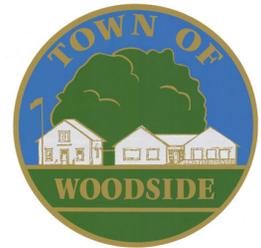


# **TOWN OF WOODSIDE**

**ADOPTED BUDGET  
FISCAL YEARS 2023-25**



# **TOWN OF WOODSIDE**

## **ADOPTED BUDGET FISCAL YEARS 2023-25**

### **TOWN COUNCIL**

**CHRIS SHAW, MAYOR**

**JENNIFER WALL, VICE-MAYOR**

**DICK BROWN**

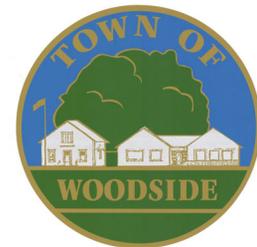
**BRIAN DOMBKOWSKI**

**NED FLUET**

**PAUL GOELD**

### **TOWN MANAGER**

**KEVIN BRYANT**



**TOWN OF WOODSIDE  
2023-25 Adopted Budget  
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**TOWN OF WOODSIDE  
TOWN COUNCIL FINANCIAL MANAGEMENT POLICIES**

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

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

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

June 7, 2023

Honorable Mayor and Councilmembers:

The fiscal year that will be closing on June 30<sup>th</sup> has presented challenges for the Town. While working through the task of formulating a housing plan which will meet the State's requirements for accelerated housing production throughout all of California, the Town lost its long-time Planning Director to a well-earned retirement. Fortunately, there was a capable successor waiting in the wings, and a competitive recruitment process confirmed that the best candidate to be the next Planning Director was here all along. Sage Schaan has stepped up admirably and has taken the reins at a pivotal moment for the Town.

If housing issues weren't to your liking, starting on New Year's Eve the most severe winter in recent memory came calling. As of this writing, the Town is still operating under two declared local emergencies, one related to a series of storms that struck in January and the other related to a series of storms that came in March. Among the cumulative effects of the storms was the temporary loss of State Highway 84 between Portola Road and Fox Hill Road. The road was closed on March 11<sup>th</sup> and remains closed as we enter a new fiscal year. This closure has put an additional burden on the Town's facilities, most notably Old La Honda Road.

These major challenges remind us that Woodside is not an island and that external forces will have an impact on what we do locally. Therefore, it is important that we do our very best on behalf of the residents and businesses of the Town to keep Woodside the oasis within the Bay Area that it has long been.

The Town's fiscal strength remains an asset as we face challenging times ahead. I am currently projecting that the Town will end Fiscal Year 2023 with about \$8.4 million in unrestricted funds in the General Fund, the Town's primary operating fund. That figure represents over 80% of projected annual operating revenues, well above the minimum 30% required by the Town's Financial Management Policies. The Town also has nearly \$2.3 million in restricted General Fund assets that are available to pay future pension liabilities.

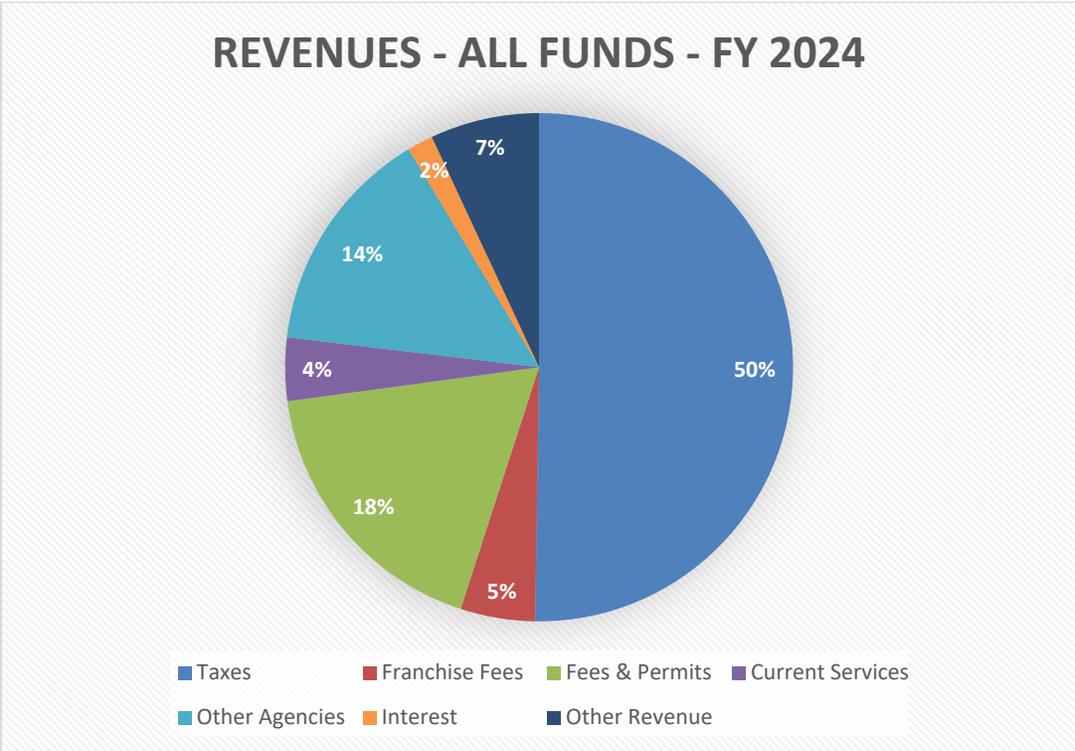
I also project that the Town's Road Program, made up of five distinct funds, will end Fiscal Year 2023 in a position of strength, with nearly \$1.6 million available, or 110% of annual revenues. The Road Program funds both the ongoing maintenance of the Town's public road system and capital improvements like the final two phases of the Glens path project which will be constructed this summer.

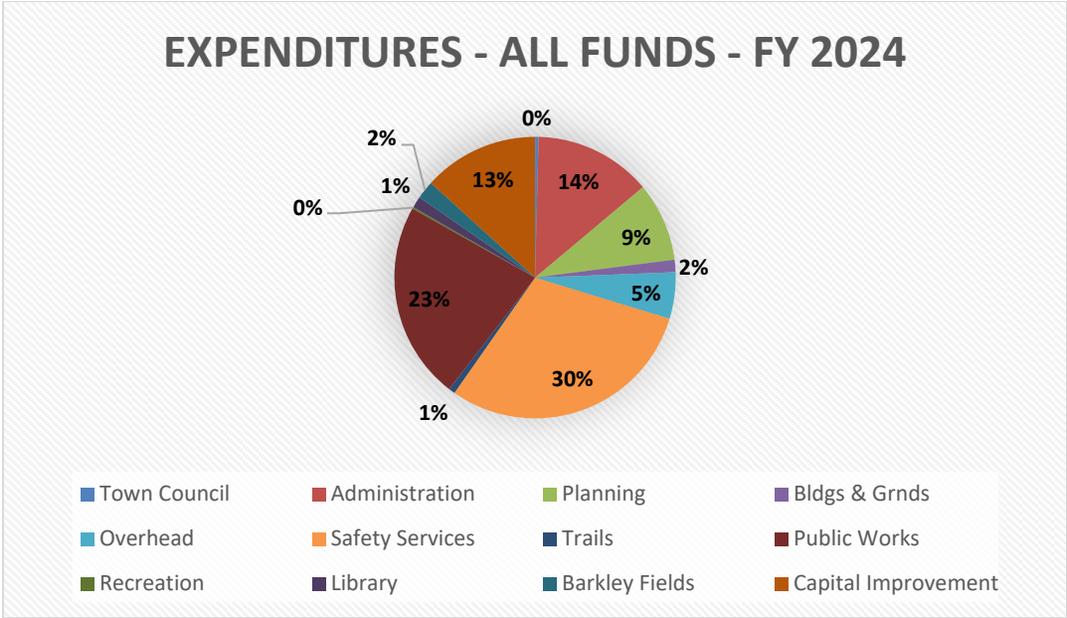
The proposed budget includes \$10,934,094 for the General Fund operating budget in Fiscal Year 2023-24, including the cost associated with the Town's personnel and the many contract services the Town receives, including the police contract with the San Mateo County Sheriff's Department and the Town Attorney. The operational budget also includes maintenance and upgrades of the Town's 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 \$871,350 of General Fund support for the Capital Improvement Program, with the largest amounts supporting the Road Rehabilitation Project and repair and replacement of storm drains. The Town Council adopted Resolution 2021-7420, which is an expenditure plan for the \$1.3 million in American Rescue Plan Act funds the Town received. The projects, including storm drain rehabilitation and supporting expansion of broadband service, are included in the Capital Improvement Program.

The proposed budget assumes \$11,182,505 in General Fund revenues for Fiscal Year 2023-24. The single largest source of General Fund revenues, secured property taxes, is budgeted to come in at about \$4.8 million, an approximately 5% increase over Fiscal Year 2023, following approximately 8% growth in Fiscal Year 2022-23.

In the Proposed 2023-24 budget, \$1,018,730 is recommended in the Road Program for operational expenses related to that portion of the staff's time that is spent on activities of the Road Program along with services and supplies that support maintenance of the roads. An additional \$1,075,152 is recommended for capital projects in 2023-24 including the construction of the next two phases of the Glens path project, which accounts \$729,152 of the capital expenditures.

Across all the Town’s funds, which include the General Fund, road funds, sewer funds, and library fund, revenues are projected to equal \$13,779,495 and expenses equal to \$15,144,984 in Fiscal Year 2024. Of those expenses, \$1,966,502 is for capital projects. Below are graphs which show the sources of the Town’s revenues and the departments which account for expenses.





Proposed Personnel Changes

Each budget season provides an opportunity to review the Town’s current staffing levels and to recalibrate to meet the anticipated needs of the future. I recommend several changes to the Town’s staffing plan, which would result in a net increase of two new positions.

In the Administration and Finance Department I recommend the creation of two new positions: a second Senior Management Analyst and a Records Manager. There has been a great deal of turnover in agencies around San Mateo County, and the Town is well-placed financially to take advantage of talent in the County that may be looking for other opportunities. Compliance with State regulations continues to become more complex with each passing legislative session, and there may be opportunity to bring expertise in-house to comply with these new mandates. In particular, the additional regulations related to waste management, such as SB 1383

(California's Short-Lived Climate Pollution Reduction Strategy), demand more and more staff resources. The Senior Management Analyst position would allow the Town to secure the services of an individual with experience in this and other areas of local government administration in San Mateo County.

The Town's finance staff has been very stable, and the current team have been in their roles for over six years. It is good financial practice to change the duties of financial staff every five to seven years. The Town will also be implementing its new IT Master Plan starting with the implementation of the update to the Town's permit tracking software, a major undertaking. I recommend that the current staff be redeployed to have the Senior Management Analyst become the project lead for the permit tracking software update, have the Management Analyst move from accounts payable to payroll, and have the Office Manager become responsible for accounts payable. The Town Clerk has also identified several records management areas where additional staffing would be beneficial, including maintenance and culling of the records held by the Town. A new Records Manager would become a primary front counter staff person who would both backfill some of the duties of the Office Manager while providing more timely records management.

In the Public Works Department, I am recommending removing the Building Official position and adding a Maintenance Worker position. Since the retirement of the Building Official in the spring of 2022, the Town Engineer/Director of Public Works has relied on the Town's plan check consulting firm, CSG, to act as Building Official while he fulfilled the administrative duties of the former Building Official. The Town Engineer has indicated that this arrangement will continue to adequately serve the Town. On the other hand, the Town's maintenance crew could use an additional staff member. As was recently recognized by the Town Council, the Town's maintenance crew, led by Supervisor Ignacio Hernandez, is unrivaled in their responsiveness and ability to keep the Town's roads and open spaces maintained. Their ability to stay ahead of maintenance issues as well as their incident response capacity would be enhanced by adding a third maintenance worker to the team.

Finally, I am recommending title changes for three of the Public Works Department current employees. Senior Engineer Sindhi Mekala continues to be relied upon by the Town Engineer to serve as his backup when he is either unavailable or, as was true for the first six months of 2023, busy with emergency or storm response. To recognize her contribution to the Town and her role within the Department, it is recommended that her title

be changed to Deputy Town Engineer. The Town's two Permit Technicians do work beyond being the front line for building permit applications. They assist in emergency preparedness and the general administration of the Town, and I therefore recommend returning to them the title of Project Manager, which more fully captures their full positive impact on the Town.

### 2023-24 Work Plan Highlights

The Town's Planning Department has three major projects on the docket for the two-year period beginning July 1, 2023. First, along with most other jurisdictions in the nine-county Bay Area, the Town is working on completing and having certified its State-mandated Cycle 6 **Housing Element** for the planning period 2023-2031. The required environmental review process has begun and will be completed while staff works with the State Department of Housing and Community Development (HCD) to make the final necessary changes to the Housing Element to gain HCD approval. The housing element process along with the new realities of the post-COVID world has pointed to the need to update the **Town Center Area Plan** which would begin after the completion of the Housing Element. One of the programs in the Draft Housing Element is conducting the **Western Hills Development Standards Review**. This project has the objective of identifying ways to reduce regulatory hurdles to development and redevelopment in the area. This project will employ the lessons learned from a similar project previously completed in the Glens neighborhood.

The Capital Improvement Program (CIP) included in the Proposed 2023-24 Budget continues the work started in recent years by the Public Works Department. The marquee project for Fiscal Year 2024 will be construction of Phases 2 and 3 of the **Glens Pathway** from Canada Road to 332 Glenwood Avenue. This project is being partially supported by a Transportation for Clean Air Grant and will complete the path.

The proposed budget continues to fully fund the Town's **Defensible Space and Home Hardening Matching Fund Grant** program as well as the **Chipper Program**. These vital activities provide a strong incentive to property owners to reduce the threat from wildfire on their own properties. Each action by an individual property owner contributes to a more wildfire resistant community overall. The Town also has support from a Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant to remove **hazardous trees** on Town

properties and rights-of-way. New this year is for funding for a grant writer position that will be funded by the Towns of Woodside and Portola Valley and the Woodside Fire Protection District to seek out additional opportunities for wildfire preparation.

The next two years will continue to provide the Town with challenges. It is important to keep in mind that a community is made up of and defined by its people. Whatever changes are coming Woodside's way, I am confident that the unique spirit of the Town will remain and that anyone returning for a visit in 20 years will recognize Woodside as the same amazing place it has always been.

Respectfully submitted,

Kevin Bryant  
Town Manager

# **BUDGET OVERVIEW**

## 2022-23 REVENUES AND EXPENSES PROJECTED

| <i>Revenues</i>         | General (101)     | Barkley<br>Constr. (151) | Road Program            |                |                    |                    |                      |
|-------------------------|-------------------|--------------------------|-------------------------|----------------|--------------------|--------------------|----------------------|
|                         |                   |                          | Traffic Safety<br>(204) | Gas Tax (206)  | Measure A<br>(210) | Measure W<br>(211) | Road Impact<br>(242) |
| Taxes                   | 6,615,400         |                          |                         |                |                    |                    |                      |
| Franchise Fees          | 645,372           |                          |                         |                |                    |                    |                      |
| Fees & Permits          | 1,259,220         |                          |                         |                |                    |                    | 490,000              |
| Current Services        | 566,850           |                          |                         |                |                    |                    |                      |
| Other Agencies          | 1,029,767         |                          |                         | 257,700        | 399,000            | 180,000            |                      |
| Interest                | 175,000           | 5,400                    | 4,000                   | 950            | 12,500             | 2,200              | 7,200                |
| Other Revenue           | 2,758,124         | 35,000                   | 93,700                  |                | -                  |                    |                      |
| <b>Revenues - Total</b> | <b>13,049,733</b> | <b>40,400</b>            | <b>97,700</b>           | <b>258,650</b> | <b>411,500</b>     | <b>182,200</b>     | <b>497,200</b>       |

| <i>Expenditures</i>                               | General (101)     | Barkley<br>Constr. (151) | Traffic Safety<br>(204) | Gas Tax<br>Constr. (206) | Measure A<br>(210) | Measure W<br>(211) | Road Impact<br>(242) |
|---|-------------------|--------------------------|-------------------------|--------------------------|--------------------|--------------------|----------------------|
|   |                   |                          |                         |                          |                    |                    |                      |
| Administration                                    | 1,794,920         |                          |                         |                          |                    |                    |                      |
| Planning  | 1,484,420         |                          |                         |                          |                    |                    |                      |
| Bldgs & Grnds                                     | 213,935           |                          |                         |                          |                    |                    |                      |
| Overhead  | 542,860           |                          |                         |                          |                    |                    |                      |
| Safety Services                                   | 4,168,716         |                          |                         |                          |                    |                    |                      |
| Trails  | 96,800            |                          |                         |                          |                    |                    |                      |
| Public Works                                      | 1,638,345         |                          | 55,760                  | 147,265                  | 325,214            | 20,000             | 328,000              |
| Recreation  | 27,035            |                          |                         |                          |                    |                    |                      |
| Library   |                   |                          |                         |                          |                    |                    |                      |
| Barkley Fields                                    | 291,925           |                          |                         |                          |                    |                    |                      |
| <b>Operating Expenditures - Total</b>             | <b>10,341,453</b> | <b>-</b>                 | <b>55,760</b>           | <b>147,265</b>           | <b>325,214</b>     | <b>20,000</b>      | <b>328,000</b>       |
| <b>Operating Revenues - Expenses</b>              | <b>2,708,280</b>  | <b>40,400</b>            | <b>41,940</b>           | <b>111,385</b>           | <b>86,286</b>      | <b>162,200</b>     | <b>169,200</b>       |
| <b>Contributions to Road and Capital Programs</b> | <b>744,125</b>    | <b>13,621</b>            | <b>-</b>                | <b>104,000</b>           | <b>87,903</b>      | <b>48,947</b>      | <b>71,000</b>        |

Greyed in area above represents All Road Funds

**2022-23 REVENUES AND EXPENSES PROJECTED (continued)**

| <i>Revenues</i>         | COPS (243)     | Library (250)  | Sewer Funds        |                         |                     | TOTALS            |
|-------------------------|----------------|----------------|--------------------|-------------------------|---------------------|-------------------|
|                         |                |                | Canada Sewer (525) | Town Center Sewer (528) | Redwood Creek (537) |                   |
| Taxes                   |                |                |                    |                         |                     | 6,615,400         |
| Franchise Fees          |                |                |                    |                         |                     | 645,372           |
| Fees & Permits          |                |                | 45,000             | 665,000                 | -                   | 2,459,220         |
| Current Services        |                |                |                    |                         |                     | 566,850           |
| Other Agencies          | 175,000        |                |                    |                         |                     | 2,041,467         |
| Interest                | 1,130          |                | 2,225              | 11,000                  | 4,500               | 226,105           |
| Other Revenue           |                | 190,500        |                    |                         |                     | 3,077,324         |
| <b>Revenues - Total</b> | <b>176,130</b> | <b>190,500</b> | <b>47,225</b>      | <b>676,000</b>          | <b>4,500</b>        | <b>15,631,738</b> |

| <i>Expenditures</i>                               | COPS (243)     | Library (250)  | Canada Sewer (525) | Sewer Utility (528) | Redwood Creek (537) | TOTALS            |
|---|----------------|----------------|--------------------|---------------------|---------------------|-------------------|
|   |                |                |                    |                     |                     |                   |
| Administration                                    |                |                |                    |                     |                     | 1,794,920         |
| Planning  |                |                |                    |                     |                     | 1,484,420         |
| Bldgs & Grnds                                     |                |                |                    |                     |                     | 213,935           |
| Overhead  |                |                |                    |                     |                     | 542,860           |
| Safety Services                                   | 182,225        |                |                    |                     |                     | 4,350,941         |
| Trails  |                |                |                    |                     |                     | 96,800            |
| Public Works                                      |                |                | 47,917             | 628,464             |                     | 3,190,965         |
| Recreation  |                |                |                    |                     |                     | 27,035            |
| Library   |                | 190,512        |                    |                     |                     | 190,512           |
| Barkley Fields                                    |                |                |                    |                     |                     | 291,925           |
| <b>Operating Expenditures - Total</b>             | <b>182,225</b> | <b>190,512</b> | <b>47,917</b>      | <b>628,464</b>      | <b>-</b>            | <b>12,266,810</b> |
| <b>Operating Revenues - Expenses</b>              | <b>(6,095)</b> | <b>(12)</b>    | <b>(692)</b>       | <b>47,536</b>       | <b>4,500</b>        | <b>3,364,928</b>  |
| <b>Contributions to Road and Capital Programs</b> |                |                |                    |                     |                     | <b>1,069,596</b>  |

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

**2023-24 REVENUES AND EXPENSES ADOPTED**

|   | Road Program      |                       |                      |                |                 |                 |                   |
|---|-------------------|-----------------------|----------------------|----------------|-----------------|-----------------|-------------------|
|   | General (101)     | Barkley Constr. (151) | Traffic Safety (204) | Gas Tax (206)  | Measure A (210) | Measure W (211) | Road Impact (242) |
| <b>Revenues</b>                                   |                   |                       |                      |                |                 |                 |                   |
| Taxes   | 6,924,310         |                       |                      |                |                 |                 |                   |
| Franchise Fees                                    | 654,000           |                       |                      |                |                 |                 |                   |
| Fees & Permits                                    | 1,261,500         |                       |                      |                |                 |                 | 475,000           |
| Current Services                                  | 552,950           |                       |                      |                |                 |                 |                   |
| Other Agencies                                    | 789,000           |                       |                      | 288,885        | 375,000         | 180,000         |                   |
| Interest  | 175,000           | 5,400                 | 4,000                | 950            | 12,500          | 2,200           | 7,200             |
| Other Revenue                                     | 825,745           | 35,000                | 95,500               |                | -               |                 |                   |
| <b>Revenues - Total</b>                           | <b>11,182,505</b> | <b>40,400</b>         | <b>99,500</b>        | <b>289,835</b> | <b>387,500</b>  | <b>182,200</b>  | <b>482,200</b>    |
|   |                   |                       |                      |                |                 |                 |                   |
| <b>Expenditures</b>                               |                   |                       |                      |                |                 |                 |                   |
| Town Council                                      | 61,400            |                       |                      |                |                 |                 |                   |
| Administration                                    | 2,051,835         |                       |                      |                |                 |                 |                   |
| Planning  | 1,376,150         |                       |                      |                |                 |                 |                   |
| Bldgs & Grnds                                     | 216,560           |                       |                      |                |                 |                 |                   |
| Overhead  | 811,500           |                       |                      |                |                 |                 |                   |
| Safety Services                                   | 4,356,964         |                       |                      |                |                 |                 |                   |
| Trails  | 109,370           |                       |                      |                |                 |                 |                   |
| Public Works                                      | 1,614,760         |                       | 59,050               | 146,820        | 352,550         | 20,000          | 440,310           |
| Recreation  | 29,000            |                       |                      |                |                 |                 |                   |
| Library   |                   |                       |                      |                |                 |                 |                   |
| Barkley Fields                                    | 306,555           | 10,000                |                      |                |                 |                 |                   |
| <b>Operating Expenditures - Total</b>             | <b>10,934,094</b> | <b>10,000</b>         | <b>59,050</b>        | <b>146,820</b> | <b>352,550</b>  | <b>20,000</b>   | <b>440,310</b>    |
| <b>Operating Revenues - Expenses</b>              | <b>248,411</b>    | <b>30,400</b>         | <b>40,450</b>        | <b>143,015</b> | <b>34,950</b>   | <b>162,200</b>  | <b>41,890</b>     |
| <b>Contributions to Road and Capital Programs</b> | <b>871,350</b>    | <b>20,000</b>         | <b>250,000</b>       | <b>104,000</b> | <b>371,000</b>  | <b>279,152</b>  | <b>71,000</b>     |

Greyed in area above represents All Road Funds

**2023-24 REVENUES AND EXPENSES ADOPTED (continued)**

|   | COPS (243)      | Library (250)  | Sewer Funds        |                         |                     | TOTALS            |
|---|-----------------|----------------|--------------------|-------------------------|---------------------|-------------------|
|   |                 |                | Canada Sewer (525) | Town Center Sewer (528) | Redwood Creek (537) |                   |
| <b>Revenues</b>                                   |                 |                |                    |                         |                     |                   |
| Taxes   |                 |                |                    |                         |                     | 6,924,310         |
| Franchise Fees                                    |                 |                |                    |                         |                     | 654,000           |
| Fees & Permits                                    |                 |                | 45,500             | 680,500                 |                     | 2,462,500         |
| Current Services                                  |                 |                |                    |                         |                     | 552,950           |
| Other Agencies                                    | 175,000         | 195,500        |                    |                         |                     | 2,003,385         |
| Interest  | 1,130           |                | 2,225              | 11,000                  | 4,500               | 226,105           |
| Other Revenue                                     |                 |                |                    |                         |                     | 956,245           |
| <b>Revenues - Total</b>                           | <b>176,130</b>  | <b>195,500</b> | <b>47,725</b>      | <b>691,500</b>          | <b>4,500</b>        | <b>13,779,495</b> |
|   |                 |                |                    |                         |                     |                   |
| <b>Expenditures</b>                               |                 |                |                    |                         |                     |                   |
| Town Council                                      |                 |                |                    |                         |                     | 61,400            |
| Administration                                    |                 |                |                    |                         |                     | 2,051,835         |
| Planning  |                 |                |                    |                         |                     | 1,376,150         |
| Bldgs & Grnds                                     |                 |                |                    |                         |                     | 216,560           |
| Overhead  |                 |                |                    |                         |                     | 811,500           |
| Safety Services                                   | 200,000         |                |                    |                         |                     | 4,556,964         |
| Trails  |                 |                |                    |                         |                     | 109,370           |
| Public Works                                      |                 |                | 51,935             | 767,673                 |                     | 3,453,098         |
| Recreation  |                 |                |                    |                         |                     | 29,000            |
| Library   |                 | 196,050        |                    |                         |                     | 196,050           |
| Barkley Fields                                    |                 |                |                    |                         |                     | 316,555           |
| <b>Operating Expenditures - Total</b>             | <b>200,000</b>  | <b>196,050</b> | <b>51,935</b>      | <b>767,673</b>          | <b>-</b>            | <b>13,178,482</b> |
| <b>Operating Revenues - Expenses</b>              | <b>(23,870)</b> | <b>(550)</b>   | <b>(4,210)</b>     | <b>(76,173)</b>         | <b>4,500</b>        | <b>601,013</b>    |
| <b>Contributions to Road and Capital Programs</b> |                 |                |                    |                         |                     | <b>1,966,502</b>  |

Greyed in area above represents All Sewer Funds.

