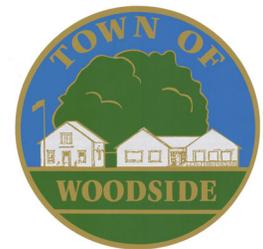


TOWN OF WOODSIDE

**ADOPTED BUDGET
FISCAL YEAR 2022-23**



TOWN OF WOODSIDE

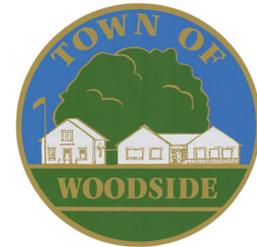
ADOPTED BUDGET FISCAL YEAR 2022-23

TOWN COUNCIL

**DICK BROWN, MAYOR
CHRIS SHAW, VICE-MAYOR
BRIAN DOMBKOWSKI
NED FLUET
SEAN P. SCOTT
JENNIFER WALL**

TOWN MANAGER

KEVIN BRYANT



**TOWN OF WOODSIDE
2022-23 Adopted Budget
Table of Contents**

I. INTRODUCTORY SECTION

Town Council Financial Management Policies

Letter of Transmittal i

II. BUDGET OVERVIEW 1

III. REVENUE 10

IV. DEPARTMENTAL BUDGETS

Town Council..... 18

Administration and Finance20

Planning.....22

Buildings and Grounds.....24

Town-wide Overhead26

Safety Services28

Trails31

Public Works33

Recreation41

Woodside Library43

Barkley Fields and Park46

V. APPENDICES

A. Implementing Resolutions

B. 2022-27 Capital Improvement Program

C. Budget Guide

**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 8, 2022

Honorable Mayor and Councilmembers:

The fiscal year ending on June 30th marks a return to “normalcy.” I put the term in quotes for good reason. The Town Council held its first meeting with participants in Independence Hall on September 14, 2021, after about 18 months of meetings being held only on Zoom. The “hybrid” model that debuted on that night is now and will continue to be used for all Town meetings, increasing options for members of the public who wish to participate in those meetings. Slowly, we have seen more and more people choose to attend meetings in person and visit Town Hall.

Following the cancellation of the indoor mask mandate in San Mateo County, Town Hall opened its doors without any restrictions on April 4, 2022. Drop-in traffic is nowhere near its pre-pandemic level, and both Town staff and people who have business with the Town have become accustomed to using remote meeting tools to spend less time in transit when that is a more efficient use of time. Having the option to meet face to face, however, is important to have back in the toolbox. I firmly believe that there is no substitute for person-to-person communication.

Emerging from COVID protocols wasn’t the only change this year. In April, the Town Council took the final step in the transition to “by-district” elections, in compliance with the California Voting Rights Act. The process resulted in the creation of a new five-district Council map which will go into effect over the next two municipal elections in 2022 and 2024, after which every resident will be represented by a single Councilmember that only they and other members of their district will have voted for.

The Town also completed its most substantial capital project since the renovation of the Woodside Library – the \$2.2 million replacement of the Portola Road Bridge. The Town’s strong financial position allowed it to move ahead with the project with the promise of future reimbursement from the federal Highway Bridge

Program. While there were difficulties and inconveniences during construction, the new bridge is a clear improvement and ensures that critical roadway will be open well into the future.

On the fiscal front, the Town continues to be in a strong position heading into the next budget year and next five years.

I am currently projecting that the Town will end Fiscal Year 2022 with about \$5.9 million in unrestricted funds in the General Fund, the Town's primary operating fund. That figure represents 65.9% of projected operating revenues, well above the minimum 30% required by the Town's Financial Management Policies. The Town also has nearly \$2.3 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 2022 in a position of strength, with over \$1.3 million available, or about 104% of revenues. The Road Program funds both the ongoing maintenance of the Town's public road system and capital improvements like the next phase of the Glens path which will be constructed this summer.

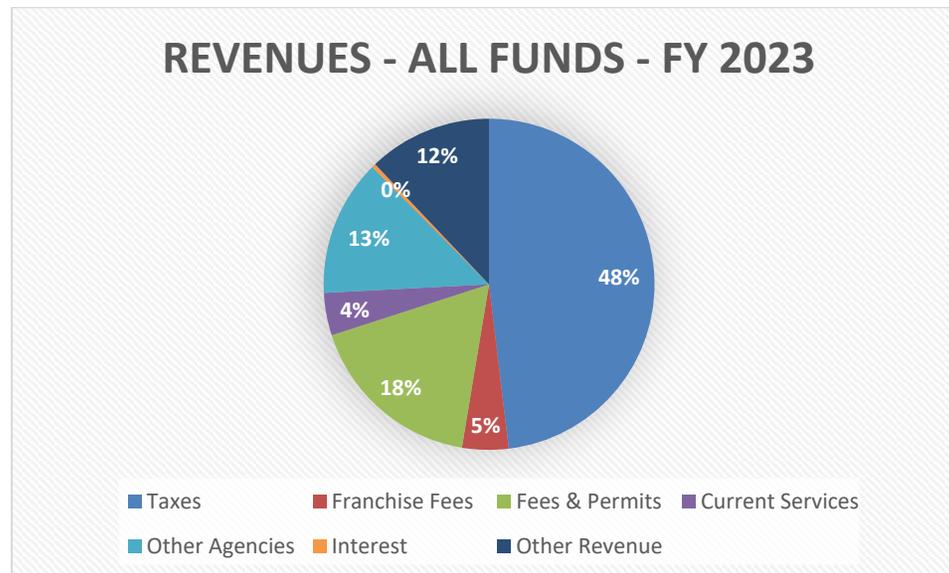
The proposed budget includes \$10,170,384 for the General Fund operating budget in Fiscal Year 2022-23, including the cost associated with the Town's personnel and the many contract services the Town receives, including the police contract with the San Mateo County Sheriff's Department and the Town Attorney. 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 \$807,500 of General Fund support for the Capital Improvement Program, with the largest amount supporting the Road Rehabilitation Project.

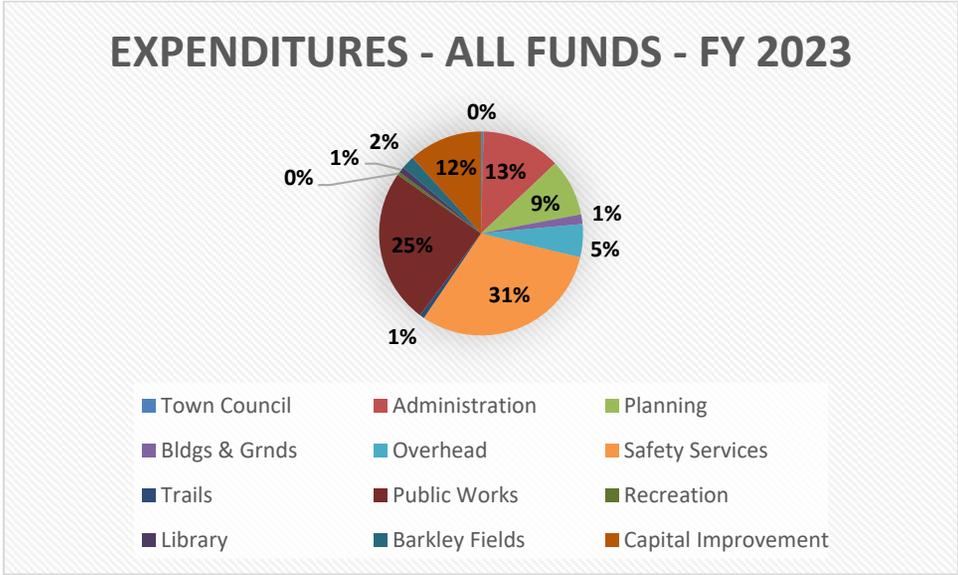
The proposed budget assumes \$11,155,480 in General Fund revenues. The single largest source of General Fund revenues, secured property taxes, is budgeted to come in at \$4,418,400 million, an approximately 5% increase over Fiscal Year 2022. Revenues for Fiscal Year 2023 also include the second installment of American Rescue Plan Act (ARPA) funds from the federal government in the amount of \$652,835. The Town Council adopted Resolution 2021-7420, which is an expenditure plan for the \$1.3 million total in ARPA funds coming

to the Town. The projects, including supporting expansion of broadband service, are included in the Capital Improvement Program.

In the Proposed 2022-23 budget, \$873,795 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 \$746,000 is recommended for capital projects in 2022-23 including the annual Road Rehabilitation Project and the construction of the next phase of the Glens path.

Across all the Town's funds, which include the General Fund, road funds, sewer funds, and library fund, revenues are projected to equal \$13,295,440 and expenses equal to \$13,710,187 in Fiscal Year 2023. Of those expenses, \$1,603,500 is for capital projects. Below are graphs which show the sources of the Town's revenues and the departments which account for expenses.





I would like to take the opportunity to recognize a long-time employee who stepped up in a big way during the Spring of 2022. The Town’s Principal Planner has been with the Town since 2008 and has accumulated a wealth of institutional knowledge which all other members of the staff value. He was called upon to fill the functions of the Planning Director for about two months and did so with confidence. I recommended that the Principal Planner be promoted to Deputy Planning Director, to reflect his accomplishments and value to the Town.

2022-23 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 2022-23. First, along with all other jurisdictions in the nine-county Bay Area, the Town is working on its State-mandated Cycle 6 **Housing Element** for the planning period 2023-2031. 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). When the Housing Element and work related to implementing the Housing Element are at or near completion, the Planning Department will 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 Capital Improvement Program (CIP) included in the Proposed 2022-23 Budget continues the work started in recent years by the Public Works Department. The marquee project for Fiscal Year 2023 will be construction of Phase 2 of the **Glens Pathway** from Canada Road to 235 Glenwood Avenue. Staff will be shopping for grants to complete Phase 3 in Fiscal Year 2024.

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

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 Town also has support from a Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant to remove **hazardous trees** on Town properties and rights-of-way.

Finally, there are funds included in the budget to update the Town's **permit tracking software**.

COVID-19 has made the last two years among the most challenging of the ten that I have served as Town Manager. We are now in the "new normal" that we have been talking about since the summer of 2020. The

Town continues to change and evolve, and I believe that it will remain a unique community with its distinct character for decades to come.

Respectfully submitted,

Kevin Bryant
Town Manager

BUDGET OVERVIEW

2021-22 REVENUES AND EXPENSES PROJECTED

<i>Revenues</i>	General (101)	Barkley Constr. (151)	Road Program				
			Traffic Safety (204)	Gas Tax (206)	Measure A (210)	Measure W (211)	Road Impact (242)
Taxes	6,067,000						
Franchise Fees	595,707						
Fees & Permits	1,281,354						410,000
Current Services	556,150						
Other Agencies	704,270			257,800	345,000	150,000	
Interest	16,000	620	300	100	1,100	40	1,000
Other Revenue	1,654,970	35,000	111,876		-		
Revenues - Total	10,875,451	35,620	112,176	257,900	346,100	150,040	411,000

<i>Expenditures</i>	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206)	Measure A (210)	Measure W (211)	Road Impact (242)
Administration	1,666,071						
Planning	1,194,800						
Bldgs & Grnds	221,539						
Overhead	529,630						
Safety Services	3,138,126						
Trails	90,000						
Public Works	1,686,469		82,680	135,500	298,613	20,000	299,000
Recreation	11,200						
Library							
Barkley Fields	332,085	-					
Operating Expenditures - Total	8,948,154	-	82,680	135,500	298,613	20,000	299,000
Operating Revenues - Expenses	1,927,297	35,620	29,496	122,400	47,487	130,040	112,000
Contributions to Road and Capital Programs	2,422,141	72,661		104,000	18,885	120,324	372,371

Greyed in area above represents All Road Funds

2021-22 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						6,067,000
Franchise Fees						595,707
Fees & Permits			42,000	621,654	28,500	2,383,508
Current Services						556,150
Other Agencies	161,500					1,618,570
Interest	160		200	720	400	20,640
Other Revenue		201,000				2,002,846
Revenues - Total	161,660	201,000	42,200	622,374	28,900	13,244,421

<i>Expenditures</i>	COPS (243)	Library (250)	Canada Sewer (525)	Sewer Utility (528)	Redwood Creek (537)	TOTALS
Administration						1,666,071
Planning						1,194,800
Bldgs & Grnds						221,539
Overhead						529,630
Safety Services	175,000					3,313,126
Trails						90,000
Public Works			43,327	553,104	-	3,118,693
Recreation						11,200
Library		173,590				173,590
Barkley Fields						332,085
Operating Expenditures - Total	175,000	173,590	43,327	553,104	-	10,728,968
Operating Revenues - Expenses	(13,340)	27,410	(1,127)	69,270	28,900	2,515,453
Contributions to Road and Capital Programs						3,110,382

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

2022-23 REVENUES AND EXPENSES ADOPTED

<i>Revenues</i>	General (101)	Road Program					
		Barkley Constr. (151)	Traffic Safety (204)	Gas Tax (206)	Measure A (210)	Measure W (211)	Road Impact (242)
Taxes	6,395,400						
Franchise Fees	601,500						
Fees & Permits	1,369,500						350,000
Current Services	550,800						
Other Agencies	719,700			286,040	345,000	140,000	
Interest	40,000	1,500	600	50	2,650	150	2,750
Other Revenue	1,478,580	35,000	94,400		-		
Revenues - Total	11,155,480	36,500	95,000	286,090	347,650	140,150	352,750
<i>Expenditures</i>	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206)	Measure A (210)	Measure W (211)	Road Impact (242)
Town Council	66,130						
Administration	1,720,800						
Planning	1,237,350						
Bldgs & Grnds	210,835						
Overhead	718,500						
Safety Services	4,087,464						
Trails	99,095						
Public Works	1,749,350		52,650	137,020	304,700	20,000	359,425
Recreation	70,000						
Library							
Barkley Fields	280,860	10,000					
Operating Expenditures - Total	10,240,384	10,000	52,650	137,020	304,700	20,000	359,425
Operating Revenues - Expenses	915,096	26,500	42,350	149,070	42,950	120,150	(6,675)
Contributions to Capital Improvement Program	807,500	50,000	200,000	104,000	286,000	85,000	71,000

*Greyed in area above represents All Road Funds

2022-23 REVENUES AND EXPENSES ADOPTED (continued)

	COPS (243)	Library (250)	Sewer Funds			TOTALS
			Canada Sewer (525)	Town Center Sewer (528)	Redwood Creek (537)	
Revenues						
Taxes						6,395,400
Franchise Fees						601,500
Fees & Permits			43,400	550,000		2,312,900
Current Services						550,800
Other Agencies	160,000	125,000				1,775,740
Interest	600		450	1,320	1,050	51,120
Other Revenue						1,607,980
Revenues - Total	160,600	125,000	43,850	551,320	1,050	13,295,440
Expenditures						
Town Council						66,130
Administration						1,720,800
Planning						1,237,350
Bldgs & Grnds						210,835
Overhead						718,500
Safety Services	182,225					4,269,689
Trails						99,095
Public Works			44,835	698,273	-	3,366,253
Recreation						70,000
Library		127,175				127,175
Barkley Fields						290,860
Operating Expenditures - Total	182,225	127,175	44,835	698,273	-	12,176,687
Operating Revenues - Expenses	(21,625)	(2,175)	(985)	(146,953)	1,050	1,118,753
Contributions to Capital Improvement Program						1,603,500

*Greyed in area above represents All Sewer Funds.

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

FUND BALANCE PROJECTION

	Road Funds						
	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax (206)	Measure A (210)	Measure W (211)	Road Impact (242)
Fund Balance 6/30/21	6,393,977	337,728	164,067	31,955	618,608	2,100	681,641
Projected Activity 2021-22	(494,844)	(37,041)	29,496	18,400	28,602	9,716	(260,371)
Projected Fund Balance 6/30/22	5,899,133	300,687	193,563	50,355	647,210	11,816	421,270
Adopted Activity Activity 2022-23	107,596	(23,500)	(157,650)	45,070	(243,050)	35,150	(77,675)
Projected Fund Balance 6/30/23	6,006,729	277,187	35,913	95,425	404,160	46,966	343,595

FUND BALANCE PROJECTION (continued)

	Sewer Funds				
	COPS (243)	Library (250)	Canada Sewer (525)	Sewer Utility (528)	Redwood Creek (537)
Fund Balance 6/30/21	70,825	1,365	106,473	377,456	229,371
Projected Activity 2021-22	(13,340)	27,410	16,308	144,143	28,900
Projected Fund Balance 6/30/22	57,485	28,775	122,781	596,472	258,271
Adopted Activity Activity 2022-23	(21,625)	(2,175)	16,450	(72,080)	1,050
Projected Fund Balance 6/30/23	35,860	26,600	139,231	524,392	259,321

Notes:

1. The San Mateo County Library JPA holds additional library funds for use by the Woodside Library.
As of June 30, 2021, the JPA had \$3,582,114 available for the Woodside Library.
2. The Town had \$3,430,862 in pension and OPEB trust funds as of April 30, 2022.

