Service and Supplies	432,270	457,150	466,503	423,150	423,150	442,192	462,090	482,884
Subtotal	827,125	869,536	884,528	861,975	883,020	926,825	970,996	1,015,218
Capital Contributions								
Road Rehabilitation Project	404,432	333,000	227,120	347,500	94,000	94,000	94,000	94,000
Bridge Repair and Replacement	52,912	164,515	112,747	26,000	-	178,000	-	-
Bicycle and Pedestrian Improvements (Non-Road Rehab)	-	20,000	-	20,000	20,000	20,000	20,000	20,000
Glens Path	340,463	-	-	120,000	320,000	320,000	-	-
Kings Mountain Road Safety Program	-	-	275,000	-	-	-	-	-
Woodside Road Bike/Ped Safety Improvement Project	-	-	-	25,000	100,000	-	-	-
Equipment	93,681	75,000	103,581	150,000	-	-	-	-
Safe Routes to School	16,593	20,000	-	20,000	20,000	20,000	20,000	20,000
Subtotal	908,081	612,515	718,448	708,500	554,000	632,000	134,000	134,000
TOTAL - EXPENDITURES	1,735,206	1,482,051	1,602,976	1,570,475	1,437,020	1,558,825	1,104,996	1,149,218
NET POSITION	211,839	17,174	15,499	(397,875)	(264,420)	(382,425)	71,404	27,182
TOTAL ENDING BALANCE	1,328,741	1,345,915	1,344,240	946,365	681,945	299,520	370,924	398,106
Ending Balance as Percent of Ongoing Revenue	68.2%	89.8%	83.1%	80.7%	58.2%	25.5%	31.5%	33.8%

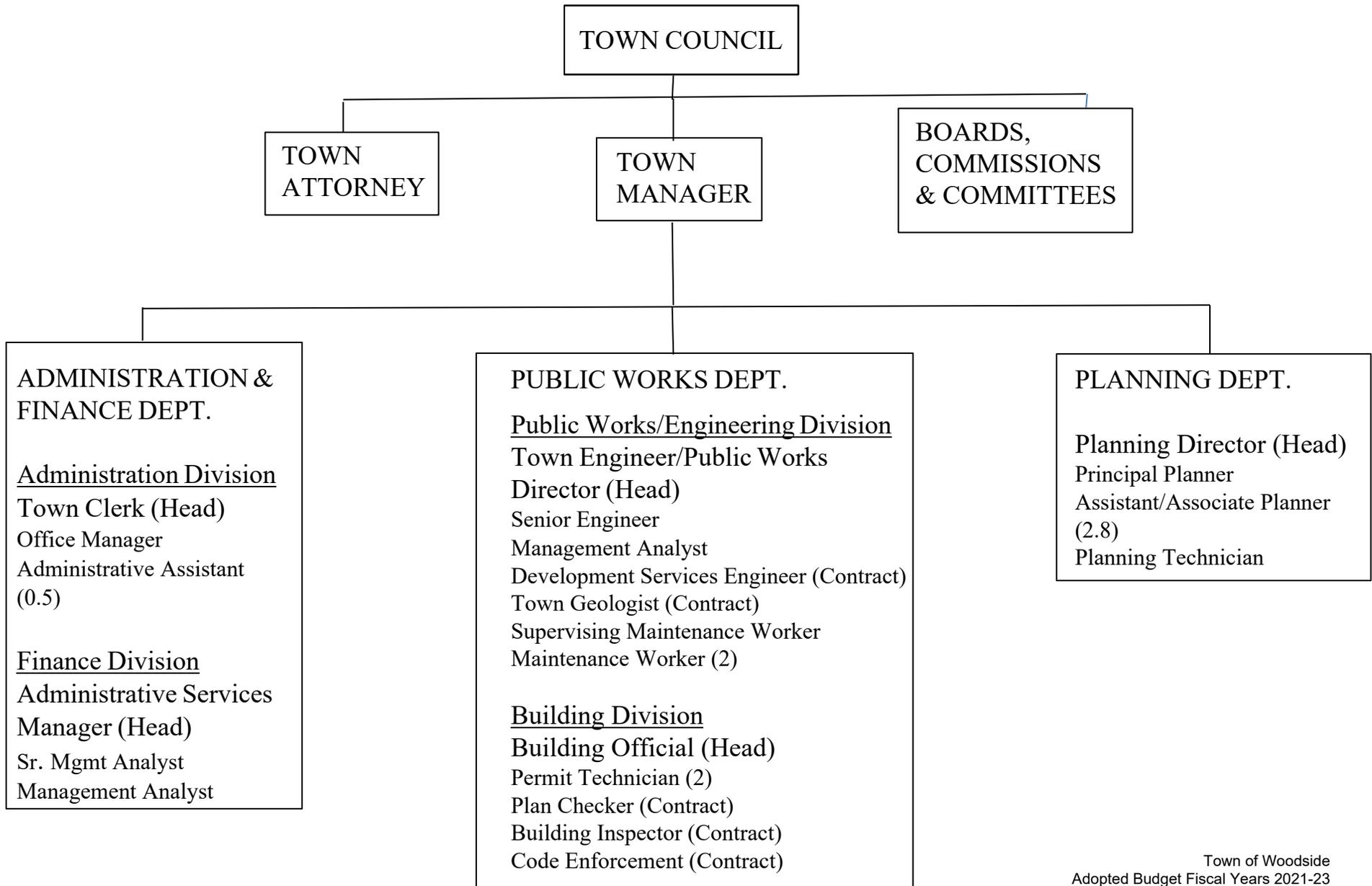
Note 1. Bridge Repair and Replacement will also be funded by the Highway Bridge Program.

Note 2. Safe Routes to School projects may also be funded with grant money.

STAFFING SUMMARY

Personnel	FTE		
	2020-21	2021-22	2022-23
Town Manager	1	1	1
Town Engineer/Public Works Director	1	1	1
Planning Director	1	1	1
Senior Engineer	1	1	1
Town Clerk	1	1	1
Administrative Services Manager	1	1	1
Building Official	1	1	1
Principal Planner	1	1	1
Assistant/Associate Planner	2.8	2.8	2.8
Permit Technician	2	2	2
Planning Technician	1	1	1
Senior Management Analyst	0	1	1
Management Analyst	1	2	2
Accounts Payable Specialist	1	0	0
Office Manager	0	1	1
Administrative Assistant	1.1	0.5	0.5
Supervising Maintenance Worker	1	1	1
Maintenance Worker	3	2	2
Intern/Fellow/Seasonal	1.5	1	1
TOTAL	22.4	22.3	22.3

TOWN OF WOODSIDE ORGANIZATION CHART



REVENUE

REVENUE SOURCES

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

Taxes

Property Taxes

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

Sales Tax

All taxable retail sales in the Town of Woodside are charged a 9.25% tax. The amount includes 0.5% that goes to local governments for public safety programs, pursuant to Proposition 172, approved by the voters in November of 1993. Of the remaining tax, 1% is returned to the Town of Woodside by the State for general purposes. Sales tax revenue can vary from year to year due to fluctuations in the economy.

Real Property Transfer Tax

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

Business License Tax

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

Fees and Charges

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

Charges for Services

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

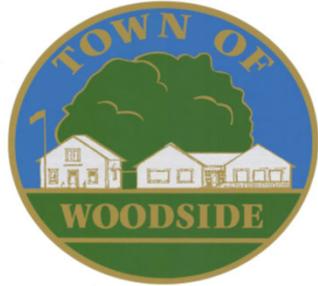
Franchise Fees

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

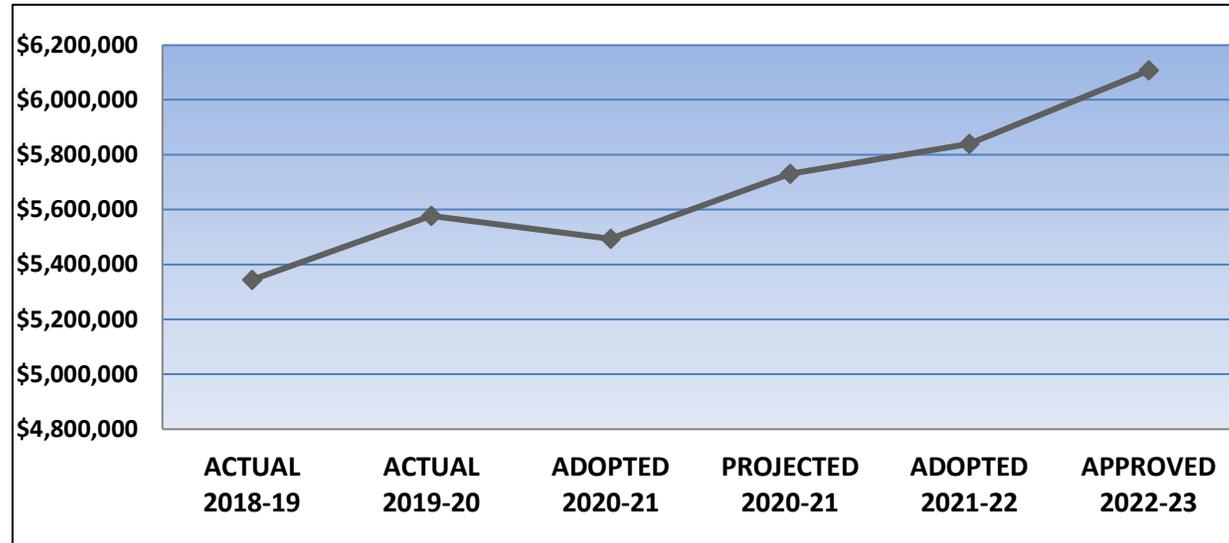
Other Governmental Agencies

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

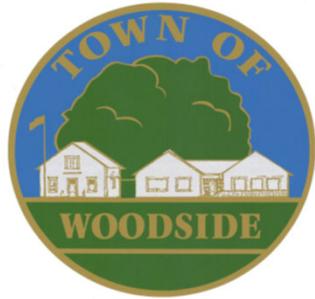
TAXES



2021-23 BUDGET WORKSHEET

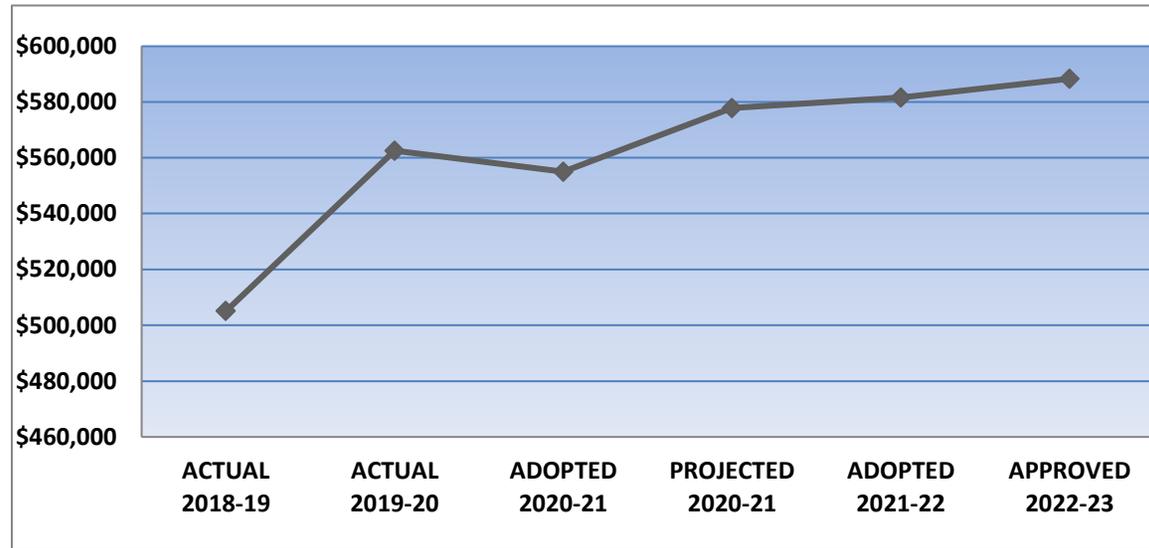


DESCRIPTION	FUND	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	PROJECTED 2020-21	ADOPTED 2021-22	APPROVED 2022-23
Property Taxes - Secured	General	3,625,368	3,815,341	3,952,000	3,998,275	4,200,000	4,410,000
Property Taxes - Unsecured	General	185,533	193,690	185,000	185,000	186,850	189,000
Property Taxes - Other	General	530,999	553,034	525,000	600,000	525,000	525,000
Sales Tax	General	673,074	552,279	517,000	517,000	538,000	564,900
Property Transfer Tax	General	163,529	310,349	160,000	275,000	225,000	250,000
Business License Tax	General	165,305	152,177	155,000	155,000	165,000	168,300
TAXES REVENUE TOTAL		5,343,808	5,576,870	5,494,000	5,730,275	5,839,850	6,107,200

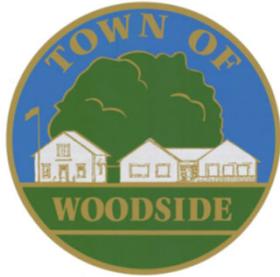


2021-23 BUDGET WORKSHEET

FRANCHISE FEES

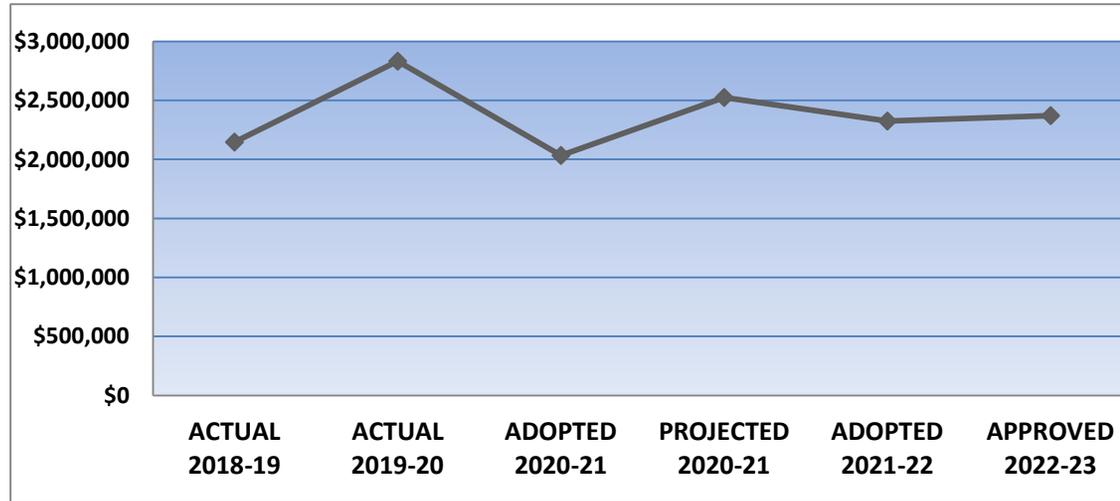


DESCRIPTION	FUND	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	PROJECTED 2020-21	ADOPTED 2021-22	APPROVED 2022-23
PG&E	General	149,611	162,591	160,000	167,147	170,000	171,700
California Water Company	General	142,353	142,394	145,000	160,617	160,000	161,600
Greenwaste Recovery	General	123,220	142,482	160,000	160,000	161,600	165,000
Cable & Telecommunications	General	89,955	114,986	90,000	90,000	90,000	90,000
FRANCHISE REVENUE TOTAL		505,139	562,453	555,000	577,764	581,600	588,300



