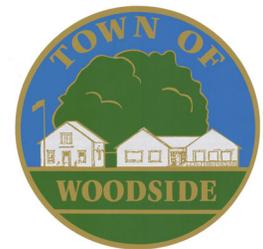


# **TOWN OF WOODSIDE**

**ADOPTED BUDGET  
FISCAL YEAR 2024-25**



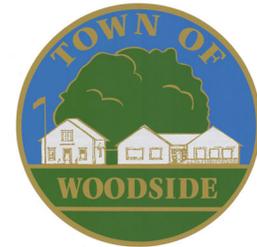
# **TOWN OF WOODSIDE**

## **ADOPTED BUDGET FISCAL YEAR 2024-25**

### **TOWN COUNCIL**

**JENNIFER WALL, MAYOR  
NED FLUET, VICE-MAYOR  
DICK BROWN  
BRIAN DOMBKOWSKI  
PAUL GOELD  
CHRIS SHAW**

**TOWN MANAGER  
KEVIN BRYANT**



**TOWN OF WOODSIDE  
2024-25 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 6, 2024

Honorable Mayor and Councilmembers:

I am pleased to, for the 13<sup>th</sup> time, present a proposed budget to the Town. Despite the apprehensions some feel for number 13, I am happy to report that there is nothing unlucky about this budget. Thanks to the fiscal management of the Town Council and Town staff, the Town remains in good fiscal health.

As we head into the 2024-25 fiscal year, I would like to recognize some of the accomplishments of the fiscal year coming to a close. The Town completed the Glens Path this spring, a project which simultaneously adds a new path separated from autos for all the pedestrians in the neighborhood to use while maintaining the community aesthetic of the Glens. It is a project which embodies both the old and the new. I want to thank the Engineers who shepherded the project through its duration. Sean Rose, who retired as Town Engineer in September, got the project off the ground and spent countless hours meeting with residents along the route troubleshooting issues along the way. After Sean, Deputy Town Engineer Sindhi Mekala took the reigns and picked up where Sean left off. Sindhi approached the project with her usual professionalism, even as the challenges of the project become more difficult. Finally, the Town's new Town Engineer, Yaz Emrani, who started in January, got a crash course in Woodside while bringing the project to its completion. I would also like to humbly thank the residents of the Glens for their extraordinary patience during construction.

The Town also continued to make changes to its governmental structure. After reducing the Town Council from seven members to five in 2022, in conjunction with mandated redistricting, this year the Council aligned the Planning Commission by reducing the Commission to five members to be appointed in each Council district. Discussions about the Architectural and Site Review Board and Citizen Advisory Committees will continue and commence in the coming months.

To move into the financial and budgetary picture, I am currently projecting that the Town will end Fiscal Year 2024 with about \$7.9 million in unrestricted funds in the General Fund, the Town's primary operating fund.

That figure represents 72% of projected annual operating revenues, well above the minimum 30% required by the Town's Financial Management Policies. The Town also has over \$2.5 million in restricted General Fund assets that are available to pay future pension liabilities.

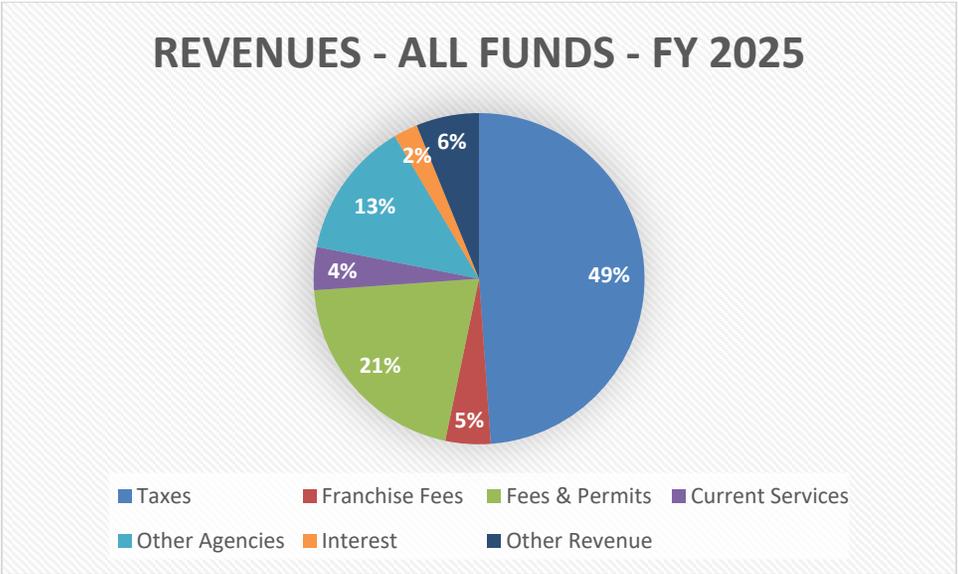
I also project that the Town's Road Program, made up of five distinct funds, will end Fiscal Year 2024 in a position of strength, with about \$1.2 million available, or 73% of annual revenues. The Road Program funds both the ongoing maintenance of the Town's public road system and capital improvements like the Glens Path.

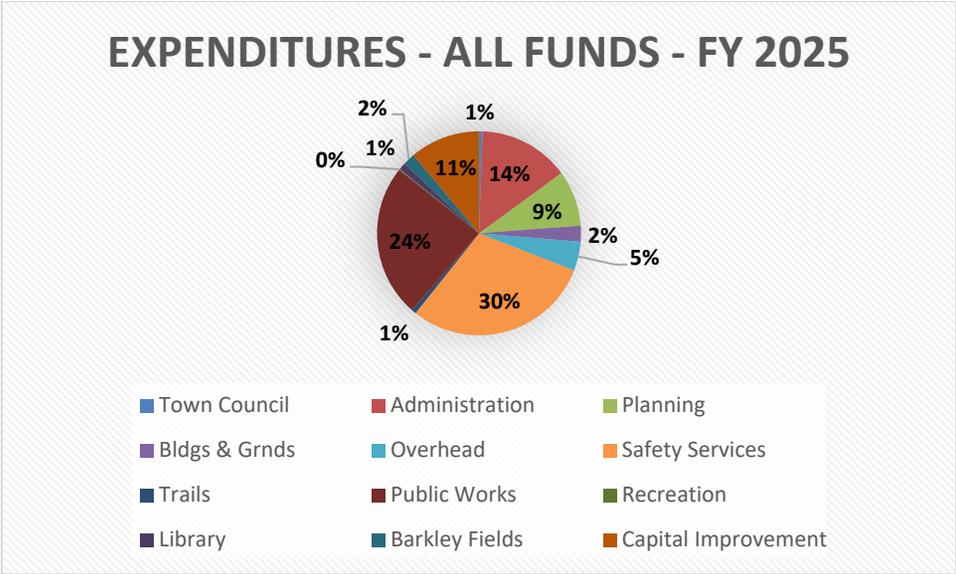
The proposed budget includes \$12,135,886 for the General Fund operating budget in Fiscal Year 2024-25, including the cost associated with the Town's personnel and the many contract services the Town receives, including the police contract with the San Mateo County Sheriff's Department and the Town Attorney. The operational budget also includes support for new advanced planning initiatives like the Town Center Area Plan update and the Western Hills Development Standards Review, as well as a Storm Drain Master Plan and other studies that are planned by the Engineering Department. The proposed budget also includes \$1,124,020 of General Fund support for the Capital Improvement Program, with the largest amount supporting the Road Rehabilitation Project and the replacement of Town equipment such as the Ford Escape Hybrid and Ford Ranger, both of which are over ten years old.

The proposed budget assumes \$12,279,385 in General Fund revenues for Fiscal Year 2024-25. The single largest source of General Fund revenues, secured property taxes, is budgeted at about \$5.1 million, an approximately 5% increase over Fiscal Year 2024, following approximately 6% growth in Fiscal Year 2023-24.

In the Proposed 2024-25 budget, \$1,119,875 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 \$688,230 is recommended for capital projects in 2024-25 including support for the Kings Mountain Road/Woodside Road and Romero Road/Canada Road crosswalk improvements in improving the Town's safe routes to school infrastructure as well as equipment such as the backhoe and tractor.

Across all the Town's funds, which include the General Fund, road funds, sewer funds, and library fund, revenues are projected to equal \$14,894,710 and expenses equal to \$16,458,644 in Fiscal Year 2024. Of those expenses, \$1,832,250 is for capital projects. Below are graphs which show the sources of the Town's revenues and the departments which account for expenses. Taxes represent just under one-half of all revenues and Safety Services represent the largest category of expense, at thirty percent of the total.





This proposed budget is the second year of a two-year budget adopted last June. In the Revenue and Department Budget sections of the document, there is a column labeled “Prelim.” This is the budget that was approved last year. The “Proposed” budget reflects my recommendations for the coming fiscal year, based on the latest available information.

2024-25 Work Plan Highlights

As the Town works on the final steps of the update of the State-mandated Cycle 6 **Housing Element** for the planning period 2023-2031, staff can begin to transition to two projects that look to the future. 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**. Staff proposes a broad-based process which will ask the residents and businesses in Town to imagine changes that could enhance the Town Center as the heart of Town. One of the implementing programs included in the 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 2024-25 Budget includes funds to support several projects, including the **replacement of the La Questa Pump Station**, supported by Town Center Sewer Assessment District funds, the **Woodside Road Bike & Pedestrian Safety improvements** on Woodside Road east of 280, supported by Federal Community Project Funding, and the **Kings Mountain Road/Woodside Road and Romero Road/Canada Road crosswalks**, supported by Road Funds.

The proposed budget continues to fully fund the Town's **Defensible Space and Home Hardening Matching Fund Grant** program as well as the Fire District's **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** from Town properties and rights-of-way. The proposed budget also includes funding for a **grant writer** 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.

Thirteen years on since I started, and I've never been more optimistic about the future of Woodside. Thank you to the Town Council, dedicated staff, and committed residents who all work to make Woodside special.

Respectfully submitted,

Kevin Bryant  
Town Manager

# **BUDGET OVERVIEW**

## 2023-24 REVENUES AND EXPENSES PROJECTED

<i>Revenues</i>	General (101)	Barkley Constr. (151)	Road Program				
			Traffic Safety (204)	Gas Tax (206)	Measure A (210)	Measure W (211)	Road Impact (242)
Taxes	7,005,290						
Franchise Fees	652,805						
Fees & Permits	1,850,146						686,000
Current Services	573,150						
Other Agencies	850,800			277,405	384,000	169,000	
Interest	265,000	8,800	3,000	2,600	16,000	4,000	18,000
Other Revenue	257,914	35,000	33,852				
<b>Revenues - Total</b>	<b>11,455,105</b>	<b>43,800</b>	<b>36,852</b>	<b>280,005</b>	<b>400,000</b>	<b>173,000</b>	<b>704,000</b>

<i>Expenditures</i>	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206)	Measure A (210)	Measure W (211)	Road Impact (242)
Administration	2,122,820						
Planning	1,230,525						
Bldgs & Grnds	251,455						
Overhead	842,000						
Safety Services	4,209,679						
Trails	96,000						
Public Works	1,723,722		57,600	171,650	346,583	20,000	364,000
Recreation	36,180						
Library							
Barkley Fields	374,135						
<b>Operating Expenditures - Total</b>	<b>10,976,250</b>	<b>-</b>	<b>57,600</b>	<b>171,650</b>	<b>346,583</b>	<b>20,000</b>	<b>364,000</b>
<b>Operating Revenues - Expenses</b>	<b>478,855</b>	<b>43,800</b>	<b>(20,748)</b>	<b>108,355</b>	<b>53,417</b>	<b>153,000</b>	<b>340,000</b>
<b>Contributions to Road and Capital Programs</b>	<b>703,678</b>	<b>-</b>	<b>200,000</b>	<b>117,230</b>	<b>294,583</b>	<b>250,000</b>	<b>353,972</b>

Greyed in area above represents All Road Funds

## 2023-24 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						7,005,290
Franchise Fees						652,805
Fees & Permits			45,500	789,570	-	3,371,216
Current Services						573,150
Other Agencies	186,160					1,867,365
Interest	2,000		4,000	18,000	8,000	349,400
Other Revenue		190,500				517,266
<b><i>Revenues - Total</i></b>	<b>188,160</b>	<b>190,500</b>	<b>49,500</b>	<b>807,570</b>	<b>8,000</b>	<b>14,336,492</b>

<i>Expenditures</i>	COPS (243)	Library (250)	Canada Sewer (525)	Sewer Utility (528)	Redwood Creek (537)	TOTALS
Administration						2,122,820
Planning						1,230,525
Bldgs & Grnds						251,455
Overhead						842,000
Safety Services	200,000					4,409,679
Trails						96,000
Public Works			47,979	599,550		3,331,084
Recreation						36,180
Library		132,912				132,912
Barkley Fields						374,135
<b><i>Operating Expenditures - Total</i></b>	<b>200,000</b>	<b>132,912</b>	<b>47,979</b>	<b>599,550</b>	<b>-</b>	<b>12,916,524</b>
<b><i>Operating Revenues - Expenses</i></b>	<b>(11,840)</b>	<b>57,588</b>	<b>1,521</b>	<b>208,020</b>	<b>8,000</b>	<b>1,419,968</b>
<b><i>Contributions to Road and Capital Programs</i></b>						<b>1,919,463</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.

**2024-25 REVENUES AND EXPENSES ADOPTED**

		Road Program					
<i>Revenues</i>	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax (206)	Measure A (210)	Measure W (211)	Road Impact (242)
Taxes	7,277,460						
Franchise Fees	659,500						
Fees & Permits	1,816,500						550,000
Current Services	625,000						
Other Agencies	789,000			288,885	385,000	180,000	
Interest	265,000	8,800	3,000	2,600	16,000	4,000	18,000
Other Revenue	846,925	35,000	35,500				
<b>Revenues - Total</b>	<b>12,279,385</b>	<b>43,800</b>	<b>38,500</b>	<b>291,485</b>	<b>401,000</b>	<b>184,000</b>	<b>568,000</b>
<i>Expenditures</i>	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206)	Measure A (210)	Measure W (211)	Road Impact (242)
Town Council	92,000						
Administration	2,374,360						
Planning	1,453,650						
Bldgs & Grnds	413,415						
Overhead	759,000						
Safety Services	4,696,006						
Trails	123,555						
Public Works	1,885,900		59,350	144,350	358,400	20,000	537,775
Recreation	30,000						
Library							
Barkley Fields	308,000	10,000					
<b>Operating Expenditures - Total</b>	<b>12,135,886</b>	<b>10,000</b>	<b>59,350</b>	<b>144,350</b>	<b>358,400</b>	<b>20,000</b>	<b>537,775</b>
<b>Operating Revenues - Expenses</b>	<b>143,499</b>	<b>33,800</b>	<b>(20,850)</b>	<b>147,135</b>	<b>42,600</b>	<b>164,000</b>	<b>30,225</b>
<b>Contributions to Capital Improvement Program</b>	<b>1,124,020</b>	<b>20,000</b>	<b>-</b>	<b>117,230</b>	<b>231,000</b>	<b>145,000</b>	<b>195,000</b>

\*Greyed in area above represents All Road Funds

**2024-25 REVENUES AND EXPENSES ADOPTED (continued)**

	Sewer Funds					
	COPS (243)	Library (250)	Canada Sewer (525)	Town Center Sewer (528)	Redwood Creek (537)	TOTALS
<b>Revenues</b>						
Taxes						7,277,460
Franchise Fees						659,500
Fees & Permits			47,700	653,840		3,068,040
Current Services						625,000
Other Agencies	175,000	180,000				1,997,885
Interest	2,000		4,000	18,000	8,000	349,400
Other Revenue						917,425
<b>Revenues - Total</b>	<b>177,000</b>	<b>180,000</b>	<b>51,700</b>	<b>671,840</b>	<b>8,000</b>	<b>14,894,710</b>
<b>Expenditures</b>						
Town Council						92,000
Administration						2,374,360
Planning						1,453,650
Bldgs & Grnds						413,415
Overhead						759,000
Safety Services	200,000					4,896,006
Trails						123,555
Public Works			55,335	926,848		3,987,958
Recreation						30,000
Library		178,450				178,450
Barkley Fields						318,000
<b>Operating Expenditures - Total</b>	<b>200,000</b>	<b>178,450</b>	<b>55,335</b>	<b>926,848</b>	<b>-</b>	<b>14,626,394</b>
<b>Operating Revenues - Expenses</b>	<b>(23,000)</b>	<b>1,550</b>	<b>(3,635)</b>	<b>(255,008)</b>	<b>8,000</b>	<b>268,316</b>
<b>Contributions to Capital Improvement Program</b>						<b>1,832,250</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	Traffic	Gas Tax (206)	Measure A	Measure W	Road Impact
		Constr. (151)	Safety (204)		(210)	(211)	(242)
<b>Fund Balance 6/30/23</b>	<b>8,157,482</b>	<b>299,660</b>	<b>251,049</b>	<b>75,376</b>	<b>701,733</b>	<b>169,559</b>	<b>545,687</b>
Projected Activity 2023-24	(224,823)	43,800	(220,748)	(8,875)	(241,166)	(97,000)	(13,972)
<b>Projected Fund Balance 6/30/24</b>	<b>7,932,659</b>	<b>343,460</b>	<b>30,301</b>	<b>66,501</b>	<b>460,567</b>	<b>72,559</b>	<b>531,715</b>
Adopted Activity Activity 2024-25	(980,521)	13,800	(20,850)	29,905	(188,400)	19,000	(164,775)
<b>Projected Fund Balance 6/30/25</b>	<b>6,952,138</b>	<b>357,260</b>	<b>9,451</b>	<b>96,406</b>	<b>272,167</b>	<b>91,559</b>	<b>366,940</b>

## **FUND BALANCE PROJECTION (continued)**

	Sewer Funds				
	COPS (243)	Library (250)	Canada	Sewer Utility	Redwood
			Sewer (525)	(528)	Creek (537)
<b>Fund Balance 6/30/23</b>	<b>41,390</b>	<b>(52,656)</b>	<b>139,308</b>	<b>659,796</b>	<b>261,809</b>
Projected Activity 2023-24	(11,840)	57,588	18,956	282,893	8,000
<b>Projected Fund Balance 6/30/24</b>	<b>29,550</b>	<b>4,932</b>	<b>158,264</b>	<b>1,017,562</b>	<b>269,809</b>
Adopted Activity Activity 2024-25	(23,000)	1,550	13,800	(180,135)	8,000
<b>Projected Fund Balance 6/30/25</b>	<b>6,550</b>	<b>6,482</b>	<b>172,064</b>	<b>837,427</b>	<b>277,809</b>

Notes:

1. The San Mateo County Library JPA holds additional library funds for use by the Woodside Library.  
As of June 30, 2023, the JPA had \$5,386,696 available for the Woodside Library.
2. The Town had \$3,978,165 in pension and OPEB trust funds as of May 31, 2024.