GENERAL FUND: TEN YEAR FORECAST

	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 ADOPTED	2023-24 FORECAST	2024-25 FORECAST	2025-26 FORECAST	2026-27 FORECAST	2027-28 FORECAST	2028-29 FORECAST	2029-30 FORECAST	2030-31 FORECAST	2031-32 FORECAST
BEGINNING BALANCE	6,391,926	6,393,977	6,393,977	5,899,133	6,006,729	5,859,270	7,441,710	7,087,787	6,793,463	6,396,236	5,890,615	5,270,871	4,531,025
REVENUES													
Secured Property Tax	3,979,275	4,200,000	4,208,000	4,418,400	4,639,320	4,871,286	5,114,850	5,370,593	5,639,122	5,921,079	6,217,133	6,527,989	6,854,389
Unsecured Property Tax	182,320	186,850	170,000	189,000	190,890	192,799	194,727	196,674	198,641	200,627	202,634	204,660	206,707
Other Property Tax	927,307	525,000	525,000	673,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000
Sales Tax	622,011	538,000	675,000	650,000	682,500	716,625	752,456	790,079	829,583	871,062	914,615	960,346	1,008,363
Property Transfer Tax	372,260	225,000	325,000	300,000	307,500	315,188	323,067	331,144	339,422	347,908	356,606	365,521	374,659
Business License	174,681	165,000	164,000	165,000	168,300	171,666	175,099	178,601	182,173	185,817	189,533	193,324	197,190
Building/Planning Permit Fees	1,524,230	1,321,500	1,267,604	1,284,000	1,316,100	1,349,003	1,382,728	1,417,296	1,452,728	1,489,046	1,526,273	1,564,429	1,603,540
Recreation Fees	8,750	85,500	13,750	85,500	85,500	85,500	85,500	85,500	85,500	85,500	85,500	85,500	85,500
Franchise Fees	580,641	581,600	595,707	601,500	613,530	625,801	638,317	651,083	664,105	677,387	690,934	704,753	718,848
Current Services	237,981	240,700	216,150	205,700	208,786	211,917	215,096	218,322	221,597	224,921	228,295	231,720	235,195
Other Agencies	536,293	624,000	704,270	719,700	734,094	748,776	763,751	779,026	794,607	810,499	826,709	843,243	860,108
Interest (LAIF)	35,591	40,000	16,000	40,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Other Revenue	189,692	130,000	65,000	65,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000
Highway Bridge Program	-	-	837,135	-	-	1,956,628	-	-	-	-	-	-	-
FEMA Hazard Mitigation Grant	-	660,745	-	660,745	-	-	-	-	-	-	-	-	-
American Rescue Plan	-	-	652,835	652,835	-	-	-	-	-	-	-	-	-
Overhead Charges	369,500	340,000	340,000	345,100	350,277	355,531	360,864	366,277	371,771	377,347	383,007	388,753	394,584
Town Center Sewer Repayment	100,000	100,000	100,000	100,000	100,000	100,000	72,417	-	-	-	-	-	-
TOTAL - REVENUES	9,840,532	9,963,895	10,875,451	11,155,480	10,183,796	12,487,718	10,865,872	11,171,595	11,566,250	11,978,194	12,408,239	12,857,238	13,326,083

Operating Revenue

EXPENDITURES													
Operational													
Salaries & Benefits (excluding Retiree Benefits)	2,680,078	2,770,612	2,799,550	2,908,155	3,039,022	3,175,778	3,318,688	3,468,029	3,624,090	3,787,174	3,957,597	4,135,689	4,321,795
PERS & Retiree Health Benefits	566,619	631,820	639,700	673,820	722,335	774,343	807,640	839,946	865,144	891,098	917,831	945,366	973,727
Service and Supplies (excluding Police Services)	2,767,317	2,945,190	3,072,216	3,035,445	3,172,040	3,314,782	3,463,947	3,619,825	3,782,717	3,952,939	4,130,821	4,316,708	4,510,960
Police Services Contract	2,075,031	2,310,018	2,310,018	2,476,970	2,650,358	2,782,876	2,922,020	3,068,121	3,221,527	3,382,603	3,551,733	3,729,320	3,915,786
Hazardous Tree Removals - FEMA	-	880,994	-	880,994	-	-	-	-	-	-	-	-	-
Equipment and Building Maintenance	106,709	265,000	126,670	265,000	100,000	250,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Subtotal	8,195,754	9,803,634	8,948,154	10,240,384	9,683,755	10,297,779	10,612,294	11,095,920	11,593,477	12,113,814	12,657,983	13,227,083	13,822,268
Capital Contributions													
Road Program/Road Rehabilitation	500,000	-	-	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Highway Bridge Program	984,322	2,278,396	2,210,879	-	-	-	-	-	-	-	-	-	-
Storm Drain Rehabilitation	-	35,000	84,220	80,000	80,000	80,000	80,000	50,000	50,000	50,000	50,000	50,000	50,000
Equestrian Trails and Water Crossings	10,000	20,000	10,268	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	15,000	25,000	-	-	-	-	-	-	-	-	-
Sand Hill Road/Portola Road Intersection	-	-	-	75,000	40,000	-	-	-	-	-	-	-	-
Center Trail Bridge	32,980	-	-	-	-	-	-	-	-	-	-	-	-
Broadband Support (ARPA)	-	60,000	71,867	81,250	81,250	81,250	81,250	-	-	-	-	-	-
Sewer System Capital Support (APRA)	-	-	-	126,250	126,250	126,250	126,250	-	-	-	-	-	-
Public Works Equipment	-	-	-	100,000	-	-	-	-	-	-	-	-	-
EV Installation	115,425	-	29,907	-	-	-	-	-	-	-	-	-	-
Subtotal	1,642,727	2,408,396	2,422,141	807,500	647,500	607,500	607,500	370,000	370,000	370,000	370,000	370,000	370,000
TOTAL - EXPENDITURES	9,838,481	12,212,030	11,370,295	11,047,884	10,331,255	10,905,279	11,219,794	11,465,920	11,963,477	12,483,814	13,027,983	13,597,083	14,192,268

NET POSITION	2,051	(2,248,135)	(494,844)	107,596	(147,459)	1,582,440	(353,922)	(294,324)	(397,228)	(505,621)	(619,744)	(739,845)	(866,185)
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OPERATING RESERVES (30% Operating Revenue)	2,811,310	2,658,945	2,683,644	2,819,040	2,920,056	3,022,668	3,129,777	3,241,596	3,358,344	3,480,254	3,607,569	3,740,545	3,879,450
UNDESIGNATED RESERVE	3,582,667	1,486,897	3,215,489	3,187,689	2,939,214	4,419,042	3,958,010	3,551,867	3,037,892	2,410,361	1,663,302	790,480	(214,609)
TOTAL ENDING BALANCE	6,393,977	4,145,842	5,899,133	6,006,729	5,859,270	7,441,710	7,087,787	6,793,463	6,396,236	5,890,615	5,270,871	4,531,025	3,664,841
Ending Balance as Percent of Operating Revenue	68.2%	46.8%	65.9%	63.9%	60.2%	73.9%	67.9%	62.9%	57.1%	50.8%	43.8%	36.3%	28.3%

RESTRICTED ASSETS (PARS Pension Trust)	2,489,094	2,556,000	2,282,685	2,431,060	2,589,078	2,757,368	2,936,597	3,127,476	3,330,762	3,547,262	3,777,834	4,023,393	4,284,914
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ROAD PROGRAM: FIVE YEAR FORECAST

	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 ADOPTED	2023-24 FORECAST	2024-25 FORECAST	2025-26 FORECAST	2026-27 FORECAST
BEGINNING BALANCE	1,256,562	1,498,371	1,498,371	1,324,214	926,059	606,953	534,041	442,166
REVENUES								
Civil Fines	91,883	75,000	92,500	90,000	90,000	90,000	90,000	90,000
Gas Tax	247,540	252,000	257,800	286,040	286,040	286,040	286,040	286,040
Measure A Tax	303,605	345,000	345,000	345,000	345,000	345,000	345,000	345,000
Measure W Tax	133,488	140,000	150,000	140,000	140,000	140,000	140,000	140,000
Road Impact Fee	523,102	350,000	410,000	350,000	350,000	350,000	350,000	350,000
General Fund Contribution	425,000	-	-	-	-	-	-	-
Interest	5,586	6,200	2,540	6,200	10,000	10,000	10,000	10,000
Other Revenue	7,711	4,400	19,376	4,400	4,400	4,400	4,400	4,400
TOTAL - REVENUES	1,737,915	1,172,600	1,277,216	1,221,640	1,225,440	1,225,440	1,225,440	1,225,440
EXPENDITURES								
Operational								
Salaries & Benefits (excluding Retiree Benefits)	357,730	353,555	351,240	357,525	373,614	390,426	407,995	426,355
PERS & Retiree Health Benefits	58,053	85,270	80,260	90,020	96,501	103,450	107,898	112,214
Service and Supplies	486,096	423,150	404,293	426,250	445,431	465,476	486,422	508,311
Subtotal	901,879	861,975	835,793	873,795	915,546	959,351	1,002,315	1,046,880
Capital Contributions								
Road Rehabilitation Project	227,120	347,500	370,353	175,000	175,000	175,000	175,000	175,000
Bridge Repair and Replacement	112,747	26,000	-	26,000	144,000	34,000	-	-
Bicycle and Pedestrian Improvements (Non-Road Rehab)	-	20,000	18,885	20,000	20,000	20,000	20,000	20,000
Glens Path	-	120,000	120,324	460,000	70,000	-	-	-
Kings Mountain Road Safety Program	254,360	-	-	-	-	-	-	-
Woodside Road Trail	-	-	-	-	100,000	90,000	100,000	90,000
Highway 84/35 Stop Sign	-	-	-	20,000	-	-	-	-
Woodside Road Bike/Ped Safety Improvement Project	-	25,000	-	25,000	100,000	-	-	-
Equipment	-	150,000	106,018	-	-	-	-	-
Safe Routes to School	-	20,000	-	20,000	20,000	20,000	20,000	20,000
Subtotal	594,227	708,500	615,580	746,000	629,000	339,000	315,000	305,000
TOTAL - EXPENDITURES	1,496,106	1,570,475	1,451,373	1,619,795	1,544,546	1,298,351	1,317,315	1,351,880
NET POSITION	241,809	(397,875)	(174,157)	(398,155)	(319,106)	(72,911)	(91,875)	(126,440)
TOTAL ENDING BALANCE	1,498,371	1,100,496	1,324,214	926,059	606,953	534,041	442,166	315,726
Ending Balance as Percent of Ongoing Revenue	86.2%	93.9%	103.7%	75.8%	49.5%	43.6%	36.1%	25.8%

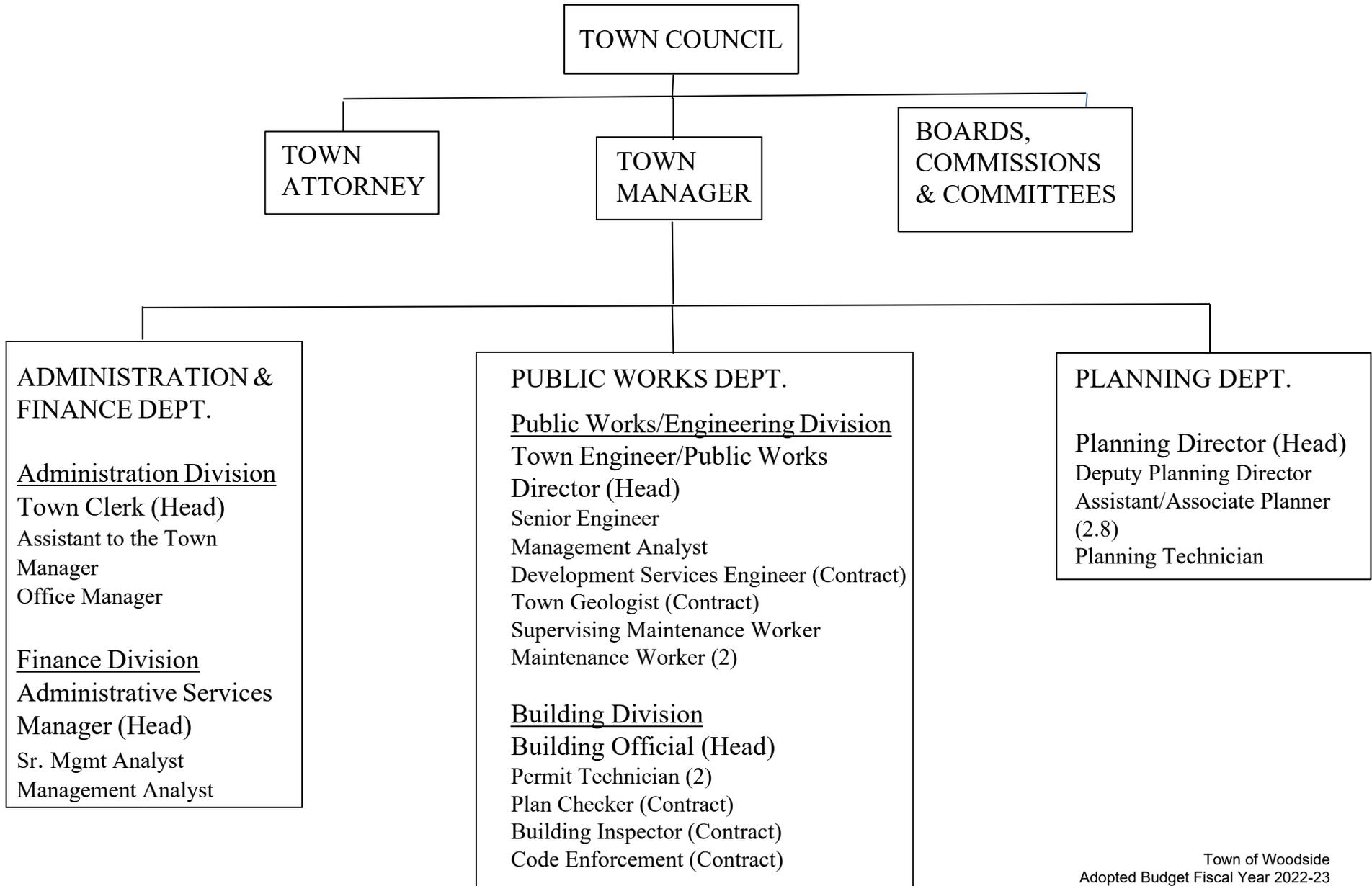
Note 1. Bridge Repair and Replacement will also be funded by the Highway Bridge Program.

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

STAFFING SUMMARY

Adopted 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
Deputy Planning Director	0	0	1
Senior Engineer	1	1	1
Town Clerk	1	1	1
Assistant to the Town Manager	0	0	1
Administrative Services Manager	1	1	1
Building Official	1	1	1
Principal Planner	1	1	0
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
Supervising Maintenance Worker	1	1	1
Maintenance Worker	3	2	2
Intern/Fellow/Seasonal	1.5	1	1
TOTAL	22.4	22.3	22.8

TOWN OF WOODSIDE ORGANIZATION CHART



REVENUE

REVENUE SOURCES

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

Taxes

Property Taxes

The property tax is a major source of revenue for critical Town services such as police, public works, planning and facilities maintenance. About 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% 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 9.375% tax. The amount includes 0.5% that goes to local governments for public safety programs, pursuant to Proposition 172, approved by 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.

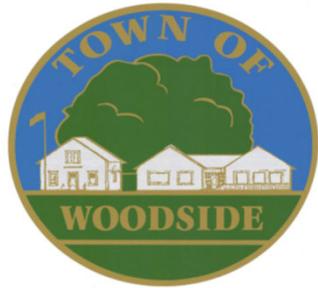
Franchise Fees

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.

