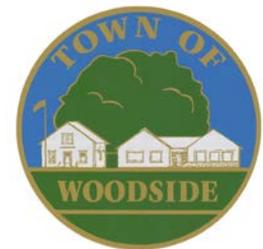


TOWN OF WOODSIDE

**ADOPTED BUDGET
FISCAL YEAR 2020-21**



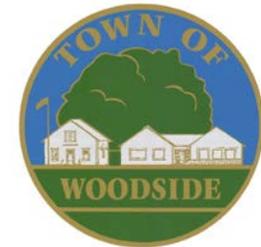
TOWN OF WOODSIDE

ADOPTED BUDGET FISCAL YEAR 2020-21

TOWN COUNCIL

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

**TOWN MANAGER
KEVIN BRYANT**



**TOWN OF WOODSIDE
2020-21 Adopted Budget
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**TOWN OF WOODSIDE
TOWN COUNCIL FINANCIAL MANAGEMENT POLICIES**

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

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

June 2, 2020

Honorable Mayor and Councilmembers:

We head into Fiscal Year 2020-21 in the midst of a global pandemic which has had dramatic impacts on our way of life and, by extension, our economy. At the time of this writing, plans are being made across the globe for how we will operate and function in what is anticipated will be a “new normal” of living with COVID-19 for the foreseeable future. As a result, it is in many ways an inopportune time to be making financial plans. However, the Town Council is required to adopt a budget prior to the July 1st start of the fiscal year. While there is uncertainty about what is to come, I believe the Town is as well-positioned as it can be during this unprecedented time.

With eleven months in the books, I am confident that the Town will end Fiscal Year 2020 with over \$7 million in the General Fund. That figure, which represents 77.6% of projected operating revenues, includes three and a half months of the local economy under shelter in place orders. The figure is also inclusive of the Town Council’s decision to accelerate planned contributions to its pension obligation trust to the tune of \$1,515,000 of General Fund money.

In addition to the General Fund, the strong position of other Town funds, like those that support the Town’s road program and the Citizens for Public Safety (COPS) fund which supports front-line police services will allow the Town to continue to fund the relatively few programs that are above and beyond the core function of the Town government – namely the Defensible Space and Home Hardening Matching Fund Program and the Town’s Hazardous Tree Removal Program. Both programs are critical in the effort of the Town and its residents to continue to reduce fire fuels and continue to mitigate against the risk of a major wildfire.

I propose using available fund balances in each of these areas to reduce the burden on the General Fund. Going back to the late 1990s, the Town had used an annual \$500,000 contribution from the General Fund to provide support to the operational and capital needs of the road program. This was part of a multi-year effort to bring the Town's roads back into shape. Starting in Fiscal Year 2015, the Town increased the annual contribution to \$600,000 to help fund storm drain replacement and rehabilitation. However, in recent years the General Fund has been used to fund storm drain projects directly while maintaining the higher contribution to the road program. In addition, over the last couple of years the Town has reached the point where most of the major reconstruction needed on the Town's roadways has been completed and now funds are expended to maintain them in better condition at lower cost. With these factors in mind, I propose that the Town Council revert to making the annual General Fund contribution to the road program \$500,000 a year. Even at this level, it would remain the largest and most stable source of revenue for the road program.

Each year all local governments, including the Town, receive funds from the State for the Citizens for Public Safety (COPS) Program. When originally established, the COPS program was a \$100,000 per year program. In recent years, however, actual annual receipts for the COPS program have exceeded \$100,000 per year. It is anticipated that on July 1, 2020, the start of the new fiscal year, the Town will have nearly \$100,000, or a full year of program funding available. Therefore, I propose that \$190,000 be used from the COPS fund to support the Police Services Contract the Town has with the San Mateo County Sheriff's Department.

The proposed budget also includes a hiring freeze associated with one vacant authorized Maintenance Worker position. For the time being, the maintenance crew will continue to operate at its historic level as a three-man crew. The Town Engineer/Director of Public Works informs me that they can stay on top of their work at this staffing level. As essential workers performing essential functions, the crew has been working in the field continuously and safely since the first shelter in place order was issued in March.

One of the luxuries that the Town's fiscal position buys is time. While I am not proposing any substantial cuts to "nice to have" programs as part of the proposed budget, the Town may have to make some choices if the recovery from COVID-19 is prolonged and slow. Pursuant to its Financial Management Policies, the Town Council conducts a review of the fiscal status of the Town on a quarterly basis. These will provide ample

opportunity to make course corrections if the assumptions upon which the 2020-21 budget are built are wildly off the mark.

The proposed budget includes \$8,947,226 for the General Fund operating budget in Fiscal Year 2020-21, 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 \$1,704,705 of General Fund support for the Capital Improvement Program.

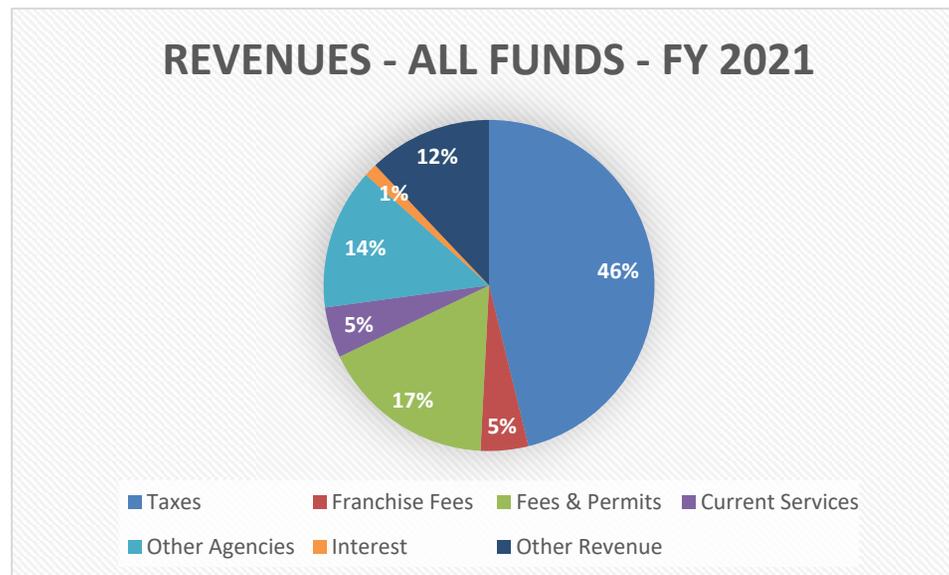
The proposed budget assumes \$9,594,705 in General Fund revenues. This assumption includes reductions in the following revenue categories: building permit fees, sales taxes, and property transfer taxes. The budget does assume an increase in secured property taxes, as the valuations on which those taxes are set are dated January 1, 2020. \$3,952,000 is anticipated from secured property taxes in 2020-21.

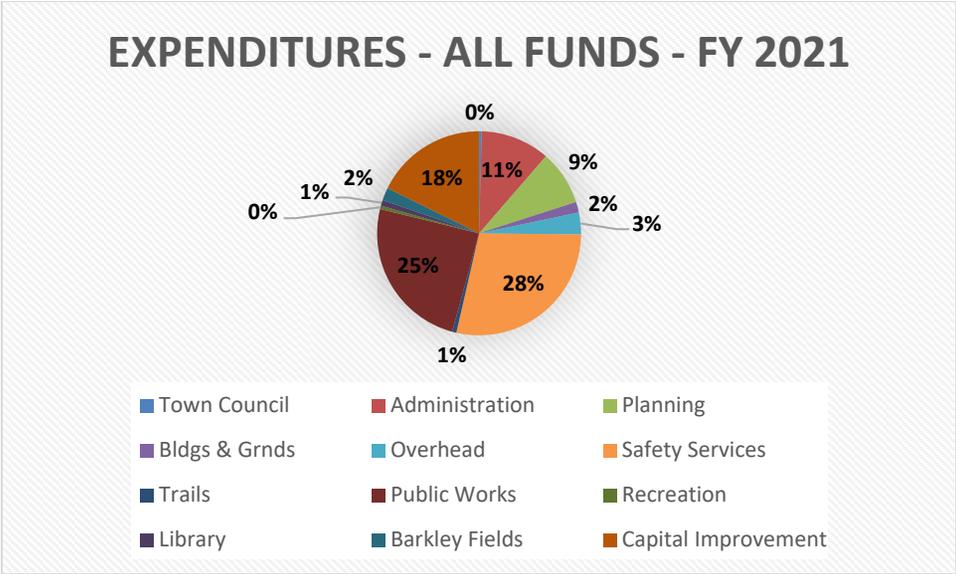
The General Fund Ten Year Forecast has been updated with the assumption that the economic downturn associated with COVID-19 will be a 12 to 18 month event, with growth following that period. With these assumptions, it is projected that after five years, at the end of Fiscal Year 2025, the General Fund will have nearly \$5.5 million available, or 57.2% of operating revenues. This figure remains above the Town's 30% reserve target. On the current trajectory, the Town's General Fund's reserve will fade away by the end of the ten-year forecast period. This forecast does not include the use of any of the trust funds set aside for pension or retiree health benefit obligations. The Town would have \$2.7 million available for pension obligations and \$1.3 million available for retiree health obligations in 2029-30 if the funds earn an average of 4 percent per year.

In addition to the General Fund, the four funds that make up the Town's Road Program are also well positioned. It is projected that the road funds will have nearly \$945,000 available on June 30th. This represents 50.1% of revenues for the funds. In the proposed budget, \$869,536 is recommended 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 \$612,515 is recommended for capital projects in 2020-21 including the annual Road Rehabilitation Project, the replacement of the Old La Honda Road bridge, and replacement of heavy equipment that is used by the Public Works maintenance crew.

Across all the Town's funds, which include the General Fund, road funds, sewer funds, and library fund, revenues are projected to equal \$11,901,230 and expenses equal to \$13,095,199 in Fiscal Year 2021. Of those expenses, \$2,317,220 is for capital projects. Below are graphs which show the sources of the Town's revenues and the departments which account for expenses.





2020-21 Work Plan

In January 2020, the Town Council adopted a comprehensive zoning code amendment that addresses the challenges faced by nonconforming properties within the Glens neighborhood. The Council action was the culmination of a long period of neighborhood meetings and outreach, thoughtful crafting of regulations by the Planning Commission and Planning staff, and ultimate review and approval by the Council. Other areas of Town also have a challenging regulatory environment. When the COVID-19 crisis allows active neighborhood engagement, the Planning Director and her staff will begin to review **nonconforming regulations** as they apply to the **Old La Honda Road** neighborhood. Lessons learned from the process that resulted in changes for the Glens will be applied.

Planning staff has identified other issues that should be brought forward for discussion. These additional issues are described below.

Though the Town does not receive many applications for subdivisions, the **Subdivision Ordinance** should be updated. Currently, the entitlement process is antiquated and overly complex. As a result, when an application is filed the process takes an inordinate amount of staff and applicant time. This section of the Municipal Code does not specifically allow for voluntary lot mergers, which would be desirable for the Town.

Planning staff has also identified allowing **natural state restoration** as desirable and something that has been pursued by property owners. Currently planning staff accommodates these projects through environmental review but believe it would be advantageous to explicitly allow for restoration in the zoning code.

It is the experience of Town staff that the number of waterways subject to California Department of Fish and Wildlife review far exceed the streams currently identified in the Town's General Plan, which can cause legal issues for the Town and property owners. Therefore, a review of **stream regulations and building permit review procedure for water courses** remains a future work plan item. It is not the intention to add additional Town regulations, but to provide more clarity to applicants about the application of State and Federal regulations.

Implementation of the Capital Improvement Program remains the focus of the Town Engineer and his staff. Construction will begin on the **Old La Honda Road bridge** in June and continue through the fall. This is the first construction activity related to the four bridges that are part of the federal Highway Bridge Program, a major milestone in rehabilitating these critical pieces of the Town's road system. While construction on Old La Honda Road takes place, design of the **Portola Road bridge** will also continue in 2020-21 to get that project ready to construct in Fiscal Year 2021-22.

The construction of the new **Center Trail Equestrian Bridge** will also take place during Fiscal Year 2020-21. Equestrian organizations and individual equestrians contributed to fund the project. Finally, the annual **Road Rehabilitation** project will take place this summer. This year the project will be partially funded by a federal grant.

The proposed budget includes funds which would support the completion of a **review of the Town’s schedule of fees and charges** which began in 2019-20. It has been nearly ten years since the last review, and good practice dictates that a comprehensive review be undertaken. In addition to the foregoing, staff will also be continuing to identify ways to make **process improvements** in the planning, engineering, and building review functions.

This being the second year of a two-year budget, you will notice that each budget worksheet page includes a column titled “Prelim.” This column represents what was included in the two-year 2019-21 budget approved last June. You will notice changes, particularly to revenue categories. In addition, the salary and benefit budgets are all much lower because staff was notified by its auditor that contributions to the pension trust are not expenses until those funds are drawn upon and expended.

I have been in the Town Manager’s office for eight and a half years and it goes without saying that the COVID-19 crisis is like nothing I have ever experienced or could have anticipated. Talking with current and retired colleagues, it is an event without parallel in the career of even the most senior local government administrator. I have described above how the financial management of the Town over the last decade has put the Town in the best possible position to endure this crisis. I am also indebted to my staff who have preserved during this pandemic. During the first week after the first shelter in place order in March, we quickly set everyone up to work remotely with full access to everything they need to conduct business. As a result, we have continued to provide our core services to the residents of the Town while working in a safe manner. The staff are, and continue to be, amazing.

Respectfully submitted,

Kevin Bryant
Town Manager

BUDGET OVERVIEW

2019-20 REVENUES AND EXPENSES PROJECTED (continued)

<i>Revenues</i>	COPS (243)	Library (250)	Sewer Funds			TOTALS
			Canada Sewer (525)	Town Center Sewer (528)	Redwood Creek (537)	
Taxes						5,497,802
Franchise Fees						536,603
Fees & Permits			35,178	461,100	-	2,721,192
Current Services						581,838
Other Agencies	160,000					1,597,097
Interest	2,800		1,615	5,300	5,300	216,290
Other Revenue		114,500		-		1,059,058
Revenues - Total	162,800	114,500	36,793	466,400	5,300	12,209,880

<i>Expenditures</i>	COPS (243)	Library (250)	Canada Sewer (525)	Sewer Utility (528)	Redwood Creek (537)	TOTALS
Administration						1,452,450
Planning						1,115,045
Bldgs & Grnds						172,863
Overhead						375,600
Safety Services	155,000					3,113,865
Trails						78,500
Public Works			41,338	535,453	46,500	3,137,913
Recreation						51,315
Library		116,625				116,625
Barkley Fields						279,305
Operating Expenditures - Total	155,000	116,625	41,338	535,453	46,500	9,944,257
Operating Revenues - Expenses	7,800	(2,125)	(4,545)	(69,053)	(41,200)	2,265,623
Contributions to Road and Capital Programs						2,008,681

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

2020-21 REVENUES AND EXPENSES ADOPTED

<i>Revenues</i>	General (101)	Barkley Constr. (151)	Road Program			
			Traffic Safety (204)	Gas Tax (206)	Measure A (210)	Road Impact (242)
Taxes	5,494,000					
Franchise Fees	555,000					
Fees & Permits	1,227,000					275,000
Current Services	589,960					
Other Agencies	801,000			237,000	381,000	
Interest	105,000	8,600	525	1,000	11,300	14,000
Other Revenue	822,745	35,000	79,400		500,000	
Revenues - Total	9,594,705	43,600	79,925	238,000	892,300	289,000
<i>Expenditures</i>	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206/207)	Measure A (210)	Road Impact (242)
Town Council	55,988					
Administration	1,445,140					
Planning	1,131,872					
Bldgs & Grnds	221,745					
Overhead	451,000					
Safety Services	3,525,593					
Trails	100,938					
Public Works	1,705,500		42,650	129,495	386,005	311,386
Recreation	70,500					
Library						
Barkley Fields	253,950	10,000				
Operating Expenditures - Total	8,962,226	10,000	42,650	129,495	386,005	311,386
Operating Revenues - Expenses	632,479	33,600	37,275	108,505	506,295	(22,386)
Contributions to Road and Capital Programs	1,704,705			93,070	519,445	

*Greyed in area above represents All Road Funds

2020-21 REVENUES AND EXPENSES ADOPTED (continued)

	COPS (243)	Library (250)	Sewer Funds			TOTALS
			Canada Sewer (525)	Town Center Sewer (528)	Redwood Creek (537)	
Revenues						
Taxes						5,494,000
Franchise Fees						555,000
Fees & Permits			36,900	495,000		2,033,900
Current Services						589,960
Other Agencies	100,000	120,000				1,639,000
Interest	2,800		1,400	2,000	5,600	152,225
Other Revenue						1,437,145
Revenues - Total	102,800	120,000	38,300	497,000	5,600	11,901,230
Expenditures						
Town Council						55,988
Administration						1,445,140
Planning						1,131,872
Bldgs & Grnds						221,745
Overhead						451,000
Safety Services	190,000					3,715,593
Trails						100,938
Public Works			44,875	597,783	-	3,217,694
Recreation						70,500
Library		118,559				118,559
Barkley Fields						263,950
Operating Expenditures - Total	190,000	118,559	44,875	597,783	-	10,792,979
Operating Revenues - Expenses	(87,200)	1,441	(6,575)	(100,783)	5,600	1,108,251
Contributions to Road and Capital Programs		-				2,317,220

*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)	Road Impact (242)
Fund Balance 6/30/19	8,282,248	302,401	42,304	47,163	415,661	576,190
Projected Activity 2019-20	(1,267,185)	16,209	71,758	(24,166)	7,201	(192,752)
Projected Fund Balance 6/30/20	7,015,063	318,610	114,062	22,997	422,862	383,438
Adopted Activity 2020-21	(1,072,226)	33,600	37,275	15,435	(13,150)	(22,386)
Projected Fund Balance 6/30/21	5,942,837	352,210	151,337	38,432	409,712	361,052

FUND BALANCE PROJECTION (continued)

	Sewer Funds				
	COPS (243)	Library (250)	Canada Sewer (525)	Sewer Utility (528)	Redwood Creek (537)
Fund Balance 6/30/19	99,667	15,877	80,583	237,968	252,093
Projected Activity 2019-20	7,800	(2,125)	12,890	5,820	(41,200)
Projected Fund Balance 6/30/20	107,467	13,752	93,473	318,661	210,893
Adopted Activity 2020-21	(87,200)	1,441	10,860	(25,910)	5,600
Projected Fund Balance 6/30/21	20,267	15,193	104,333	292,751	216,493

Notes:

1. The San Mateo County Library JPA holds additional library funds for use by the Woodside Library.
As of June 30, 2019, the JPA had \$1,986,082 available for the Woodside Library.
2. The Town had \$2,715,455 in pension and OPEB trust funds as of April 30, 2020.