**GENERAL FUND: TEN YEAR FORECAST**

	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 ADOPTED	2025-26 FORECAST	2026-27 FORECAST	2027-28 FORECAST	2028-29 FORECAST	2029-30 FORECAST	2030-31 FORECAST	2031-32 FORECAST	2032-33 FORECAST	2033-34 FORECAST
<b>BEGINNING BALANCE</b>	5,985,595	8,157,482	8,157,482	7,932,659	6,952,138	6,959,005	6,824,598	6,548,789	6,201,336	5,863,017	5,391,865	4,781,912	4,026,930
<b>REVENUES</b>													
Secured Property Tax	4,594,614	4,807,320	4,870,290	5,113,800	5,369,490	5,637,965	5,919,863	6,215,856	6,526,649	6,852,981	7,195,630	7,555,412	7,933,182
Unsecured Property Tax	184,720	180,790	210,000	182,500	184,325	186,168	188,030	189,910	191,809	193,727	195,665	197,621	199,598
Other Property Tax	792,797	675,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000
Sales Tax	850,019	739,200	790,000	776,160	814,968	855,716	898,502	943,427	990,599	1,040,129	1,092,135	1,146,742	1,204,079
Property Transfer Tax	349,973	350,000	275,000	350,000	358,750	367,719	376,912	386,335	395,993	405,893	416,040	426,441	437,102
Business License	183,506	172,000	185,000	180,000	183,600	187,272	191,017	194,838	198,735	202,709	206,763	210,899	215,117
Building/Planning Permit Fees	1,299,122	1,241,000	1,823,896	1,791,000	1,835,775	1,881,669	1,928,711	1,976,929	2,026,352	2,077,011	2,128,936	2,182,160	2,236,714
Recreation Fees	23,326	20,500	26,250	25,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500
Franchise Fees	644,477	654,000	652,805	659,500	672,690	686,144	699,867	713,864	728,141	742,704	757,558	772,709	788,164
Current Services	308,717	202,950	223,150	265,000	268,975	273,010	277,105	281,261	285,480	289,762	294,109	298,521	302,998
Other Agencies	1,139,734	789,000	850,800	789,000	804,780	820,876	837,293	854,039	871,120	888,542	906,313	924,439	942,928
Interest (LAIF)	128,408	175,000	265,000	265,000	265,000	250,000	225,000	225,000	225,000	200,000	175,000	150,000	100,000
Other Revenue	198,860	65,000	157,914	86,180	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Highway Bridge Program	1,670,469	-	-	-	-	-	-	-	-	-	-	-	-
FEMA Hazard Mitigation Grant	-	660,745	-	660,745	-	-	-	-	-	-	-	-	-
American Rescue Plan	652,835	-	-	-	-	-	-	-	-	-	-	-	-
Overhead Charges	345,100	350,000	350,000	360,000	365,400	370,881	376,444	382,091	387,822	393,640	399,544	405,537	411,620
Town Center Sewer Repayment	100,000	100,000	100,000	100,000	72,417	-	-	-	-	-	-	-	-
<b>TOTAL - REVENUES</b>	<b>13,466,677</b>	<b>11,182,505</b>	<b>11,455,105</b>	<b>12,279,385</b>	<b>11,956,670</b>	<b>12,277,919</b>	<b>12,679,244</b>	<b>13,124,050</b>	<b>13,588,200</b>	<b>14,047,598</b>	<b>14,528,194</b>	<b>15,030,981</b>	<b>15,532,001</b>
<b>EXPENDITURES</b>													
<b>Operational</b>													
Salaries & Benefits (excluding Retiree Benefits)	2,763,652	3,077,625	3,045,682	3,384,725	3,537,038	3,696,204	3,862,534	4,036,348	4,217,983	4,407,792	4,606,143	4,813,419	5,030,023
PERS & Retiree Health Benefits	663,044	670,095	726,008	732,700	769,335	800,108	824,112	848,835	874,300	900,529	927,545	955,371	984,032
Service and Supplies (excluding Police Services)	3,475,291	3,199,410	3,568,222	3,742,955	3,627,673	3,790,918	3,961,510	4,139,778	4,326,068	4,520,741	4,724,174	4,936,762	5,158,916
Police Services Contract	2,476,970	2,645,970	2,645,338	2,844,512	2,986,738	3,136,074	3,292,878	3,457,522	3,630,398	3,811,918	4,002,514	4,202,640	4,412,772
Hazardous Tree Removals/FEMA	417,963	880,994	100,000	880,994	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Housing Element/Town Center Plan	347,022	200,000	120,000	250,000	-	-	-	-	-	-	-	-	-
Emergency Response	761,242	130,000	560,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Equipment and Building Maintenance	1,420	210,000	211,000	200,000	100,000	100,000	125,000	100,000	100,000	100,000	100,000	100,000	100,000
<b>Subtotal</b>	<b>10,906,604</b>	<b>11,014,094</b>	<b>10,976,250</b>	<b>12,135,886</b>	<b>11,370,783</b>	<b>11,873,306</b>	<b>12,416,033</b>	<b>12,932,482</b>	<b>13,498,749</b>	<b>14,090,980</b>	<b>14,710,376</b>	<b>15,358,192</b>	<b>16,035,744</b>
<b>Capital Contributions</b>													
Road Program/Road Rehabilitation	213,800	300,000	315,230	357,770	357,770	357,770	357,770	357,770	357,770	357,770	357,770	357,770	357,770
Highway Bridge Program	2,393	-	-	-	-	-	-	-	-	-	-	-	-
Storm Drain Rehabilitation	86,726	180,000	376,486	80,000	80,000	80,000	80,000	80,000	50,000	50,000	50,000	50,000	50,000
Equestrian Trails and Water Crossings	7,525	-	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Woodside Road Beautification	29,670	-	8,712	200,000	-	-	-	-	-	-	-	-	-
Sand Hill Road/Portola Road Intersection	-	-	-	75,000	40,000	-	-	-	-	-	-	-	-
Broadband Support	-	81,250	3,250	81,250	81,250	81,250	81,250	81,250	-	-	-	-	-
Sewer System Capital Support	-	130,100	-	-	-	-	-	-	-	-	-	-	-
Public Works Equipment/Fleet	48,072	-	-	210,000	-	-	-	-	-	-	-	-	-
Emergency Access Improvements	-	100,000	-	100,000	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>388,186</b>	<b>791,350</b>	<b>703,678</b>	<b>1,124,020</b>	<b>579,020</b>	<b>539,020</b>	<b>539,020</b>	<b>539,020</b>	<b>427,770</b>	<b>427,770</b>	<b>427,770</b>	<b>427,770</b>	<b>427,770</b>
<b>TOTAL - EXPENDITURES</b>	<b>11,294,790</b>	<b>11,805,444</b>	<b>11,679,928</b>	<b>13,259,906</b>	<b>11,949,803</b>	<b>12,412,326</b>	<b>12,955,053</b>	<b>13,471,502</b>	<b>13,926,519</b>	<b>14,518,750</b>	<b>15,138,146</b>	<b>15,785,962</b>	<b>16,463,514</b>
<b>NET POSITION</b>	<b>2,171,887</b>	<b>(622,939)</b>	<b>(224,823)</b>	<b>(980,521)</b>	<b>6,867</b>	<b>(134,406)</b>	<b>(275,809)</b>	<b>(347,453)</b>	<b>(338,319)</b>	<b>(471,152)</b>	<b>(609,952)</b>	<b>(754,982)</b>	<b>(931,512)</b>
<b>OPERATING RESERVES (30% Operating Revenue)</b>	<b>3,209,482</b>	<b>3,021,528</b>	<b>3,301,532</b>	<b>3,347,592</b>	<b>3,455,656</b>	<b>3,572,111</b>	<b>3,690,840</b>	<b>3,822,588</b>	<b>3,960,113</b>	<b>4,096,188</b>	<b>4,238,595</b>	<b>4,387,633</b>	<b>4,536,114</b>
<b>UNDESIGNATED RESERVE</b>	<b>4,948,000</b>	<b>4,513,015</b>	<b>4,631,128</b>	<b>3,604,546</b>	<b>3,503,349</b>	<b>3,252,487</b>	<b>2,857,949</b>	<b>2,378,749</b>	<b>1,902,904</b>	<b>1,295,677</b>	<b>543,317</b>	<b>(360,703)</b>	<b>(1,440,696)</b>
<b>TOTAL ENDING BALANCE</b>	<b>8,157,482</b>	<b>7,534,543</b>	<b>7,932,659</b>	<b>6,952,138</b>	<b>6,959,005</b>	<b>6,824,598</b>	<b>6,548,789</b>	<b>6,201,336</b>	<b>5,863,017</b>	<b>5,391,865</b>	<b>4,781,912</b>	<b>4,026,930</b>	<b>3,095,418</b>
<b>Ending Balance as Percent of Operating Revenue</b>	<b>76.3%</b>	<b>74.8%</b>	<b>72.1%</b>	<b>62.3%</b>	<b>60.4%</b>	<b>57.3%</b>	<b>53.2%</b>	<b>48.7%</b>	<b>44.4%</b>	<b>39.5%</b>	<b>33.8%</b>	<b>27.5%</b>	<b>20.5%</b>
<b>RESTRICTED ASSETS (PARS Pension Trust)</b>			<b>2,560,000</b>	<b>2,688,000</b>	<b>2,822,400</b>	<b>2,963,520</b>	<b>3,111,696</b>	<b>3,267,281</b>	<b>3,430,645</b>	<b>3,602,177</b>	<b>3,782,286</b>	<b>3,971,400</b>	<b>4,169,970</b>

## ROAD PROGRAM: FIVE YEAR FORECAST

	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 ADOPTED	2025-26 FORECAST	2026-27 FORECAST	2027-28 FORECAST	2028-29 FORECAST
<b>BEGINNING BALANCE</b>	<b>1,395,489</b>	<b>1,743,404</b>	<b>1,743,404</b>	<b>1,161,643</b>	<b>836,523</b>	<b>791,972</b>	<b>792,878</b>	<b>573,001</b>
<b>REVENUES</b>								
Civil Fines	74,562	90,000	30,000	30,000	30,000	30,000	30,000	30,000
Gas Tax	272,022	288,885	277,405	288,885	289,000	289,000	289,000	289,000
Measure A Tax	394,409	375,000	384,000	385,000	375,000	375,000	375,000	375,000
Measure W Tax	188,120	180,000	169,000	180,000	180,000	180,000	180,000	180,000
Road Impact Fee	559,239	475,000	686,000	550,000	550,000	550,000	550,000	550,000
Interest	29,500	26,850	43,600	43,600	43,600	43,600	40,000	40,000
Other Revenue	6,228	5,500	3,852	5,500	5,500	5,500	5,500	5,500
<b>TOTAL - REVENUES</b>	<b>1,524,080</b>	<b>1,441,235</b>	<b>1,593,857</b>	<b>1,482,985</b>	<b>1,473,100</b>	<b>1,473,100</b>	<b>1,469,500</b>	<b>1,469,500</b>
<b>EXPENDITURES</b>								
<b>Operational</b>								
Salaries & Benefits (excluding Retiree Benefits)	400,204	484,030	453,470	546,525	571,119	596,819	623,676	651,741
PERS & Retiree Health Benefits	72,524	93,150	85,680	89,500	89,679	89,769	82,318	75,485
Service and Supplies	413,488	441,550	420,683	483,850	505,623	528,376	552,153	577,000
<b>Subtotal</b>	<b>886,216</b>	<b>1,018,730</b>	<b>959,833</b>	<b>1,119,875</b>	<b>1,166,421</b>	<b>1,214,964</b>	<b>1,258,147</b>	<b>1,304,227</b>
<b>Capital Contributions</b>								
Road Rehabilitation Project	175,000	175,000	117,230	117,230	117,230	117,230	117,230	117,230
Bridge Repair and Replacement	-	26,000	-	26,000	144,000	-	34,000	-
Bicycle and Pedestrian Improvements (Non-Road Rehab)	50,198	-	-	20,000	20,000	20,000	20,000	20,000
Glens Path	64,751	729,152	1,098,555	-	-	-	-	-
KMR/Woodside Road and Canada/Romero Crosswalks	-	120,000	-	235,000	-	-	-	-
Woodside Road Trail	-	-	-	-	-	100,000	190,000	90,000
Jefferson Ave Trail	-	-	-	-	-	-	50,000	25,000
Woodside Road Bike/Ped Safety Improvement Project	-	25,000	-	75,000	50,000	-	-	-
Equipment	-	-	-	195,000	-	-	-	-
Safe Routes to School	-	-	-	20,000	20,000	20,000	20,000	20,000
<b>Subtotal</b>	<b>289,949</b>	<b>1,075,152</b>	<b>1,215,785</b>	<b>688,230</b>	<b>351,230</b>	<b>257,230</b>	<b>431,230</b>	<b>272,230</b>
<b>TOTAL - EXPENDITURES</b>	<b>1,176,165</b>	<b>2,093,882</b>	<b>2,175,618</b>	<b>1,808,105</b>	<b>1,517,651</b>	<b>1,472,194</b>	<b>1,689,377</b>	<b>1,576,457</b>
<b>NET POSITION</b>	<b>347,915</b>	<b>(652,647)</b>	<b>(581,761)</b>	<b>(325,120)</b>	<b>(44,551)</b>	<b>906</b>	<b>(219,877)</b>	<b>(106,957)</b>
<b>TOTAL ENDING BALANCE</b>	<b>1,743,404</b>	<b>1,090,757</b>	<b>1,161,643</b>	<b>836,523</b>	<b>791,972</b>	<b>792,878</b>	<b>573,001</b>	<b>466,044</b>
Ending Balance as Percent of Ongoing Revenue	114.4%	75.7%	72.9%	56.4%	53.8%	53.8%	39.0%	31.7%

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

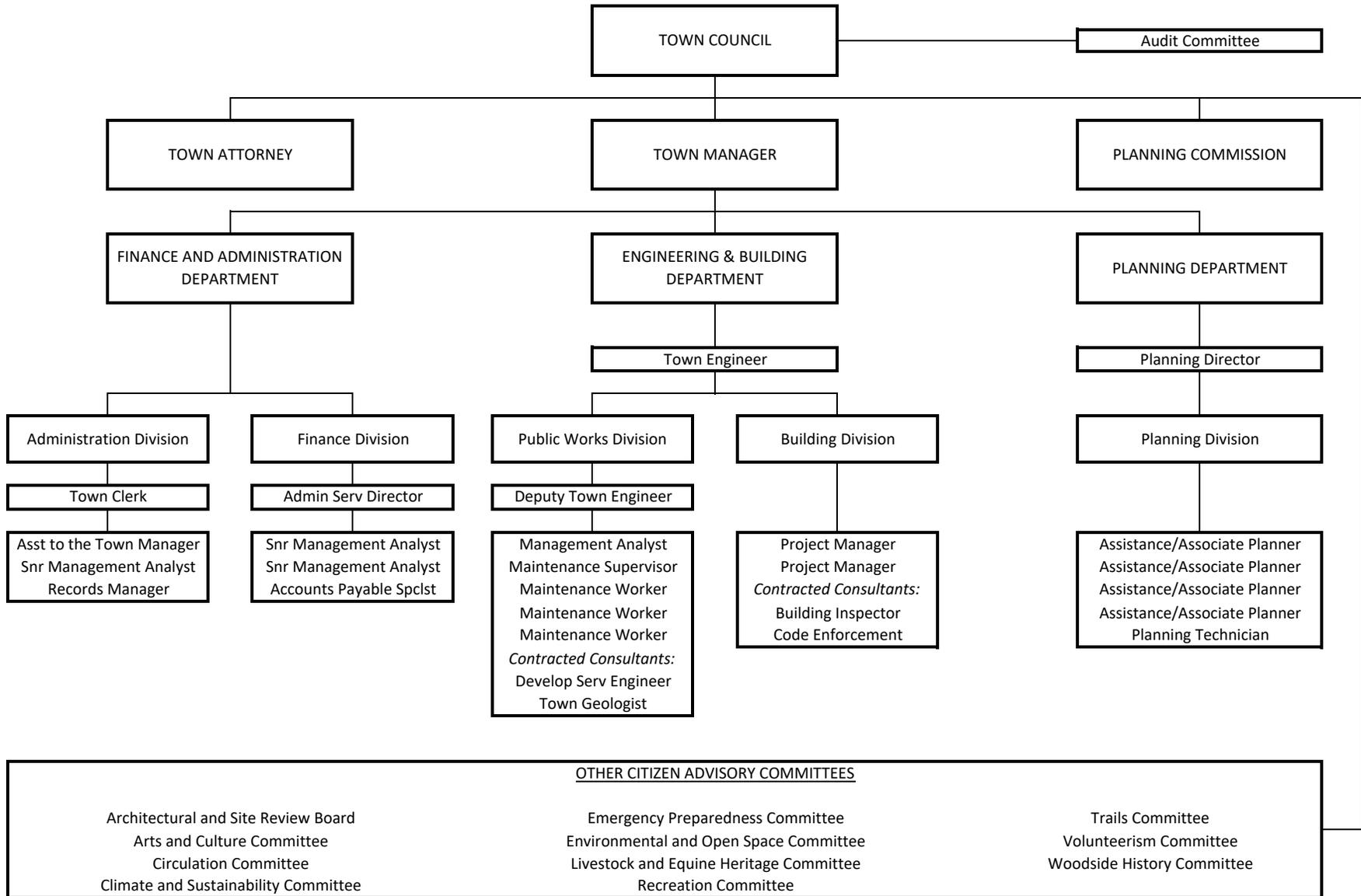
Note 2. Safe Routes to School projects may also be funded with grant money.