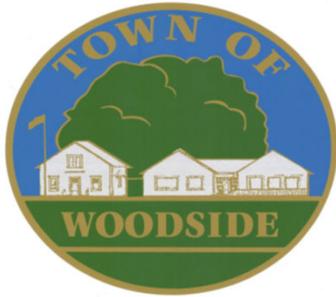
2021-23 BUDGET WORKSHEET

FEES & PERMITS

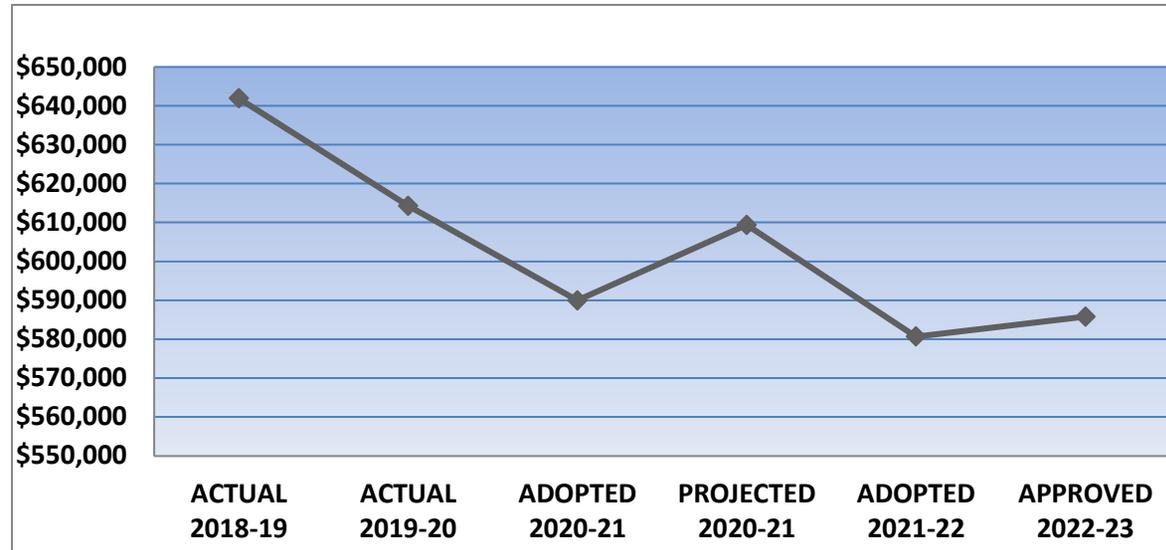


DESCRIPTION	FUND	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	PROJECTED 2020-21	ADOPTED 2021-22	APPROVED 2022-23
Building Permits	General	480,808	756,916	480,000	675,000	575,000	586,500
Plan Check	General	557,378	838,678	560,000	675,000	625,000	637,500
Grading & Site Development	General	17,775	18,525	17,000	17,000	17,000	17,000
Geology Review	General	4,425	4,875	4,000	4,500	4,500	4,500
ASRB Review	General	47,285	30,295	27,500	40,000	45,000	45,000
Penalty/Code Violation	General	37,450	36,020	32,000	30,000	32,000	30,000
Stable Permits	General	945	896	1,000	917	1,000	1,000
Encroachment Permits	General	11,175	9,100	7,000	14,000	9,000	7,000
Other Permits	General	14,423	12,991	13,000	14,000	13,000	13,000
Barkley Fields Use	General	11,375	7,875	10,500	8,750	10,500	10,500
Recreation Fees	General	86,583	56,818	75,000	-	75,000	75,000
Road Impact Fee	Road Impact	281,808	534,576	275,000	450,000	350,000	350,000
Sewer Service Charges	Canada Sewer	35,143	35,143	36,900	36,920	40,800	43,400
Sewer Service Charges	Sewer Utility	510,661	490,270	495,000	545,000	527,400	550,000
Sewer Connection Charges	Sewer Utility	50,426	-	-	-	-	-
Sewer Connection Charges	Redwood Creek	-	-	-	14,250	-	-
FEES & PERMITS REVENUE TOTAL		2,147,660	2,832,978	2,033,900	2,525,337	2,325,200	2,370,400

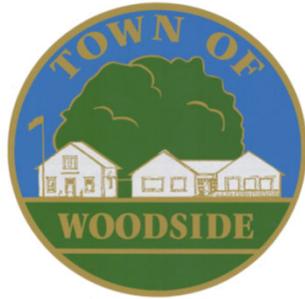
CURRENT SERVICES



2021-23 BUDGET WORKSHEET

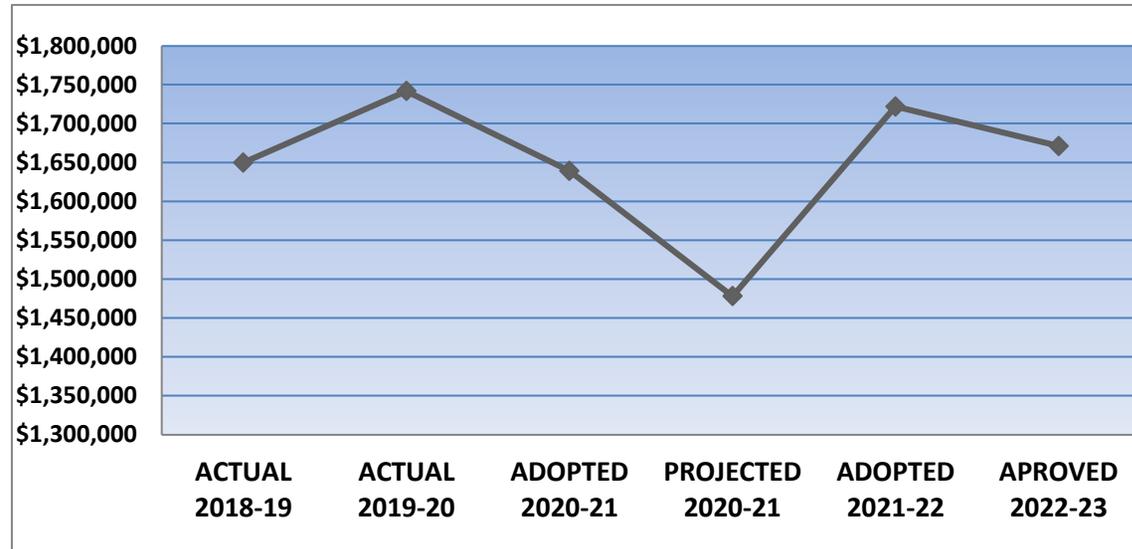


DESCRIPTION	FUND	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	PROJECTED 2020-21	ADOPTED 2021-22	APPROVED 2022-23
Use Permits and Variances	General	32,360	29,265	26,000	37,500	30,000	30,000
Archive Fee	General	33,000	34,440	30,000	35,000	35,000	35,000
Consultant Overhead	General	466	1,448	500	1,000	500	500
Construction & Demolition Fee	General	12,090	12,480	9,000	18,000	12,000	12,000
Trails Maintenance Fee	General	26,250	23,300	25,000	23,400	24,000	24,000
Staff Charges Against Deposit	General	139,614	77,809	100,000	75,000	100,000	100,000
Other	General	34,259	71,514	30,000	50,000	39,200	39,200
Overhead Charges	General	363,900	364,000	369,460	369,460	340,000	345,100
CURRENT SERVICES REVENUE TOTAL		641,939	614,256	589,960	609,360	580,700	585,800

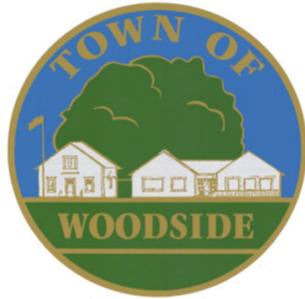


2021-23 BUDGET WORKSHEET

OTHER AGENCIES

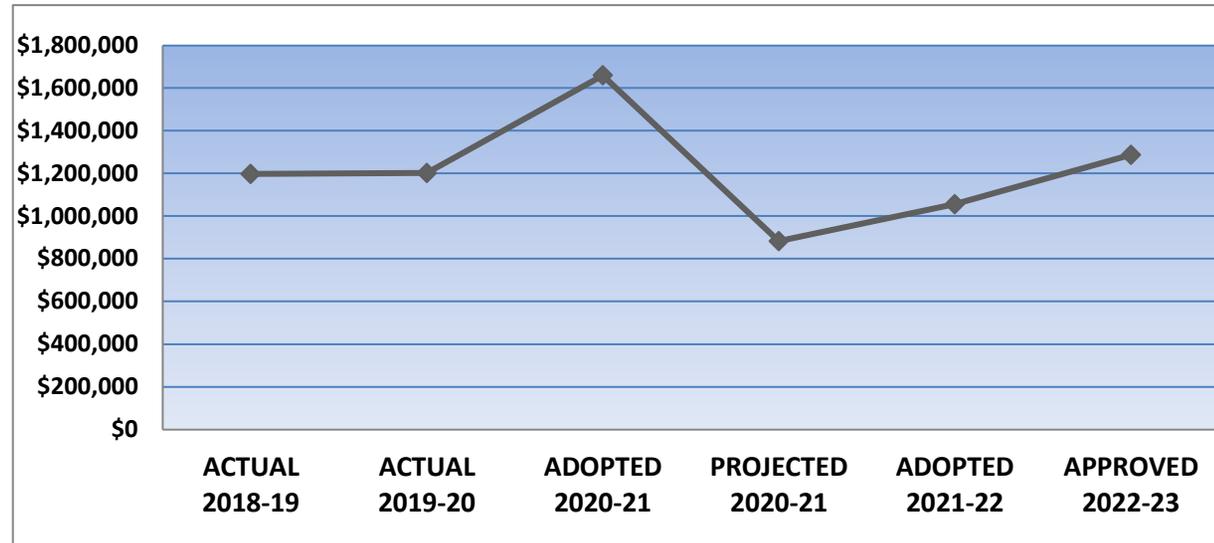


DESCRIPTION	FUND	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	PROJECTED 2020-21	ADOPTED 2021-22	APPROVED 2022-23
Property Tax In-Lieu	General	684,462	690,541	712,000	427,803	535,000	560,000
Homeowners' Property Tax Relief	General	14,925	14,392	14,000	14,000	14,000	14,000
Measure M	General	75,000	75,000	75,000	94,392	75,000	75,000
State Gas Tax	Gas Tax	218,113	237,729	237,000	226,000	252,000	252,000
Measure A	Measure A	338,556	324,798	275,000	305,000	345,000	345,000
Measure W	Measure W	-	128,963	106,000	125,000	140,000	140,000
Library Donor Fund Revenue	Library	170,000	114,500	120,000	126,000	201,000	125,000
Citizens' Option for Public Safety	COPS	148,747	155,948	100,000	160,000	160,000	160,000
OTHER AGENCIES REVENUE TOTAL		1,649,803	1,741,871	1,639,000	1,478,195	1,722,000	1,671,000



2021-23 BUDGET WORKSHEET

OTHER REVENUE



DESCRIPTION	FUND	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	PROJECTED 2020-21	ADOPTED 2021-22	APPROVED 2022-23
Parking Fines	General	1,281	7,164	2,000	9,035	5,000	5,000
Interest (LAIF)	Various	271,729	232,536	222,225	53,275	51,120	51,120
Other General Fund	General	134,349	128,036	60,000	180,000	60,000	60,000
Town Center Sewer Loan Repayment	General	100,000	100,000	100,000	100,000	100,000	100,000
FEMA Reimbursement/Grant	General	-	-	660,745	-	660,745	-
LEAP Grant	General	-	-	-	-	65,000	-
Highway Bridge Program ACF	General	-	-	-	-	-	956,028
Civil Fines	Traffic Safety	48,524	92,457	75,000	75,000	75,000	75,000
Farm Hill Signal	Traffic Safety	1,930	1,358	2,000	1,500	2,000	2,000
Woodside Hills Water	Traffic Safety	3,938	5,271	2,400	4,000	2,400	2,400
GF Road Contribution	Measure A	600,000	600,000	500,000	425,000	-	-
GF Barkley Contribution	Barkley Const.	35,000	35,000	35,000	35,000	35,000	35,000
OTHER REVENUE TOTAL		1,196,751	1,201,822	1,659,370	882,810	1,056,265	1,286,548

DEPARTMENTAL BUDGETS

Town Council Department

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

Budget Highlights

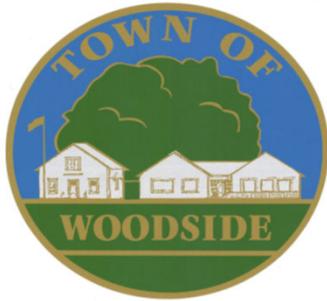
The Town Council budget supports several basic activities, including: (1) Town membership in regional and statewide organizations; (2) organized events such as volunteer recognition receptions, holiday dinners, and occasional hosting of the Council of Cities monthly dinner meetings; (3) events developed and sponsored by the Town's Volunteer Committees, such as programming of the Arts & Culture Committee; and (4) municipal elections in even-numbered years. The 2021-22 adopted budget also includes funding for a video promoting the equestrian lifestyle unique to Woodside.

The adopted budget for the Town Council Department is \$145,500 for Fiscal Year 2022 and \$56,000 for Fiscal Year 2023. The adopted budget includes funding for an anticipated special election resulting from a citizen initiative in Fiscal Year 2022 and the regular Town Council election scheduled for November 2022.

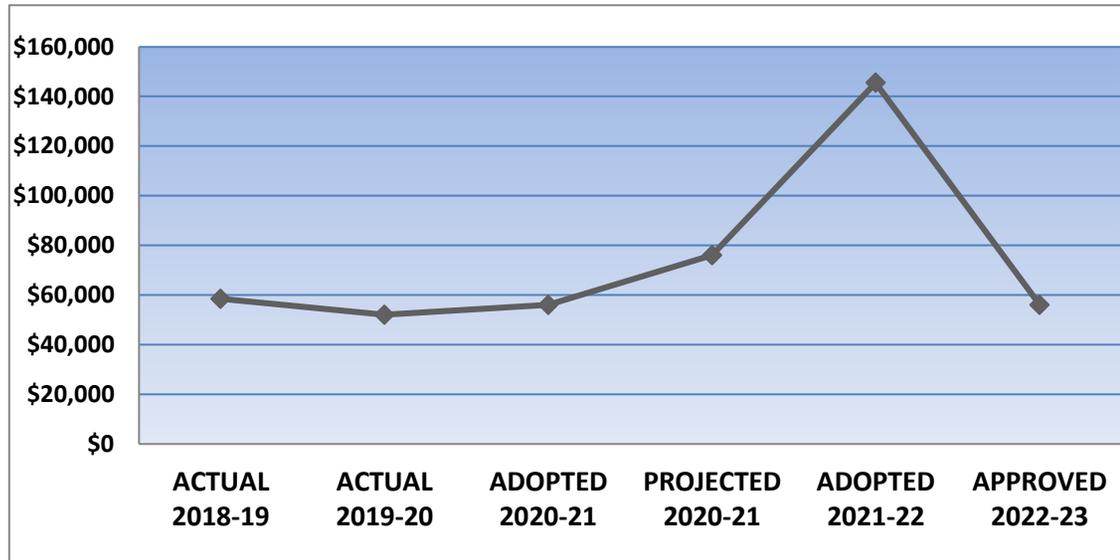
Funding Source Summary

The Town Council Department is funded by the General Fund.

TOWN COUNCIL DEPARTMENT



2021-23 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	PROJECTED 2020-21	ADOPTED 2021-22	APPROVED 2022-23
Elections	General	10,345	-	10,500	8,288	100,000	10,500
Memberships:							
Association of Bay Area Governments	General	1,989	2,044	2,050	2,090	2,100	2,100
City/County Association of Governments	General	2,027	2,002	2,038	1,998	2,000	2,000
Airport Roundtable	General	1,500	1,500	1,500	1,500	1,500	1,500
Local Agency Formation Commission	General	807	962	1,000	929	1,000	1,000
HEART	General	1,739	1,739	1,800	1,739	1,800	1,800
League of California Cities	General	4,400	4,529	4,600	4,529	4,600	4,600
HIP Housing	General	2,500	2,500	2,500	2,500	2,500	2,500
COVID Relief	General	-	10,000	-	35,000	-	-
Conferences & Meetings	General	12,698	9,540	10,000	-	10,000	10,000
Town Volunteer Committees/DOTH	General	20,492	17,269	20,000	17,500	20,000	20,000
DEPARTMENT TOTAL		58,497	52,085	55,988	76,073	145,500	56,000

Administration & Finance Department

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

Budget Highlights

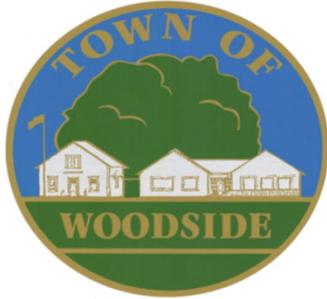
Most of the budget for this department covers the salaries and benefits of the Administration and Finance staff, as well as legal services.