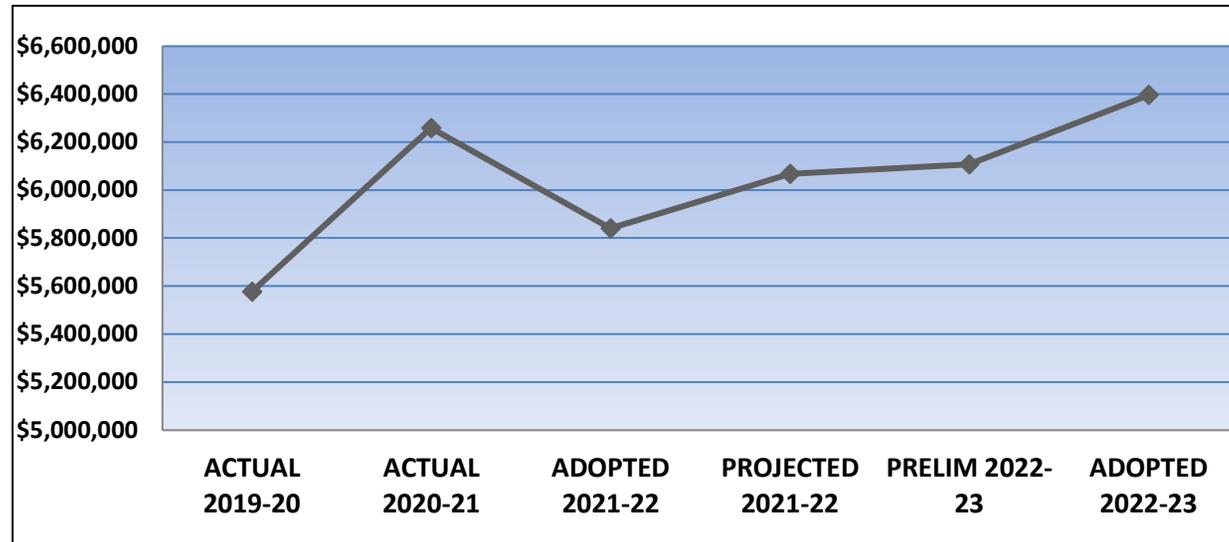
Other Governmental Agencies

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.

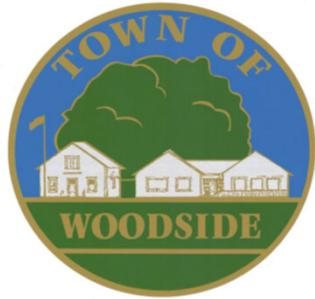
TAXES



2022-23 BUDGET WORKSHEET

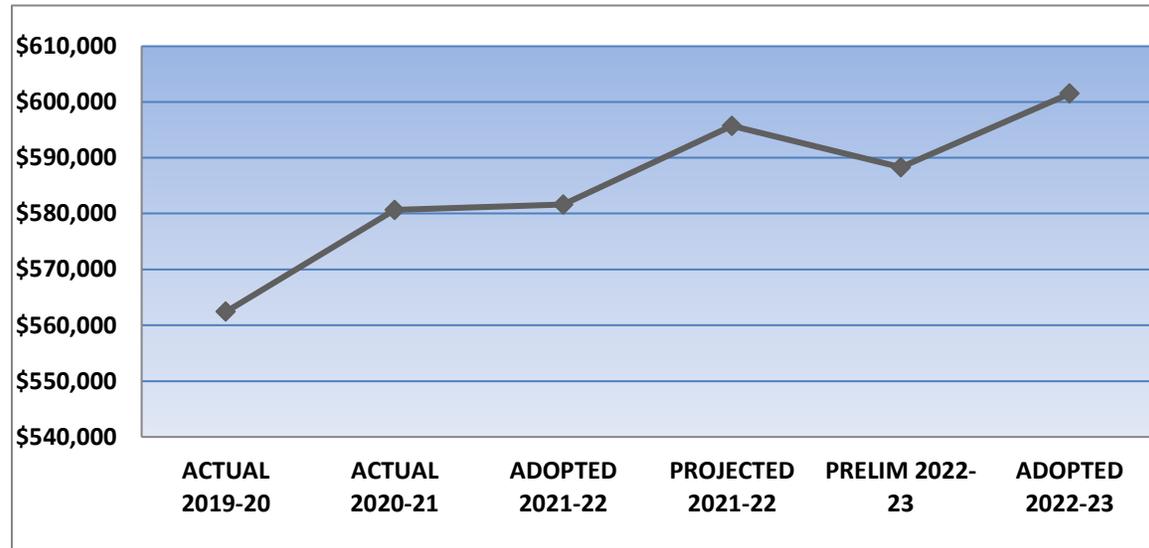


DESCRIPTION	FUND	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROJECTED 2021-22	PRELIM 2022-23	ADOPTED 2022-23
Property Taxes - Secured	General	3,815,341	3,979,275	4,200,000	4,208,000	4,410,000	4,418,400
Property Taxes - Unsecured	General	193,690	182,320	186,850	170,000	189,000	189,000
Property Taxes - Other	General	553,034	927,307	525,000	525,000	525,000	673,000
Sales Tax	General	552,279	622,011	538,000	675,000	564,900	650,000
Property Transfer Tax	General	310,349	372,260	225,000	325,000	250,000	300,000
Business License Tax	General	152,177	174,681	165,000	164,000	168,300	165,000
TAXES REVENUE TOTAL		5,576,870	6,257,854	5,839,850	6,067,000	6,107,200	6,395,400

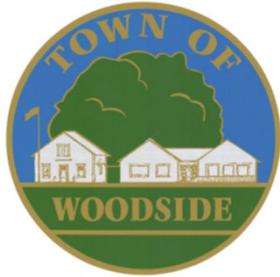


2022-23 BUDGET WORKSHEET

FRANCHISE FEES

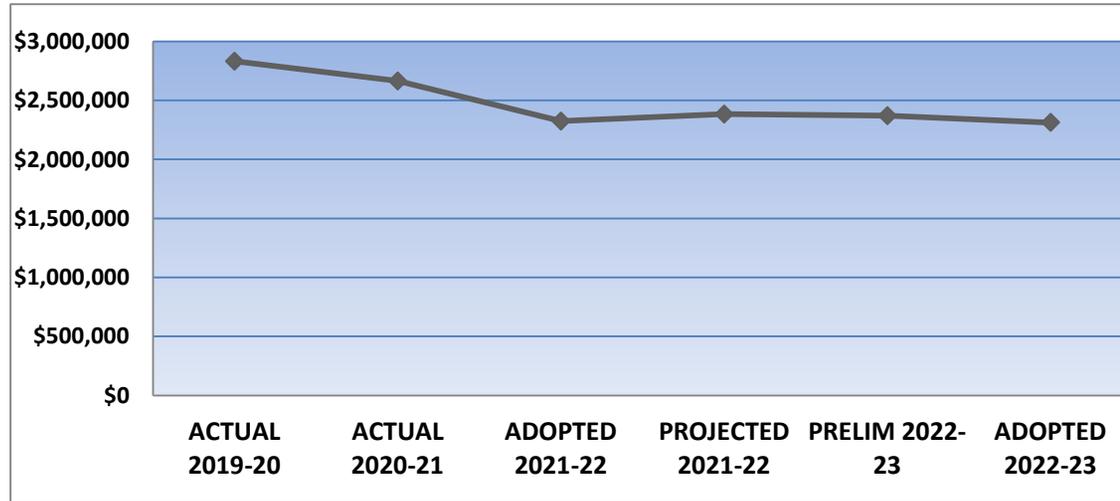


DESCRIPTION	FUND	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROJECTED 2021-22	PRELIM 2022-23	ADOPTED 2022-23
PG&E	General	162,591	167,147	170,000	167,736	171,700	170,000
California Water Company	General	142,394	160,617	160,000	162,471	161,600	162,500
Greenwaste Recovery	General	142,482	162,403	161,600	171,500	165,000	179,000
Cable & Telecommunications	General	114,986	90,474	90,000	94,000	90,000	90,000
FRANCHISE REVENUE TOTAL		562,453	580,641	581,600	595,707	588,300	601,500



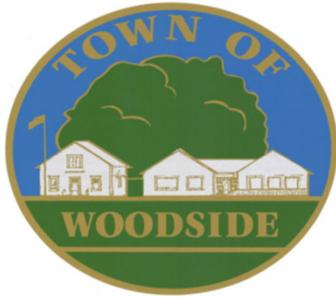
2022-23 BUDGET WORKSHEET

FEES & PERMITS

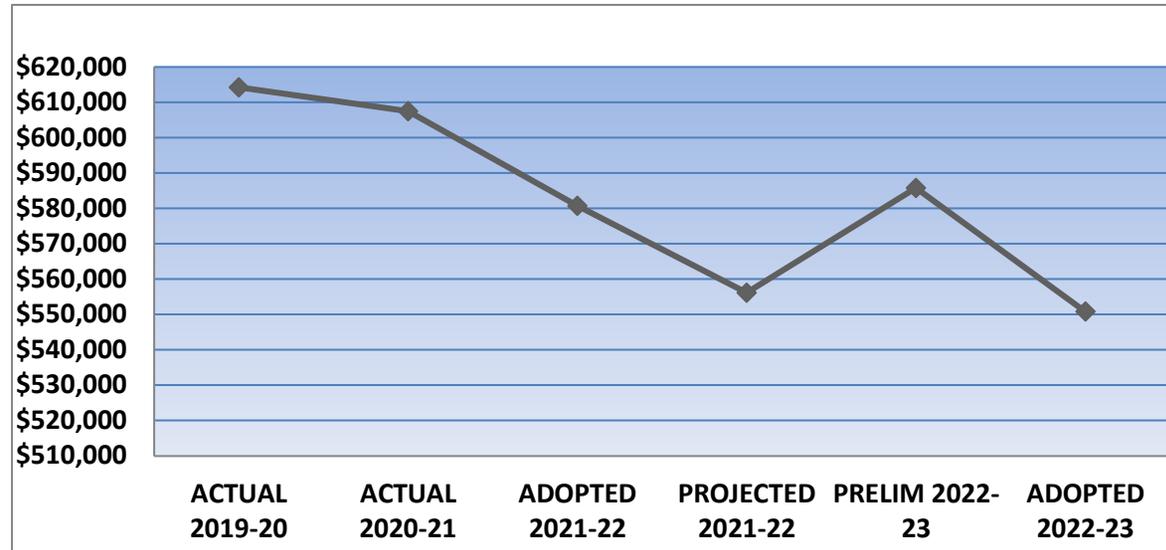


DESCRIPTION	FUND	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROJECTED 2021-22	PRELIM 2022-23	ADOPTED 2022-23
Building Permits	General	756,916	703,539	575,000	580,000	586,500	586,500
Plan Check	General	838,678	688,493	625,000	590,000	637,500	590,000
Grading & Site Development	General	18,525	19,875	17,000	16,250	17,000	17,000
Geology Review	General	4,875	5,400	4,500	4,000	4,500	4,500
ASRB Review	General	30,295	41,475	45,000	25,500	45,000	30,000
Penalty/Code Violation	General	36,020	33,430	32,000	22,000	30,000	30,000
Stable Permits	General	896	917	1,000	854	1,000	1,000
Encroachment Permits	General	9,100	15,300	9,000	14,000	7,000	12,000
Other Permits	General	12,991	15,801	13,000	15,000	13,000	13,000
Barkley Fields Use	General	7,875	8,750	10,500	8,750	10,500	10,500
Recreation Fees	General	56,818	-	75,000	5,000	75,000	75,000
Road Impact Fee	Road Impact	534,576	523,102	350,000	410,000	350,000	350,000
Sewer Service Charges	Canada Sewer	35,143	36,885	40,800	42,000	43,400	43,400
Sewer Service Charges	Sewer Utility	490,270	556,778	527,400	542,000	550,000	550,000
Sewer Connection Charges	Sewer Utility	-	-	-	79,654	-	-
Sewer Connection Charges	Redwood Creek	-	14,250	-	28,500	-	-
FEES & PERMITS REVENUE TOTAL		2,832,978	2,663,995	2,325,200	2,383,508	2,370,400	2,312,900

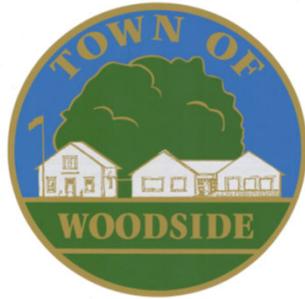
CURRENT SERVICES



2022-23 BUDGET WORKSHEET

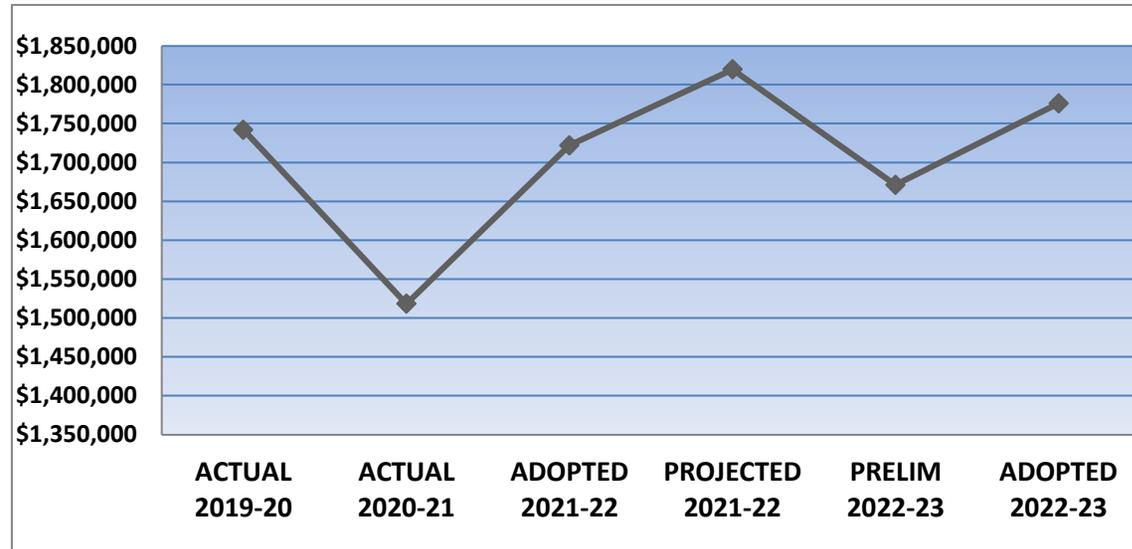


DESCRIPTION	FUND	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROJECTED 2021-22	PRELIM 2022-23	ADOPTED 2022-23
Use Permits and Variances	General	29,265	36,835	30,000	36,000	30,000	30,000
Archive Fee	General	34,440	39,000	35,000	35,000	35,000	35,000
Consultant Overhead	General	1,448	835	500	700	500	500
Construction & Demolition Fee	General	12,480	19,110	12,000	19,000	12,000	12,000
Trails Maintenance Fee	General	23,300	23,400	24,000	20,450	24,000	24,000
Staff Charges Against Deposit	General	77,809	65,592	100,000	65,000	100,000	65,000
Other	General	71,514	53,209	39,200	40,000	39,200	39,200
Overhead Charges	General	364,000	369,500	340,000	340,000	345,100	345,100
CURRENT SERVICES REVENUE TOTAL		614,256	607,481	580,700	556,150	585,800	550,800

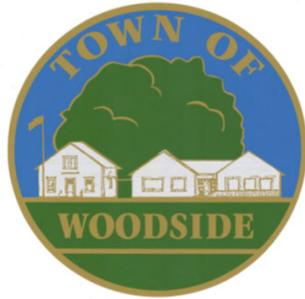


2022-23 BUDGET WORKSHEET

OTHER AGENCIES

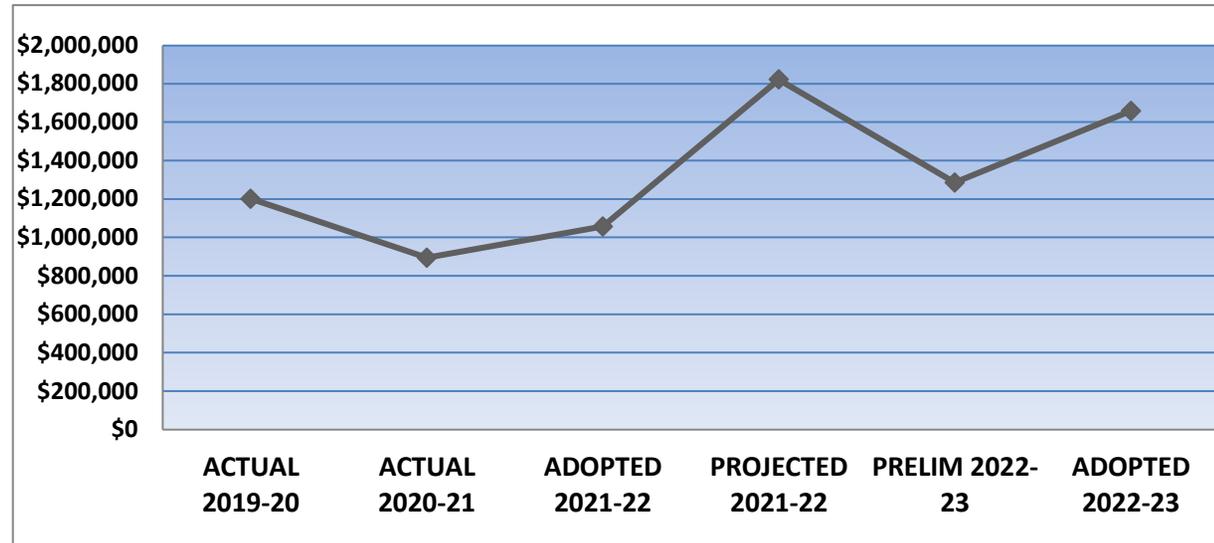


DESCRIPTION	FUND	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROJECTED 2021-22	PRELIM 2022-23	ADOPTED 2022-23
Property Tax In-Lieu	General	690,541	427,803	535,000	615,270	560,000	630,700
Homeowners' Property Tax Relief	General	14,392	14,098	14,000	14,000	14,000	14,000
Measure M	General	75,000	94,392	75,000	75,000	75,000	75,000
State Gas Tax	Gas Tax	237,729	247,540	252,000	257,800	252,000	286,040
Measure A	Measure A	324,798	303,605	345,000	345,000	345,000	345,000
Measure W	Measure W	128,963	133,488	140,000	150,000	140,000	140,000
Library Donor Fund Revenue	Library	114,500	140,600	201,000	201,000	125,000	125,000
Citizens' Option for Public Safety	COPS	155,948	156,727	160,000	161,500	160,000	160,000
OTHER AGENCIES REVENUE TOTAL		1,741,871	1,518,253	1,722,000	1,819,570	1,671,000	1,775,740