## 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 Director	1	1	1
Building Official	1	0	0
Principal Planner	1	1	0
Assistant/Associate Planner	2.8	3	4
Project Manager	0	2	2
Permit Technician	2	0	0
Planning Technician	1	1	1
Senior Management Analyst	1	2	3
Management Analyst	2	2	1
Office Manager	1	1	0
Records Manager	0	1	1
Accounts Payable Specialist	0	0	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.

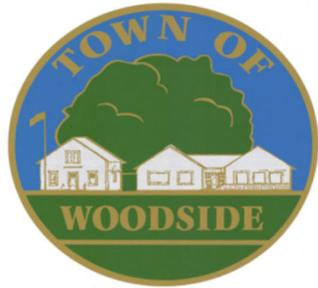
## **Franchise Fees**

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.

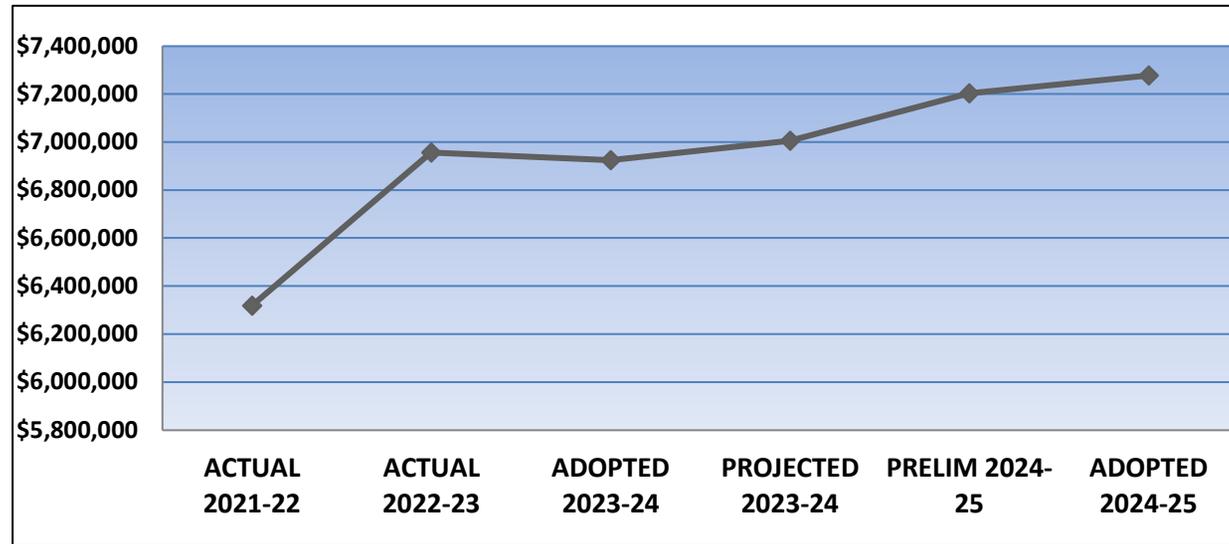
## **Other Governmental Agencies**

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.

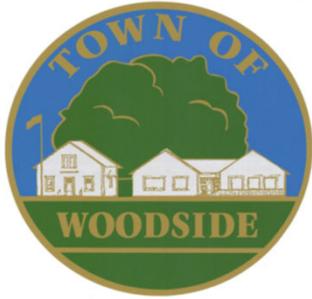
## TAXES



2024-25 BUDGET WORKSHEET

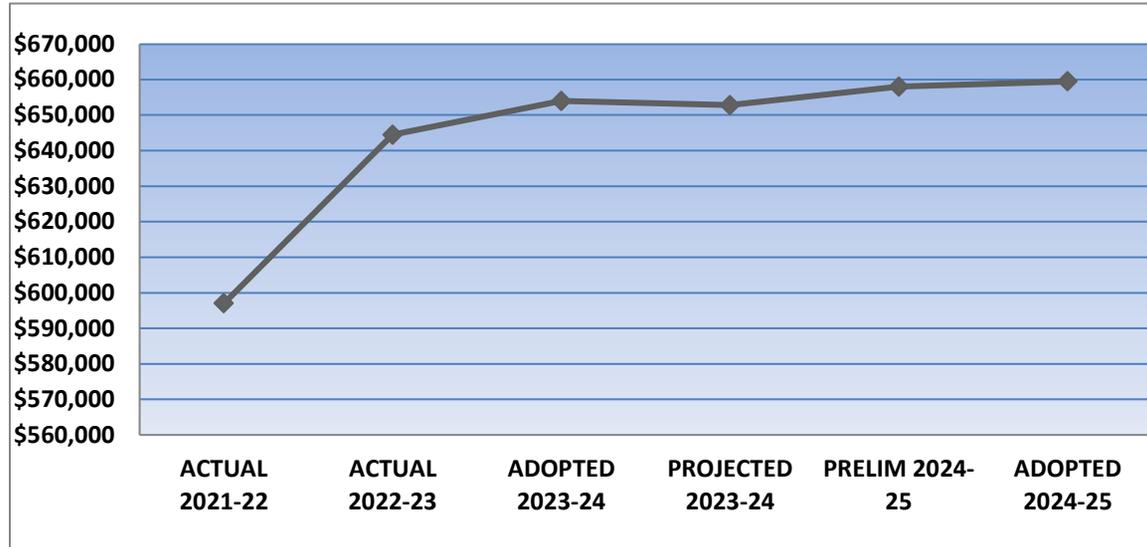


DESCRIPTION	FUND	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROJECTED 2023-24	PRELIM 2024-25	ADOPTED 2024-25
Property Taxes - Secured	General	4,216,155	4,594,614	4,807,320	4,870,290	5,047,500	5,113,800
Property Taxes - Unsecured	General	168,741	184,720	180,790	210,000	182,500	182,500
Property Taxes - Other	General	612,747	792,797	675,000	675,000	675,000	675,000
Sales Tax	General	797,163	850,019	739,200	790,000	776,160	776,160
Property Transfer Tax	General	351,748	349,973	350,000	275,000	350,000	350,000
Business License Tax	General	171,859	183,506	172,000	185,000	172,000	180,000
<b>TAXES REVENUE TOTAL</b>		<b>6,318,413</b>	<b>6,955,629</b>	<b>6,924,310</b>	<b>7,005,290</b>	<b>7,203,160</b>	<b>7,277,460</b>

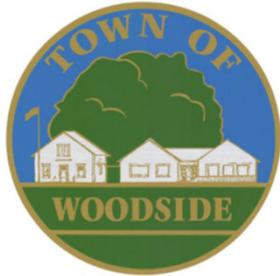


2024-25 BUDGET WORKSHEET

**FRANCHISE FEES**

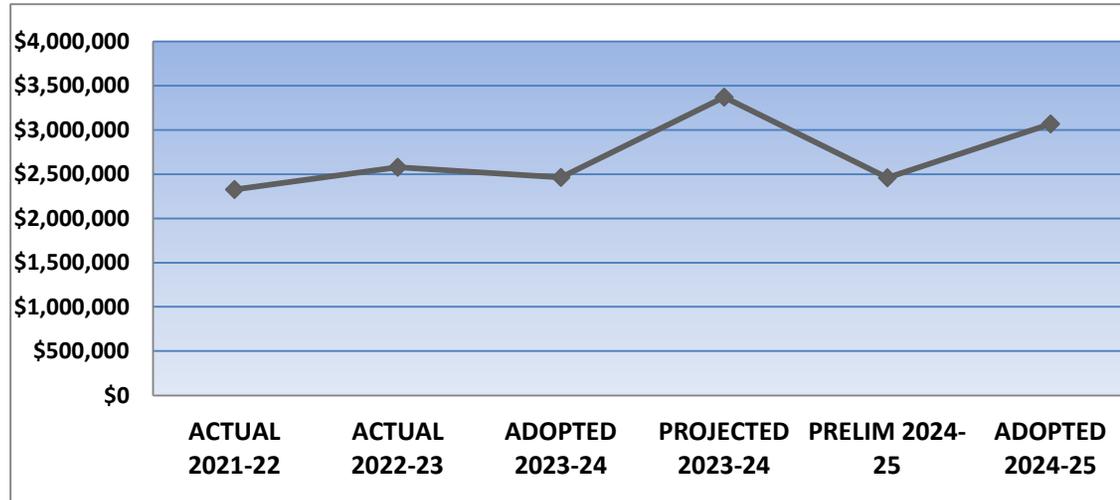


DESCRIPTION	FUND	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROJECTED 2023-24	PRELIM 2024-25	ADOPTED 2024-25
PG&E	General	167,736	190,665	190,000	203,870	190,000	200,000
California Water Company	General	162,471	178,707	180,000	169,435	180,000	170,000
Greenwaste Recovery	General	172,080	180,451	189,000	189,500	193,000	194,500
Cable & Telecommunications	General	94,771	94,654	95,000	90,000	95,000	95,000
<b>FRANCHISE REVENUE TOTAL</b>		<b>597,058</b>	<b>644,477</b>	<b>654,000</b>	<b>652,805</b>	<b>658,000</b>	<b>659,500</b>



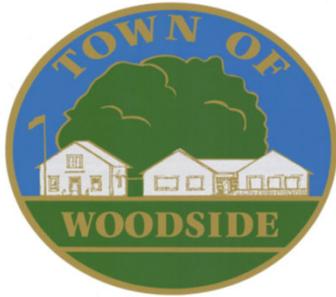
2024-25 BUDGET WORKSHEET

**FEES & PERMITS**

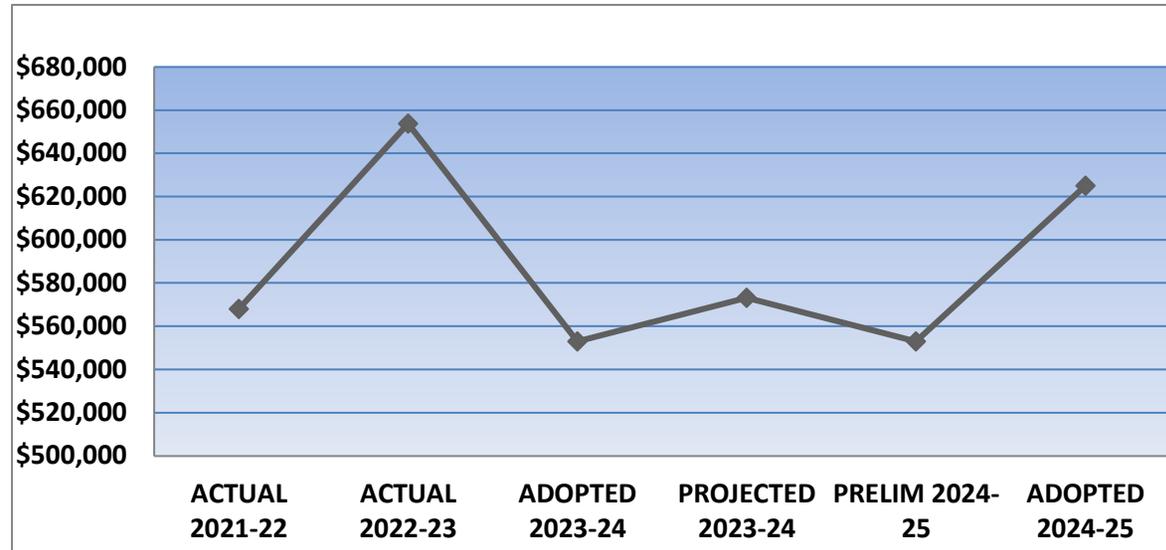


DESCRIPTION	FUND	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROJECTED 2023-24	PRELIM 2024-25	ADOPTED 2024-25
Building Permits	General	555,258	584,650	560,000	800,000	565,000	775,000
Plan Check	General	565,309	605,631	575,000	683,000	590,000	670,000
Grading & Site Development	General	16,725	19,875	20,000	26,700	20,000	25,000
Geology Review	General	3,975	5,175	5,000	13,000	5,000	10,000
Planning Review	General	24,945	48,210	40,000	48,000	40,000	80,000
Penalty/Code Violation	General	22,577	11,226	15,000	30,000	15,000	15,000
Stable Permits	General	994	1,218	1,000	196	1,000	1,000
Encroachment Permits	General	14,725	11,625	12,000	208,000	12,000	200,000
Other Permits	General	15,273	11,512	13,000	15,000	13,000	15,000
Barkley Fields Use	General	4,375	8,750	10,500	8,750	10,500	10,500
Recreation Fees	General	6,524	14,576	10,000	17,500	10,000	15,000
Road Impact Fee	Road Impact	410,354	559,239	475,000	686,000	475,000	550,000
Sewer Service Charges	Canada Sewer	42,353	45,053	45,500	45,500	47,700	47,700
Sewer Service Charges	Sewer Utility	535,898	651,647	680,500	680,500	653,840	653,840
Sewer Connection Charges	Sewer Utility	79,654	-	-	109,070	-	-
Sewer Connection Charges	Redwood Creek	28,500	-	-	-	-	-
<b>FEES &amp; PERMITS REVENUE TOTAL</b>		<b>2,327,439</b>	<b>2,578,387</b>	<b>2,462,500</b>	<b>3,371,216</b>	<b>2,458,040</b>	<b>3,068,040</b>

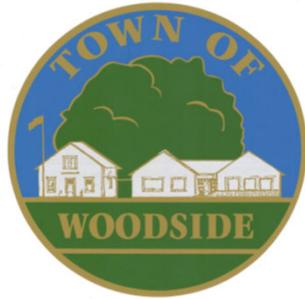
**CURRENT SERVICES**



2024-25 BUDGET WORKSHEET

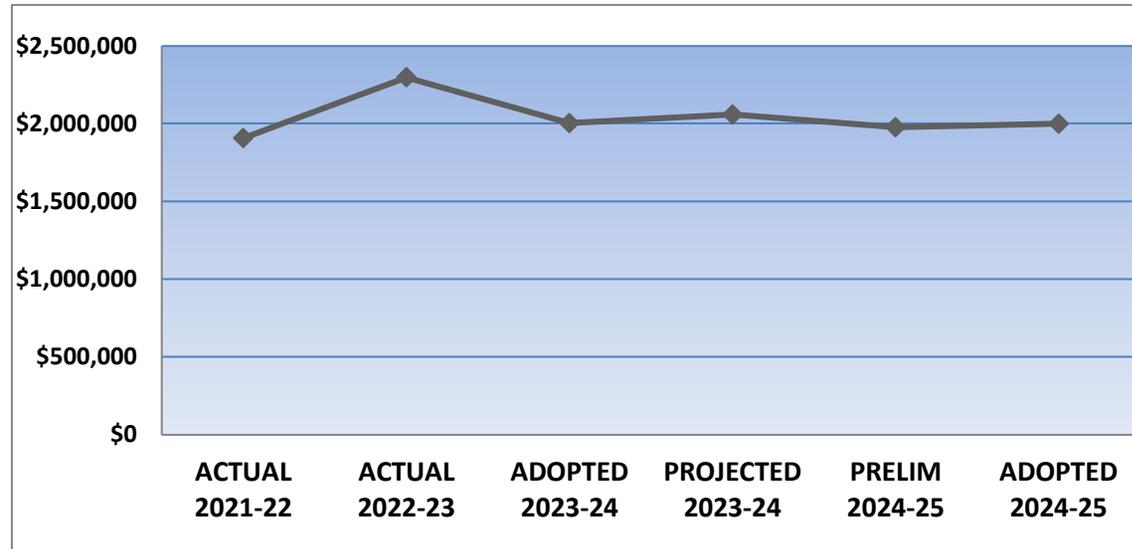


DESCRIPTION	FUND	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROJECTED 2023-24	PRELIM 2024-25	ADOPTED 2024-25
Use Permits and Variances	General	34,425	25,845	30,000	20,000	30,000	30,000
Archive Fee	General	36,840	44,880	40,000	79,000	40,000	75,000
Consultant Overhead	General	917	8,755	1,000	5,000	1,000	1,000
Construction & Demolition Fee	General	19,695	24,960	20,000	36,000	20,000	35,000
Trails Maintenance Fee	General	23,818	31,350	24,000	3,150	24,000	24,000
Staff Charges Against Deposit	General	73,113	75,686	60,000	20,000	60,000	60,000
Other	General	39,108	97,241	27,950	60,000	27,950	40,000
Overhead Charges	General	340,000	345,100	350,000	350,000	350,000	360,000
<b>CURRENT SERVICES REVENUE TOTAL</b>		<b>567,916</b>	<b>653,817</b>	<b>552,950</b>	<b>573,150</b>	<b>552,950</b>	<b>625,000</b>