GENERAL FUND: TEN YEAR FORECAST

	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 ADOPTED	2021-22 FORECAST	2022-23 FORECAST	2023-24 FORECAST	2024-25 FORECAST	2025-26 FORECAST	2026-27 FORECAST	2027-28 FORECAST	2028-29 FORECAST	2029-30 FORECAST
BEGINNING BALANCE	7,505,470	8,282,248	8,282,248	7,015,063	5,942,837	5,969,709	6,391,666	6,006,873	5,468,519	4,757,294	3,815,898	2,718,033	1,462,065
REVENUES													
Secured Property Tax	3,625,368	3,787,350	3,800,000	3,952,000	4,070,560	4,274,088	4,487,792	4,712,182	4,947,791	5,195,181	5,454,940	5,727,687	6,014,071
Unsecured Property Tax	185,533	197,500	192,802	185,000	186,850	188,719	190,606	192,512	194,437	196,381	198,345	200,328	202,332
Other Property Tax	530,999	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000
Sales Tax	673,074	690,000	575,000	517,000	538,000	564,900	593,145	622,802	653,942	686,639	720,971	757,020	794,871
Property Transfer Tax	163,529	160,000	250,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000
Business License	165,305	158,100	155,000	155,000	165,000	168,300	171,666	175,099	178,601	182,173	185,817	189,533	193,324
Building/Planning Permit Fees	1,171,664	1,105,750	1,660,971	1,141,500	1,152,915	1,164,444	1,176,089	1,187,849	1,199,728	1,211,725	1,223,843	1,236,081	1,248,442
Franchise Fees	505,140	510,000	536,603	555,000	566,100	577,422	588,970	600,750	612,765	625,020	637,521	650,271	663,276
Recreation Fees	97,958	115,500	63,943	85,500	115,500	115,500	115,500	115,500	115,500	115,500	115,500	115,500	115,500
Current Services	278,039	230,000	217,838	220,500	223,808	227,165	230,572	234,031	237,541	241,104	244,721	248,392	252,117
Other Agencies	774,387	806,000	775,097	801,000	817,020	833,360	850,028	867,028	884,369	902,056	920,097	938,499	957,269
Interest	224,943	175,000	175,000	105,000	120,000	120,000	130,000	125,000	120,000	110,000	90,000	75,000	50,000
Other Revenue	135,630	52,000	109,200	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000
Highway Bridge Program	-	-	-	-	-	1,062,885	-	-	-	-	-	-	-
FEMA Hazard Mitigation Grant	-	-	-	660,745	-	-	-	-	-	-	-	-	-
Overhead Charges	363,900	364,000	364,000	369,460	375,002	380,627	386,336	392,131	398,013	403,984	410,043	416,194	422,437
Town Center Sewer Repayment	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	72,417	-	-	-	-
TOTAL - REVENUES	8,995,469	8,976,200	9,500,454	9,594,705	9,177,754	10,524,410	9,767,704	10,071,885	10,362,105	10,616,764	10,948,797	11,301,505	11,660,639
EXPENDITURES													
Operational													
Salaries & Benefits (excluding Retiree Benefits)	2,288,952	2,346,733	2,530,340	2,605,240	2,722,476	2,844,987	2,973,012	3,106,797	3,246,603	3,392,700	3,545,372	3,704,913	3,871,635
PERS & Retiree Health Benefits	455,926	513,820	513,660	581,420	657,005	742,415	809,233	865,879	909,173	954,631	983,270	1,012,768	1,043,152
Contributions to Pension Trust	-	505,000	1,515,000	-	-	-	-	-	-	-	-	-	-
Service and Supplies (excluding Police Services)	2,538,404	3,066,619	3,105,725	2,679,541	2,784,445	2,909,745	3,040,684	3,177,514	3,320,502	3,469,925	3,626,072	3,789,245	3,959,761
Police Services Contract	1,952,198	2,012,494	2,012,494	2,075,031	2,366,957	2,485,305	2,609,570	2,740,049	2,877,051	3,020,904	3,171,949	3,330,546	3,497,074
Hazardous Tree Removals - FEMA	-	-	-	880,994	-	-	-	-	-	-	-	-	-
Equipment and Building Maintenance	6,501	150,000	50,000	140,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Subtotal	7,241,981	8,594,666	9,727,219	8,962,226	8,630,882	9,082,452	9,532,498	9,990,239	10,453,329	10,938,160	11,426,662	11,937,473	12,471,620
Capital Contributions													
Road Program	600,000	600,000	600,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Highway Bridge Program	-	-	-	1,062,885	-	-	-	-	-	-	-	-	-
Storm Drain Rehabilitation	143,549	300,000	44,735	-	-	500,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Equestrian Trails and Water Crossings	8,201	20,000	6,635	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Center Trail Bridge	-	35,000	9,798	21,820	-	-	-	-	-	-	-	-	-
Glens Pathway	53,534	-	-	-	-	-	-	-	-	-	-	-	-
Kings Mountain Road Bank Repair	155,276	450,000	361,872	-	-	-	-	-	-	-	-	-	-
Solar/EV Installation	16,150	98,000	17,380	100,000	-	-	-	-	-	-	-	-	-
Subtotal	976,710	1,503,000	1,040,420	1,704,705	520,000	1,020,000	620,000						
TOTAL - EXPENDITURES	8,218,691	10,097,666	10,767,639	10,666,931	9,150,882	10,102,452	10,152,498	10,610,239	11,073,329	11,558,160	12,046,662	12,557,473	13,091,620
NET POSITION	776,778	(1,121,466)	(1,267,185)	(1,072,226)	26,872	421,957	(384,794)	(538,354)	(711,225)	(941,396)	(1,097,865)	(1,255,968)	(1,430,981)
OPERATING RESERVES (30% Operating Revenue)	2,559,471	2,553,660	2,710,936	2,539,350	2,610,826	2,694,269	2,784,410	2,873,926	2,967,502	3,063,834	3,161,626	3,265,593	3,371,461
UNDESIGNATED RESERVE	5,722,777	4,607,122	4,304,127	3,403,487	3,358,883	3,697,397	3,222,462	2,594,593	1,789,792	752,064	(443,594)	(1,803,529)	(3,340,377)
TOTAL ENDING BALANCE	8,282,248	7,160,782	7,015,063	5,942,837	5,969,709	6,391,666	6,006,873	5,468,519	4,757,294	3,815,898	2,718,033	1,462,065	31,083
Ending Balance as Percent of Operating Revenue	97.1%	84.1%	77.6%	70.2%	68.6%	71.2%	64.7%	57.1%	48.1%	37.4%	25.8%	13.4%	0.3%

ROAD PROGRAM: FIVE YEAR FORECAST

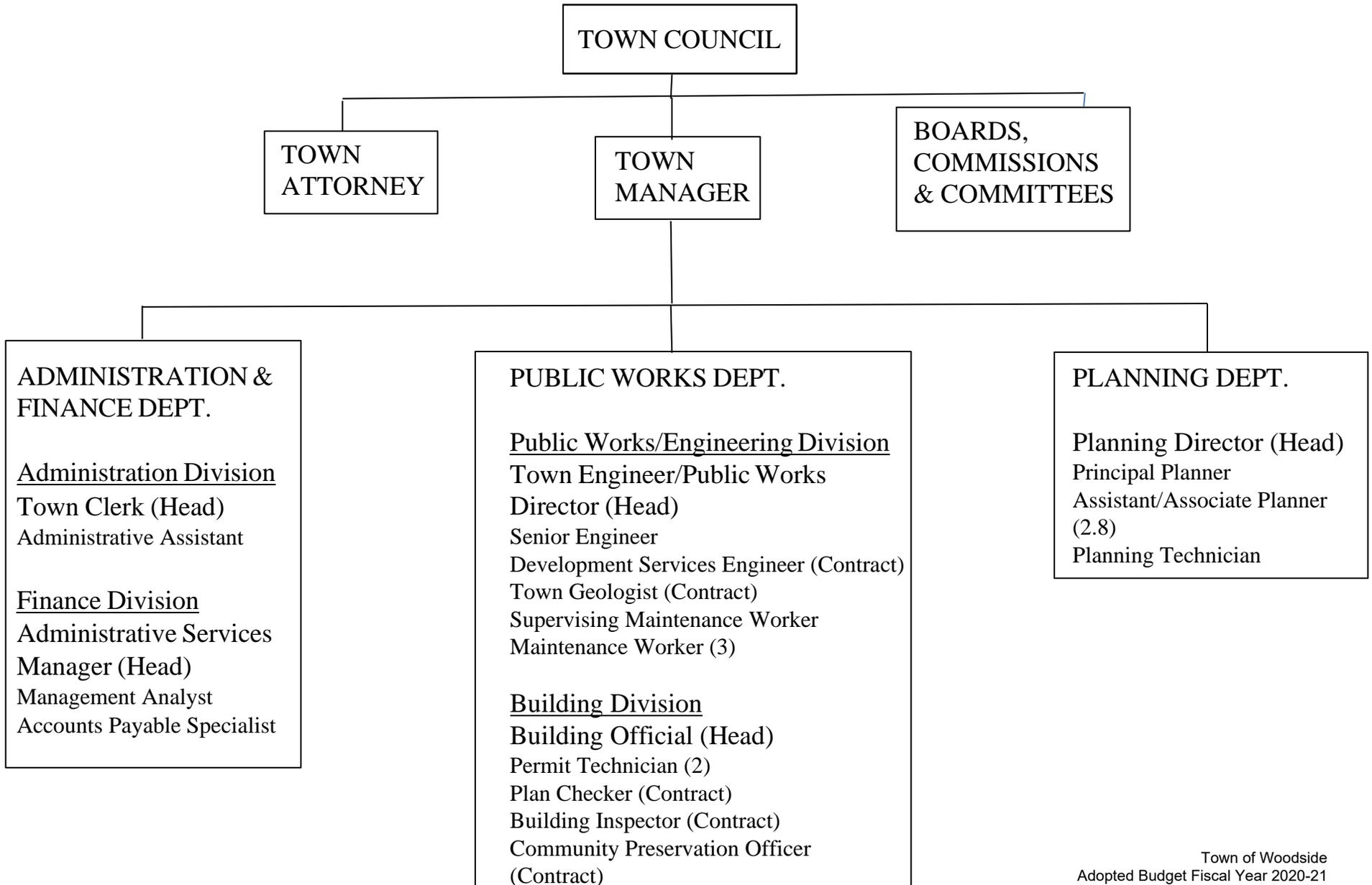
	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 ADOPTED	2021-22 FORECAST	2022-23 FORECAST	2023-24 FORECAST	2024-25 FORECAST
BEGINNING BALANCE	1,424,335	1,081,318	1,081,318	943,359	960,533	748,127	771,845	930,217
REVENUES								
Civil Fines	48,524	30,000	95,000	75,000	75,000	75,000	75,000	75,000
Gas Tax	218,113	248,000	232,000	237,000	237,000	237,000	237,000	237,000
Measure A Tax	338,556	345,000	320,000	275,000	300,000	325,000	345,000	345,000
Measure W Tax	-	140,000	110,000	106,000	140,000	140,000	140,000	140,000
Road Impact Fee	281,808	350,000	500,000	275,000	350,000	350,000	350,000	350,000
General Fund Contribution	600,000	600,000	600,000	500,000	500,000	500,000	500,000	500,000
Interest	24,704	26,825	20,275	26,825	20,000	15,000	15,000	20,000
Other Revenue	5,868	4,400	5,358	4,400	4,400	4,400	4,400	4,400
TOTAL - REVENUES	1,517,573	1,744,225	1,882,633	1,499,225	1,626,400	1,646,400	1,666,400	1,671,400
EXPENDITURES								
Operational								
Salaries & Benefits (excluding Retiree Benefits)	360,204	352,368	332,325	343,116	353,409	364,012	374,932	386,180
PERS & Retiree Health Benefits	64,650	77,770	70,675	69,270	78,275	88,451	96,411	103,160
Contributions to Pension Trust	-	80,000	240,000	-	-	-	-	-
Service and Supplies	454,096	454,150	417,122	457,150	477,722	499,219	521,684	545,160
Subtotal	878,950	964,288	1,060,122	869,536	909,406	951,682	993,028	1,034,500
Capital Contributions								
Road Rehabilitation Project	614,501	528,000	478,576	333,000	475,000	475,000	475,000	475,000
Bridge Repair and Replacement	68,796	42,600	47,750	164,515	254,400	156,000	-	-
Bicycle and Pedestrian Improvements (Non-Road Rehab)	33,134	20,000	-	20,000	20,000	20,000	20,000	20,000
Town Center Bike/Ped Improvements Study	-	10,000	-	-	10,000	-	-	-
Glens Path	-	280,000	340,463	-	-	-	-	-
Kings Mountain Road Safety Program	25,091	20,000	-	-	150,000	-	-	-
Mountain Home Road Metal Beam Guard Rail	207,653	-	-	-	-	-	-	-
Equipment	-	75,000	93,681	75,000	-	-	-	-
Safe Routes to School	32,465	-	-	20,000	20,000	20,000	20,000	20,000
Subtotal	981,640	975,600	960,470	612,515	929,400	671,000	515,000	515,000
TOTAL - EXPENDITURES	1,860,590	1,939,888	2,020,592	1,482,051	1,838,806	1,622,682	1,508,028	1,549,500
NET POSITION	(343,017)	(195,663)	(137,959)	17,174	(212,406)	23,718	158,372	121,900
TOTAL ENDING BALANCE	1,081,318	885,655	943,359	960,533	748,127	771,845	930,217	1,052,117
Ending Balance as Percent of Ongoing Revenue	71.3%	50.8%	50.1%	64.1%	46.0%	46.9%	55.8%	62.9%

- Note 1. The 2020 Road Rehabilitation Project will also be funded by a \$242,000 Federal Grant.
- Note 2. Bridge Repair and Replacement will also be funded by the Highway Bridge Program.
- Note 3. Safe Routes to School projects may also be funded with grant money.

STAFFING SUMMARY

Personnel	FTE		
	2018-19	2019-20	2020-21
Town Manager	1	1	1
Town Engineer/Public Works Director	1	1	1
Planning Director	1	1	1
Senior Engineer	0	1	1
Assistant Engineer	1	0	0
Town Clerk	1	1	1
Administrative Services Manager	1	1	1
Building Official	1	1	1
Principal Planner	1	1	1
Assistant/Associate Planner	2	2.8	2.8
Permit Technician	1	2	2
Deputy Town Clerk	1	0	0
Planning Technician	0	0.6	1
Management Analyst	1	1	1
Accounts Payable Specialist	1	1	1
Administrative Assistant	0.5	1.1	1.1
Supervising Maintenance Worker	1	1	1
Maintenance Worker	3	3	3
Intern/Fellow/Seasonal	1.5	1.5	1.5
TOTAL	20	22	22.4