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

**2024-25 REVENUES AND EXPENSES APPROVED**

|   | Road Program      |                       |                      |                |                 |                 |                   |
|---|-------------------|-----------------------|----------------------|----------------|-----------------|-----------------|-------------------|
|   | General (101)     | Barkley Constr. (151) | Traffic Safety (204) | Gas Tax (206)  | Measure A (210) | Measure W (211) | Road Impact (242) |
| <b>Revenues</b>                                     |                   |                       |                      |                |                 |                 |                   |
| Taxes   | 7,203,160         |                       |                      |                |                 |                 |                   |
| Franchise Fees                                      | 658,000           |                       |                      |                |                 |                 |                   |
| Fees & Permits                                      | 1,281,500         |                       |                      |                |                 |                 | 475,000           |
| Current Services                                    | 552,950           |                       |                      |                |                 |                 |                   |
| Other Agencies                                      | 789,000           |                       |                      | 288,885        | 375,000         | 180,000         |                   |
| Interest  | 175,000           | 5,400                 | 4,000                | 950            | 12,500          | 2,200           | 7,200             |
| Other Revenue                                       | 165,000           | 35,000                | 95,500               |                | -               |                 |                   |
| <b>Revenues - Total</b>                             | <b>10,824,610</b> | <b>40,400</b>         | <b>99,500</b>        | <b>289,835</b> | <b>387,500</b>  | <b>182,200</b>  | <b>482,200</b>    |
|   |                   |                       |                      |                |                 |                 |                   |
| <b>Expenditures</b>                                 |                   |                       |                      |                |                 |                 |                   |
| Town Council  | 71,900            |                       |                      |                |                 |                 |                   |
| Administration                                      | 2,124,855         |                       |                      |                |                 |                 |                   |
| Planning  | 1,326,850         |                       |                      |                |                 |                 |                   |
| Bldgs & Grnds                                       | 219,200           |                       |                      |                |                 |                 |                   |
| Overhead  | 771,500           |                       |                      |                |                 |                 |                   |
| Safety Services                                     | 3,937,250         |                       |                      |                |                 |                 |                   |
| Trails  | 114,000           |                       |                      |                |                 |                 |                   |
| Public Works  | 1,650,500         |                       | 59,050               | 151,200        | 363,800         | 20,000          | 450,700           |
| Recreation  | 29,000            |                       |                      |                |                 |                 |                   |
| Library   |                   |                       |                      |                |                 |                 |                   |
| Barkley Fields                                      | 308,000           | 10,000                |                      |                |                 |                 |                   |
| <b>Operating Expenditures - Total</b>               | <b>10,553,055</b> | <b>10,000</b>         | <b>59,050</b>        | <b>151,200</b> | <b>363,800</b>  | <b>20,000</b>   | <b>450,700</b>    |
| <b>Operating Revenues - Expenses</b>                | <b>271,555</b>    | <b>30,400</b>         | <b>40,450</b>        | <b>138,635</b> | <b>23,700</b>   | <b>162,200</b>  | <b>31,500</b>     |
| <b>Contributions to Capital Improvement Program</b> | <b>840,250</b>    | <b>20,000</b>         | <b>25,000</b>        | <b>104,000</b> | <b>40,000</b>   | <b>25,000</b>   | <b>265,000</b>    |

\*Greyed in area above represents All Road Funds

## 2024-25 REVENUES AND EXPENSES APPROVED (continued)

|   | COPS (243)     | Library (250)  | Sewer Funds        |                         |                     | TOTALS            |
|---|----------------|----------------|--------------------|-------------------------|---------------------|-------------------|
|   |                |                | Canada Sewer (525) | Town Center Sewer (528) | Redwood Creek (537) |                   |
| <b>Revenues</b>                                     |                |                |                    |                         |                     |                   |
| Taxes   |                |                |                    |                         |                     | 7,203,160         |
| Franchise Fees                                      |                |                |                    |                         |                     | 658,000           |
| Fees & Permits                                      |                |                | 47,700             | 653,840                 |                     | 2,458,040         |
| Current Services                                    |                |                |                    |                         |                     | 552,950           |
| Other Agencies                                      | 175,000        | 168,000        |                    |                         |                     | 1,975,885         |
| Interest  | 1,130          |                | 2,225              | 11,000                  | 4,500               | 226,105           |
| Other Revenue                                       |                |                |                    |                         |                     | 295,500           |
| <b>Revenues - Total</b>                             | <b>176,130</b> | <b>168,000</b> | <b>49,925</b>      | <b>664,840</b>          | <b>4,500</b>        | <b>13,369,640</b> |
|   |                |                |                    |                         |                     |                   |
| <b>Expenditures</b>                                 |                |                |                    |                         |                     |                   |
| Town Council  |                |                |                    |                         |                     | 71,900            |
| Administration                                      |                |                |                    |                         |                     | 2,124,855         |
| Planning  |                |                |                    |                         |                     | 1,326,850         |
| Bldgs & Grnds                                       |                |                |                    |                         |                     | 219,200           |
| Overhead  |                |                |                    |                         |                     | 771,500           |
| Safety Services                                     | 182,225        |                |                    |                         |                     | 4,119,475         |
| Trails  |                |                |                    |                         |                     | 114,000           |
| Public Works  |                |                | 55,335             | 775,313                 |                     | 3,525,898         |
| Recreation  |                |                |                    |                         |                     | 29,000            |
| Library   |                | 168,200        |                    |                         |                     | 168,200           |
| Barkley Fields                                      |                |                |                    |                         |                     | 318,000           |
| <b>OperatingExpenditures - Total</b>                | <b>182,225</b> | <b>168,200</b> | <b>55,335</b>      | <b>775,313</b>          | <b>-</b>            | <b>12,788,878</b> |
| <b>Operating Revenues - Expenses</b>                | <b>(6,095)</b> | <b>(200)</b>   | <b>(5,410)</b>     | <b>(110,473)</b>        | <b>4,500</b>        | <b>580,762</b>    |
| <b>Contributions to Capital Improvement Program</b> |                |                |                    |                         |                     | <b>1,319,250</b>  |

\*Greyed in area above represents All Sewer Funds.

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

## FUND BALANCE PROJECTION

|                                       | Road Funds       |                       |                      |                       |                 |                 |                   |
|---------------------------------------|------------------|-----------------------|----------------------|-----------------------|-----------------|-----------------|-------------------|
|                                       | General (101)    | Barkley Constr. (151) | Traffic Safety (204) | Gas Tax Constr. (206) | Measure A (210) | Measure W (211) | Road Impact (242) |
| <b>Fund Balance 6/30/22</b>           | <b>6,450,302</b> | <b>327,625</b>        | <b>206,762</b>       | <b>33,575</b>         | <b>636,206</b>  | <b>54,233</b>   | <b>402,547</b>    |
| Projected Activity 2022-23            | 1,964,155        | 26,779                | 41,940               | 7,385                 | (1,617)         | 113,253         | 98,200            |
| <b>Projected Fund Balance 6/30/23</b> | <b>8,414,457</b> | <b>354,404</b>        | <b>248,702</b>       | <b>40,960</b>         | <b>634,589</b>  | <b>167,486</b>  | <b>500,747</b>    |
| Budgeted Activity 2023-24             | (622,939)        | 30,400                | (209,550)            | 39,015                | (336,050)       | (116,952)       | (29,110)          |
| <b>Projected Fund Balance 6/30/24</b> | <b>7,791,518</b> | <b>384,804</b>        | <b>39,152</b>        | <b>79,975</b>         | <b>298,539</b>  | <b>50,534</b>   | <b>471,637</b>    |
| Budgeted Activity 2024-25             | (568,695)        | 30,400                | 15,450               | 34,635                | (16,300)        | 137,200         | (233,500)         |
| <b>Projected Fund Balance 6/30/25</b> | <b>7,222,823</b> | <b>415,204</b>        | <b>54,602</b>        | <b>114,610</b>        | <b>282,239</b>  | <b>187,734</b>  | <b>238,137</b>    |

## FUND BALANCE PROJECTION (continued)

|                                       | Sewer Funds   |               |                    |                         |                     |
|---------------------------------------|---------------|---------------|--------------------|-------------------------|---------------------|
|                                       | COPS (243)    | Library (250) | Canada Sewer (525) | Town Center Sewer (528) | Redwood Creek (537) |
| <b>Fund Balance 6/30/22</b>           | <b>57,285</b> | <b>3,501</b>  | <b>122,302</b>     | <b>552,587</b>          | <b>258,354</b>      |
| Projected Activity 2022-23            | (6,095)       | (12)          | 16,743             | 122,409                 | 4,500               |
| <b>Projected Fund Balance 6/30/23</b> | <b>51,190</b> | <b>3,489</b>  | <b>139,045</b>     | <b>674,996</b>          | <b>262,854</b>      |
| Budgeted Activity 2023-24             | (23,870)      | (550)         | 13,225             | (1,300)                 | 4,500               |
| <b>Projected Fund Balance 6/30/24</b> | <b>27,320</b> | <b>2,939</b>  | <b>152,270</b>     | <b>673,696</b>          | <b>267,354</b>      |
| Budgeted Activity 2024-25             | (6,095)       | (200)         | 12,025             | (35,600)                | 4,500               |
| <b>Projected Fund Balance 6/30/25</b> | <b>21,225</b> | <b>2,739</b>  | <b>164,295</b>     | <b>638,096</b>          | <b>271,854</b>      |

Note:

1. The San Mateo County Library JPA holds additional library funds for use by the Woodside Library.  
As of June 30, 2022, the JPA had \$4,447,237 available for the Woodside Library.
2. The Town had \$3,453,857 in pension and OPEB trust funds as of April 30, 2023.

**GENERAL FUND: TEN YEAR FORECAST**

|                               | 2021-22<br>ACTUAL | 2022-23<br>ADOPTED | 2022-23<br>PROJECTED | 2023-24<br>ADOPTED | 2024-25<br>APPROVED | 2025-26<br>FORECAST | 2026-27<br>FORECAST | 2027-28<br>FORECAST | 2028-29<br>FORECAST | 2029-30<br>FORECAST | 2030-31<br>FORECAST | 2031-32<br>FORECAST | 2032-33<br>FORECAST |
|-------------------------------|-------------------|--------------------|----------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>BEGINNING BALANCE</b>      | <b>6,730,749</b>  | <b>6,450,302</b>   | <b>6,450,302</b>     | <b>8,414,457</b>   | <b>7,791,518</b>    | <b>7,222,823</b>    | <b>6,664,975</b>    | <b>6,151,878</b>    | <b>5,782,380</b>    | <b>5,338,653</b>    | <b>4,772,303</b>    | <b>4,103,035</b>    | <b>3,300,326</b>    |
| <b>REVENUES</b>               |                   |                    |                      |                    |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Secured Property Tax          | 4,216,155         | 4,418,400          | 4,578,400            | 4,807,320          | 5,047,500           | 5,299,875           | 5,564,869           | 5,843,112           | 6,135,268           | 6,442,031           | 6,764,133           | 7,102,339           | 7,457,456           |
| Unsecured Property Tax        | 168,741           | 189,000            | 179,000              | 180,790            | 182,500             | 184,325             | 186,168             | 188,030             | 189,910             | 191,809             | 193,727             | 195,665             | 197,621             |
| Other Property Tax            | 612,747           | 673,000            | 665,000              | 675,000            | 675,000             | 675,000             | 675,000             | 675,000             | 675,000             | 675,000             | 675,000             | 675,000             | 675,000             |
| Sales Tax                     | 797,163           | 650,000            | 704,000              | 739,200            | 776,160             | 814,968             | 855,716             | 898,502             | 943,427             | 990,599             | 1,040,129           | 1,092,135           | 1,146,742           |
| Property Transfer Tax         | 351,748           | 300,000            | 317,000              | 350,000            | 350,000             | 358,750             | 367,719             | 376,912             | 386,335             | 395,993             | 405,893             | 416,040             | 426,441             |
| Business License              | 171,859           | 165,000            | 172,000              | 172,000            | 172,000             | 175,440             | 178,949             | 182,528             | 186,178             | 189,902             | 193,700             | 197,574             | 201,525             |
| Building/Planning Permit Fees | 1,219,781         | 1,284,000          | 1,240,470            | 1,241,000          | 1,261,000           | 1,292,525           | 1,324,838           | 1,357,959           | 1,391,908           | 1,426,706           | 1,462,373           | 1,498,933           | 1,536,406           |
| Recreation Fees               | 10,899            | 85,500             | 18,750               | 20,500             | 20,500              | 20,500              | 20,500              | 20,500              | 20,500              | 20,500              | 20,500              | 20,500              | 20,500              |
| Franchise Fees                | 597,058           | 601,500            | 645,372              | 654,000            | 658,000             | 671,160             | 684,583             | 698,275             | 712,240             | 726,485             | 741,015             | 755,835             | 770,952             |
| Current Services              | 227,916           | 205,700            | 221,750              | 202,950            | 202,950             | 205,994             | 209,084             | 212,220             | 215,404             | 218,635             | 221,914             | 225,243             | 228,622             |
| Other Agencies                | 804,925           | 719,700            | 1,029,767            | 789,000            | 789,000             | 804,780             | 820,876             | 837,293             | 854,039             | 871,120             | 888,542             | 906,313             | 924,439             |
| Interest (LAIF)               | 23,199            | 40,000             | 175,000              | 175,000            | 175,000             | 175,000             | 150,000             | 150,000             | 150,000             | 125,000             | 125,000             | 100,000             | 75,000              |
| Other Revenue                 | 128,024           | 65,000             | 334,820              | 65,000             | 65,000              | 65,000              | 65,000              | 65,000              | 65,000              | 65,000              | 65,000              | 65,000              | 65,000              |
| Highway Bridge Program        | 837,135           | -                  | 1,670,469            | -                  | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| FEMA Hazard Mitigation Grant  | -                 | 660,745            | -                    | 660,745            | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| American Rescue Plan          | 652,835           | 652,835            | 652,835              | -                  | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Overhead Charges              | 340,000           | 345,100            | 345,100              | 350,000            | 350,000             | 355,250             | 360,579             | 365,987             | 371,477             | 377,049             | 382,705             | 388,446             | 394,272             |
| Town Center Sewer Repayment   | 100,000           | 100,000            | 100,000              | 100,000            | 100,000             | 72,417              | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>TOTAL - REVENUES</b>       | <b>11,260,185</b> | <b>11,155,480</b>  | <b>13,049,733</b>    | <b>11,182,505</b>  | <b>10,824,610</b>   | <b>11,170,984</b>   | <b>11,463,881</b>   | <b>11,871,319</b>   | <b>12,296,687</b>   | <b>12,715,829</b>   | <b>13,179,631</b>   | <b>13,639,023</b>   | <b>14,119,977</b>   |

Operating Revenue

| <b>EXPENDITURES</b>                              |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operational</b>                               |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Salaries & Benefits (excluding Retiree Benefits) | 2,869,691         | 2,908,155         | 2,770,491         | 3,077,625         | 3,234,304         | 3,379,847         | 3,531,940         | 3,690,878         | 3,856,967         | 4,030,531         | 4,211,905         | 4,401,440         | 4,599,505         |
| PERS & Retiree Health Benefits                   | 589,117           | 673,820           | 665,034           | 670,095           | 680,146           | 681,507           | 682,188           | 625,567           | 651,215           | 670,751           | 690,874           | 711,600           | 732,948           |
| Service and Supplies (excluding Police Services) | 3,197,890         | 3,005,445         | 3,238,198         | 3,199,410         | 3,261,355         | 3,408,116         | 3,561,481         | 3,721,748         | 3,889,227         | 4,064,242         | 4,247,133         | 4,438,254         | 4,637,975         |
| Police Services Contract                         | 2,310,018         | 2,476,970         | 2,476,970         | 2,645,970         | 2,857,250         | 3,000,113         | 3,150,118         | 3,307,624         | 3,473,005         | 3,646,655         | 3,828,988         | 4,020,438         | 4,221,460         |
| Hazardous Tree Removals/FEMA                     | 25,832            | 880,994           | 464,340           | 880,994           | 300,000           | 300,000           | 300,000           | 300,000           | 300,000           | 300,000           | 300,000           | 300,000           | 300,000           |
| Housing Element/Town Center Plan                 | 6,300             | 30,000            | 325,000           | 200,000           | 100,000           | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| Winter Storm 2023 Emergency Response             | -                 | -                 | 400,000           | 50,000            | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| Equipment and Building Maintenance               | 100,280           | 265,000           | 1,420             | 210,000           | 120,000           | 100,000           | 100,000           | 125,000           | 100,000           | 100,000           | 100,000           | 100,000           | 100,000           |
| <b>Subtotal</b>                                  | <b>9,099,128</b>  | <b>10,240,384</b> | <b>10,341,453</b> | <b>10,934,094</b> | <b>10,553,055</b> | <b>10,869,582</b> | <b>11,325,728</b> | <b>11,770,816</b> | <b>12,270,414</b> | <b>12,812,179</b> | <b>13,378,899</b> | <b>13,971,732</b> | <b>14,591,888</b> |
| <b>Capital Contributions/One-Time Projects</b>   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Road Program/Road Rehabilitation                 | -                 | 300,000           | 213,799           | 300,000           | 300,000           | 300,000           | 300,000           | 300,000           | 300,000           | 300,000           | 300,000           | 300,000           | 300,000           |
| Highway Bridge Program                           | 2,210,879         | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| Storm Drain Rehabilitation (ARPA)                | 84,220            | 80,000            | 81,939            | 180,000           | 80,000            | 80,000            | 50,000            | 50,000            | 50,000            | 50,000            | 50,000            | 50,000            | 50,000            |
| Equestrian Trails and Water Crossings            | 4,700             | 20,000            | 10,268            | -                 | 20,000            | 20,000            | 20,000            | 20,000            | 20,000            | 20,000            | 20,000            | 20,000            | 20,000            |
| Woodside Road Beautification                     | 16,718            | 25,000            | 37,030            | -                 | -                 | 100,000           | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| Sand Hill Road/Portola Road Intersection         | -                 | 75,000            | -                 | -                 | 75,000            | 40,000            | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| Broadband Support (ARPA)                         | 71,867            | 81,250            | -                 | 81,250            | 81,250            | 81,250            | 81,250            | -                 | -                 | -                 | -                 | -                 | -                 |
| Sewer System Capital Support (APRA)              | -                 | 126,250           | 17,000            | 130,100           | 134,000           | 138,000           | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| Public Works Equipment/Fleet                     | -                 | 100,000           | 44,715            | -                 | 50,000            | -                 | 100,000           | -                 | -                 | -                 | -                 | -                 | -                 |
| Barkely Fields Playground                        | 27,715            | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| Emergency Response                               | -                 | -                 | 339,374           | 80,000            | 100,000           | 100,000           | 100,000           | 100,000           | 100,000           | 100,000           | 100,000           | 100,000           | 100,000           |
| Emergency Access Improvements                    | -                 | -                 | -                 | 100,000           | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| Bicycle/Pedestrian                               | 25,405            | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| <b>Subtotal</b>                                  | <b>2,441,504</b>  | <b>807,500</b>    | <b>744,125</b>    | <b>871,350</b>    | <b>840,250</b>    | <b>859,250</b>    | <b>651,250</b>    | <b>470,000</b>    | <b>470,000</b>    | <b>470,000</b>    | <b>470,000</b>    | <b>470,000</b>    | <b>470,000</b>    |
| <b>TOTAL - EXPENDITURES</b>                      | <b>11,540,632</b> | <b>11,047,884</b> | <b>11,085,578</b> | <b>11,805,444</b> | <b>11,393,305</b> | <b>11,728,832</b> | <b>11,976,978</b> | <b>12,240,816</b> | <b>12,740,414</b> | <b>13,282,179</b> | <b>13,848,899</b> | <b>14,441,732</b> | <b>15,061,888</b> |

|                     |                  |                |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|---------------------|------------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>NET POSITION</b> | <b>(280,447)</b> | <b>107,596</b> | <b>1,964,155</b> | <b>(622,939)</b> | <b>(568,695)</b> | <b>(557,848)</b> | <b>(513,097)</b> | <b>(369,497)</b> | <b>(443,727)</b> | <b>(566,350)</b> | <b>(669,268)</b> | <b>(802,709)</b> | <b>(941,910)</b> |
|---------------------|------------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|

|   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| <b>OPERATING RESERVES (30% Operating Revenue)</b>     | <b>2,799,065</b> | <b>2,819,040</b> | <b>3,084,399</b> | <b>3,021,528</b> | <b>3,112,383</b> | <b>3,222,995</b> | <b>3,330,991</b> | <b>3,451,599</b> | <b>3,577,563</b> | <b>3,701,634</b> | <b>3,839,078</b> | <b>3,975,173</b> | <b>4,117,711</b>   |
| <b>UNDESIGNATED RESERVE</b>                           | <b>3,651,238</b> | <b>3,738,858</b> | <b>5,330,058</b> | <b>4,769,990</b> | <b>4,110,440</b> | <b>3,441,980</b> | <b>2,820,887</b> | <b>2,330,781</b> | <b>1,761,090</b> | <b>1,070,669</b> | <b>263,957</b>   | <b>(674,847)</b> | <b>(1,759,296)</b> |
| <b>TOTAL ENDING BALANCE</b>                           | <b>6,450,302</b> | <b>6,557,898</b> | <b>8,414,457</b> | <b>7,791,518</b> | <b>7,222,823</b> | <b>6,664,975</b> | <b>6,151,878</b> | <b>5,782,380</b> | <b>5,338,653</b> | <b>4,772,303</b> | <b>4,103,035</b> | <b>3,300,326</b> | <b>2,358,416</b>   |
| <b>Ending Balance as Percent of Operating Revenue</b> | <b>69.1%</b>     | <b>69.8%</b>     | <b>81.8%</b>     | <b>77.4%</b>     | <b>69.6%</b>     | <b>62.0%</b>     | <b>55.4%</b>     | <b>50.3%</b>     | <b>44.8%</b>     | <b>38.7%</b>     | <b>32.1%</b>     | <b>24.9%</b>     | <b>17.2%</b>       |

|   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>RESTRICTED ASSETS (PARS Pension Trust)</b> | <b>2,157,749</b> | <b>2,556,000</b> | <b>2,298,994</b> | <b>2,448,429</b> | <b>2,607,576</b> | <b>2,777,069</b> | <b>2,957,578</b> | <b>3,149,821</b> | <b>3,354,559</b> | <b>3,572,606</b> | <b>3,804,825</b> | <b>4,052,139</b> | <b>4,315,528</b> |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|

## ROAD PROGRAM: FIVE YEAR FORECAST

|  | 2021-22<br>ACTUAL | 2022-23<br>ADOPTED | 2022-23<br>PROJECTED | 2023-24<br>ADOPTED | 2024-25<br>APPROVED | 2025-26<br>FORECAST | 2026-27<br>FORECAST | 2027-28<br>FORECAST |
|--|-------------------|--------------------|----------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| <b>BEGINNING BALANCE</b>                             | <b>1,507,894</b>  | <b>1,333,323</b>   | <b>1,333,323</b>     | <b>1,592,484</b>   | <b>939,837</b>      | <b>877,322</b>      | <b>865,974</b>      | <b>585,848</b>      |
| <b>REVENUES</b>                                      |                   |                    |                      |                    |                     |                     |                     |                     |
| Civil Fines  | 110,596           | 90,000             | 89,000               | 90,000             | 90,000              | 90,000              | 90,000              | 90,000              |
| Gas Tax  | 234,426           | 286,040            | 257,700              | 288,885            | 288,885             | 289,000             | 289,000             | 289,000             |
| Measure A Tax  | 367,765           | 345,000            | 399,000              | 375,000            | 375,000             | 375,000             | 375,000             | 375,000             |
| Measure W Tax  | 162,918           | 140,000            | 180,000              | 180,000            | 180,000             | 180,000             | 180,000             | 180,000             |
| Road Impact Fee                                      | 410,354           | 350,000            | 490,000              | 475,000            | 475,000             | 475,000             | 475,000             | 475,000             |
| Interest   | 4,105             | 6,200              | 26,850               | 26,850             | 26,850              | 26,850              | 26,850              | 26,850              |
| Other Revenue  | 20,279            | 4,400              | 4,700                | 5,500              | 5,500               | 5,500               | 5,500               | 5,500               |
| <b>TOTAL - REVENUES</b>                              | <b>1,310,443</b>  | <b>1,221,640</b>   | <b>1,447,250</b>     | <b>1,441,235</b>   | <b>1,441,235</b>    | <b>1,441,350</b>    | <b>1,441,350</b>    | <b>1,441,350</b>    |
| <b>EXPENDITURES</b>                                  |                   |                    |                      |                    |                     |                     |                     |                     |
| <b>Operational</b>                                   |                   |                    |                      |                    |                     |                     |                     |                     |
| Salaries & Benefits (excluding Retiree Benefits)     | 356,266           | 357,525            | 394,825              | 484,030            | 508,653             | 531,542             | 555,462             | 580,457             |
| PERS & Retiree Health Benefits                       | 77,280            | 90,020             | 76,460               | 93,150             | 94,547              | 94,736              | 94,831              | 86,960              |
| Service and Supplies                                 | 435,149           | 426,250            | 404,954              | 441,550            | 441,550             | 461,420             | 482,184             | 503,882             |
| <b>Subtotal</b>                                      | <b>868,695</b>    | <b>873,795</b>     | <b>876,239</b>       | <b>1,018,730</b>   | <b>1,044,750</b>    | <b>1,087,698</b>    | <b>1,132,476</b>    | <b>1,171,299</b>    |
| <b>Capital Contributions</b>                         |                   |                    |                      |                    |                     |                     |                     |                     |
| Road Rehabilitation Project                          | 370,353           | 175,000            | 175,000              | 175,000            | 175,000             | 175,000             | 175,000             | 175,000             |
| Bridge Repair and Replacement                        | 2,710             | 26,000             | -                    | 26,000             | 144,000             | -                   | 34,000              | -                   |
| Bicycle and Pedestrian Improvements (Non-Road Rehab) | 8,980             | 20,000             | 12,258               | -                  | 20,000              | 20,000              | 20,000              | 20,000              |
| Glens Path   | 125,305           | 460,000            | 106,112              | 729,152            | -                   | -                   | -                   | -                   |
| Kings Mountain Road/Woodside Road Crosswalks         | -                 | -                  | -                    | 120,000            | -                   | -                   | -                   | -                   |
| Kings Mountain Road Safety Program                   | 2,953             | -                  | -                    | -                  | -                   | -                   | -                   | -                   |
| Woodside Road Trail                                  | -                 | -                  | -                    | -                  | -                   | 100,000             | 190,000             | 90,000              |
| Jefferson Ave Trail                                  | -                 | -                  | -                    | -                  | -                   | -                   | 50,000              | 25,000              |
| Highway 84/35 Stop Sign                              | -                 | 20,000             | -                    | -                  | -                   | -                   | -                   | -                   |
| Woodside Road Bike/Ped Safety Improvement Project    | -                 | 25,000             | -                    | 25,000             | 50,000              | 50,000              | -                   | -                   |
| Equipment  | 106,018           | -                  | -                    | -                  | 50,000              | -                   | 100,000             | -                   |
| Safe Routes to School                                | -                 | 20,000             | 18,480               | -                  | 20,000              | 20,000              | 20,000              | 20,000              |
| <b>Subtotal</b>                                      | <b>616,319</b>    | <b>746,000</b>     | <b>311,850</b>       | <b>1,075,152</b>   | <b>459,000</b>      | <b>365,000</b>      | <b>589,000</b>      | <b>330,000</b>      |
| <b>TOTAL - EXPENDITURES</b>                          | <b>1,485,014</b>  | <b>1,619,795</b>   | <b>1,188,089</b>     | <b>2,093,882</b>   | <b>1,503,750</b>    | <b>1,452,698</b>    | <b>1,721,476</b>    | <b>1,501,299</b>    |
| <b>NET POSITION</b>                                  | <b>(174,571)</b>  | <b>(398,155)</b>   | <b>259,161</b>       | <b>(652,647)</b>   | <b>(62,515)</b>     | <b>(11,348)</b>     | <b>(280,126)</b>    | <b>(59,949)</b>     |
| <b>TOTAL ENDING BALANCE</b>                          | <b>1,333,323</b>  | <b>935,168</b>     | <b>1,592,484</b>     | <b>939,837</b>     | <b>877,322</b>      | <b>865,974</b>      | <b>585,848</b>      | <b>525,898</b>      |
| <b>Ending Balance as Percent of Ongoing Revenue</b>  | <b>101.7%</b>     | <b>76.6%</b>       | <b>110.0%</b>        | <b>65.2%</b>       | <b>60.9%</b>        | <b>60.1%</b>        | <b>40.6%</b>        | <b>36.5%</b>        |

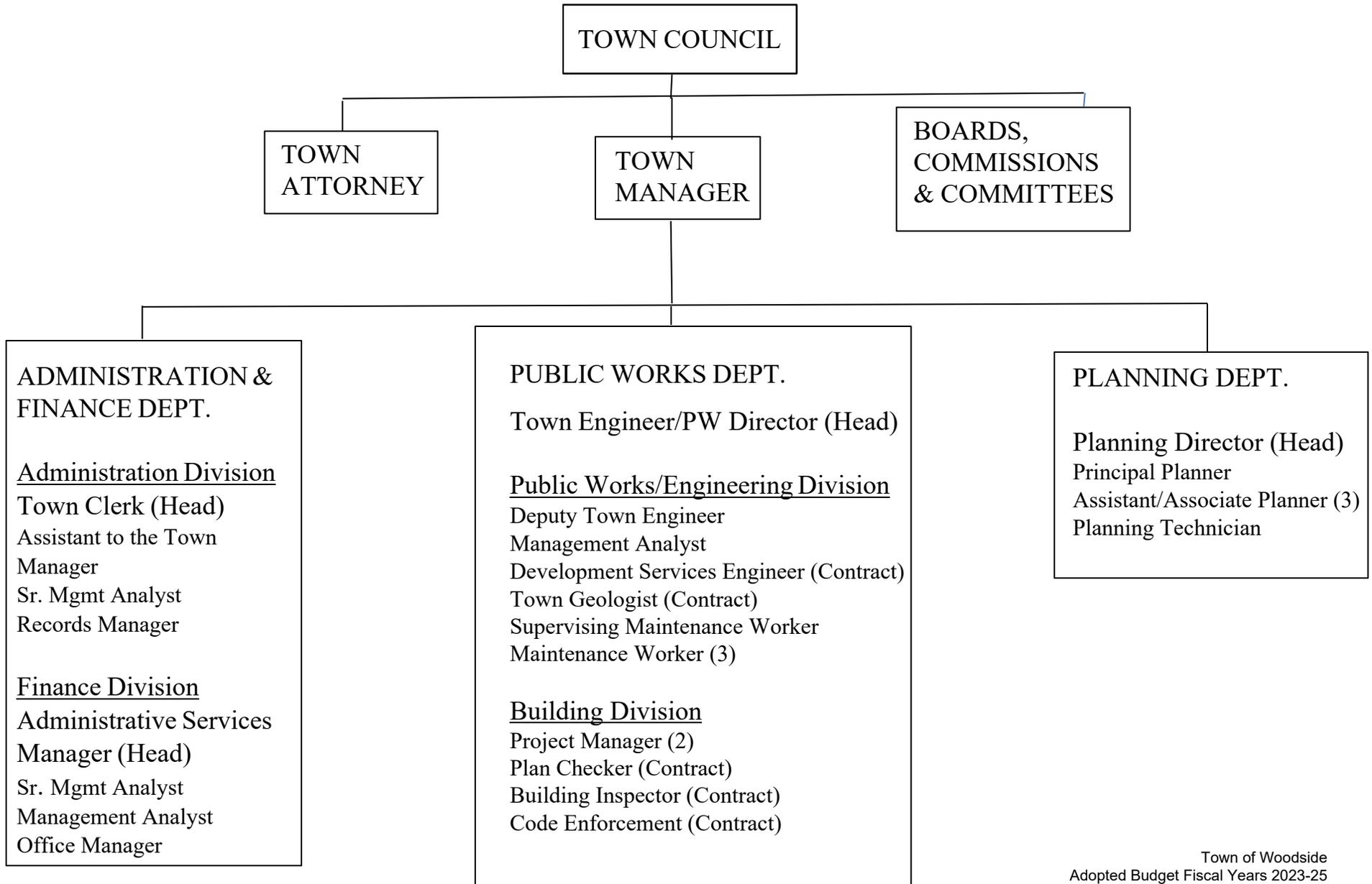
Note 1. Bridge Repair and Replacement will also be funded by the Highway Bridge Program.