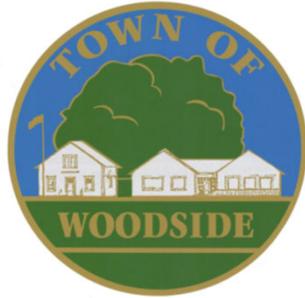


2024-25 BUDGET WORKSHEET

**OTHER AGENCIES**

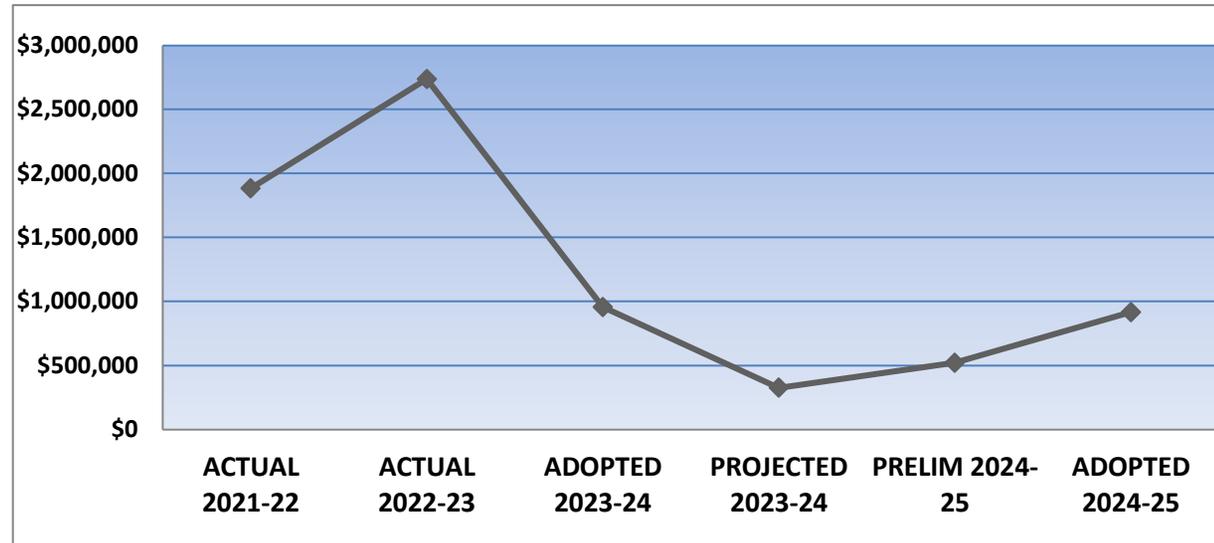


DESCRIPTION	FUND	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROJECTED 2023-24	PRELIM 2024-25	ADOPTED 2024-25
Property Tax In-Lieu	General	715,856	1,054,888	700,000	761,800	700,000	700,000
Homeowners' Property Tax Relief	General	14,069	9,846	14,000	14,000	14,000	14,000
Measure M	General	75,000	75,000	75,000	75,000	75,000	75,000
State Gas Tax	Gas Tax	234,426	272,022	288,885	277,405	288,885	288,885
Measure A	Measure A	367,765	394,409	375,000	384,000	375,000	385,000
Measure W	Measure W	162,918	188,120	180,000	169,000	180,000	180,000
Library Donor Fund Revenue	Library	175,951	137,725	195,500	190,500	168,000	180,000
Citizens' Option for Public Safety	COPS	161,285	165,271	175,000	186,160	175,000	175,000
<b>OTHER AGENCIES REVENUE TOTAL</b>		<b>1,907,270</b>	<b>2,297,281</b>	<b>2,003,385</b>	<b>2,057,865</b>	<b>1,975,885</b>	<b>1,997,885</b>



2024-25 BUDGET WORKSHEET

### OTHER REVENUE



DESCRIPTION	FUND	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROJECTED 2023-24	PRELIM 2024-25	ADOPTED 2024-25
Interest (LAIF)	Various	30,772	179,176	226,105	349,400	226,105	349,400
Parking Fines	General	4,564	4,137	5,000	6,500	5,000	5,000
Other General Fund	General	88,227	147,317	60,000	60,000	60,000	60,000
Town Center Sewer Loan Repayment	General	100,000	100,000	100,000	100,000	100,000	100,000
FEMA Reimbursement/Grant	General	-	-	660,745	-	-	660,745
LEAP/REAP Grants	General	14,680	47,406	-	16,414	-	21,180
CalRecycle Grant	General	20,553	-	-	75,000	-	-
Highway Bridge Program ACF	General	837,135	1,670,469	-	-	-	-
American Rescue Plan	General	652,835	652,835	-	-	-	-
Civil Fines	Traffic Safety	110,596	74,562	90,000	30,000	90,000	30,000
Farm Hill Signal	Traffic Safety	14,135	2,880	2,000	352	2,000	2,000
Woodside Hills Water	Traffic Safety	6,144	3,348	3,500	3,500	3,500	3,500
GF Barkley Contribution	Barkley Const.	35,000	35,000	35,000	35,000	35,000	35,000
<b>OTHER REVENUE TOTAL</b>		<b>1,883,869</b>	<b>2,737,954</b>	<b>956,245</b>	<b>326,766</b>	<b>521,605</b>	<b>917,425</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

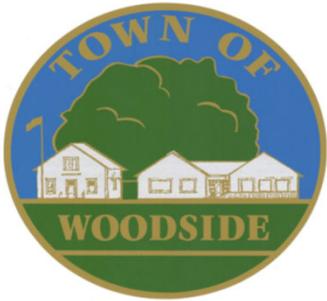
The Town Council budget supports several basic activities, including: (1) Town membership in regional and statewide organizations; (2) organized events such as volunteer recognition receptions, holiday dinners, and occasional hosting of the Council of Cities monthly dinner meetings; (3) events and initiatives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

The adopted budget for the Town Council Department is \$92,000 for Fiscal Year 2025. The adopted budget includes funding for the regular Town Council election scheduled for November 2024.

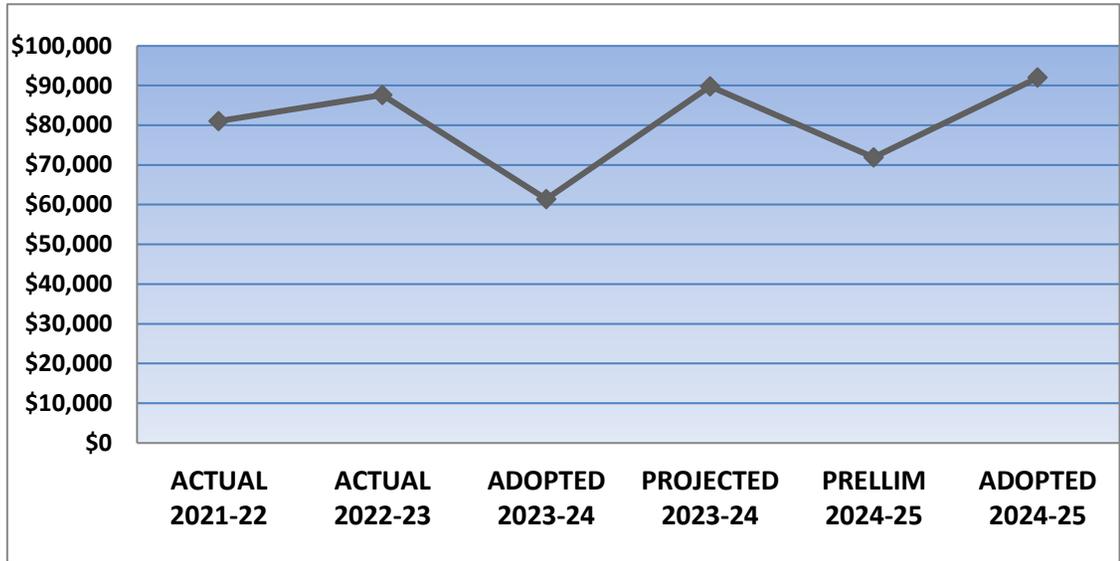
### Funding Source Summary

The Town Council Department is funded by the General Fund.

**TOWN COUNCIL DEPARTMENT**



2024-25 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROJECTED 2023-24	PRELLIM 2024-25	ADOPTED 2024-25
Elections	General	37,586	15,060	-	-	10,500	15,000
Memberships:							
Association of Bay Area Governments	General	2,144	2,269	2,300	2,496	2,300	2,500
City/County Association of Governments	General	2,024	2,128	2,100	2,087	2,100	2,100
Airport Roundtable	General	1,500	1,500	1,500	1,500	1,500	1,500
Local Agency Formation Commission	General	1,079	1,124	1,200	1,157	1,200	1,200
HEART	General	1,739	1,739	1,800	1,654	1,800	1,800
League of California Cities	General	4,662	4,999	5,000	5,340	5,000	5,400
HIP Housing	General	2,500	2,500	2,500	2,500	2,500	2,500
Gun Buyback Program	General	5,000	-	-	-	-	-
Conferences & Meetings	General	2,030	30,738	20,000	3,000	20,000	20,000
Town Volunteer Committees/DOTH	General	20,781	25,550	25,000	70,000	25,000	40,000
<b>DEPARTMENT TOTAL</b>		<b>81,045</b>	<b>87,607</b>	<b>61,400</b>	<b>89,734</b>	<b>71,900</b>	<b>92,000</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

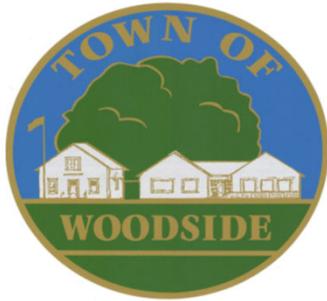
Most of the budget for this department covers the salaries and benefits of the Administration and Finance staff, as well as legal services.

The adopted budget is \$2,374,360 for Fiscal Year 2025.

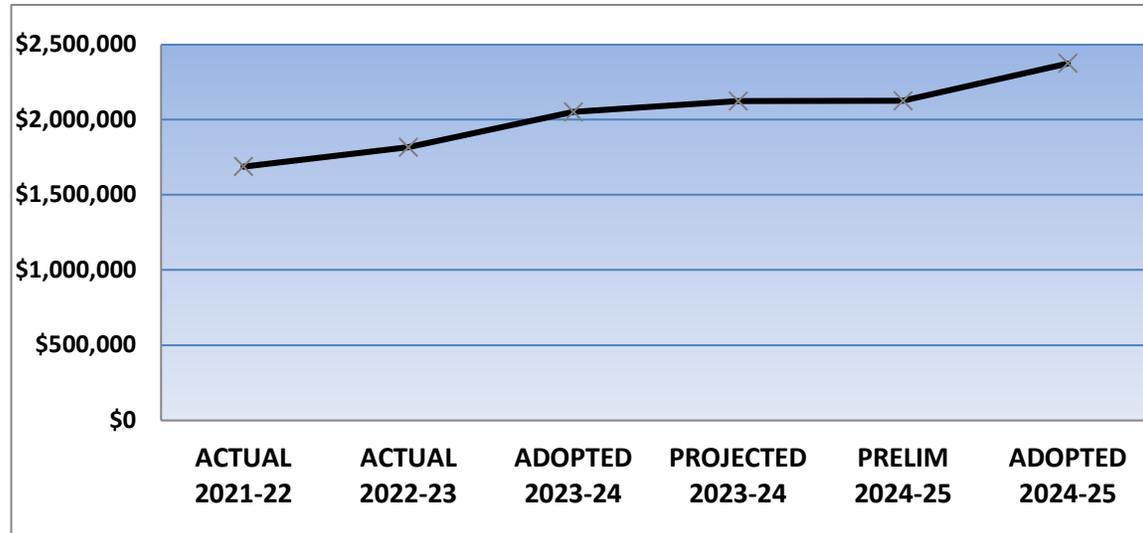
### Funding Source Summary

The Administration & Finance Department is funded by the General Fund, which receives some revenue through the allocation of overhead costs to other funds. \$360,000 will be received from this source for Fiscal Year 2025.

**ADMINISTRATION & FINANCE DEPARTMENT**



2024-25 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROJECTED 2023-24	PRELIM 2024-25	ADOPTED 2024-25
Salaries & Benefits	General	1,278,690	1,336,624	1,621,480	1,722,165	1,694,500	1,936,005
Advertising	General	6,565	9,514	10,000	12,000	10,000	12,000
Photo Copies	General	185	-	-	-	-	-
Bank Service Charge	General	2,951	89	-	-	-	-
Professional Services - Special Projects	General	62,399	112,371	60,000	32,000	60,000	60,000
Woodsider	General	9,709	24,494	25,000	22,600	25,000	30,000
Contract Legal Services	General	294,962	293,947	300,000	300,000	300,000	300,000
Contract Audit	General	25,039	28,295	23,355	23,355	23,355	23,355
Travel/Conferences/Meetings	General	3,994	5,616	5,000	8,200	5,000	6,000
Memberships/Dues	General	1,625	1,135	2,000	1,250	2,000	2,000
Subscriptions/Codes	General	2,723	5,048	5,000	1,250	5,000	5,000
<b>DEPARTMENT TOTAL</b>		<b>1,688,842</b>	<b>1,817,133</b>	<b>2,051,835</b>	<b>2,122,820</b>	<b>2,124,855</b>	<b>2,374,360</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.

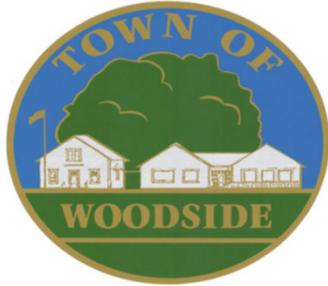
### Budget Highlights

The adopted budget for the Planning Department is \$1,453,650 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 \$20,000 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 \$250,000 to support two advance planning projects: (1) an update to the Town Center Area Plan, and (2) the Western Hills Development Standards Review.

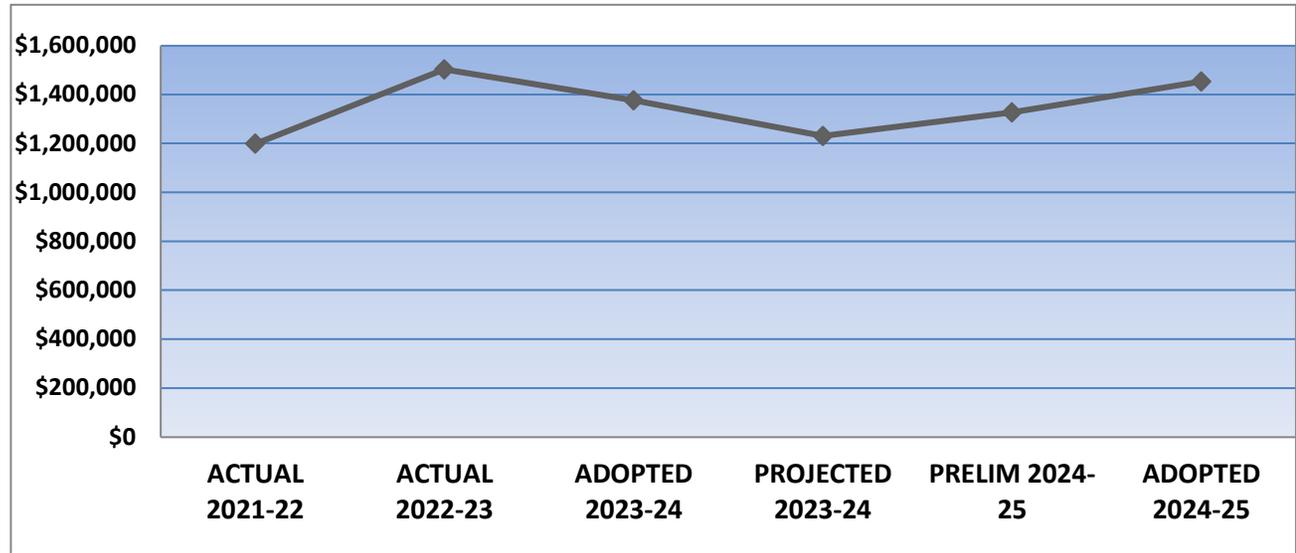
### Funding Source Summary

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.