TOWN OF WOODSIDE ORGANIZATION CHART



REVENUE

REVENUE SOURCES

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

Taxes

Property Taxes

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

Sales Tax

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

Real Property Transfer Tax

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

Business License Tax

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

Fees and Charges

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

Charges for Services

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

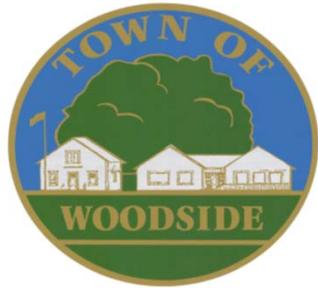
Franchise Fees

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

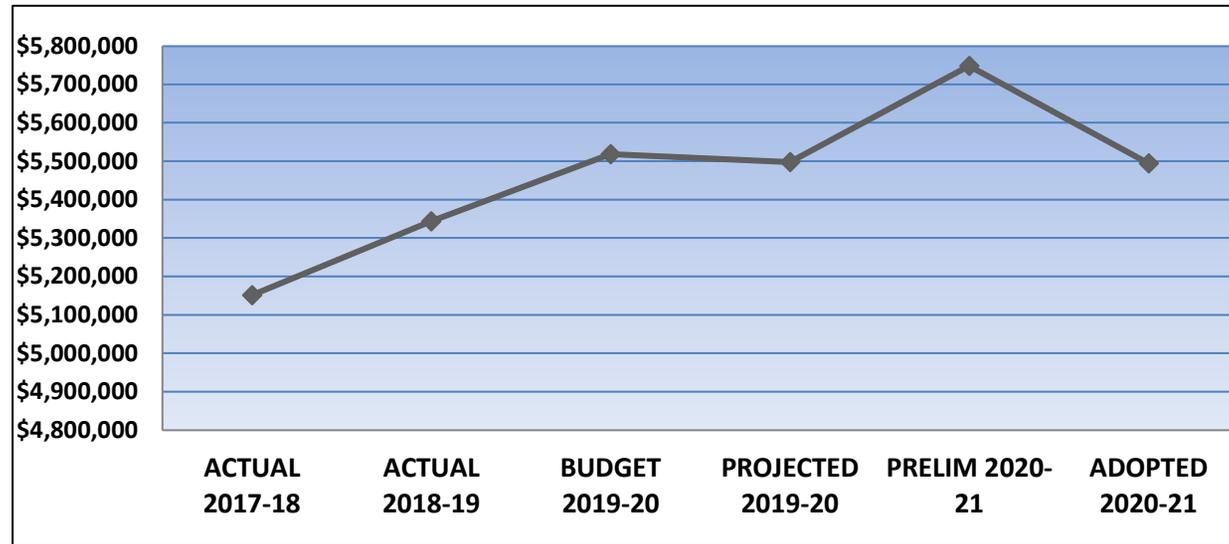
Other Governmental Agencies

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

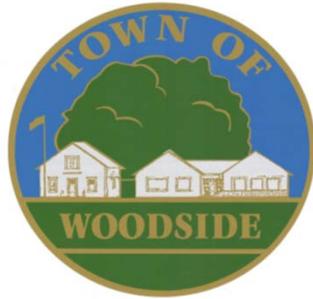
TAXES



2010-21 BUDGET WORKSHEET

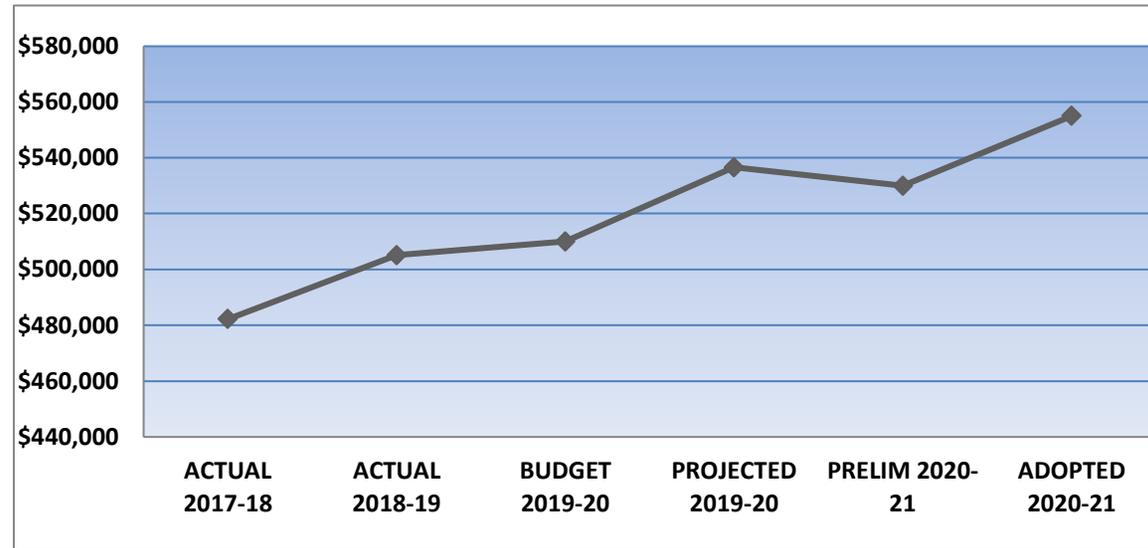


DESCRIPTION	FUND	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROJECTED 2019-20	PRELIM 2020-21	ADOPTED 2020-21
Property Taxes - Secured	General	3,433,675	3,625,368	3,787,350	3,800,000	3,976,718	3,952,000
Property Taxes - Unsecured	General	189,950	185,533	197,500	192,802	200,000	185,000
Property Taxes - Other	General	423,778	530,999	525,000	525,000	525,000	525,000
Sales Tax	General	748,343	673,074	690,000	575,000	725,000	517,000
Property Transfer Tax	General	198,534	163,529	160,000	250,000	160,000	160,000
Business License Tax	General	156,868	165,305	158,100	155,000	161,200	155,000
TAXES REVENUE TOTAL		5,151,148	5,343,808	5,517,950	5,497,802	5,747,918	5,494,000

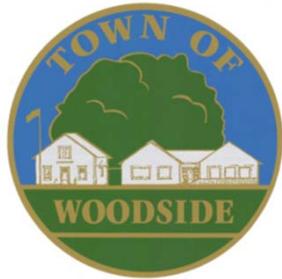


2020-21 BUDGET WORKSHEET

FRANCHISE FEES

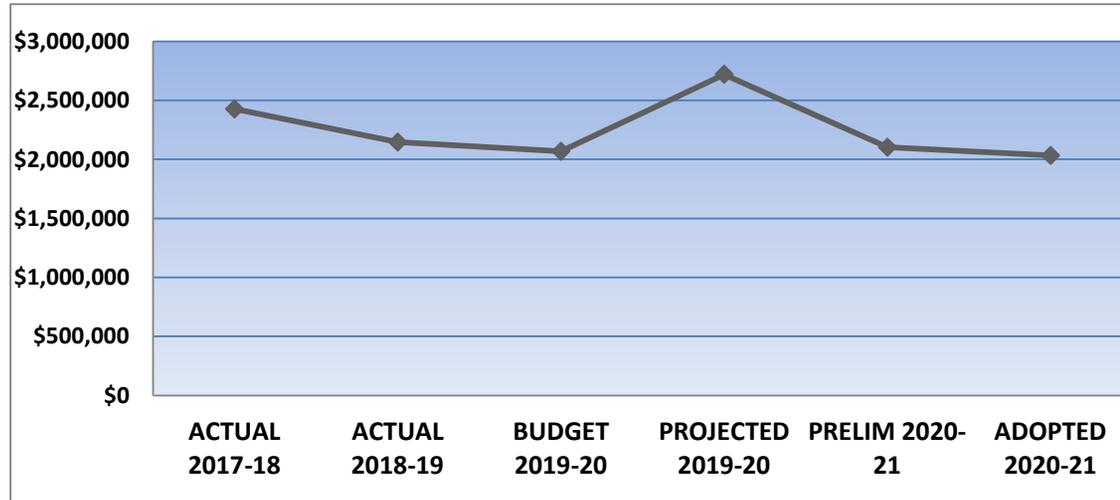


DESCRIPTION	FUND	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROJECTED 2019-20	PRELIM 2020-21	ADOPTED 2020-21
PG&E	General	157,579	149,611	150,000	162,591	160,000	160,000
California Water Company	General	135,945	142,353	145,000	142,394	150,000	145,000
Greenwaste Recovery	General	119,544	123,220	125,000	140,000	130,000	160,000
Cable & Telecommunications	General	69,227	89,955	90,000	91,618	90,000	90,000
FRANCHISE REVENUE TOTAL		482,295	505,139	510,000	536,603	530,000	555,000



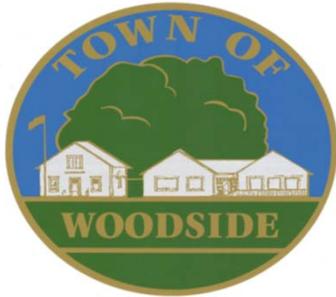
2020-21 BUDGET WORKSHEET

FEES & PERMITS

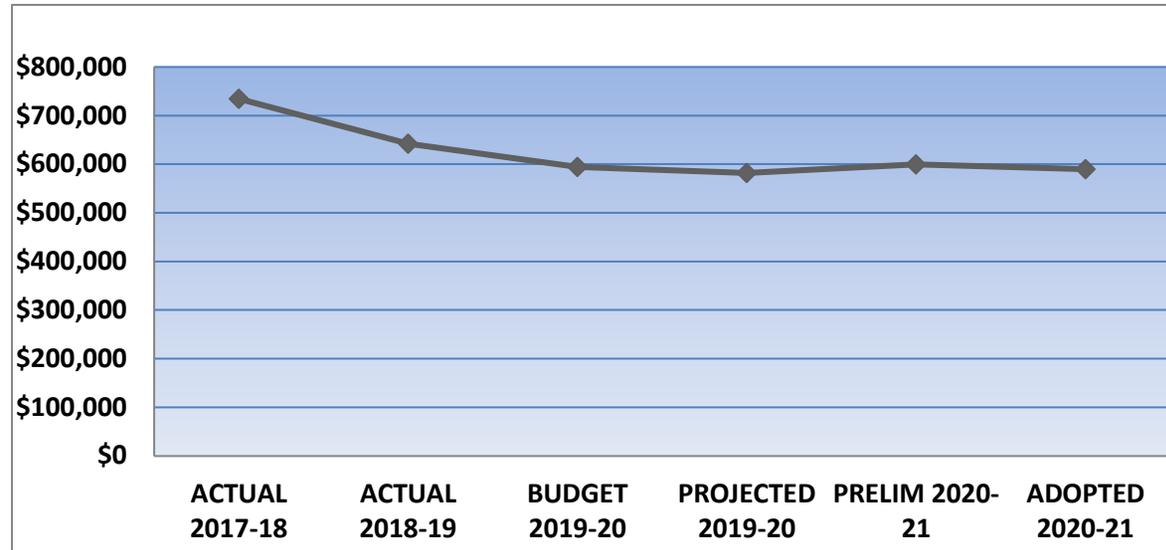


DESCRIPTION	FUND	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROJECTED 2019-20	PRELIM 2020-21	ADOPTED 2020-21
Building Permits	General	559,531	480,808	460,000	732,500	460,000	480,000
Plan Check	General	597,016	557,378	540,000	820,000	540,000	560,000
Grading & Site Development	General	19,125	17,775	20,000	18,000	20,000	17,000
Geology Review	General	4,275	4,425	3,750	4,725	3,750	4,000
ASRB Review	General	66,550	47,285	45,000	27,500	45,000	27,500
Penalty/Code Violation	General	30,519	37,450	15,000	36,500	15,000	32,000
Stable Permits	General	1,065	945	1,000	896	1,000	1,000
Encroachment Permits	General	7,825	11,175	7,000	8,350	7,000	7,000
Other Permits	General	15,514	14,423	14,000	12,500	14,000	13,000
Road Impact Fee	Road Impact	528,074	281,808	350,000	500,000	350,000	275,000
Barkley Fields Use	General	10,938	11,375	10,500	7,875	10,500	10,500
Recreation Fees	General	118,328	86,583	105,000	56,068	105,000	75,000
Sewer Service Charges	Canada Sewer	35,143	35,143	35,178	35,178	36,900	36,900
Sewer Service Charges	Sewer Utility	371,609	510,661	461,100	461,100	495,000	495,000
Sewer Connection Charges	Sewer Utility	6,110	50,426	-	-	-	-
Sewer Connection Charges	Redwood Creek	57,000	-	-	-	-	-
FEES & PERMITS REVENUE TOTAL		2,428,622	2,147,660	2,067,528	2,721,192	2,103,150	2,033,900

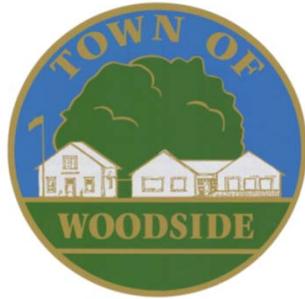
CURRENT SERVICES



2020-21 BUDGET WORKSHEET

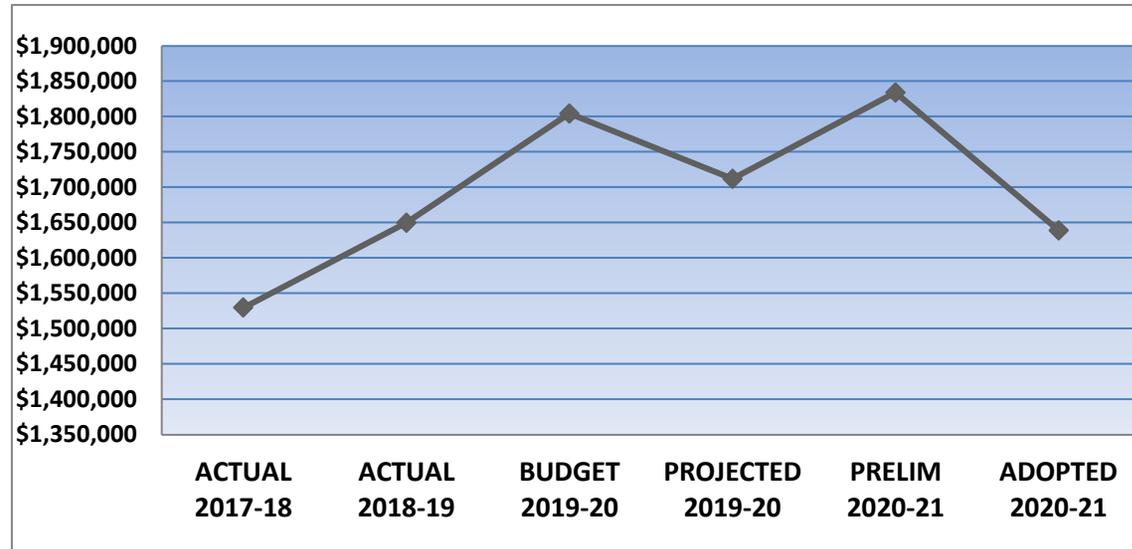


DESCRIPTION	FUND	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROJECTED 2019-20	PRELIM 2020-21	ADOPTED 2020-21
Use Permits and Variances	General	48,340	32,360	30,000	27,785	30,000	26,000
Archive Fee	General	35,400	33,000	35,000	33,500	35,000	30,000
Consultant Overhead	General	1,345	466	1,000	1,253	1,000	500
Construction & Demolition Fee	General	13,845	12,090	9,000	11,000	9,000	9,000
Trails Maintenance Fee	General	24,500	26,250	25,000	23,300	25,000	25,000
Staff Charges Against Deposit	General	147,726	139,614	100,000	71,000	100,000	100,000
Other	General	109,992	34,259	30,000	50,000	30,000	30,000
Overhead Charges	General	353,500	363,900	364,000	364,000	369,460	369,460
CURRENT SERVICES REVENUE TOTAL		734,648	641,939	594,000	581,838	599,460	589,960

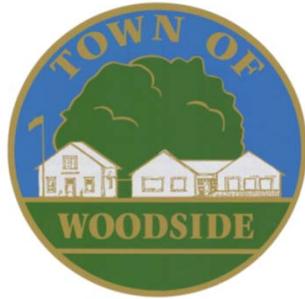


2020-21 BUDGET WORKSHEET

OTHER AGENCIES

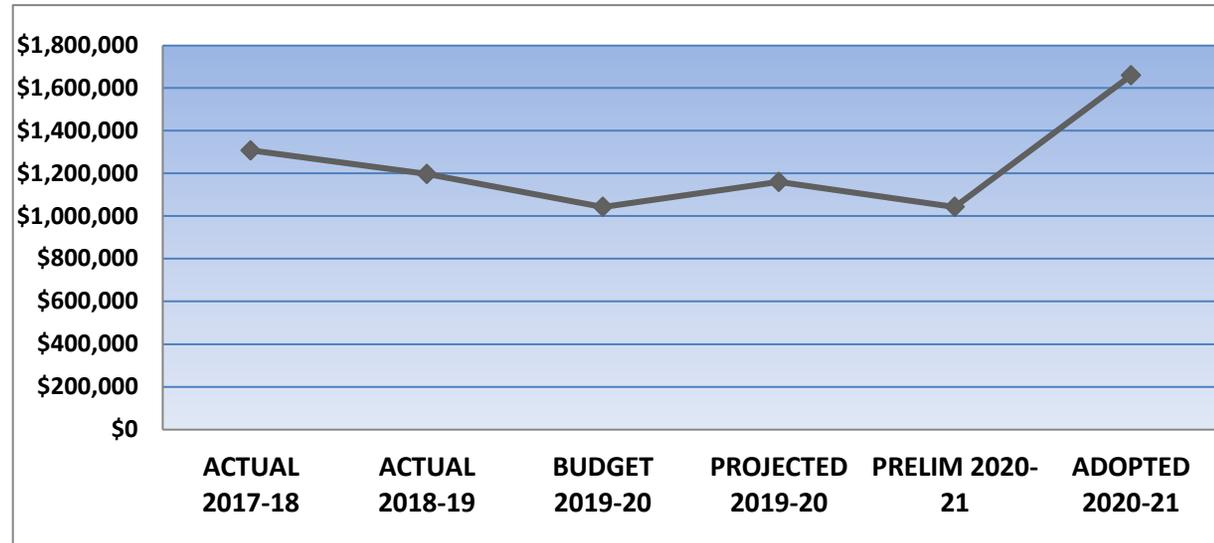


DESCRIPTION	FUND	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROJECTED 2019-20	PRELIM 2020-21	ADOPTED 2020-21
Property Tax In-Lieu	General	653,225	684,462	712,000	686,097	740,000	712,000
Homeowners' Property Tax Relief	General	13,148	14,925	14,000	14,000	14,000	14,000
Measure M	General	82,488	75,000	80,000	75,000	80,000	75,000
State Gas Tax	Gas Tax	161,188	218,113	248,000	232,000	250,000	237,000
Measure A	Measure A	346,039	338,556	345,000	320,000	345,000	275,000
Measure W	Measure A	-	-	140,000	110,000	140,000	106,000
Library Donor Fund Revenue	Library	134,365	170,000	140,015	114,500	140,015	120,000
Citizens' Option for Public Safety	COPS	139,416	148,747	125,000	160,000	125,000	100,000
OTHER AGENCIES REVENUE TOTAL		1,529,869	1,649,803	1,804,015	1,711,597	1,834,015	1,639,000



2020-21 BUDGET WORKSHEET

OTHER REVENUE



DESCRIPTION	FUND	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROJECTED 2019-20	PRELIM 2020-21	ADOPTED 2020-21
Parking Fines	General	5,498	1,281	2,000	4,200	2,000	2,000
Interest	Various	124,017	271,729	222,225	216,290	222,225	222,225
Other General Fund	General	86,387	134,349	50,000	105,000	50,000	60,000
Town Center Sewer Loan Repayment	General	100,000	100,000	100,000	100,000	100,000	100,000
FEMA Reimbursement/Grant	General	213,377	-	-	-	-	660,745
Civil Fines	Traffic Safety	20,351	48,524	30,000	95,000	30,000	75,000
Farm Hill Signal	Traffic Safety	4,164	1,930	2,000	1,358	2,000	2,000
Woodside Hills Water	Traffic Safety	2,401	3,938	2,400	4,000	2,400	2,400
GF Road Contribution	Measure A	600,000	600,000	600,000	600,000	600,000	500,000
Settlement Payment	TC Sewer	116,917	-	-	-	-	-
GF Barkley Contribution	Barkley Const.	35,000	35,000	35,000	35,000	35,000	35,000
OTHER REVENUE TOTAL		1,308,112	1,196,751	1,043,625	1,160,848	1,043,625	1,659,370

DEPARTMENTAL BUDGETS

Town Council Department

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

Budget Highlights

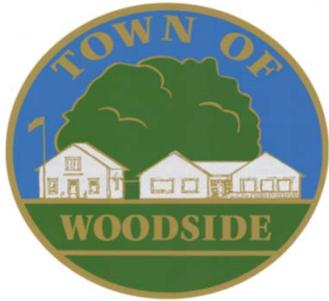
The Town Council budget supports several basic activities, including: (1) Town membership in regional and statewide organizations; (2) organized events such as volunteer recognition receptions, holiday dinners, and occasional hosting of the Council of Cities monthly dinner meetings; (3) events developed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

The adopted budget for the Town Council Department is \$55,988 for Fiscal Year 2021. The adopted budget includes funding for the Town Council election scheduled for November 2020, which accounts for the \$10,500 of the adopted budget.