2022-23 BUDGET WORKSHEET

OTHER REVENUE



DESCRIPTION	FUND	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROJECTED 2021-22	PRELIM 2022-23	ADOPTED 2022-23
Parking Fines	General	7,164	10,127	5,000	5,000	5,000	5,000
Interest (LAIF)	Various	232,536	45,584	51,120	20,640	51,120	51,120
Other General Fund	General	128,036	179,565	60,000	60,000	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	-	-	-	837,135	956,028	-
American Rescue Plan	General	-	-	-	652,835	-	652,835
Civil Fines	Traffic Safety	92,457	91,883	75,000	92,500	75,000	90,000
Farm Hill Signal	Traffic Safety	1,358	2,993	2,000	13,376	2,000	2,000
Woodside Hills Water	Traffic Safety	5,271	4,718	2,400	6,000	2,400	2,400
GF Road Contribution	Measure A	600,000	425,000	-	-	-	-
GF Barkley Contribution	Barkley Const.	35,000	35,000	35,000	35,000	35,000	35,000
OTHER REVENUE TOTAL		1,201,822	894,870	1,056,265	1,822,486	1,286,548	1,659,100

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

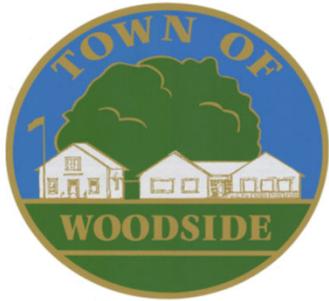
The Town Council budget supports several basic activities, including: (1) Town membership in regional and statewide organizations; (2) organized events such as volunteer recognition receptions, holiday dinners, and occasional hosting of the Council of Cities monthly dinner meetings; (3) community_events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

The adopted budget for the Town Council Department is \$56,130 for Fiscal Year 2023. The adopted budget includes funding for the regular Town Council election scheduled for November 2022.

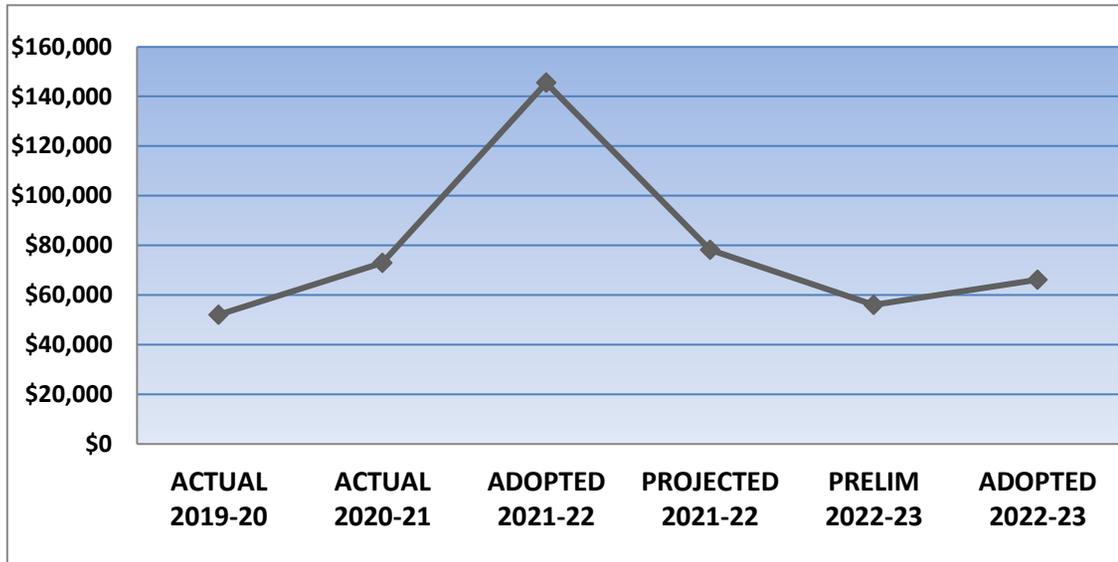
Funding Source Summary

The Town Council Department is funded by the General Fund.

TOWN COUNCIL DEPARTMENT



2022-23 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROJECTED 2021-22	PRELIM 2022-23	ADOPTED 2022-23
Elections	General	-	8,288	100,000	37,586	10,500	10,500
Memberships:							
Association of Bay Area Governments	General	2,044	2,090	2,100	2,144	2,100	2,100
City/County Association of Governments	General	2,002	1,998	2,000	2,024	2,000	2,130
Airport Roundtable	General	1,500	1,500	1,500	1,500	1,500	1,500
Local Agency Formation Commission	General	962	929	1,000	1,079	1,000	1,000
HEART	General	1,739	1,739	1,800	1,739	1,800	1,800
League of California Cities	General	4,529	4,529	4,600	4,662	4,600	4,600
HIP Housing	General	2,500	2,500	2,500	2,500	2,500	2,500
COVID Relief	General	10,000	34,866	-	-	-	-
Gun Buyback Program	General	-	-	-	5,000	-	-
Conferences & Meetings	General	9,540	-	10,000	3,000	10,000	10,000
Town Volunteer Committees/DOTH	General	17,269	14,506	20,000	17,000	20,000	30,000
DEPARTMENT TOTAL		52,085	72,945	145,500	78,234	56,000	66,130

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

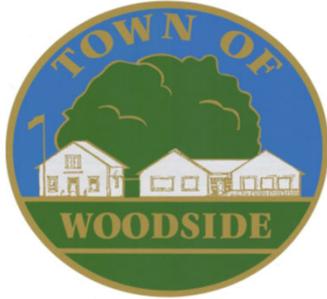
Most of the budget for this department covers the salaries and benefits of the Administration and Finance staff, as well as legal services.

The adopted budget is \$1,720,800 for Fiscal Year 2023. The Fiscal Year 2023 budget includes funds to support the preparation of a technology master plan.

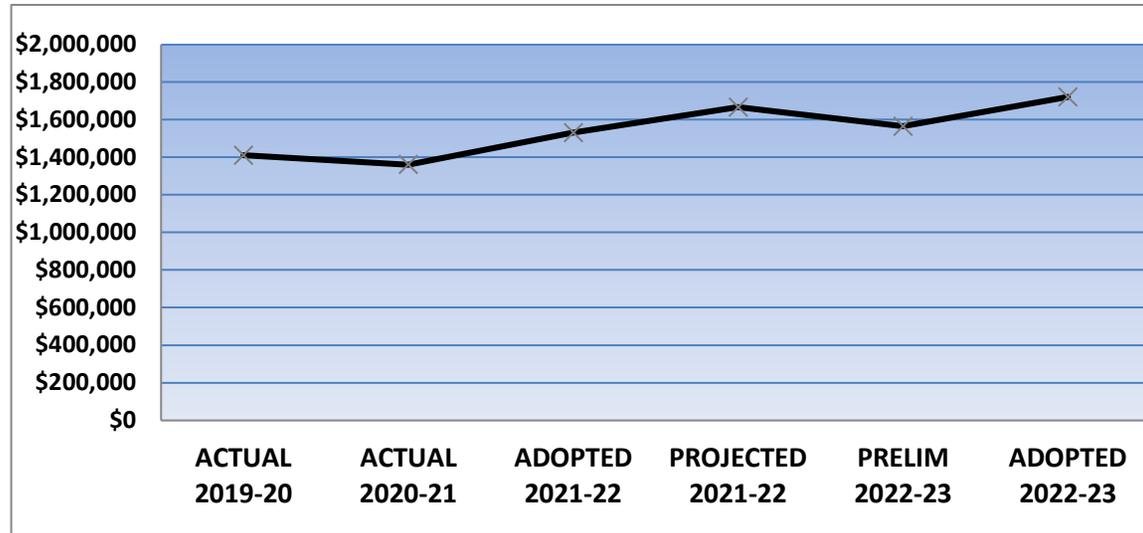
Funding Source Summary

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

ADMINISTRATION & FINANCE DEPARTMENT



2022-23 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROJECTED 2021-22	PRELIM 2022-23	ADOPTED 2022-23
Salaries & Benefits	General	1,077,817	1,105,625	1,193,885	1,266,750	1,256,780	1,321,945
Advertising	General	8,217	11,850	10,000	5,500	10,000	10,000
Photo Copies	General	465	-	1,000	300	1,000	500
Bank Service Charge	General	3,144	2,782	3,000	3,000	3,000	3,000
Professional Services - Special Projects	General	63,228	32,295	10,000	10,000	10,000	40,000
Professional Services - Redistricting	General	-	-	28,000	32,000	-	-
Woodsider	General	16,410	19,358	25,000	25,000	25,000	25,000
Contract Legal Services	General	215,403	152,797	215,000	300,000	215,000	275,000
Contract Audit	General	11,523	31,549	22,535	13,521	22,356	23,355
Travel/Conferences/Meetings	General	12,632	1,901	15,000	5,000	15,000	15,000
Memberships/Dues	General	705	2,902	2,000	2,000	2,000	2,000
Subscriptions/Codes	General	962	-	5,000	3,000	5,000	5,000
DEPARTMENT TOTAL		1,410,506	1,361,059	1,530,420	1,666,071	1,565,136	1,720,800

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.

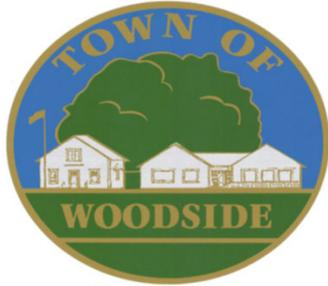
Budget Highlights

The adopted budget for the Planning Department is \$1,237,350 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 budget also includes funds to support Geographic Information Systems (GIS) and other consultant services to provide critical support for advance planning projects like the Cycle 6 Housing Element for 2023-2031 and the Western Hills Development Standards Review.

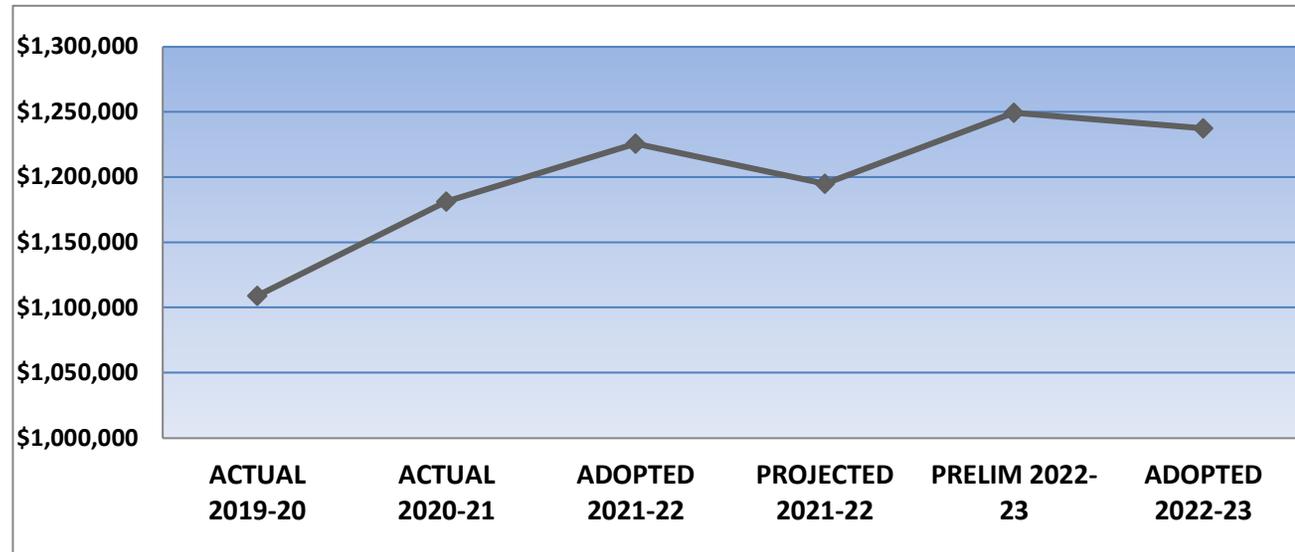
Funding Source Summary

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 Local Early Action Planning (LEAP) Grant to support the update of the Housing Element.



2022-23 BUDGET WORKSHEET

PLANNING DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROJECTED 2021-22	PRELIM 2022-23	ADOPTED 2022-23
Salaries & Benefits	General	1,001,863	1,134,931	1,147,072	1,147,500	1,206,350	1,164,350
Public Noticing	General	9,451	11,912	16,500	18,000	16,500	16,500
Professional Services - Advanced Planning	General	15,991	24,735	35,500	20,000	-	30,000
Professional Services - Arch. Consultant	General	-	6,050	10,000	4,000	10,000	10,000
Professional Services - Staff Augmentation	General	71,558	-	-	-	-	-
Memberships/Dues	General	2,814	2,563	3,500	4,000	3,500	3,500
Travel/Conferences/Meetings	General	7,331	1,025	13,000	1,300	13,000	13,000
DEPARTMENT TOTAL		1,109,008	1,181,216	1,225,572	1,194,800	1,249,350	1,237,350

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 \$210,835 for Fiscal Year 2023.

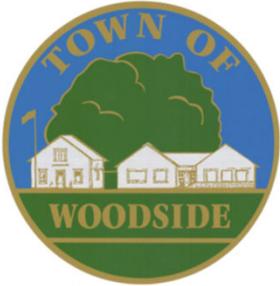
The adopted budget includes \$50,000 to support maintenance and equipment for the Town's facilities.

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. \$30,000 has been allocated to continue these efforts.

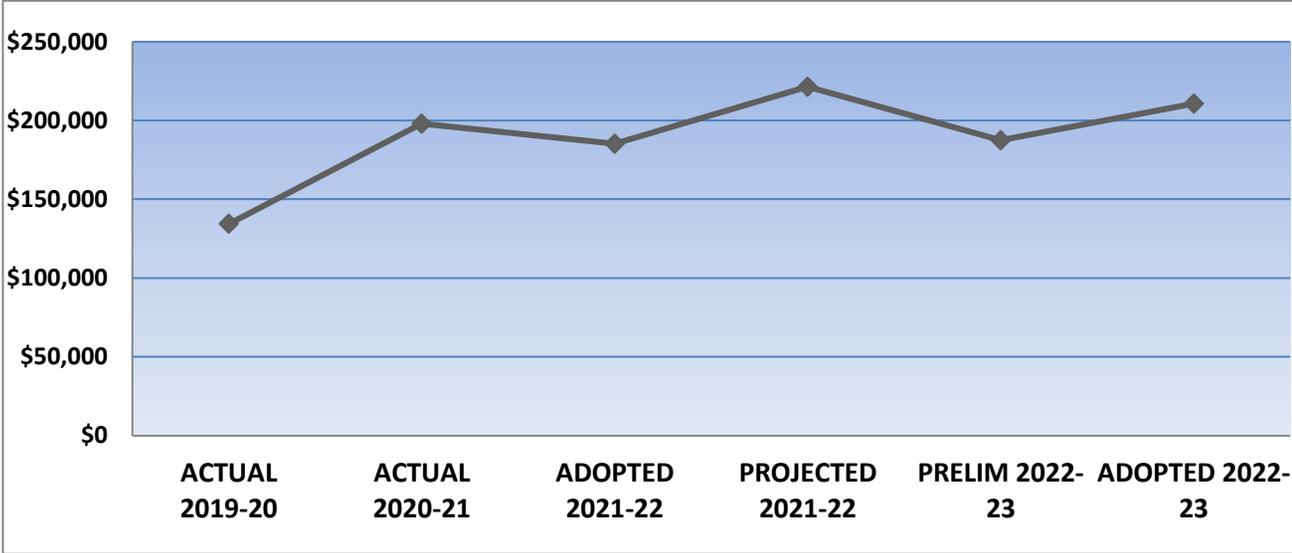
Funding Source Summary

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

BUILDINGS AND GROUNDS DEPARTMENT



2022-23 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROJECTED 2021-22	PRELIM 2022-23	ADOPTED 2022-23
Salaries & Benefits	General	9,126	19,210	40,750	40,200	42,905	41,235
Utilities - Water	General	3,960	4,746	6,000	6,000	6,000	6,000
Utilities - PG&E/Peninsula Clean Energy	General	19,608	18,238	20,000	22,000	20,000	20,000
Maintenance Supplies & Services	General	9,825	8,868	11,000	4,000	11,000	11,000
Contract - Janitorial & Landscape Services	General	73,990	43,011	40,000	50,000	40,000	50,000
Sewer Service Charges	General	2,363	2,550	2,600	2,299	2,600	2,600
Kite Hill/Village Hill Revitalization	General	13,350	20,561	15,000	55,000	15,000	30,000
Building Maintenance	General	2,232	80,909	50,000	42,040	50,000	50,000
DEPARTMENT TOTAL		134,454	198,093	185,350	221,539	187,505	210,835

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 \$718,500 for Fiscal Year 2023.