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

## STAFFING SUMMARY

| Personnel                           | FTE         |           |           |
|-------------------------------------|-------------|-----------|-----------|
|                                     | 2022-23     | 2023-24   | 2024-25   |
| Town Manager                        | 1           | 1         | 1         |
| Town Engineer/Public Works Director | 1           | 1         | 1         |
| Planning Director                   | 1           | 1         | 1         |
| Deputy Town Engineer                | 0           | 1         | 1         |
| Senior Engineer                     | 1           | 0         | 0         |
| Town Clerk                          | 1           | 1         | 1         |
| Assistant to the Town Manager       | 1           | 1         | 1         |
| Administrative Services Manager     | 1           | 1         | 1         |
| Building Official                   | 1           | 0         | 0         |
| Principal Planner                   | 1           | 1         | 1         |
| Assistant/Associate Planner         | 2.8         | 3         | 3         |
| Project Manager                     | 0           | 2         | 2         |
| Permit Technician                   | 2           | 0         | 0         |
| Planning Technician                 | 1           | 1         | 1         |
| Senior Management Analyst           | 1           | 2         | 2         |
| Management Analyst                  | 2           | 2         | 2         |
| Office Manager                      | 1           | 1         | 1         |
| Records Manager                     | 0           | 1         | 1         |
| Supervising Maintenance Worker      | 1           | 1         | 1         |
| Maintenance Worker                  | 2           | 3         | 3         |
| Intern/Fellow/Seasonal              | 1           | 1         | 1         |
| <b>TOTAL</b>                        | <b>22.8</b> | <b>25</b> | <b>25</b> |

# TOWN OF WOODSIDE ORGANIZATION CHART



# REVENUE

## REVENUE SOURCES

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

### Taxes

#### Property Taxes

The property tax is a major source of revenue for critical Town services such as police, public works, planning and facilities maintenance. About 40% of the Town's General Fund revenue is derived from local property taxes. Property, primarily real estate such as land and buildings, is valued by the County Assessor and taxed at one percent of the assessed value. The one percent is shared among several local government entities, such as schools, special districts, and the County of San Mateo. The Town of Woodside receives approximately 7% of all property taxes collected within the Town, less funds shifted to the Education Revenue Augmentation Fund (ERAF), which goes to support school programs.

#### Sales Tax

All taxable retail sales in the Town of Woodside are charged a 9.375% tax. The amount includes 0.5% that goes to local governments for public safety programs, pursuant to Proposition 172, approved by voters in November of 1993. Of the remaining tax, 1% is returned to the Town of Woodside by the State for general purposes. Sales tax revenue can vary from year to year due to fluctuations in the economy.

#### Real Property Transfer Tax

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

## **Business License Tax**

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

## **Fees and Charges**

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

## **Charges for Services**

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

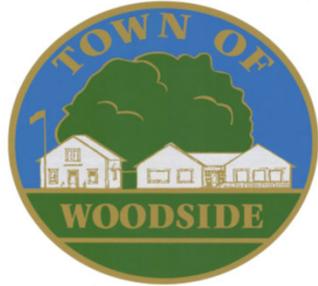
## **Franchise Fees**

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

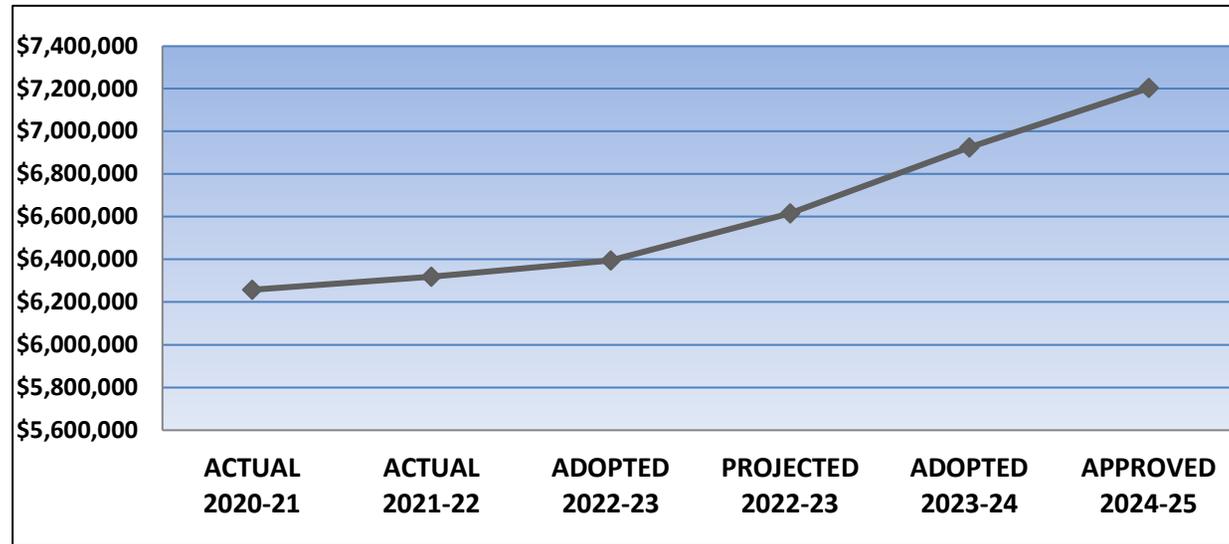
## **Other Governmental Agencies**

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

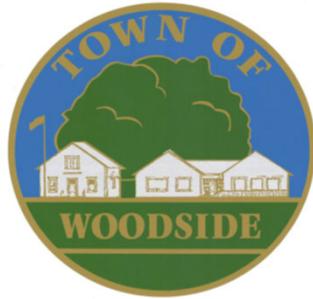
## TAXES



2023-25 BUDGET WORKSHEET

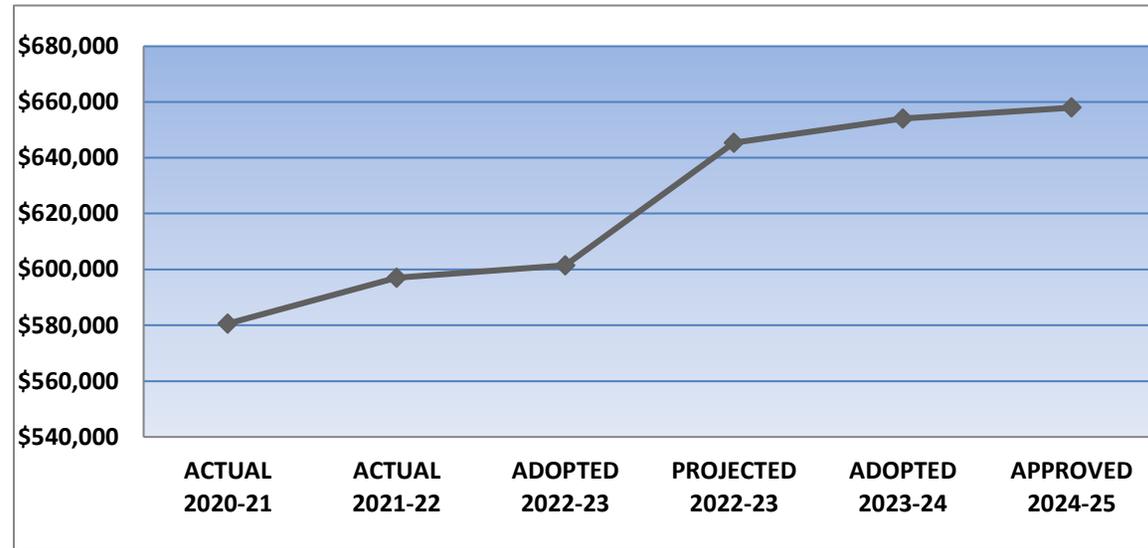


| DESCRIPTION                | FUND    | ACTUAL<br>2020-21 | ACTUAL<br>2021-22 | ADOPTED<br>2022-23 | PROJECTED<br>2022-23 | ADOPTED<br>2023-24 | APPROVED<br>2024-25 |
|----------------------------|---------|-------------------|-------------------|--------------------|----------------------|--------------------|---------------------|
| Property Taxes - Secured   | General | 3,979,275         | 4,216,155         | 4,418,400          | 4,578,400            | 4,807,320          | 5,047,500           |
| Property Taxes - Unsecured | General | 182,320           | 168,741           | 189,000            | 179,000              | 180,790            | 182,500             |
| Property Taxes - Other     | General | 927,307           | 612,747           | 673,000            | 665,000              | 675,000            | 675,000             |
| Sales Tax                  | General | 622,011           | 797,163           | 650,000            | 704,000              | 739,200            | 776,160             |
| Property Transfer Tax      | General | 372,260           | 351,748           | 300,000            | 317,000              | 350,000            | 350,000             |
| Business License Tax       | General | 174,681           | 171,859           | 165,000            | 172,000              | 172,000            | 172,000             |
| <b>TAXES REVENUE TOTAL</b> |         | <b>6,257,854</b>  | <b>6,318,413</b>  | <b>6,395,400</b>   | <b>6,615,400</b>     | <b>6,924,310</b>   | <b>7,203,160</b>    |

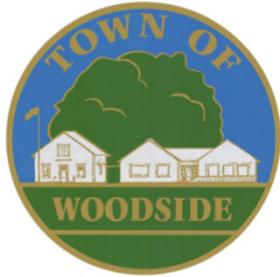


2023-25 BUDGET WORKSHEET

### FRANCHISE FEES

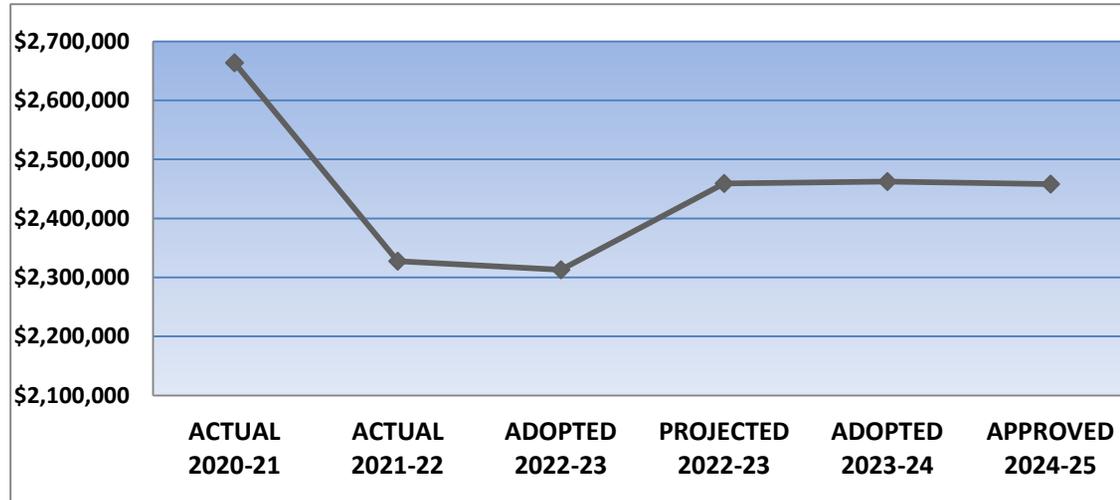


| DESCRIPTION                    | FUND    | ACTUAL<br>2020-21 | ACTUAL<br>2021-22 | ADOPTED<br>2022-23 | PROJECTED<br>2022-23 | ADOPTED<br>2023-24 | APROVED<br>2024-25 |
|--------------------------------|---------|-------------------|-------------------|--------------------|----------------------|--------------------|--------------------|
| PG&E                           | General | 167,147           | 167,736           | 170,000            | 190,665              | 190,000            | 190,000            |
| California Water Company       | General | 160,617           | 162,471           | 162,500            | 178,707              | 180,000            | 180,000            |
| Greenwaste Recovery            | General | 162,403           | 172,080           | 179,000            | 181,000              | 189,000            | 193,000            |
| Cable & Telecommunications     | General | 90,474            | 94,771            | 90,000             | 95,000               | 95,000             | 95,000             |
| <b>FRANCHISE REVENUE TOTAL</b> |         | <b>580,641</b>    | <b>597,058</b>    | <b>601,500</b>     | <b>645,372</b>       | <b>654,000</b>     | <b>658,000</b>     |



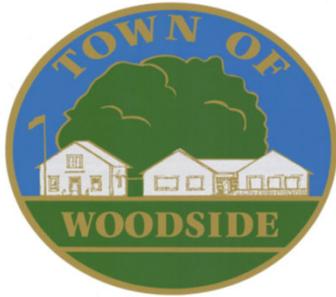
2023-25 BUDGET WORKSHEET

**FEES & PERMITS**

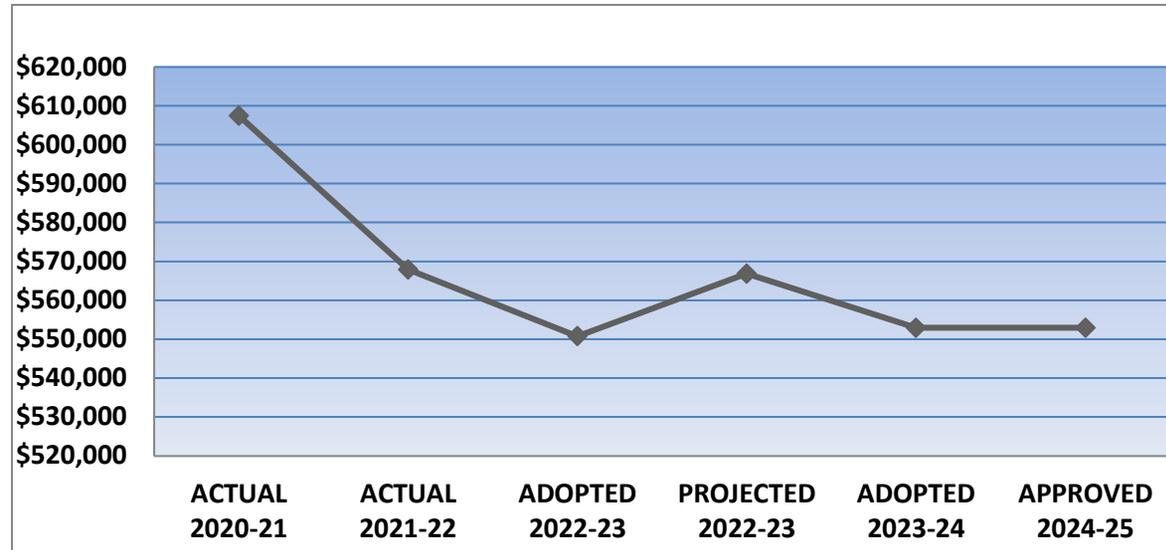


| DESCRIPTION                             | FUND          | ACTUAL 2020-21   | ACTUAL 2021-22   | ADOPTED 2022-23  | PROJECTED 2022-23 | ADOPTED 2023-24  | APPROVED 2024-25 |
|---|---------------|------------------|------------------|------------------|-------------------|------------------|------------------|
| Building Permits                        | General       | 703,539          | 555,258          | 586,500          | 556,000           | 560,000          | 565,000          |
| Plan Check                              | General       | 688,493          | 565,309          | 590,000          | 574,000           | 575,000          | 590,000          |
| Grading & Site Development              | General       | 19,875           | 16,725           | 17,000           | 19,700            | 20,000           | 20,000           |
| Geology Review                          | General       | 5,400            | 3,975            | 4,500            | 5,500             | 5,000            | 5,000            |
| ASRB Review                             | General       | 41,475           | 24,945           | 30,000           | 50,000            | 40,000           | 40,000           |
| Penalty/Code Violation                  | General       | 33,430           | 22,577           | 30,000           | 12,000            | 15,000           | 15,000           |
| Stable Permits                          | General       | 917              | 994              | 1,000            | 770               | 1,000            | 1,000            |
| Encroachment Permits                    | General       | 15,300           | 14,725           | 12,000           | 11,500            | 12,000           | 12,000           |
| Other Permits                           | General       | 15,801           | 15,273           | 13,000           | 11,000            | 13,000           | 13,000           |
| Barkley Fields Use                      | General       | 8,750            | 4,375            | 10,500           | 8,750             | 10,500           | 10,500           |
| Recreation Fees                         | General       | -                | 6,524            | 75,000           | 10,000            | 10,000           | 10,000           |
| Road Impact Fee                         | Road Impact   | 523,102          | 410,354          | 350,000          | 490,000           | 475,000          | 475,000          |
| Sewer Service Charges                   | Canada Sewer  | 36,885           | 42,353           | 43,400           | 45,000            | 45,500           | 47,700           |
| Sewer Service Charges                   | Sewer Utility | 556,778          | 535,898          | 550,000          | 665,000           | 680,500          | 653,840          |
| Sewer Connection Charges                | Sewer Utility | -                | 79,654           | -                | -                 | -                | -                |
| Sewer Connection Charges                | Redwood Creek | 14,250           | 28,500           | -                | -                 | -                | -                |
| <b>FEES &amp; PERMITS REVENUE TOTAL</b> |               | <b>2,663,995</b> | <b>2,327,439</b> | <b>2,312,900</b> | <b>2,459,220</b>  | <b>2,462,500</b> | <b>2,458,040</b> |

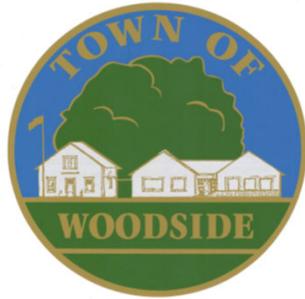
## CURRENT SERVICES



2023-25 BUDGET WORKSHEET

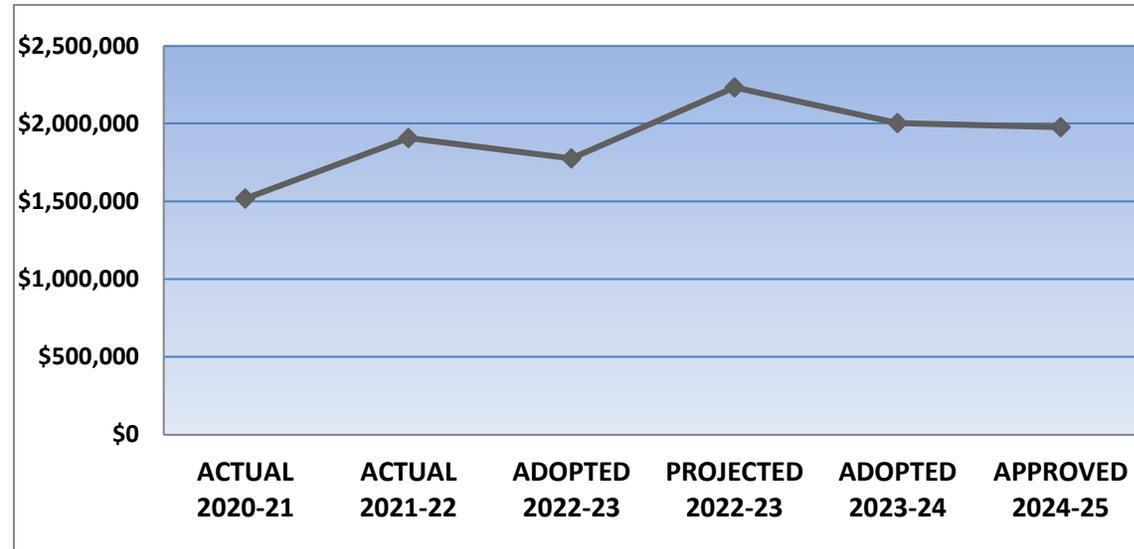


| DESCRIPTION                           | FUND    | ACTUAL 2020-21 | ACTUAL 2021-22 | ADOPTED 2022-23 | PROJECTED 2022-23 | ADOPTED 2023-24 | APPROVED 2024-25 |
|---------------------------------------|---------|----------------|----------------|-----------------|-------------------|-----------------|------------------|
| Use Permits and Variances             | General | 36,835         | 34,425         | 30,000          | 23,500            | 30,000          | 30,000           |
| Archive Fee                           | General | 39,000         | 36,840         | 35,000          | 45,000            | 40,000          | 40,000           |
| Consultant Overhead                   | General | 835            | 917            | 500             | 7,700             | 1,000           | 1,000            |
| Construction & Demolition Fee         | General | 19,110         | 19,695         | 12,000          | 24,000            | 20,000          | 20,000           |
| Trails Maintenance Fee                | General | 23,400         | 23,818         | 24,000          | 33,550            | 24,000          | 24,000           |
| Staff Charges Against Deposit         | General | 65,592         | 73,113         | 65,000          | 60,000            | 60,000          | 60,000           |
| Other                                 | General | 53,209         | 39,108         | 39,200          | 28,000            | 27,950          | 27,950           |
| Overhead Charges                      | General | 369,500        | 340,000        | 345,100         | 345,100           | 350,000         | 350,000          |
| <b>CURRENT SERVICES REVENUE TOTAL</b> |         | <b>607,481</b> | <b>567,916</b> | <b>550,800</b>  | <b>566,850</b>    | <b>552,950</b>  | <b>552,950</b>   |

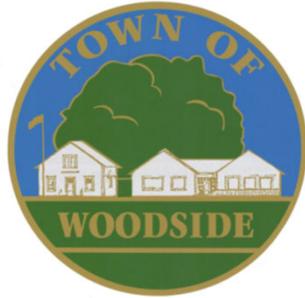


2023-25 BUDGET WORKSHEET

**OTHER AGENCIES**

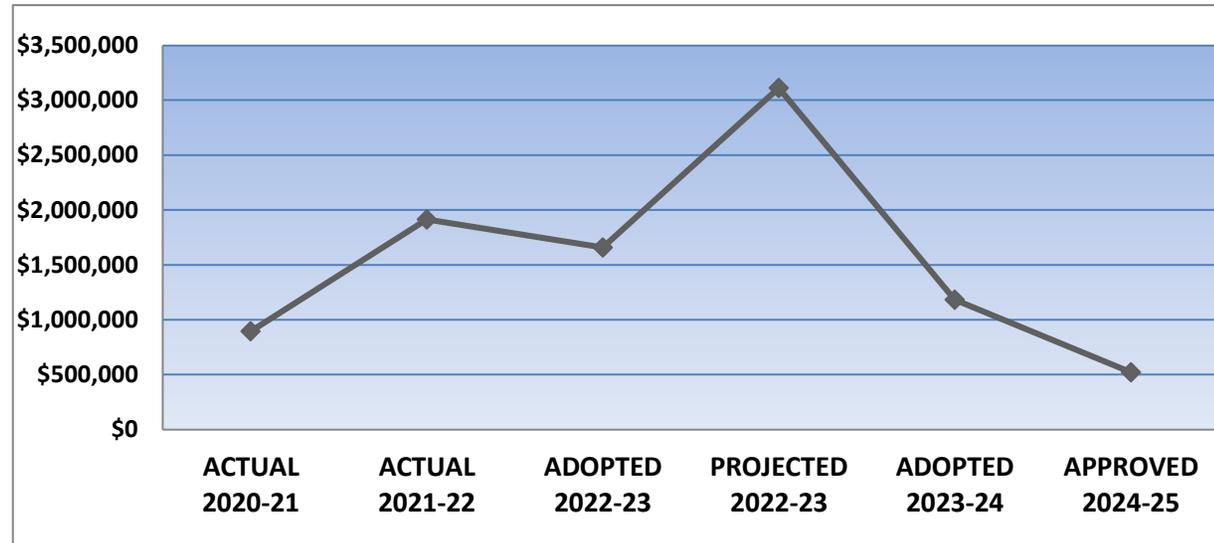


| DESCRIPTION                         | FUND      | ACTUAL<br>2020-21 | ACTUAL<br>2021-22 | ADOPTED<br>2022-23 | PROJECTED<br>2022-23 | ADOPTED<br>2023-24 | APPROVED<br>2024-25 |
|-------------------------------------|-----------|-------------------|-------------------|--------------------|----------------------|--------------------|---------------------|
| Property Tax In-Lieu                | General   | 427,803           | 715,856           | 630,700            | 944,967              | 700,000            | 700,000             |
| Homeowners' Property Tax Relief     | General   | 14,098            | 14,069            | 14,000             | 9,800                | 14,000             | 14,000              |
| Measure M                           | General   | 94,392            | 75,000            | 75,000             | 75,000               | 75,000             | 75,000              |
| State Gas Tax                       | Gas Tax   | 247,540           | 234,426           | 286,040            | 257,700              | 288,885            | 288,885             |
| Measure A                           | Measure A | 303,605           | 367,765           | 345,000            | 399,000              | 375,000            | 375,000             |
| Measure W                           | Measure W | 133,488           | 162,918           | 140,000            | 180,000              | 180,000            | 180,000             |
| Library Donor Fund Revenue          | Library   | 140,600           | 175,951           | 125,000            | 190,500              | 195,500            | 168,000             |
| Citizens' Option for Public Safety  | COPS      | 156,727           | 161,285           | 160,000            | 175,000              | 175,000            | 175,000             |
| <b>OTHER AGENCIES REVENUE TOTAL</b> |           | <b>1,518,253</b>  | <b>1,907,270</b>  | <b>1,775,740</b>   | <b>2,231,967</b>     | <b>2,003,385</b>   | <b>1,975,885</b>    |



2023-25 BUDGET WORKSHEET

### OTHER REVENUE



| DESCRIPTION                      | FUND           | ACTUAL 2020-21 | ACTUAL 2021-22   | ADOPTED 2022-23  | PROJECTED 2022-23 | ADOPTED 2023-24  | APPROVED 2024-25 |
|----------------------------------|----------------|----------------|------------------|------------------|-------------------|------------------|------------------|
| Parking Fines                    | General        | 10,127         | 4,564            | 5,000            | 4,500             | 5,000            | 5,000            |
| Interest (LAIF)                  | Various        | 45,584         | 30,772           | 51,120           | 226,105           | 226,105          | 226,105          |
| Other General Fund               | General        | 179,565        | 88,227           | 60,000           | 60,000            | 60,000           | 60,000           |
| Town Center Sewer Loan Repayment | General        | 100,000        | 100,000          | 100,000          | 100,000           | 100,000          | 100,000          |
| FEMA Reimbursement/Grant         | General        | -              | -                | 660,745          | 220,000           | 660,745          | -                |
| LEAP Grant                       | General        | -              | 14,680           | -                | 50,320            | -                | -                |
| CalRecycle Grant                 | General        | -              | 20,553           | -                | -                 | -                | -                |
| Highway Bridge Program ACF       | General        | -              | 837,135          | -                | 1,670,469         | -                | -                |
| American Rescue Plan             | General        | -              | 652,835          | 652,835          | 652,835           | -                | -                |
| Civil Fines                      | Traffic Safety | 91,883         | 110,596          | 90,000           | 89,000            | 90,000           | 90,000           |
| Farm Hill Signal                 | Traffic Safety | 2,993          | 14,135           | 2,000            | 1,300             | 2,000            | 2,000            |
| Woodside Hills Water             | Traffic Safety | 4,718          | 6,144            | 2,400            | 3,400             | 3,500            | 3,500            |
| GF Road Contribution             | Measure A      | 425,000        | -                | -                | -                 | -                | -                |
| GF Barkley Contribution          | Barkley Const. | 35,000         | 35,000           | 35,000           | 35,000            | 35,000           | 35,000           |
| <b>OTHER REVENUE TOTAL</b>       |                | <b>894,870</b> | <b>1,914,641</b> | <b>1,659,100</b> | <b>3,112,929</b>  | <b>1,182,350</b> | <b>521,605</b>   |

# **DEPARTMENTAL BUDGETS**

## Town Council Department

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

### Budget Highlights

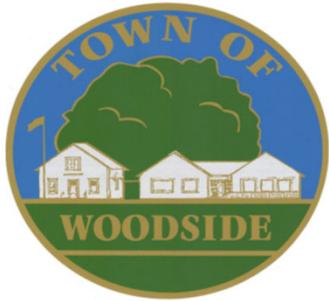
The Town Council budget supports several basic activities, including: (1) Town membership in regional and statewide organizations; (2) organized events such as volunteer recognition receptions, holiday dinners, and occasional hosting of the Council of Cities monthly dinner meetings; (3) events and initiatives developed and sponsored by the Town's Citizen Advisory 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 \$61,400 for Fiscal Year 2024 and \$71,900 for Fiscal Year 2025. The adopted budget includes funding for the regular Town Council election scheduled for November 2024.

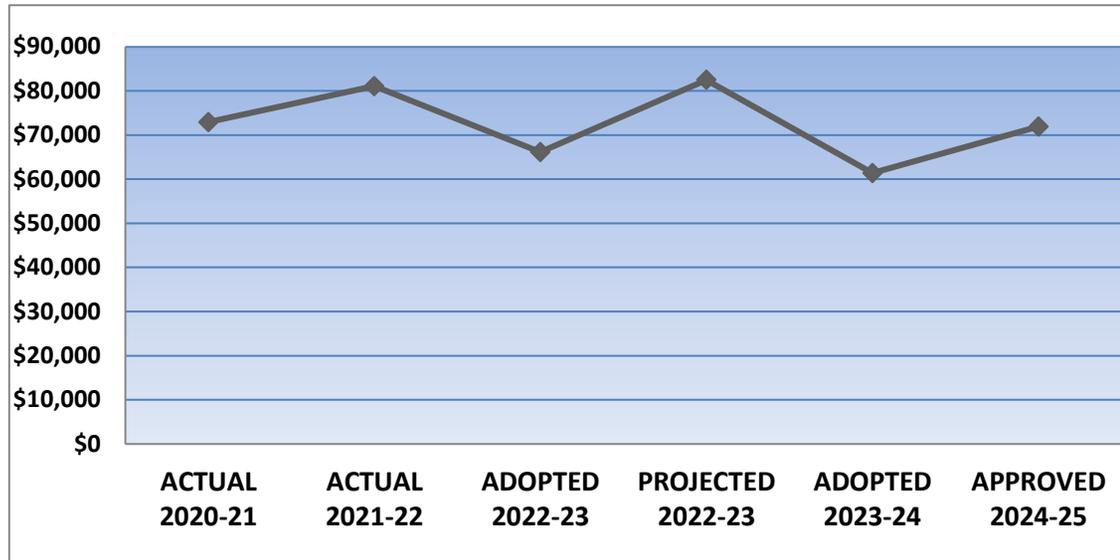
### Funding Source Summary

The Town Council Department is funded by the General Fund.