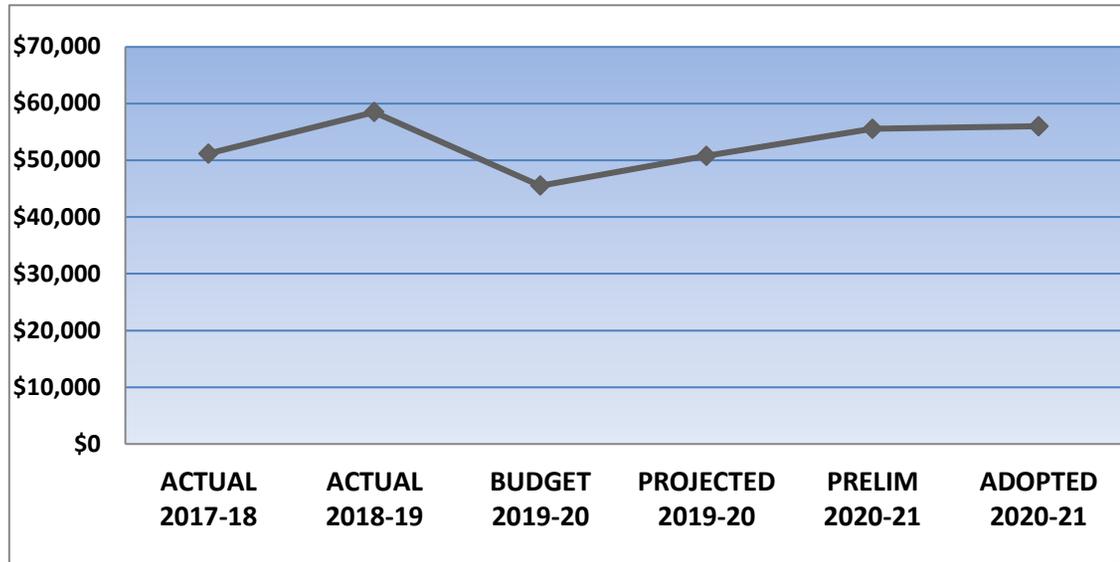
Funding Source Summary

The Town Council Department is funded by the General Fund.

TOWN COUNCIL DEPARTMENT



2020-21 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROJECTED 2019-20	PRELIM 2020-21	ADOPTED 2020-21
Elections	General	377	10,345	500	500	10,500	10,500
Memberships:							
Association of Bay Area Governments	General	1,897	1,989	2,000	2,044	2,000	2,050
City/County Association of Governments	General	2,038	2,027	2,038	2,002	2,038	2,038
Airport Roundtable	General	750	1,500	1,500	1,500	1,500	1,500
Local Agency Formation Commission	General	821	807	800	962	800	1,000
HEART	General	1,739	1,739	1,800	1,739	1,800	1,800
League of California Cities	General	4,295	4,400	4,400	4,529	4,400	4,600
HIP Housing	General	-	2,500	2,500	2,500	2,500	2,500
SMC Strong	General	-	-	-	10,000	-	-
Gun Buyback Program	General	10,800	-	-	-	-	-
Conferences & Meetings	General	3,640	12,698	10,000	10,000	10,000	10,000
Town Volunteer Committees/DOTH	General	24,824	20,492	20,000	15,000	20,000	20,000
DEPARTMENT TOTAL		51,181	58,497	45,538	50,776	55,538	55,988

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

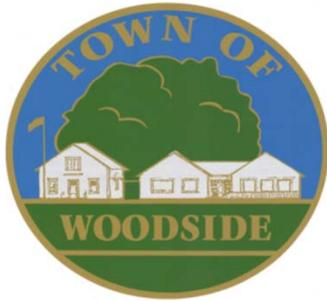
Most of the budget for this department covers the salaries and benefits of the Administration and Finance staff, as well as legal services.

The adopted budget is \$1,445,140 for Fiscal Year 2021. During Fiscal Year 2020, at the recommendation of the Town's Audit Committee, the Town began a study and update of the Town's fees and charges. The last comprehensive update of the Town's fees and charges was done in 2010. This work is scheduled to be completed in the fall of 2020, COVID-19 circumstances allowing, and \$10,000 is budgeted for the completion of the work in Fiscal Year 2021. The adopted budget also includes \$10,000 for special projects, which currently includes working with Joint Venture Silicon Valley to find solutions to providing broadband services to underserved parts of the Town.

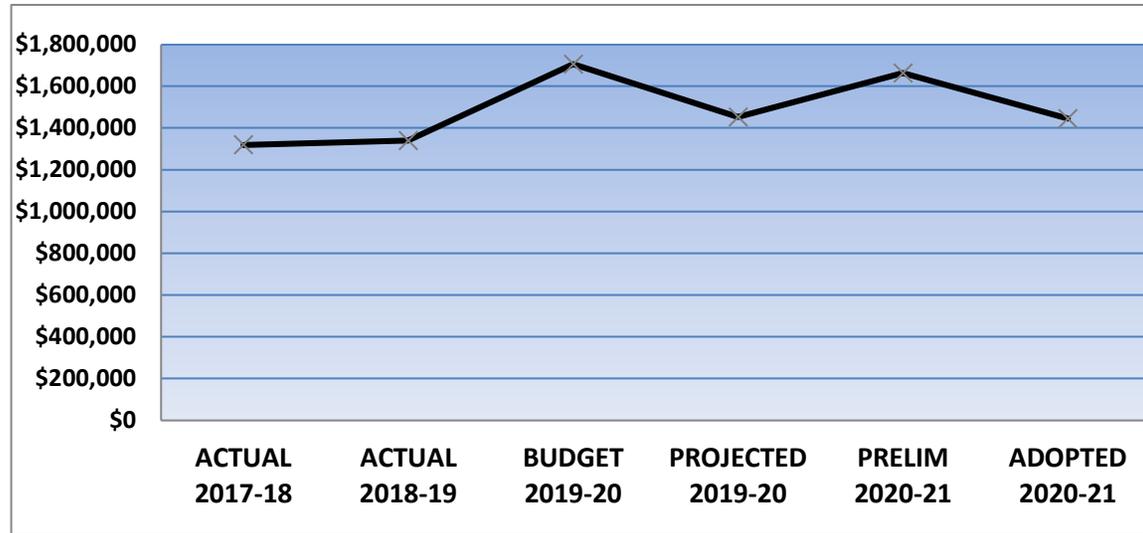
Funding Source Summary

The Administration & Finance Department is funded by the General Fund, which receives some revenue through the allocation of overhead costs to other funds. \$369,460 will come from this source in Fiscal Year 2021.

ADMINISTRATION & FINANCE DEPARTMENT



2020-21 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROJECTED 2019-20	PRELIM 2020-21	ADOPTED 2020-21
Salaries & Benefits	General	973,099	1,018,479	1,297,325	1,085,000	1,329,005	1,108,605
Advertising	General	9,558	10,248	7,500	10,250	7,500	10,000
Photo Copies	General	758	850	2,500	1,000	2,500	1,000
Bank Service Charge	General	3,008	1,544	3,500	3,000	3,500	3,000
Professional Services - Special Projects	General	33,915	111,925	40,000	50,000	40,000	10,000
Professional Services - Fee Study	General	-	-	75,000	30,000	-	10,000
Woodsider	General	-	-	-	-	-	25,000
Contract Legal Services	General	262,705	160,292	235,000	235,000	235,000	235,000
Contract Audit	General	13,575	14,900	22,600	22,600	22,600	20,535
Travel/Conferences/Meetings	General	8,523	16,516	15,000	13,100	15,000	15,000
Memberships/Dues	General	2,035	926	3,000	1,500	3,000	2,000
Subscriptions/Codes	General	12,132	4,625	5,000	1,000	5,000	5,000
DEPARTMENT TOTAL		1,319,308	1,340,305	1,706,425	1,452,450	1,663,105	1,445,140

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

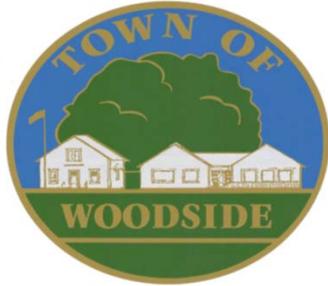
The adopted budget for the Planning Department is \$1,131,872 for Fiscal Year 2021. Most of the budget for this department covers the salaries and benefits of the Planning staff. The adopted budget includes \$10,000 for an Architectural Consultant to assist staff and the ASRB in the evaluation of development proposals when determined necessary by the Planning Director.

Planning staff and the Planning Commission have begun a review of properties that have nonconforming characteristics (for example, lot size or setbacks), with a goal of increased predictability for property owners who seek to make improvements to their properties. The Planning Commission is considering modifications to zoning regulations which will provide greater flexibility to property owners to make improvements to their properties. The Commission may also consider reducing the number of applications that require the review and approval of the Planning Commission and ASRB, which would reduce the time and cost associated with preparing applications for public hearings. This review is being guided by the principles and policies contained in the Town's General Plan. This process started with the successful adoption of modified zoning regulations for the Glens neighborhood in January 2020. The Old La Honda Road neighborhood will be the next area of focus once the COVID-19 situation allows for sufficient community engagement.

In addition to working on nonconforming issues, the Planning Department is also keeping up to date with evolving state laws relating to housing, including new rules governing the development of accessory dwelling units.

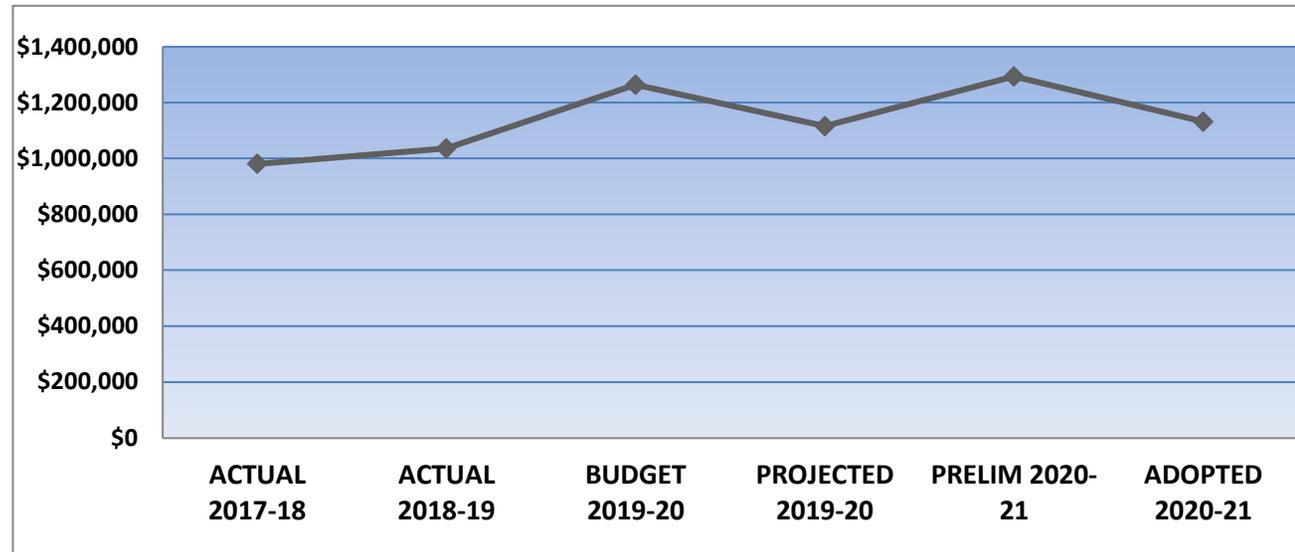
Funding Source Summary.

The Planning Department is supported by the General Fund, fees associated with applications for development review, and direct billing for projects, such as environmental review, that are full job cost recovery.



2020-21 BUDGET WORKSHEET

PLANNING DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROJECTED 2019-20	PRELIM 2020-21	ADOPTED 2020-21
Salaries & Benefits	General	863,669	893,014	1,090,087	1,009,000	1,120,725	1,088,872
Public Noticing	General	15,969	11,894	26,500	10,000	26,500	16,500
Professional Services - GP Implementation	General	3,090	-	-	-	-	-
Professional Services - Arch. Consultant	General	-	1,592	10,000	-	10,000	10,000
Professional Services - Staff Augmentation	General	83,873	110,586	120,000	85,045	120,000	-
Memberships/Dues	General	3,675	2,666	3,500	3,000	3,500	3,500
Travel/Conferences/Meetings	General	10,271	15,638	13,000	8,000	13,000	13,000
DEPARTMENT TOTAL		980,547	1,035,390	1,263,087	1,115,045	1,293,725	1,131,872

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 \$221,745 for Fiscal Year 2021.

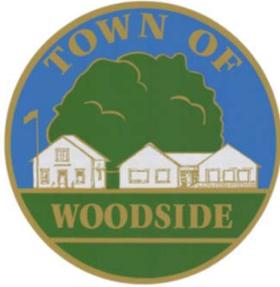
The adopted budget includes \$100,000 to support maintenance and equipment for the Town's facilities including the completion of painting of Town Hall, Independence Hall, and the Community Museum which will begin in June.

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

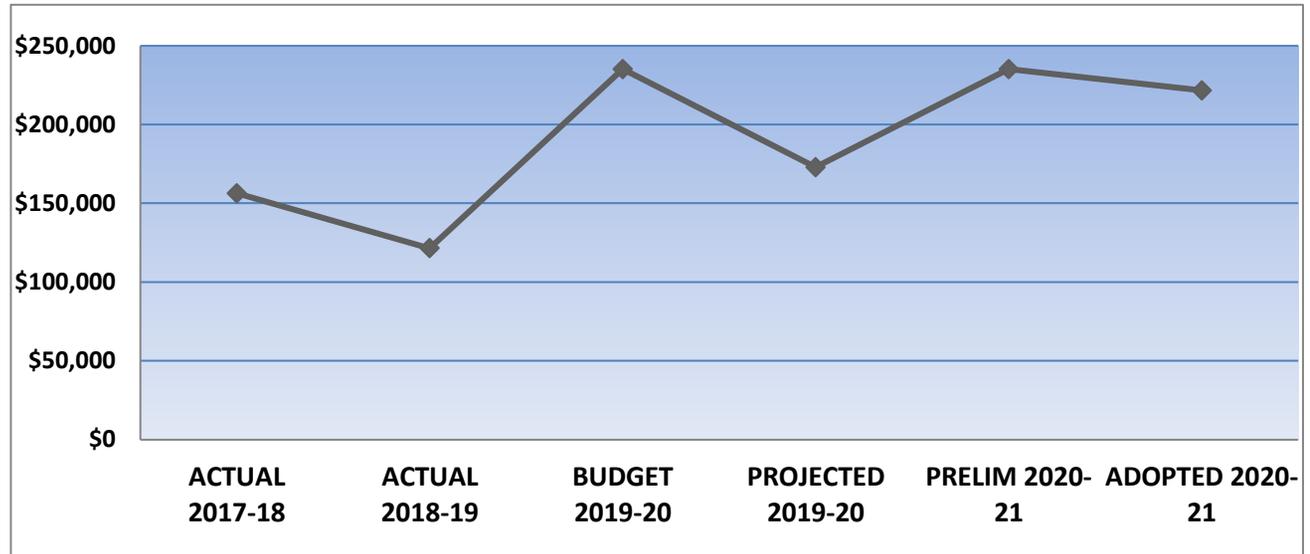
Funding Source Summary

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

BUILDINGS AND GROUNDS DEPARTMENT



2020-21 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROJECTED 2019-20	PRELIM 2020-21	ADOPTED 2020-21
Salaries & Benefits	General	54,680	11,750	13,638	10,000	13,785	20,245
Utilities - Water	General	5,491	4,533	6,000	4,500	6,000	6,000
Utilities - PG&E/Peninsula Clean Energy	General	19,176	19,826	20,000	20,000	20,000	20,000
Maintenance Supplies & Services	General	7,242	7,992	18,000	11,000	18,000	18,000
Contract - Janitorial & Landscape Services	General	47,215	58,448	60,000	70,000	60,000	40,000
Sewer Service Charges	General	1,260	2,002	2,500	2,363	2,500	2,500
Kite Hill/Village Hill Revitalization	General	11,780	12,500	15,000	15,000	15,000	15,000
Building Maintenance	General	9,466	4,518	100,000	40,000	100,000	100,000
DEPARTMENT TOTAL		156,310	121,569	235,138	172,863	235,285	221,745

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 \$451,000 for Fiscal Year 2021.