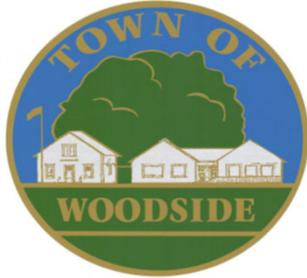
Liability, property, and employee practices insurance premiums represent the largest operational expense of the Overhead Department. Premiums are based on a combination of the administrative expenses of the Pooled Liability Assurance Network (PLAN) and Employment Risk Management Authority (ERMA) of which 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 \$190,000 to support an upgrade or replacement of the Town's permit management system.

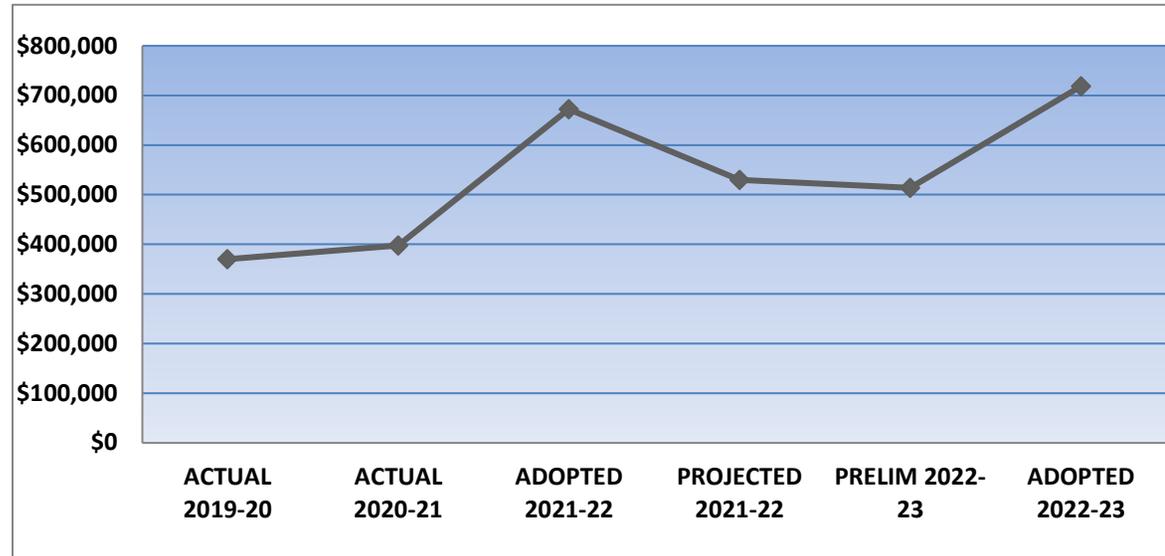
Funding Source Summary

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



2022-23 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROJECTED 2021-22	PRELIM 2022-23	ADOPTED 2022-23
Salary - Reserve	General	-	-	25,000	-	25,000	25,000
Unemployment Insurance	General	6,383	9,714	4,000	-	4,000	4,000
Phone/Internet	General	27,342	21,143	30,000	20,000	30,000	25,000
Office Supplies	General	49,617	37,674	60,000	32,000	60,000	50,000
Postage	General	10,415	13,634	12,000	17,000	12,000	17,000
Advertising/Publishing	General	132	-	1,000	-	1,000	-
Office Equipment Lease & Maintenance	General	20,511	17,358	25,000	21,000	25,000	21,000
Liability, Property, & EPL Insurance	General	102,555	132,672	155,000	200,000	186,000	208,500
Software Maintenance	General	90,437	41,829	70,000	75,000	70,000	72,500
Contractual Information Technology	General	55,025	97,937	75,000	80,000	75,000	80,000
Transcription Service	General	-	-	500	-	500	500
Equipment	General	7,644	25,800	25,000	84,630	25,000	25,000
Trakit/Website Update	General	-	-	190,000	-	-	190,000
DEPARTMENT TOTAL		370,061	397,761	672,500	529,630	513,500	718,500

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 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 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 \$2,476,970 from the General Fund in Fiscal Year 2023 to support the police services contract. The adopted budget also includes \$182,225 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 \$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 \$74,000 in Fiscal Year 2023.

Office of Emergency Services. \$29,000 is included in the adopted budget to fund the Town's cost of basic emergency services provided through the San Mateo Emergency Services Operational Area Joint Powers Agency.

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 to support this program.

Defensible Space and Home Hardening Matching Fund Program. In the fall of 2010, the Town introduced this program which now reimburses property owners up to \$3,000 to conduct fire fuel load reduction and/or specific home hardening activities on their property. Since program inception, over \$4 million of fire fuel load reduction and home hardening has occurred on private property within the Town. The adopted budget includes \$350,000 to fund this program.

Citizens for Emergency Response and Preparedness Program (CERPP). The adopted budget includes \$37,000 to support the CERPP Coordinator at the Woodside Fire Protection District. The Town, Fire District and the Town of Portola Valley financially support the position, which has benefits throughout the community. The adopted budget also includes funding of \$5,000 for CERPP disaster supplies.

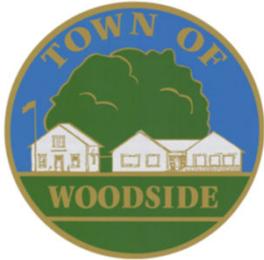
Tree Removal for Fire Protection. In addition to supporting vegetation management activities on private property, the Town also is actively working to remove trees and vegetation within its right-of-way which may be a fire hazard, particularly eucalyptus trees. The Town has received notification that 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.

Automatic License Plate Readers (ALPRs). The Town Council has given direction to solicit formal bids to deploy throughout Town. The adopted budget includes \$60,000 to support ALPRs.

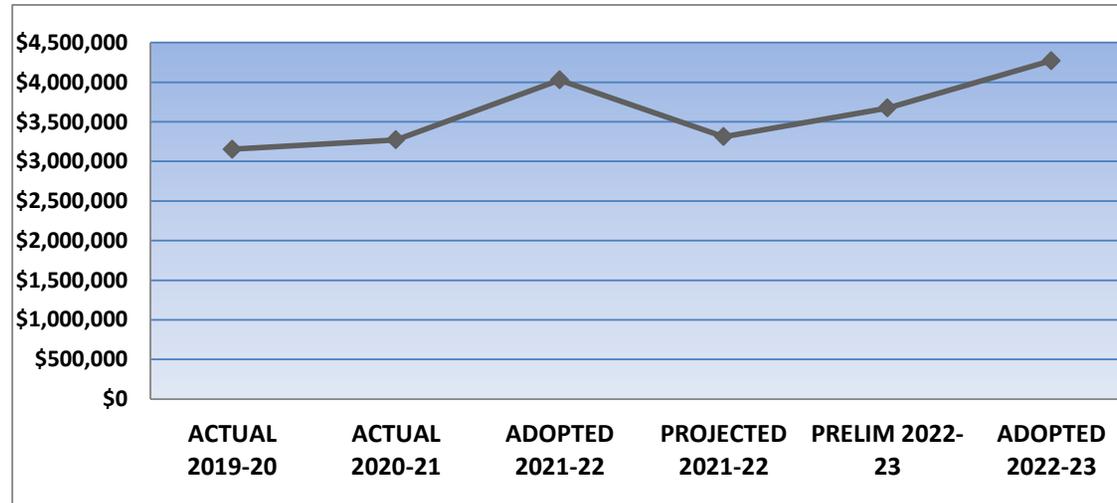
Funding Source Summary

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

SAFETY SERVICES DEPARTMENT



2022-23 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROJECTED 2021-22	PRELIM 2022-23	ADOPTED 2022-23
Chipper Program	General	28,133	28,133	40,000	40,921	40,000	40,000
Rapid Notify System/One Concern	General	10,000	-	-	-	-	-
CERPP Coordinator	General	16,462	35,532	36,500	36,960	36,500	37,000
Automated License Plate Readers	General	-	-	-	-	-	60,000
Defensible Space Matching Program	General	379,821	587,959	350,000	510,000	350,000	350,000
Tree Removal for Fire Prevention	General	338,228	128,280	880,994	26,000	350,000	880,994
Police Services Agreement	General	2,012,494	2,075,031	2,310,018	2,310,018	2,476,969	2,476,970
Dispatch Services	General	115,111	122,018	128,120	122,018	134,500	134,500
Office of Emergency Services JPA	General	26,554	27,857	29,000	27,702	30,000	29,000
Animal Control Services	General	65,073	72,713	73,100	59,507	74,000	74,000
Disaster Supplies	General	5,000	5,000	5,000	5,000	5,000	5,000
Subtotal		2,996,876	3,082,523	3,852,732	3,138,126	3,496,969	4,087,464
Police Services Agreement	COPS	155,000	190,000	175,000	175,000	175,000	182,225
Subtotal		155,000	190,000	175,000	175,000	175,000	182,225
DEPARTMENT TOTAL		3,151,876	3,272,523	4,027,732	3,313,126	3,671,969	4,269,689

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

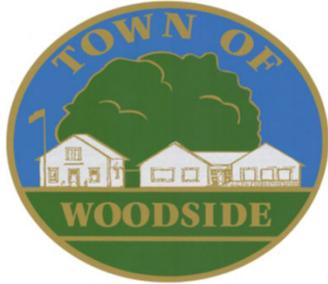
The budget for the Trails Department is made up of the salaries and benefits associated with that portion of time allocated for both the Town Engineer and the Maintenance Workers for trails maintenance activities and the cost of trails materials, such as base rock.

The adopted budget for the Trails Department is \$99,095 for Fiscal Year 2023.

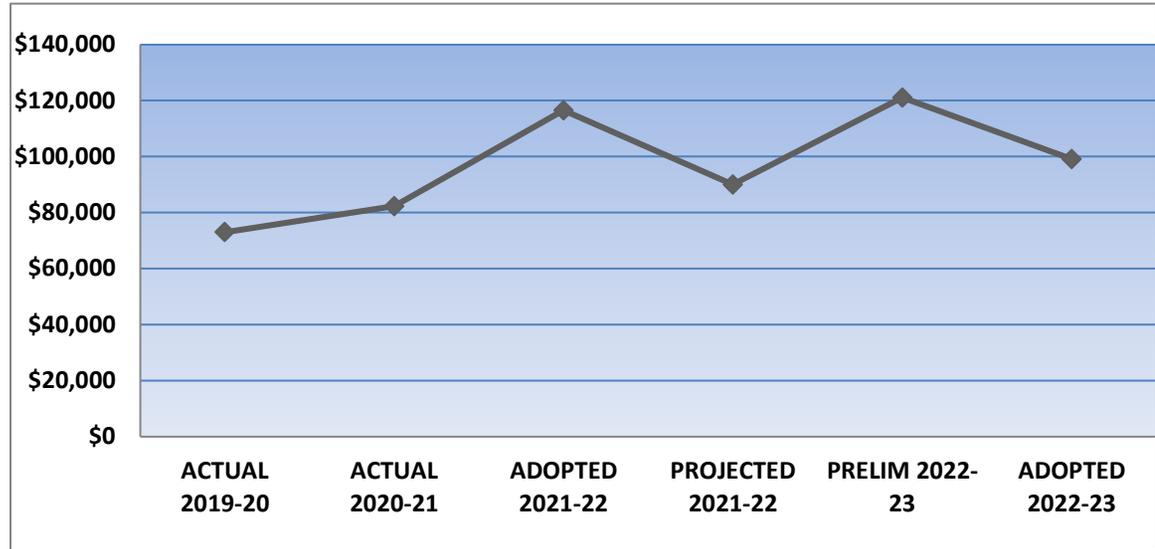
Funding Source Summary

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



2022-23 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROJECTED 2021-22	PRELIM 2022-23	ADOPTED 2022-23
Salaries & Benefits	General	68,998	72,040	85,525	85,000	90,075	88,095
Equipment Rental	General	-	-	1,000	-	1,000	1,000
Materials	General	4,011	10,244	30,000	5,000	30,000	10,000
DEPARTMENT TOTAL		73,009	82,284	116,525	90,000	121,075	99,095

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 and \$1,749,350 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 \$873,795 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.

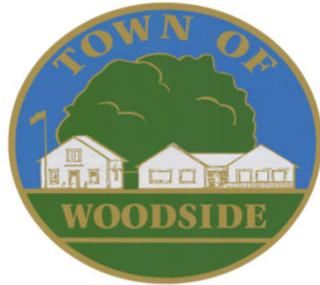
In 2017-18, the Town replaced an old pump station near the corner of Mountain Home Road and Woodside Road for the conveyance of sewer to a location near the corner of Whiskey Hill Road and Woodside Road. From the Whiskey Hill Road location, sewer is conveyed by gravity to the South Bayside Sewer Authority 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 \$743,108 for Fiscal Year 2023.

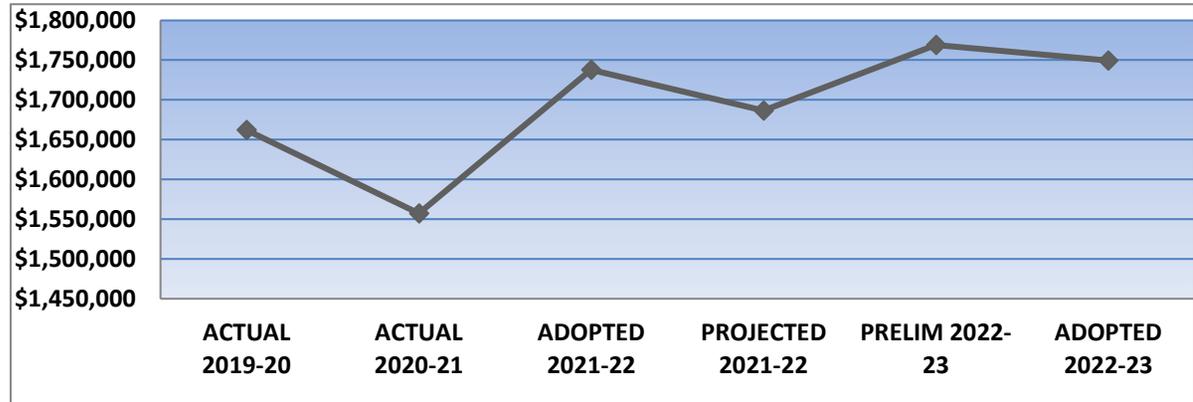
Funding Source Summary

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



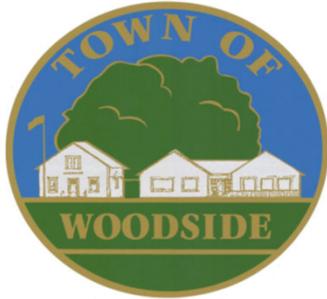
2022-23 BUDGET WORKSHEET

PUBLIC WORKS DEPARTMENT - General Engineering

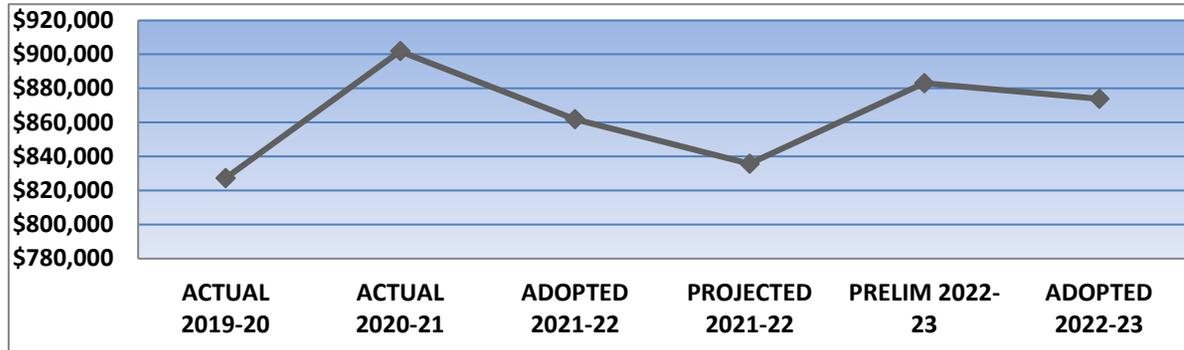


DESCRIPTION	FUND SOURCE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROJECTED 2021-22	PRELIM 2022-23	ADOPTED 2022-23
Salaries & Benefits	General	858,926	905,177	906,200	900,000	952,450	937,350
State Motion Tax	General	19,183	8,670	20,000	10,000	20,000	20,000
C/CAG Programs	General	-	18,306	18,500	18,395	18,500	18,500
SMC Flood and Sea Level Rise Agency	General	15,000	15,000	15,000	15,000	-	-
Professional Services	General	15,922	17,233	40,000	30,000	40,000	40,000
Legal Services - Code Enforcement	General	24,568	13,878	25,000	17,500	25,000	25,000
Contractual Code Enforcement Officer	General	54,896	6,223	80,000	80,000	80,000	80,000
Contractual Records Manager	General	-	18,620	40,000	5,074	40,000	40,000
Contractual Permit Technician	General	58,800	-	-	-	-	-
Contractual Building Inspector	General	77,924	85,624	87,000	95,000	87,000	87,000
Contractual Geologist	General	8,637	4,195	12,000	6,000	12,000	7,500
Contractual Plan Check	General	378,395	298,535	300,000	320,000	300,000	300,000
Contractual Development Services Engineer	General	147,553	163,692	185,000	185,000	185,000	185,000
Memberships/Dues	General	818	1,125	2,000	1,500	2,000	2,000
Travel/Conferences/Meetings	General	1,411	870	5,000	3,000	5,000	5,000
Subscriptions/Codes	General	-	-	2,000	-	2,000	2,000
General Engineering Total		1,662,033	1,557,148	1,737,700	1,686,469	1,768,950	1,749,350