**TOWN COUNCIL DEPARTMENT**



2023-25 BUDGET WORKSHEET



| DESCRIPTION                            | FUND SOURCE | ACTUAL 2020-21 | ACTUAL 2021-22 | ADOPTED 2022-23 | PROJECTED 2022-23 | ADOPTED 2023-24 | APPROVED 2024-25 |
|--|-------------|----------------|----------------|-----------------|-------------------|-----------------|------------------|
| Elections                              | General     | 8,288          | 37,586         | 10,500          | 10,500            | -               | 10,500           |
| Memberships:                           |             |                |                |                 |                   |                 |                  |
| Association of Bay Area Governments    | General     | 2,090          | 2,144          | 2,100           | 2,269             | 2,300           | 2,300            |
| City/County Association of Governments | General     | 1,998          | 2,024          | 2,130           | 2,128             | 2,100           | 2,100            |
| Airport Roundtable                     | General     | 1,500          | 1,500          | 1,500           | 1,500             | 1,500           | 1,500            |
| Local Agency Formation Commission      | General     | 929            | 1,079          | 1,000           | 1,124             | 1,200           | 1,200            |
| HEART                                  | General     | 1,739          | 1,739          | 1,800           | 1,739             | 1,800           | 1,800            |
| League of California Cities            | General     | 4,529          | 4,662          | 4,600           | 4,999             | 5,000           | 5,000            |
| HIP Housing                            | General     | 2,500          | 2,500          | 2,500           | 2,500             | 2,500           | 2,500            |
| COVID Relief                           | General     | 34,866         | -              | -               | -                 | -               | -                |
| Gun Buyback Program                    | General     | -              | 5,000          | -               | -                 | -               | -                |
| Conferences & Meetings                 | General     | -              | 2,030          | 10,000          | 30,738            | 20,000          | 20,000           |
| Town Volunteer Committees/DOTH         | General     | 14,506         | 20,781         | 30,000          | 25,000            | 25,000          | 25,000           |
| <b>DEPARTMENT TOTAL</b>                |             | <b>72,945</b>  | <b>81,045</b>  | <b>66,130</b>   | <b>82,497</b>     | <b>61,400</b>   | <b>71,900</b>    |

## Administration & Finance Department

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

### Budget Highlights

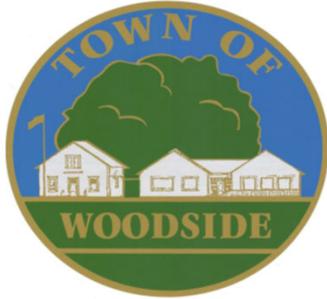
Most of the budget for this department covers the salaries and benefits of the Administration and Finance staff, as well as legal services.

The adopted budget is \$2,051,835 for Fiscal Year 2024 and \$2,124,855 for Fiscal Year 2025.

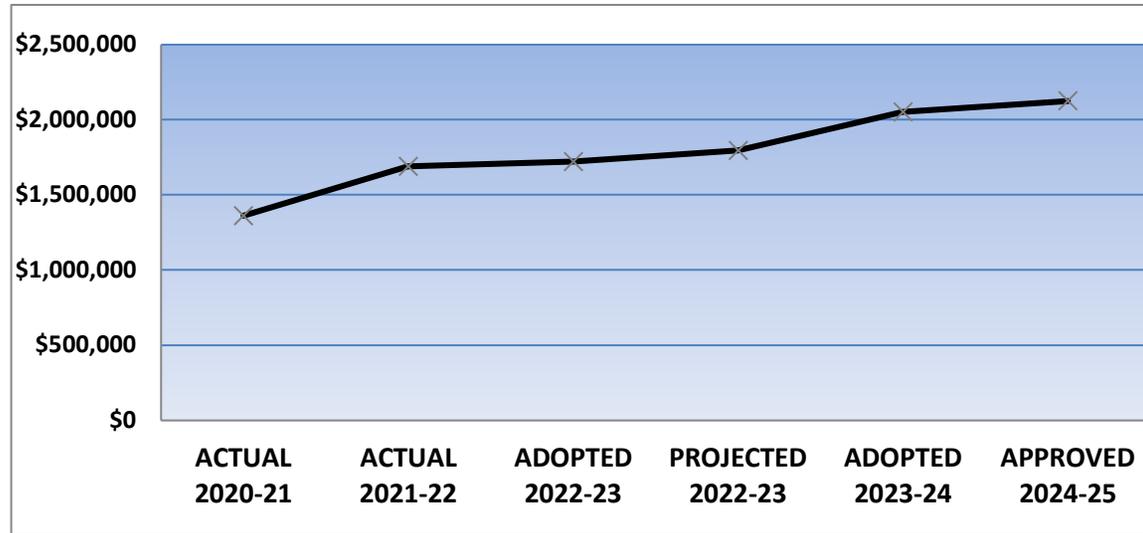
### Funding Source Summary

The Administration & Finance Department is funded by the General Fund, which receives some revenue through the allocation of overhead costs to other funds. \$350,000 is adopted from this source for Fiscal Year 2024.

## ADMINISTRATION & FINANCE DEPARTMENT



2023-25 BUDGET WORKSHEET



| DESCRIPTION                              | FUND SOURCE | ACTUAL 2020-21   | ACTUAL 2021-22   | ADOPTED 2022-23  | PROJECTED 2022-23 | ADOPTED 2023-24  | APPROVED 2024-25 |
|--|-------------|------------------|------------------|------------------|-------------------|------------------|------------------|
| Salaries & Benefits                      | General     | 1,105,625        | 1,278,690        | 1,321,945        | 1,337,120         | 1,621,480        | 1,694,500        |
| Advertising                              | General     | 11,850           | 6,565            | 10,000           | 10,000            | 10,000           | 10,000           |
| Photo Copies                             | General     | -                | 185              | 500              | -                 | -                | -                |
| Bank Service Charge                      | General     | 2,782            | 2,951            | 3,000            | 89                | -                | -                |
| Professional Services - Special Projects | General     | 32,295           | 62,399           | 40,000           | 102,000           | 60,000           | 60,000           |
| Woodsider                                | General     | 19,358           | 9,709            | 25,000           | 24,494            | 25,000           | 25,000           |
| Contract Legal Services                  | General     | 152,797          | 294,962          | 275,000          | 295,000           | 300,000          | 300,000          |
| Contract Audit                           | General     | 31,549           | 25,039           | 23,355           | 16,217            | 23,355           | 23,355           |
| Travel/Conferences/Meetings              | General     | 1,901            | 3,994            | 15,000           | 5,000             | 5,000            | 5,000            |
| Memberships/Dues                         | General     | 2,902            | 1,625            | 2,000            | 2,000             | 2,000            | 2,000            |
| Subscriptions/Codes                      | General     | -                | 2,723            | 5,000            | 3,000             | 5,000            | 5,000            |
| <b>DEPARTMENT TOTAL</b>                  |             | <b>1,361,059</b> | <b>1,688,842</b> | <b>1,720,800</b> | <b>1,794,920</b>  | <b>2,051,835</b> | <b>2,124,855</b> |

## Planning Department

The Planning Department oversees current and advance planning. Current planning activities include processing and analyzing development applications to be considered by the Architectural and Site Review 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.

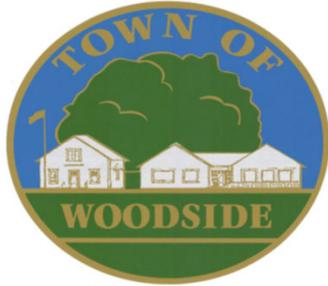
### Budget Highlights

The adopted budget for the Planning Department is \$1,376,150 for Fiscal Year 2024 and \$1,326,850 for Fiscal Year 2025. Most of the budget for this department covers the salaries and benefits of the Planning staff. The adopted budget also includes \$10,000 for an Architectural Consultant to assist staff and the ASRB in the evaluation of development proposals when determined necessary by the Planning Director.

The budget also includes \$300,000 over the next two years to support advance planning projects like the completion of the Cycle 6 Housing Element for 2023-2031, an update to the Town Center Area Plan, and the Western Hills Development Standards Review.

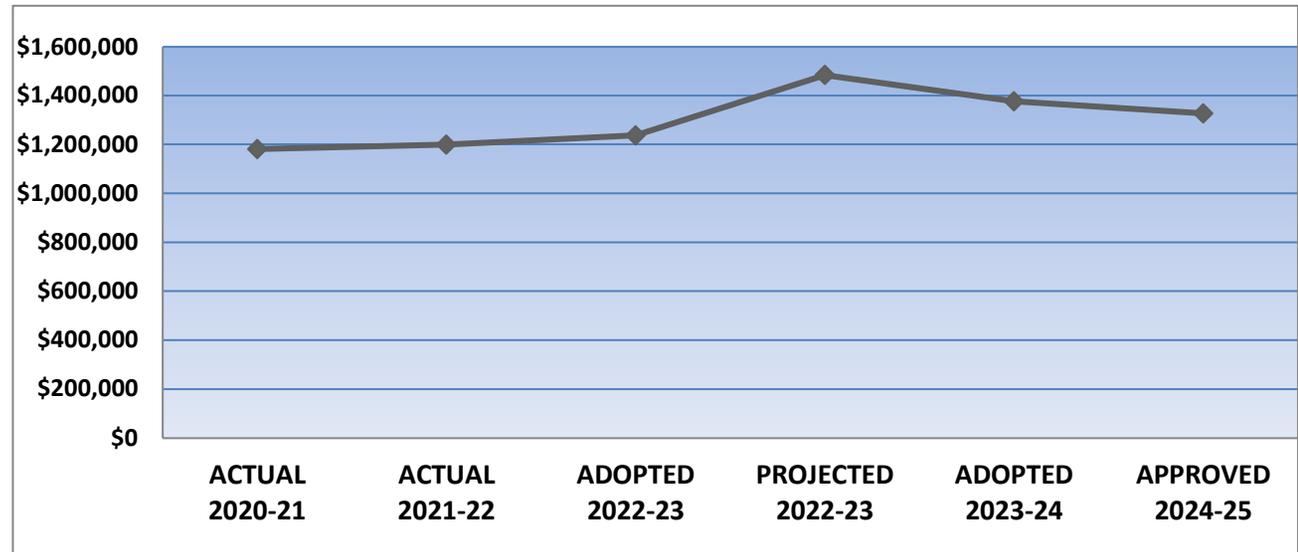
### Funding Source Summary

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



2023-25 BUDGET WORKSHEET

**PLANNING DEPARTMENT**



| DESCRIPTION                               | FUND SOURCE | ACTUAL<br>2020-21 | ACTUAL<br>2021-22 | ADOPTED<br>2022-23 | PROJECTED<br>2022-23 | ADOPTED<br>2023-24 | APPROVED<br>2024-25 |
|---|-------------|-------------------|-------------------|--------------------|----------------------|--------------------|---------------------|
| Salaries & Benefits                       | General     | 1,134,931         | 1,152,833         | 1,164,350          | 1,114,920            | 1,126,150          | 1,176,850           |
| Professional Services - Advanced Planning | General     | 24,735            | 6,300             | 30,000             | 325,000              | 200,000            | 100,000             |
| Professional Services - Current Planning  | General     | 6,050             | 16,890            | 10,000             | 18,000               | 20,000             | 20,000              |
| Public Noticing                           | General     | 11,912            | 18,071            | 16,500             | 15,500               | 16,500             | 16,500              |
| Memberships/Dues                          | General     | 2,563             | 3,615             | 3,500              | 3,000                | 3,500              | 3,500               |
| Travel/Conferences/Meetings               | General     | 1,025             | 1,273             | 13,000             | 8,000                | 10,000             | 10,000              |
| <b>DEPARTMENT TOTAL</b>                   |             | <b>1,181,216</b>  | <b>1,198,982</b>  | <b>1,237,350</b>   | <b>1,484,420</b>     | <b>1,376,150</b>   | <b>1,326,850</b>    |

## **Buildings and Grounds Department**

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

### Budget Highlights

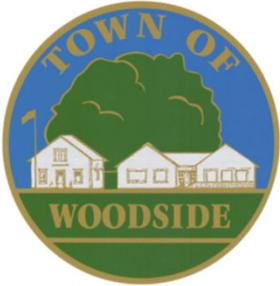
The adopted budget for the Buildings and Grounds Department is \$216,560 for Fiscal Year 2024 and \$219,200 for Fiscal Year 2025.

The Building and Grounds Department budget also includes funding for the restoration of Kite Hill and Village Hill as natural preserves. Starting in 2016-17, the Town has taken a more strategic approach to maintaining these Town properties and a greater number of native wildflower species have been reported at Kite Hill as a result. \$30,000 has been allocated each year to continue these efforts.

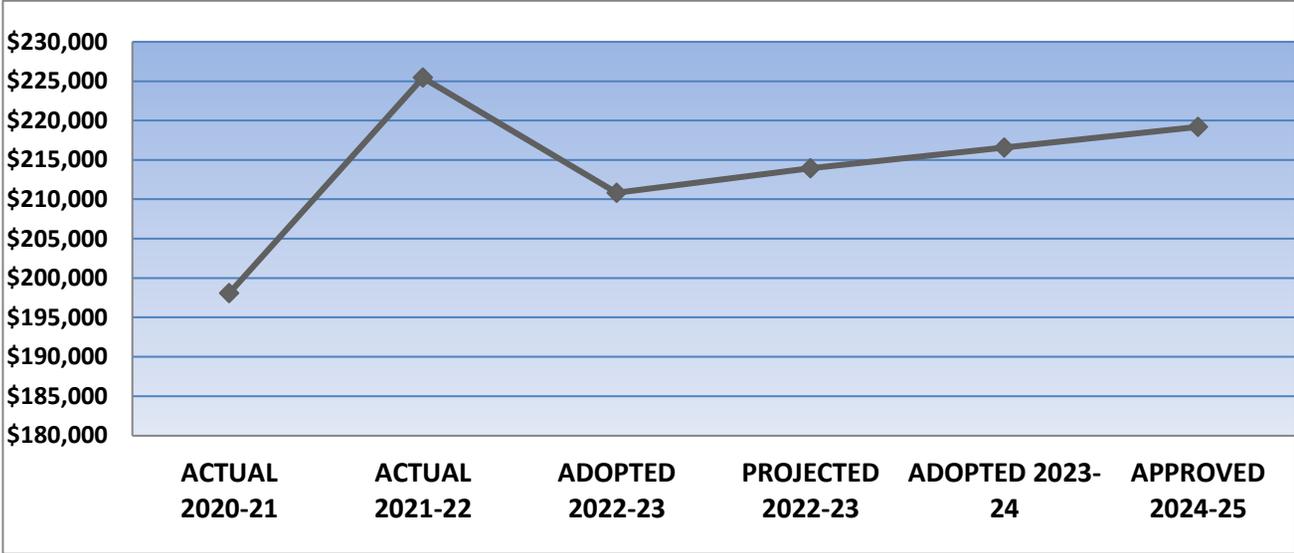
### Funding Source Summary

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

**BUILDINGS AND GROUNDS DEPARTMENT**



2023-25 BUDGET WORKSHEET



| DESCRIPTION                                | FUND SOURCE | ACTUAL 2020-21 | ACTUAL 2021-22 | ADOPTED 2022-23 | PROJECTED 2022-23 | ADOPTED 2023-24 | APPROVED 2024-25 |
|--|-------------|----------------|----------------|-----------------|-------------------|-----------------|------------------|
| Salaries & Benefits                        | General     | 19,210         | 40,486         | 41,235          | 47,890            | 56,960          | 59,600           |
| Utilities - Water                          | General     | 4,746          | 7,099          | 6,000           | 5,900             | 6,000           | 6,000            |
| Utilities - PG&E/Peninsula Clean Energy    | General     | 18,238         | 23,116         | 20,000          | 29,000            | 30,000          | 30,000           |
| Maintenance Supplies & Services            | General     | 8,868          | 17,939         | 11,000          | 11,000            | 11,000          | 11,000           |
| Contract - Janitorial & Landscape Services | General     | 43,011         | 63,861         | 50,000          | 57,000            | 60,000          | 60,000           |
| Sewer Service Charges                      | General     | 2,550          | 2,299          | 2,600           | 1,725             | 2,600           | 2,600            |
| Kite Hill/Village Hill Revitalization      | General     | 20,561         | 55,000         | 30,000          | 60,000            | 30,000          | 30,000           |
| Building Maintenance                       | General     | 80,909         | 15,650         | 50,000          | 1,420             | 20,000          | 20,000           |
| <b>DEPARTMENT TOTAL</b>                    |             | <b>198,093</b> | <b>225,450</b> | <b>210,835</b>  | <b>213,935</b>    | <b>216,560</b>  | <b>219,200</b>   |

## Town-wide Overhead Department

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

### Budget Highlights

The adopted budget for the Town-wide Overhead Department is \$811,500 for Fiscal Year 2024 and \$771,500 for Fiscal Year 2025.

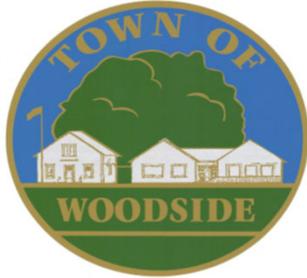
Liability, property, and employee practices insurance premiums represent the largest operational expense of the Overhead Department. Premiums are based on a combination of the administrative expenses of the Pooled Liability Assurance Network (PLAN) and Employment Risk Management Authority (ERMA) of which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

The adopted budget also includes \$290,000 over the next two years to support implementation of the Technology Master Plan, including an upgrade of the Town's permit management system.

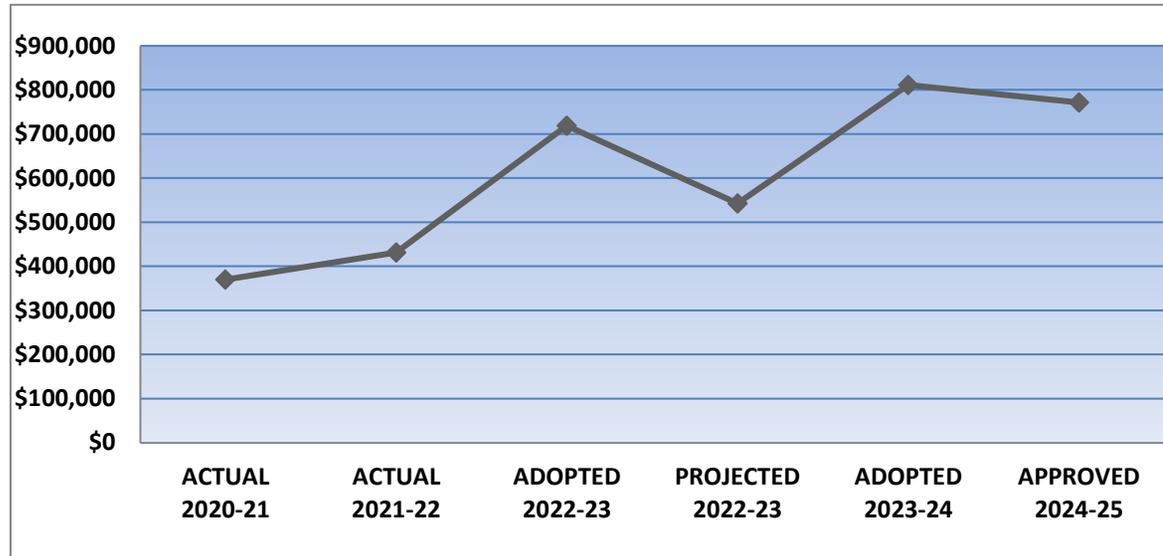
### Funding Source Summary

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

## TOWN-WIDE OVERHEAD DEPARTMENT



2023-25 BUDGET WORKSHEET



| DESCRIPTION                           | FUND SOURCE | ACTUAL<br>2019-20 | ACTUAL<br>2021-22 | ADOPTED<br>2022-23 | PROJECTED<br>2022-23 | ADOPTED<br>2023-24 | APPROVED<br>2024-25 |
|---------------------------------------|-------------|-------------------|-------------------|--------------------|----------------------|--------------------|---------------------|
| Salary - Reserve                      | General     | -                 | -                 | 25,000             | -                    | 50,000             | 50,000              |
| Unemployment Insurance                | General     | 6,383             | -                 | 4,000              | -                    | 4,000              | 4,000               |
| Wellness Incentives                   | General     | -                 | -                 | -                  | 1,360                | 1,500              | 1,500               |
| Phone/Internet                        | General     | 27,342            | 21,007            | 25,000             | 24,000               | 25,000             | 25,000              |
| Office Supplies                       | General     | 49,617            | 33,086            | 50,000             | 45,000               | 50,000             | 50,000              |
| Postage                               | General     | 10,415            | 14,241            | 17,000             | 16,500               | 17,000             | 17,000              |
| Advertising/Publishing                | General     | 132               | -                 | -                  | -                    | -                  | -                   |
| Office Equipment Lease & Maintenance  | General     | 20,511            | 18,232            | 21,000             | 24,000               | 24,000             | 24,000              |
| Liability, Property, & EPL Insurance  | General     | 102,555           | 200,618           | 208,500            | 250,000              | 240,000            | 250,000             |
| Software Subscriptions                | General     | 90,437            | 56,697            | 72,500             | 97,000               | 100,000            | 140,000             |
| Contractual Information Technology    | General     | 55,025            | 87,333            | 80,000             | 85,000               | 85,000             | 85,000              |
| Transcription Service                 | General     | -                 | -                 | 500                | -                    | -                  | -                   |
| Equipment                             | General     | 7,644             | -                 | 25,000             | -                    | 25,000             | 25,000              |
| Technology Master Plan Implementation | General     | -                 | -                 | 190,000            | -                    | 190,000            | 100,000             |
| <b>DEPARTMENT TOTAL</b>               |             | <b>370,061</b>    | <b>431,214</b>    | <b>718,500</b>     | <b>542,860</b>       | <b>811,500</b>     | <b>771,500</b>      |

## Safety Services Department

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

### Budget Highlights

**Police Services.** The contract with the Sheriff's Office is the largest part of the Safety Services Department budget. There are four components to the Town's agreement for police services with the Sheriff: the basic contract services, the Town's dedicated motorcycle unit, the supplemental services provided through the State's Citizens' Option for Public Safety (COPS) Program, and overtime patrol service for the busiest times in Town. The basic contract services include one deputy and one vehicle during the day shift (6 AM – 6 PM) and one deputy and one vehicle during the night shift (6 PM – 6 AM). This patrol is shared with the Town of Portola Valley and part of the surrounding unincorporated area. Woodside is also served by two dedicated motorcycle patrol units on a rotating 12-hour schedule, from 7:00 AM to 7:00 PM on both weekdays and weekends. Two additional daytime deputies and one additional daytime vehicle are provided through the COPS program, shared with the Town of Portola Valley. Finally, the contract includes the provision of up to \$100,000 of overtime patrol service for times selected by the Town and Sheriff's Department. The adopted budget includes \$2,645,970 from the General Fund in Fiscal Year 2024 and \$2,857,250 in Fiscal Year 2025 to support the police services contract. The adopted budget also includes \$200,000 in Fiscal Year 2024 and \$182,225 in Fiscal Year 2025 from the COPS fund to support the police services contract.

The Town also contracts separately with the County of San Mateo for dispatch services. The adopted budget includes \$134,500 in each of the next two years for dispatch services.

**Automatic License Plate Readers.** In 2022, the Town entered into a contract with Flock Safety to implement automatic license plate readers (ALPRs) throughout the Town. The adopted budget includes \$60,000 in each fiscal year to support this technology.

**Animal Control Services.** The Town receives Animal Control Services through a contract with the County of San Mateo, which in turn contracts with the Peninsula Humane Society (PHS) for these basic services. Costs are distributed to all member agencies within San Mateo County based on the use of PHS field and shelter services. The cost of these services will be approximately \$78,500 in each of the next two fiscal years.

**Office of Emergency Services.** \$28,000 is included in the adopted budget in each of the next two fiscal years 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 \$45,000 in each of the next two fiscal years 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 the program's inception, over \$5 million of fire fuel load reduction and home hardening has occurred on private property within the Town. The adopted budget includes \$350,000 in each of the next two fiscal years to fund this program.

**WPV-Ready and WPV-CERT.** The adopted budget includes \$39,000 in each of the next two fiscal years to support the WPV-Ready and WPV-CERT 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 \$15,000 each year for WPV-Ready and WPV-CERT disaster supplies.

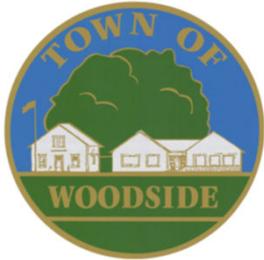
**Tree Removal for Fire Protection.** In addition to supporting vegetation management activities on private property, the Town also is actively working to remove trees and vegetation within its right-of-way which may be a fire hazard, particularly eucalyptus trees. The Town has received notification that there is funding available for a federal Hazard Mitigation Grant from the Governor's Office of Emergency Services. That State can provide \$660,745 to support \$880,994 of hazardous tree removal within the Town. The adopted budget includes this \$880,994 expenditure in Fiscal Year 2024.

**Grant Writer.** New for the Adopted 2023-25 budget is the inclusion of \$30,000 in each of the next two fiscal years to support a grant writer in conjunction with the Woodside Fire Protection District and the Town of Portola Valley. The grant writer would assist the two towns and the District in identifying and applying for grants that support wildfire mitigation efforts.

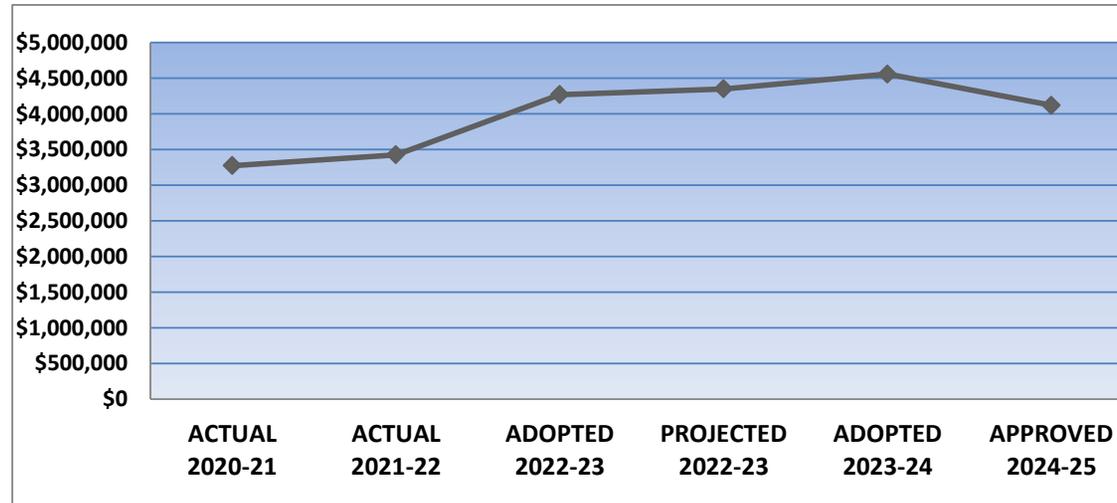
Funding Source Summary

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

**SAFETY SERVICES DEPARTMENT**



2023-25 BUDGET WORKSHEET



| DESCRIPTION                          | FUND SOURCE | ACTUAL 2020-21   | ACTUAL 2021-22   | ADOPTED 2022-23  | PROJECTED 2022-23 | ADOPTED 2023-24  | APPROVED 2024-25 |
|--------------------------------------|-------------|------------------|------------------|------------------|-------------------|------------------|------------------|
| Chipper Program                      | General     | 28,133           | 40,921           | 40,000           | 46,841            | 45,000           | 45,000           |
| CERPP Coordinator                    | General     | 35,532           | 36,960           | 37,000           | 38,815            | 39,000           | 39,000           |
| Grant Writer                         | General     | -                | -                | -                | -                 | 30,000           | 30,000           |
| Automated License Plate Readers      | General     | -                | -                | 60,000           | 53,100            | 60,000           | 60,000           |
| Defensible Space Matching Program    | General     | 587,959          | 612,893          | 350,000          | 450,000           | 350,000          | 350,000          |
| Tree Removal for Fire Prevention     | General     | 128,280          | 25,832           | 880,994          | 464,340           | 880,994          | 300,000          |
| Police Services Agreement            | General     | 2,075,031        | 2,310,018        | 2,476,970        | 2,476,970         | 2,645,970        | 2,857,250        |
| Dispatch Services                    | General     | 122,018          | 122,018          | 134,500          | 122,018           | 134,500          | 134,500          |
| Office of Emergency Services JPA     | General     | 27,857           | 27,702           | 29,000           | 26,616            | 28,000           | 28,000           |
| Animal Control Services              | General     | 72,713           | 68,358           | 74,000           | 85,016            | 78,500           | 78,500           |
| Disaster Supplies                    | General     | 5,000            | 5,000            | 5,000            | 5,000             | 15,000           | 15,000           |
| Winter Storm 2023 Emergency Response | General     | -                | -                | -                | 400,000           | 50,000           | -                |
| <b>Subtotal</b>                      |             | <b>3,082,523</b> | <b>3,249,702</b> | <b>4,087,464</b> | <b>4,168,716</b>  | <b>4,356,964</b> | <b>3,937,250</b> |
| Police Services Agreement            | COPS        | 190,000          | 175,000          | 182,225          | 182,225           | 200,000          | 182,225          |
| <b>Subtotal</b>                      |             | <b>190,000</b>   | <b>175,000</b>   | <b>182,225</b>   | <b>182,225</b>    | <b>200,000</b>   | <b>182,225</b>   |
| <b>DEPARTMENT TOTAL</b>              |             | <b>3,272,523</b> | <b>3,424,702</b> | <b>4,269,689</b> | <b>4,350,941</b>  | <b>4,556,964</b> | <b>4,119,475</b> |

## Trails Department

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

### Budget Highlights

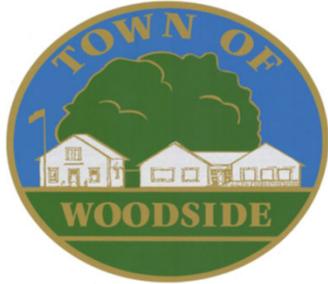
The budget for the Trails Department is made up of the salaries and benefits associated with that portion of time allocated for both the Town Engineer and the Maintenance Workers for trails maintenance activities and the cost of trails materials, such as base rock.