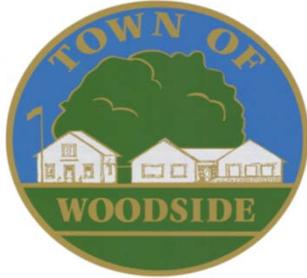
Liability and property insurance premiums represent the largest expense of the Overhead Department. Premiums are based on a combination of the administrative expenses of the Pooled Liability Assurance Network (PLAN) of which the Town is a member, the actual recent experience of the Town with respect to claims, and the broader national and international insurance market. This year, the Town will also be joining the Employment Risk Management Authority (ERMA) to provide employment practices liability coverage and access to human resources expertise.

The adopted budget also includes funds in Fiscal Year 2021 to support an upgrade to the Town's permit management system, Trakit.

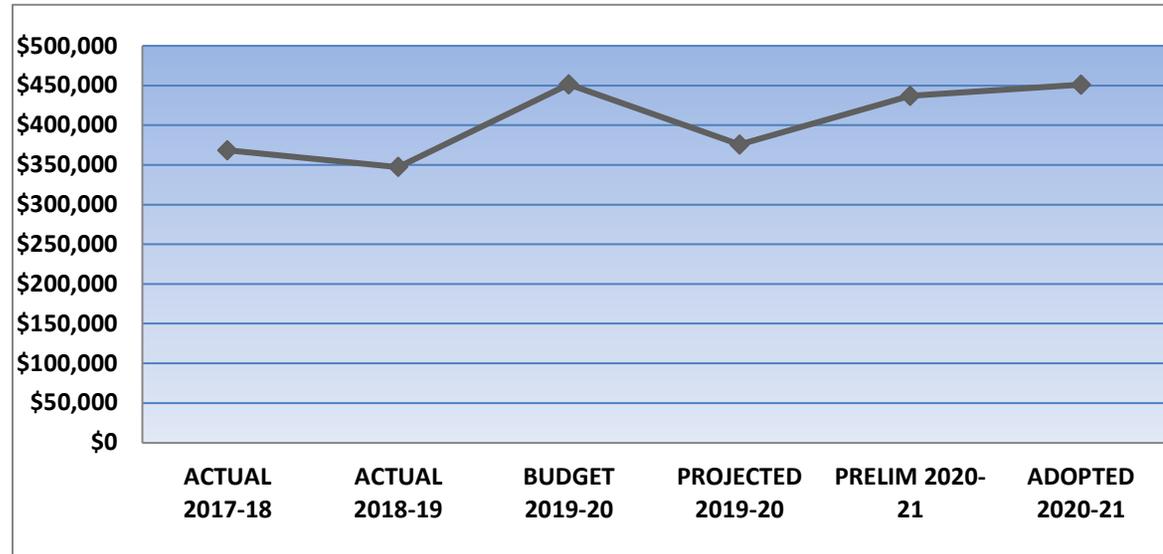
Funding Source Summary

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

TOWN-WIDE OVERHEAD DEPARTMENT



2020-21 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROJECTED 2019-20	PRELIM 2020-21	ADOPTED 2020-21
Salary - Reserve	General	-	-	50,000	-	50,000	25,000
Unemployment Insurance	General	-	-	4,000	8,000	4,000	4,000
Phone/Internet	General	27,270	29,480	30,000	30,000	30,000	30,000
Office Supplies	General	61,010	65,046	60,000	50,000	60,000	60,000
Postage	General	9,384	11,661	15,000	12,000	15,000	12,000
Advertising/Publishing	General	444	1,184	2,000	1,000	2,000	1,000
Office Equipment Lease & Maintenance	General	19,535	22,636	25,000	22,000	25,000	25,000
Liability, Property, & EPL Insurance	General	111,736	84,855	100,150	102,600	105,500	128,500
Software Maintenance	General	58,492	63,783	60,000	65,000	60,000	60,000
Contractual Information Technology	General	50,461	66,904	65,000	75,000	65,000	65,000
Transcription Service	General	-	-	500	-	500	500
Equipment	General	30,132	1,983	20,000	10,000	20,000	20,000
Trakit Update	General	-	-	20,000	-	-	20,000
DEPARTMENT TOTAL		368,464	347,532	451,650	375,600	437,000	451,000

Safety Services Department

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

Budget Highlights

Police Services. The contract with the Sheriff's Office is the largest part of the Safety Services Department budget. There are three components to the Town's agreement for police services with the Sheriff: the basic contract services, the Town's dedicated motorcycle unit, and the supplemental services provided through the State's Citizens' Option for Public Safety (COPS) Program. The basic contract services include one deputy and one vehicle during the day shift (6 AM – 6 PM) and one deputy and one vehicle during the night shift (6 PM – 6 AM). This patrol is shared with the Town of Portola Valley and part of the surrounding unincorporated area. Woodside is also served by two dedicated motorcycle patrol units on a rotating 12-hour schedule, from 7:00 AM to 7:00 PM on both weekdays and weekends. Finally, two additional daytime deputies and one additional daytime vehicle are provided through the COPS program, shared with the Town of Portola Valley. The adopted budget includes \$2,075,031 from the General Fund to support the police services contract. The adopted budget also includes \$190,000 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 \$122,018 for dispatch services. Both the police services and dispatch services contracts will end on June 30, 2021.

Animal Control Services. The Town receives Animal Control Services through a contract with the County of San Mateo, which in turn contracts with the Peninsula Humane Society (PHS) for these basic services. Costs are distributed to all member agencies within San Mateo County based on the use of PHS field and shelter services. The cost of these services in Fiscal Years 2021 will be approximately \$63,750.

Office of Emergency Services. \$27,000 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 \$27,500 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 \$1.9 million of fire fuel load reduction has occurred on private property within the Town. The adopted budget includes \$300,000 to fund this program.

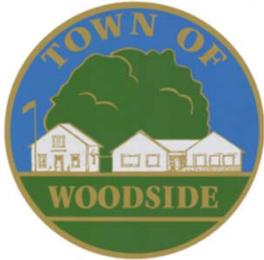
Citizens for Emergency Response and Preparedness Program (CERPP). The adopted budget includes \$15,300 to support the CERPP Coordinator at the Woodside Fire Protection District. The Town, Fire District and the Town of Portola Valley financially support the position, which has benefits throughout the 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 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.

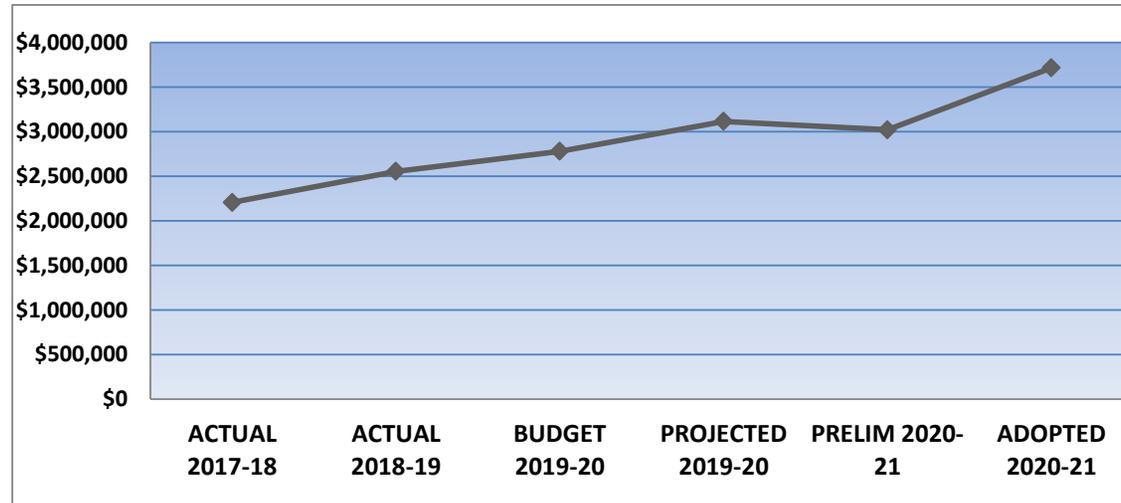
Funding Source Summary

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

SAFETY SERVICES DEPARTMENT



2020-21 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROJECTED 2019-20	PRELIM 2020-21	ADOPTED 2020-21
Chipper Program	General	24,140	28,133	27,500	28,133	27,500	27,500
Rapid Notify System/One Concern	General	7,683	-	9,000	5,000	9,000	9,000
CERPP Coordinator	General	10,696	15,278	15,300	16,500	15,300	15,300
Defensible Space Matching Program	General	117,785	236,545	175,000	300,000	175,000	300,000
Tree Removal for Fire Prevention	General	102,710	109,697	175,000	385,000	312,500	880,994
Police Services Agreement	General	1,499,683	1,843,603	2,012,494	2,012,494	2,110,031	2,075,031
Dispatch Services	General	101,921	108,595	115,111	115,111	122,018	122,018
Office of Emergency Services JPA	General	23,602	23,602	27,000	26,554	27,000	27,000
Animal Control Services	General	61,430	54,712	62,000	65,073	62,000	63,750
Emergency Access	General	150,390	-	-	-	-	-
Disaster Supplies	General	5,000	5,000	5,000	5,000	5,000	5,000
Subtotal		2,105,040	2,425,165	2,623,405	2,958,865	2,865,349	3,525,593
Radar Trailer	CLEEP	-	-	-	2,500	-	-
Subtotal		-	-	-	2,500	-	-
Police Services Agreement	COPS	100,000	130,000	155,000	155,000	155,000	190,000
Subtotal		100,000	130,000	155,000	155,000	155,000	190,000
DEPARTMENT TOTAL		2,205,040	2,555,165	2,778,405	3,113,865	3,020,349	3,715,593

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

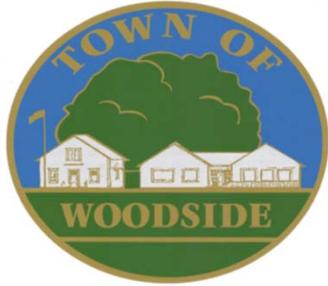
The budget for the Trails Department is made up of the salaries and benefits associated with that portion of time allocated for both the Town Engineer and the Maintenance Workers for trails maintenance activities and the cost of trails materials, such as base rock.

The adopted budget for the Trails Department is \$100,938 for Fiscal Year 2021.

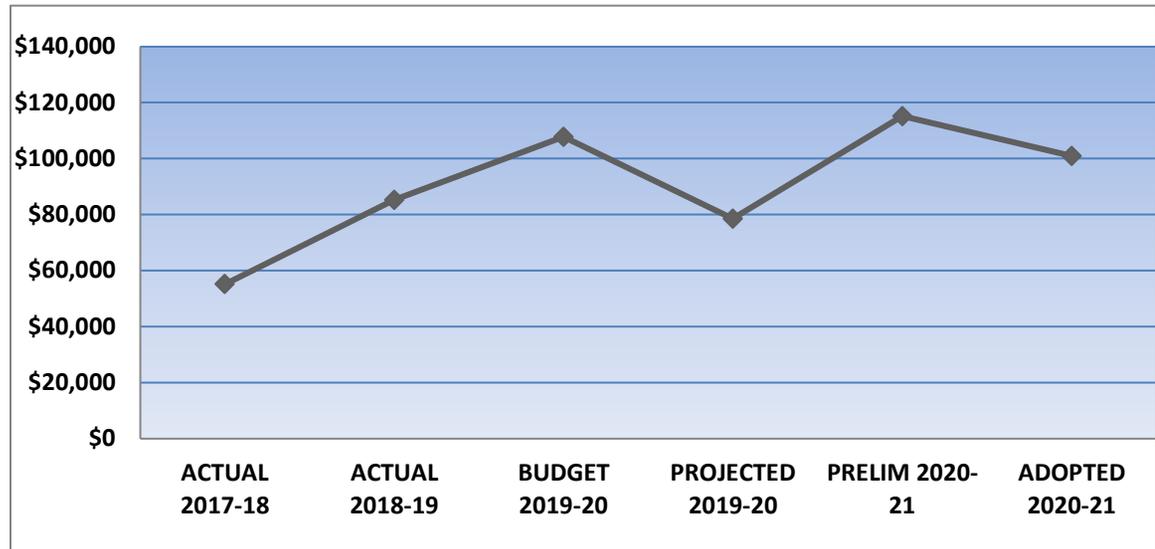
Funding Source Summary

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

TRAILS DEPARTMENT



2020-21 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROJECTED 2019-20	PRELIM 2020-21	ADOPTED 2020-21
Salaries & Benefits	General	48,270	69,917	80,938	70,000	88,390	69,938
Equipment Rental	General	772	484	1,000	1,000	1,000	1,000
Materials	General	6,138	14,859	25,770	7,500	25,770	30,000
DEPARTMENT TOTAL		55,180	85,260	107,708	78,500	115,160	100,938

Public Works Department

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

Budget Highlights

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

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

The adopted operating budget for General Engineering and Building Regulation is \$1,705,500.

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

The adopted operational budget for the Road Program is \$869,536 for Fiscal Year 2021.

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

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

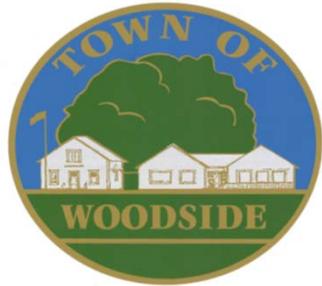
In 2017-18, the Town replaced an old pump station near the corner of Mountain Home Road and Woodside Road for the conveyance of sewer to a location near the corner of Whiskey Hill Road and Woodside Road. From the Whiskey Hill Road location, sewer is conveyed by gravity to the South Bayside Sewer Authority 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 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 \$642,658 for Fiscal Year 2021.

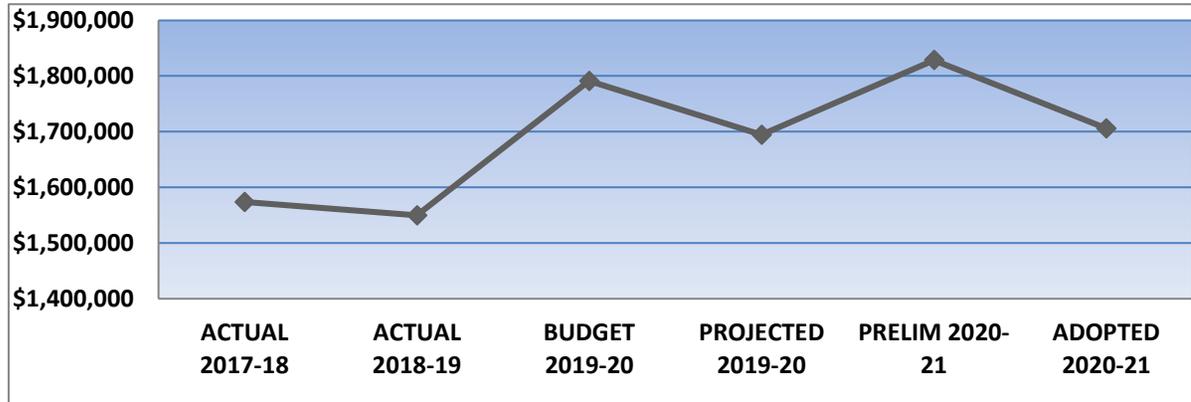
Funding Source Summary

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



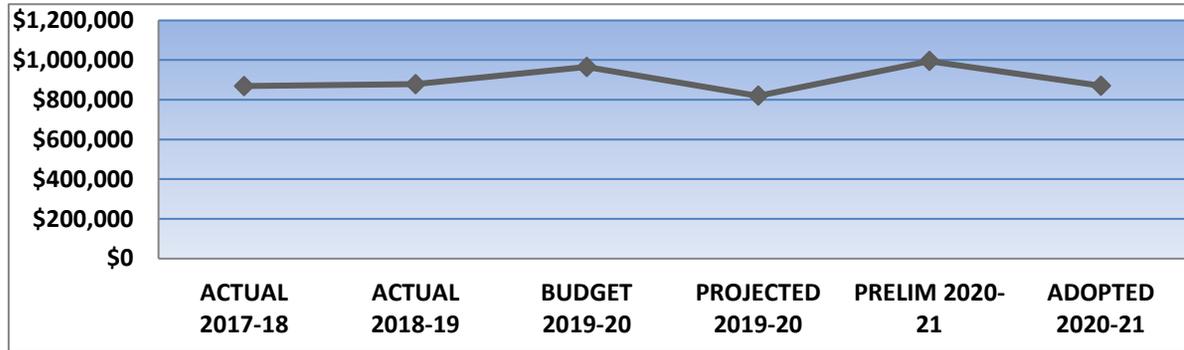
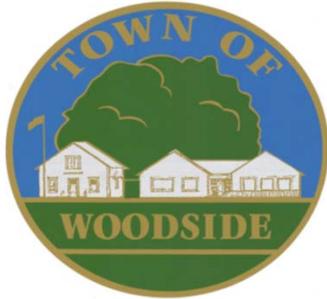
2020-21 BUDGET WORKSHEET

PUBLIC WORKS DEPARTMENT - General Engineering



DESCRIPTION	FUND SOURCE	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROJECTED 2019-20	PRELIM 2020-21	ADOPTED 2020-21
Salaries & Benefits	General	745,204	751,718	883,565	862,000	921,300	874,000
State Motion Tax	General	21,860	6,772	7,250	20,000	7,250	20,000
C/CAG Programs	General	17,470	17,799	18,500	18,500	18,500	18,500
SMC Flood and Sea Level Rise Agency	General	-	-	15,000	15,000	15,000	15,000
Professional Services	General	91,861	40,580	80,000	20,000	80,000	40,000
Legal Services - Code Enforcement	General	18,815	22,200	25,000	25,000	25,000	25,000
Contractual Code Enforcement Officer	General	55,350	90,820	80,000	60,000	80,000	80,000
Contractual Records Manager	General	-	-	-	-	-	40,000
Contractual Permit Technician	General	65,943	89,456	80,000	62,000	80,000	-
Contractual Building Inspector	General	72,004	79,602	87,000	75,000	87,000	87,000
Contractual Geologist	General	6,412	12,348	15,000	9,000	15,000	12,000
Contractual Plan Check	General	289,373	257,851	300,000	375,000	300,000	300,000
Contractual Development Services Engineer	General	185,527	175,774	185,000	150,000	185,000	185,000
Memberships/Dues	General	1,358	970	7,500	1,000	7,500	2,000
Travel/Conferences/Meetings	General	2,742	3,766	5,000	2,000	5,000	5,000
Subscriptions/Codes	General	-	-	2,000	-	2,000	2,000
General Engineering Total		1,573,919	1,549,656	1,790,815	1,694,500	1,828,550	1,705,500