2024-25 BUDGET WORKSHEET

**PLANNING DEPARTMENT**



DESCRIPTION	FUND SOURCE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROJECTED 2023-24	PRELIM 2024-25	ADOPTED 2024-25
Salaries & Benefits	General	1,152,833	1,108,158	1,126,150	1,072,025	1,176,850	1,153,650
Professional Services - Advanced Planning	General	6,300	347,022	200,000	120,000	100,000	250,000
Professional Services - Current Planning	General	16,890	20,125	20,000	10,000	20,000	20,000
Public Noticing	General	18,071	16,885	16,500	16,500	16,500	16,500
Memberships/Dues	General	3,615	2,655	3,500	2,000	3,500	3,500
Travel/Conferences/Meetings	General	1,273	8,197	10,000	10,000	10,000	10,000
<b>DEPARTMENT TOTAL</b>		<b>1,198,982</b>	<b>1,503,042</b>	<b>1,376,150</b>	<b>1,230,525</b>	<b>1,326,850</b>	<b>1,453,650</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

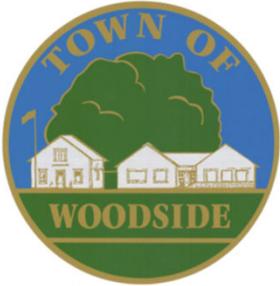
The adopted budget for the Buildings and Grounds Department is \$413,415 for Fiscal Year 2025. The budget includes \$100,000 for re-roofing both Town Hall and Independence Hall.

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. \$60,000 has been included to continue these efforts.

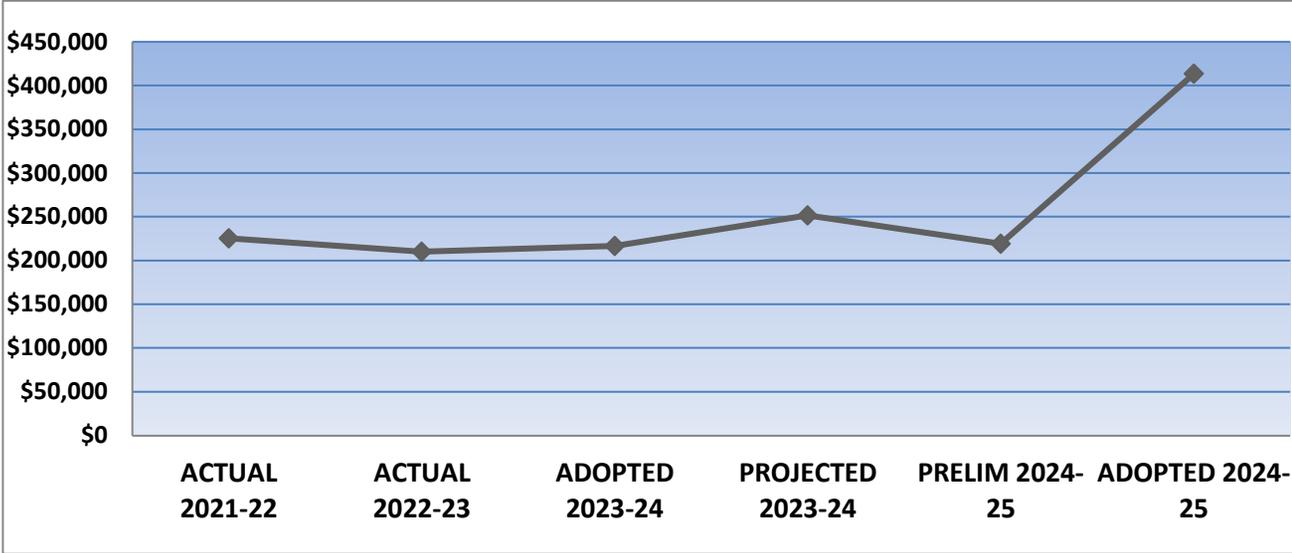
### Funding Source Summary

The Building and Grounds Department budget is mostly supported by the General Fund. The Town has received donations to support the restoration work at Kite Hill.

**BUILDINGS AND GROUNDS DEPARTMENT**



2024-25 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROJECTED 2023-24	PERLIM 2024-25	ADOPTED 2024-25
Salaries & Benefits	General	40,486	47,677	56,960	56,000	59,600	141,315
Utilities - Water	General	7,099	6,236	6,000	7,000	6,000	6,500
Utilities - PG&E/Peninsula Clean Energy	General	23,116	29,771	30,000	30,000	30,000	30,000
Maintenance Supplies & Services	General	17,939	5,216	11,000	18,000	11,000	18,000
Contract - Janitorial & Landscape Services	General	63,861	62,259	60,000	52,000	60,000	55,000
Sewer Service Charges	General	2,299	1,725	2,600	2,455	2,600	2,600
Kite Hill/Village Hill Revitalization	General	55,000	55,876	30,000	85,000	30,000	60,000
Building Maintenance	General	15,650	1,420	20,000	1,000	20,000	100,000
<b>DEPARTMENT TOTAL</b>		<b>225,450</b>	<b>210,180</b>	<b>216,560</b>	<b>251,455</b>	<b>219,200</b>	<b>413,415</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 \$759,000 for Fiscal Year 2025.

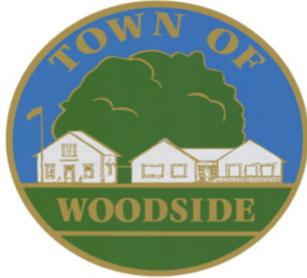
Liability, property, and employee practices insurance premiums represent the largest operational expense of the Overhead Department. Premiums are based on a combination of the administrative expenses of the Pooled Liability Assurance Network (PLAN) and Employment Risk Management Authority (ERMA) of which 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 \$100,000 to support the continuing implementation of the Technology Master Plan.

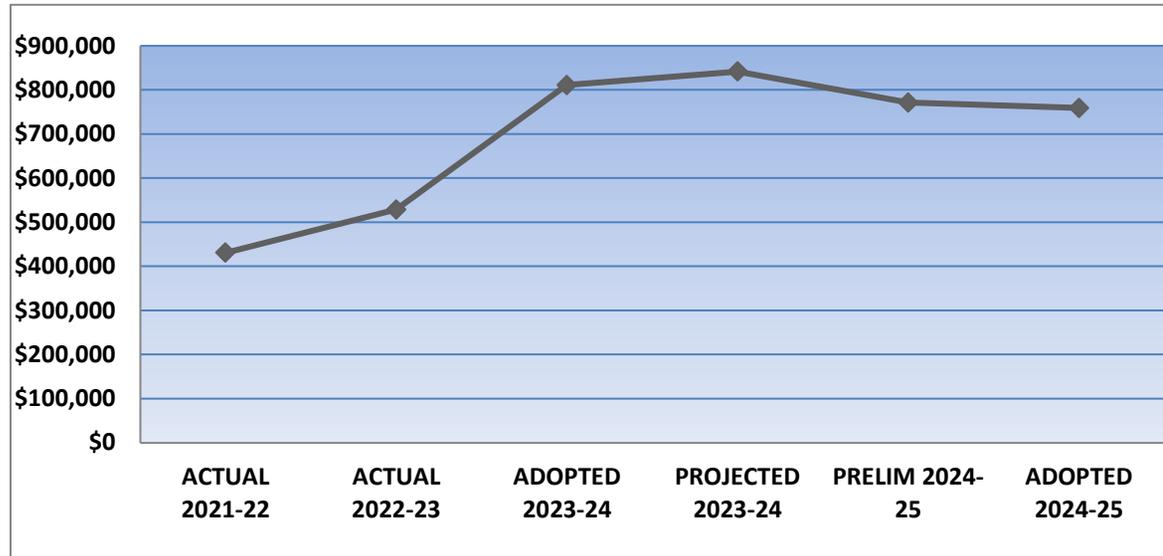
### Funding Source Summary

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



2024-25 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROJECTED 2023-24	PRELIM 2024-25	ADOPTED 2024-25
Salary - Reserve	General	-	-	50,000	-	50,000	50,000
Unemployment Insurance	General	-	-	4,000	-	4,000	4,000
Wellness Incentives	General	-	4,535	1,500	2,000	1,500	3,000
Phone/Internet	General	21,007	23,442	25,000	24,000	25,000	25,000
Office Supplies	General	33,086	49,339	50,000	85,000	50,000	50,000
Postage	General	14,241	18,838	17,000	20,000	17,000	17,000
Office Equipment Lease & Maintenance	General	18,232	21,642	24,000	21,000	24,000	20,000
Liability, Property, & EPL Insurance	General	200,618	227,321	240,000	280,000	250,000	275,000
Software Subscriptions	General	56,697	83,261	100,000	100,000	140,000	100,000
Contractual Information Technology	General	87,333	100,223	85,000	100,000	85,000	90,000
Equipment	General	-	-	25,000	100,000	25,000	25,000
Technology Master Plan Implementation	General	-	-	190,000	110,000	100,000	100,000
<b>DEPARTMENT TOTAL</b>		<b>431,214</b>	<b>528,601</b>	<b>811,500</b>	<b>842,000</b>	<b>771,500</b>	<b>759,000</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 currently 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. The adopted budget includes \$2,844,512 in Fiscal Year 2025 to support the police services contract. The adopted budget also includes \$200,000 from the COPS fund to support the police services contract.

The Town also contracts separately with the County of San Mateo for dispatch services. The adopted budget includes \$134,500 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 \$80,000 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 \$86,000.

**Office of Emergency Services.** \$28,000 is included in the adopted budget to fund the Town's cost of basic emergency services provided through the San Mateo Emergency Services Operational Area Joint Powers Agency.

**Woodside Fire Protection District Chipper Program.** Since 2006, the Town has participated with the Woodside Fire Protection District and the Town of Portola Valley in the annual Chipper Program, which encourages private owners to clear their property of fire fuel and debris by providing roadside chipping services free of charge. The adopted budget includes \$45,000 to support this program.

**Defensible Space and Home Hardening Matching Fund Program.** In the fall of 2010, the Town introduced this program which now reimburses property owners up to \$3,000 to conduct fire fuel load reduction and/or specific home hardening activities on their property. Since the program's inception, over \$6.5 million of fire fuel load reduction and home hardening has occurred on private property within the Town. The adopted budget includes \$400,000 to fund this program.

**WPV-Ready and WPV-CERT.** The adopted budget includes \$42,000 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.

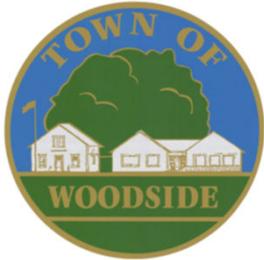
**Tree Removal for Fire Protection.** In addition to supporting vegetation management activities on private property, the Town also is working to remove trees and vegetation within its right-of-way which may be a fire hazard, particularly eucalyptus trees. The Town has received a federal Hazard Mitigation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

**Grant Writer.** The adopted budget includes \$30,000 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.

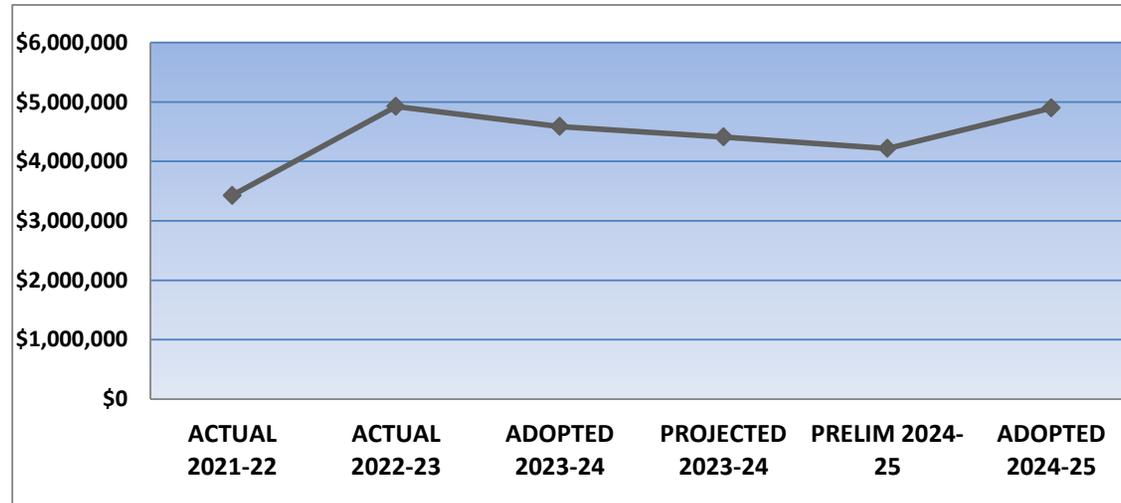
#### Funding Source Summary

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**



2024-25 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROJECTED 2023-24	PRELIM 2024-25	ADOPTED 2024-25
Chipper Program	General	40,921	46,841	45,000	40,133	45,000	45,000
CERPP Coordinator	General	36,960	38,815	39,000	41,970	39,000	42,000
Grant Writer	General	-	-	30,000	-	30,000	30,000
Ladris Software	General	-	6,000	-	20,000	-	10,000
Automated License Plate Readers	General	-	53,100	60,000	58,500	60,000	80,000
Defensible Space Matching Program	General	612,893	702,513	350,000	500,000	350,000	400,000
Tree Removal for Fire Prevention	General	25,832	417,963	880,994	100,000	300,000	880,994
Police Services Agreement	General	2,310,018	2,476,970	2,645,970	2,645,338	2,857,250	2,844,512
Dispatch Services	General	122,018	122,018	134,500	122,018	134,500	134,500
Office of Emergency Services JPA	General	27,702	26,616	28,000	20,495	28,000	28,000
Animal Control Services	General	68,358	85,016	78,500	86,225	78,500	86,000
Disaster Supplies	General	5,000	5,000	15,000	15,000	15,000	15,000
Emergency Response	General	-	761,242	80,000	560,000	100,000	100,000
<b>Subtotal</b>		<b>3,249,702</b>	<b>4,742,094</b>	<b>4,386,964</b>	<b>4,209,679</b>	<b>4,037,250</b>	<b>4,696,006</b>
Police Services Agreement	COPS	175,000	182,225	200,000	200,000	182,225	200,000
<b>Subtotal</b>		<b>175,000</b>	<b>182,225</b>	<b>200,000</b>	<b>200,000</b>	<b>182,225</b>	<b>200,000</b>
<b>DEPARTMENT TOTAL</b>		<b>3,424,702</b>	<b>4,924,319</b>	<b>4,586,964</b>	<b>4,409,679</b>	<b>4,219,475</b>	<b>4,896,006</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

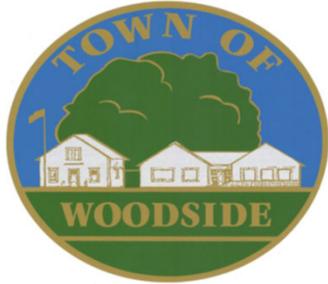
The budget for the Trails Department is made up of the salaries and benefits associated with that portion of time allocated for both the Engineering staff and the Maintenance Workers for trails maintenance activities and the cost of trails materials, such as base rock.

The adopted budget for the Trails Department is \$123,555 for Fiscal Year 2025.

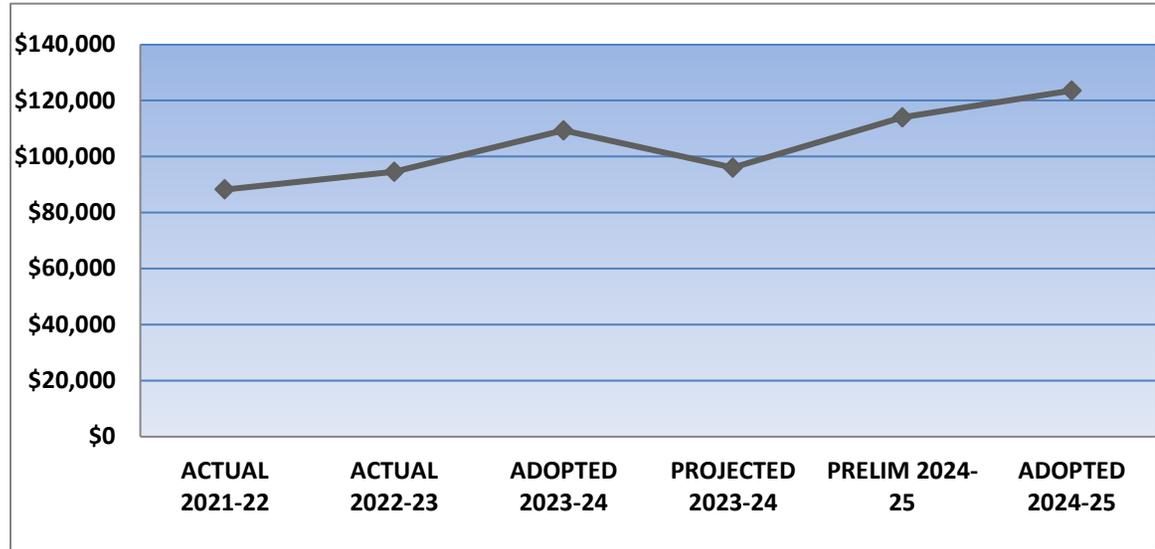
### Funding Source Summary

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**



2024-25 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROJECTED 2023-24	PRELIM 2024-25	ADOPTED 2024-25
Salaries & Benefits	General	85,339	92,424	98,370	88,500	103,000	112,555
Equipment Rental	General	-	-	1,000	-	1,000	1,000
Materials	General	2,908	2,070	10,000	7,500	10,000	10,000
<b>DEPARTMENT TOTAL</b>		<b>88,247</b>	<b>94,494</b>	<b>109,370</b>	<b>96,000</b>	<b>114,000</b>	<b>123,555</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. This year's budget includes funding to support a Storm Drain Master Plan, Traffic Study and an Undergrounding Master Plan.