PUBLIC WORKS DEPARTMENT - Road Program



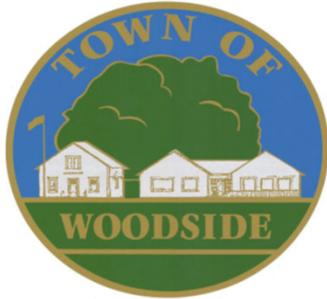
2022-23 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROJECTED 2021-22	PRELIM 2022-23	ADOPTED 2022-23
Gasoline	Traffic Safety	10,121	9,071	12,000	10,000	12,000	12,000
CalWater	Traffic Safety	12,118	15,004	11,000	20,000	11,000	16,000
PG&E/Peninsula Clean Energy	Traffic Safety	1,273	1,356	1,400	1,400	1,400	1,400
Traffic Signal Maintenance	Traffic Safety	3,605	6,775	7,250	36,000	7,250	7,250
Contractual Street Sweeping	Traffic Safety	-	15,137	11,000	15,250	11,000	16,000
Equipment Maintenance	Traffic Safety	2,626	-	-	30	-	-
Traffic Safety Total		29,743	47,343	42,650	82,680	42,650	52,650
Salaries & Benefits	Gas Tax	111,600	91,162	85,820	85,500	90,120	87,020
Overhead	Gas Tax	40,000	40,000	50,000	50,000	50,000	50,000
Gas Tax Total		151,600	131,162	135,820	135,500	140,120	137,020
Salaries & Benefits	Measure A	138,651	181,450	176,205	174,000	185,310	178,600
Equipment Rental	Measure A	5,458	4,491	6,000	7,000	6,000	6,000
Contractual Signal Maintenance	Measure A	1,487	2,562	2,000	691	2,000	2,000
Memberships/Dues (C/CAG)	Measure A	34,887	16,803	17,000	16,922	17,000	17,000
Overhead	Measure A	173,000	177,000	100,000	100,000	100,000	101,100
Measure A Total		353,483	382,306	301,205	298,613	310,310	304,700

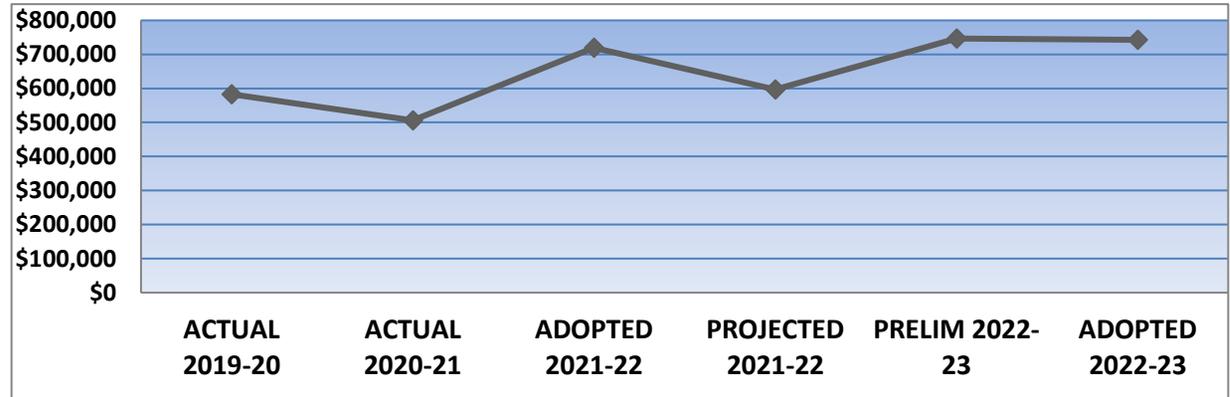
PUBLIC WORKS DEPARTMENT - Road Program (Continued)

DESCRIPTION	FUND SOURCE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROJECTED 2021-22	PRELIM 2022-23	ADOPTED 2022-23
Overhead	Measure W	-	-	20,000	20,000	20,000	20,000
Measure W Total		-	-	20,000	20,000	20,000	20,000
Salaries & Benefits	Road Impact	144,694	143,171	176,800	172,000	184,440	181,925
General Supplies	Road Impact	9,022	14,827	15,000	11,000	15,000	15,000
Equipment Maintenance	Road Impact	12,238	17,819	20,000	7,000	20,000	20,000
Signs and Striping	Road Impact	5,105	8,709	13,000	20,000	13,000	13,000
Tree and Brush Removal	Road Impact	16,925	48,520	25,000	10,000	25,000	25,000
Culvert and Bridge Maintenance - non-major	Road Impact	8,991	31,451	14,000	1,000	14,000	10,000
Patching Supplies	Road Impact	1,584	273	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	14,446	-	-	-	-	-
Membership/Dues	Road Impact	8,368	8,175	7,500	9,000	7,500	8,500
Travel/Conferences/Meetings	Road Impact	16	123	-	-	-	-
Overhead	Road Impact	68,000	68,000	85,000	68,000	85,000	80,000
Road Impact Total		292,389	341,068	362,300	299,000	369,940	359,425
Total Road Program		827,215	901,879	861,975	835,793	883,020	873,795



2022-23 BUDGET WORKSHEET

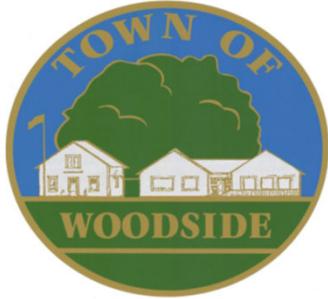
PUBLIC WORKS DEPARTMENT - Sewer Program



DESCRIPTION	FUND SOURCE	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PRELIM	ADOPTED
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23
Contractual Sewer Treatment (RWC)	Canada	6,716	7,254	7,980	8,306	9,000	9,000
Contractual Sewer Transmission (FOSMD)	Canada	8,103	8,341	5,700	8,347	6,840	8,400
SBSA Debt Service (RWC)	Canada	5,584	5,971	9,150	5,739	10,630	6,000
Overhead	Canada	3,000	3,500	3,500	3,500	3,500	4,000
Depreciation	Canada	16,010	17,435	17,435	17,435	17,435	17,435
Canada Sewer Subtotal		39,413	42,501	43,765	43,327	47,405	44,835

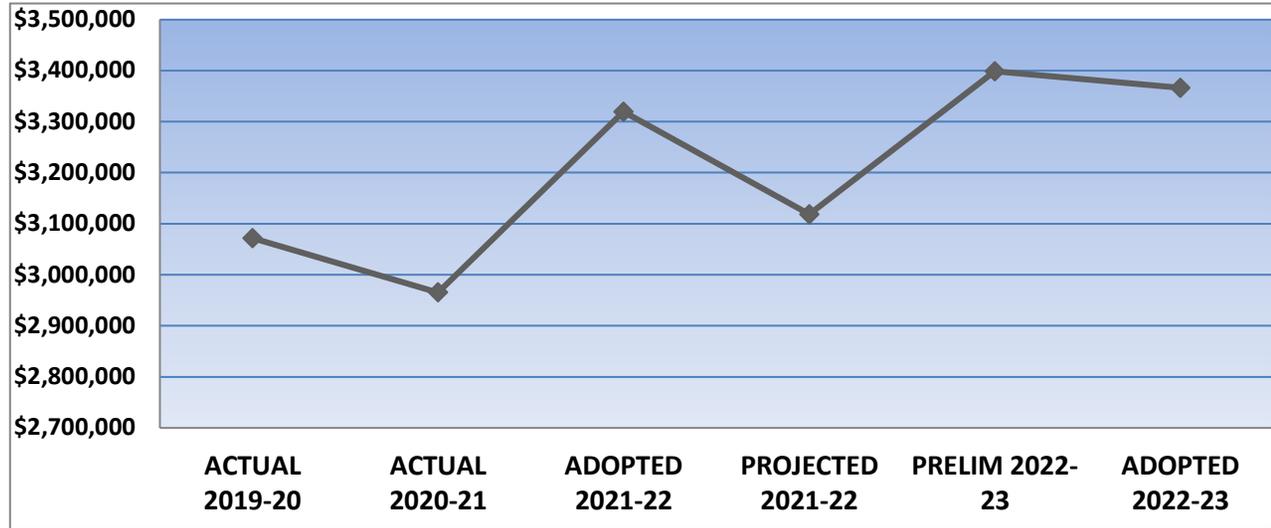
PUBLIC WORKS DEPARTMENT - Sewer Program (Continued)

DESCRIPTION	FUND SOURCE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROJECTED 2021-22	PRELIM 2022-23	ADOPTED 2022-23
Salaries & Benefits	TC Sewer	30,045	31,687	47,400	47,500	49,900	44,560
CalWater	TC Sewer	325	303	250	320	250	350
PG&E/Peninsula Clean Energy	TC Sewer	4,398	4,996	4,400	5,700	3,500	6,000
Phone	TC Sewer	510	511	500	500	500	500
Equipment Maintenance	TC Sewer	283	283	283	318	283	350
Professional Services	TC Sewer	-	-	2,500	-	2,500	10,000
Contractual Sewer Maintenance	TC Sewer	101,835	75,692	77,100	85,000	72,600	85,000
Contractual Sewer Treatment (RWC)	TC Sewer	55,905	48,487	71,820	55,499	66,300	66,300
Contractual Sewer Capacity	TC Sewer	590	590	590	590	590	590
Contractual Sewer Transmission (FOSMD)	TC Sewer	54,328	62,149	51,300	56,634	50,160	65,000
SBSA Debt Service (RWC)	TC Sewer	51,417	39,915	82,350	38,349	95,670	55,000
Capital Improvements	TC Sewer	-	-	105,000	31,495	125,000	126,250
Interfund Loan Repayment	TC Sewer	100,000	100,000	100,000	100,000	100,000	100,000
Annual Permit Fee	TC Sewer	2,625	2,848	2,300	3,326	2,300	3,500
Depreciation	TC Sewer	43,472	43,472	74,873	74,873	74,873	74,873
Overhead	TC Sewer	53,000	53,000	55,000	53,000	55,000	60,000
Town Center Sewer Total		498,733	463,933	675,666	553,104	699,426	698,273
Sewer Access Easement	Redwood Ck	44,174	-	-	-	-	-
Redwood Creek Total		44,174	-	-	-	-	-
Sewer Program Total		582,320	506,434	719,431	596,431	746,831	743,108



2022-23 BUDGET WORKSHEET

GRAND TOTAL PUBLIC WORKS DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROJECTED 2021-22	PRELIM 2022-23	ADOPTED 2022-23
PUBLIC WORKS DEPARTMENT GRAND TOTAL		3,071,568	2,965,461	3,319,106	3,118,693	3,398,801	3,366,253

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

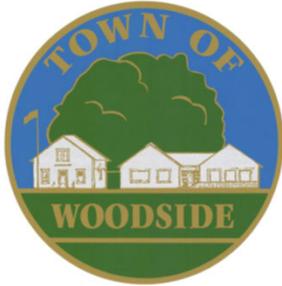
The Recreation Department budget includes the Town's Recreation Program, overseen by the Recreation Committee. The Recreation Department budget is based upon planned activities and events and charged fees are sufficient to cover the cost of most activities, plus a twenty-five percent overhead charge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

The Recreation Department adopted budget is \$70,000.

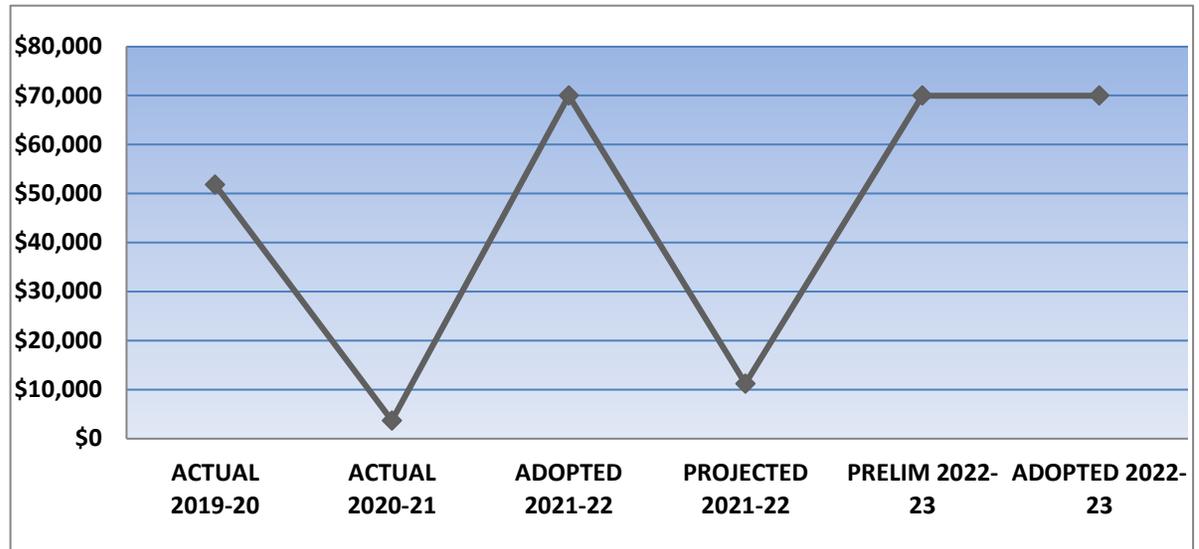
Funding Source Summary

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

RECREATION DEPARTMENT



2022-23 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROJECT 2021-22	PRELIM 2022-23	ADOPTED 2022-23
Maintenance	General	1,620	3,713	2,000	3,000	2,000	2,000
Rent	General	2,000	-	2,000	-	2,000	2,000
Yoga Class	General	35,895	-	50,000	-	50,000	50,000
Body Workshop Class	General	375	-	-	-	-	-
Fun Run	General	3,757	-	5,000	5,200	5,000	5,000
W-Ball	General	2,683	-	3,000	-	3,000	3,000
Co-Ed Softball	General	3,425	-	7,500	2,000	7,500	7,500
Other Events	General	2,087	-	500	1,000	500	500
DEPARTMENT TOTAL		51,842	3,713	70,000	11,200	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 \$3,582,114 on June 30, 2021.

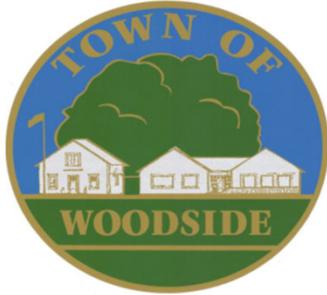
In September 2018, the Town Council approved a revised JPA which will change the formula for allocating the “excess” property tax revenue. The new funding formula will set aside one-half of the “excess” for the agencies which generate the “excess” property tax revenue for their libraries, while the other half will be available to the Library System as a whole. Under this new formula, the Town should continue to accrue approximately \$500,000 each year, which should provide adequate resources for a future major capital project at the Woodside Library.