PUBLIC WORKS DEPARTMENT - Road Program

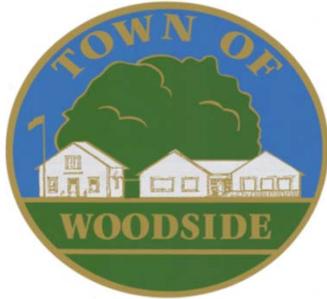


2020-21 BUDGET WORKSHEET

DESCRIPTION	FUND SOURCE	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROJECTED 2019-20	PRELIM 2020-21	ADOPTED 2020-21
Gasoline	Traffic Safety	10,711	11,408	12,000	11,500	12,000	12,000
CalWater	Traffic Safety	10,445	11,288	11,000	11,000	11,000	11,000
PG&E/Peninsula Clean Energy	Traffic Safety	1,288	1,055	1,400	1,200	1,400	1,400
Traffic Signal Maintenance	Traffic Safety	290	7,247	7,250	3,500	7,250	7,250
Contractual Street Sweeping	Traffic Safety	-	-	-	-	-	11,000
Equipment Maintenance	Traffic Safety	351	256	-	3,000	-	-
Traffic Safety Total		23,085	31,254	31,650	30,200	31,650	42,650
Salaries & Benefits	Gas Tax	131,961	129,542	145,667	114,000	136,450	89,495
Overhead	Gas Tax	39,500	43,000	40,000	40,000	40,000	40,000
Gas Tax Total		171,461	172,542	185,667	154,000	176,450	129,495
Salaries & Benefits	Measure A	166,885	158,934	184,795	142,000	200,850	180,005
Equipment Rental	Measure A	8,214	5,956	8,000	6,000	8,000	8,000
Contractual Signal Maintenance	Measure A	14,760	1,559	4,000	1,500	4,000	4,000
Contractual Street Sweeping	Measure A	895	-	-	-	-	-
Memberships/Dues (C/CAG)	Measure A	16,995	16,945	17,000	16,820	17,000	17,000
Overhead	Measure A	175,000	160,000	173,000	173,000	173,000	177,000
Measure A Total		382,749	343,394	386,795	339,320	402,850	386,005

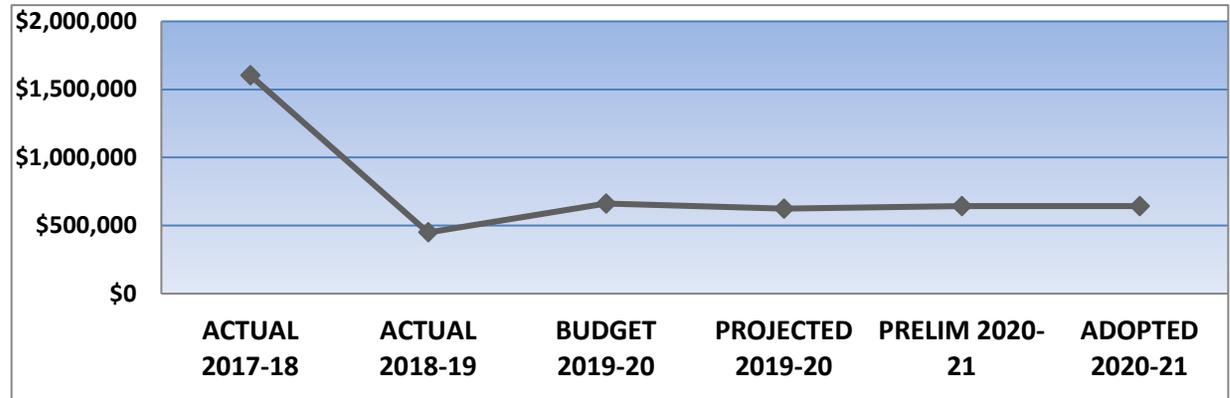
PUBLIC WORKS DEPARTMENT - Road Program (Continued)

DESCRIPTION	FUND SOURCE	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROJECTED 2019-20	PRELIM 2020-21	ADOPTED 2020-21
Salaries & Benefits	Road Impact	138,242	136,378	179,676	147,000	203,500	142,886
General Supplies	Road Impact	14,549	18,021	15,000	10,000	15,000	15,000
Equipment Maintenance	Road Impact	20,504	20,399	20,000	12,500	20,000	20,000
Signs and Striping	Road Impact	8,227	15,555	13,000	6,000	13,000	13,000
Tree and Brush Removal	Road Impact	27,492	21,085	25,000	17,000	25,000	25,000
Culvert and Bridge Maintenance - non-major	Road Impact	-	13,733	14,000	12,000	14,000	14,000
Patching Supplies	Road Impact	1,795	902	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	9,845	13,500	11,000	14,100	11,000	-
Membership/Dues	Road Impact	7,225	7,187	7,500	9,000	7,500	7,500
Travel/Conferences/Meetings	Road Impact	-	-	1,000	2	1,000	-
Overhead	Road Impact	60,000	85,000	68,000	68,000	68,000	68,000
Road Impact Total		290,879	331,760	360,176	296,602	384,000	311,386
Total Road Program		868,174	878,950	964,288	820,122	994,950	869,536



2020-21 BUDGET WORKSHEET

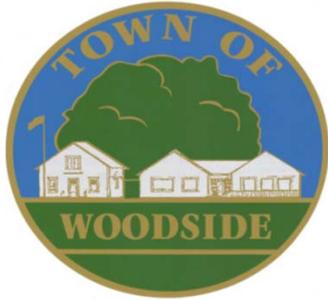
PUBLIC WORKS DEPARTMENT - Sewer Program



DESCRIPTION	FUND SOURCE	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROJECTED 2019-20	PRELIM 2020-21	ADOPTED 2020-21
Contractual Sewer Treatment (RWC)	Canada	5,608	7,180	8,700	6,716	9,000	9,000
Contractual Sewer Transmission (FOSMD)	Canada	5,374	6,154	6,500	8,103	6,840	6,840
SBSA Debt Service (RWC)	Canada	-	-	7,100	5,584	8,100	8,100
Overhead	Canada	4,000	2,900	3,500	3,500	3,500	3,500
Depreciation	Canada	17,435	16,010	17,435	17,435	17,435	17,435
Canada Sewer Subtotal		32,417	32,244	43,235	41,338	44,875	44,875

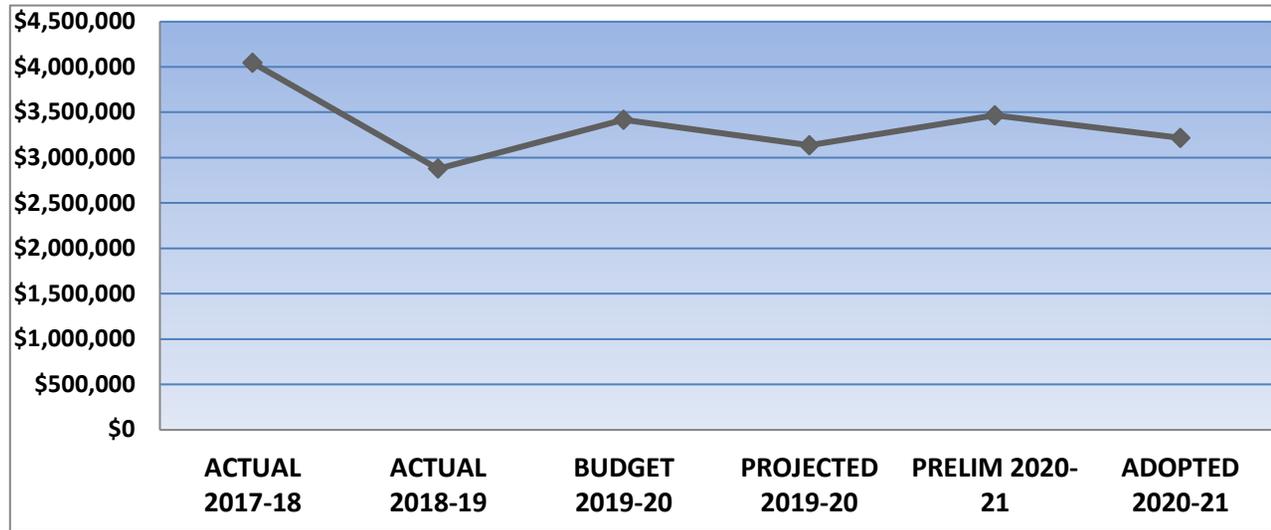
PUBLIC WORKS DEPARTMENT - Sewer Program (Continued)

DESCRIPTION	FUND SOURCE	ACTUAL	ACTUAL	BUDGET	PROJECTED	PRELIM	ADOPTED
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21
Salaries & Benefits	TC Sewer	46,072	33,820	37,065	30,500	34,900	32,710
CalWater	TC Sewer	241	254	250	250	250	250
PG&E/Peninsula Clean Energy	TC Sewer	2,205	3,333	2,500	5,000	2,500	3,500
Phone	TC Sewer	482	502	500	530	500	500
Equipment Maintenance	TC Sewer	-	283	1,000	283	1,000	1,000
Professional Services	TC Sewer	10,089	4,468	2,500	-	2,500	2,500
Contractual Sewer Maintenance	TC Sewer	49,875	54,040	72,600	78,000	72,600	72,600
Contractual Sewer Treatment (RWC)	TC Sewer	53,190	52,921	63,800	55,905	66,300	66,300
Contractual Sewer Capacity	TC Sewer	590	590	590	590	590	590
Contractual Sewer Transmission (FOSMD)	TC Sewer	33,507	48,267	47,800	54,328	50,160	50,160
SBSA Debt Service (RWC)	TC Sewer	25,871	25,695	55,000	42,969	62,500	62,500
Capital Improvements	TC Sewer	1,108,934	12,403	105,000	36,600	75,000	75,000
Interfund Loan Repayment	TC Sewer	100,000	100,000	100,000	100,000	100,000	100,000
Other	TC Sewer	2,088	2,286	2,300	2,625	2,300	2,300
Depreciation	TC Sewer	74,873	43,059	74,873	74,873	74,873	74,873
Overhead	TC Sewer	42,000	36,000	53,000	53,000	53,000	53,000
Town Center Sewer Total		1,550,017	417,921	618,778	535,453	598,973	597,783
Salaries & Benefits	Redwood Ck	-	-	-	-	-	-
Sewer Access Easement	Redwood Ck	-	-	-	46,500	-	-
Reimbursement Agreement	Redwood Ck	22,058	-	-	-	-	-
Redwood Creek Total		22,058	-	-	46,500	-	-
Sewer Program Total		1,604,492	450,165	662,013	623,291	643,848	642,658



2020-21 BUDGET WORKSHEET

GRAND TOTAL PUBLIC WORKS DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROJECTED 2019-20	PRELIM 2020-21	ADOPTED 2020-21
PUBLIC WORKS DEPARTMENT GRAND TOTAL		4,046,585	2,878,771	3,417,116	3,137,913	3,467,348	3,217,694

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

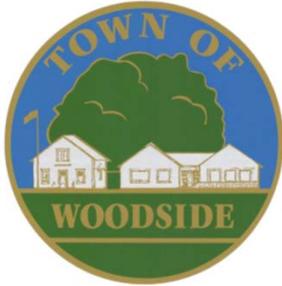
The Recreation Department budget includes the Town's Recreation Program, overseen by the Recreation Committee. The Recreation Department budget is based upon planned activities and events and charged fees are sufficient to cover the cost of most activities, plus a twenty-five percent overhead charge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

The Recreation Department adopted budget is \$70,500.

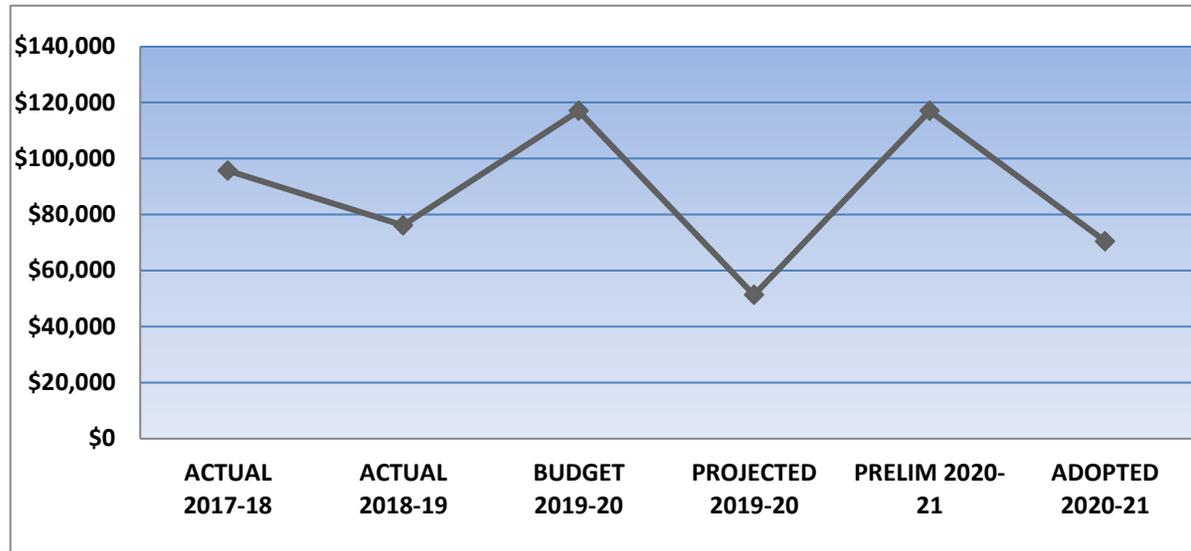
Funding Source Summary

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

RECREATION DEPARTMENT



2020-21 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROJECT 2019-20	PRELIM 2020-21	ADOPTED 2020-21
Advertising	General	-	-	2,000	-	2,000	-
Maintenance	General	3,700	970	2,000	1,350	2,000	2,000
Rent	General	-	2,000	10,500	2,000	10,500	2,000
Website	General	-	-	1,000	-	1,000	-
Yoga Class	General	78,055	52,350	85,000	35,895	85,000	50,000
Body Workshop Class	General	-	1,537	-	375	-	-
Fun Run	General	4,589	4,816	5,500	3,500	5,500	5,500
W-Ball	General	1,719	1,712	3,000	2,683	3,000	3,000
Co-Ed Softball	General	7,517	11,928	7,500	3,425	7,500	7,500
Other Events	General	150	762	500	2,087	500	500
DEPARTMENT TOTAL		95,730	76,075	117,000	51,315	117,000	70,500

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 \$1,986,082 on June 30, 2019.

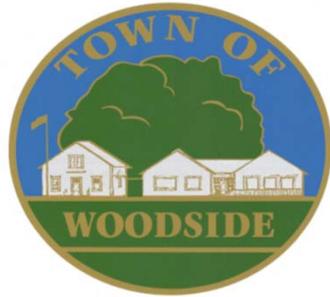
In September 2018, the Town Council approved a revised JPA which will change the formula for allocating the “excess” property tax revenue. The new funding formula will set aside one-half of the “excess” for Atherton, Portola Valley, and Woodside (the three agencies which generate the “excess” property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

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

The adopted budget for the Library Department is \$118,559.

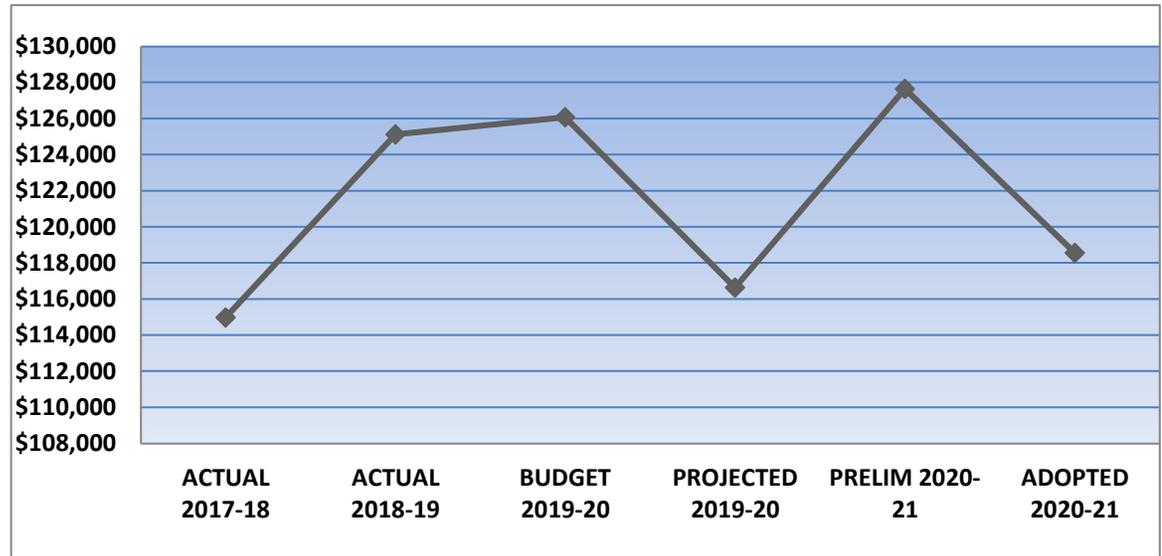
Funding Source Summary

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.