The adopted budget is \$1,530,420 for Fiscal Year 2022 and \$1,566,136 for Fiscal Year 2023. The Fiscal Year 2022 budget includes funds to support the services of a demographer to assist the Town in transitioning from a “from-district” to a “by-district” Council election system in compliance with the California Voting Rights Act.

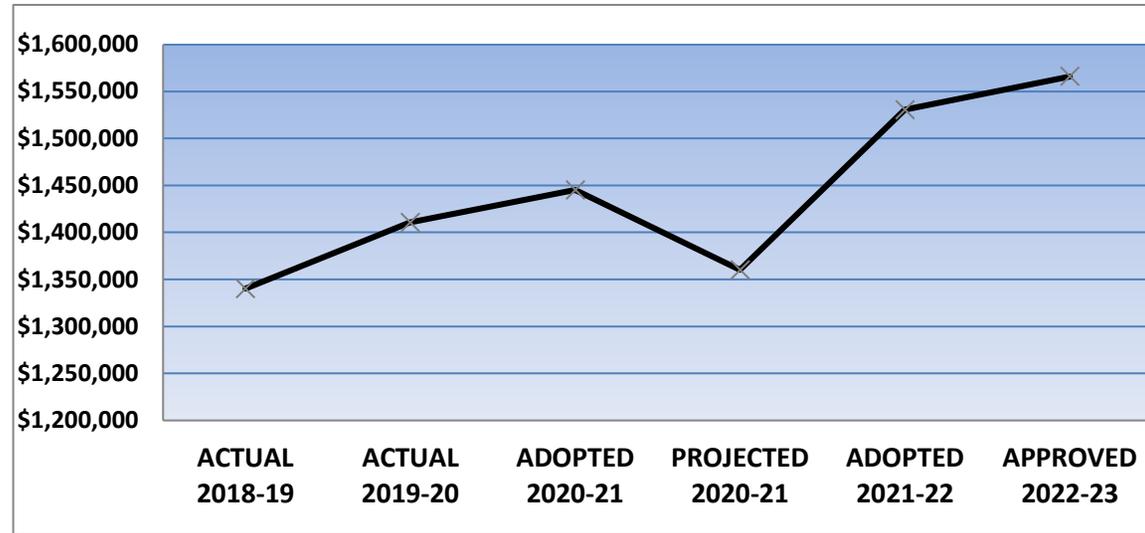
Funding Source Summary

The Administration & Finance Department is funded by the General Fund, which receives some revenue through the allocation of overhead costs to other funds. \$340,000 is included from this source for Fiscal Year 2022 and \$345,100 is included from this source for Fiscal Year 2023.

ADMINISTRATION & FINANCE DEPARTMENT



2021-23 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	PROJECTED 2020-21	ADOPTED 2021-22	APPROVED 2022-23
Salaries & Benefits	General	1,018,479	1,077,817	1,108,605	1,105,140	1,193,885	1,256,780
Advertising	General	10,248	8,217	10,000	13,000	10,000	10,000
Photo Copies	General	850	465	1,000	-	1,000	1,000
Bank Service Charge	General	1,544	3,144	3,000	3,000	3,000	3,000
Professional Services - Special Projects	General	111,925	63,228	20,000	20,000	10,000	10,000
Professional Services - Redistricting	General	-	-	-	5,000	28,000	-
Woodsider	General	-	16,410	25,000	25,000	25,000	25,000
Contract Legal Services	General	160,292	215,403	235,000	160,000	215,000	215,000
Contract Audit	General	14,900	11,523	20,535	22,535	22,535	23,356
Travel/Conferences/Meetings	General	16,516	12,632	15,000	2,500	15,000	15,000
Memberships/Dues	General	926	705	2,000	1,000	2,000	2,000
Subscriptions/Codes	General	4,625	962	5,000	3,000	5,000	5,000
DEPARTMENT TOTAL		1,340,305	1,410,506	1,445,140	1,360,175	1,530,420	1,566,136

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, state and federal environmental laws, and other regulations. Advance planning activities include developing, refining, and implementing long-range land use policies and regulations associated with the General Plan, Area Plans, Specific Plans, Municipal Code, Residential Design Guidelines, and a variety of regional, State and Federal mandates.

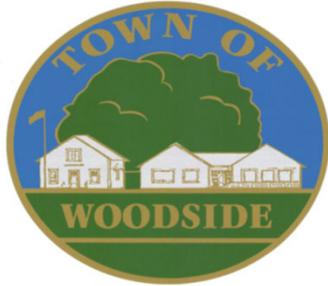
Budget Highlights

The adopted budget for the Planning Department is \$1,225,572 for Fiscal Year 2022 and \$1,249,350 for Fiscal Year 2023. Most of the budget for this department covers the salaries and benefits of the Planning staff. The adopted budget also includes \$10,000 for an Architectural Consultant to assist staff and the ASRB in the evaluation of development proposals when determined necessary by the Planning Director.

The adopted budget also includes support for two important advance planning projects in Fiscal Years 2022 and 2023. The Town must complete its Cycle 6 Housing Element for 2023-2031 by December 2022. The Town will also be embarking on the Western Hills Development Standards Review in Fall 2021. The budget includes funds to support Geographic Information Systems (GIS) services to provide critical information for both projects.

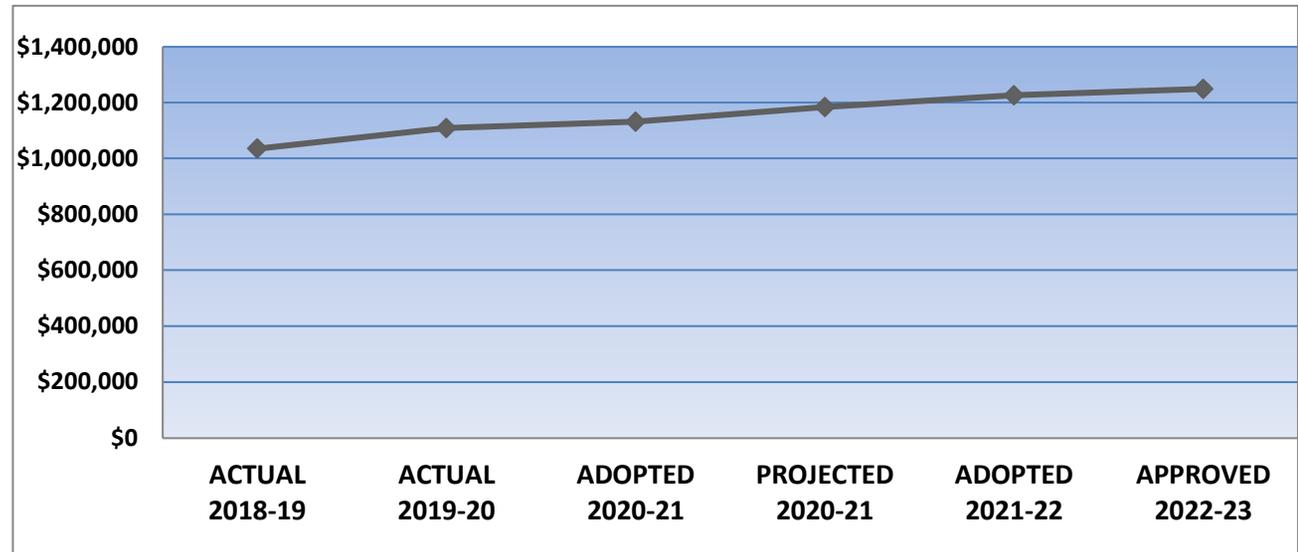
Funding Source Summary

The Planning Department is supported by the General Fund, fees associated with applications for development review, and direct billing for projects, such as environmental review, that are full job cost recovery. The Department has also secured a \$65,000 Local Early Action Planning (LEAP) Grant to support the update of the Housing Element.



2021-23 BUDGET WORKSHEET

PLANNING DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	PROJECTED 2020-21	ADOPTED 2021-22	APPROVED 2022-23
Salaries & Benefits	General	893,014	1,001,863	1,088,872	1,136,620	1,147,072	1,206,350
Public Noticing	General	11,894	9,451	16,500	12,000	16,500	16,500
Professional Services - Advanced Planning	General	-	15,991	-	29,000	35,500	-
Professional Services - Arch. Consultant	General	1,592	-	10,000	-	10,000	10,000
Professional Services - Staff Augmentation	General	110,586	71,558	-	-	-	-
Memberships/Dues	General	2,666	2,814	3,500	3,000	3,500	3,500
Travel/Conferences/Meetings	General	15,638	7,331	13,000	3,000	13,000	13,000
DEPARTMENT TOTAL		1,035,390	1,109,008	1,131,872	1,183,620	1,225,572	1,249,350

Buildings and Grounds Department

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

Budget Highlights

The adopted budget for the Buildings and Grounds Department is \$185,350 for Fiscal Year 2022 and \$187,505 for Fiscal Year 2023.

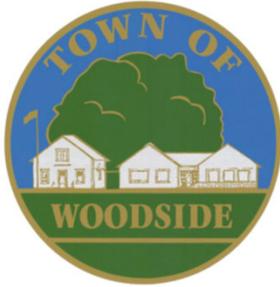
The adopted budget includes \$50,000 each year to support maintenance and equipment for the Town's facilities.

The Building and Grounds Department budget also includes funding for the restoration of Kite Hill and Village Hill as natural preserves. Starting in 2016-17, the Town has taken a more strategic approach to maintaining these Town properties and a greater number of native wildflower species have been reported at Kite Hill as a result. \$15,000 has been allocated each year to continue these efforts.

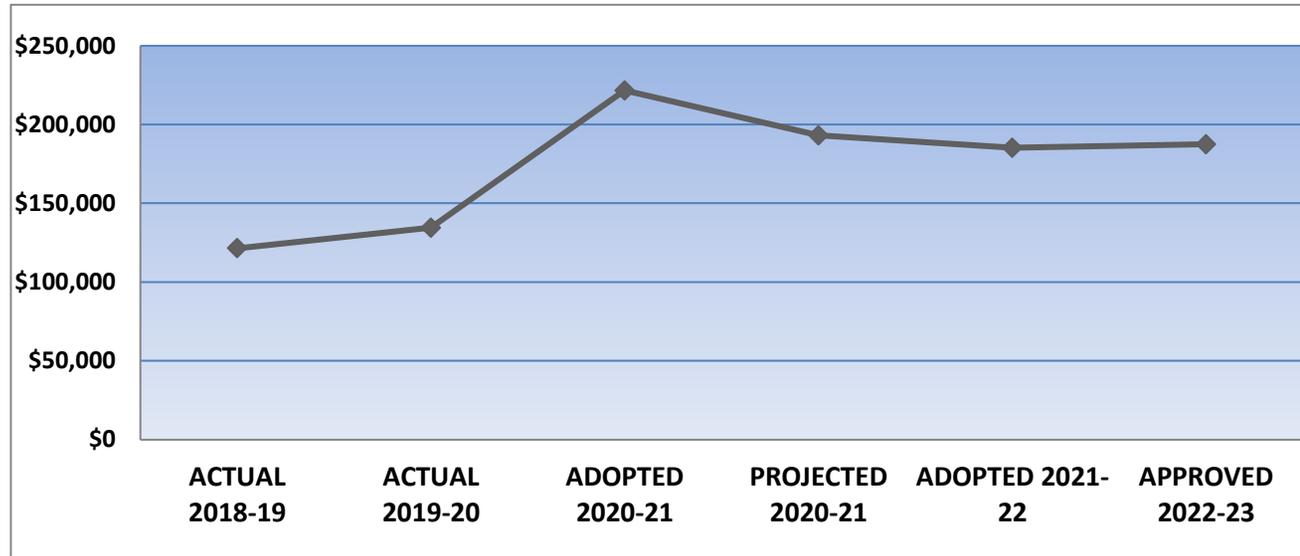
Funding Source Summary

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

BUILDINGS AND GROUNDS DEPARTMENT



2021-23 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	PROJECTED 2020-21	ADOPTED 2021-22	APPROVED 2022-23
Salaries & Benefits	General	11,750	9,126	20,245	19,200	40,750	42,905
Utilities - Water	General	4,533	3,960	6,000	4,500	6,000	6,000
Utilities - PG&E/Peninsula Clean Energy	General	19,826	19,608	20,000	18,000	20,000	20,000
Maintenance Supplies & Services	General	7,992	9,825	18,000	8,000	11,000	11,000
Contract - Janitorial & Landscape Services	General	58,448	73,990	40,000	43,000	40,000	40,000
Sewer Service Charges	General	2,002	2,363	2,500	2,550	2,600	2,600
Kite Hill/Village Hill Revitalization	General	12,500	13,350	15,000	18,000	15,000	15,000
Building Maintenance	General	4,518	2,232	100,000	80,000	50,000	50,000
DEPARTMENT TOTAL		121,569	134,454	221,745	193,250	185,350	187,505

Town-wide Overhead Department

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

Budget Highlights

The adopted budget for the Town-wide Overhead Department is \$672,500 for Fiscal Year 2022 and \$513,500 for Fiscal Year 2023.

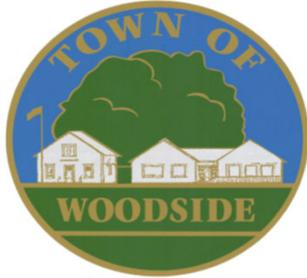
Liability, property, and employee practices insurance premiums represent the largest operational expense of the Overhead Department. Premiums are based on a combination of the administrative expenses of the Pooled Liability Assurance Network (PLAN) and Employment Risk Management Authority (ERMA) of which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

The adopted budget also includes funds in Fiscal Year 2022 to support an upgrade to the Town's website and permit management system, Trakit.