The adopted budget for the Trails Department is \$109,370 for Fiscal Year 2024 and \$114,000 for Fiscal Year 2025.

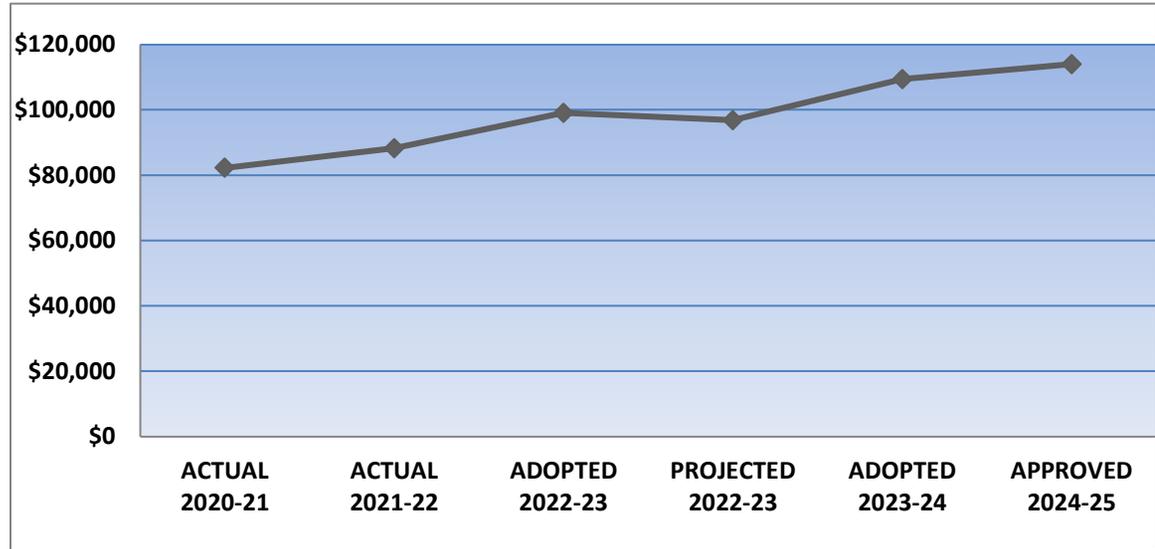
### Funding Source Summary

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, any donations received in support of the Town's trails, and General Fund revenue.

**TRAILS DEPARTMENT**



2023-25 BUDGET WORKSHEET



| DESCRIPTION             | FUND SOURCE | ACTUAL 2020-21 | ACTUAL 2021-22 | ADOPTED 2022-23 | PROJECTED 2022-23 | ADOPTED 2023-24 | APPROVED 2024-25 |
|-------------------------|-------------|----------------|----------------|-----------------|-------------------|-----------------|------------------|
| Salaries & Benefits     | General     | 72,040         | 85,339         | 88,095          | 91,800            | 98,370          | 103,000          |
| Equipment Rental        | General     | -              | -              | 1,000           | -                 | 1,000           | 1,000            |
| Materials               | General     | 10,244         | 2,908          | 10,000          | 5,000             | 10,000          | 10,000           |
| <b>DEPARTMENT TOTAL</b> |             | <b>82,284</b>  | <b>88,247</b>  | <b>99,095</b>   | <b>96,800</b>     | <b>109,370</b>  | <b>114,000</b>   |

## 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 \$1,614,760 for Fiscal Year 2024 and \$1,650,500 for Fiscal Year 2025.

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

The adopted operational budget for the Road Program is \$1,018,730 for Fiscal Year 2024 and \$1,044,750 for Fiscal Year 2025.

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

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

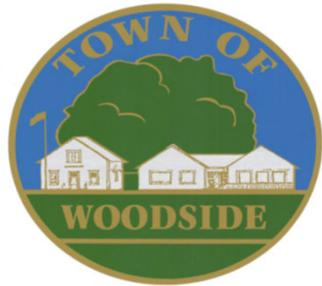
In 2017-18, the Town replaced an old pump station near the corner of Mountain Home Road and Woodside Road for the conveyance of sewer to a location near the corner of Whiskey Hill Road and Woodside Road. From the Whiskey Hill Road location, sewer is conveyed by gravity to the South Bayside Sewer Authority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

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

The adopted budget for the sewer program is \$819,608 for Fiscal Year 2024 and \$830,648 for Fiscal Year 2025.

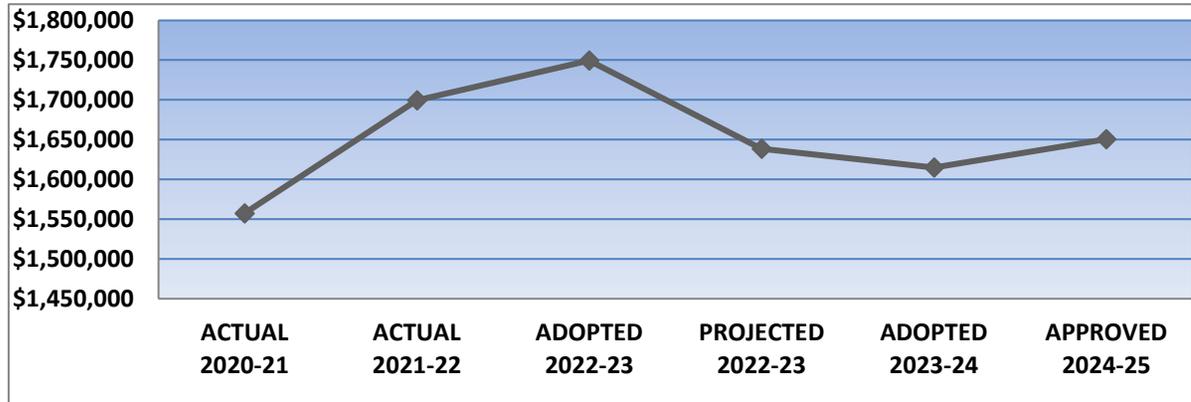
#### Funding Source Summary

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



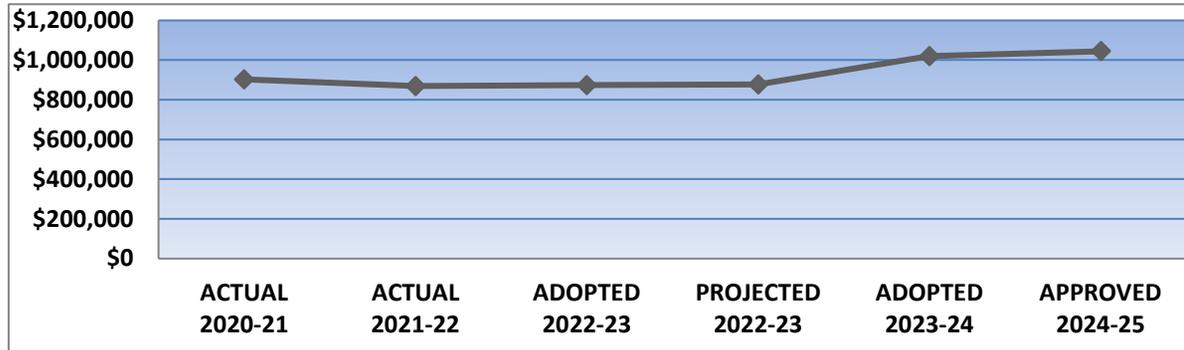
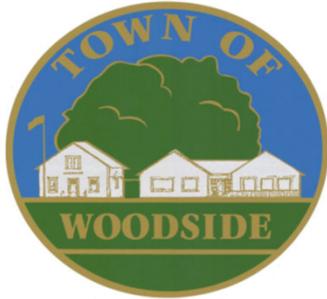
2023-25 BUDGET WORKSHEET

### PUBLIC WORKS DEPARTMENT - General Engineering



| DESCRIPTION                               | FUND SOURCE | ACTUAL 2020-21   | ACTUAL 2021-22   | ADOPTED 2022-23  | PROJECTED 2022-23 | ADOPTED 2023-24  | APPROVED 2024-25 |
|---|-------------|------------------|------------------|------------------|-------------------|------------------|------------------|
| Salaries & Benefits                       | General     | 905,177          | 901,460          | 937,350          | 842,435           | 789,260          | 825,000          |
| State Motion Tax                          | General     | 8,670            | 7,054            | 20,000           | 15,000            | 15,000           | 15,000           |
| C/CAG Programs                            | General     | 18,306           | 18,395           | 18,500           | 18,910            | 19,000           | 19,000           |
| SMC Flood and Sea Level Rise Agency       | General     | 15,000           | 15,000           | -                | -                 | -                | -                |
| Professional Services                     | General     | 17,233           | 25,059           | 40,000           | 35,000            | 35,000           | 35,000           |
| Legal Services - Code Enforcement         | General     | 13,878           | 16,944           | 25,000           | 2,000             | 20,000           | 20,000           |
| Contractual Code Enforcement Officer      | General     | 6,223            | 80,520           | 80,000           | 80,000            | 80,000           | 80,000           |
| Contractual Records Manager               | General     | 18,620           | 31,464           | 40,000           | 5,000             | 20,000           | 20,000           |
| Contractual Building Inspector            | General     | 85,624           | 96,963           | 87,000           | 95,000            | 95,000           | 95,000           |
| Contractual Geologist                     | General     | 4,195            | 6,220            | 7,500            | 10,000            | 10,000           | 10,000           |
| Contractual Plan Check                    | General     | 298,535          | 299,696          | 300,000          | 325,000           | 325,000          | 325,000          |
| Contractual Development Services Engineer | General     | 163,692          | 195,817          | 185,000          | 200,000           | 200,000          | 200,000          |
| Memberships/Dues                          | General     | 1,125            | 1,144            | 2,000            | 5,000             | 2,500            | 2,500            |
| Travel/Conferences/Meetings               | General     | 870              | 3,709            | 5,000            | 2,500             | 4,000            | 4,000            |
| Subscriptions/Codes                       | General     | -                | -                | 2,000            | 2,500             | -                | -                |
| <b>General Engineering Total</b>          |             | <b>1,557,148</b> | <b>1,699,445</b> | <b>1,749,350</b> | <b>1,638,345</b>  | <b>1,614,760</b> | <b>1,650,500</b> |

**PUBLIC WORKS DEPARTMENT - Road Program**

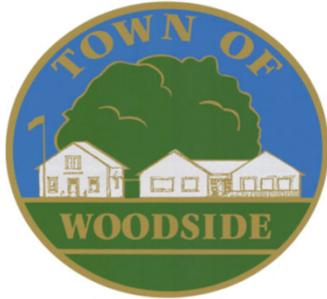


2023-25 BUDGET WORKSHEET

| DESCRIPTION                    | FUND SOURCE    | ACTUAL 2020-21 | ACTUAL 2021-22 | ADOPTED 2022-23 | PROJECTED 2022-23 | ADOPTED 2023-24 | APPROVED 2024-25 |
|--------------------------------|----------------|----------------|----------------|-----------------|-------------------|-----------------|------------------|
| Gasoline                       | Traffic Safety | 9,071          | 11,384         | 12,000          | 15,000            | 15,000          | 15,000           |
| CalWater                       | Traffic Safety | 15,004         | 16,358         | 16,000          | 16,000            | 16,000          | 16,000           |
| PG&E/Peninsula Clean Energy    | Traffic Safety | 1,356          | 1,472          | 1,400           | 1,600             | 1,600           | 1,600            |
| Traffic Signal Maintenance     | Traffic Safety | 6,775          | 35,958         | 7,250           | 5,500             | 7,250           | 7,250            |
| Contractual Street Sweeping    | Traffic Safety | 15,137         | 15,137         | 16,000          | 17,660            | 19,200          | 19,200           |
| Equipment Maintenance          | Traffic Safety | -              | 30             | -               | -                 | -               | -                |
| <b>Traffic Safety Total</b>    |                | <b>47,343</b>  | <b>80,339</b>  | <b>52,650</b>   | <b>55,760</b>     | <b>59,050</b>   | <b>59,050</b>    |
| Salaries & Benefits            | Gas Tax        | 91,162         | 85,586         | 87,020          | 97,265            | 96,820          | 101,200          |
| Overhead                       | Gas Tax        | 40,000         | 50,000         | 50,000          | 50,000            | 50,000          | 50,000           |
| <b>Gas Tax Total</b>           |                | <b>131,162</b> | <b>135,586</b> | <b>137,020</b>  | <b>147,265</b>    | <b>146,820</b>  | <b>151,200</b>   |
| Salaries & Benefits            | Measure A      | 181,450        | 175,209        | 178,600         | 197,020           | 250,050         | 261,300          |
| Equipment Rental               | Measure A      | 4,491          | 6,460          | 6,000           | 6,500             | 6,500           | 6,500            |
| Contractual Signal Maintenance | Measure A      | 2,562          | 1,757          | 2,000           | 3,300             | 3,500           | 3,500            |
| Memberships/Dues (C/CAG)       | Measure A      | 16,803         | 16,922         | 17,000          | 17,294            | 17,500          | 17,500           |
| Overhead                       | Measure A      | 177,000        | 100,000        | 101,100         | 101,100           | 75,000          | 75,000           |
| <b>Measure A Total</b>         |                | <b>382,306</b> | <b>300,348</b> | <b>304,700</b>  | <b>325,214</b>    | <b>352,550</b>  | <b>363,800</b>   |

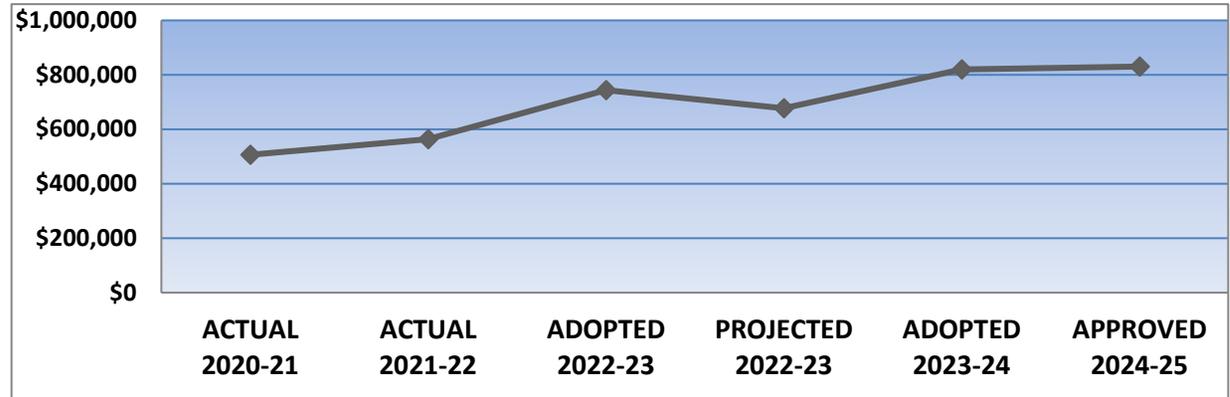
**PUBLIC WORKS DEPARTMENT - Road Program (Continued)**

| DESCRIPTION                                | FUND SOURCE | ACTUAL<br>2020-21 | ACTUAL<br>2021-22 | ADOPTED<br>2022-23 | PROJECTED<br>2022-23 | ADOPTED<br>2023-24 | APPROVED<br>2024-25 |
|--|-------------|-------------------|-------------------|--------------------|----------------------|--------------------|---------------------|
| Overhead                                   | Measure W   | -                 | 20,000            | 20,000             | 20,000               | 20,000             | 20,000              |
| <b>Measure W Total</b>                     |             | <b>-</b>          | <b>20,000</b>     | <b>20,000</b>      | <b>20,000</b>        | <b>20,000</b>      | <b>20,000</b>       |
| Salaries & Benefits                        | Road Impact | 143,171           | 172,751           | 181,925            | 177,000              | 230,310            | 240,700             |
| General Supplies                           | Road Impact | 14,827            | 10,675            | 15,000             | 9,000                | 15,000             | 15,000              |
| Equipment Maintenance                      | Road Impact | 17,819            | 9,604             | 20,000             | 10,000               | 20,000             | 20,000              |
| Signs and Striping                         | Road Impact | 8,709             | 18,666            | 13,000             | 6,000                | 13,000             | 13,000              |
| Tree and Brush Removal                     | Road Impact | 48,520            | 22,860            | 25,000             | 32,000               | 32,000             | 32,000              |
| Culvert and Bridge Maintenance - non-major | Road Impact | 31,451            | 3,363             | 10,000             | -                    | 10,000             | 10,000              |
| Patching Supplies                          | Road Impact | 273               | 742               | 3,000              | -                    | 1,000              | 1,000               |
| Professional Services - Special Projects   | Road Impact | -                 | -                 | 3,000              | -                    | -                  | -                   |
| Membership/Dues                            | Road Impact | 8,175             | 8,761             | 8,500              | 14,000               | 14,000             | 14,000              |
| Travel/Conferences/Meetings                | Road Impact | 123               | -                 | -                  | -                    | -                  | -                   |
| Overhead                                   | Road Impact | 68,000            | 85,000            | 80,000             | 80,000               | 105,000            | 105,000             |
| <b>Road Impact Total</b>                   |             | <b>341,068</b>    | <b>332,422</b>    | <b>359,425</b>     | <b>328,000</b>       | <b>440,310</b>     | <b>450,700</b>      |
| <b>Total Road Program</b>                  |             | <b>901,879</b>    | <b>868,695</b>    | <b>873,795</b>     | <b>876,239</b>       | <b>1,018,730</b>   | <b>1,044,750</b>    |



2023-25 BUDGET WORKSHEET

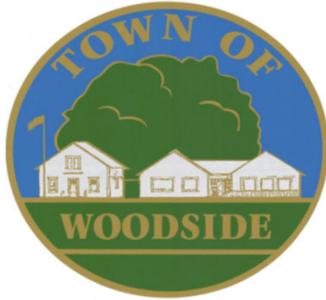
**PUBLIC WORKS DEPARTMENT - Sewer Program**



| DESCRIPTION                            | FUND SOURCE | ACTUAL<br>2020-21 | ACTUAL<br>2021-22 | ADOPTED<br>2022-23 | PROJECTED<br>2022-23 | ADOPTED<br>2023-24 | APPROVED<br>2024-25 |
|--|-------------|-------------------|-------------------|--------------------|----------------------|--------------------|---------------------|
| Contractual Sewer Treatment (RWC)      | Canada      | 7,254             | 8,305             | 9,000              | 10,705               | 15,700             | 16,900              |
| Contractual Sewer Transmission (FOSMD) | Canada      | 8,341             | 8,406             | 8,400              | 9,159                | 7,800              | 10,000              |
| SBSA Debt Service (RWC)                | Canada      | 5,971             | 5,739             | 6,000              | 6,618                | 6,000              | 6,000               |
| Overhead                               | Canada      | 3,500             | 3,500             | 4,000              | 4,000                | 5,000              | 5,000               |
| Depreciation                           | Canada      | 17,435            | 16,010            | 17,435             | 17,435               | 17,435             | 17,435              |
| <b>Canada Sewer Subtotal</b>           |             | <b>42,501</b>     | <b>41,960</b>     | <b>44,835</b>      | <b>47,917</b>        | <b>51,935</b>      | <b>55,335</b>       |

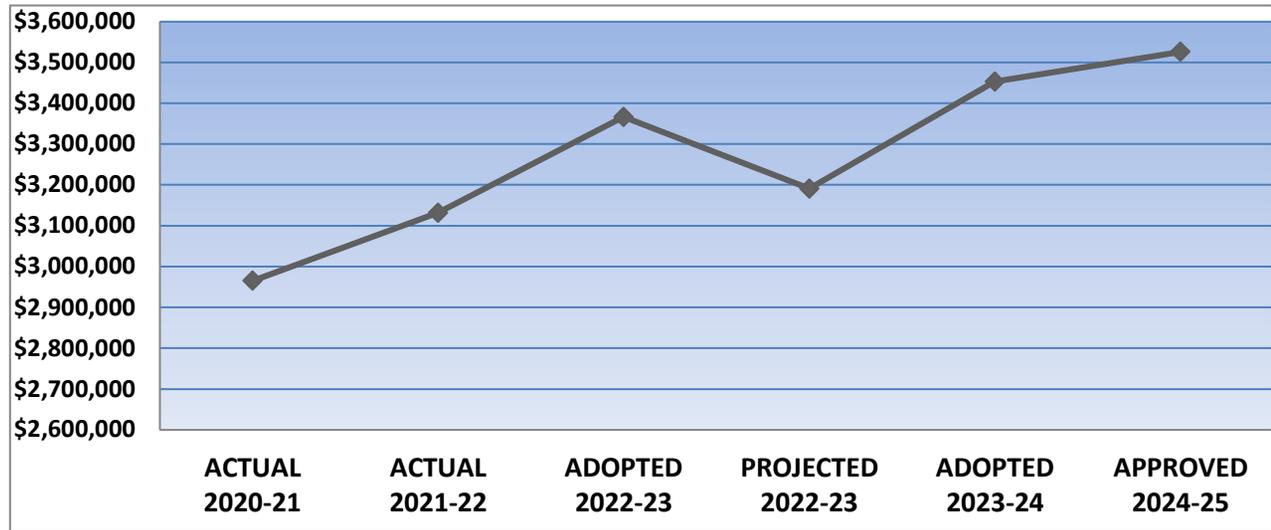
**PUBLIC WORKS DEPARTMENT - Sewer Program (Continued)**

| <b>DESCRIPTION</b>                     | <b>FUND SOURCE</b> | <b>ACTUAL<br/>2020-21</b> | <b>ACTUAL<br/>2021-22</b> | <b>ADOPTED<br/>2022-23</b> | <b>PROJECTED<br/>2022-23</b> | <b>ADOPTED<br/>2023-24</b> | <b>APPROVED<br/>2024-25</b> |
|--|--------------------|---------------------------|---------------------------|----------------------------|------------------------------|----------------------------|-----------------------------|
| Salaries & Benefits                    | TC Sewer           | 31,687                    | 56,484                    | 44,560                     | 45,900                       | 47,160                     | 49,300                      |
| CalWater                               | TC Sewer           | 303                       | 328                       | 350                        | 450                          | 500                        | 500                         |
| PG&E/Peninsula Clean Energy            | TC Sewer           | 4,996                     | 5,812                     | 6,000                      | 7,000                        | 7,000                      | 7,000                       |
| Phone                                  | TC Sewer           | 511                       | 548                       | 500                        | 600                          | 600                        | 600                         |
| Equipment Maintenance                  | TC Sewer           | 283                       | 318                       | 350                        | 318                          | 350                        | 350                         |
| Professional Services                  | TC Sewer           | -                         | -                         | 10,000                     | 21,000                       | 10,000                     | 10,000                      |
| Contractual Sewer Maintenance          | TC Sewer           | 75,692                    | 94,170                    | 85,000                     | 100,000                      | 100,000                    | 105,000                     |
| Contractual Sewer Treatment (RWC)      | TC Sewer           | 48,487                    | 55,499                    | 66,300                     | 81,673                       | 100,000                    | 90,000                      |
| Contractual Sewer Capacity             | TC Sewer           | 590                       | 590                       | 590                        | 590                          | 590                        | 590                         |
| Contractual Sewer Transmission (FOSMD) | TC Sewer           | 62,149                    | 56,634                    | 65,000                     | 71,319                       | 70,000                     | 74,000                      |
| SBSA Debt Service (RWC)                | TC Sewer           | 39,915                    | 38,349                    | 55,000                     | 44,288                       | 58,000                     | 60,600                      |
| Capital Improvements                   | TC Sewer           | -                         | 11,320                    | 126,250                    | 17,000                       | 130,100                    | 134,000                     |
| Interfund Loan Repayment               | TC Sewer           | 100,000                   | 100,000                   | 100,000                    | 100,000                      | 100,000                    | 100,000                     |
| Annual Permit Fee                      | TC Sewer           | 2,848                     | 3,326                     | 3,500                      | 3,453                        | 3,500                      | 3,500                       |
| Depreciation                           | TC Sewer           | 43,472                    | 43,472                    | 74,873                     | 74,873                       | 74,873                     | 74,873                      |
| Overhead                               | TC Sewer           | 53,000                    | 55,000                    | 60,000                     | 60,000                       | 65,000                     | 65,000                      |
| <b>Town Center Sewer Total</b>         |                    | <b>463,933</b>            | <b>521,850</b>            | <b>698,273</b>             | <b>628,464</b>               | <b>767,673</b>             | <b>775,313</b>              |
| <b>Sewer Program Total</b>             |                    | <b>506,434</b>            | <b>563,810</b>            | <b>743,108</b>             | <b>676,381</b>               | <b>819,608</b>             | <b>830,648</b>              |



2023-25 BUDGET WORKSHEET

**GRAND TOTAL PUBLIC WORKS DEPARTMENT**



| DESCRIPTION                                | FUND SOURCE | ACTUAL 2021-22 | ACTUAL 2020-21 | ADOPTED 2022-23 | PROJECTED 2022-23 | ADOPTED 2023-24 | APPROVED 2024-25 |
|--|-------------|----------------|----------------|-----------------|-------------------|-----------------|------------------|
| <b>PUBLIC WORKS DEPARTMENT GRAND TOTAL</b> |             | 2,965,461      | 3,131,950      | 3,366,253       | 3,190,965         | 3,453,098       | 3,525,898        |

## 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

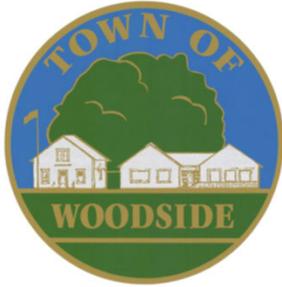
The Recreation Department budget includes the Town's Recreation Program, overseen by the Recreation Committee. The Recreation Department budget is based upon planned activities and events and charged fees are sufficient to cover the cost of most activities, plus a twenty-five percent overhead charge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

The Recreation Department adopted budget is \$29,000 for each of the next two fiscal years.

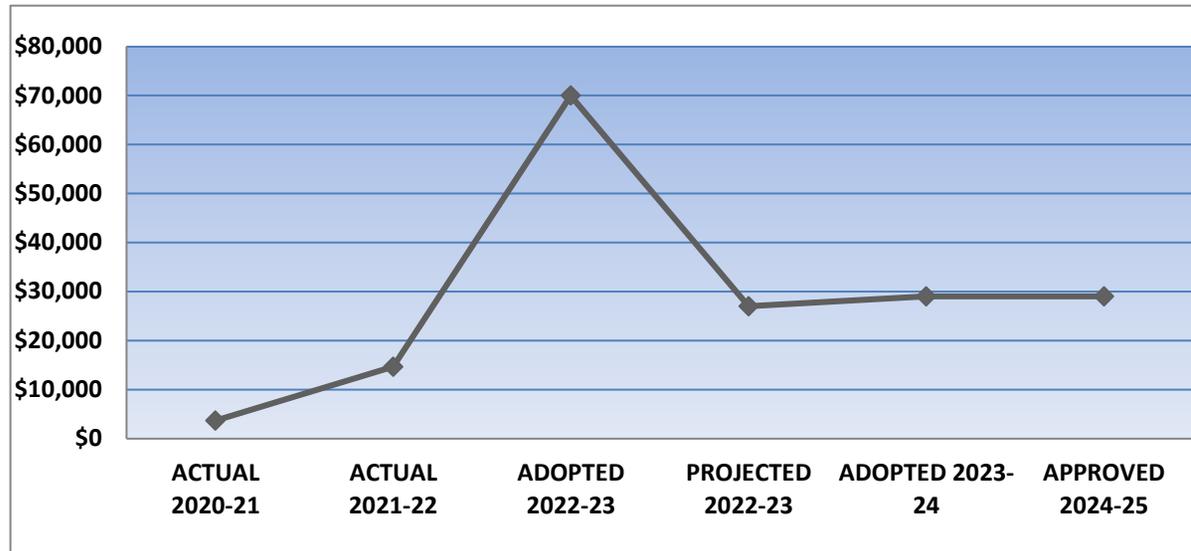
### Funding Source Summary

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

## RECREATION DEPARTMENT



2023-25 BUDGET WORKSHEET



| DESCRIPTION             | FUND SOURCE | ACTUAL 2020-21 | ACTUAL 2021-22 | ADOPTED 2022-23 | PROJECT 2022-23 | ADOPTED 2023-24 | APPROVED 2024-25 |
|-------------------------|-------------|----------------|----------------|-----------------|-----------------|-----------------|------------------|
| Maintenance             | General     | 3,713          | 1,620          | 2,000           | 1,620           | 2,000           | 2,000            |
| Rent                    | General     | -              | 7,000          | 2,000           | 15,000          | 15,000          | 15,000           |
| Yoga Class              | General     | -              | -              | 50,000          | -               | -               | -                |
| Fun Run                 | General     | -              | 4,000          | 5,000           | 3,631           | 5,000           | 5,000            |
| W-Ball                  | General     | -              | -              | 3,000           | 4,500           | 4,500           | 4,500            |
| Co-Ed Softball          | General     | -              | 1,254          | 7,500           | 2,084           | 2,000           | 2,000            |
| Other Events            | General     | -              | 783            | 500             | 200             | 500             | 500              |
| <b>DEPARTMENT TOTAL</b> |             | <b>3,713</b>   | <b>14,657</b>  | <b>70,000</b>   | <b>27,035</b>   | <b>29,000</b>   | <b>29,000</b>    |

## Woodside Library Department

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

### Budget Highlights

The Town approved joining 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 \$4,447,237 on June 30, 2022.