2020-21 BUDGET WORKSHEET

LIBRARY DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROJECT 2019-20	PRELIM 2020-21	ADOPTED 2020-21
Salaries & Benefits	Library	49,770	49,764	61,559	52,000	63,145	53,059
CalWater	Library	3,788	5,222	6,000	5,200	6,000	6,000
PG&E/Peninsula Clean Energy	Library	8,248	8,956	9,500	9,000	9,500	9,500
Contractual Landscape and Janitorial	Library	19,003	22,858	20,000	22,000	20,000	20,000
Sewer Maintenance Fee	Library	1,164	1,313	2,000	1,425	2,000	2,000
Overhead	Library	33,000	37,000	27,000	27,000	27,000	28,000
DEPARTMENT TOTAL		114,973	125,113	126,059	116,625	127,645	118,559

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

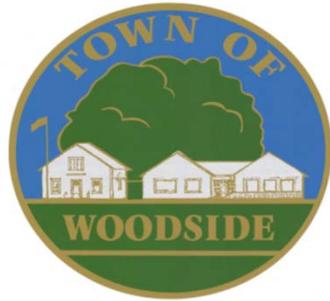
Under the Agreement Governing the Donation of property for Barkley Fields, the Town is required to contribute \$35,000 annually to a Capital Maintenance Fund to support periodic capital improvements and rehabilitations at the Park. The Town set up and began contributing to this fund in 2006-07.

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 \$263,950.

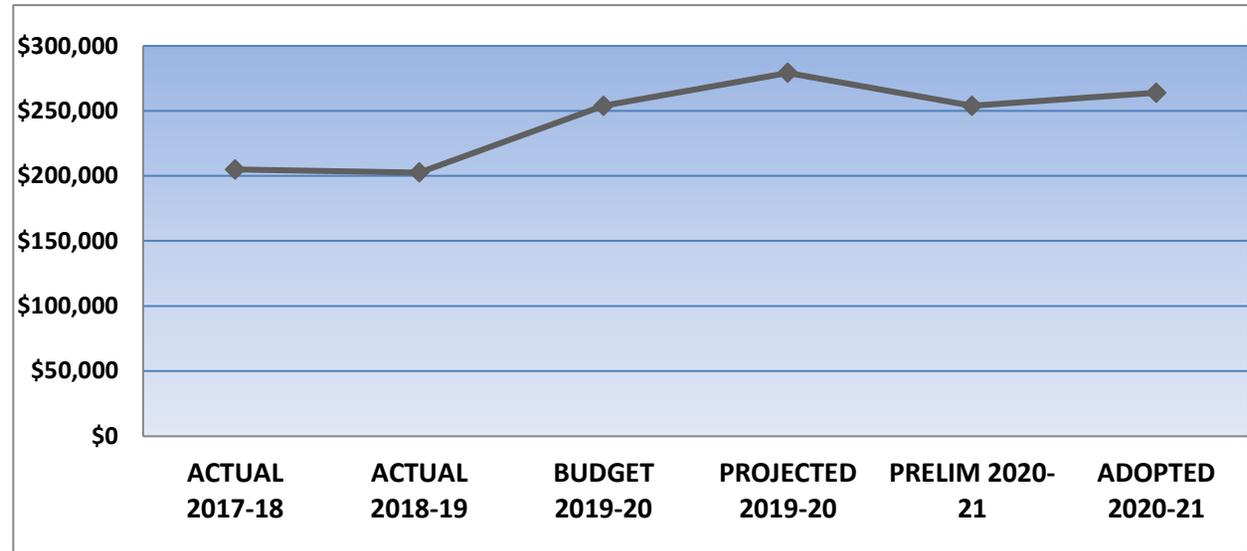
Funding Source Summary

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.



2020-21 BUDGET WORKSHEET

BARKLEY FIELDS AND PARK DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROJECT 2019-20	PRELIM 2020-21	ADOPTED 2020-21
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	55,598	51,131	60,000	58,000	60,000	60,000
Utilities - PG&E/Peninsula Clean Energy	General	3,536	2,400	3,000	2,400	3,000	3,000
Sewer Maintenance Fee	General	684	850	900	925	900	950
Contractual Security Services	General	29,200	29,764	34,000	32,900	34,000	34,000
Contractual Field Maintenance	General	66,987	73,307	100,000	123,000	100,000	110,000
Contractual Janitorial	General	10,080	10,080	11,000	10,080	11,000	11,000
Subtotal		166,085	167,532	208,900	227,305	208,900	218,950
Annual Field Rehabilitation	Barkley Constrctn	3,776	125	10,000	17,000	10,000	10,000
Subtotal		3,776	125	10,000	17,000	10,000	10,000
DEPARTMENT TOTAL		204,861	202,657	253,900	279,305	253,900	263,950

APPENDICES

Appendix A

Implementing Resolutions

RESOLUTION NO. 2020 - 7358

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE
ADOPTING A BUDGET FOR FISCAL 2020-21

WHEREAS, the Town Council received the 2020-21 Proposed Budget document on June 3, 2020, and discussed the recommendations contained therein during its public meeting on June 9, 2020; and

WHEREAS, the Town Council held a public hearing on June 23, 2020, for purposes of receiving public input on the proposed budget; and

WHEREAS, the Council has determined that the "appropriation limit" for Fiscal Year 2020-21 is \$5,374,115 (Five Million, Three-Hundred Seventy-Four Thousand, One Hundred Fifteen 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 \$15,612,549, including interfund transfers (\$2,317,220) and capital improvement expenditures (\$2,502,350), for the Fiscal Year 2020-21 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 23rd day of June 2020, by the following vote of the members thereof:

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

NOES, Councilmembers:

ABSENT, Councilmembers: Yost

ABSTAIN, Councilmembers:



Mayor of the Town of Woodside

ATTEST:



Clerk of the Town of Woodside

RESO. 2020-7358
06/23/2020

Town of Woodside
Adopted Budget Fiscal Year 2020-21

EXHIBIT "A"

TOWN OF WOODSIDE

2020-21 ADOPTED BUDGET

FUND:	APPROPRIATION:
101 GENERAL FUND	\$ 10,666,931
151 BARKLEY FIELDS & PARK CONST. & MAINT. FUND	10,000
204 TRAFFIC SAFETY FUND	42,650
206 GAS TAX FUND	222,565
210 MEASURE A FUND	905,450
242 ROAD IMPACT FEE FUND	311,386
243 SUPPLEMENTAL LAW ENFORCEMENT FUND	190,000
250 WOODSIDE LIBRARY FUND	118,559
301 CAPITAL IMPROVEMENT FUND	2,502,350
525 CANADA CORRIDOR SEWER OPERATIONS	44,875
528 TOWN CENTER SEWER FUND	597,783
TOTAL	\$ 15,612,549

RESOLUTION NO. 2020 - 7359

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE
DETERMINING THE APPROPRIATION LIMIT FOR FISCAL 2020-21**

WHEREAS, the calculation of the Appropriation Limit for Fiscal 2020-21 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 2020-21 is determined to be \$5,374,115.

* * * * *

PASSED AND ADOPTED at a meeting of the Town Council of the Town of Woodside held on the 23rd day of June 2020, by the following roll call vote:

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



Mayor of the Town of Woodside

ATTEST:



Clerk of the Town of Woodside

RESO. 2020-7359
06/23/2020

EXHIBIT "A"

RESOLUTION NO. 2020 - 7359

2020-21 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. 2020-7359
06/23/2020

(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

2020-21 Gann Appropriation Limit Calculation

Annual percent change for 2020-21:

Per Capita Personal Income Change: 3.73 percent*
Town of Woodside Population Change: 0.23 percent*

Per Capita converted to a ratio: $\frac{3.73 + 100}{100} = 1.0373$

Population converted to a ratio: $\frac{0.23 + 100}{100} = 1.0023$

Calculation of factor for FY 20-21: $1.0373 \times 1.0023 = 1.0397$

Growth factor for 2020-21: 3.97%

*Supplied by the State Department of Finance.

RESO. 2020-7359
06/23/2020

RESOLUTION NO. 2020 - 7360

A RESOLUTION OF THE TOWN COUNCIL OF THE
TOWN OF WOODSIDE APPROVING THE 2020-21 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 2020-21 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, 2020.

* * * * *

Passed and adopted by the Town Council of the Town of Woodside, California, at a meeting thereof held on the 23rd day of June 2020, by the following vote of the members thereof:

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

NOES, Councilmembers:

ABSENT, Councilmembers: Yost

ABSTAIN, Councilmembers:



Mayor of the Town of Woodside

ATTEST:



Clerk of the Town of Woodside

RESO. 2020-7360
06/23/2020

RESOLUTION 2020 - 7360
EXHIBIT A
SCHEDULE OF MONTHLY SALARIES

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

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

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

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

Appendix B

2020 – 25 Capital Improvement Program

Capital Improvement Program

The Capital Improvement Program is a five-year plan that provides a guide to the Town Council, Town staff, and the community about the capital improvements that will be undertaken over the next five-year period.

The Capital Improvement Program is a living document that will be revisited and revised at least annually as the Town plans its improvements over a rolling five-year period. Updates are made to the Program as new information becomes available about projects or resources available to fund the projects.

As a five-year plan, the projects are phased over time taking into account the need and resources available to complete the projects.

The 2020-25 Capital Improvement Program includes the following projects:

- Old La Honda Road Bridge over Dennis Martin Creek
- Portola Road Bridge over Alambique Creek
- Kings Mountain Bridge over Union Creek
- Mountain Home Road Bridge over Bear Gulch Creek
- Storm Drain Repair and Replacement
- Safe Routes to School
- Bicycle and Pedestrian Improvements (Non-Road Rehab)
- Road Rehabilitation Program
- Trails and Water Crossings
- Center Trail Equestrian Bridge
- Glens Pathway Phase 1
- Electric Vehicle Charger Stations
- Kings Mountain Road and Town Center Bicycle/Pedestrian Studies
- Equipment Replacement
- Woodside Road Beautification

CAPITAL IMPROVEMENT PROGRAM: FIVE-YEAR SUMMARY FY2021-FY2025

PROJECT	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Old La Honda Road Bridge over Drainage Channel	\$ 130,000	\$ 150,000	\$ 1,201,000	\$ -				\$ 1,201,000
Portola Road Bridge over Alambique Creek	\$ 150,000	\$ 250,000	\$ 145,000	\$ 1,970,000	\$ -			\$ 2,115,000
Kings Mountain Road Bridge over Union Creek	\$ 75,000	\$ 500	\$ 75,000	\$ 150,000	\$ 1,100,000			\$ 1,325,000
Mountain Home Road Bridge over Bear Gulch Creek					\$ 200,000			\$ 200,000
Storm Drain Repair and Replacement	\$ 300,000	\$ 44,735	\$ -	\$ -	\$ 500,000	\$ 100,000	\$ 100,000	\$ 700,000
Woodside Elementary School Path Phase 3	\$ 700,000	\$ 574,223	\$ -					\$ -
Safe Routes to School			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Bicycle and Pedestrian Improvements (Non-Road Rehab)	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Kings Mountain Road Safety Program	\$ 20,000	\$ -	\$ -	\$ 150,000				\$ 150,000
Town Center Bike/Ped Improvement Study	\$ 10,000	\$ -	\$ -	\$ 10,000				\$ 10,000
Road Rehabilitation Program	\$ 528,000	\$ 478,576	\$ 575,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 2,475,000
Equestrian Trails and Water Crossing	\$ 20,000	\$ 6,635	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Center Trail Prefabricated Equestrian Bridge	\$ 200,000	\$ 29,224	\$ 196,350					\$ 196,350
Kings Mountain Road Right of Way Stabilization	\$ 450,000	\$ 361,872	\$ -					\$ -
Glens Pathway Phase 1	\$ 280,000	\$ 340,463	\$ -					\$ -
Town Center Sewer Capital Improvements	\$ 92,000	\$ 36,600	\$ 75,000	\$ 125,000	\$ 125,000	\$ 75,000	\$ 75,000	\$ 475,000
Solar/EV Installation	\$ 148,000	\$ 17,380	\$ 100,000	\$ -				\$ 100,000
Equipment Replacement	\$ 75,000	\$ 93,681	\$ 75,000	\$ -				\$ 75,000
Woodside Road Beautification				\$ 150,000	\$ 850,000			\$ 1,000,000
TOTAL	\$ 3,198,000	\$ 2,383,889	\$ 2,502,350	\$ 3,090,000	\$ 3,310,000	\$ 710,000	\$ 710,000	\$ 10,322,350

FUNDING SOURCES	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Measure A	\$ 393,658	\$ 276,925	\$ 519,445	\$ 672,400	\$ 557,000	\$ 401,000	\$ 401,000	\$ 2,550,845
Measure W	\$ 143,000	\$ 173,879	\$ -	\$ 163,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 223,000
Road Impact Fee	\$ 350,000	\$ 406,550	\$ -					\$ -
SB 1 RMRA Funds	\$ 88,942	\$ 103,116	\$ 93,070	\$ 94,000	\$ 94,000	\$ 94,000	\$ 94,000	\$ 469,070
Sewer Fund	\$ 92,000	\$ 36,600	\$ 75,000	\$ 125,000	\$ 125,000	\$ 75,000	\$ 75,000	\$ 475,000
Library Fund	\$ 50,000	\$ -	\$ -	\$ -				\$ -
Grant - State	\$ 200,000	\$ 30,000	\$ -					\$ -
Grant - Federal	\$ 812,400	\$ 896,973	\$ 435,600	\$ 1,865,600	\$ 1,144,000	\$ -		\$ 3,445,200
Grant - Other	\$ 110,000	\$ -	\$ 142,986					\$ 142,986
General Fund	\$ 903,000	\$ 440,420	\$ 1,204,705	\$ 20,000	\$ 520,000	\$ 120,000	\$ 120,000	\$ 1,984,705
Trails Fiduciary Fund	\$ 55,000	\$ 19,426	\$ 31,544					\$ 31,544
Unfunded				\$ 150,000	\$ 850,000			\$ 1,000,000
TOTAL	\$ 3,198,000	\$ 2,383,889	\$ 2,502,350	\$ 3,090,000	\$ 3,310,000	\$ 710,000	\$ 710,000	\$ 10,322,350

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

DESCRIPTION: This bridge is in the Highway Bridge Program. Recent CalTrans bridge inspection reports have determined the exterior girders of this bridge are deteriorated. It is currently recommended the bridge be replaced with a 60" concrete pipe culvert with soldier pile walls or with precast concrete deck panels. The General Fund will be used to support this project in Fiscal Year 2020-21 and will be reimbursed by the Highway Bridge Program in a future year.

EXPENDITURES	Through FY18-19	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Engineering & Design	\$245,222	\$130,000	\$130,000	\$150,000					\$150,000
Construction				\$850,000					\$850,000
Construction Contingency				\$81,000					\$81,000
Other Professional Services				\$40,000					\$40,000
Inspection & Construction Mgmt			\$20,000	\$80,000					\$80,000
TOTAL	\$245,222	\$130,000	\$150,000	\$1,201,000					\$1,201,000

SOURCE OF FUNDS									
Measure A	\$58,001	\$15,600	\$17,250	\$138,115					\$138,115
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal	\$187,221	\$114,400	\$132,750						
Grant-Other									
Reserves									
General Fund				\$1,062,885					\$1,062,885
Unfunded									
TOTAL	\$245,222	\$130,000	\$150,000	\$1,201,000					\$1,201,000

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

DESCRIPTION: This bridge is in the Highway Bridge Program. The bridge is classified as structurally deficient by Caltrans per the most recent structural inspections. The upstream girder and other elements of the bridge are deteriorated. It is currently recommended the bridge be replaced with a new, wider precast concrete box culvert that will include a multi purpose path on the south side of the bridge.

EXPENDITURES	Through FY18-19	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Engineering & Design	\$ 211,197	\$ 150,000	\$ 250,000	\$ 125,000					\$ 125,000
Construction					\$ 1,600,000				\$ 1,600,000
Construction Contingency					\$ 200,000				\$ 200,000
Other Professional Services					\$ 85,000				\$ 85,000
Inspection & Construction Mgmt				\$ 20,000	\$ 85,000				\$ 105,000
TOTAL	\$ 211,197	\$ 150,000	\$ 250,000	\$ 145,000	\$ 1,970,000				\$ 2,115,000

SOURCE OF FUNDS									
Measure A	\$ 34,228	\$ 18,000	\$ 30,000	\$ 17,400	\$ 236,400				\$ 253,800
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal	\$ 176,969	\$ 132,000	\$ 220,000	\$ 127,600	\$ 1,733,600				\$ 1,861,200
Grant-Other									
Reserves									
General Fund									
Unfunded									
TOTAL	\$ 211,197	\$ 150,000	\$ 250,000	\$ 145,000	\$ 1,970,000				\$ 2,115,000

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

DESCRIPTION: This bridge is in the Highway Bridge Program. It is currently recommended the bridge be repaired in accordance with Caltrans inspection recommendations to extend its service life. The current plan is to complete the repairs by a rehabilitation project funded through the HBP.