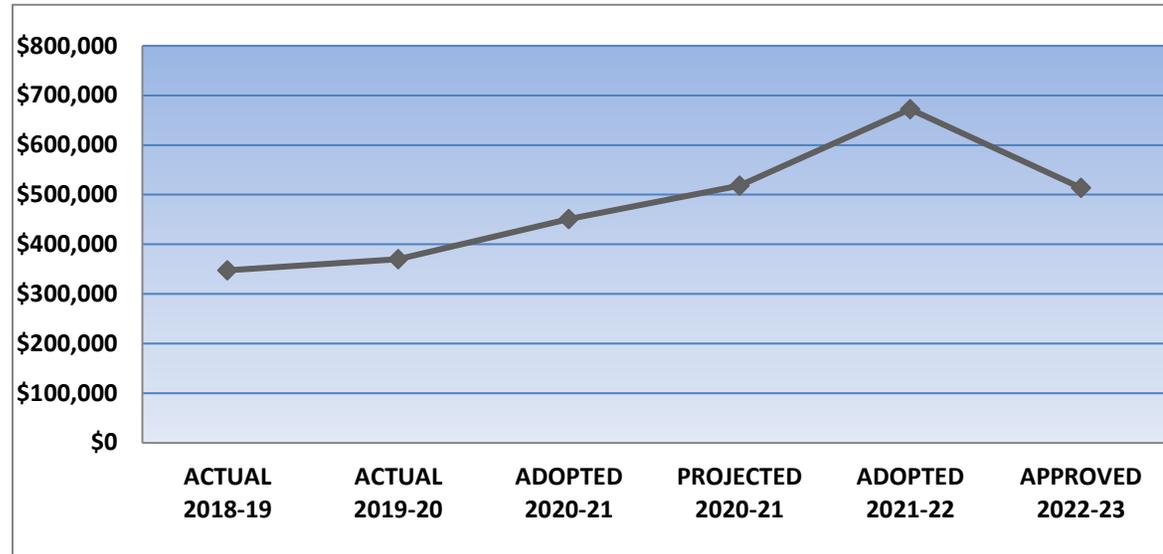
Funding Source Summary

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

TOWN-WIDE OVERHEAD DEPARTMENT



2021-23 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	PROJECTED 2020-21	ADOPTED 2021-22	APPROVED 2022-23
Salary - Reserve	General	-	-	25,000	25,000	25,000	25,000
Unemployment Insurance	General	-	6,383	4,000	12,000	4,000	4,000
Phone/Internet	General	29,480	27,342	30,000	28,000	30,000	30,000
Office Supplies	General	65,046	49,617	60,000	30,000	60,000	60,000
Postage	General	11,661	10,415	12,000	12,000	12,000	12,000
Advertising/Publishing	General	1,184	132	1,000	-	1,000	1,000
Office Equipment Lease & Maintenance	General	22,636	20,511	25,000	23,000	25,000	25,000
Liability, Property, & EPL Insurance	General	84,855	102,555	128,500	132,672	155,000	186,000
Software Maintenance	General	63,783	90,437	60,000	75,000	70,000	70,000
Contractual Information Technology	General	66,904	55,025	65,000	75,000	75,000	75,000
Transcription Service	General	-	-	500	500	500	500
Equipment	General	1,983	7,644	20,000	105,000	25,000	25,000
Trakit/Website Update	General	-	-	20,000	-	190,000	-
DEPARTMENT TOTAL		347,532	370,061	451,000	518,172	672,500	513,500

Safety Services Department

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

Budget Highlights

Police Services. The contract with the Sheriff's Office is the largest part of the Safety Services Department budget. There are four components to the Town's agreement for police services with the Sheriff: the basic contract services, the Town's dedicated motorcycle unit, the supplemental services provided through the State's Citizens' Option for Public Safety (COPS) Program, and a new overtime patrol service for the busiest times in Town. The basic contract services include one deputy and one vehicle during the day shift (6 AM – 6 PM) and one deputy and one vehicle during the night shift (6 PM – 6 AM). This patrol is shared with the Town of Portola Valley and part of the surrounding unincorporated area. Woodside is also served by two dedicated motorcycle patrol units on a rotating 12-hour schedule, from 7:00 AM to 7:00 PM on both weekdays and weekends. Two additional daytime deputies and one additional daytime vehicle are provided through the COPS program, shared with the Town of Portola Valley. Finally, the new contract includes the provision of up to \$100,000 of overtime patrol service for times selected by the Town and Sheriff's Department. The adopted budget includes \$2,310,018 and \$2,476,969 from the General Fund in Fiscal Years 2022 and 2023, respectively, to support the police services contract. The adopted budget also includes \$175,000 in Fiscal Years 2022 and 2023 from the COPS fund to support the police services contract.

The Town also contracts separately with the County of San Mateo for dispatch services. The adopted budget includes \$128,120 in Fiscal Year 2022 and \$134,500 in Fiscal Year 2023 for dispatch services.

Animal Control Services. The Town receives Animal Control Services through a contract with the County of San Mateo, which in turn contracts with the Peninsula Humane Society (PHS) for these basic services. Costs are distributed to all member agencies within San Mateo County based on the use of PHS field and shelter services. The cost of these services will be approximately \$73,100 in Fiscal Year 2022 and \$74,000 in Fiscal Year 2023.

Office of Emergency Services. \$29,000 is included for Fiscal Year 2022 and \$30,000 is included in Fiscal Year 2023 in the adopted budget to fund the Town’s cost of basic emergency services provided through the San Mateo Emergency Services Operational Area Joint Powers Agency.

Woodside Fire Protection District Chipper Program. Since 2006, the Town has participated with the Woodside Fire Protection District and the Town of Portola Valley in the annual Chipper Program, which encourages private owners to clear their property of fire fuel and debris by providing roadside chipping services free of charge. The adopted budget includes \$40,000 in Fiscal Years 2022 and 2023 to support this program.

Defensible Space and Home Hardening Matching Fund Program. In the fall of 2010, the Town introduced this program which reimburses property owners up to \$3,000 to conduct fire fuel load reduction and/or specific home hardening activities on their property. Since program inception, over \$2.8 million of fire fuel load reduction has occurred on private property within the Town. The adopted budget includes \$350,000 to fund this program in both Fiscal Year 2022 and 2023.

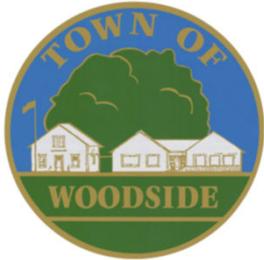
Citizens for Emergency Response and Preparedness Program (CERPP). The adopted budget includes \$36,500 in Fiscal Years 2022 and 2023 to support the CERPP Coordinator at the Woodside Fire Protection District. The Town, Fire District and the Town of Portola Valley financially support the position, which has benefits throughout the community. The adopted budget also includes funding of \$5,000 in Fiscal Years 2022 and 2023 for CERPP disaster supplies.

Tree Removal for Fire Protection. In addition to supporting vegetation management activities on private property, the Town also is actively working to remove trees and vegetation within its right-of-way which may be a fire hazard, particularly eucalyptus trees. The Town has received notification that there is funding available for a federal Hazard Mitigation Grant from the Governor’s Office of Emergency Services. That State can provide \$660,745 to support \$880,994 of hazardous tree removal within the Town. The adopted budget includes this \$880,994 expenditure in Fiscal Year 2022. \$350,000 in additional work is included in the adopted budget for Fiscal Year 2023.

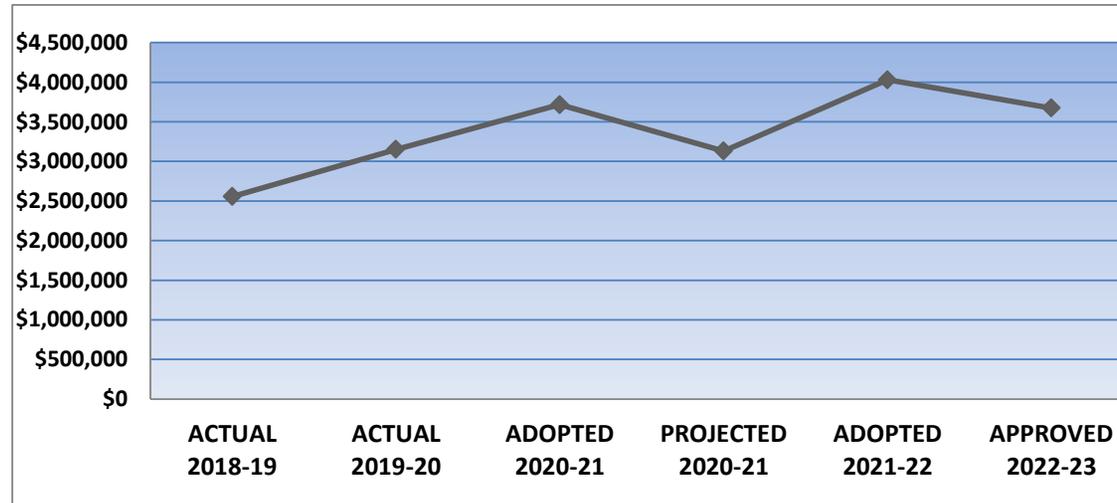
Funding Source Summary

The Safety Services Department is supported by the General Fund, the State Citizens’ Option for Public Safety (COPS) Program, and in Fiscal Year 2022 a federal Hazard Mitigation Grant administered by the Governor’s Office of Emergency Services.

SAFETY SERVICES DEPARTMENT



2021-23 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	PROJECTED 2020-21	ADOPTED 2021-22	APPROVED 2022-23
Chipper Program	General	28,133	28,133	27,500	28,133	40,000	40,000
Rapid Notify System/One Concern	General	-	10,000	9,000	-	-	-
CERPP Coordinator	General	15,278	16,462	15,300	35,000	36,500	36,500
Defensible Space Matching Program	General	236,545	379,821	300,000	425,000	350,000	350,000
Tree Removal for Fire Prevention	General	109,697	338,228	880,994	150,000	880,994	350,000
Police Services Agreement	General	1,843,603	2,012,494	2,075,031	2,075,031	2,310,018	2,476,969
Dispatch Services	General	108,595	115,111	122,018	122,018	128,120	134,500
Office of Emergency Services JPA	General	23,602	26,554	27,000	27,857	29,000	30,000
Animal Control Services	General	54,712	65,073	63,750	72,713	73,100	74,000
Disaster Supplies	General	5,000	5,000	5,000	5,000	5,000	5,000
Subtotal		2,425,165	2,996,876	3,525,593	2,940,752	3,852,732	3,496,969
Police Services Agreement	COPS	130,000	155,000	190,000	190,000	175,000	175,000
Subtotal		130,000	155,000	190,000	190,000	175,000	175,000
DEPARTMENT TOTAL		2,555,165	3,151,876	3,715,593	3,130,752	4,027,732	3,671,969

Trails Department

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

Budget Highlights

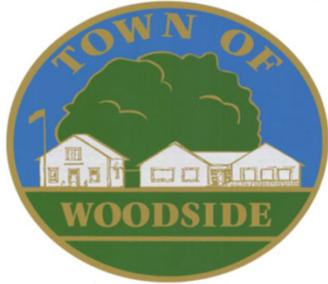
The budget for the Trails Department is made up of the salaries and benefits associated with that portion of time allocated for both the Town Engineer and the Maintenance Workers for trails maintenance activities and the cost of trails materials, such as base rock.

The adopted budget for the Trails Department is \$116,525 for Fiscal Year 2022 and \$121,075 for Fiscal Year 2023.

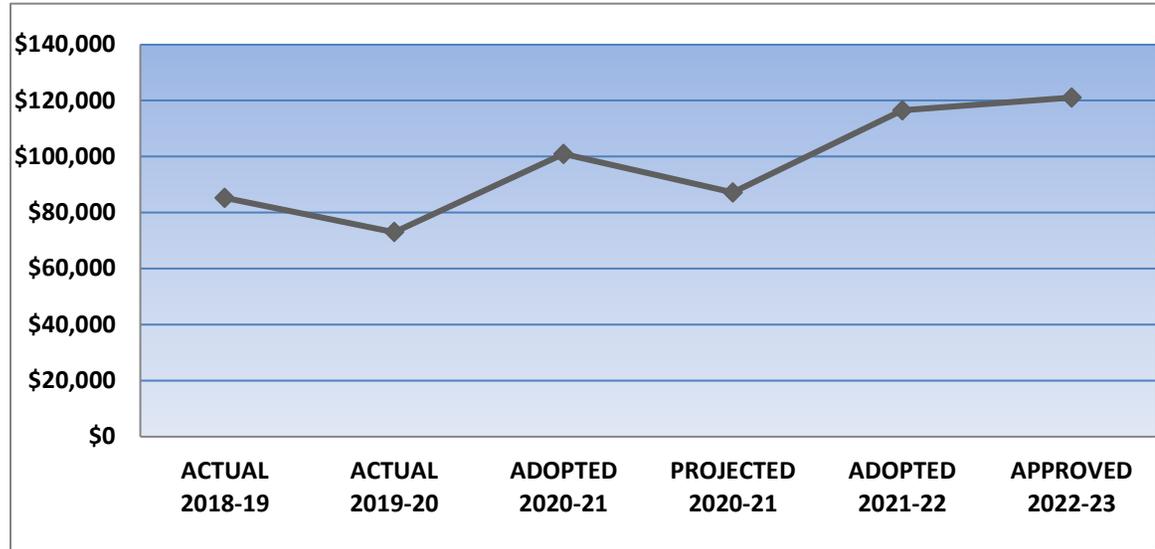
Funding Source Summary

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

TRAILS DEPARTMENT



2021-23 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	PROJECTED 2020-21	ADOPTED 2021-22	APPROVED 2022-23
Salaries & Benefits	General	69,917	68,998	69,938	72,165	85,525	90,075
Equipment Rental	General	484	-	1,000	-	1,000	1,000
Materials	General	14,859	4,011	30,000	15,000	30,000	30,000
DEPARTMENT TOTAL		85,260	73,009	100,938	87,165	116,525	121,075

Public Works Department

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

Budget Highlights

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

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

The adopted operating budget for General Engineering and Building Regulation is \$1,737,700 for Fiscal Year 2022 and \$1,768,950 for Fiscal Year 2023.

Road Program. Five special revenue funds support the Town's Road Program: the Traffic Safety, Gas Tax, Measure A, Measure W, and Road Impact Fee funds. The Program supports the salaries and benefits of the Town staff that provide road engineering and maintenance services. Additionally, the cost of materials and equipment that support the Town's road maintenance programs are included in the budgets of the road program funds. Finally, road program funds are utilized to support capital improvement programs that benefit the Town's transportation network.

The adopted operational budget for the Road Program is \$861,975 for Fiscal Year 2022 and \$883,020 for Fiscal Year 2023.

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

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

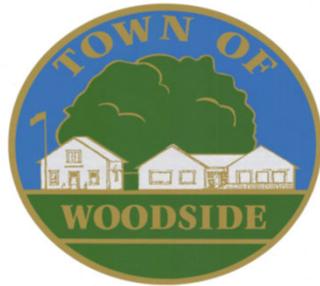
In 2017-18, the Town replaced an old pump station near the corner of Mountain Home Road and Woodside Road for the conveyance of sewer to a location near the corner of Whiskey Hill Road and Woodside Road. From the Whiskey Hill Road location, sewer is conveyed by gravity to the South Bayside Sewer Authority treatment facility in Redwood City. The pump station project was funded in part by a loan from the Town's General Fund. The adopted sewer fund budget includes \$100,000 as payment on the loan, which will be fully repaid in Fiscal Year 2025-26.

The sewer program is supported entirely by charges included on the property tax bill of every property that is connected to the sewer. In addition to the operating costs of the Town's sewer system, sewer rates are designed to cover the costs of transmission and treatment by the Town's partner agencies and the repayment of bonds that have been and will be issued in support of capital improvements of the South Bayside Sewer Authority.

The adopted budget for the sewer program is \$719,431 for Fiscal Year 2022 and \$746,831 for Fiscal Year 2023.