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

The adopted budget for the Library Department is \$127,175 in Fiscal Year 2023.

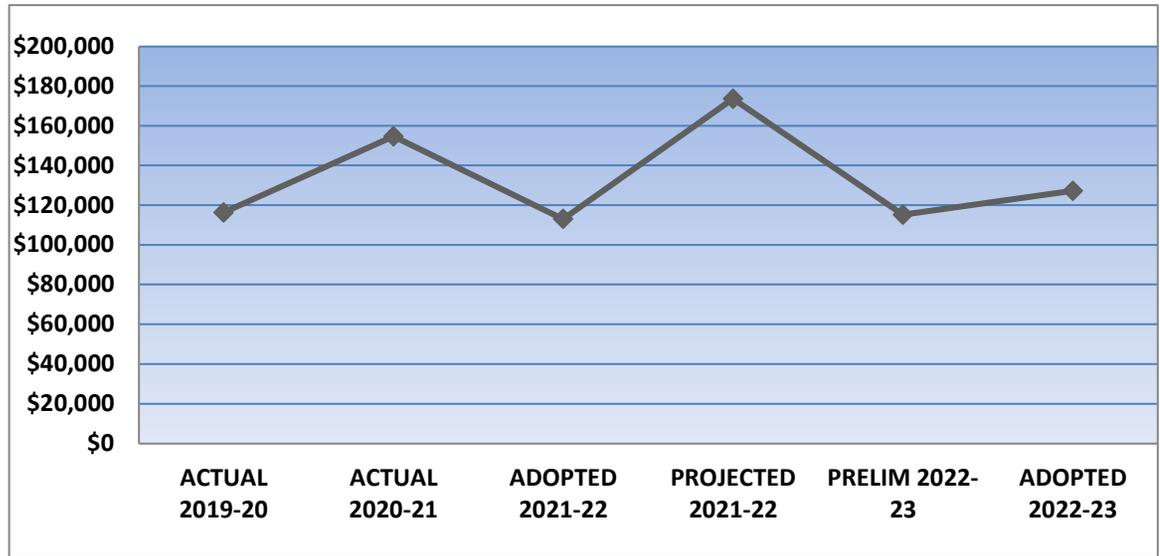
Funding Source Summary

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.



2022-23 BUDGET WORKSHEET

LIBRARY DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROJECT 2021-22	PRELIM 2022-23	ADOPTED 2022-23
Salaries & Benefits	Library	51,569	53,122	45,040	43,000	47,250	45,675
CalWater	Library	5,971	7,328	6,000	9,500	6,000	8,000
PG&E/Peninsula Clean Energy	Library	8,826	8,341	9,500	9,500	9,500	9,500
Contractual Landscape and Janitorial	Library	21,554	31,808	22,000	40,000	22,000	30,000
Sewer Maintenance Fee	Library	1,425	4,080	4,000	3,941	4,000	4,000
Parking Enhancement	Library	-	21,949	-	41,149	-	-
Overhead	Library	27,000	28,000	26,500	26,500	26,500	30,000
DEPARTMENT TOTAL		116,345	154,628	113,040	173,590	115,250	127,175

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

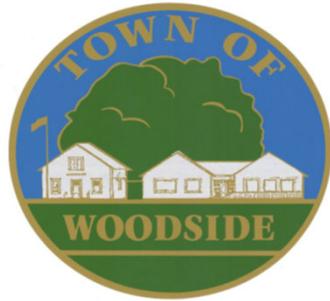
Under the Agreement Governing the Donation of property for Barkley Fields, the Town is required to contribute \$35,000 annually to a Capital Maintenance Fund to support periodic capital improvements and rehabilitations at the Park. The Town set up and began contributing to this fund in 2006-07.

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 \$290,860 for Fiscal Year 2023.

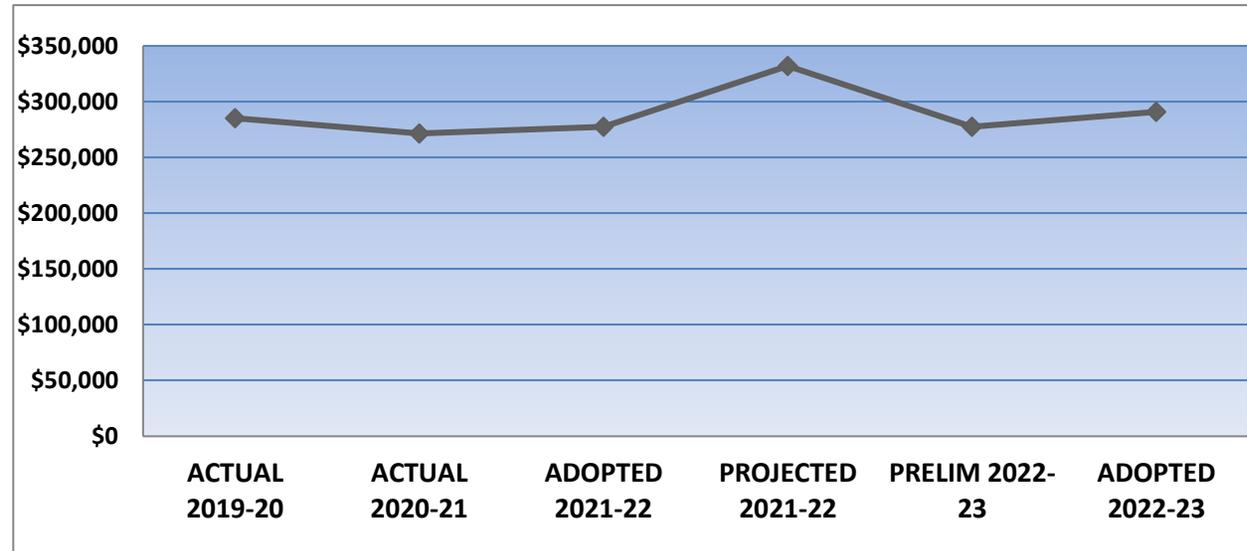
Funding Source Summary

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.



2022-23 BUDGET WORKSHEET

BARKLEY FIELDS AND PARK DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROJECT 2021-22	PRELIM 2022-23	ADOPTED 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	61,089	61,268	60,000	80,000	60,000	70,000
Utilities - PG&E/Peninsula Clean Energy	General	2,535	2,862	3,000	3,800	3,000	3,500
Sewer Maintenance Fee	General	925	955	975	985	975	1,000
Contractual Security Services	General	32,900	34,100	34,000	35,300	34,000	36,000
Contractual Field Maintenance	General	119,977	113,947	123,360	165,000	123,360	123,360
Contractual Janitorial	General	10,080	10,880	11,000	12,000	11,000	12,000
Subtotal		227,506	224,012	232,335	297,085	232,335	245,860
Annual Field Rehabilitation	Barkley Constrctn	22,738	12,500	10,000	-	10,000	10,000
Subtotal		22,738	12,500	10,000	-	10,000	10,000
DEPARTMENT TOTAL		285,244	271,512	277,335	332,085	277,335	290,860

APPENDICES

Appendix A

Implementing Resolutions

RESOLUTION NO. 2022 - 7503

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE ADOPTING
A BUDGET FOR FISCAL 2022-23

WHEREAS, this Council received the 2022-23 Proposed Budget document on June 8, 2022, and discussed the recommendations contained therein during its public meeting on June 14, 2022; and

WHEREAS, on June 28, 2022, at a Special Meeting the Town Council adopted Resolution 2022-7498 authorizing the Town to establish Fiscal Year 2022-23 expenditures for the month of July 2022, due to a lack of quorum for the public hearing scheduled to adopt the 2022-23 budget; and

WHEREAS, the Town Council held a public hearing on July 12, 2022, for purposes of receiving public input on the proposed budget; and

WHEREAS, the Council has determined that the "appropriation limit" for Fiscal Year 2022-23 is \$6,010,127 (Six Million, Ten Thousand, One Hundred Twenty-Seven 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 \$15,549,562, including interfund transfers (\$1,603,500) and capital improvement expenditures (\$1,850,000), for the Fiscal Year 2022-23 is adopted as the Budget of the Town for said fiscal year, as included in Exhibit "A".
2. That the Town Clerk of the Town of Woodside is directed to forward a copy of said approved and adopted budget to the County Controller of San Mateo County for filing, pursuant to Government Code Section 53901.

* * * * *

Passed and adopted by the Town Council of the Town of Woodside, California, at a meeting thereof held on the 12th day of July 2022, by the following vote of the members thereof:

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

NOES, Councilmembers:

ABSENT, Councilmembers: Scott

ABSTAIN, Councilmembers:


Mayor of the Town of Woodside

ATTEST:


Clerk of the Town of Woodside

EXHIBIT "A"

TOWN OF WOODSIDE

2022-23 ADOPTED BUDGET

FUND:	APPROPRIATION:
101 GENERAL FUND	\$ 11,047,884
151 BARKLEY FIELDS & PARK CONST. & MAINT. FUND	60,000
204 TRAFFIC SAFETY FUND	252,650
206 GAS TAX FUND	241,020
210 MEASURE A FUND	590,700
211 MEASURE W FUND	105,000
242 ROAD IMPACT FEE FUND	430,425
243 SUPPLEMENTAL LAW ENFORCEMENT FUND	182,225
250 WOODSIDE LIBRARY FUND	127,175
301 CAPITAL IMPROVEMENT FUND	1,850,000
525 CANADA CORRIDOR SEWER OPERATIONS	44,835
528 TOWN CENTER SEWER FUND	617,648
TOTAL	\$ 15,549,562

RESOLUTION NO. 2022 - 7499

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE
DETERMINING THE APPROPRIATION LIMIT FOR FISCAL 2022-23**

WHEREAS, the calculation of the Appropriation Limit for Fiscal 2022-23 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 2022-23 is determined to be \$6,010,127.

* * * * *

PASSED AND ADOPTED at a meeting of the Town Council of the Town of Woodside held on the 28th day of June 2022, by the following roll call vote:

AYES, and in favor thereof, Councilmembers: Carvell, Dombkowski, Scott, and Mayor Pro Tempore Shaw

NOES, Councilmembers:

ABSENT, Councilmembers: Fluet, Wall, and Mayor Brown

ABSTAIN, Councilmembers:



Mayor of the Town of Woodside

ATTEST:



Clerk of the Town of Woodside

RESO. 2022 - 7499
06/28/2022

EXHIBIT "A"

RESOLUTION NO. 2022 - 7499

2022-23 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

RESO. 2022 - 7499
06/28/2022

(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
6.56%	6,010,127	2022-23 Appropriation Limit

2022-23 Gann Appropriation Limit Calculation

Annual percent change for 2022-23:

Per Capita Personal Income Change: 7.55 percent*
 County of San Mateo Population Change: -0.92 percent*

Per Capita converted to a ratio: $\frac{7.55 + 100}{100} = 1.0755$

Population converted to a ratio: $\frac{-0.92 + 100}{100} = 0.9908$

Calculation of factor for FY 22-23: $1.0755 \times 0.9908 = 1.0656$

Growth factor for 2022-23: 6.56%

*Supplied by the State Department of Finance.

RESO. 2022 - 7499
 06/28/2022

RESOLUTION NO. 2022 - 7504

A RESOLUTION OF THE TOWN COUNCIL OF THE
TOWN OF WOODSIDE APPROVING THE 2022-23 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 2022-23 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, 2022.

* * * * *

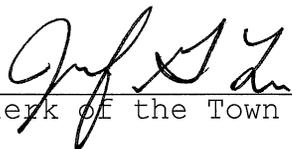
Passed and adopted by the Town Council of the Town of Woodside, California, at a meeting thereof held on the 12th day of July 2022, by the following vote of the members thereof:

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



Mayor of the Town of Woodside

ATTEST:



Clerk of the Town of Woodside

RESOLUTION 2022 -
EXHIBIT A
SCHEDULE OF MONTHLY SALARIES

	Monthly	
	Minimum	Maximum
Town Manager ³	20,167	
Town Engineer/Director of Public Works ¹	10,937	21,875
Planning Director ¹	10,937	21,875
Deputy Planning Director	8,720	17,441
Deputy Town Engineer ¹	8,720	17,441
Principal Planner ¹	8,087	16,173
Building Official	7,690	15,380
Administrative Services Manager ¹	7,221	14,443
Senior Planner ¹	7,221	14,443
Senior Engineer	7,221	14,443
Town Clerk ¹	6,781	13,562
Assistant to the Town Manager ¹	6,781	13,562
Senior Management Analyst	6,574	13,148
Supervising Maintenance Worker ²	6,367	12,734
Associate Planner	5,905	11,810
Associate Engineer	5,905	11,810
Assistant Planner	5,475	10,950
Deputy Town Clerk	5,085	10,170
Management Analyst	5,085	10,170
Maintenance Worker ²	4,591	9,182
Permit Technician	4,365	8,731
Planning Technician	4,365	8,731
Accounts Payable Specialist	4,365	8,731
Office Manager	4,365	8,731
Administrative Assistant	4,365	8,731
	Hourly Rate	
Clerical	16/hr	32/hr
Intern/Fellow	16/hr	32/hr
Laborer	16/hr	32/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

2022 – 27 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 2022-27 Capital Improvement Program includes the following projects:

- Kings Mountain Bridge over Union Creek
- Mountain Home Road Bridge over Bear Gulch Creek
- Town Center Sewer Capital Improvements
- Broadband Connectivity
- Woodside Road Median Island Beautification
- Glens Pathway
- Woodside Road Bicycle, Pedestrian, and Equestrian Safety
- Sand Hill Road/Portola Road Intersection Improvements
- Highway 84 and Highway 35 Stop Sign Study
- Road Rehabilitation Program
- Storm Drain Repair and Replacement
- Safe Routes to School
- Bicycle and Pedestrian Improvements (Non-Road Rehab)
- Trails and Water Crossings
- Equipment Replacement
- Barkley Park and Fields Improvements

CAPITAL IMPROVEMENT PROGRAM: FIVE-YEAR SUMMARY FY2023-FY2027

PROJECT	FY21-22 Budget	FY21-22 Projected	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Portola Road Bridge over Alambique Creek	\$ 2,278,396	\$ 2,210,879						
Kings Mountain Road Bridge over Union Creek	\$ 225,000		\$ 225,000	\$ 1,250,000				\$ 1,475,000
Mountain Home Road Bridge over Bear Gulch Creek					\$ 290,000			\$ 290,000
EV Chargers at Town Hall		\$ 29,907						
Woodside Library Parking Enhancement	\$ 50,000	\$ 41,149						
Town Center Sewer Capital Improvements	\$ 105,000	\$ 31,495	\$ 126,250	\$ 126,250	\$ 126,250	\$ 126,250	\$ 75,000	\$ 580,000
Broadband Connectivity	\$ 60,000	\$ 71,867	\$ 81,250	\$ 81,250	\$ 81,250	\$ 81,250		\$ 325,000
Woodside Road Median Island Beautification	\$ 75,000	\$ 19,718	\$ 100,000					\$ 100,000
Glens Path Phase 2	\$ 60,000	\$ 64,162	\$ 450,000					\$ 450,000
Glens Path Phase 3	\$ 60,000	\$ 56,162	\$ 10,000	\$ 320,000				\$ 330,000
Woodside Road Trail and Bike Improvements - Phase 1				\$ 100,000	\$ 450,000			\$ 550,000
Woodside Road Trail and Bike Improvements - Phase 2						\$ 100,000	\$ 450,000	\$ 550,000
Sand Hill/Portola Road Intersection Improvements			\$ 75,000	\$ 200,000				\$ 275,000
Highway 84/35 Stop Signs			\$ 20,000					\$ 20,000
Woodside Road Bike Safety Improvements East of I-280	\$ 25,000		\$ 25,000	\$ 900,000				\$ 925,000
Road Rehabilitation Program	\$ 347,500	\$ 370,353	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 2,375,000
Storm Drain Repair and Replacement Program	\$ 35,000	\$ 84,220	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 50,000	\$ 370,000
Bicycle and Pedestrian Improvements (Non-Road Rehab)	\$ 20,000	\$ 18,885	\$ 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	\$ 10,268	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Equipment Replacement	\$ 150,000	\$ 106,018	\$ 100,000		\$ 150,000			\$ 250,000
Barkley Park Capital Improvements	\$ 100,000	\$ 72,661	\$ 230,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 310,000
TOTAL	\$ 3,630,896	\$ 3,187,743	\$ 2,057,500	\$ 3,612,500	\$ 1,732,500	\$ 942,500	\$ 1,130,000	\$ 9,475,000