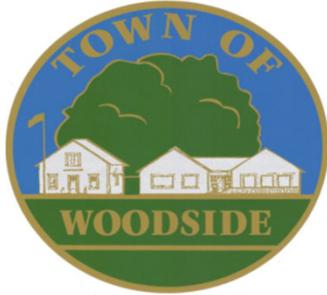
In September 2018, the Town Council approved a revised JPA which will change the formula for allocating the “excess” property tax revenue. The new funding formula will set aside one-half of the “excess” for the agencies which generate the “excess” property tax revenue for their libraries, while the other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

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

The adopted budget for the Library Department is \$196,050 in Fiscal Year 2024 and \$168,200 in Fiscal Year 2025 and includes funds to install a backup generator at the library.

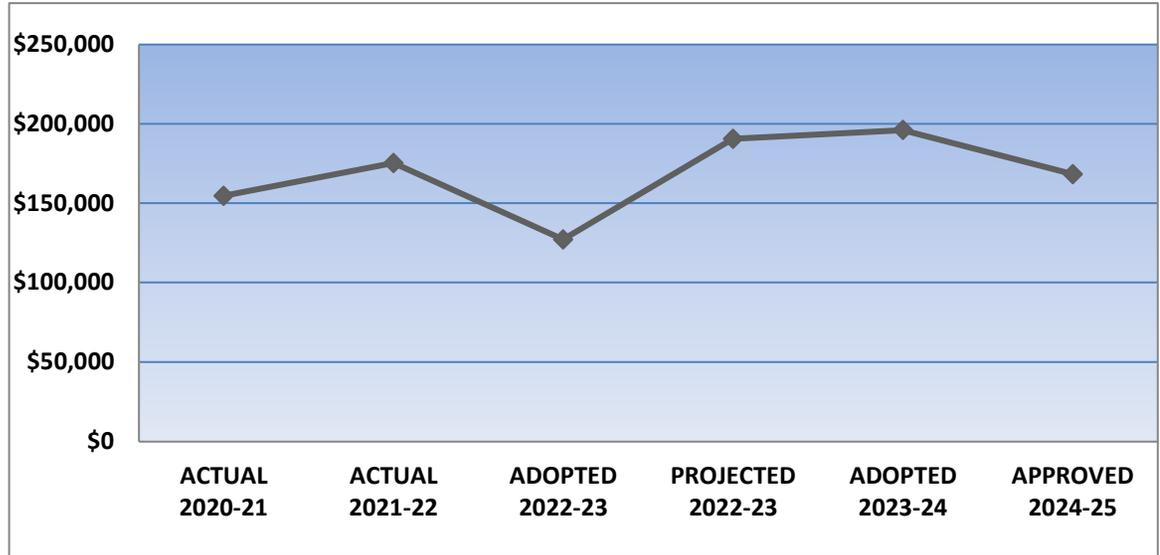
Funding Source Summary

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.



2023-25 BUDGET WORKSHEET

**LIBRARY DEPARTMENT**



| DESCRIPTION                          | FUND SOURCE | ACTUAL 2020-21 | ACTUAL 2021-22 | ADOPTED 2022-23 | PROJECT 2022-23 | ADOPTED 2023-24 | APPROVED 2024-25 |
|--------------------------------------|-------------|----------------|----------------|-----------------|-----------------|-----------------|------------------|
| Salaries & Benefits                  | Library     | 53,122         | 43,195         | 45,675          | 44,500          | 48,050          | 50,200           |
| CalWater                             | Library     | 7,328          | 9,349          | 8,000           | 9,000           | 9,500           | 9,500            |
| PG&E/Peninsula Clean Energy          | Library     | 8,341          | 10,064         | 9,500           | 13,500          | 13,500          | 13,500           |
| Contractual Landscape and Janitorial | Library     | 31,808         | 41,126         | 30,000          | 34,000          | 40,000          | 40,000           |
| Sewer Maintenance Fee                | Library     | 4,080          | 3,941          | 4,000           | 18,082          | 5,000           | 5,000            |
| Building/Site Improvements           | Library     | 21,949         | 41,149         | -               | 41,430          | 50,000          | 20,000           |
| Overhead                             | Library     | 28,000         | 26,500         | 30,000          | 30,000          | 30,000          | 30,000           |
| <b>DEPARTMENT TOTAL</b>              |             | <b>154,628</b> | <b>175,324</b> | <b>127,175</b>  | <b>190,512</b>  | <b>196,050</b>  | <b>168,200</b>   |

## **Barkley Fields and Park Department**

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

### Budget Highlights

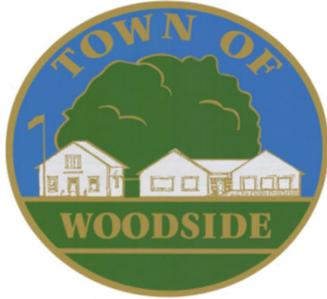
Under the Agreement Governing the Donation of property for Barkley Fields, the Town is required to contribute \$35,000 annually to a Capital Maintenance Fund to support periodic capital improvements and rehabilitations at the Park. The Town set up and began contributing to this fund in 2006-07.

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

The adopted budget for the Barkley Fields and Park Department is \$316,555 for Fiscal Year 2024 and \$318,000 for Fiscal Year 2025.

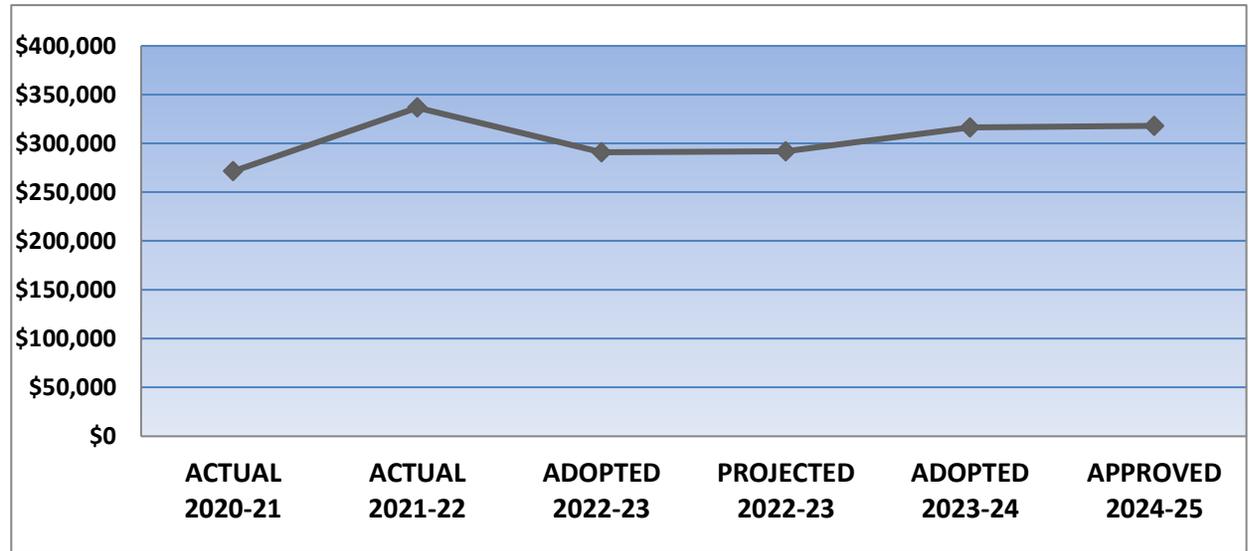
### Funding Source Summary

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.



2023-25 BUDGET WORKSHEET

**BARKLEY FIELDS AND PARK DEPARTMENT**



| DESCRIPTION                             | FUND SOURCE       | ACTUAL<br>2020-21 | ACTUAL<br>2021-22 | ADOPTED<br>2022-23 | PROJECT<br>2022-23 | ADOPTED<br>2023-24 | APPROVED<br>2024-25 |
|---|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|---------------------|
| General Fund Contribution               | General           | 35,000            | 35,000            | 35,000             | 35,000             | 35,000             | 35,000              |
| <b>Subtotal</b>                         |                   | <b>35,000</b>     | <b>35,000</b>     | <b>35,000</b>      | <b>35,000</b>      | <b>35,000</b>      | <b>35,000</b>       |
| Utilities - Water                       | General           | 61,268            | 79,998            | 70,000             | 72,000             | 80,000             | 80,000              |
| Utilities - PG&E/Peninsula Clean Energy | General           | 2,862             | 4,290             | 3,500              | 5,000              | 5,000              | 5,000               |
| Sewer Maintenance Fee                   | General           | 955               | 985               | 1,000              | 1,015              | 1,055              | 2,000               |
| Contractual Security Services           | General           | 34,100            | 35,300            | 36,000             | 37,630             | 38,500             | 39,000              |
| Contractual Field Maintenance           | General           | 113,947           | 170,061           | 123,360            | 130,000            | 135,000            | 135,000             |
| Contractual Janitorial                  | General           | 10,880            | 11,280            | 12,000             | 11,280             | 12,000             | 12,000              |
| <b>Subtotal</b>                         |                   | <b>224,012</b>    | <b>301,914</b>    | <b>245,860</b>     | <b>256,925</b>     | <b>271,555</b>     | <b>273,000</b>      |
| Annual Field Rehabilitation             | Barkley Constrctn | 12,500            | -                 | 10,000             | -                  | 10,000             | 10,000              |
| <b>Subtotal</b>                         |                   | <b>12,500</b>     | <b>-</b>          | <b>10,000</b>      | <b>-</b>           | <b>10,000</b>      | <b>10,000</b>       |
| <b>DEPARTMENT TOTAL</b>                 |                   | <b>271,512</b>    | <b>336,914</b>    | <b>290,860</b>     | <b>291,925</b>     | <b>316,555</b>     | <b>318,000</b>      |

# APPENDICES

# **Appendix A**

## **Implementing Resolutions**

RESOLUTION NO. 2023 - 7608

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE ADOPTING A BUDGET FOR FISCAL 2023-24 AND APPROVING A PRELIMINARY BUDGET FOR 2024-25

WHEREAS, the Town Council received the 2023-25 Proposed Budget document on June 8, 2023, and discussed the recommendations contained therein during its public meeting on June 13, 2023; and

WHEREAS, the Town Council held a public meeting on June 27, 2023, for purposes of receiving public input on the proposed budget; and

WHEREAS, the Council has determined that the "appropriation limit" for Fiscal Year 2023-24 is \$6,258,946 (Six Million, Two-Hundred Fifty-Eight Thousand, Nine Hundred Forty-Six 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 \$17,601,334, including interfund transfers (\$1,966,502) and capital improvement expenditures (\$2,456,350), for the Fiscal Year 2023-24 is adopted as the Budget of the Town for said fiscal year, as included in Exhibit "A".
2. That the Budget for the Town of Woodside, totaling \$15,514,128, including interfund transfers (\$1,319,250) and capital improvement expenditures (\$2,725,250), for the Fiscal Year 2024-25 is approved as the Budget of the Town for said fiscal year, subject to Town Council review in June of 2024.
3. That the Town Clerk of the Town of Woodside is directed to forward a copy of said approved and adopted budget to the County Controller of San Mateo County for filing, pursuant to Government Code Section 53901.

\* \* \* \* \*

Passed and adopted by the Town Council of the Town of Woodside, California, at a meeting thereof held on the 27<sup>th</sup> day of June 2023, by the following vote of the members thereof:

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

NOES, Councilmembers:

ABSENT, Councilmembers: Wall

ABSTAIN, Councilmembers:



Mayor of the Town of Woodside

ATTEST:



Clerk of the Town of Woodside

RESO. 2023-7608  
06/27/2023

Town of Woodside  
Adopted Budget Fiscal Years 2023-25

EXHIBIT "A"

TOWN OF WOODSIDE

2023-24 ADOPTED BUDGET

| FUND:  | APPROPRIATION:       |
|--|----------------------|
| 101 GENERAL FUND                               | \$ 11,805,444        |
| 151 BARKLEY FIELDS & PARK CONST. & MAINT. FUND | 30,000               |
| 204 TRAFFIC SAFETY FUND                        | 309,050              |
| 206 GAS TAX FUND                               | 250,820              |
| 210 MEASURE A FUND                             | 723,550              |
| 211 MEASURE W FUND                             | 299,152              |
| 242 ROAD IMPACT FEE FUND                       | 511,310              |
| 243 SUPPLEMENTAL LAW ENFORCEMENT FUND          | 200,000              |
| 250 WOODSIDE LIBRARY FUND                      | 196,050              |
| 301 CAPITAL IMPROVEMENT FUND                   | 2,456,350            |
| 525 CANADA CORRIDOR SEWER OPERATIONS           | 51,935               |
| 528 TOWN CENTER SEWER FUND                     | 767,673              |
| <b>TOTAL</b>                                   | <b>\$ 17,601,334</b> |

RESOLUTION NO. 2023 - 7609

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE  
DETERMINING THE APPROPRIATION LIMIT FOR FISCAL 2023-24**

**WHEREAS**, the calculation of the Appropriation Limit for Fiscal 2023-24 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 2023-24 is determined to be \$6,258,946.

\* \* \* \* \*

**PASSED AND ADOPTED** at a meeting of the Town Council of the Town of Woodside held on the 27<sup>th</sup> day of June 2023, by the following roll call vote:

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



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

ATTEST:

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

RESO. 2023-7609  
06/27/2023

EXHIBIT "A"

RESOLUTION NO. 2023 - 7609

2023-24 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. 2023-7609  
06/27/2023

|         |           |                             |
|---------|-----------|-----------------------------|
| (1.26%) | 3,501,704 | 2010-11 Appropriation Limit |
| 3.51%   | 3,624,614 | 2011-12 Appropriation Limit |
| 5.19%   | 3,812,731 | 2012-13 Appropriation Limit |
| 6.43%   | 4,057,890 | 2013-14 Appropriation Limit |
| 0.94%   | 4,096,034 | 2014-15 Appropriation Limit |
| 4.86%   | 4,295,101 | 2015-16 Appropriation Limit |
| 6.33%   | 4,566,981 | 2016-17 Appropriation Limit |
| 4.27%   | 4,761,991 | 2017-18 Appropriation Limit |
| 4.23%   | 4,963,423 | 2018-19 Appropriation Limit |
| 4.14%   | 5,168,909 | 2019-20 Appropriation Limit |
| 3.97%   | 5,374,115 | 2020-21 Appropriation Limit |
| 4.95%   | 5,640,134 | 2021-22 Appropriation Limit |
| 6.56%   | 6,010,127 | 2022-23 Appropriation Limit |
| 4.14%   | 6,258,946 | 2023-24 Appropriation Limit |

#### 2023-24 Gann Appropriation Limit Calculation

Annual percent change for 2023-24:

Per Capita Personal Income Change: 4.44 percent\*  
Town of Woodside Population Change: -0.29 percent\*

Per Capita converted to a ratio:  $\frac{4.44 + 100}{100} = 1.0444$

Population converted to a ratio:  $\frac{-0.29 + 100}{100} = 0.9971$

Calculation of factor for FY 23-24:  $1.0444 \times 0.9971 = 1.0414$

Growth factor for 2023-24: 4.14%

\*Supplied by the State Department of Finance.

RESO. 2023-7609  
06/27/2023

RESOLUTION NO. 2023 - 7610

A RESOLUTION OF THE TOWN COUNCIL OF THE  
TOWN OF WOODSIDE APPROVING THE 2023-24 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 2023-24 Proposed Budget reflects the recommended organization and staffing of the Town's departments; and

**WHEREAS**, 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, 2023.

\* \* \* \* \*

Passed and adopted by the Town Council of the Town of Woodside, California, at a meeting thereof held on the 27<sup>th</sup> day of June 2023, by the following vote of the members thereof:

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



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

ATTEST:

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

RESOLUTION 2023 - 7610  
EXHIBIT A  
SCHEDULE OF MONTHLY SALARIES

|   | Monthly     |         |
|---|-------------|---------|
|   | Minimum     | Maximum |
| Town Manager <sup>3</sup>                           | 21,167      |         |
| Town Engineer/Director of Public Works <sup>1</sup> | 11,397      | 22,794  |
| Planning Director <sup>1</sup>                      | 11,397      | 22,794  |
| Deputy Planning Director                            | 9,087       | 18,174  |
| Deputy Town Engineer <sup>1</sup>                   | 9,087       | 18,174  |
| Principal Planner <sup>1</sup>                      | 8,426       | 16,852  |
| Administrative Services Manager <sup>1</sup>        | 7,525       | 15,050  |
| Senior Planner <sup>1</sup>                         | 7,525       | 15,050  |
| Senior Engineer                                     | 7,525       | 15,050  |
| Town Clerk <sup>1</sup>                             | 7,066       | 14,132  |
| Assistant to the Town Manager <sup>1</sup>          | 7,066       | 14,132  |
| Senior Management Analyst                           | 6,850       | 13,700  |
| Supervising Maintenance Worker <sup>2</sup>         | 6,635       | 13,269  |
| Associate Planner                                   | 6,153       | 12,306  |
| Associate Engineer                                  | 6,153       | 12,306  |
| Assistant Planner                                   | 5,705       | 11,410  |
| Management Analyst                                  | 5,299       | 10,597  |
| Maintenance Worker <sup>2</sup>                     | 4,784       | 9,568   |
| Project Manager                                     | 4,549       | 9,098   |
| Planning Technician                                 | 4,549       | 9,098   |
| Accounts Payable Specialist                         | 4,549       | 9,098   |
| Office Manager                                      | 4,549       | 9,098   |
| Records Manager                                     | 4,549       | 9,098   |
| Administrative Assistant                            | 4,549       | 9,098   |
|   | Hourly Rate |         |
| Clerical  | 17/hr       | 33/hr   |
| Intern/Fellow                                       | 17/hr       | 33/hr   |
| Laborer   | 17/hr       | 33/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**

# **2023 – 28 Capital Improvement Program**

# Capital Improvement Program

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

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

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

The 2023-28 Capital Improvement Program includes the following projects:

- Kings Mountain Bridge over Union Creek
- Mountain Home Road Bridge over Bear Gulch Creek
- Town Center Sewer Capital Improvements
- Broadband Connectivity
- Glens Pathway
- Kings Mountain Road/Woodside Road Crosswalk
- Woodside Road Bike Safety Improvements East of 280
- Sand Hill Road/Portola Road Intersection Improvements
- Road Rehabilitation Program
- Storm Drain Repair and Replacement
- Safe Routes to School
- Bicycle and Pedestrian Improvements (Non-Road Rehab)
- Trails and Water Crossings
- Equipment Replacement
- Emergency Access Improvements

**CAPITAL IMPROVEMENT PROGRAM: FIVE-YEAR SUMMARY FY2024-FY2028**

| PROJECT   | FY22-23 Budget      | FY22-23 Projected   | FY23-24             | FY24-25             | FY25-26             | FY26-27             | FY27-28             | TOTAL FY24-28        |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Kings Mountain Road Bridge over Union Creek               | \$ 225,000          |                     | \$ 225,000          | \$ 1,250,000        |                     |                     |                     | \$ 1,475,000         |
| Mountain Home Road Bridge over Bear Gulch Creek           |                     |                     |                     |                     |                     | \$ 290,000          |                     | \$ 290,000           |
| Town Center Sewer Capital Improvements                    | \$ 126,250          | \$ 17,000           | \$ 130,100          | \$ 134,000          | \$ 138,000          | \$ 142,100          | \$ 146,400          | \$ 690,600           |
| Broadband Connectivity                                    | \$ 81,250           |                     | \$ 81,250           | \$ 81,250           | \$ 81,250           | \$ 81,250           |                     | \$ 325,000           |
| Woodside Road Median Island Beautification                | \$ 100,000          | \$ 129,922          |                     | \$ 200,000          |                     |                     |                     | \$ 200,000           |
| Glens Path Phase 2  | \$ 450,000          | \$ 57,165           | \$ 510,000          |                     |                     |                     |                     | \$ 510,000           |
| Glens Path Phase 3  | \$ 10,000           | \$ 48,947           | \$ 510,000          |                     |                     |                     |                     | \$ 510,000           |
| Woodside Road Trail and Bike Improvements - Phase 1       |                     |                     |                     |                     | \$ 100,000          | \$ 450,000          |                     | \$ 550,000           |
| Woodside Road Trail and Bike Improvements - Phase 2       |                     |                     |                     |                     |                     | \$ 100,000          | \$ 450,000          | \$ 550,000           |
| Jefferson Ave Trail from Canada to Godetia                |                     |                     |                     |                     |                     | \$ 50,000           | \$ 250,000          | \$ 300,000           |
| Sand Hill/Portola Road Intersection Improvements          | \$ 75,000           |                     |                     | \$ 75,000           | \$ 200,000          |                     |                     | \$ 275,000           |
| Woodside Road Bike Safety Improvements East of I-280      | \$ 25,000           |                     | \$ 25,000           | \$ 450,000          | \$ 450,000          |                     |                     | \$ 925,000           |
| Road Rehabilitation Program                               | \$ 475,000          | \$ 388,799          | \$ 475,000          | \$ 475,000          | \$ 475,000          | \$ 475,000          | \$ 475,000          | \$ 2,375,000         |
| Storm Drain Repair and Replacement Program                | \$ 80,000           | \$ 81,939           | \$ 180,000          | \$ 80,000           | \$ 80,000           | \$ 50,000           | \$ 50,000           | \$ 440,000           |
| Bicycle and Pedestrian Improvements (Non-Road Rehab)      | \$ 20,000           | \$ 12,258           |                     | \$ 20,000           | \$ 20,000           | \$ 20,000           | \$ 20,000           | \$ 80,000            |
| Safe Routes to School Projects                            | \$ 20,000           | \$ 18,480           |                     | \$ 20,000           | \$ 20,000           | \$ 20,000           | \$ 20,000           | \$ 80,000            |
| Kings Mountain Road/Woodside Road Crosswalk               |                     |                     | \$ 120,000          |                     |                     |                     |                     | \$ 120,000           |
| Equestrian Trails and Water Crossing                      | \$ 20,000           | \$ 10,268           |                     | \$ 20,000           | \$ 20,000           | \$ 20,000           | \$ 20,000           | \$ 80,000            |
| Storm-Related Emergency Projects                          |                     | \$ 339,374          | \$ 80,000           |                     |                     |                     |                     | \$ 80,000            |
| Emergency Access Improvements (add Martinez, Patrol, etc) |                     |                     | \$ 100,000          |                     |                     |                     |                     | \$ 100,000           |
| Equipment Replacement                                     | \$ 100,000          | \$ 44,715           |                     | \$ 100,000          |                     | \$ 150,000          |                     | \$ 250,000           |
| Barkley Park Capital Improvements                         | \$ 230,000          | \$ 165,684          | \$ 20,000           | \$ 20,000           | \$ 20,000           | \$ 20,000           | \$ 20,000           | \$ 100,000           |
| <b>TOTAL</b>  | <b>\$ 2,037,500</b> | <b>\$ 1,314,550</b> | <b>\$ 2,456,350</b> | <b>\$ 2,925,250</b> | <b>\$ 1,604,250</b> | <b>\$ 1,868,350</b> | <b>\$ 1,451,400</b> | <b>\$ 10,305,600</b> |

| FUNDING SOURCES         | FY22-23 Budget      | FY22-23 Projected   | FY23-24             | FY24-25             | FY25-26             | FY26-27             | FY27-28             | TOTAL FY24-28        |
|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Measure A               | \$ 266,000          | \$ 87,903           | \$ 371,000          | \$ 40,000           | \$ 90,000           | \$ 149,000          | \$ 65,000           | \$ 715,000           |
| Measure W               | \$ 85,000           | \$ 48,947           | \$ 279,152          | \$ 25,000           | \$ 75,000           | \$ 165,000          | \$ 90,000           | \$ 634,152           |
| Road Impact Fee         | \$ 71,000           | \$ 71,000           | \$ 71,000           | \$ 265,000          | \$ 71,000           | \$ 121,000          | \$ 71,000           | \$ 599,000           |
| SB 1 RMRA Funds         | \$ 104,000          | \$ 104,000          | \$ 104,000          | \$ 104,000          | \$ 104,000          | \$ 104,000          | \$ 104,000          | \$ 520,000           |
| Traffic Safety          | \$ 200,000          |                     | \$ 250,000          | \$ 25,000           | \$ 25,000           |                     |                     | \$ 300,000           |
| Sewer Fund              |                     |                     |                     |                     |                     | \$ 142,100          | \$ 146,400          | \$ 288,500           |
| Library Fund            |                     |                     |                     |                     |                     |                     |                     |                      |
| Grant - State (Prop 68) | \$ 180,000          | \$ 152,063          |                     |                     |                     |                     |                     |                      |
| Grant - Federal         | \$ 199,000          |                     | \$ 199,000          | \$ 1,506,000        | \$ 400,000          | \$ 256,000          |                     | \$ 2,361,000         |
| Grant - Other           | \$ 75,000           | \$ 92,892           | \$ 290,848          |                     | \$ 160,000          | \$ 360,000          | \$ 585,000          | \$ 1,395,848         |
| General Fund - ARPA     | \$ 287,500          | \$ 98,939           | \$ 391,350          | \$ 295,250          | \$ 299,250          | \$ 131,250          |                     | \$ 1,117,100         |
| General Fund - FEMA     |                     | \$ 271,500          | \$ 64,000           |                     |                     |                     |                     | \$ 64,000            |
| General Fund            | \$ 570,000          | \$ 387,307          | \$ 436,000          | \$ 565,000          | \$ 380,000          | \$ 440,000          | \$ 390,000          | \$ 2,211,000         |
| Unfunded                |                     |                     |                     | \$ 100,000          |                     |                     |                     | \$ 100,000           |
| <b>TOTAL</b>            | <b>\$ 2,037,500</b> | <b>\$ 1,314,551</b> | <b>\$ 2,456,350</b> | <b>\$ 2,925,250</b> | <b>\$ 1,604,250</b> | <b>\$ 1,868,350</b> | <b>\$ 1,451,400</b> | <b>\$ 10,305,600</b> |

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

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

| EXPENDITURES                   | FY22-23 Budget    | FY22-23 Proj | FY23-24           | FY24-25             | FY25-26 | FY26-27 | FY27-28 | TOTAL FY24-28       |
|--------------------------------|-------------------|--------------|-------------------|---------------------|---------|---------|---------|---------------------|
| Engineering & Design           | \$ 225,000        |              | \$ 225,000        | \$ 50,000           |         |         |         | \$ 275,000          |
| Construction                   |                   |              |                   | \$ 1,000,000        |         |         |         | \$ 1,000,000        |
| Construction Contingency       |                   |              |                   | \$ 100,000          |         |         |         | \$ 100,000          |
| Other Professional Services    |                   |              |                   | \$ 75,000           |         |         |         | \$ 75,000           |
| Inspection & Construction Mgmt |                   |              |                   | \$ 25,000           |         |         |         | \$ 25,000           |
| <b>TOTAL</b>                   | <b>\$ 225,000</b> |              | <b>\$ 225,000</b> | <b>\$ 1,250,000</b> |         |         |         | <b>\$ 1,475,000</b> |

| SOURCE OF FUNDS       |                   |  |                   |                     |  |  |  |                     |
|-----------------------|-------------------|--|-------------------|---------------------|--|--|--|---------------------|
| Measure A             | \$ 26,000         |  | \$ 26,000         |                     |  |  |  | \$ 26,000           |
| Gas Tax               |                   |  |                   |                     |  |  |  |                     |
| Road Impact Fee       |                   |  |                   | \$ 144,000          |  |  |  | \$ 144,000          |
| Sewer Fund            |                   |  |                   |                     |  |  |  |                     |
| Grant - State         |                   |  |                   |                     |  |  |  |                     |
| Grant - Federal (HBP) | \$ 199,000        |  | \$ 199,000        | \$ 1,106,000        |  |  |  | \$ 1,305,000        |
| Grant-Other           |                   |  |                   |                     |  |  |  |                     |
| Reserves              |                   |  |                   |                     |  |  |  |                     |
| General Fund          |                   |  |                   |                     |  |  |  |                     |
| Unfunded              |                   |  |                   |                     |  |  |  |                     |
| <b>TOTAL</b>          | <b>\$ 225,000</b> |  | <b>\$ 225,000</b> | <b>\$ 1,250,000</b> |  |  |  | <b>\$ 1,475,000</b> |

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

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

| EXPENDITURES                   | FY22-23 Budget | FY22-23 Proj | FY23-24 | FY24-25 | FY25-26 | FY26-27           | FY27-28 | TOTAL FY24-28     |
|--------------------------------|----------------|--------------|---------|---------|---------|-------------------|---------|-------------------|
| Engineering & Design           |                |              |         |         |         | \$ 20,000         |         | \$ 20,000         |
| Construction                   |                |              |         |         |         | \$ 230,000        |         | \$ 230,000        |
| Construction Contingency       |                |              |         |         |         | \$ 25,000         |         | \$ 25,000         |
| Other Professional Services    |                |              |         |         |         | \$ 5,000          |         | \$ 5,000          |
| Inspection & Construction Mgmt |                |              |         |         |         | \$ 10,000         |         | \$ 10,000         |
| <b>TOTAL</b>                   |                |              |         |         |         | <b>\$ 290,000</b> |         | <b>\$ 290,000</b> |

| SOURCE OF FUNDS | FY22-23 Budget | FY22-23 Proj | FY23-24 | FY24-25 | FY25-26 | FY26-27           | FY27-28 | TOTAL FY24-28     |
|-----------------|----------------|--------------|---------|---------|---------|-------------------|---------|-------------------|
| Measure A       |                |              |         |         |         | \$ 34,000         |         | \$ 34,000         |
| Gas Tax         |                |              |         |         |         |                   |         |                   |
| Sewer Fund      |                |              |         |         |         |                   |         |                   |
| Grant - State   |                |              |         |         |         |                   |         |                   |
| Grant - Federal |                |              |         |         |         | \$ 256,000        |         | \$ 256,000        |
| Grant-Other     |                |              |         |         |         |                   |         |                   |
| Reserves        |                |              |         |         |         |                   |         |                   |
| General Fund    |                |              |         |         |         |                   |         |                   |
| Unfunded        |                |              |         |         |         |                   |         |                   |
| <b>TOTAL</b>    |                |              |         |         |         | <b>\$ 290,000</b> |         | <b>\$ 290,000</b> |

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

DESCRIPTION: This project is for ongoing and various capital improvements to the Town Center sewer system including pump replacement, force main rehabilitation/replacement, and manhole and sewer main rehabilitation to reduce inflow/infiltration. Work on the Town Center Sewer system will be supported by ARPA funds.