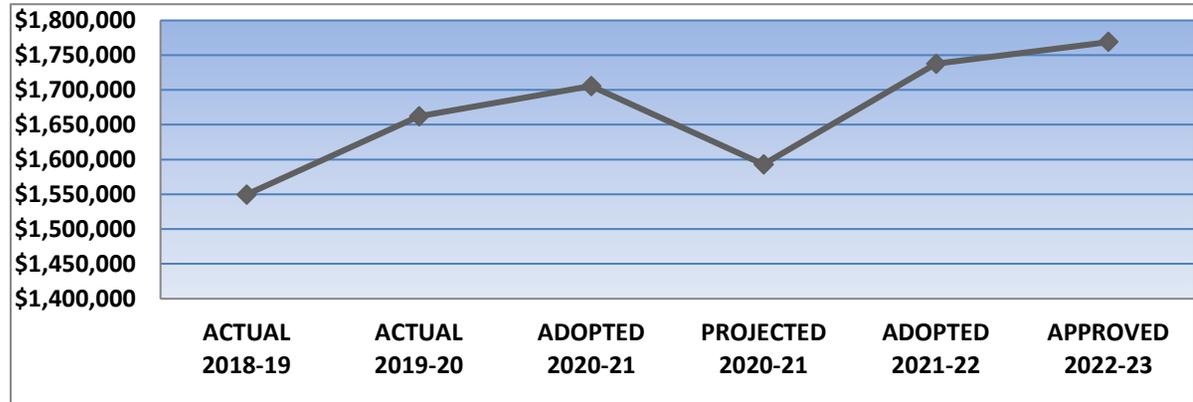
Funding Source Summary

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



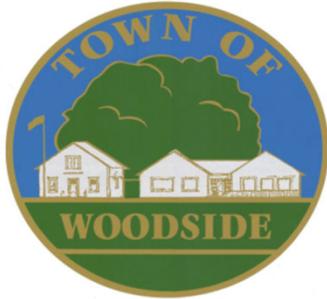
2021-23 BUDGET WORKSHEET

PUBLIC WORKS DEPARTMENT - General Engineering

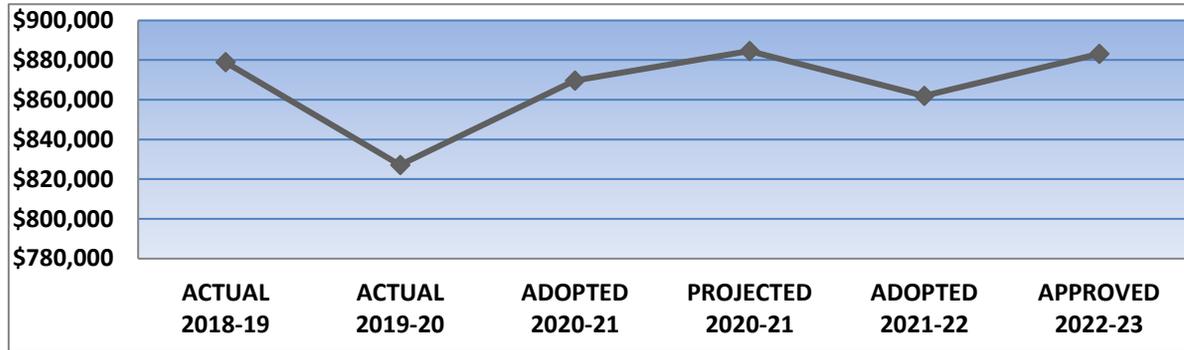


DESCRIPTION	FUND SOURCE	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	PROJECTED 2020-21	ADOPTED 2021-22	APPROVED 2022-23
Salaries & Benefits	General	751,718	858,926	874,000	909,000	906,200	952,450
State Motion Tax	General	6,772	19,183	20,000	12,000	20,000	20,000
C/CAG Programs	General	17,799	-	18,500	18,306	18,500	18,500
SMC Flood and Sea Level Rise Agency	General	-	15,000	15,000	15,000	15,000	-
Professional Services	General	40,580	15,922	40,000	25,000	40,000	40,000
Legal Services - Code Enforcement	General	22,200	24,568	25,000	17,500	25,000	25,000
Contractual Code Enforcement Officer	General	90,820	54,896	80,000	7,500	80,000	80,000
Contractual Records Manager	General	-	-	40,000	15,000	40,000	40,000
Contractual Permit Technician	General	89,456	58,800	-	-	-	-
Contractual Building Inspector	General	79,602	77,924	87,000	87,000	87,000	87,000
Contractual Geologist	General	12,348	8,637	12,000	9,000	12,000	12,000
Contractual Plan Check	General	257,851	378,395	300,000	300,000	300,000	300,000
Contractual Development Services Engineer	General	175,774	147,553	185,000	175,000	185,000	185,000
Memberships/Dues	General	970	818	2,000	1,000	2,000	2,000
Travel/Conferences/Meetings	General	3,766	1,411	5,000	1,500	5,000	5,000
Subscriptions/Codes	General	-	-	2,000	-	2,000	2,000
General Engineering Total		1,549,656	1,662,033	1,705,500	1,592,806	1,737,700	1,768,950

PUBLIC WORKS DEPARTMENT - Road Program



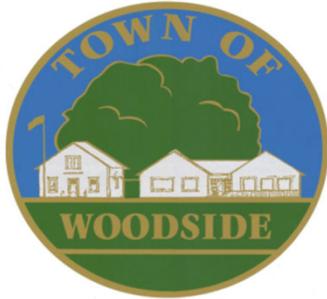
2021-23 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	PROJECTED 2020-21	ADOPTED 2021-22	APPROVED 2022-23
Gasoline	Traffic Safety	11,408	10,121	12,000	9,500	12,000	12,000
CalWater	Traffic Safety	11,288	12,118	11,000	11,000	11,000	11,000
PG&E/Peninsula Clean Energy	Traffic Safety	1,055	1,273	1,400	1,400	1,400	1,400
Traffic Signal Maintenance	Traffic Safety	7,247	3,605	7,250	6,500	7,250	7,250
Contractual Street Sweeping	Traffic Safety	-	-	11,000	-	11,000	11,000
Equipment Maintenance	Traffic Safety	256	2,626	-	-	-	-
Traffic Safety Total		31,254	29,743	42,650	28,400	42,650	42,650
Salaries & Benefits	Gas Tax	129,542	111,600	89,495	92,000	85,820	90,120
Overhead	Gas Tax	43,000	40,000	40,000	40,000	50,000	50,000
Gas Tax Total		172,542	151,600	129,495	132,000	135,820	140,120
Salaries & Benefits	Measure A	158,934	138,561	180,005	182,340	176,205	185,310
Equipment Rental	Measure A	5,956	5,458	8,000	5,000	6,000	6,000
Contractual Signal Maintenance	Measure A	1,559	1,487	4,000	2,500	2,000	2,000
Memberships/Dues (C/CAG)	Measure A	16,945	34,887	17,000	16,803	17,000	17,000
Overhead	Measure A	160,000	173,000	177,000	177,000	100,000	100,000
Measure A Total		343,394	353,393	386,005	383,643	301,205	310,310

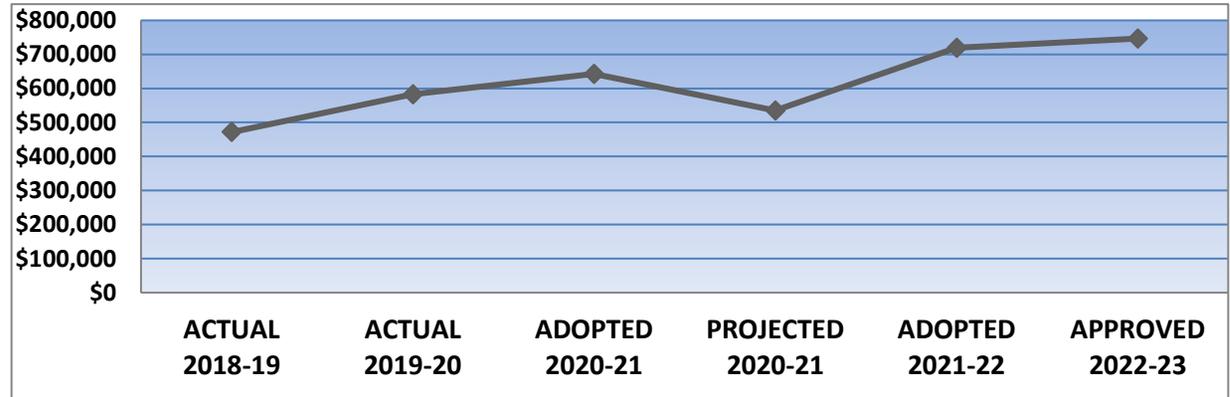
PUBLIC WORKS DEPARTMENT - Road Program (Continued)

DESCRIPTION	FUND SOURCE	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	PROJECTED 2020-21	ADOPTED 2021-22	APPROVED 2022-23
Overhead	Measure W	-	-	-	-	20,000	20,000
Measure W Total		-	-	-	-	20,000	20,000
Salaries & Benefits	Road Impact	136,378	144,694	142,886	143,685	176,800	184,440
General Supplies	Road Impact	18,021	9,022	15,000	15,000	15,000	15,000
Equipment Maintenance	Road Impact	20,399	12,238	20,000	20,000	20,000	20,000
Signs and Striping	Road Impact	15,555	5,105	13,000	10,000	13,000	13,000
Tree and Brush Removal	Road Impact	21,085	16,925	25,000	35,000	25,000	25,000
Culvert and Bridge Maintenance - non-major	Road Impact	13,733	8,991	14,000	25,000	14,000	14,000
Patching Supplies	Road Impact	902	1,584	3,000	1,000	3,000	3,000
Professional Services - Special Projects	Road Impact	-	3,000	3,000	-	3,000	3,000
Contractual Street Sweeping	Road Impact	13,500	14,446	-	14,100	-	-
Membership/Dues	Road Impact	7,187	8,368	7,500	8,500	7,500	7,500
Travel/Conferences/Meetings	Road Impact	-	16	-	200	-	-
Overhead	Road Impact	85,000	68,000	68,000	68,000	85,000	85,000
Road Impact Total		331,760	292,389	311,386	340,485	362,300	369,940
Total Road Program		878,950	827,125	869,536	884,528	861,975	883,020



2021-23 BUDGET WORKSHEET

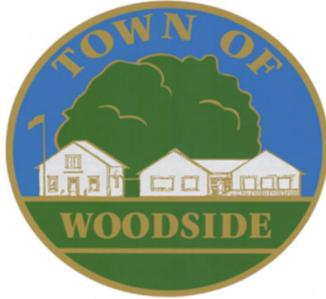
PUBLIC WORKS DEPARTMENT - Sewer Program



DESCRIPTION	FUND SOURCE	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED	APPROVED
		2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
Contractual Sewer Treatment (RWC)	Canada	7,180	6,716	9,000	7,254	7,980	9,000
Contractual Sewer Transmission (FOSMD)	Canada	6,154	8,103	6,840	8,341	5,700	6,840
SBSA Debt Service (RWC)	Canada	-	5,584	8,100	5,971	9,150	10,630
Overhead	Canada	2,900	3,000	3,500	3,500	3,500	3,500
Depreciation	Canada	16,010	16,010	17,435	17,435	17,435	17,435
Canada Sewer Subtotal		32,244	39,413	44,875	42,501	43,765	47,405

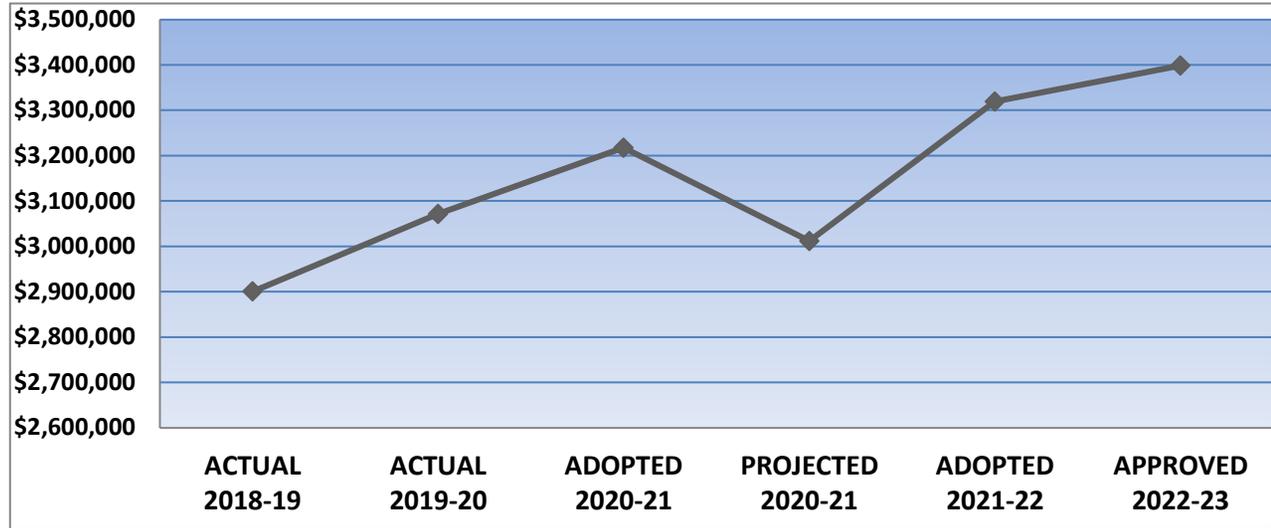
PUBLIC WORKS DEPARTMENT - Sewer Program (Continued)

DESCRIPTION	FUND SOURCE	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	PROJECTED 2020-21	ADOPTED 2021-22	APPROVED 2022-23
Salaries & Benefits	TC Sewer	33,820	30,045	32,710	32,710	47,400	49,900
CalWater	TC Sewer	254	325	250	250	250	250
PG&E/Peninsula Clean Energy	TC Sewer	3,333	4,398	3,500	4,000	4,400	3,500
Phone	TC Sewer	502	510	500	500	500	500
Equipment Maintenance	TC Sewer	283	283	1,000	283	283	283
Professional Services	TC Sewer	4,468	-	2,500	-	2,500	2,500
Contractual Sewer Maintenance	TC Sewer	54,040	101,835	72,600	72,600	77,100	72,600
Contractual Sewer Treatment (RWC)	TC Sewer	52,921	55,905	66,300	48,487	71,820	66,300
Contractual Sewer Capacity	TC Sewer	590	590	590	590	590	590
Contractual Sewer Transmission (FOSMD)	TC Sewer	48,267	54,328	50,160	62,149	51,300	50,160
SBSA Debt Service (RWC)	TC Sewer	25,695	51,417	62,500	39,915	82,350	95,670
Capital Improvements	TC Sewer	12,403	-	75,000	-	105,000	125,000
Interfund Loan Repayment	TC Sewer	100,000	100,000	100,000	100,000	100,000	100,000
Other	TC Sewer	2,286	2,625	2,300	2,848	2,300	2,300
Depreciation	TC Sewer	43,059	43,472	74,873	74,873	74,873	74,873
Overhead	TC Sewer	36,000	53,000	53,000	53,000	55,000	55,000
Town Center Sewer Total		417,921	498,733	597,783	492,205	675,666	699,426
Salaries & Benefits	Redwood Ck	-	-	-	-	-	-
Sewer Access Easement	Redwood Ck	-	44,174	-	-	-	-
Reimbursement Agreement	Redwood Ck	22,058	-	-	-	-	-
Redwood Creek Total		22,058	44,174	-	-	-	-
Sewer Program Total		472,223	582,320	642,658	534,706	719,431	746,831



2021-23 BUDGET WORKSHEET

GRAND TOTAL PUBLIC WORKS DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	PROJECTED 2019-20	ADOPTED 2021-22	APPROVED 2022-23
PUBLIC WORKS DEPARTMENT GRAND TOTAL		2,900,829	3,071,478	3,217,694	3,012,040	3,319,106	3,398,801

Recreation Department

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

Budget Highlights

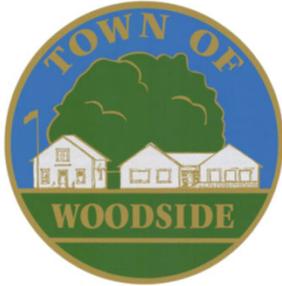
The Recreation Department budget includes the Town's Recreation Program, overseen by the Recreation Committee. The Recreation Department budget is based upon planned activities and events and charged fees are sufficient to cover the cost of most activities, plus a twenty-five percent overhead charge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

The Recreation Department adopted budget is \$70,000 for both Fiscal Years 2022 and 2023.

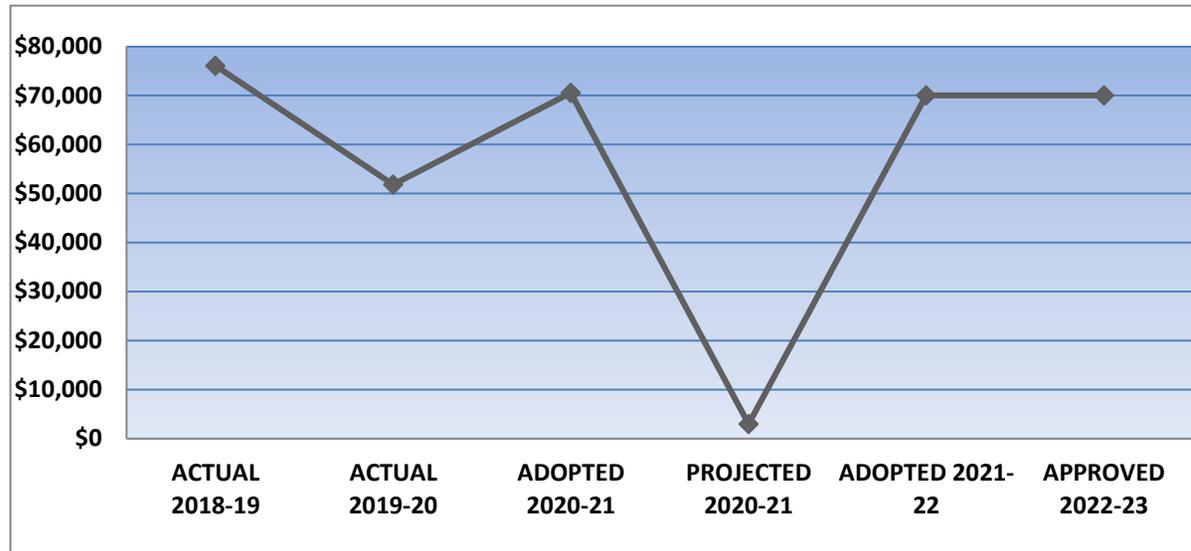
Funding Source Summary

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

RECREATION DEPARTMENT



2021-23 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	PROJECT 2020-21	ADOPTED 2021-22	APPROVED 2022-23
Maintenance	General	970	1,620	2,000	3,000	2,000	2,000
Rent	General	2,000	2,000	2,000	-	2,000	2,000
Yoga Class	General	52,350	35,895	50,000	-	50,000	50,000
Body Workshop Class	General	1,537	375	-	-	-	-
Fun Run	General	4,816	3,757	5,500	-	5,000	5,000
W-Ball	General	1,712	2,683	3,000	-	3,000	3,000
Co-Ed Softball	General	11,928	3,425	7,500	-	7,500	7,500
Other Events	General	762	2,087	500	-	500	500
DEPARTMENT TOTAL		76,075	51,842	70,500	3,000	70,000	70,000

Woodside Library Department

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

Budget Highlights

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

During the first two years of the agreement, the County reimbursed the Town for its library-related expenses from the accruing “excess” property tax revenues. Beginning in 2001-02, the County transferred all accrued excess revenue balances to the Town and remitted the full annual amount of excess revenues through the 2011-12 fiscal year. Starting in 2012-13, the County has reverted to the model of reimbursing the Town for its library-related expenses out of funds generated by Woodside tax payers. The accruing “excess” is now being held in trust by the County. The balance held by the County was \$2,721,349 on June 30, 2020.