FUNDING SOURCES	FY21-22 Budget	FY21-22 Projected	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Measure A	\$ 91,000	\$ 18,885	\$ 286,000	\$ 329,000	\$ 74,000	\$ 90,000	\$ 40,000	\$ 819,000
Measure W	\$ 120,000	\$ 120,324	\$ 85,000	\$ 125,000	\$ 90,000	\$ 50,000	\$ 90,000	\$ 440,000
Road Impact Fee	\$ 403,500	\$ 372,371	\$ 71,000	\$ 71,000	\$ 71,000	\$ 71,000	\$ 71,000	\$ 355,000
SB 1 RMRA Funds	\$ 94,000	\$ 104,000	\$ 104,000	\$ 104,000	\$ 104,000	\$ 104,000	\$ 104,000	\$ 520,000
Traffic Safety			\$ 200,000					\$ 200,000
Sewer Fund	\$ 105,000	\$ 31,495					\$ 75,000	\$ 75,000
Library Fund	\$ 50,000	\$ 41,149						
Grant - State								
Grant - Federal	\$ 199,000		\$ 199,000	\$ 1,906,000	\$ 256,000			\$ 2,361,000
Grant - Other	\$ 60,000	\$ 4,718	\$ 255,000	\$ 410,000	\$ 360,000		\$ 360,000	\$ 1,385,000
General Fund - ARPA			\$ 287,500	\$ 287,500	\$ 287,500	\$ 287,500		\$ 1,150,000
General Fund	\$ 2,508,396	\$ 2,494,802	\$ 570,000	\$ 380,000	\$ 490,000	\$ 340,000	\$ 390,000	\$ 2,170,000
TOTAL	\$ 3,630,896	\$ 3,187,744	\$ 2,057,500	\$ 3,612,500	\$ 1,732,500	\$ 942,500	\$ 1,130,000	\$ 9,475,000

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

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

The General Fund was 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	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Engineering & Design								
Construction								
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 2,278,396	\$ 2,210,879						

SOURCE OF FUNDS								
Measure A								
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Reserves								
General Fund	\$ 2,278,396	\$ 2,210,879						
Unfunded								
TOTAL	\$ 2,278,396	\$ 2,210,879						

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

DESCRIPTION: This bridge is in the Federal Highway Bridge Program eligible for 88.5% federal grant funding for eligible costs. 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	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Engineering & Design			\$ 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	\$ 225,000		\$ 225,000	\$ 1,250,000				\$ 1,475,000

SOURCE OF FUNDS								
Measure A	\$ 26,000		\$ 26,000	\$ 144,000				\$ 170,000
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal (HBP)	\$ 199,000		\$ 199,000	\$ 1,106,000				\$ 1,305,000
Grant-Other								
Reserves								
General Fund								
Unfunded								
TOTAL	\$ 225,000		\$ 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 eligible for 88.5% federal grant funding for eligible costs. 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	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
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	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
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: 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. The project was completed in the summer of 2021.

EXPENDITURES	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
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Engineering & Design								
Construction		\$ 29,907						
Construction Contingency								
Utility								
Right of Way								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL		\$ 29,907						

SOURCE OF FUNDS	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Measure A								
Gas Tax								
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund		\$ 29,907						
Unfunded								
TOTAL		\$ 29,907						

PROJECT TITLE: Woodside Library Parking Enhancement

DESCRIPTION: This project added two new parking spaces on the west side of the Library lot at the Woodside Library by eliminating landscaped medians.

EXPENDITURES	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Engineering & Design								
Construction	\$ 50,000	\$ 41,149						
Construction Contingency								
Utility								
Right of Way								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 50,000	\$ 41,149						

SOURCE OF FUNDS	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Measure A								
Gas Tax								
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund	\$ 50,000	\$ 41,149						
General Fund								
Unfunded								
TOTAL	\$ 50,000	\$ 41,149						

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. Work on the Town Center Sewer system will be supported by ARPA funds.

In FY21-22 the Town completed 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	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Engineering & Design								
Construction	\$ 75,000		\$ 126,250	\$ 126,250	\$ 126,250	\$ 126,250	\$ 75,000	\$ 580,000
Construction Contingency								
Utility								
Right of Way								
Other Professional Services	\$ 30,000	\$ 31,495						
Inspection & Construction Mgmt								
TOTAL	\$ 105,000	\$ 31,495	\$ 126,250	\$ 126,250	\$ 126,250	\$ 126,250	\$ 75,000	\$ 580,000

SOURCE OF FUNDS	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Measure A								
Gas Tax								
Sewer Fund*	\$ 105,000	\$ 31,495					\$ 75,000	\$ 75,000
Grant - Measure A								
Grant - State								
Grant - Federal								
ARPA								
Library Fund								
General Fund - ARPA			\$ 126,250	\$ 126,250	\$ 126,250	\$ 126,250		\$ 505,000
Unfunded								
TOTAL	\$ 105,000	\$ 31,495	\$ 126,250	\$ 126,250	\$ 126,250	\$ 126,250	\$ 75,000	\$ 580,000

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." The Town engaged with Joint Venture Silicon Valley and its Community Broadband Initiative to improve broadband infrastructure in under-served neighborhoods by seeking partnership-driven models for financing, installing, and operating open source broadband networks. This effort began in the Old La Honda Road area with a goal of being replicated in other areas of Town.

A project to extend broadband service to residents on Old La Honda Road is nearing completion. The project is primarily being funded by the Old La Honda Road residents with support from the Town. Funds received through the American Rescue Plan Act (ARPA) are available to assist other neighborhoods over the next four years.

EXPENDITURES	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Engineering & Design								
Construction								
Construction Contingency								
Other Professional Services	\$ 60,000	\$ 71,867	\$ 81,250	\$ 81,250	\$ 81,250	\$ 81,250		\$ 325,000
Inspection & Construction Mgmt								
TOTAL	\$ 60,000	\$ 71,867	\$ 81,250	\$ 81,250	\$ 81,250	\$ 81,250		\$ 325,000

SOURCE OF FUNDS								
Measure A								
Gas Tax								
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund - ARPA	\$ 60,000	\$ 71,867	\$ 81,250	\$ 81,250	\$ 81,250	\$ 81,250		\$ 325,000
Unfunded								
TOTAL	\$ 60,000	\$ 71,867	\$ 81,250	\$ 81,250	\$ 81,250	\$ 81,250		\$ 325,000

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	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Engineering & Design	\$ 15,000	\$ 19,718						
Construction	\$ 50,000		\$ 90,000					\$ 90,000
Construction Contingency	\$ 10,000							
Other Professional Services			\$ 10,000					\$ 10,000
Inspection & Construction Mgmt								
TOTAL	\$ 75,000	\$ 19,718	\$ 100,000					\$ 100,000

SOURCE OF FUNDS								
Measure A								
Gas Tax								
Measure W								
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant - Other (Woodside Comm Foundation)	\$ 60,000	\$ 4,718	\$ 75,000					\$ 75,000
Library Fund								
General Fund	\$ 15,000	\$ 15,000	\$ 25,000					\$ 25,000
Unfunded								
TOTAL	\$ 75,000	\$ 19,718	\$ 100,000					\$ 100,000

PROJECT TITLE: Glens Path 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 Canada Road. The third and final phase would construct a path between 235 Glenwood and 332 Glenwood.

EXPENDITURES	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Engineering & Design	\$ 50,000	\$ 64,162						
Construction			\$ 410,000					\$ 410,000
Construction Contingency			\$ 40,000					\$ 40,000
Other Professional Services	\$ 10,000							
Inspection & Construction Mgmt								
TOTAL	\$ 60,000	\$ 64,162	\$ 450,000					\$ 450,000

<i>SOURCE OF FUNDS</i>								
Measure A			\$ 175,000					\$ 175,000
Measure W	\$ 60,000	\$ 64,162	\$ 75,000					\$ 75,000
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	\$ 64,162	\$ 450,000					\$ 450,000

PROJECT TITLE: Glens Path 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	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Engineering & Design	\$ 50,000	\$ 56,162	\$ 10,000					\$ 10,000
Construction				\$ 290,000				\$ 290,000
Construction Contingency								
Other Professional Services	\$ 10,000			\$ 30,000				\$ 30,000
Inspection & Construction Mgmt								
TOTAL	\$ 60,000	\$ 56,162	\$ 10,000	\$ 320,000				\$ 330,000

SOURCE OF FUNDS								
Measure A				\$ 45,000				\$ 45,000
Measure W	\$ 60,000	\$ 56,162	\$ 10,000	\$ 25,000				\$ 35,000
Gas Tax								
SB1 RMRA Funds								
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other (TBD)				\$ 250,000				\$ 250,000
Library Fund								
General Fund								
Unfunded								
TOTAL	\$ 60,000	\$ 56,162	\$ 10,000	\$ 320,000				\$ 330,000

PROJECT TITLE: Woodside Rd Trail and Bike Impvs Phase 1 - Tripp Rd to Wunderlich Park

DESCRIPTION: This project would install a new equestrian/pedestrian trail and bike facilities in the public right-of-way and within trail easement on Woodside Road from Tripp Road to Wunderlich Park.

EXPENDITURES	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Engineering & Design				\$ 100,000				\$ 100,000
Construction					\$ 450,000			\$ 450,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL				\$ 100,000	\$ 450,000			\$ 550,000

SOURCE OF FUNDS	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Measure A				\$ 50,000				\$ 50,000
Gas Tax								
Measure W				\$ 50,000	\$ 90,000			\$ 140,000
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other (TBD)					\$ 360,000			\$ 360,000
Reserves								
General Fund								
Unfunded								
TOTAL				\$ 100,000	\$ 450,000			\$ 550,000

PROJECT TITLE: Woodside Rd Trail and Bike Impvs Phase 2 - Wunderlich Park to Portola Rd

DESCRIPTION: This project would install a new equestrian/pedestrian trail in the public right of way and within trail easements Woodside Road from Wunderlich Park to Portola Road.

EXPENDITURES	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Engineering & Design						\$ 100,000		\$ 100,000
Construction							\$ 450,000	\$ 450,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL						\$ 100,000	\$ 450,000	\$ 550,000

SOURCE OF FUNDS	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Measure A						\$ 50,000		\$ 50,000
Gas Tax								
Measure W						\$ 50,000	\$ 90,000	\$ 140,000
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other							\$ 360,000	\$ 360,000
Reserves								
General Fund								
Unfunded								
TOTAL						\$ 100,000	\$ 450,000	\$ 550,000

PROJECT TITLE: Sand Hill/Portola Intersection Improvements

DESCRIPTION: This project would install a crosswalk across Sand Hill Road at Portola Road, and a protected left hand turn movement for eastbound Sand Hill turning onto Portola Road.

EXPENDITURES	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Engineering & Design			\$ 75,000					\$ 75,000
Construction				\$ 200,000				\$ 200,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL			\$ 75,000	\$ 200,000				\$ 275,000

SOURCE OF FUNDS	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Measure A								
Gas Tax								
Measure W								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other				\$ 160,000				\$ 160,000
Reserves								
General Fund			\$ 75,000	\$ 40,000				\$ 115,000
Unfunded								
TOTAL			\$ 75,000	\$ 200,000				\$ 275,000

PROJECT TITLE: Highway 84/35 Stop Signs Study

DESCRIPTION: This project will study the installation of STOP signs at the intersection of Highway 84 and Highway 35.

EXPENDITURES	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Engineering & Design			\$ 20,000					\$ 20,000
Construction								
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL			\$ 20,000					\$ 20,000

SOURCE OF FUNDS	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Measure A			\$ 20,000					\$ 20,000
Gas Tax								
Measure W								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Reserves								
General Fund								
Unfunded								
TOTAL			\$ 20,000					\$ 20,000

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

DESCRIPTION: This project would provide bike and ped 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 has been awarded \$800,000 in Community Project Funding through the efforts of Congresswoman Anna Eshoo.

EXPENDITURES	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Engineering & Design	\$ 25,000		\$ 25,000	\$ 125,000				\$ 150,000
Construction				\$ 700,000				\$ 700,000
Construction Contingency				\$ 75,000				\$ 75,000
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 25,000		\$ 25,000	\$ 900,000				\$ 925,000

SOURCE OF FUNDS								
Measure A	\$ 25,000		\$ 25,000	\$ 50,000				\$ 75,000
Measure W				\$ 50,000				\$ 50,000
Road Impact								
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal (Community Project Funding Grant)				\$ 800,000				\$ 800,000
Grant-Other								
Library Fund								
General Fund								
Unfunded								
TOTAL	\$ 25,000		\$ 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	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Engineering & Design								
Construction	\$ 347,500	\$ 370,353	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 2,125,000
Construction Contingency			\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 347,500	\$ 370,353	\$ 475,000	\$ 2,375,000				

SOURCE OF FUNDS								
Measure A								
Measure W								
Road Impact	\$ 253,500	\$ 266,353	\$ 71,000	\$ 71,000	\$ 71,000	\$ 71,000	\$ 71,000	\$ 355,000
Gas Tax								
SB 1 RMRA Funds	\$ 94,000	\$ 104,000	\$ 104,000	\$ 104,000	\$ 104,000	\$ 104,000	\$ 104,000	\$ 520,000
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund			\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
Unfunded								
TOTAL	\$ 347,500	\$ 370,353	\$ 475,000	\$ 2,375,000				

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. Projects will be supported by funds received through the American Rescue Plan Act (ARPA).

EXPENDITURES	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Engineering & Design								
Construction	\$ 35,000	\$ 84,220	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 50,000	\$ 370,000
Construction Contingency								
Equipment								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 35,000	\$ 84,220	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 50,000	\$ 370,000

SOURCE OF FUNDS	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Measure A								
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Reserves								
General Fund - ARPA	\$ 35,000	\$ 84,220	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000		\$ 320,000
General Fund							\$ 50,000	\$ 50,000
Unfunded								
TOTAL	\$ 35,000	\$ 84,220	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 50,000	\$ 370,000

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.

In FY21-22, the Town completed ADA ramps at Barkley Fields and Park and the Farm Hill/Woodhill intersection. In Fiscal Year 22-23, the Town intends to provide improvements at the Portola Road/Mountain Home Road intersection.

EXPENDITURES	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
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Engineering & Design								
Construction	\$ 20,000	\$ 18,885	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 20,000	\$ 18,885	\$ 20,000	\$ 100,000				

SOURCE OF FUNDS	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Measure A	\$ 20,000	\$ 18,885	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Gas Tax								
Measure W								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund								
Unfunded								
TOTAL	\$ 20,000	\$ 18,885	\$ 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. This project allocates funding to address other priorities which could include crosswalks, signage/stripping changes, and/or walking paths. In Fiscal Year 22-23, the Town may install a crosswalk across Highway 84 near Kings Mountain Road.

EXPENDITURES	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
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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								
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 per horse fee charged to holders of Stable Permits.

In FY 21-22, the Town completed the Vintage Court trail extension. In Fiscal Year 22-23, the Town will study a new trail extension from Glencrag to Midglen.

EXPENDITURES	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Engineering & Design								
Construction	20000	10268	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 20,000	\$ 10,268	\$ 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	\$ 10,268	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Unfunded								
TOTAL	\$ 20,000	\$ 10,268	\$ 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:

FY21-22 2nd RAM Dump Truck

FY22-23 2nd Excavator for Runnymede and PHEV Fleet Car

FY24-25 - Kubota, Backhoe, Mower, John Deere capital replacement set aside

EXPENDITURES	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Engineering & Design								
Construction								
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
Equipment	\$ 150,000	\$ 106,018	\$ 100,000		\$ 150,000			\$ 250,000
TOTAL	\$ 150,000	\$ 106,018	\$ 100,000		\$ 150,000			\$ 250,000

SOURCE OF FUNDS	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
Measure A								
Road Impact	\$ 150,000	\$ 106,018						
Gas Tax								
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund			\$ 100,000		\$ 150,000			\$ 250,000
Unfunded								
TOTAL	\$ 150,000	\$ 106,018	\$ 100,000		\$ 150,000			\$ 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).

In FY21-22, Town installed new decorative iron fence around the playground (2021) and designed batting cage. In FY 22-23, construct a batting cage along the first base line (2021).

EXPENDITURES	FY21-22 Budget	FY21-22 Proj	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL FY23-27
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Engineering & Design								
Construction	\$ 100,000	\$ 72,661	\$ 200,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 280,000
Construction Contingency			\$ 20,000					\$ 20,000
Other Professional Services			\$ 10,000					\$ 10,000
Inspection & Construction Mgmt								
TOTAL	\$ 100,000	\$ 72,661	\$ 230,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 310,000

SOURCE OF FUNDS								
Measure A								
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other (Prop 68)			\$ 180,000					\$ 180,000
Library Fund								
Trails Fiduciary Fund								
General Fund (Barkley)	\$ 100,000	\$ 72,661	\$ 50,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 130,000
Unfunded								
TOTAL	\$ 100,000	\$ 72,661	\$ 230,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 310,000

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.

⇒ **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.
- ⇒ **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.

⇒ **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.

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.

- ⇒ 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.