In FY22-23 the Town completed a condition assessment of the cast iron sewer force main between the Town Center pump station and the Chevron station that was constructed in 1974. The assessment found no major defects but recommended replacement in the near future since the pipe does show some deterioration and is well past its service life. Also planned are spot repairs of damaged and/or leaking sections of sewer main throughout the sewer collection system.

| EXPENDITURES                   | FY22-23 Budget    | FY22-23 Proj     | FY23-24           | FY24-25           | FY25-26           | FY26-27           | FY27-28           | TOTAL FY24-28     |
|--------------------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Engineering & Design           |                   | \$ 17,000        | \$ 15,000         | \$ 15,000         | \$ 15,000         | \$ 15,000         | \$ 15,000         | \$ 75,000         |
| Construction                   | \$ 126,250        |                  | \$ 115,100        | \$ 119,000        | \$ 123,000        | \$ 127,100        | \$ 131,400        | \$ 615,600        |
| Construction Contingency       |                   |                  |                   |                   |                   |                   |                   |                   |
| Utility                        |                   |                  |                   |                   |                   |                   |                   |                   |
| Right of Way                   |                   |                  |                   |                   |                   |                   |                   |                   |
| Other Professional Services    |                   |                  |                   |                   |                   |                   |                   |                   |
| Inspection & Construction Mgmt |                   |                  |                   |                   |                   |                   |                   |                   |
| <b>TOTAL</b>                   | <b>\$ 126,250</b> | <b>\$ 17,000</b> | <b>\$ 130,100</b> | <b>\$ 134,000</b> | <b>\$ 138,000</b> | <b>\$ 142,100</b> | <b>\$ 146,400</b> | <b>\$ 690,600</b> |

| SOURCE OF FUNDS     | FY22-23 Budget    | FY22-23 Proj     | FY23-24           | FY24-25           | FY25-26           | FY26-27           | FY27-28           | TOTAL FY24-28     |
|---------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Measure A           |                   |                  |                   |                   |                   |                   |                   |                   |
| Gas Tax             |                   |                  |                   |                   |                   |                   |                   |                   |
| Sewer Fund          |                   |                  |                   |                   |                   | \$ 142,100        | \$ 146,400        | \$ 288,500        |
| Grant - Measure A   |                   |                  |                   |                   |                   |                   |                   |                   |
| Grant - State       |                   |                  |                   |                   |                   |                   |                   |                   |
| Grant - Federal     |                   |                  |                   |                   |                   |                   |                   |                   |
| Grant-Other         |                   |                  |                   |                   |                   |                   |                   |                   |
| Library Fund        |                   |                  |                   |                   |                   |                   |                   |                   |
| General Fund - ARPA | \$ 126,250        | \$ 17,000        | \$ 130,100        | \$ 134,000        | \$ 138,000        |                   |                   | \$ 402,100        |
| Unfunded            |                   |                  |                   |                   |                   |                   |                   |                   |
| <b>TOTAL</b>        | <b>\$ 126,250</b> | <b>\$ 17,000</b> | <b>\$ 130,100</b> | <b>\$ 134,000</b> | <b>\$ 138,000</b> | <b>\$ 142,100</b> | <b>\$ 146,400</b> | <b>\$ 690,600</b> |

**PROJECT TITLE: Broadband Connectivity**

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

A project to extend broadband service to residents on Old La Honda Road was completed in FY22-23. Funds received through the American Rescue Plan Act (ARPA) are available to assist other neighborhoods over the next four years.

| <b>EXPENDITURES</b>            | <b>FY22-23 Budget</b> | <b>FY22-23 Proj</b> | <b>FY23-24</b>   | <b>FY24-25</b>   | <b>FY25-26</b>   | <b>FY26-27</b>   | <b>FY27-28</b> | <b>TOTAL FY24-28</b> |
|--------------------------------|-----------------------|---------------------|------------------|------------------|------------------|------------------|----------------|----------------------|
| Engineering & Design           |                       |                     |                  |                  |                  |                  |                |                      |
| Construction                   |                       |                     |                  |                  |                  |                  |                |                      |
| Construction Contingency       |                       |                     |                  |                  |                  |                  |                |                      |
| Other Professional Services    | \$ 81,250             |                     | \$ 81,250        | \$ 81,250        | \$ 81,250        | \$ 81,250        |                | \$ 325,000           |
| Inspection & Construction Mgmt |                       |                     |                  |                  |                  |                  |                |                      |
| <b>TOTAL</b>                   | <b>\$ 81,250</b>      |                     | <b>\$ 81,250</b> | <b>\$ 81,250</b> | <b>\$ 81,250</b> | <b>\$ 81,250</b> |                | <b>\$ 325,000</b>    |

| <b>SOURCE OF FUNDS</b> |                  |  |                  |                  |                  |                  |  |                   |
|------------------------|------------------|--|------------------|------------------|------------------|------------------|--|-------------------|
| Measure A              |                  |  |                  |                  |                  |                  |  |                   |
| Gas Tax                |                  |  |                  |                  |                  |                  |  |                   |
| Sewer Fund             |                  |  |                  |                  |                  |                  |  |                   |
| Grant - Measure A      |                  |  |                  |                  |                  |                  |  |                   |
| Grant - State          |                  |  |                  |                  |                  |                  |  |                   |
| Grant - Federal        |                  |  |                  |                  |                  |                  |  |                   |
| Grant-Other            |                  |  |                  |                  |                  |                  |  |                   |
| Library Fund           |                  |  |                  |                  |                  |                  |  |                   |
| General Fund - ARPA    | \$ 81,250        |  | \$ 81,250        | \$ 81,250        | \$ 81,250        | \$ 81,250        |  | \$ 325,000        |
| Unfunded               |                  |  |                  |                  |                  |                  |  |                   |
| <b>TOTAL</b>           | <b>\$ 81,250</b> |  | <b>\$ 81,250</b> | <b>\$ 81,250</b> | <b>\$ 81,250</b> | <b>\$ 81,250</b> |  | <b>\$ 325,000</b> |

**PROJECT TITLE: Woodside Road Median Beautification**

DESCRIPTION: This project was completed in FY22-23. The project installed landscaping in the large center median on Woodside Road just west of I-280 across from the Park n Ride lot.

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

| EXPENDITURES                   | FY22-23 Budget    | FY22-23 Proj      | FY23-24 | FY24-25           | FY25-26 | FY26-27 | FY27-28 | TOTAL FY24-28     |
|--------------------------------|-------------------|-------------------|---------|-------------------|---------|---------|---------|-------------------|
| Engineering & Design           |                   | \$ 4,983          |         | \$ 50,000         |         |         |         | \$ 50,000         |
| Construction                   | \$ 90,000         | \$ 124,939        |         | \$ 150,000        |         |         |         | \$ 150,000        |
| Construction Contingency       |                   |                   |         |                   |         |         |         |                   |
| Other Professional Services    | \$ 10,000         |                   |         |                   |         |         |         |                   |
| Inspection & Construction Mgmt |                   |                   |         |                   |         |         |         |                   |
| <b>TOTAL</b>                   | <b>\$ 100,000</b> | <b>\$ 129,922</b> |         | <b>\$ 200,000</b> |         |         |         | <b>\$ 200,000</b> |

| SOURCE OF FUNDS                          | FY22-23 Budget    | FY22-23 Proj      | FY23-24 | FY24-25           | FY25-26 | FY26-27 | FY27-28 | TOTAL FY24-28     |
|--|-------------------|-------------------|---------|-------------------|---------|---------|---------|-------------------|
| Measure A                                |                   |                   |         |                   |         |         |         |                   |
| Gas Tax                                  |                   |                   |         |                   |         |         |         |                   |
| Measure W                                |                   |                   |         |                   |         |         |         |                   |
| Sewer Fund                               |                   |                   |         |                   |         |         |         |                   |
| Grant - Measure A                        |                   |                   |         |                   |         |         |         |                   |
| Grant - State                            |                   |                   |         |                   |         |         |         |                   |
| Grant - Federal                          |                   |                   |         |                   |         |         |         |                   |
| Grant - Other (Woodside Comm Foundation) | \$ 75,000         | \$ 92,892         |         |                   |         |         |         |                   |
| Library Fund                             |                   |                   |         |                   |         |         |         |                   |
| General Fund                             | \$ 25,000         | \$ 37,030         |         | \$ 100,000        |         |         |         | \$ 100,000        |
| Unfunded                                 |                   |                   |         | \$ 100,000        |         |         |         | \$ 100,000        |
| <b>TOTAL</b>                             | <b>\$ 100,000</b> | <b>\$ 129,922</b> |         | <b>\$ 200,000</b> |         |         |         | <b>\$ 200,000</b> |

**PROJECT TITLE: Glens Path Phase 2**

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

The Glens Path Phase 2 and Phase 3 Projects are being constructed together in summer 2023.

| <b>EXPENDITURES</b>            | <b>FY22-23 Budget</b> | <b>FY22-23 Proj</b> | <b>FY23-24</b>    | <b>FY24-25</b> | <b>FY25-26</b> | <b>FY26-27</b> | <b>FY27-28</b> | <b>TOTAL FY24-28</b> |
|--------------------------------|-----------------------|---------------------|-------------------|----------------|----------------|----------------|----------------|----------------------|
| Engineering & Design           |                       | \$ 57,165           | \$ 15,000         |                |                |                |                | \$ 15,000            |
| Construction                   | \$ 410,000            |                     | \$ 445,000        |                |                |                |                | \$ 445,000           |
| Construction Contingency       | \$ 40,000             |                     | \$ 50,000         |                |                |                |                | \$ 50,000            |
| Other Professional Services    |                       |                     |                   |                |                |                |                |                      |
| Inspection & Construction Mgmt |                       |                     |                   |                |                |                |                |                      |
| <b>TOTAL</b>                   | <b>\$ 450,000</b>     | <b>\$ 57,165</b>    | <b>\$ 510,000</b> |                |                |                |                | <b>\$ 510,000</b>    |

| <i>SOURCE OF FUNDS</i> |                   |                  |                   |  |  |  |  |                   |
|------------------------|-------------------|------------------|-------------------|--|--|--|--|-------------------|
| Measure A              | \$ 175,000        | \$ 57,165        | \$ 100,000        |  |  |  |  | \$ 100,000        |
| Measure W              | \$ 75,000         |                  | \$ 160,000        |  |  |  |  | \$ 160,000        |
| Gas Tax                |                   |                  |                   |  |  |  |  |                   |
| SB1 RMRA Funds         |                   |                  |                   |  |  |  |  |                   |
| Traffic Safety         | \$ 200,000        |                  | \$ 250,000        |  |  |  |  | \$ 250,000        |
| Sewer Fund             |                   |                  |                   |  |  |  |  |                   |
| Grant - Measure A      |                   |                  |                   |  |  |  |  |                   |
| Grant - State          |                   |                  |                   |  |  |  |  |                   |
| Grant - Federal        |                   |                  |                   |  |  |  |  |                   |
| Grant-Other            |                   |                  |                   |  |  |  |  |                   |
| Library Fund           |                   |                  |                   |  |  |  |  |                   |
| General Fund           |                   |                  |                   |  |  |  |  |                   |
| Unfunded               |                   |                  |                   |  |  |  |  |                   |
| <b>TOTAL</b>           | <b>\$ 450,000</b> | <b>\$ 57,165</b> | <b>\$ 510,000</b> |  |  |  |  | <b>\$ 510,000</b> |

**PROJECT TITLE: Glens Path Phase 3**

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

The Glens Path Phase 2 and Phase 3 Projects are being constructed together in summer 2023.

| EXPENDITURES                   | FY22-23 Budget   | FY22-23 Proj     | FY23-24           | FY24-25 | FY25-26 | FY26-27 | FY27-28 | TOTAL FY24-28     |
|--------------------------------|------------------|------------------|-------------------|---------|---------|---------|---------|-------------------|
| Engineering & Design           | \$ 10,000        | \$ 48,947        | \$ 15,000         |         |         |         |         | \$ 15,000         |
| Construction                   |                  |                  | \$ 445,000        |         |         |         |         | \$ 445,000        |
| Construction Contingency       |                  |                  | \$ 50,000         |         |         |         |         | \$ 50,000         |
| Other Professional Services    |                  |                  |                   |         |         |         |         |                   |
| Inspection & Construction Mgmt |                  |                  |                   |         |         |         |         |                   |
| <b>TOTAL</b>                   | <b>\$ 10,000</b> | <b>\$ 48,947</b> | <b>\$ 510,000</b> |         |         |         |         | <b>\$ 510,000</b> |

| SOURCE OF FUNDS    |                  |                  |                   |  |  |  |  |                   |
|--------------------|------------------|------------------|-------------------|--|--|--|--|-------------------|
| Measure A          |                  |                  | \$ 100,000        |  |  |  |  | \$ 100,000        |
| Measure W          | \$ 10,000        | \$ 48,947        | \$ 119,152        |  |  |  |  | \$ 119,152        |
| Gas Tax            |                  |                  |                   |  |  |  |  |                   |
| SB1 RMRA Funds     |                  |                  |                   |  |  |  |  |                   |
| Sewer Fund         |                  |                  |                   |  |  |  |  |                   |
| Grant - Measure A  |                  |                  |                   |  |  |  |  |                   |
| Grant - State      |                  |                  |                   |  |  |  |  |                   |
| Grant - Federal    |                  |                  |                   |  |  |  |  |                   |
| Grant-Other (TFCA) |                  |                  | \$ 290,848        |  |  |  |  | \$ 290,848        |
| Library Fund       |                  |                  |                   |  |  |  |  |                   |
| General Fund       |                  |                  |                   |  |  |  |  |                   |
| Unfunded           |                  |                  |                   |  |  |  |  |                   |
| <b>TOTAL</b>       | <b>\$ 10,000</b> | <b>\$ 48,947</b> | <b>\$ 510,000</b> |  |  |  |  | <b>\$ 510,000</b> |

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

DESCRIPTION: This project would improve existing segments and install new segments of an equestrian/pedestrian trail within the public right-of-way and within trail easements along Woodside Road between Tripp Road and Wunderlich Park. The project would also install bike facilities on Woodside Road between Tripp Road and Wunderlich Park.

| EXPENDITURES                   | FY22-23 Budget | FY22-23 Proj | FY23-24 | FY24-25 | FY25-26    | FY26-27    | FY27-28 | TOTAL FY24-28 |
|--------------------------------|----------------|--------------|---------|---------|------------|------------|---------|---------------|
| Engineering & Design           |                |              |         |         | \$ 100,000 |            |         | \$ 100,000    |
| Construction                   |                |              |         |         |            | \$ 450,000 |         | \$ 450,000    |
| Construction Contingency       |                |              |         |         |            |            |         |               |
| Other Professional Services    |                |              |         |         |            |            |         |               |
| Inspection & Construction Mgmt |                |              |         |         |            |            |         |               |
| <b>TOTAL</b>                   |                |              |         |         | \$ 100,000 | \$ 450,000 |         | \$ 550,000    |

| SOURCE OF FUNDS   | FY22-23 Budget | FY22-23 Proj | FY23-24 | FY24-25 | FY25-26    | FY26-27    | FY27-28 | TOTAL FY24-28 |
|-------------------|----------------|--------------|---------|---------|------------|------------|---------|---------------|
| Measure A         |                |              |         |         | \$ 50,000  |            |         | \$ 50,000     |
| Gas Tax           |                |              |         |         |            |            |         |               |
| Measure W         |                |              |         |         | \$ 50,000  | \$ 90,000  |         | \$ 140,000    |
| Sewer Fund        |                |              |         |         |            |            |         |               |
| Grant - State     |                |              |         |         |            |            |         |               |
| Grant - Federal   |                |              |         |         |            |            |         |               |
| Grant-Other (TBD) |                |              |         |         |            | \$ 360,000 |         | \$ 360,000    |
| Reserves          |                |              |         |         |            |            |         |               |
| General Fund      |                |              |         |         |            |            |         |               |
| Unfunded          |                |              |         |         |            |            |         |               |
| <b>TOTAL</b>      |                |              |         |         | \$ 100,000 | \$ 450,000 |         | \$ 550,000    |

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

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

| EXPENDITURES                   | FY22-23 Budget | FY22-23 Proj | FY23-24 | FY24-25 | FY25-26 | FY26-27    | FY27-28    | TOTAL FY24-28 |
|--------------------------------|----------------|--------------|---------|---------|---------|------------|------------|---------------|
| Engineering & Design           |                |              |         |         |         | \$ 100,000 |            | \$ 100,000    |
| Construction                   |                |              |         |         |         |            | \$ 450,000 | \$ 450,000    |
| Construction Contingency       |                |              |         |         |         |            |            |               |
| Other Professional Services    |                |              |         |         |         |            |            |               |
| Inspection & Construction Mgmt |                |              |         |         |         |            |            |               |
| <b>TOTAL</b>                   |                |              |         |         |         | \$ 100,000 | \$ 450,000 | \$ 550,000    |

| SOURCE OF FUNDS   | FY22-23 Budget | FY22-23 Proj | FY23-24 | FY24-25 | FY25-26 | FY26-27    | FY27-28    | TOTAL FY24-28 |
|-------------------|----------------|--------------|---------|---------|---------|------------|------------|---------------|
| Measure A         |                |              |         |         |         | \$ 50,000  |            | \$ 50,000     |
| Gas Tax           |                |              |         |         |         |            |            |               |
| Measure W         |                |              |         |         |         | \$ 50,000  | \$ 90,000  | \$ 140,000    |
| Sewer Fund        |                |              |         |         |         |            |            |               |
| Grant - State     |                |              |         |         |         |            |            |               |
| Grant - Federal   |                |              |         |         |         |            |            |               |
| Grant-Other (TBD) |                |              |         |         |         |            | \$ 360,000 | \$ 360,000    |
| Reserves          |                |              |         |         |         |            |            |               |
| General Fund      |                |              |         |         |         |            |            |               |
| Unfunded          |                |              |         |         |         |            |            |               |
| <b>TOTAL</b>      |                |              |         |         |         | \$ 100,000 | \$ 450,000 | \$ 550,000    |

**PROJECT TITLE: Jefferson Ave Trail**

DESCRIPTION: This project would improve the existing trail and install new trail segments to create a continuous equestrian/pedestrian trail in the public right of way and within trail easements along Jefferson Avenue from Canada Road to Godetia Road.

| EXPENDITURES                   | FY22-23 Budget | FY22-23 Proj | FY23-24 | FY24-25 | FY25-26 | FY26-27   | FY27-28    | TOTAL FY24-28 |
|--------------------------------|----------------|--------------|---------|---------|---------|-----------|------------|---------------|
| Engineering & Design           |                |              |         |         |         | \$ 50,000 |            | \$ 50,000     |
| Construction                   |                |              |         |         |         |           | \$ 250,000 | \$ 250,000    |
| Construction Contingency       |                |              |         |         |         |           |            |               |
| Other Professional Services    |                |              |         |         |         |           |            |               |
| Inspection & Construction Mgmt |                |              |         |         |         |           |            |               |
| <b>TOTAL</b>                   |                |              |         |         |         | \$ 50,000 | \$ 250,000 | \$ 300,000    |

| SOURCE OF FUNDS   | FY22-23 Budget | FY22-23 Proj | FY23-24 | FY24-25 | FY25-26 | FY26-27   | FY27-28    | TOTAL FY24-28 |
|-------------------|----------------|--------------|---------|---------|---------|-----------|------------|---------------|
| Measure A         |                |              |         |         |         | \$ 25,000 | \$ 25,000  | \$ 50,000     |
| Gas Tax           |                |              |         |         |         |           |            |               |
| Measure W         |                |              |         |         |         | \$ 25,000 |            | \$ 25,000     |
| Sewer Fund        |                |              |         |         |         |           |            |               |
| Grant - State     |                |              |         |         |         |           |            |               |
| Grant - Federal   |                |              |         |         |         |           |            |               |
| Grant-Other (TBD) |                |              |         |         |         |           | \$ 225,000 | \$ 225,000    |
| Reserves          |                |              |         |         |         |           |            |               |
| General Fund      |                |              |         |         |         |           |            |               |
| Unfunded          |                |              |         |         |         |           |            |               |
| <b>TOTAL</b>      |                |              |         |         |         | \$ 50,000 | \$ 250,000 | \$ 300,000    |

**PROJECT TITLE: Sand Hill/Portola Intersection Improvements**

DESCRIPTION: This project would install a crosswalk across Sand Hill Road at Portola Road, and a protected left hand turn movement for eastbound Sand Hill turning onto Portola Road. The project would require a permit from the County of San Mateo as it is within their Sand Hill Road right of way.

| EXPENDITURES                   | FY22-23 Budget   | FY22-23 Proj | FY23-24 | FY24-25          | FY25-26           | FY26-27 | FY27-28 | TOTAL FY24-28     |
|--------------------------------|------------------|--------------|---------|------------------|-------------------|---------|---------|-------------------|
| Engineering & Design           | \$ 75,000        |              |         | \$ 75,000        |                   |         |         | \$ 75,000         |
| Construction                   |                  |              |         |                  | \$ 200,000        |         |         | \$ 200,000        |
| Construction Contingency       |                  |              |         |                  |                   |         |         |                   |
| Other Professional Services    |                  |              |         |                  |                   |         |         |                   |
| Inspection & Construction Mgmt |                  |              |         |                  |                   |         |         |                   |
| <b>TOTAL</b>                   | <b>\$ 75,000</b> |              |         | <b>\$ 75,000</b> | <b>\$ 200,000</b> |         |         | <b>\$ 275,000</b> |

| SOURCE OF FUNDS   |                  |  |  |                  |                   |  |  |                   |
|-------------------|------------------|--|--|------------------|-------------------|--|--|-------------------|
| Measure A         |                  |  |  |                  |                   |  |  |                   |
| Gas Tax           |                  |  |  |                  |                   |  |  |                   |
| Measure W         |                  |  |  |                  |                   |  |  |                   |
| Sewer Fund        |                  |  |  |                  |                   |  |  |                   |
| Grant - State     |                  |  |  |                  |                   |  |  |                   |
| Grant - Federal   |                  |  |  |                  |                   |  |  |                   |
| Grant-Other (TBD) |                  |  |  |                  | \$ 160,000        |  |  | \$ 160,000        |
| Reserves          |                  |  |  |                  |                   |  |  |                   |
| General Fund      | \$ 75,000        |  |  | \$ 75,000        | \$ 40,000         |  |  | \$ 115,000        |
| Unfunded          |                  |  |  |                  |                   |  |  |                   |
| <b>TOTAL</b>      | <b>\$ 75,000</b> |  |  | <b>\$ 75,000</b> | <b>\$ 200,000</b> |  |  | <b>\$ 275,000</b> |

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

DESCRIPTION: This project would provide bike and pedestrian safety enhancements on Woodside Rd between I-280 and Alameda de las Pulgas. Improvements would likely include green bike lane markings, bike lane buffers, vehicle speed reduction through signage, striping, and potentially other traffic calming and bike safety measures. The project is within Caltrans right of way. The Town has been awarded \$800,000 in Community Project Funding through the efforts of Congresswoman Anna Eshoo's office.

In FY23-24, project activities include the creation of a concept plan and retaining a design consultant for the project.

| EXPENDITURES                   | FY22-23 Budget   | FY22-23 Proj | FY23-24          | FY24-25           | FY25-26           | FY26-27 | FY27-28 | TOTAL FY24-28     |
|--------------------------------|------------------|--------------|------------------|-------------------|-------------------|---------|---------|-------------------|
| Engineering & Design           | \$ 25,000        |              | \$ 25,000        | \$ 125,000        |                   |         |         | \$ 150,000        |
| Construction                   |                  |              |                  | \$ 300,000        | \$ 400,000        |         |         | \$ 700,000        |
| Construction Contingency       |                  |              |                  | \$ 25,000         | \$ 50,000         |         |         | \$ 75,000         |
| Other Professional Services    |                  |              |                  |                   |                   |         |         |                   |
| Inspection & Construction Mgmt |                  |              |                  |                   |                   |         |         |                   |
| <b>TOTAL</b>                   | <b>\$ 25,000</b> |              | <b>\$ 25,000</b> | <b>\$ 450,000</b> | <b>\$ 450,000</b> |         |         | <b>\$ 925,000</b> |

| SOURCE OF FUNDS                                   | FY22-23 Budget   | FY22-23 Proj | FY23-24          | FY24-25           | FY25-26           | FY26-27 | FY27-28 | TOTAL FY24-28     |
|---|------------------|--------------|------------------|-------------------|-------------------|---------|---------|-------------------|
| Measure A   | \$ 25,000        |              | \$ 25,000        |                   |                   |         |         | \$ 25,000         |
| Measure W   |                  |              |                  | \$ 25,000         | \$ 25,000         |         |         | \$ 50,000         |
| Traffic Safety                                    |                  |              |                  | \$ 25,000         | \$ 25,000         |         |         | \$ 50,000         |
| Road Impact                                       |                  |              |                  |                   |                   |         |         |                   |
| Gas Tax   |                  |              |                  |                   |                   |         |         |                   |
| Sewer Fund  |                  |              |                  |                   |                   |         |         |                   |
| Grant - State                                     |                  |              |                  |                   |                   |         |         |                   |
| Grant - Federal (Community Project Funding Grant) |                  |              |                  | \$ 400,000        | \$ 400,000        |         |         | \$ 800,000        |
| Grant-Other                                       |                  |              |                  |                   |                   |         |         |                   |
| Library Fund                                      |                  |              |                  |                   |                   |         |         |                   |
| General Fund                                      |                  |              |                  |                   |                   |         |         |                   |
| Unfunded  |                  |              |                  |                   |                   |         |         |                   |
| <b>TOTAL</b>                                      | <b>\$ 25,000</b> |              | <b>\$ 25,000</b> | <b>\$ 450,000</b> | <b>\$ 450,000</b> |         |         | <b>\$ 925,000</b> |

**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                   | FY22-23 Budget    | FY22-23 Proj      | FY23-24           | FY24-25           | FY25-26           | FY26-27           | FY27-28           | TOTAL FY24-28       |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Engineering & Design           |                   |                   |                   |                   |                   |                   |                   |                     |
| Construction                   | \$ 475,000        | \$ 388,799        | \$ 475,000        | \$ 475,000        | \$ 475,000        | \$ 475,000        | \$ 475,000        | \$ 2,375,000        |
| Other Professional Services    |                   |                   |                   |                   |                   |                   |                   |                     |
| Inspection & Construction Mgmt |                   |                   |                   |                   |                   |                   |                   |                     |
| <b>TOTAL</b>                   | <b>\$ 475,000</b> | <b>\$ 388,799</b> | <b>\$ 475,000</b> | <b>\$ 2,375,000</b> |

| SOURCE OF FUNDS |                   |                   |                   |                   |                   |                   |                   |                     |
|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Measure A       |                   |                   |                   |                   |                   |                   |                   |                     |
| Measure W       |                   |                   |                   |                   |                   |                   |                   |                     |
| Road Impact     | \$ 71,000         | \$ 71,000         | \$ 71,000         | \$ 71,000         | \$ 71,000         | \$ 71,000         | \$ 71,000         | \$ 355,000          |
| Gas Tax         |                   |                   |                   |                   |                   |                   |                   |                     |
| SB 1 RMRA Funds | \$ 104,000        | \$ 104,000        | \$ 104,000        | \$ 104,000        | \$ 104,000        | \$ 104,000        | \$ 104,000        | \$ 520,000          |
| Sewer Fund      |                   |                   |                   |                   |                   |                   |                   |                     |
| Grant - State   |                   |                   |                   |                   |                   |                   |                   |                     |
| Grant - Federal |                   |                   |                   |                   |                   |                   |                   |                     |
| Grant-Other     |                   |                   |                   |                   |                   |                   |                   |                     |
| Library Fund    |                   |                   |                   |                   |                   |                   |                   |                     |
| General Fund    | \$ 300,000        | \$ 213,799        | \$ 300,000        | \$ 300,000        | \$ 300,000        | \$ 300,000        | \$ 300,000        | \$ 1,500,000        |
| Unfunded        |                   |                   |                   |                   |                   |                   |                   |                     |
| <b>TOTAL</b>    | <b>\$ 475,000</b> | <b>\$ 388,799</b> | <b>\$ 475,000</b> | <b>\$ 2,375,000</b> |

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

DESCRIPTION: In 2015 the Town completed a comprehensive inventory and condition assessment of Town storm drain facilities including culverts, manholes, and drainage inlets. This ongoing capital project will repair and/or replace these facilities in priority order over time. Projects will be supported by funds received through the American Rescue Plan Act (ARPA).