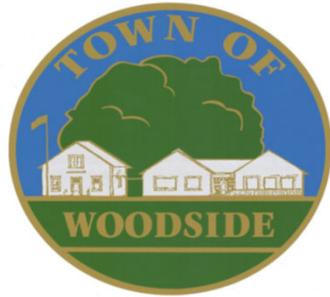
In September 2018, the Town Council approved a revised JPA which will change the formula for allocating the “excess” property tax revenue. The new funding formula will set aside one-half of the “excess” for Atherton, Portola Valley, and Woodside (the three agencies which generate the “excess” property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

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

The adopted budget for the Library Department is \$113,040 in Fiscal Year 2022 and \$115,250 in Fiscal Year 2023.

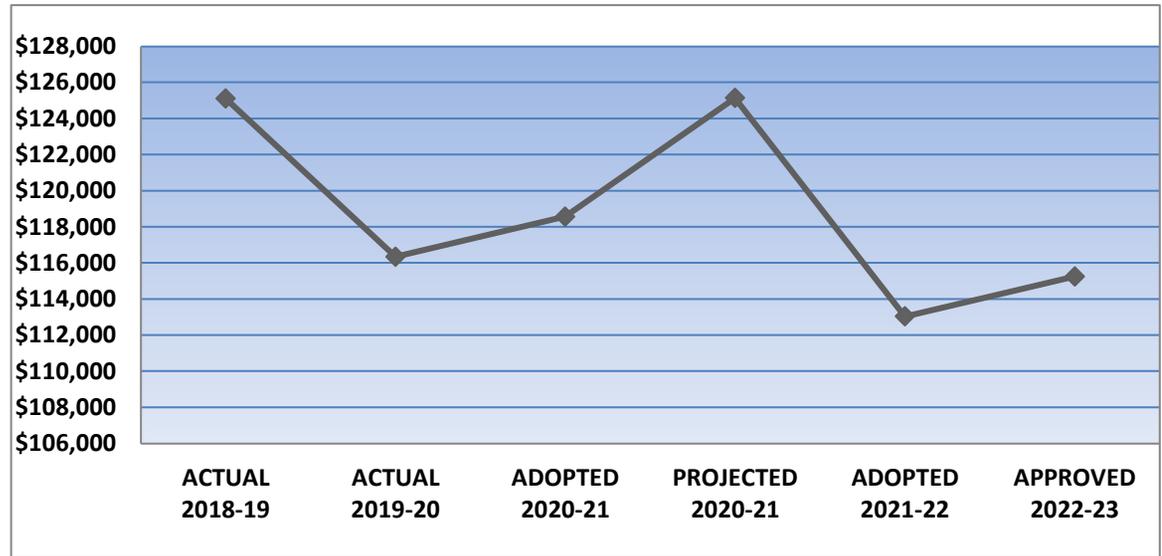
Funding Source Summary

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.



2021-23 BUDGET WORKSHEET

LIBRARY DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	PROJECT 2020-21	ADOPTED 2021-22	APPROVED 2022-23
Salaries & Benefits	Library	49,764	51,569	53,059	53,059	45,040	47,250
CalWater	Library	5,222	5,971	6,000	6,000	6,000	6,000
PG&E/Peninsula Clean Energy	Library	8,956	8,826	9,500	9,000	9,500	9,500
Contractual Landscape and Janitorial	Library	22,858	21,554	20,000	25,000	22,000	22,000
Sewer Maintenance Fee	Library	1,313	1,425	2,000	4,080	4,000	4,000
Overhead	Library	37,000	27,000	28,000	28,000	26,500	26,500
DEPARTMENT TOTAL		125,113	116,345	118,559	125,139	113,040	115,250

Barkley Fields and Park Department

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

Budget Highlights

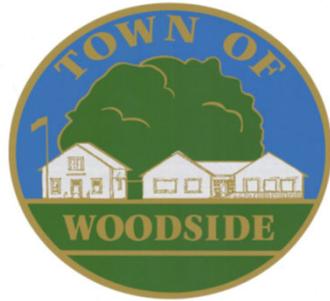
Under the Agreement Governing the Donation of property for Barkley Fields, the Town is required to contribute \$35,000 annually to a Capital Maintenance Fund to support periodic capital improvements and rehabilitations at the Park. The Town set up and began contributing to this fund in 2006-07.

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

The adopted budget for the Barkley Fields and Park Department is \$277,335 for both Fiscal Years 2022 and 2023.

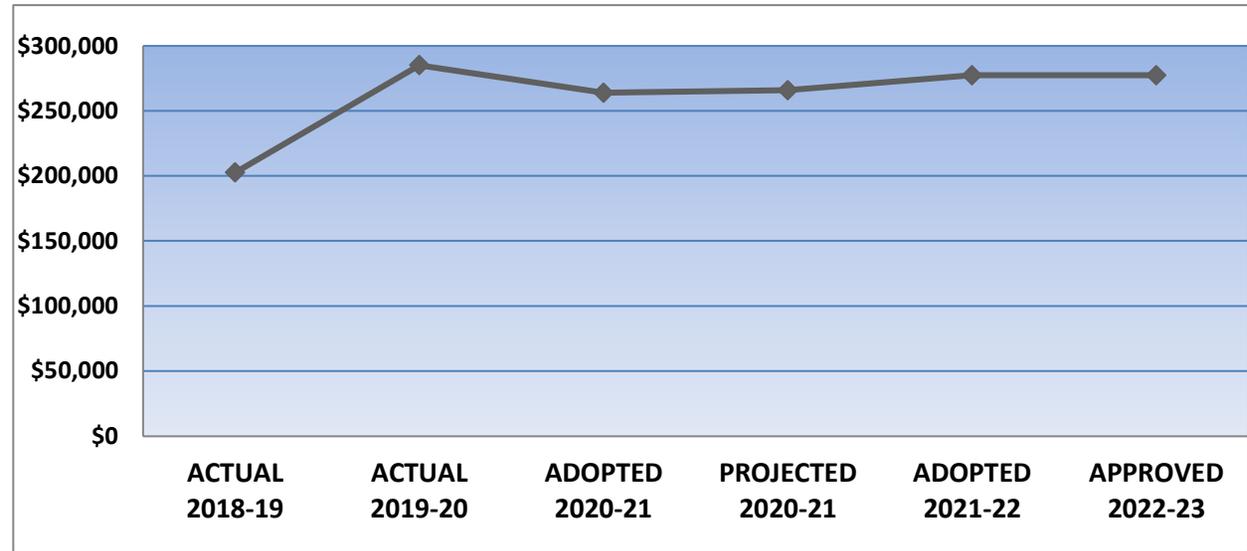
Funding Source Summary

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



2021-23 BUDGET WORKSHEET

BARKLEY FIELDS AND PARK DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2018-19	ACTUAL 2019-20	ADOPTED 2020-21	PROJECT 2020-21	ADOPTED 2021-22	APPROVED 2022-23
General Fund Contribution	General	35,000	35,000	35,000	35,000	35,000	35,000
Subtotal		35,000	35,000	35,000	35,000	35,000	35,000
Utilities - Water	General	51,131	61,089	60,000	60,000	60,000	60,000
Utilities - PG&E/Peninsula Clean Energy	General	2,400	2,535	3,000	2,600	3,000	3,000
Sewer Maintenance Fee	General	850	925	950	955	975	975
Contractual Security Services	General	29,764	32,900	34,000	34,000	34,000	34,000
Contractual Field Maintenance	General	73,307	119,977	110,000	110,000	123,360	123,360
Contractual Janitorial	General	10,080	10,080	11,000	11,000	11,000	11,000
Subtotal		167,532	227,506	218,950	218,555	232,335	232,335
Annual Field Rehabilitation	Barkley Constrctn	125	22,738	10,000	12,500	10,000	10,000
Subtotal		125	22,738	10,000	12,500	10,000	10,000
DEPARTMENT TOTAL		202,657	285,244	263,950	266,055	277,335	277,335

APPENDICES

Appendix A

Implementing Resolutions

RESOLUTION NO. 2021 - 7428

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE ADOPTING A BUDGET FOR FISCAL 2021-22 AND APPROVING A PRELIMINARY BUDGET FOR 2022-23

WHEREAS, this Council received the 2021-23 Proposed Budget document on June 2, 2021, and discussed the recommendations contained therein during its public meeting on June 8, 2021; and

WHEREAS, the Town Council held a public hearing on June 22, 2021, for purposes of receiving public input on the proposed budget; and

WHEREAS, the Council has determined that the "appropriation limit" for Fiscal Year 2021-22 is \$5,640,134 (Five Million, Six-Hundred Forty Thousand, One Hundred Thirty-Four Dollars) and further determined that proposed expenditures from proceeds of taxes will not exceed said "appropriation limit"; and

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

NOW, THEREFORE, IT IS HEREBY ORDERED:

1. That the Budget for the Town of Woodside, totaling \$18,475,872, including interfund transfers (\$3,266,896) and capital improvement expenditures (\$3,525,896), for the Fiscal Year 2021-22 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 \$12,811,921, including interfund transfers (\$785,000) and capital improvement expenditures (\$1,585,000), for the Fiscal Year 2022-23 is approved as the Budget of the Town for said fiscal year, subject to Town Council review in June of 2022.
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 22nd day of June 2021, by the following vote of the members thereof:

AYES, and in favor thereof, Councilmembers: Brown, Carvell, Fluet, Scott, Shaw, Wall, and Mayor Dombkowski

NOES, Councilmembers:

ABSENT, Councilmembers:

ABSTAIN, Councilmembers:


Mayor of the Town of Woodside

ATTEST:


Clerk of the Town of Woodside

EXHIBIT "A"

TOWN OF WOODSIDE

2021-22 ADOPTED BUDGET

FUND:	APPROPRIATION:
101 GENERAL FUND	\$ 12,212,030
151 BARKLEY FIELDS & PARK CONST. & MAINT. FUND	110,000
204 TRAFFIC SAFETY FUND	42,650
206 GAS TAX FUND	229,820
210 MEASURE A FUND	392,205
211 MEASURE W FUND	140,000
242 ROAD IMPACT FEE FUND	765,800
243 SUPPLEMENTAL LAW ENFORCEMENT FUND	175,000
250 WOODSIDE LIBRARY FUND	163,040
301 CAPITAL IMPROVEMENT FUND	3,525,896
525 CANADA CORRIDOR SEWER OPERATIONS	43,765
528 TOWN CENTER SEWER FUND	675,666
TOTAL	\$ 18,475,872

RESOLUTION NO. 2021 - 7429

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE
DETERMINING THE APPROPRIATION LIMIT FOR FISCAL 2021-22**

WHEREAS, the calculation of the Appropriation Limit for Fiscal 2021-22 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 2021-22 is determined to be \$5,640,134.

* * * * *

PASSED AND ADOPTED at a meeting of the Town Council of the Town of Woodside held on the 22nd day of June 2021, by the following roll call vote:

AYES, and in favor thereof, Councilmembers: Brown, Carvell, Fluet, Scott, Shaw, Wall, and Mayor Dombkowski
NOES, Councilmembers:
ABSENT, Councilmembers:
ABSTAIN, Councilmembers:



Mayor of the Town of Woodside

ATTEST:



Clerk of the Town of Woodside

EXHIBIT "A"

RESOLUTION NO. 2021 - 7429

2021-22 APPROPRIATIONS LIMIT

	\$ 723,470	1978-79 Appropriation Limit (established by Resolution No. 1980-3320)
10.80%	801,605	1979-80 Appropriation Limit
13.23%	907,657	1980-81 Appropriation Limit (Revised)
8.88%	988,257	1981-82 Appropriation Limit (Revised)
6.00%	1,047,552	1982-83 Appropriation Limit (Revised)
2.60%	1,074,788	1983-84 Appropriation Limit
5.64%	1,135,406	1984-85 Appropriation Limit
4.26%	1,183,774	1985-86 Appropriation Limit
3.97%	1,230,770	1986-87 Appropriation Limit
4.12%	1,281,478	1987-88 Appropriation Limit
5.03%	1,345,936	1988-89 Appropriation Limit
6.00%	1,426,810	1989-90 Appropriation Limit
5.49%	1,505,142	1990-91 Appropriation Limit
5.71%	1,591,086	1991-92 Appropriation Limit
1.01%	1,606,997	1992-93 Appropriation Limit
4.90%	1,685,740	1993-94 Appropriation Limit
2.16%	1,722,152	1994-95 Appropriation Limit
7.82%	1,856,824	1995-96 Appropriation Limit
5.78%	1,964,148	1996-97 Appropriation Limit
6.08%	2,083,568	1997-98 Appropriation Limit
6.37%	2,216,291	1998-99 Appropriation Limit
5.74%	2,343,506	1999-00 Appropriation Limit
3.96%	2,436,309	2000-01 Appropriation Limit
8.77%	2,649,973	2001-02 Appropriation Limit
(1.21%)	2,617,908	2002-03 Appropriation Limit
2.18%	2,674,978	2003-04 Appropriation Limit
5.39%	2,819,159	2004-05 Appropriation Limit
6.02%	2,988,872	2005-06 Appropriation Limit
4.58%	3,125,762	2006-07 Appropriation Limit
5.21%	3,288,614	2007-08 Appropriation Limit
5.89%	3,482,313	2008-09 Appropriation Limit
1.84%	3,546,388	2009-10 Appropriation Limit
(1.26%)	3,501,704	2010-11 Appropriation Limit
3.51%	3,624,614	2011-12 Appropriation Limit

5.19%	3,812,731	2012-13 Appropriation Limit
6.43%	4,057,890	2013-14 Appropriation Limit
0.94%	4,096,034	2014-15 Appropriation Limit
4.86%	4,295,101	2015-16 Appropriation Limit
6.33%	4,566,981	2016-17 Appropriation Limit
4.27%	4,761,991	2017-18 Appropriation Limit
4.23%	4,963,423	2018-19 Appropriation Limit
4.14%	5,168,909	2019-20 Appropriation Limit
3.97%	5,374,115	2020-21 Appropriation Limit
4.95%	5,640,134	2021-22 Appropriation Limit

2021-22 Gann Appropriation Limit Calculation

Annual percent change for 2021-22:

Per Capita Personal Income Change: 5.73 percent*
Town of Woodside Population Change: -0.74 percent*

Per Capita converted to a ratio: $\frac{5.73 + 100}{100} = 1.0573$

Population converted to a ratio: $\frac{-0.74 + 100}{100} = 0.9926$

Calculation of factor for FY 21-22: $1.0573 \times 0.9926 = 1.0495$

Growth factor for 2021-22: 4.95%

*Supplied by the State Department of Finance.