The adopted operating budget for General Engineering and Building Regulation is \$1,885,900 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 \$1,119,875 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.

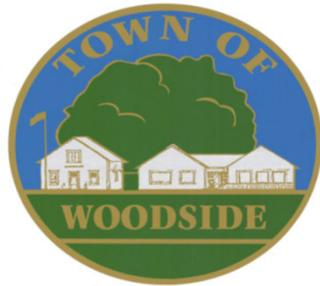
In 2017-18, the Town replaced an old pump station near the corner of Mountain Home Road and Woodside Road for the conveyance of sewer to a location near the corner of Whiskey Hill Road and Woodside Road. From the Whiskey Hill Road location, sewer is conveyed by gravity to the South Bayside Sewer Authority 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 \$982,183 for Fiscal Year 2025.

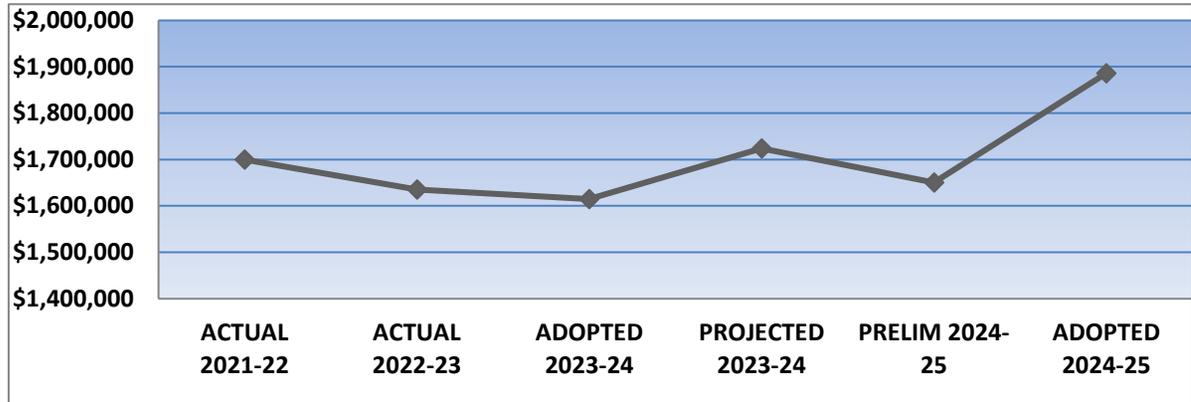
#### Funding Source Summary

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



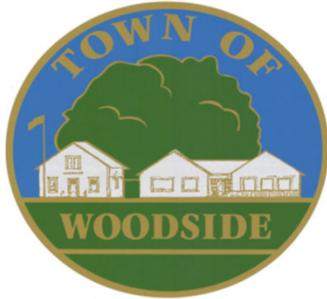
2024-25 BUDGET WORKSHEET

**PUBLIC WORKS DEPARTMENT - General Engineering**

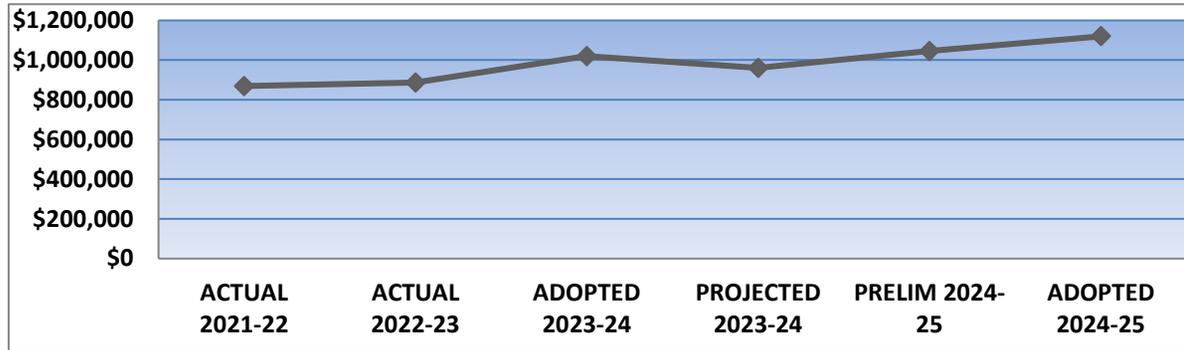


DESCRIPTION	FUND SOURCE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROJECTED 2023-24	PRELIM 2024-25	ADOPTED 2024-25
Salaries & Benefits	General	901,460	837,278	789,260	831,000	825,000	716,900
State Motion Tax	General	7,054	18,086	15,000	12,000	15,000	15,000
C/CAG Programs	General	18,395	18,910	19,000	19,472	19,000	20,000
SMC Flood and Sea Level Rise Agency	General	15,000	-	-	-	-	-
Professional Services	General	25,059	26,294	35,000	35,000	35,000	300,000
Legal Services - Code Enforcement	General	16,944	3,030	20,000	5,000	20,000	15,000
Contractual Code Enforcement Officer	General	80,520	84,214	80,000	89,000	80,000	89,000
Contract Services	General	31,464	4,702	20,000	30,000	20,000	30,000
Contractual Building Inspector	General	96,963	95,712	95,000	101,250	95,000	100,000
Contractual Geologist	General	6,220	10,174	10,000	12,500	10,000	10,000
Contractual Plan Check	General	299,696	325,340	325,000	360,000	325,000	360,000
Contractual Development Services Engineer	General	195,817	200,678	200,000	225,000	200,000	225,000
SB 1383	General	-	1,569	-	-	-	-
Memberships/Dues	General	1,144	1,144	2,500	1,000	2,500	1,000
Travel/Conferences/Meetings	General	3,709	2,137	4,000	2,500	4,000	4,000
Subscriptions/Codes	General	-	5,956	-	-	-	-
<b>General Engineering Total</b>		<b>1,699,445</b>	<b>1,635,224</b>	<b>1,614,760</b>	<b>1,723,722</b>	<b>1,650,500</b>	<b>1,885,900</b>

**PUBLIC WORKS DEPARTMENT - Road Program**



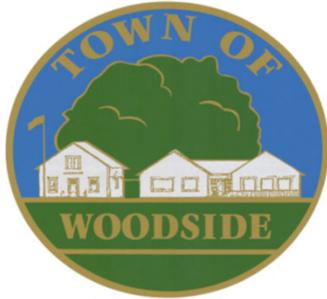
2024-25 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROJECTED 2023-24	PRELIM 2024-25	ADOPTED 2024-25
Gasoline	Traffic Safety	11,384	14,067	15,000	13,000	15,000	15,000
CalWater	Traffic Safety	16,358	16,073	16,000	16,000	16,000	16,000
PG&E/Peninsula Clean Energy	Traffic Safety	1,472	1,634	1,600	1,900	1,600	1,900
Traffic Signal Maintenance	Traffic Safety	35,958	6,571	7,250	8,500	7,250	7,250
Contractual Street Sweeping	Traffic Safety	15,137	17,660	19,200	18,200	19,200	19,200
Equipment Maintenance	Traffic Safety	30	-	-	-	-	-
<b>Traffic Safety Total</b>		<b>80,339</b>	<b>56,005</b>	<b>59,050</b>	<b>57,600</b>	<b>59,050</b>	<b>59,350</b>
Salaries & Benefits	Gas Tax	85,586	97,142	96,820	121,650	101,200	94,350
Overhead	Gas Tax	50,000	50,000	50,000	50,000	50,000	50,000
<b>Gas Tax Total</b>		<b>135,586</b>	<b>147,142</b>	<b>146,820</b>	<b>171,650</b>	<b>151,200</b>	<b>144,350</b>
Salaries & Benefits	Measure A	175,209	196,764	250,050	245,000	261,300	255,900
Equipment Rental	Measure A	6,460	5,925	6,500	7,200	6,500	6,500
Contractual Signal Maintenance	Measure A	1,757	2,848	3,500	2,300	3,500	3,500
Memberships/Dues (C/CAG)	Measure A	16,922	17,294	17,500	17,083	17,500	17,500
Overhead	Measure A	100,000	101,100	75,000	75,000	75,000	75,000
<b>Measure A Total</b>		<b>300,348</b>	<b>323,931</b>	<b>352,550</b>	<b>346,583</b>	<b>363,800</b>	<b>358,400</b>

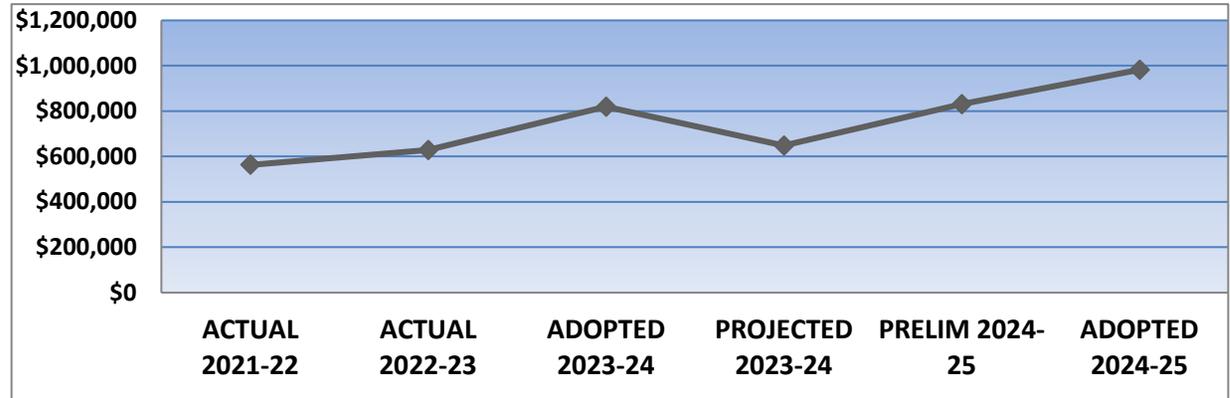
**PUBLIC WORKS DEPARTMENT - Road Program (Continued)**

<b>DESCRIPTION</b>	<b>FUND SOURCE</b>	<b>ACTUAL 2021-22</b>	<b>ACTUAL 2022-23</b>	<b>ADOPTED 2023-24</b>	<b>PROJECTED 2023-24</b>	<b>PRELIM 2024-25</b>	<b>ADOPTED 2024-25</b>
Overhead	Measure W	20,000	20,000	20,000	20,000	20,000	20,000
<b>Measure W Total</b>		<b>20,000</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	172,751	178,822	230,310	172,500	240,700	285,775
General Supplies	Road Impact	10,675	9,096	15,000	22,000	15,000	20,000
Equipment Maintenance	Road Impact	9,604	8,493	20,000	16,000	20,000	20,000
Signs/ Striping/Minor Road Improvements	Road Impact	18,666	6,124	13,000	3,500	13,000	50,000
Tree and Brush Removal	Road Impact	22,860	38,437	32,000	30,000	32,000	32,000
Culvert and Bridge Maintenance - non-major	Road Impact	3,363	5,450	10,000	3,000	10,000	10,000
Patching Supplies	Road Impact	742	-	1,000	-	1,000	1,000
Membership/Dues	Road Impact	8,761	12,716	14,000	12,000	14,000	14,000
Overhead	Road Impact	85,000	80,000	105,000	105,000	105,000	105,000
<b>Road Impact Total</b>		<b>332,422</b>	<b>339,138</b>	<b>440,310</b>	<b>364,000</b>	<b>450,700</b>	<b>537,775</b>
<b>Total Road Program</b>		<b>868,695</b>	<b>886,216</b>	<b>1,018,730</b>	<b>959,833</b>	<b>1,044,750</b>	<b>1,119,875</b>



2024-25 BUDGET WORKSHEET

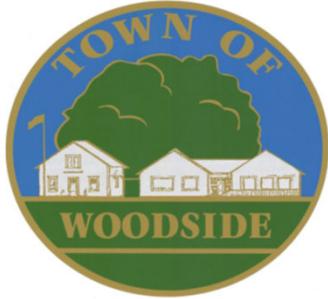
**PUBLIC WORKS DEPARTMENT - Sewer Program**



DESCRIPTION	FUND SOURCE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROJECTED 2023-24	PRELIM 2024-25	ADOPTED 2024-25
Contractual Sewer Treatment (RWC)	Canada	8,305	10,705	15,700	10,620	16,900	16,900
Contractual Sewer Transmission (FOSMD)	Canada	8,406	9,159	7,800	9,400	10,000	10,000
SBSA Debt Service (RWC)	Canada	5,739	6,618	6,000	6,524	6,000	6,000
Overhead	Canada	3,500	4,000	5,000	4,000	5,000	5,000
Depreciation	Canada	16,010	16,010	17,435	17,435	17,435	17,435
<b>Canada Sewer Subtotal</b>		<b>41,960</b>	<b>46,492</b>	<b>51,935</b>	<b>47,979</b>	<b>55,335</b>	<b>55,335</b>

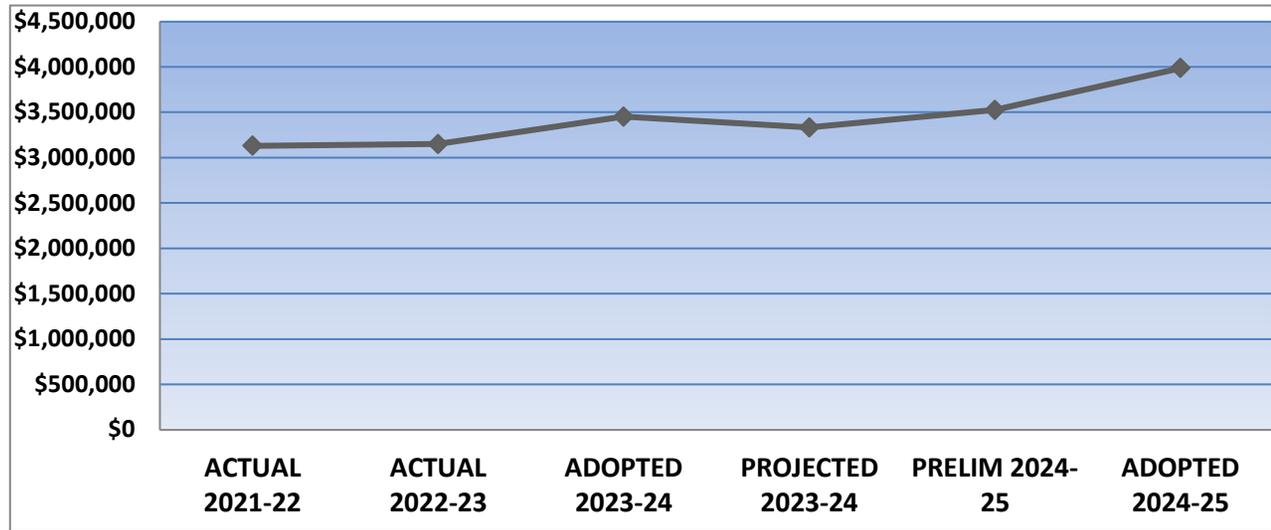
**PUBLIC WORKS DEPARTMENT - Sewer Program (Continued)**

<b>DESCRIPTION</b>	<b>FUND SOURCE</b>	<b>ACTUAL 2021-22</b>	<b>ACTUAL 2022-23</b>	<b>ADOPTED 2023-24</b>	<b>PROJECTED 2023-24</b>	<b>PRELIM 2024-25</b>	<b>ADOPTED 2024-25</b>
Salaries & Benefits	TC Sewer	56,484	46,056	47,160	45,500	49,300	58,735
CalWater	TC Sewer	328	433	500	400	500	500
PG&E/Peninsula Clean Energy	TC Sewer	5,812	6,641	7,000	7,000	7,000	7,000
Phone	TC Sewer	548	601	600	700	600	700
Equipment Maintenance	TC Sewer	318	318	350	-	350	350
Professional Services	TC Sewer	-	18,770	10,000	-	10,000	10,000
Contractual Sewer Maintenance	TC Sewer	94,170	88,096	100,000	100,000	105,000	105,000
Contractual Sewer Treatment (RWC)	TC Sewer	55,499	81,673	100,000	89,000	90,000	90,000
Contractual Sewer Capacity	TC Sewer	590	590	590	590	590	590
Contractual Sewer Transmission (FOSMD)	TC Sewer	56,634	71,319	70,000	73,600	74,000	74,000
SBSA Debt Service (RWC)	TC Sewer	38,349	44,288	58,000	43,659	60,600	60,600
Capital Improvements	TC Sewer	11,320	17,000	130,100	-	134,000	265,000
Interfund Loan Repayment	TC Sewer	100,000	100,000	100,000	100,000	100,000	100,000
Annual Permit Fee	TC Sewer	3,326	3,453	3,500	4,228	3,500	4,500
Depreciation	TC Sewer	43,472	43,472	74,873	74,873	74,873	74,873
Overhead	TC Sewer	55,000	60,000	65,000	60,000	65,000	75,000
<b>Town Center Sewer Total</b>		<b>521,850</b>	<b>582,710</b>	<b>767,673</b>	<b>599,550</b>	<b>775,313</b>	<b>926,848</b>
<b>Sewer Program Total</b>		<b>563,810</b>	<b>629,202</b>	<b>819,608</b>	<b>647,529</b>	<b>830,648</b>	<b>982,183</b>



2024-25 BUDGET WORKSHEET

**GRAND TOTAL PUBLIC WORKS DEPARTMENT**



DESCRIPTION	FUND SOURCE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROJECTED 2023-24	PRELIM 2024-25	ADOPTED 2024-25
<b>PUBLIC WORKS DEPARTMENT GRAND TOTAL</b>		<b>3,131,950</b>	<b>3,150,642</b>	<b>3,453,098</b>	<b>3,331,084</b>	<b>3,525,898</b>	<b>3,987,958</b>

## 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

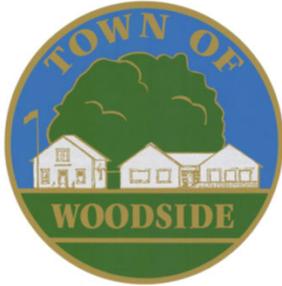
The Recreation Department budget includes the Town's Recreation Program, overseen by the Recreation Committee. The Recreation Department budget is based upon planned activities and events and charged fees are sufficient to cover the cost of most activities, plus a twenty-five percent overhead charge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

The Recreation Department adopted budget is \$30,000.