In FY23-24 storm drain improvement projects on Harcross and Patrol Roads are planned.

| EXPENDITURES                   | FY22-23 Budget   | FY22-23 Proj     | FY23-24           | FY24-25          | FY25-26          | FY26-27          | FY27-28          | TOTAL FY24-28     |
|--------------------------------|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Engineering & Design           |                  |                  |                   |                  |                  |                  |                  |                   |
| Construction                   | \$ 80,000        | \$ 81,939        | \$ 180,000        | \$ 80,000        | \$ 80,000        | \$ 50,000        | \$ 50,000        | \$ 440,000        |
| Construction Contingency       |                  |                  |                   |                  |                  |                  |                  |                   |
| Equipment                      |                  |                  |                   |                  |                  |                  |                  |                   |
| Other Professional Services    |                  |                  |                   |                  |                  |                  |                  |                   |
| Inspection & Construction Mgmt |                  |                  |                   |                  |                  |                  |                  |                   |
| <b>TOTAL</b>                   | <b>\$ 80,000</b> | <b>\$ 81,939</b> | <b>\$ 180,000</b> | <b>\$ 80,000</b> | <b>\$ 80,000</b> | <b>\$ 50,000</b> | <b>\$ 50,000</b> | <b>\$ 440,000</b> |

| SOURCE OF FUNDS     | FY22-23 Budget   | FY22-23 Proj     | FY23-24           | FY24-25          | FY25-26          | FY26-27          | FY27-28          | TOTAL FY24-28     |
|---------------------|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Measure A           |                  |                  |                   |                  |                  |                  |                  |                   |
| Gas Tax             |                  |                  |                   |                  |                  |                  |                  |                   |
| Sewer Fund          |                  |                  |                   |                  |                  |                  |                  |                   |
| Grant - State       |                  |                  |                   |                  |                  |                  |                  |                   |
| Grant - Federal     |                  |                  |                   |                  |                  |                  |                  |                   |
| Grant-Other         |                  |                  |                   |                  |                  |                  |                  |                   |
| Reserves            |                  |                  |                   |                  |                  |                  |                  |                   |
| General Fund - ARPA | \$ 80,000        | \$ 81,939        | \$ 180,000        | \$ 80,000        | \$ 80,000        | \$ 50,000        |                  | \$ 390,000        |
| General Fund        |                  |                  |                   |                  |                  |                  | \$ 50,000        | \$ 50,000         |
| Unfunded            |                  |                  |                   |                  |                  |                  |                  |                   |
| <b>TOTAL</b>        | <b>\$ 80,000</b> | <b>\$ 81,939</b> | <b>\$ 180,000</b> | <b>\$ 80,000</b> | <b>\$ 80,000</b> | <b>\$ 50,000</b> | <b>\$ 50,000</b> | <b>\$ 440,000</b> |

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

DESCRIPTION: In addition to improvements made to bike and pedestrian facilities within the roadway during the annual Road Rehabilitation project, this ongoing project includes separate, minor bicycle and pedestrian improvements. Given the limited budget of this project, improvements are typically changes to signage, striping, and minor roadway improvements.

In Fiscal Year 22-23, this project installed signage and striping changes at the Kings Mountain Road/Manuella Avenue intersection to enhance safety for cyclists turning from Kings Mountain Road onto Manuella (and vice versa). The project came out of the Circulation Committee.

In Fiscal Year 23-24, this project's budget allocation will be utilized for the installation of crosswalks with flashing beacons at the intersection of Kings Mountain Road and Woodside Road. Those improvements came from the Trails Committee, Circulation Committee, and Woodside Elementary School PTA.

| EXPENDITURES | FY22-23 Budget | FY22-23 Proj | FY23-24 | FY24-25 | FY25-26 | FY26-27 | FY27-28 | TOTAL FY24-28 |
|--------------|----------------|--------------|---------|---------|---------|---------|---------|---------------|
|--------------|----------------|--------------|---------|---------|---------|---------|---------|---------------|

|                                |                  |                  |  |                  |                  |                  |                  |                  |
|--------------------------------|------------------|------------------|--|------------------|------------------|------------------|------------------|------------------|
| Engineering & Design           |                  |                  |  |                  |                  |                  |                  |                  |
| Construction                   | \$ 20,000        | \$ 12,258        |  | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ 80,000        |
| Construction Contingency       |                  |                  |  |                  |                  |                  |                  |                  |
| Other Professional Services    |                  |                  |  |                  |                  |                  |                  |                  |
| Inspection & Construction Mgmt |                  |                  |  |                  |                  |                  |                  |                  |
| <b>TOTAL</b>                   | <b>\$ 20,000</b> | <b>\$ 12,258</b> |  | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ 80,000</b> |

| SOURCE OF FUNDS | FY22-23 Budget   | FY22-23 Proj     | FY23-24 | FY24-25          | FY25-26          | FY26-27          | FY27-28          | TOTAL FY24-28    |
|-----------------|------------------|------------------|---------|------------------|------------------|------------------|------------------|------------------|
| Measure A       | \$ 20,000        | \$ 12,258        |         | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ 80,000        |
| Gas Tax         |                  |                  |         |                  |                  |                  |                  |                  |
| Measure W       |                  |                  |         |                  |                  |                  |                  |                  |
| Sewer Fund      |                  |                  |         |                  |                  |                  |                  |                  |
| Grant - State   |                  |                  |         |                  |                  |                  |                  |                  |
| Grant - Federal |                  |                  |         |                  |                  |                  |                  |                  |
| Grant-Other     |                  |                  |         |                  |                  |                  |                  |                  |
| Library Fund    |                  |                  |         |                  |                  |                  |                  |                  |
| General Fund    |                  |                  |         |                  |                  |                  |                  |                  |
| Unfunded        |                  |                  |         |                  |                  |                  |                  |                  |
| <b>TOTAL</b>    | <b>\$ 20,000</b> | <b>\$ 12,258</b> |         | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ 80,000</b> |

**PROJECT TITLE: Safe Routes to School**

DESCRIPTION: In September 2013, the Town completed a Woodside Elementary School Walking & Bicycling Audit. The recommendations of the audit have been prioritized by the Town's Circulation Committee. This project allocates funding to address other priorities which could include crosswalks, signage/stripping changes, and/or walking paths.

In FY 22-23, this project completed the design of crosswalks with flashing beacons at the intersection of Kings Mountain Road and Woodside Road, that is a priority project for the Trails Committee, Circulation Committee, and Woodside Elementary School PTA, and design of RRFBs at the Canada/Romero Crosswalk.

In FY 23-24, the SR2S project budget will be allocated to the construction of the KMR/84 crosswalks.

In FY 24-25, the addition of flashing beacons to the high visibility crosswalk at Romero Road is planned.

| EXPENDITURES | FY22-23 Budget | FY22-23 Proj | FY23-24 | FY24-25 | FY25-26 | FY26-27 | FY27-28 | TOTAL FY24-28 |
|--------------|----------------|--------------|---------|---------|---------|---------|---------|---------------|
|--------------|----------------|--------------|---------|---------|---------|---------|---------|---------------|

|                                |                  |                  |  |                  |                  |                  |                  |                  |
|--------------------------------|------------------|------------------|--|------------------|------------------|------------------|------------------|------------------|
| Engineering & Design           |                  |                  |  |                  |                  |                  |                  |                  |
| Construction                   | \$ 20,000        | \$ 18,480        |  | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ 80,000        |
| Construction Contingency       |                  |                  |  |                  |                  |                  |                  |                  |
| Other Professional Services    |                  |                  |  |                  |                  |                  |                  |                  |
| Inspection & Construction Mgmt |                  |                  |  |                  |                  |                  |                  |                  |
| <b>TOTAL</b>                   | <b>\$ 20,000</b> | <b>\$ 18,480</b> |  | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ 80,000</b> |

| SOURCE OF FUNDS | FY22-23 Budget   | FY22-23 Proj     | FY23-24 | FY24-25          | FY25-26          | FY26-27          | FY27-28          | TOTAL FY24-28    |
|-----------------|------------------|------------------|---------|------------------|------------------|------------------|------------------|------------------|
| Measure A       | \$ 20,000        | \$ 18,480        |         | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ 80,000        |
| Measure W       |                  |                  |         |                  |                  |                  |                  |                  |
| Gas Tax         |                  |                  |         |                  |                  |                  |                  |                  |
| Sewer Fund      |                  |                  |         |                  |                  |                  |                  |                  |
| Grant - State   |                  |                  |         |                  |                  |                  |                  |                  |
| Grant - Federal |                  |                  |         |                  |                  |                  |                  |                  |
| Grant-Other     |                  |                  |         |                  |                  |                  |                  |                  |
| Library Fund    |                  |                  |         |                  |                  |                  |                  |                  |
| General Fund    |                  |                  |         |                  |                  |                  |                  |                  |
| Unfunded        |                  |                  |         |                  |                  |                  |                  |                  |
| <b>TOTAL</b>    | <b>\$ 20,000</b> | <b>\$ 18,480</b> |         | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ 80,000</b> |

**PROJECT TITLE: Kings Mountain Road/Woodside Road Crosswalks**

DESCRIPTION: This project will install crosswalks across Kings Mountain Road and Woodside Road at the intersection of Kings Mountain Road and Woodside Road. The crosswalk of Woodside Road will include push-button operated flashing beacons similar to the other crosswalks of Woodside Road closer to the Woodside Elementary School. The project has been identified as a high priority by the Circulation Committee, Trails Committee, and Woodside Elementary School PTA.

The design of the project is complete and construction is planned for summer/fall 2023 (FY23-24). To accommodate the budget and schedule for this high priority project, the \$20,000 annual budgets and Town staff resources for the SR2S, Bike/Ped Improvements (Non-Road Rehab), and Equestrian Trails capital projects have been allocated to this project.

| EXPENDITURES                   | FY22-23 Budget | FY22-23 Proj | FY23-24           | FY24-25 | FY25-26 | FY26-27 | FY27-28 | TOTAL FY24-28     |
|--------------------------------|----------------|--------------|-------------------|---------|---------|---------|---------|-------------------|
| Engineering & Design           |                |              |                   |         |         |         |         |                   |
| Construction                   |                |              | \$ 110,000        |         |         |         |         | \$ 110,000        |
| Construction Contingency       |                |              |                   |         |         |         |         |                   |
| Other Professional Services    |                |              |                   |         |         |         |         |                   |
| Inspection & Construction Mgmt |                |              | \$ 10,000         |         |         |         |         | \$ 10,000         |
| <b>TOTAL</b>                   |                |              | <b>\$ 120,000</b> |         |         |         |         | <b>\$ 120,000</b> |

| SOURCE OF FUNDS | FY22-23 Budget | FY22-23 Proj | FY23-24           | FY24-25 | FY25-26 | FY26-27 | FY27-28 | TOTAL FY24-28     |
|-----------------|----------------|--------------|-------------------|---------|---------|---------|---------|-------------------|
| Measure A       |                |              | \$ 120,000        |         |         |         |         | \$ 120,000        |
| Measure W       |                |              |                   |         |         |         |         |                   |
| Gas Tax         |                |              |                   |         |         |         |         |                   |
| Sewer Fund      |                |              |                   |         |         |         |         |                   |
| Grant - State   |                |              |                   |         |         |         |         |                   |
| Grant - Federal |                |              |                   |         |         |         |         |                   |
| Grant-Other     |                |              |                   |         |         |         |         |                   |
| Library Fund    |                |              |                   |         |         |         |         |                   |
| General Fund    |                |              |                   |         |         |         |         |                   |
| Unfunded        |                |              |                   |         |         |         |         |                   |
| <b>TOTAL</b>    |                |              | <b>\$ 120,000</b> |         |         |         |         | <b>\$ 120,000</b> |

**PROJECT TITLE: Equestrian Trails and Water Crossings**

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

In Fiscal Year 22-23, the Town studied a new trail extension from Glencrag to Midglen, and completed other minor trail improvements.

In FY 23-24, the \$20,000 SR2S project budget will be allocated to the construction of the KMR/84 crosswalks.

| EXPENDITURES                   | FY22-23 Budget   | FY22-23 Proj     | FY23-24 | FY24-25          | FY25-26          | FY26-27          | FY27-28          | TOTAL FY24-28    |
|--------------------------------|------------------|------------------|---------|------------------|------------------|------------------|------------------|------------------|
| Engineering & Design           |                  |                  |         |                  |                  |                  |                  |                  |
| Construction                   | \$ 20,000        | \$ 10,268        |         | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ 80,000        |
| Construction Contingency       |                  |                  |         |                  |                  |                  |                  |                  |
| Other Professional Services    |                  |                  |         |                  |                  |                  |                  |                  |
| Inspection & Construction Mgmt |                  |                  |         |                  |                  |                  |                  |                  |
| <b>TOTAL</b>                   | <b>\$ 20,000</b> | <b>\$ 10,268</b> |         | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ 80,000</b> |

| SOURCE OF FUNDS | FY22-23 Budget   | FY22-23 Proj     | FY23-24 | FY24-25          | FY25-26          | FY26-27          | FY27-28          | TOTAL FY24-28    |
|-----------------|------------------|------------------|---------|------------------|------------------|------------------|------------------|------------------|
| Measure A       |                  |                  |         |                  |                  |                  |                  |                  |
| Gas Tax         |                  |                  |         |                  |                  |                  |                  |                  |
| Sewer Fund      |                  |                  |         |                  |                  |                  |                  |                  |
| Grant - State   |                  |                  |         |                  |                  |                  |                  |                  |
| Grant - Federal |                  |                  |         |                  |                  |                  |                  |                  |
| Grant-Other     |                  |                  |         |                  |                  |                  |                  |                  |
| Library Fund    |                  |                  |         |                  |                  |                  |                  |                  |
| General Fund    | \$ 20,000        | \$ 10,268        |         | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ 80,000        |
| Unfunded        |                  |                  |         |                  |                  |                  |                  |                  |
| <b>TOTAL</b>    | <b>\$ 20,000</b> | <b>\$ 10,268</b> |         | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ 80,000</b> |

**PROJECT TITLE: Storm-Related Emergency Projects**

DESCRIPTION: This project consists of the installation of a storm drain pipe at 207 Old La Honda Road, paving of Old La Honda Road, and repair of the Kings Mountain Road wooden equestrian/pedestrian bridge, all of which are directly related to the winter 2022/23 storms that have been declared state of emergencies by the Federal and State governments, as well as the Town of Woodside.

The above pipe installation and emergency paving work on Old La Honda Road have/will be completed in FY22-23. In FY23-24, the Kings Mountain Road wooden equestrian/pedestrian bridge will be repaired.

| EXPENDITURES | FY22-23 Budget | FY22-23 Proj | FY23-24 | FY24-25 | FY25-26 | FY26-27 | FY27-28 | TOTAL FY24-28 |
|--------------|----------------|--------------|---------|---------|---------|---------|---------|---------------|
|--------------|----------------|--------------|---------|---------|---------|---------|---------|---------------|

|                                |  |                   |                  |  |  |  |  |                  |
|--------------------------------|--|-------------------|------------------|--|--|--|--|------------------|
| Engineering & Design           |  |                   |                  |  |  |  |  |                  |
| Construction                   |  | \$ 339,374        | \$ 80,000        |  |  |  |  | \$ 80,000        |
| Construction Contingency       |  |                   |                  |  |  |  |  |                  |
| Other Professional Services    |  |                   |                  |  |  |  |  |                  |
| Inspection & Construction Mgmt |  |                   |                  |  |  |  |  |                  |
| <b>TOTAL</b>                   |  | <b>\$ 339,374</b> | <b>\$ 80,000</b> |  |  |  |  | <b>\$ 80,000</b> |

| SOURCE OF FUNDS     | FY22-23 Budget | FY22-23 Proj      | FY23-24          | FY24-25 | FY25-26 | FY26-27 | FY27-28 | TOTAL FY24-28    |
|---------------------|----------------|-------------------|------------------|---------|---------|---------|---------|------------------|
| Measure A           |                |                   |                  |         |         |         |         |                  |
| Gas Tax             |                |                   |                  |         |         |         |         |                  |
| Sewer Fund          |                |                   |                  |         |         |         |         |                  |
| Grant - State       |                |                   |                  |         |         |         |         |                  |
| Grant - Federal     |                |                   |                  |         |         |         |         |                  |
| Grant-Other         |                |                   |                  |         |         |         |         |                  |
| Library Fund        |                |                   |                  |         |         |         |         |                  |
| General Fund        |                | \$ 67,874         | \$ 16,000        |         |         |         |         | \$ 16,000        |
| General Fund - FEMA |                | \$ 271,500        | \$ 64,000        |         |         |         |         | \$ 64,000        |
| Unfunded            |                |                   |                  |         |         |         |         |                  |
| <b>TOTAL</b>        |                | <b>\$ 339,374</b> | <b>\$ 80,000</b> |         |         |         |         | <b>\$ 80,000</b> |

**PROJECT TITLE: Emergency Access Improvements**

DESCRIPTION: This project is to improve emergency access at various locations in the Town. Currently, a project is being considered to provide emergency access on Martinez Road to Highway 84.

| EXPENDITURES                   | FY22-23 Budget | FY22-23 Proj | FY23-24           | FY24-25 | FY25-26 | FY26-27 | FY27-28 | TOTAL FY24-28     |
|--------------------------------|----------------|--------------|-------------------|---------|---------|---------|---------|-------------------|
| Engineering & Design           |                |              | \$ 25,000         |         |         |         |         | \$ 25,000         |
| Construction                   |                |              | \$ 75,000         |         |         |         |         | \$ 75,000         |
| Construction Contingency       |                |              |                   |         |         |         |         |                   |
| Other Professional Services    |                |              |                   |         |         |         |         |                   |
| Inspection & Construction Mgmt |                |              |                   |         |         |         |         |                   |
| <b>TOTAL</b>                   |                |              | <b>\$ 100,000</b> |         |         |         |         | <b>\$ 100,000</b> |

| SOURCE OF FUNDS | FY22-23 Budget | FY22-23 Proj | FY23-24           | FY24-25 | FY25-26 | FY26-27 | FY27-28 | TOTAL FY24-28     |
|-----------------|----------------|--------------|-------------------|---------|---------|---------|---------|-------------------|
| Measure A       |                |              |                   |         |         |         |         |                   |
| Gas Tax         |                |              |                   |         |         |         |         |                   |
| Sewer Fund      |                |              |                   |         |         |         |         |                   |
| Grant - State   |                |              |                   |         |         |         |         |                   |
| Grant - Federal |                |              |                   |         |         |         |         |                   |
| Grant-Other     |                |              |                   |         |         |         |         |                   |
| Library Fund    |                |              |                   |         |         |         |         |                   |
| General Fund    |                |              | \$ 100,000        |         |         |         |         | \$ 100,000        |
| Unfunded        |                |              |                   |         |         |         |         |                   |
| <b>TOTAL</b>    |                |              | <b>\$ 100,000</b> |         |         |         |         | <b>\$ 100,000</b> |

**PROJECT TITLE: Equipment Replacement**

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

FY21-22 - 2nd RAM Dump Truck

FY22-23 - 2nd PHEV Fleet Car

FY24-25 - Excavator for Runnymede Yard

FY24-25 and FY 26-27 - 2nd PHEV Fleet Car, Kubota, Backhoe, Mower, John Deere capital replacement set aside

| EXPENDITURES                   | FY22-23 Budget    | FY22-23 Proj     | FY23-24 | FY24-25           | FY25-26 | FY26-27           | FY27-28 | TOTAL FY24-28     |
|--------------------------------|-------------------|------------------|---------|-------------------|---------|-------------------|---------|-------------------|
| Engineering & Design           |                   |                  |         |                   |         |                   |         |                   |
| Construction                   |                   |                  |         |                   |         |                   |         |                   |
| Construction Contingency       |                   |                  |         |                   |         |                   |         |                   |
| Other Professional Services    |                   |                  |         |                   |         |                   |         |                   |
| Inspection & Construction Mgmt |                   |                  |         |                   |         |                   |         |                   |
| Equipment                      | \$ 100,000        | \$ 44,715        |         | \$ 100,000        |         | \$ 150,000        |         | \$ 250,000        |
| <b>TOTAL</b>                   | <b>\$ 100,000</b> | <b>\$ 44,715</b> |         | <b>\$ 100,000</b> |         | <b>\$ 150,000</b> |         | <b>\$ 250,000</b> |

| SOURCE OF FUNDS   | FY22-23 Budget    | FY22-23 Proj     | FY23-24 | FY24-25           | FY25-26 | FY26-27           | FY27-28 | TOTAL FY24-28     |
|-------------------|-------------------|------------------|---------|-------------------|---------|-------------------|---------|-------------------|
| Measure A         |                   |                  |         |                   |         |                   |         |                   |
| Road Impact       |                   |                  |         | \$ 50,000         |         | \$ 50,000         |         | \$ 100,000        |
| Gas Tax           |                   |                  |         |                   |         |                   |         |                   |
| Sewer Fund        |                   |                  |         |                   |         |                   |         |                   |
| Grant - Measure A |                   |                  |         |                   |         |                   |         |                   |
| Grant - State     |                   |                  |         |                   |         |                   |         |                   |
| Grant - Federal   |                   |                  |         |                   |         |                   |         |                   |
| Grant-Other       |                   |                  |         |                   |         |                   |         |                   |
| Library Fund      |                   |                  |         |                   |         |                   |         |                   |
| General Fund      | \$ 100,000        | \$ 44,715        |         | \$ 50,000         |         | \$ 100,000        |         | \$ 150,000        |
| Unfunded          |                   |                  |         |                   |         |                   |         |                   |
| <b>TOTAL</b>      | <b>\$ 100,000</b> | <b>\$ 44,715</b> |         | <b>\$ 100,000</b> |         | <b>\$ 150,000</b> |         | <b>\$ 250,000</b> |

**PROJECT TITLE: Barkley Park Capital Improvements**

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

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

| EXPENDITURES                   | FY22-23 Budget    | FY22-23 Proj      | FY23-24          | FY24-25          | FY25-26          | FY26-27          | FY27-28          | TOTAL FY24-28     |
|--------------------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Engineering & Design           |                   |                   |                  |                  |                  |                  |                  |                   |
| Construction                   | \$ 230,000        | \$ 165,684        | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ 100,000        |
| Construction Contingency       |                   |                   |                  |                  |                  |                  |                  |                   |
| Other Professional Services    |                   |                   |                  |                  |                  |                  |                  |                   |
| Inspection & Construction Mgmt |                   |                   |                  |                  |                  |                  |                  |                   |
| <b>TOTAL</b>                   | <b>\$ 230,000</b> | <b>\$ 165,684</b> | <b>\$ 20,000</b> | <b>\$ 100,000</b> |

| SOURCE OF FUNDS         |                   |                   |                  |                  |                  |                  |                  |                   |
|-------------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Measure A               |                   |                   |                  |                  |                  |                  |                  |                   |
| Gas Tax                 |                   |                   |                  |                  |                  |                  |                  |                   |
| Sewer Fund              |                   |                   |                  |                  |                  |                  |                  |                   |
| Grant - State (Prop 68) | \$ 180,000        | \$ 152,063        |                  |                  |                  |                  |                  |                   |
| Grant - Federal         |                   |                   |                  |                  |                  |                  |                  |                   |
| Library Fund            |                   |                   |                  |                  |                  |                  |                  |                   |
| Trails Fiduciary Fund   |                   |                   |                  |                  |                  |                  |                  |                   |
| General Fund (Barkley)  | \$ 50,000         | \$ 13,621         | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ 100,000        |
| Unfunded                |                   |                   |                  |                  |                  |                  |                  |                   |
| <b>TOTAL</b>            | <b>\$ 230,000</b> | <b>\$ 165,684</b> | <b>\$ 20,000</b> | <b>\$ 100,000</b> |

# **Appendix C**

## **Budget Guide**

## **TOWN OF WOODSIDE OVERVIEW OF TOWN FUNDS**

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

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

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

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

### **GOVERNMENTAL FUND TYPES**

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

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

- Traffic Safety Fund (204) - Accounts for receipts from fines and forfeitures from violations of the California Vehicle Code, utilized to support the Town's Road Program.
  - Gas Tax Fund (206) - Used to account for receipts of State Gas Tax revenues, including Road Maintenance and Rehabilitation (SB 1) funds, designated for road construction projects and maintenance of Town roads.
  - Transit Measure A Tax Fund (210) - Accounts for receipts of the Town's share of special County-wide sales taxes, earmarked for road repairs and construction.
  - Transportation Measure W Tax Fund (211) – Accounts for receipts of the Town's share of special County-wide sales taxes, earmarked for road repairs and transportation improvements.
  - Road Impact Fees Fund (242) - Used to account for receipts of road impact fees, assessed against all building projects and used for road maintenance purposes.
  - Supplemental Law Enforcement Fund (243) - Used to account for receipts of State revenues derived from the Citizens for Public Safety (COPS) Program that can only be spent on direct law enforcement/public safety activities.
  - Woodside Library Fund (250) - Used to account for expenses and reimbursements derived from the Town's membership in the San Mateo County Library System Joint Powers Agency.
- ⇒ **The Capital Projects Fund (301)** is used to account for financial resources to be used for the acquisition or construction of major capital facilities. These funds are established when new capital projects are approved and funded.
- ⇒ **Debt Service Funds** are used to account for the accumulation of financial resources for, and the payment of, long-term debt principal, interest and related debt costs of governmental funds. The Town has one Debt Service Fund:
- Woodside Road/Whiskey Hill Road Parking Assessment District Debt Service Fund (701) - Used to account for the payment of principal, interest, and administrative costs associated with the 1999 issuance of limited obligation improvement bonds for the construction of a parking assessment district in Town Center, supported by special assessments against properties within the district.

## **PROPRIETARY FUND TYPES**

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

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

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

## THE BUDGET PROCESS

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

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

- ⇒ Budget discussion sessions are scheduled in June for the Town Council to review and consider the proposed budget. The sessions offer the opportunity for the Town Council to discuss the budget in detail and to modify the proposed budget to reflect the Council's priorities. These sessions also permit public comment and participation in the budget process. Copies of the proposed budget are made available for public viewing at the local public library and at Town Hall.
- ⇒ After this review and deliberation, the Town Council convenes a formal public hearing for purposes of adopting the budget via resolution. Adoption is scheduled for late June. The resolution provides for the formal adoption of a budget for the first of the two years, establishing appropriations of funds as outlined in the budget document. The resolution also provides for the approval of the budget for the second of the two years, but it does not establish formal budgetary authority or appropriations. Along with the budget resolution, the Council must also adopt a resolution establishing the Appropriation Limit for tax proceeds for the first of the two fiscal years, as required by Article XIII(B) of the State Constitution.
- ⇒ After adoption, the Town Manager prepares the approved budget document. This document represents the official fiscal policy and plan of the Town of Woodside for the two fiscal years. It serves as a communication medium for the public concerning Town activities, as well as a directive to Town staff concerning management and operations of Town activities. It also establishes appropriation control over expenditures for the first budget year.
- ⇒ During the fiscal year, the Town Manager reviews purchasing transactions and payment requests for compliance with the Town's rules, regulations, and budgetary limits. Monthly budget detail reports are prepared and analyzed for significant variances. These reports show the budget amount authorized and the revenues and expenditures to date. The Town Council reviews the Town's total financial position after each quarter's conclusion in a comprehensive manner.

- ⇒ During the budget year, it may become necessary to amend, transfer, or adjust the amounts appropriated in the adopted budget. Any subsequent changes in total fund appropriations require the approval of the Town Council. This is done formally through a budget amendment resolution.
- ⇒ During May and June of the first fiscal year in the two-year budget, the Town Manager prepares necessary modifications to the approved budget for the second year and delivers the budget document to the Town Council for its review and deliberation in June. The second budget year is formally adopted late in June of the first fiscal year, following a public hearing. The Town Council adopts resolutions which establish the needed appropriations and the Appropriation Limit for tax proceeds.
- ⇒ The second year of the two-year budget goes into effect on July 1<sup>st</sup> of the second year and is subjected to the same review and modification rules that apply to the first year.

## GLOSSARY OF TERMS

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

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

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

**Annual Budget** - The total budget for a given fiscal year, as approved by the 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 the Town Council after the formal adoption of the budget.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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