EXPENDITURES	Through FY18-19	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Engineering & Design	\$ 189,238	\$ 75,000	\$ 500	\$ 75,000	\$ 150,000				\$ 225,000
Construction						\$ 950,000			\$ 950,000
Construction Contingency						\$ 75,000			\$ 75,000
Other Professional Services						\$ 50,000			\$ 50,000
Inspection & Construction Mgmt						\$ 25,000			\$ 25,000
TOTAL	\$ 189,238	\$ 75,000	\$ 500	\$ 75,000	\$ 150,000	\$ 1,100,000			\$ 1,325,000

SOURCE OF FUNDS									
Measure A	\$ 22,709	\$ 9,000	\$ 500	\$ 9,000	\$ 18,000	\$ 132,000			\$ 159,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal	\$ 166,529	\$ 66,000		\$ 66,000	\$ 132,000	\$ 968,000			\$ 1,166,000
Grant-Other									
Reserves									
General Fund									
Unfunded									
TOTAL	\$ 189,238	\$ 75,000	\$ 500	\$ 75,000	\$ 150,000	\$ 1,100,000			\$ 1,325,000

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

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

EXPENDITURES	Through FY18-19	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Engineering & Design	\$ 107,428								
Construction						\$ 150,000			\$ 150,000
Construction Contingency						\$ 25,000			\$ 25,000
Other Professional Services						\$ 10,000			\$ 10,000
Inspection & Construction Mgmt						\$ 15,000			\$ 15,000
TOTAL	\$ 107,428					\$ 200,000			\$ 200,000

SOURCE OF FUNDS	Through FY18-19	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Measure A	\$ 12,322					\$ 24,000			\$ 24,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal	\$ 95,106					\$ 176,000			\$ 176,000
Grant-Other									
Reserves									
General Fund									
Unfunded									
TOTAL	\$ 107,428					\$ 200,000			\$ 200,000

PROJECT TITLE: Storm Drain Repair and Replacement

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

EXPENDITURES	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Engineering & Design	\$ 30,000							\$ -
Construction	\$ 250,000	\$ 44,735			\$ 400,000	\$ 100,000	\$ 100,000	\$ 600,000
Construction Contingency	\$ 20,000				\$ 80,000			\$ 80,000
Equipment								
Other Professional Services								
Inspection & Construction Mgmt					\$ 20,000			\$ 20,000
TOTAL	\$ 300,000	\$ 44,735			\$ 500,000	\$ 100,000	\$ 100,000	\$ 700,000

SOURCE OF FUNDS	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Measure A								
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Reserves								
General Fund	\$ 300,000	\$ 44,735			\$ 500,000	\$ 100,000	\$ 100,000	\$ 700,000
Unfunded								
TOTAL	\$ 300,000	\$ 44,735			\$ 500,000	\$ 100,000	\$ 100,000	\$ 700,000

PROJECT TITLE: Woodside Elementary School Pathway - Phase 3

DESCRIPTION: In September 2013, the Town completed a Woodside Elementary School Walking & Bicycling Audit whose recommendations included the improvement of pedestrian facilities on the south side of Woodside Road between Woodside Elementary School and Roberts Market. The project is being undertaken in three phases. The first two phases were constructed in summer 2014 and 2016, respectively, built the pathway from the westerly edge of the school to the easterly edge of the school. This third phase project will extend the trail from the easterly edge of the school to Roberts Market. Construction of phase 3 was completed in fall 2019.

EXPENDITURES	Through FY18-19	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Engineering & Design	\$ 115,071								
Construction		\$ 575,000	\$ 574,223						
Construction Contingency		\$ 22,000							
Utility									
Right of Way									
Other Professional Services		\$ 50,000							
Inspection & Construction Mgmt		\$ 53,000							
TOTAL	\$ 115,071	\$ 700,000	\$ 574,223						

SOURCE OF FUNDS									
Measure A	\$ 115,071								
Gas Tax									
Sewer Fund									
Grant - Measure A									
Grant - State		\$ 200,000	\$ 30,000						
Grant - Federal		\$ 500,000	\$ 544,223						
Grant-Other									
Library Fund									
General Fund									
Unfunded									
TOTAL	\$ 115,071	\$ 700,000	\$ 574,223						

PROJECT TITLE: Safe Routes to School

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

EXPENDITURES	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Engineering & Design								
Construction			\$ 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	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000

SOURCE OF FUNDS	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Measure A			\$ 20,000					\$ 20,000
Measure W				\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 80,000
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund								
Unfunded								
TOTAL			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000

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

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

EXPENDITURES	Through FY18-19	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Engineering & Design	\$ 68,890								
Construction	\$ 283,134	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Construction Contingency									
Other Professional Services									
Inspection & Construction Mgmt									
TOTAL	\$ 352,024	\$ 20,000	\$ -	\$ 20,000	\$ 100,000				

SOURCE OF FUNDS	Through FY18-19	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Measure A	\$ 93,134	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other	\$ 258,890								
Library Fund									
General Fund									
Unfunded									
TOTAL	\$ 352,024	\$ 20,000	\$ -	\$ 20,000	\$ 100,000				

PROJECT TITLE: Kings Mountain Road Safety Program

DESCRIPTION: Study existing conditions along Kings Mountain Road in the Town of Woodside, and present potential improvements to improve safety for all roadway users. Likely improvements include signage, striping, and bike pullouts. Design is complete and construction was scheduled for summer 2020. It is proposed that the project be deferred until further notice.

EXPENDITURES	Through FY18-19	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Engineering & Design	\$ 39,704	\$ 20,000	\$ -		\$ 150,000				\$ 150,000
Construction									
Construction Contingency									
Other Professional Services									
Inspection & Construction Mgmt									
TOTAL	\$ 39,704	\$ 20,000	\$ -		\$ 150,000				\$ 150,000

SOURCE OF FUNDS									
Measure A	\$ 39,704	\$ 20,000	\$ -		\$ 7,000				\$ 7,000
Measure W					\$ 143,000				\$ 143,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund									
General Fund									
Unfunded									
TOTAL	\$ 39,704	\$ 20,000	\$ -		\$ 150,000				\$ 150,000

PROJECT TITLE: Town Center Bike/Ped Improvements Study

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

EXPENDITURES	Through FY18-19	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Engineering & Design		\$ 10,000	\$ -		\$ 10,000				\$ 10,000
Construction									
Construction Contingency									
Other Professional Services									
Inspection & Construction Mgmt									
TOTAL		\$ 10,000	\$ -		\$ 10,000				\$ 10,000

SOURCE OF FUNDS	Through FY18-19	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Measure A		\$ 10,000	\$ -		\$ 10,000				\$ 10,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund									
General Fund									
Unfunded									
TOTAL		\$ 10,000	\$ -		\$ 10,000				\$ 10,000

PROJECT TITLE: 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	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Engineering & Design								
Construction	\$ 480,000	\$ 478,576	\$ 529,459	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 2,429,459
Construction Contingency	\$ 25,000		\$ 45,541					\$ 45,541
Other Professional Services								
Inspection & Construction Mgmt	\$ 23,000							\$ -
TOTAL	\$ 528,000	\$ 478,576	\$ 575,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 2,475,000

SOURCE OF FUNDS								
Measure A	\$ 89,058	\$ 62,591	\$ 239,930	\$ 381,000	\$ 381,000	\$ 381,000	\$ 381,000	\$ 1,763,930
Road Impact	\$ 350,000	\$ 312,869						\$ -
Gas Tax								
SB 1 RMRA Funds	\$ 88,942	\$ 103,116	\$ 93,070	\$ 94,000	\$ 94,000	\$ 94,000	\$ 94,000	\$ 469,070
Sewer Fund								
Grant - State								
Grant - Federal			\$ 242,000					\$ 242,000
Grant-Other								
Library Fund								
General Fund								
Unfunded								
TOTAL	\$ 528,000	\$ 478,576	\$ 575,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 2,475,000

PROJECT TITLE: Equestrian Trails and Water Crossings

DESCRIPTION: The Town of Woodside maintains a network of equestrian trails which provide recreational opportunities for the large horse-owning community as well as enhancing the Town's rural character. In several locations, the trails cross waterways. The Town, through the efforts of the Trails Committee, seeks to maintain and enhance this trail network. The General Fund is supported by Trails Maintenance User Fees, a \$50 fee charged to holders of Stable Permits.

EXPENDITURES	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Engineering & Design								
Construction	\$ 20,000	\$ 6,635	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 20,000	\$ 6,635	\$ 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	\$ 6,635	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Unfunded								
TOTAL	\$ 20,000	\$ 6,635	\$ 20,000	\$ 100,000				

PROJECT TITLE: Center Equestrian Trail Prefab Bridge

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

EXPENDITURES	Through FY18-19	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Engineering & Design		\$20,000	\$29,224						\$ -
Construction		\$150,000		\$ 178,850					\$ 178,850
Construction Contingency		\$20,000							\$ -
Other Professional Services		\$5,000		\$ 7,500					\$ 7,500
Inspection & Construction Mgmt		\$5,000		\$ 10,000					\$ 10,000
TOTAL		\$200,000	\$29,224	\$ 196,350					\$ 196,350

SOURCE OF FUNDS									
Measure A									
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other		\$110,000		\$ 142,986					\$ 142,986
Library Fund									
Trails Fiduciary Fund		\$55,000	\$19,426	\$ 31,544					\$ 31,544
General Fund		\$35,000	\$9,798	\$ 21,820					\$ 21,820
Unfunded									
TOTAL		\$200,000	\$29,224	\$ 196,350					\$ 196,350

PROJECT TITLE: Kings Mountain Road Right of Way Stabilization

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

EXPENDITURES	Through FY18-19	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Engineering & Design	\$ 209,806								
Construction		\$ 450,000	\$ 361,872						\$ -
Construction Contingency									\$ -
Other Professional Services									\$ -
Inspection & Construction Mgmt									\$ -
TOTAL	\$ 209,806	\$ 450,000	\$ 361,872						\$ -

SOURCE OF FUNDS									
Measure A	\$ 54,530								
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal									
Grant-Other									
Reserves									
General Fund	\$ 155,276	\$ 450,000	\$ 361,872						\$ -
Unfunded									
TOTAL	\$ 209,806	\$ 450,000	\$ 361,872						\$ -

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

PROJECT TITLE: Glens Pathway Phase 1

DESCRIPTION: The Town held public meetings in 2016 and 2017 to discuss traffic calming in the Glens. One of the traffic calming measures identified was separating pedestrians and motorists by providing a pathway in some areas of the Glens. This project constructed a path on 2-way Hillside from Alta Mesa to Glenwood on the east side of the street.

EXPENDITURES	Through FY18-19	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Engineering & Design	\$ 55,534								
Construction		\$ 280,000	\$340,463						\$ -
Construction Contingency									\$ -
Other Professional Services									
Inspection & Construction Mgmt									
TOTAL	\$ 55,534	\$ 280,000	\$ 340,463						\$ -

SOURCE OF FUNDS									
Measure A		\$ 137,000	\$ 166,584						\$ -
Measure W		\$ 143,000	\$ 173,879						\$ -
Gas Tax									
SB1 RMRA Funds									
Sewer Fund									
Grant - Measure A									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund									
General Fund	\$ 53,534								
Unfunded									
TOTAL	\$53,534	\$ 280,000	\$ 340,463						\$ -

PROJECT TITLE: Town Center Sewer Capital Improvements

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

EXPENDITURES	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Engineering & Design								
Construction	\$ 92,000	\$ 36,600	\$ 75,000	\$ 125,000	\$ 125,000	\$ 75,000	\$ 75,000	\$ 475,000
Construction Contingency								
Utility								
Right of Way								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 92,000	\$ 36,600	\$ 75,000	\$ 125,000	\$ 125,000	\$ 75,000	\$ 75,000	\$ 475,000

SOURCE OF FUNDS	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Measure A								
Gas Tax								
Sewer Fund	\$ 92,000	\$ 36,600	\$ 75,000	\$ 125,000	\$ 125,000	\$ 75,000	\$ 75,000	\$ 475,000
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund								
Unfunded								
TOTAL	\$ 92,000	\$ 36,600	\$ 75,000	\$ 125,000	\$ 125,000	\$ 75,000	\$ 75,000	\$ 475,000

PROJECT TITLE: Solar/EV Installation

DESCRIPTION: Evaluate and potentially install solar electric system and EV charging stations at Town Hall and/or other Town facilities. Pending Council approval staff would issue an RFP for a design/build solar contractor to install solar and EV on Town facilities for further consideration and a decision whether to proceed with construction of these facilities.

EXPENDITURES	Through FY18-19	FY19-20 Budget	FY19-20 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Engineering & Design		\$ 18,000							\$ -
Construction		\$ 130,000		\$ 100,000					\$ 100,000
Construction Contingency									
Utility									
Right of Way									
Other Professional Services	\$16,150		\$ 17,380						
Inspection & Construction Mgmt									
TOTAL	\$ 16,150	\$ 148,000	\$ 17,380	\$ 100,000					\$ 100,000

SOURCE OF FUNDS									
Measure A									
Gas Tax									
Sewer Fund									
Grant - Measure A									
Grant - State									
Grant - Federal									
Grant-Other									
Library Fund		\$ 50,000							\$ -
General Fund	\$ 16,150	\$ 98,000	\$ 17,380	\$ 100,000					\$ 100,000
Unfunded									
TOTAL	\$ 16,150	\$ 148,000	\$ 17,380	\$ 100,000					\$ 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.

EXPENDITURES	FY19-20 Budget	FY19-20 Projected	FY20-21	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Engineering & Design								
Construction								
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
Equipment	\$ 75,000	\$ 93,681	\$ 75,000					\$ 75,000
TOTAL	\$ 75,000	\$ 93,681	\$ 75,000					\$ 75,000

SOURCE OF FUNDS	FY19-20 Budget	FY19-20 Projected	FY20-21	FY20-21	FY21-22	FY22-23	FY 23-24	TOTAL FY20-24
Measure A	\$ 75,000		\$ 75,000					\$ 75,000
Road Impact		\$ 93,681						
Gas Tax								
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund								
Unfunded								
TOTAL	\$ 75,000	\$ 93,681	\$ 75,000					\$ 75,000

PROJECT TITLE: Woodside Road Median Beautification

DESCRIPTION: Over the years, residents have expressed an interest in beautifying the Highway 84 median that is within the incorporated Town of Woodside from Churchill Avenue to the Park & Ride west of I-280. The Town would need to secure an encroachment permit from CalTrans to do any improvements. The Town would also need to secure an ongoing maintenance agreement with CalTrans to ensure there is minimal direct cost to the Town. Staff recommends that any project on Highway 84 be privately funded. The planning level cost estimates contained here are a guide to the scale of fundraising that would be necessary.

EXPENDITURES	FY18-19 Budget	FY18-19 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Engineering & Design				\$ 150,000				\$ 150,000
Construction					\$ 800,000			\$ 800,000
Construction Contingency					\$ 50,000			\$ 950,000
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL				\$ 150,000	\$ 850,000			\$ 1,000,000

SOURCE OF FUNDS	FY18-19 Budget	FY18-19 Projected	FY20-21	FY21-22	FY22-23	FY23-24	FY 24-25	TOTAL FY21-25
Measure A								
Gas Tax								
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund								
Unfunded				\$ 150,000	\$ 850,000			\$ 1,000,000
TOTAL				\$ 150,000	\$ 850,000			\$ 1,000,000

Appendix C

Budget Guide

TOWN OF WOODSIDE OVERVIEW OF TOWN FUNDS

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

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

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

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

GOVERNMENTAL FUND TYPES

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

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

- Traffic Safety Fund (204) - Accounts for receipts from fines and forfeitures from violations of the California Vehicle Code, utilized to support the Town's Road Program.
 - Gas Tax Fund (206) - Used to account for receipts of State Gas Tax revenues, including Road Maintenance and Rehabilitation (SB 1) funds, designated for road construction projects and maintenance of Town roads.
 - Transit Measure A Tax Fund (210) - Accounts for receipts of the Town's share of special County-wide sales taxes, earmarked for road repairs and construction.
 - Road Impact Fees Fund (242) - Used to account for receipts of road impact fees, assessed against all building projects and used for road maintenance purposes.
 - Supplemental Law Enforcement Fund (243) - Used to account for receipts of State revenues derived from the Citizens for Public Safety (COPS) Program that can only be spent on direct law enforcement/public safety activities.
 - Woodside Library Fund (250) - Used to account for expenses and reimbursements derived from the Town's membership in the San Mateo County Library System Joint Powers Agency.
- ⇒ **The Capital Projects Fund (301)** is used to account for financial resources to be used for the acquisition or construction of major capital facilities. These funds are established when new capital projects are approved and funded.
- ⇒ **The Debt Service Funds** are used to account for the accumulation of financial resources for, and the payment of, long-term debt principal, interest and related debt costs of governmental funds. The Town has one Debt Service Fund:
- Woodside Road/Whiskey Hill Road Parking Assessment District Debt Service Fund (701) - Used to account for the payment of principal, interest, and administrative costs associated with the 1999 issuance of limited obligation improvement bonds for the construction of a parking assessment district in Town Center, supported by special assessments against properties within the district.

PROPRIETARY FUND TYPES

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

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

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

FIDUCIARY FUND TYPES

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

THE BUDGET PROCESS

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

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

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

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

- ⇒ After adoption, the Town Manager prepares the approved budget document. This document represents the official fiscal policy and plan of the Town of Woodside for the two fiscal years. It serves as a communication medium for the general public concerning Town activities, as well as a directive to Town staff concerning management and operations of Town activities. It also establishes appropriation control over expenditures for the first budget year.
- ⇒ During the fiscal year, the Town Manager reviews purchasing transactions and payment requests for compliance with the Town's rules, regulations and budgetary limits. Monthly budget detail reports are prepared and analyzed for significant variances. These reports show the budget amount authorized and the revenues and expenditures to date. The reports are presented to the Town Council for review and discussion. The Town Council also reviews the Town's total financial position after each quarter's conclusion in a comprehensive manner.
- ⇒ During the course of the budget year, it may become necessary to amend, transfer, or adjust the amounts appropriated in the adopted budget. Any subsequent changes in total fund appropriations require the approval of the Town Council. This is done formally through a budget amendment resolution.
- ⇒ During May and June of the first fiscal year in the two-year budget, the Town Manager prepares necessary modifications to the approved budget for the second year and delivers the budget document to the Town Council for its review and deliberation in June. The second budget year is formally adopted late in June of the first fiscal year, following a public hearing. The Town Council adopts resolutions which establish the needed appropriations and the Appropriation Limit for tax proceeds.
- ⇒ The second year of the two-year budget goes into effect on July 1st of the second year and is subjected to the same review and modification rules that apply to the first year.

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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