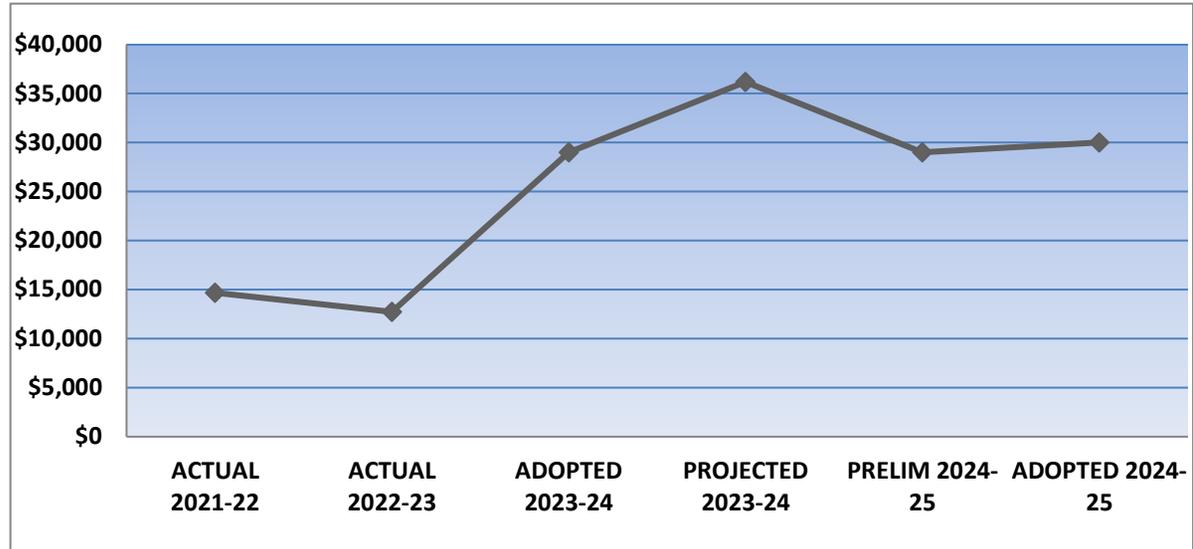
### Funding Source Summary

The Recreation Department budget is supported by Recreation Program fees.

**RECREATION DEPARTMENT**



2024-25 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROJECT 2023-24	PRELIM 2024-25	ADOPTED 2024-25
Maintenance	General	1,620	1,620	2,000	20,000	2,000	2,000
Rent	General	7,000	-	15,000	5,000	15,000	15,000
Yoga/Qi Gong	General	-	-	-	500	-	1,000
Fun Run	General	4,000	3,631	5,000	4,000	5,000	5,000
W-Ball	General	-	1,413	4,500	4,000	4,500	4,500
Co-Ed Softball	General	1,254	5,874	2,000	2,480	2,000	2,000
Other Events	General	783	200	500	200	500	500
<b>DEPARTMENT TOTAL</b>		<b>14,657</b>	<b>12,738</b>	<b>29,000</b>	<b>36,180</b>	<b>29,000</b>	<b>30,000</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 \$5,386,696 on June 30, 2023.

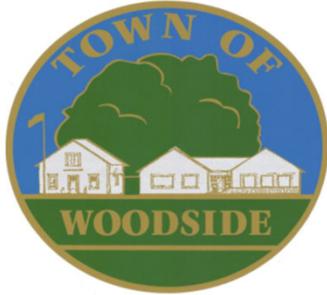
In September 2018, the Town Council approved a revised JPA which will change the formula for allocating the “excess” property tax revenue. The new funding formula will set aside one-half of the “excess” for the agencies which generate the “excess” property tax revenue for their libraries, while the other 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 \$178,450 in Fiscal Year 2025.

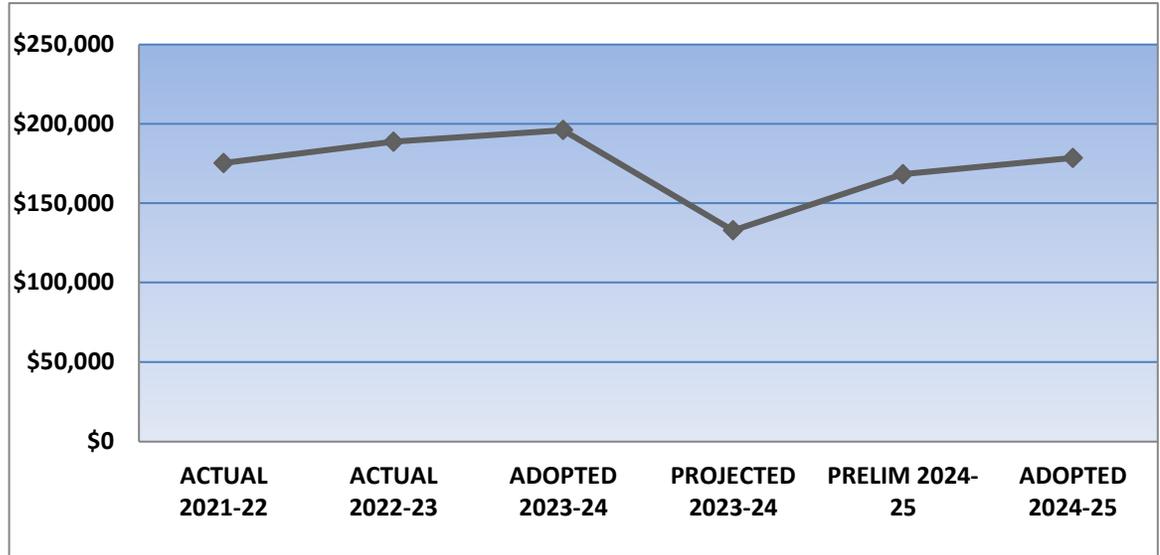
Funding Source Summary

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.



2024-25 BUDGET WORKSHEET

**LIBRARY DEPARTMENT**



DESCRIPTION	FUND SOURCE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROJECT 2024-25	PRELIM 2024-25	ADOPTED 2024-25
Salaries & Benefits	Library	43,195	43,842	48,050	39,000	50,200	59,450
CalWater	Library	9,349	8,858	9,500	9,800	9,500	9,500
PG&E/Peninsula Clean Energy	Library	10,064	13,067	13,500	13,500	13,500	13,500
Contractual Landscape and Janitorial	Library	41,126	33,349	40,000	35,000	40,000	40,000
Sewer Maintenance Fee	Library	3,941	18,082	5,000	5,612	5,000	6,000
Building/Site Improvements	Library	41,149	41,430	50,000	-	20,000	20,000
Overhead	Library	26,500	30,000	30,000	30,000	30,000	30,000
<b>DEPARTMENT TOTAL</b>		<b>175,324</b>	<b>188,628</b>	<b>196,050</b>	<b>132,912</b>	<b>168,200</b>	<b>178,450</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

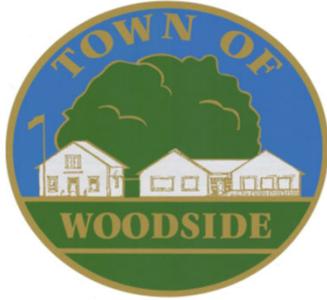
Under the Agreement Governing the Donation of property for Barkley Fields, the Town is required to contribute \$35,000 annually to a Capital Maintenance Fund to support periodic capital improvements and rehabilitations at the Park. The Town set up and began contributing to this fund in 2006-07.

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 \$318,000 for Fiscal Year 2025.

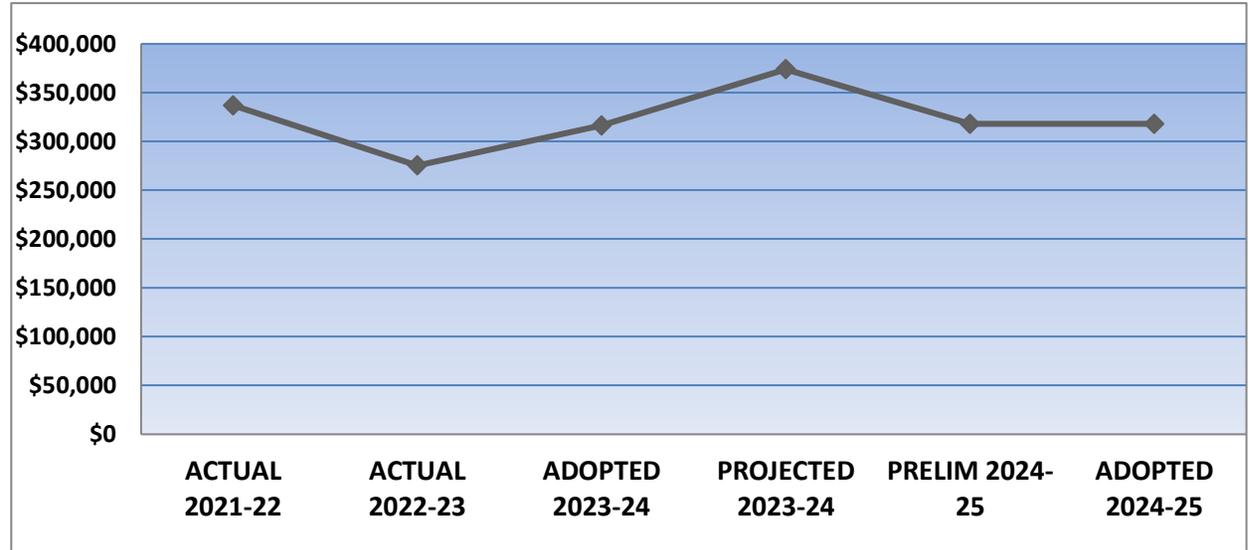
### Funding Source Summary

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.



2024-25 BUDGET WORKSHEET

**BARKLEY FIELDS AND PARK DEPARTMENT**



DESCRIPTION	FUND SOURCE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROJECT 2023-24	PRELIM 2024-25	ADOPTED 2024-25
General Fund Contribution	General	35,000	-	35,000	35,000	35,000	35,000
<b>Subtotal</b>		<b>35,000</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
Utilities - Water	General	79,998	71,221	80,000	70,000	80,000	80,000
Utilities - PG&E/Peninsula Clean Energy	General	4,290	5,083	5,000	4,000	5,000	5,000
Sewer Maintenance Fee	General	985	1,015	1,055	1,055	2,000	2,000
Contractual Security Services	General	35,300	37,629	38,500	37,800	39,000	39,000
Contractual Field Maintenance	General	170,061	149,263	135,000	215,000	135,000	135,000
Contractual Janitorial	General	11,280	11,280	12,000	11,280	12,000	12,000
<b>Subtotal</b>		<b>301,914</b>	<b>275,491</b>	<b>271,555</b>	<b>339,135</b>	<b>273,000</b>	<b>273,000</b>
Annual Field Rehabilitation	Barkley Constrctn	-	-	10,000	-	10,000	10,000
<b>Subtotal</b>		<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>
<b>DEPARTMENT TOTAL</b>		<b>336,914</b>	<b>275,491</b>	<b>316,555</b>	<b>374,135</b>	<b>318,000</b>	<b>318,000</b>

# **APPENDICES**

# **Appendix A**

## **Implementing Resolutions**

RESOLUTION NO. 2024 - 7688

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE  
ADOPTING A BUDGET FOR FISCAL 2024-25

WHEREAS, the Town Council received the 2024-25 Proposed Budget document on June 7, 2024, and discussed the recommendations contained therein during its public meeting on June 11, 2024; and

WHEREAS, the Town Council held a public hearing on June 25, 2024, for purposes of receiving public input on the proposed budget; and

WHEREAS, the Council has determined that the "appropriation limit" for Fiscal Year 2024-25 is \$6,453,599 (Six Million, Four-Hundred Fifty-Three Thousand, Five Hundred Ninety-Nine 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 \$19,154,894, including interfund transfers (\$1,832,250) and capital improvement expenditures (\$2,696,250), for the Fiscal Year 2024-25 is adopted as the Budget of the Town for said fiscal year, as included in Exhibit "A".
2. That the Town Clerk of the Town of Woodside is directed to forward a copy of said approved and adopted budget to the County Controller of San Mateo County for filing, pursuant to Government Code Section 53901.

\* \* \* \* \*

Passed and adopted by the Town Council of the Town of Woodside, California, at a meeting thereof held on the 25<sup>th</sup> day of June 2024, by the following vote of the members thereof:

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

NOES, Councilmembers:

ABSENT, Councilmembers:

ABSTAIN, Councilmembers:

DocuSigned by:  
  
 3792BC1A739D4AB...  
 \_\_\_\_\_  
 Mayor of the Town of Woodside

ATTEST:

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

EXHIBIT "A"

TOWN OF WOODSIDE

**2024-25 ADOPTED BUDGET**

<b>FUND:</b>	<b>APPROPRIATION:</b>
101 GENERAL FUND	\$ 13,259,906
151 BARKLEY FIELDS & PARK CONST. & MAINT. FUND	30,000
204 TRAFFIC SAFETY FUND	59,350
206 GAS TAX FUND	261,580
210 MEASURE A FUND	589,400
211 MEASURE W FUND	165,000
242 ROAD IMPACT FEE FUND	732,775
243 SUPPLEMENTAL LAW ENFORCEMENT FUND	200,000
250 WOODSIDE LIBRARY FUND	178,450
301 CAPITAL IMPROVEMENT FUND	2,696,250
525 CANADA CORRIDOR SEWER OPERATIONS	55,335
528 TOWN CENTER SEWER FUND	926,848
<b>TOTAL</b>	<b>\$ 19,154,894</b>

**RESOLUTION NO. 2024 - 7689**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE  
DETERMINING THE APPROPRIATION LIMIT FOR FISCAL 2024-25**

**WHEREAS**, the calculation of the Appropriation Limit for Fiscal 2024-25 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 2024-25 is determined to be \$6,453,599.

\* \* \* \* \*

**PASSED AND ADOPTED** at a meeting of the Town Council of the Town of Woodside held on the 25<sup>th</sup> day of June 2024, by the following roll call vote:

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

DocuSigned by:  
*Jennifer Wall*  
37925C1A739D4AB  
\_\_\_\_\_  
Mayor of the Town of Woodside

ATTEST:

*Melissa A. Cardinal*  
\_\_\_\_\_  
Clerk of the Town of Woodside

## EXHIBIT "A"

## RESOLUTION NO. 2024 - 7689

## 2024-25 APPROPRIATIONS LIMIT

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

3.51%	3,624,614	2011-12 Appropriation Limit
5.19%	3,812,731	2012-13 Appropriation Limit
6.43%	4,057,890	2013-14 Appropriation Limit
0.94%	4,096,034	2014-15 Appropriation Limit
4.86%	4,295,101	2015-16 Appropriation Limit
6.33%	4,566,981	2016-17 Appropriation Limit
4.27%	4,761,991	2017-18 Appropriation Limit
4.23%	4,963,423	2018-19 Appropriation Limit
4.14%	5,168,909	2019-20 Appropriation Limit
3.97%	5,374,115	2020-21 Appropriation Limit
4.95%	5,640,134	2021-22 Appropriation Limit
6.56%	6,010,127	2022-23 Appropriation Limit
4.14%	6,258,946	2023-24 Appropriation Limit
3.11%	6,453,599	2024-25 Appropriation Limit

2024-25 Gann Appropriation Limit Calculation

Annual percent change for 2024-25:

Per Capita Personal Income Change: 3.62 percent\*  
San Mateo County Population Change: -0.50 percent\*

Per Capita converted to a ratio:  $\frac{3.62 + 100}{100} = 1.0362$

Population converted to a ratio:  $\frac{-0.50 + 100}{100} = 0.9950$

Calculation of factor for FY 24-25:  $1.0362 \times 0.9950 = 1.0311$

Growth factor for 2024-25: 3.11%

\*Supplied by the State Department of Finance.

RESOLUTION NO. 2024 - 7690

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE APPROVING THE 2024-25 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 2024-25 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, 2024.