RESOLUTION NO. 2021 - 7430

**A RESOLUTION OF THE TOWN COUNCIL OF THE
TOWN OF WOODSIDE APPROVING THE 2021-22 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 2021-22 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, 2021.

* * * * *

Passed and adopted by the Town Council of the Town of Woodside, California, at a meeting thereof held on the 22nd day of June 2021, by the following vote of the members thereof:

AYES, and in favor thereof, Councilmembers: Brown, Carvell, Fluet, Scott, Shaw, Wall, and Mayor Dombkowski

NOES, Councilmembers:

ABSENT, Councilmembers:

ABSTAIN, Councilmembers:



Mayor of the Town of Woodside

ATTEST:



Clerk of the Town of Woodside

RESOLUTION 2021 - 7430
EXHIBIT A
SCHEDULE OF MONTHLY SALARIES

	Monthly	
	Minimum	Maximum
Town Manager ³	19,167	
Town Engineer/Director of Public Works ¹	10,790	20,833
Planning Director ¹	10,790	20,833
Deputy Town Engineer ¹	8,605	16,610
Principal Planner ¹	7,979	15,403
Building Official	7,588	14,648
Administrative Services Manager ¹	7,126	13,755
Senior Planner ¹	7,126	13,755
Senior Engineer	7,126	13,755
Town Clerk ¹	6,691	12,916
Senior Management Analyst	6,487	12,522
Supervising Maintenance Worker ²	6,283	12,128
Associate Planner	5,827	11,248
Associate Engineer	5,827	11,248
Assistant Planner	5,403	10,429
Deputy Town Clerk	5,018	9,686
Management Analyst	5,018	9,686
Maintenance Worker ²	4,531	8,745
Permit Technician	4,308	8,315
Planning Technician	4,308	8,315
Accounts Payable Specialist	4,308	8,315
Office Manager	4,308	8,315
Administrative Assistant	4,308	8,315
	Hourly Rate	
Clerical	15/hr	30/hr
Intern/Fellow	15/hr	30/hr
Laborer	15/hr	30/hr

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

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

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

Appendix B

2021 – 26 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 considering the need and resources available to complete the projects.

The 2021-26 Capital Improvement Program includes the following projects:

- Portola Road Bridge over Alambique Creek
- Kings Mountain Bridge over Union Creek
- Mountain Home Road Bridge over Bear Gulch Creek
- Woodside Library Parking Enhancement
- Glens Pathway
- Woodside Road Bike and Pedestrian Safety Improvements
- Woodside Road Beautification
- Storm Drain Repair and Replacement
- Safe Routes to School
- Bicycle and Pedestrian Improvements (Non-Road Rehab)
- Road Rehabilitation Program
- Trails and Water Crossings
- Equipment Replacement
- Barkley Park and Fields Improvements

CAPITAL IMPROVEMENT PROGRAM: FIVE-YEAR SUMMARY FY2022-FY2026

PROJECT	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL FY22-26
Portola Road Bridge over Alambique Creek	\$ 145,000	\$ 275,000	\$ 2,278,396					\$ 2,278,396
Kings Mountain Road Bridge over Union Creek	\$ 75,000		\$ 225,000		\$ 1,250,000			\$ 1,475,000
Mountain Home Road Bridge over Bear Gulch Creek					\$ 290,000			\$ 290,000
Kings Mountain Road Safety Project		\$ 275,000						
EV Charger Installation at Town Hall	\$ 100,000	\$ 94,000						
Woodside Library Parking Enhancement		\$ 25,000	\$ 50,000					\$ 50,000
Town Center Sewer Capital Improvements	\$ 75,000		\$ 105,000	\$ 125,000	\$ 125,000	\$ 75,000	\$ 75,000	\$ 505,000
Broadband Connectivity	\$ 10,000	\$ 9,750	\$ 60,000					\$ 60,000
Woodside Road Median Island Beautification			\$ 75,000					\$ 75,000
Glens Pathway Phase 2			\$ 60,000	\$ 320,000				\$ 380,000
Glens Pathway Phase 3			\$ 60,000		\$ 320,000			\$ 380,000
Woodside Road Bike Safety Improvements East of I-280			\$ 25,000	\$ 900,000				\$ 925,000
Road Rehabilitation Program	\$ 575,000	\$ 544,120	\$ 347,500	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,347,500
Storm Drain Repair and Replacement Program			\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
Bicycle and Pedestrian Improvements (Non-Road Rehab)	\$ 20,000		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Safe Routes to School Projects	\$ 20,000		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Equestrian Trails and Water Crossing	\$ 20,000	\$ 22,300	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Equipment Replacement	\$ 75,000	\$ 103,581	\$ 150,000		\$ 100,000			\$ 250,000
Barkley Park Capital Improvements	\$ 10,000	\$ 12,500	\$ 100,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 180,000
Center Trail Prefabricated Equestrian Bridge	\$ 196,350	\$ 56,016						
Old La Honda Road Bridge over Drainage Channel	\$ 1,201,000	\$ 1,035,870						
TOTAL	\$ 2,522,350	\$ 2,453,137	\$ 3,630,896	\$ 1,710,000	\$ 2,450,000	\$ 440,000	\$ 440,000	\$ 8,670,896

FUNDING SOURCES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL FY22-26
Measure A	\$ 519,445	\$ 424,729	\$ 91,000	\$ 140,000	\$ 438,000	\$ 40,000	\$ 40,000	\$ 749,000
Measure W		\$ 125,000	\$ 120,000	\$ 120,000	\$ 100,000	\$ -	\$ -	\$ 340,000
Road Impact Fee		\$ 103,581	\$ 403,500					\$ 403,500
SB 1 RMRA Funds	\$ 93,070	\$ 98,138	\$ 94,000	\$ 94,000	\$ 94,000	\$ 94,000	\$ 94,000	\$ 470,000
Traffic Safety	\$ -	\$ -		\$ 200,000				\$ 200,000
Sewer Fund	\$ 75,000		\$ 105,000	\$ 125,000	\$ 125,000	\$ 75,000	\$ 75,000	\$ 505,000
Library Fund		\$ 25,000	\$ 50,000					\$ 50,000
Grant - State								
Grant - Federal	\$ 435,600	\$ 515,082	\$ 199,000		\$ 1,362,000			\$ 1,561,000
Grant - Other	\$ 142,986	\$ 34,407	\$ 75,000	\$ 800,000				\$ 875,000
General Fund	\$ 1,224,705	\$ 1,126,284	\$ 2,493,396	\$ 231,000	\$ 331,000	\$ 231,000	\$ 231,000	\$ 3,517,396
Trails Fiduciary Fund	\$ 31,544	\$ 916						
Unfunded								
TOTAL	\$ 2,522,350	\$ 2,453,137	\$ 3,630,896	\$ 1,710,000	\$ 2,450,000	\$ 440,000	\$ 440,000	\$ 8,670,896

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

DESCRIPTION: This bridge is in the Federal Highway Bridge Program and is eligible for 88.5% federal grant funding. The bridge is classified as structurally deficient by Caltrans per the most recent structural inspections. The upstream girder and other elements of the bridge are significantly deteriorated. This project will replace the bridge with a new, wider precast concrete box culvert that will include a wider shoulder on the south side of the bridge that could be converted to a multi-use path in the future.

The General Fund will be used to support this project in Fiscal Year 2021-22 and will be reimbursed by the Highway Bridge Program in a future year in accordance with a funding agreement between the Town and Caltrans.

EXPENDITURES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL FY22-26
Engineering & Design	\$ 125,000	\$ 250,000						
Construction			\$ 1,795,624					\$ 1,795,624
Construction Contingency			\$ 179,562					\$ 179,562
Other Professional Services			\$ 83,210					\$ 83,210
Inspection & Construction Mgmt	\$ 20,000	\$ 25,000	\$ 220,000					\$ 220,000
TOTAL	\$ 145,000	\$ 275,000	\$ 2,278,396					\$ 2,278,396

SOURCE OF FUNDS								
Measure A	\$ 17,400	\$ 33,000						
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal	\$ 127,600	\$ 242,000						
Grant-Other								
Reserves								
General Fund			\$ 2,278,396					\$ 2,278,396
Unfunded								
TOTAL	\$ 145,000	\$ 275,000	\$ 2,278,396					\$ 2,278,396

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

DESCRIPTION: This bridge is in the Federal Highway Bridge Program and is eligible for 88.5% federal grant funding. The creek bank below the bridge has lowered several feet since the bridge was constructed, exposing the bridge footings to scour damage. There are also cracks in the concrete arch. The current plan is to rehabilitate the bridge through the HBP by reinforcing the arch and bridge footings, to extend the bridge's service life.

EXPENDITURES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL FY22-26
Engineering & Design	\$ 75,000		\$ 225,000		\$ 50,000			\$ 275,000
Construction					\$ 1,000,000			\$ 1,000,000
Construction Contingency					\$ 100,000			\$ 100,000
Other Professional Services					\$ 75,000			\$ 75,000
Inspection & Construction Mgmt					\$ 25,000			\$ 25,000
TOTAL	\$ 75,000		\$ 225,000		\$ 1,250,000			\$ 1,475,000

SOURCE OF FUNDS								
Measure A	\$ 9,000		\$ 26,000		\$ 144,000			\$ 170,000
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal	\$ 66,000		\$ 199,000		\$ 1,106,000			\$ 1,305,000
Grant-Other								
Reserves								
General Fund								
Unfunded								
TOTAL	\$ 75,000		\$ 225,000		\$ 1,250,000			\$ 1,475,000

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

DESCRIPTION: This bridge is in the Federal Highway Bridge Program and is eligible for 88.5% federal grant funding. The bridge has scour damage and spalling of the concrete arch. The current plan is to repair the bridge in accordance with Caltrans inspection recommendations, including scour protection and spall repair, to extend the bridge's service life.

EXPENDITURES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY 24-25	FY 25-26	TOTAL FY22-26
Engineering & Design								
Construction					\$ 200,000			\$ 200,000
Construction Contingency					\$ 50,000			\$ 50,000
Other Professional Services					\$ 20,000			\$ 20,000
Inspection & Construction Mgmt					\$ 20,000			\$ 20,000
TOTAL					\$ 290,000			\$ 290,000

SOURCE OF FUNDS	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY 24-25	FY 25-26	TOTAL FY22-26
Measure A					\$ 34,000			\$ 34,000
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal					\$ 256,000			\$ 256,000
Grant-Other								
Reserves								
General Fund								
Unfunded								
TOTAL					\$ 290,000			\$ 290,000

PROJECT TITLE: Kings Mountain Road Safety Project

DESCRIPTION: This project was originally requested through the Town's Circulation Committee to address potential hazards associated with this narrow and windy road shared by motorists and cyclists. A study was completed in 2018 that identified safety improvements including the creation of bicycle pullouts and signage and striping changes. The project will install seven 5' wide bicycle pullouts in the uphill direction within the Town's portion of Kings Mountain Road. Construction is currently underway.

EXPENDITURES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY 24-25	FY 25-26	TOTAL FY22-26
Engineering & Design		\$ 25,000						
Construction		\$ 200,000						
Construction Contingency		\$ 25,000						
Other Professional Services								
Inspection & Construction Mgmt		\$ 25,000						
TOTAL		\$ 275,000						

SOURCE OF FUNDS	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY 24-25	FY 25-26	TOTAL FY22-26
Measure A		\$ 150,000						
Measure W		\$ 125,000						
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund								
Unfunded								
TOTAL		\$ 275,000						

PROJECT TITLE: EV Charger Installation at Town Hall

DESCRIPTION: In 2019-2020 a feasibility study was completed to install Solar Photovoltaic Power and/or EV Chargers at Town facilities. In 2020 Council authorized the installation of EV Chargers at Town Hall. Construction of the project is underway.

EXPENDITURES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY 24-25	FY 25-26	TOTAL FY22-26
Engineering & Design								
Construction	\$ 100,000	\$ 70,500						
Construction Contingency								
Utility								
Right of Way								
Other Professional Services		\$ 23,500						
Inspection & Construction Mgmt								
TOTAL	\$ 100,000	\$ 94,000						

SOURCE OF FUNDS	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY 24-25	FY 25-26	TOTAL FY22-26
Measure A								
Gas Tax								
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund	\$ 100,000	\$ 94,000						
Unfunded								
TOTAL	\$ 100,000	\$ 94,000						

PROJECT TITLE: Woodside Library Parking Enhancement

DESCRIPTION: This project will add two new public parking spaces at the Woodside Library by eliminating two landscaped medians on the west side of the library parking lot. The project is currently in design and is scheduled to be constructed in summer 2021.

EXPENDITURES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL FY22-26
Engineering & Design		\$ 25,000						
Construction			\$ 50,000					\$ 50,000
Construction Contingency								
Utility								
Right of Way								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL		\$ 25,000	\$ 50,000					\$ 50,000

SOURCE OF FUNDS	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL FY22-26
Measure A								
Gas Tax								
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund		\$ 25,000	\$ 50,000					\$ 50,000
General Fund								
Unfunded								
TOTAL		\$ 25,000	\$ 50,000					\$ 50,000

PROJECT TITLE: Town Center Sewer Capital Improvements

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

In FY21-22 the Town plans to complete a condition assessment of the sewer force main between the Town Center pump station and the Chevron station. The cast iron force main was constructed in 1974. Also planned are spot repairs of damaged and/or leaking sections of sewer main throughout the sewer collection system.

EXPENDITURES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL FY22-26
Engineering & Design								
Construction	\$ 75,000		\$ 75,000	\$ 125,000	\$ 125,000	\$ 75,000	\$ 75,000	\$ 475,000
Construction Contingency								
Utility								
Right of Way								
Other Professional Services			\$ 30,000					\$ 30,000
Inspection & Construction Mgmt								
TOTAL	\$ 75,000		\$ 105,000	\$ 125,000	\$ 125,000	\$ 75,000	\$ 75,000	\$ 505,000

SOURCE OF FUNDS	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL FY22-26
Measure A								
Gas Tax								
Sewer Fund	\$ 75,000		\$ 105,000	\$ 125,000	\$ 125,000	\$ 75,000	\$ 75,000	\$ 505,000
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund								
Unfunded								
TOTAL	\$ 75,000		\$ 105,000	\$ 125,000	\$ 125,000	\$ 75,000	\$ 75,000	\$ 505,000

PROJECT TITLE: Broadband Connectivity

DESCRIPTION: General Plan Strategy PU3.1.a calls on the Town to "assess communication needs and seek public or private partnerships to increase coverage in accordance with federal, State, and local regulations."

A project to extend broadband service to residents on Old La Honda Road is underway and is currently in design. The project is primarily being funded by the Old La Honda Road residents and the prospective utility provider. The FY 21-22 projected budget below is for a Town funding contribution to the project for traffic control and potentially other project expenses.

EXPENDITURES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY 24-25	FY 25-26	TOTAL FY22-26
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Engineering & Design								
Construction								
Construction Contingency								
Other Professional Services	\$ 10,000	\$ 9,750	\$ 60,000					\$ 60,000
Inspection & Construction Mgmt								
TOTAL	\$ 10,000	\$ 9,750	\$ 60,000					\$ 60,000

SOURCE OF FUNDS	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY 24-25	FY 25-26	TOTAL FY22-26
Measure A								
Gas Tax								
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund	\$ 10,000	\$ 9,750	\$ 60,000					\$ 60,000
Unfunded								
TOTAL	\$ 10,000	\$ 9,750	\$ 60,000					\$ 60,000

PROJECT TITLE: Woodside Road Median Beautification

DESCRIPTION: This project would install landscaping in the existing large center median on Woodside Road just west of I-280 across from the Park n Ride lot. The project would require a permit from Caltrans for construction and maintenance of the median improvements. The project is in close consultation with the Woodside Community Foundation and the Woodside Landscape Committee. It is anticipated that the project would be funded in whole or in part by the Woodside Community Foundation or other private donations.

There has previously been interest on improving the medians on Hwy 84 east of I-280 (between I-280 and Churchill Ave). That would be a significantly larger project and commitment of Town resources. This smaller project would provide valuable lessons learned that would be used to inform a discussion about whether or not to expand the median improvements in the future.

EXPENDITURES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL FY22-26
Engineering & Design			\$ 15,000					\$ 15,000
Construction			\$ 50,000					\$ 50,000
Construction Contingency			\$ 10,000					\$ 10,000
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL			\$ 75,000					\$ 75,000

SOURCE OF FUNDS	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL FY22-26
Measure A								
Gas Tax								
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant - Other			\$ 60,000					\$ 75,000
Library Fund								
General Fund			\$ 15,000					
Unfunded								
TOTAL			\$ 75,000					\$ 75,000

PROJECT TITLE: Glens Pathway Phase 2

DESCRIPTION: This is the second phase of a project to create a continuous path in the Glens within the public right of way on Hillside Drive/Glenwood Avenue from Alta Mesa to Canada Road. The first phase constructed a path in 2019 on Hillside Drive between Alta Mesa and Glenwood. This second phase will construct a path from 235 Glenwood to 134 Glenwood. The third and final phase would construct a path between 235 Glenwood and 332 Glenwood.

EXPENDITURES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY 24-25	FY 25-26	TOTAL FY22-26
Engineering & Design			\$ 50,000					\$ 50,000
Construction				\$ 250,000				\$ 250,000
Construction Contingency				\$ 50,000				\$ 50,000
Other Professional Services			\$10,000	\$ 10,000				\$ 20,000
Inspection & Construction Mgmt				\$ 10,000				\$ 10,000
TOTAL			\$ 60,000	\$ 320,000				\$ 380,000

SOURCE OF FUNDS	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY 24-25	FY 25-26	TOTAL FY22-26
Measure A								
Measure W			\$ 60,000	\$120,000				\$ 180,000
Gas Tax								
SB1 RMRA Funds								
Traffic Safety				\$ 200,000				\$ 200,000
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund								
Unfunded								
TOTAL			\$ 60,000	\$ 320,000				\$ 380,000

PROJECT TITLE: Glens Pathway Phase 3

DESCRIPTION: This is the third phase of a project to create a continuous path in the Glens within the public right of way on Hillside Drive/Glenwood Avenue from Alta Mesa to Canada Road. The first phase constructed a path in 2019 on Hillside Drive between Alta Mesa and Glenwood. The second phase will construct a path from 235 Glenwood to 134 Glenwood. This third and final phase would construct a path between 235 Glenwood and 332 Glenwood.

EXPENDITURES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY 24-25	FY 25-26	TOTAL FY22-26
Engineering & Design			\$ 50,000					\$ 50,000
Construction					\$250,000			\$ 250,000
Construction Contingency					\$50,000			\$ 50,000
Other Professional Services			\$10,000		\$10,000			\$ 20,000
Inspection & Construction Mgmt					\$10,000			\$ 10,000
TOTAL			\$ 60,000		\$ 320,000			\$ 380,000

SOURCE OF FUNDS	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY 24-25	FY 25-26	TOTAL FY22-26
Measure A					\$220,000			\$ 220,000
Measure W			\$ 60,000		\$100,000			\$ 160,000
Gas Tax								
SB1 RMRA Funds								
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund								
Unfunded								
TOTAL			\$ 60,000		\$ 320,000			\$ 380,000

PROJECT TITLE: Woodside Road Bike and Pedestrian Safety Improvements E of I-280

DESCRIPTION: This project would provide bike and pedestrian safety enhancements on Woodside Rd between I-280 and Alameda de las Pulgas. Improvements would likely include green bike lane markings, bike lane buffer, vehicle speed reduction through signage and striping changes, and potentially other traffic calming and bike safety measures. The project is within Caltrans right of way. The Town and Town residents have previously requested that Caltrans complete the improvements. To date Caltrans has not prioritized the project or provided an estimated year by which they would complete them. This project assumes that the improvements would be implemented by the Town under an Encroachment Permit from Caltrans. The project budget assumes the project would be primarily funded by a TBD transportation grant.

At the request of U.S. Representative Eshoo, Staff submitted and was tentatively approved for \$800,000 in Community Project Funding which will be sent to the Congressional Appropriations Committee for further review.

EXPENDITURES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL FY22-26
Engineering & Design			\$ 25,000	\$ 125,000				\$ 150,000
Construction				\$ 700,000				\$ 700,000
Construction Contingency				\$ 30,000				\$ 30,000
Other Professional Services				\$ 20,000				\$ 20,000
Inspection & Construction Mgmt				\$ 25,000				\$ 25,000
TOTAL			\$ 25,000	\$ 900,000				\$ 925,000

SOURCE OF FUNDS	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL FY22-26
Measure A			\$ 25,000	\$ 100,000				\$ 125,000
Gas Tax								
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other				\$ 800,000				\$ 800,000
Library Fund								
General Fund								
Unfunded								
TOTAL			\$ 25,000	\$ 900,000				\$ 925,000

PROJECT TITLE: Road Rehabilitation Program

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

EXPENDITURES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL FY22-26
Engineering & Design								
Construction	\$ 529,459	\$ 544,120	\$ 327,500	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 1,227,500
Construction Contingency	\$ 45,541	\$ -	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 120,000
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 575,000	\$ 544,120	\$ 347,500	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,347,500

SOURCE OF FUNDS	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL FY22-26
Measure A	\$ 239,930	\$ 128,982						
Measure W								
Road Impact			\$ 253,500					\$ 253,500
Gas Tax								
SB 1 RMRA Funds	\$ 93,070	\$ 98,138	\$ 94,000	\$ 94,000	\$ 94,000	\$ 94,000	\$ 94,000	\$ 470,000
Sewer Fund								
Grant - State								
Grant - Federal	\$ 242,000	\$ 242,000						
Grant-Other								
Library Fund								
General Fund		\$ 75,000		\$ 156,000	\$ 156,000	\$ 156,000	\$ 156,000	\$ 624,000
Unfunded								
TOTAL	\$ 575,000	\$ 544,120	\$ 347,500	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,347,500

PROJECT TITLE: Storm Drain Repair and Replacement

DESCRIPTION: In 2015 the Town completed a comprehensive inventory and condition assessment of Town storm drain facilities. This ongoing capital project will repair and/or replace these facilities in priority order over time.

EXPENDITURES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY 25-26	TOTAL FY22-26
Engineering & Design								
Construction			\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
Construction Contingency								
Equipment								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL			\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000

SOURCE OF FUNDS	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY 25-26	TOTAL FY22-26
Measure A								
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Reserves								
General Fund			\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
Unfunded								
TOTAL			\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000

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

DESCRIPTION: In addition to improvements that are made during the annual road rehabilitation project, the Town considers making discrete improvements to the bicycle and pedestrian environment. Examples of these improvements are: the bicycle lane on Alameda de las Pulgas from Fernside to Woodside Road, the Alameda de las Pulgas and Woodside Road intersection, the bicycle lane on Woodside Road under I-280, and the new path on Albion from Woodside Road to Prospect installed in early 2019.

EXPENDITURES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY 24-25	FY 25-26	TOTAL FY22-26
Engineering & Design								
Construction	\$ 20,000		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 20,000		\$ 20,000	\$ 100,000				

SOURCE OF FUNDS	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY 24-25	FY 25-26	TOTAL FY22-26
Measure A	\$ 20,000		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund								
Unfunded								
TOTAL	\$ 20,000		\$ 20,000	\$ 100,000				

PROJECT TITLE: Safe Routes to School

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

EXPENDITURES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL FY22-26
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Engineering & Design								
Construction	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 20,000	\$ -	\$ 20,000	\$ 100,000				

SOURCE OF FUNDS	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL FY22-26
Measure A	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Measure W								
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund								
Unfunded								
TOTAL	\$ 20,000	\$ -	\$ 20,000	\$ 100,000				

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.

In FY 20-21, this ongoing project funded the installation of a new equestrian crosswalk of Highway 84 at the Boone Trail.

EXPENDITURES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL FY22-26
Engineering & Design								
Construction	\$ 20,000	\$ 22,300	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 20,000	\$ 22,300	\$ 20,000	\$ 100,000				

SOURCE OF FUNDS								
Measure A								
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund	\$ 20,000	\$ 22,300	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Unfunded								
TOTAL	\$ 20,000	\$ 22,300	\$ 20,000	\$ 100,000				

PROJECT TITLE: Equipment Replacement

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

FY20-21 2nd RAM Dump Truck

FY21-22 2nd Excavator for Runnymede and PHEV Fleet Car

FY 23-24 Kubota, Backhoe, Mower, John Deere capital replacement set aside

EXPENDITURES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL FY22-26
Engineering & Design								
Construction								
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
Equipment	\$ 75,000	\$ 103,581	\$ 150,000		\$ 100,000			\$ 250,000
TOTAL	\$ 75,000	\$ 103,581	\$ 150,000		\$ 100,000			\$ 250,000

SOURCE OF FUNDS	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL FY22-26
Measure A	\$ 75,000							
Road Impact		\$ 103,581	\$ 150,000					\$ 150,000
Gas Tax								
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund					\$ 100,000			\$ 100,000
Unfunded								
TOTAL	\$ 75,000	\$ 103,581	\$ 150,000		\$ 100,000			\$ 250,000

PROJECT TITLE: Barkley Park Capital Improvements

DESCRIPTION: This ongoing capital program includes planned and potential future capital improvements at Barkley Park. In recent years, capital improvements have included installation of a new infield surface (2020), shade structure over the playground (2019), new pet water fountain (2019), bathroom upgrades (2018), and major tree removal for fire hazard abatement (2017-2019).

Upcoming planned improvements include installation of a new decorative iron fence around the playground (2021) and a batting cage along the first base line (2021).

EXPENDITURES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY 24-25	FY 25-26	TOTAL FY22-26
Engineering & Design								
Construction	\$ 10,000	\$ 12,500	\$ 100,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 180,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 10,000	\$ 12,500	\$ 100,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 180,000

SOURCE OF FUNDS								
Measure A								
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
Trails Fiduciary Fund								
General Fund (Barkley)	\$ 10,000	\$ 12,500	\$ 100,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 180,000
Unfunded								
TOTAL	\$ 10,000	\$ 12,500	\$ 100,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 180,000

PROJECT TITLE: Center Equestrian Trail Prefabricated Bridge

DESCRIPTION: In the winter of 2017, a heavy storm caused creek bank erosion along Bear Gulch Creek that necessitated the closure of the Town of Woodside’s Center Trail for equestrians just south of 3411 Woodside Road. The Center Trail is an important link in the Town’s equestrian trail network. The project was completed in summer 2020. The project installed a prefabricated equestrian bridge approximately 6’ wide by 50’ long over Bear Gulch Creek between two Town equestrian trails, provided new trail segments on each side of the bridge to connect the bridge to the existing trail, and realigned portions of the adjacent property owners’ private fences.

EXPENDITURES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY 24-25	FY 25-26	TOTAL FY22-26
Engineering & Design								
Construction	\$ 178,850	\$ 56,016						
Construction Contingency								
Other Professional Services	\$ 7,500	\$ -						
Inspection & Construction Mgmt	\$ 10,000	\$ -						
TOTAL	\$ 196,350	\$ 56,016						

SOURCE OF FUNDS	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY 24-25	FY 25-26	TOTAL FY22-26
Measure A								
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other	\$ 142,986	\$ 34,407						
Library Fund								
Trails Fiduciary Fund	\$ 31,544	\$ 916						
General Fund	\$ 21,820	\$ 20,693						
Unfunded								
TOTAL	\$ 196,350	\$ 56,016						

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

DESCRIPTION: This bridge is in the Highway Bridge Program. Recent CalTrans bridge inspection reports have determined the exterior girders of this bridge were deteriorated. The bridge was replaced with a 60" concrete pipe culvert. The General Fund was used to support this project in Fiscal Year 2020-21 and will be reimbursed by the Highway Bridge Program in a Fiscal Year 2022-23 in accordance with a funding agreement between the Town and Caltrans.

EXPENDITURES	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL FY22-26
Engineering & Design	\$150,000	\$92,948						
Construction	\$850,000	\$828,355						
Construction Contingency	\$81,000	\$0						
Other Professional Services	\$40,000	\$34,414						
Inspection & Construction Mgmt	\$80,000	\$80,153						
TOTAL	\$1,201,000	\$1,035,870						

SOURCE OF FUNDS	FY20-21 Budget	FY20-21 Projected	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL FY22-26
Measure A	\$138,115	\$112,747						
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal		\$31,082						
Grant-Other								
Reserves								
General Fund	\$1,062,885	\$892,041						
Unfunded								
TOTAL	\$1,201,000	\$1,035,870						

Appendix C

Budget Guide

TOWN OF WOODSIDE OVERVIEW OF TOWN FUNDS

A governmental accounting system must 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 using 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 used fund types and account for all resources not otherwise devoted to specific activities. This fund subset finances most of the basic municipal functions, such as planning, police services, and administration. The Town has two different funds that fall into this subset:
- General Fund (101) - Accounts for all general revenue and tax receipts and their allocation and expenditure.
 - Barkley Fields and Park Construction and Maintenance Fund (151) – Accounts for the costs of periodic rehabilitation of the soccer/baseball fields at Barkley Fields and Park and of other periodic major maintenance projects at the park.
- ⇒ **The Special Revenue Funds** are used to account for the receipts from revenue sources that have been earmarked to finance particular functions or activities. The Town has seven of these funds:

- Traffic Safety Fund (204) - Accounts for receipts from fines and forfeitures from violations of the California Vehicle Code, utilized to support the Town's Road Program.
 - Gas Tax Fund (206) - Used to account for receipts of State Gas Tax revenues, including Road Maintenance and Rehabilitation (SB 1) funds, designated for road construction projects and maintenance of Town roads.
 - Transit Measure A Tax Fund (210) - Accounts for receipts of the Town's share of special County-wide sales taxes, earmarked for road repairs and construction.
 - Transportation Measure W Tax Fund (211) – Accounts for receipts of the Town's share of special County-wide sales taxes, earmarked for road repairs and transportation improvements.
 - 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.
 - Woodside Library Fund (250) - Used to account for expenses and reimbursements derived from the Town's membership in the San Mateo County Library System Joint Powers Agency.
- ⇒ **The Capital Projects Fund (301)** is used to account for financial resources to be used for the acquisition or construction of major capital facilities. These funds are established when new capital projects are approved and funded.
- ⇒ **The Debt Service Funds** are used to account for the accumulation of financial resources for, and the payment of, long-term debt principal, interest and related debt costs of governmental funds. The Town has one Debt Service Fund:
- Woodside Road/Whiskey Hill Road Parking Assessment District Debt Service Fund (701) - Used to account for the payment of principal, interest, and administrative costs associated with the 1999 issuance of limited obligation improvement bonds for the construction of a parking assessment district in Town Center, supported by special assessments against properties within the district.

PROPRIETARY FUND TYPES

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

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

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

FIDUCIARY FUND TYPES

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

THE BUDGET PROCESS

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

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

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

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

- ⇒ After adoption, the Town Manager prepares the approved budget document. This document represents the official fiscal policy and plan of the Town of Woodside for the two fiscal years. It serves as a communication medium for the 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 Town Council reviews the Town's total financial position after each quarter's conclusion in a comprehensive manner.
- ⇒ During the budget year, it may become necessary to amend, transfer, or adjust the amounts appropriated in the adopted budget. Any subsequent changes in total fund appropriations require the approval of the Town Council. This is done formally through a budget amendment resolution.
- ⇒ During May and June of the first fiscal year in the two-year budget, the Town Manager prepares necessary modifications to the approved budget for the second year and delivers the budget document to the Town Council for its review and deliberation in June. The second budget year is formally adopted late in June of the first fiscal year, following a public hearing. The Town Council adopts resolutions which establish the needed appropriations and the Appropriation Limit for tax proceeds.
- ⇒ The second year of the two-year budget goes into effect on July 1st of the second year and is subjected to the same review and modification rules that apply to the first year.

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Proposed Budget - The initial spending plan for the fiscal year presented to the Town Council by the Town Manager for review, potential modification, and adoption.

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

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

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

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

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

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