\* \* \* \* \*

Passed and adopted by the Town Council of the Town of Woodside, California, at a meeting thereof held on the 25<sup>th</sup> day of June 2024, by the following vote of the members thereof:

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

DocuSigned by:  
*Jennifer Wall*  
3792BC1A739D4AB  
\_\_\_\_\_  
Mayor of the Town of Woodside

ATTEST:

*Melissa A. Cardano*  
Clerk of the Town of Woodside

RESOLUTION 2024 - 7690  
EXHIBIT A  
SCHEDULE OF MONTHLY SALARIES

	Monthly	
	Minimum	Maximum
Town Manager <sup>3</sup>	22,225	
Town Engineer/Director of Public Works <sup>1</sup>	11,830	23,660
Planning Director <sup>1</sup>	11,830	23,660
Administrative Services Director <sup>1</sup>	11,830	23,660
Deputy Planning Director <sup>1</sup>	9,433	18,865
Deputy Town Engineer <sup>1</sup>	9,433	18,865
Principal Planner <sup>1</sup>	8,746	17,492
Senior Planner <sup>1</sup>	7,811	15,622
Senior Engineer <sup>1</sup>	7,811	15,622
Town Clerk <sup>1</sup>	7,335	14,669
Assistant to the Town Manager <sup>1</sup>	7,335	14,669
Senior Management Analyst <sup>1</sup>	7,111	14,221
Supervising Maintenance Worker <sup>2</sup>	6,887	13,773
Associate Planner	6,387	12,774
Associate Engineer	6,387	12,774
Assistant Planner	5,922	11,844
Management Analyst	5,500	11,000
Maintenance Worker <sup>2</sup>	4,966	9,932
Project Manager	4,722	9,444
Planning Technician	4,722	9,444
Accounts Payable Specialist	4,722	9,444
Office Manager	4,722	9,444
Records Manager	4,722	9,444
Administrative Assistant	4,722	9,444
	Hourly Rate	
Clerical	17/hr	34/hr
Intern/Fellow	17/hr	34/hr
Laborer	17/hr	34/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**

### **2024 – 29 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 2024-29 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
- Kings Mountain Road/Woodside Road and Romero Road/Canada Road Crosswalks
- Woodside Road Bike & Pedestrian 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 FY2025-FY2029**

PROJECT	FY23-24 Budget	FY23-24 Projected	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
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	\$ 130,100		\$ 265,000	\$ 134,000	\$ 138,000	\$ 142,100	\$ 146,400	\$ 825,500
Broadband Connectivity	\$ 81,250	\$ 3,250	\$ 81,250	\$ 81,250	\$ 81,250	\$ 81,250	\$ 81,250	\$ 406,250
Woodside Road Median Island Beautification		\$ 8,712	\$ 200,000					\$ 200,000
Glens Path	\$ 1,020,000	\$ 1,389,403						\$ -
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	\$ 200,000				\$ 275,000
Woodside Road Bike Safety Improvements East of I-280	\$ 25,000		\$ 475,000	\$ 450,000				\$ 925,000
Road Rehabilitation Program	\$ 475,000	\$ 432,460	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 2,375,000
Storm Drain Repair and Replacement Program	\$ 180,000	\$ 376,486	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 400,000
Bicycle and Pedestrian Improvements (Non-Road Rehab)			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Safe Routes to School Projects			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
KMR/Woodside Road and Canada/Romero Crosswalks	\$ 120,000		\$ 235,000					\$ 235,000
Equestrian Trails and Water Crossing			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Emergency Access Improvements (add Martinez, Patrol, etc)	\$ 100,000		\$ 100,000					\$ 100,000
Equipment Replacement			\$ 405,000					\$ 405,000
Barkley Park Capital Improvements	\$ 20,000		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
<b>TOTAL</b>	<b>\$ 2,376,350</b>	<b>\$ 2,210,311</b>	<b>\$ 2,696,250</b>	<b>\$ 2,750,250</b>	<b>\$ 954,250</b>	<b>\$ 1,748,350</b>	<b>\$ 1,562,650</b>	<b>\$ 9,711,750</b>

FUNDING SOURCES	FY23-24 Budget	FY23-24 Projected	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
Measure A	\$ 371,000	\$ 294,583	\$ 231,000	\$ 40,000	\$ 90,000	\$ 149,000	\$ 65,000	\$ 575,000
Measure W	\$ 279,152	\$ 250,000	\$ 145,000	\$ 25,000	\$ 50,000	\$ 165,000	\$ 90,000	\$ 475,000
Road Impact Fee	\$ 71,000	\$ 353,972	\$ 195,000	\$ 144,000				\$ 339,000
SB 1 RMRA Funds	\$ 104,000	\$ 117,230	\$ 117,230	\$ 117,230	\$ 117,230	\$ 117,230	\$ 117,230	\$ 586,150
Traffic Safety	\$ 250,000	\$ 200,000		\$ 25,000				\$ 25,000
Sewer Fund			\$ 265,000	\$ 134,000	\$ 138,000	\$ 142,100	\$ 146,400	\$ 825,500
Library Fund								
Grant - State								
Grant - Federal	\$ 199,000		\$ 199,000	\$ 1,106,000		\$ 256,000		\$ 1,561,000
Grant - Other	\$ 290,848	\$ 290,848	\$ 400,000	\$ 400,000		\$ 360,000		\$ 1,160,000
General Fund	\$ 811,350	\$ 703,678	\$ 1,144,020	\$ 599,020	\$ 559,020	\$ 559,020	\$ 559,020	\$ 3,420,100
Unfunded				\$ 160,000			\$ 585,000	\$ 745,000
<b>TOTAL</b>	<b>\$ 2,376,350</b>	<b>\$ 2,210,311</b>	<b>\$ 2,696,250</b>	<b>\$ 2,750,250</b>	<b>\$ 954,250</b>	<b>\$ 1,748,350</b>	<b>\$ 1,562,650</b>	<b>\$ 9,711,750</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	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
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	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
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	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
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.

In FY 24-25, funds are allocated to replace the pumps at the La Questa Pump Station and to conduct a CCTV inspection of the Town owned sewer collection system.

EXPENDITURES	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
Engineering & Design	\$ 15,000		\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 80,000
Construction	\$ 115,100		\$ 180,000	\$ 119,000	\$ 123,000	\$ 127,100	\$ 131,400	\$ 680,500
Construction Contingency								
Utility								
Right of Way								
Other Professional Services			\$ 65,000					\$ 65,000
Inspection & Construction Mgmt								
<b>TOTAL</b>	<b>\$ 130,100</b>	<b>\$ -</b>	<b>\$ 265,000</b>	<b>\$ 134,000</b>	<b>\$ 138,000</b>	<b>\$ 142,100</b>	<b>\$ 146,400</b>	<b>\$ 825,500</b>

SOURCE OF FUNDS								
Measure A								
Gas Tax								
Sewer Fund			\$ 265,000	\$ 134,000	\$ 138,000	\$ 142,100	\$ 146,400	\$ 825,500
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund - ARPA	\$ 130,100							
Unfunded								
<b>TOTAL</b>	<b>\$ 130,100</b>	<b>\$ -</b>	<b>\$ 265,000</b>	<b>\$ 134,000</b>	<b>\$ 138,000</b>	<b>\$ 142,100</b>	<b>\$ 146,400</b>	<b>\$ 825,500</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.

<b>EXPENDITURES</b>	<b>FY23-24 Budget</b>	<b>FY23-24 Proj</b>	<b>FY24-25</b>	<b>FY25-26</b>	<b>FY26-27</b>	<b>FY27-28</b>	<b>FY28-29</b>	<b>TOTAL FY28-29</b>
Engineering & Design								
Construction								
Construction Contingency								
Other Professional Services	\$ 81,250	\$ 3,250	\$ 81,250	\$ 81,250	\$ 81,250	\$ 81,250	\$ 81,250	\$ 406,250
Inspection & Construction Mgmt								
<b>TOTAL</b>	<b>\$ 81,250</b>	<b>\$ 3,250</b>	<b>\$ 81,250</b>	<b>\$ 406,250</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	\$ 81,250	\$ 3,250	\$ 81,250	\$ 81,250	\$ 81,250	\$ 81,250	\$ 81,250	\$ 406,250
Unfunded								
<b>TOTAL</b>	<b>\$ 81,250</b>	<b>\$ 3,250</b>	<b>\$ 81,250</b>	<b>\$ 406,250</b>				

**PROJECT TITLE: Woodside Road Median Beautification**

DESCRIPTION: A first phase demonstration 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. Funding in FY24-25 would support additional beautification east of I-280.

EXPENDITURES	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
Engineering & Design			\$ 50,000					\$ 50,000
Construction		\$ 8,712	\$ 150,000					\$ 150,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
<b>TOTAL</b>		\$ 8,712	\$ 200,000					\$ 200,000

SOURCE OF FUNDS	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
Measure A								
Gas Tax								
Measure W								
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant - Other (Woodside Comm Foundation)								
Library Fund								
General Fund		\$ 8,712	\$ 200,000					\$ 200,000
Unfunded								\$ -
<b>TOTAL</b>		\$ 8,712	\$ 200,000					\$ 200,000

**PROJECT TITLE: Glens Path**

DESCRIPTION: This project was completed in FY23-24. The Glens neighborhood now has a path located adjacent to the driving surface from Canada Road to Alta Mesa Road.

EXPENDITURES	FY23-24 Budget	FY23-24 Proj	FY24-25	FY24-25	FY25-26	FY26-27	FY27-28	TOTAL FY24-28
Engineering & Design	\$ 30,000							\$ -
Construction	\$ 890,000	\$ 1,240,313						\$ -
Construction Contingency	\$ 100,000							\$ -
Other Professional Services								
Inspection & Construction Mgmt		\$ 149,090						
<b>TOTAL</b>	<b>\$ 1,020,000</b>	<b>\$ 1,389,403</b>						<b>\$ -</b>

SOURCE OF FUNDS								
Measure A	\$ 200,000	\$ 294,583						\$ -
Measure W	\$ 279,152	\$ 250,000						\$ -
Gas Tax								
SB1 RMRA Funds								
Traffic Safety	\$ 250,000	\$ 200,000						\$ -
Road Impact Fund		\$ 353,972						
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other (TFCA)	\$ 290,848	\$ 290,848						
Library Fund								
General Fund								
Unfunded								
<b>TOTAL</b>	<b>\$ 1,020,000</b>	<b>\$ 1,389,403</b>						<b>\$ -</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	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
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	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
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
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	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
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	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
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)								
Reserves								
General Fund								
Unfunded							\$ 360,000	\$ 360,000
<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	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
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	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
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)								
Reserves								
General Fund								
Unfunded							\$ 225,000	\$ 225,000
<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	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
Engineering & Design			\$ 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>\$ 200,000</b>				<b>\$ 275,000</b>

SOURCE OF FUNDS	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
Measure A								
Gas Tax								
Measure W								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other (TBD)								
Reserves								
General Fund			\$ 75,000	\$ 40,000				\$ 115,000
Unfunded				\$ 160,000				\$ 160,000
<b>TOTAL</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 FY24-25, project activities include the creation of a concept plan and retaining a design consultant for the project.

EXPENDITURES	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
Engineering & Design	\$ 25,000		\$ 150,000					\$ 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>\$ 475,000</b>	<b>\$ 450,000</b>				<b>\$ 925,000</b>

SOURCE OF FUNDS	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
Measure A	\$ 25,000							\$ -
Measure W			\$ 75,000	\$ 25,000				\$ 100,000
Traffic Safety				\$ 25,000				\$ 25,000
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>\$ 475,000</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	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
Engineering & Design								
Construction	\$ 475,000	\$ 432,460	\$ 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>\$ 432,460</b>	<b>\$ 475,000</b>	<b>\$ 2,375,000</b>				

SOURCE OF FUNDS								
Measure A								
Measure W								
Road Impact	\$ 71,000							
Gas Tax								
SB 1 RMRA Funds	\$ 104,000	\$ 117,230	\$ 117,230	\$ 117,230	\$ 117,230	\$ 117,230	\$ 117,230	\$ 586,150
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund	\$ 300,000	\$ 315,230	\$ 357,770	\$ 357,770	\$ 357,770	\$ 357,770	\$ 357,770	\$ 1,788,850
Unfunded								
<b>TOTAL</b>	<b>\$ 475,000</b>	<b>\$ 432,460</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	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
Engineering & Design								
Construction	\$ 180,000	\$ 376,486	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 400,000
Construction Contingency								
Equipment								
Other Professional Services								
Inspection & Construction Mgmt								
<b>TOTAL</b>	<b>\$ 180,000</b>	<b>\$ 376,486</b>	<b>\$ 80,000</b>	<b>\$ 400,000</b>				

SOURCE OF FUNDS	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
Measure A								
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Reserves								
General Fund	\$ 180,000	\$ 376,486	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 400,000
Unfunded								
<b>TOTAL</b>	<b>\$ 180,000</b>	<b>\$ 376,486</b>	<b>\$ 80,000</b>	<b>\$ 400,000</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.

EXPENDITURES	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
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Engineering & Design								
Construction			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
<b>TOTAL</b>			<b>\$ 20,000</b>	<b>\$ 100,000</b>				

SOURCE OF FUNDS	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
Measure A			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Gas Tax								
Measure W								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund								
Unfunded								
<b>TOTAL</b>			<b>\$ 20,000</b>	<b>\$ 100,000</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.

EXPENDITURES	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
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Engineering & Design								
Construction			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
<b>TOTAL</b>			<b>\$ 20,000</b>	<b>\$ 100,000</b>				

SOURCE OF FUNDS	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
Measure A				\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 80,000
Measure W			\$ 20,000					\$ 20,000
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund								
Unfunded								
<b>TOTAL</b>			<b>\$ 20,000</b>	<b>\$ 100,000</b>				

**PROJECT TITLE: Kings Mountain Rd/Woodside Rd and Canada Rd/Romero Crosswalks**

DESCRIPTION: This project will provide marked, high visibility crosswalks at the intersection, across both Kings Mountain Road and Woodside Road and across Canada Road at Romero Road. Specific design elements include curb ramps at the ends of each crosswalk, high visibility signage and striping, and push-button controlled flashing beacons. The project also includes clearing vegetation for improved visibility. These two projects have been identified as high priority by the Circulation Committee, Trails Committee, and Woodside Elementary School PTA. The current schedule is construct these projects in Summer 2024.

<b>EXPENDITURES</b>	<b>FY23-24 Budget</b>	<b>FY23-24 Proj</b>	<b>FY24-25</b>	<b>FY25-26</b>	<b>FY26-27</b>	<b>FY27-28</b>	<b>FY28-29</b>	<b>TOTAL FY25-29</b>
Engineering & Design								
Construction	\$ 110,000		\$ 195,000					\$ 195,000
Construction Contingency			\$ 30,000					\$ 30,000
Other Professional Services								
Inspection & Construction Mgmt	\$ 10,000		\$ 10,000					\$ 10,000
<b>TOTAL</b>	<b>\$ 120,000</b>		<b>\$ 235,000</b>					<b>\$ 235,000</b>

<b>SOURCE OF FUNDS</b>								
Measure A	\$ 120,000		\$ 185,000					\$ 185,000
Measure W			\$ 50,000					\$ 50,000
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund								
Unfunded								
<b>TOTAL</b>	<b>\$ 120,000</b>		<b>\$ 235,000</b>					<b>\$ 235,000</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.

EXPENDITURES	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
Engineering & Design								
Construction			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
<b>TOTAL</b>			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000

SOURCE OF FUNDS	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
Measure A								
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Unfunded								
<b>TOTAL</b>			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000

**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	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
Engineering & Design	\$ 25,000		\$ 100,000					\$ 100,000
Construction	\$ 75,000							\$ -
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
<b>TOTAL</b>	<b>\$ 100,000</b>		<b>\$ 100,000</b>					<b>\$ 100,000</b>

SOURCE OF FUNDS								
Measure A								
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund	\$ 100,000		\$ 100,000					\$ 100,000
Unfunded								
<b>TOTAL</b>	<b>\$ 100,000</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. Planned upcoming purchases include: replacement for a Ford Ranger, Ford Escape Hybrid, backhoe, front loader, and tractor.

EXPENDITURES	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
Engineering & Design								
Construction								
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
Equipment			\$ 405,000					\$ 405,000
<b>TOTAL</b>			<b>\$ 405,000</b>					<b>\$ 405,000</b>

SOURCE OF FUNDS	FY23-24 Budget	FY23-24 Proj	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL FY25-29
Measure A								
Road Impact			\$ 195,000					\$ 195,000
Gas Tax								
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund			\$ 210,000					\$ 210,000
Unfunded								
<b>TOTAL</b>			<b>\$ 405,000</b>					<b>\$ 405,000</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).

<b>EXPENDITURES</b>	<b>FY23-24 Budget</b>	<b>FY23-24 Proj</b>	<b>FY24-25</b>	<b>FY25-26</b>	<b>FY26-27</b>	<b>FY27-28</b>	<b>FY28-29</b>	<b>TOTAL FY25-29</b>
Engineering & Design								
Construction	\$ 20,000		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
<b>TOTAL</b>	<b>\$ 20,000</b>		<b>\$ 20,000</b>	<b>\$ 100,000</b>				

<b>SOURCE OF FUNDS</b>								
Measure A								
Gas Tax								
Sewer Fund								
Grant - State (Prop 68)								
Grant - Federal								
Library Fund								
General Fund (Barkley)	\$ 20,000		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Unfunded								
<b>TOTAL</b>	<b>\$ 20,000</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 out 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 type 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.
- ⇒ 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 have a useful life of five or more years.

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

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

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

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

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

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

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

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

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

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

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

**Non-Departmental** - Program costs that do not relate to any one 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.