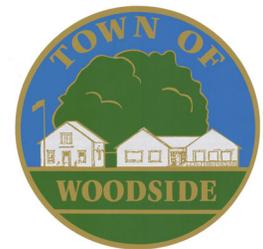


TOWN OF WOODSIDE

**ADOPTED BUDGET
FISCAL YEAR 2025-26**



TOWN OF WOODSIDE

ADOPTED BUDGET FISCAL YEAR 2025-26

TOWN COUNCIL

BRIAN DOMBKOWSKI, MAYOR

PAUL GOELD, VICE MAYOR

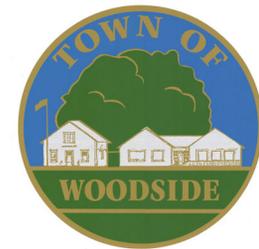
HASSAN ABURISH

DICK BROWN

JENN WALL

TOWN MANAGER

JASON LEDBETTER



TOWN OF WOODSIDE
2025-26 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.

May 8, 2025

Honorable Mayor and Councilmembers:

For one last time, I am pleased to submit the proposed budget to the Town Council. After the introduction of the budget, I will take my leave after 17 years (13 as Town Manager) with the Town of Woodside, and 27 years working for local governments in the Bay Area. My time in Woodside has been both professionally and personally rewarding, as I have met countless individuals whose love of Woodside has made my job a pleasure. From the 18 people who have served on the Town Council since 2012 to those residents who can be counted on to report maintenance issues, thank you for making this such a wonderful community to serve.

I have had the pleasure of spending time with my successor, Jason Ledbetter, during both the recruitment process and since his appointment as Town Manager on April 8th. I have been impressed by how Jason has intuitively grasped what makes Woodside special. I know that you will enjoy working with him in the years ahead as Woodside takes on new challenges.

As I leave, the Town remains in a strong financial position. I am currently projecting that the Town will end Fiscal Year 2025 with about \$7.1 million in unrestricted funds in the General Fund, the Town's primary operating fund. That figure represents 61% of projected annual operating revenues, well above the minimum 30% required by the Town's Financial Management Policies. The Town also has about \$2.8 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 2025 in a position of strength, with just over \$1 million available, or 63% of annual revenues. The Road Program funds both the ongoing maintenance of the Town's public road system and capital improvements like crosswalk enhancements.

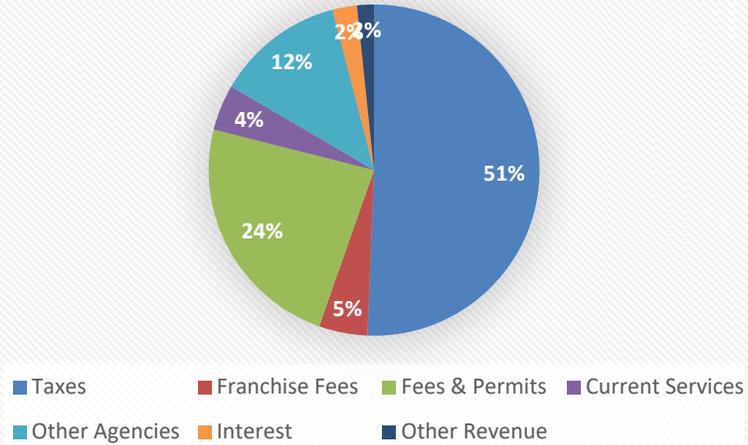
The proposed budget includes \$12,662,540 for the General Fund operating budget in Fiscal Year 2025-26, including the cost associated with the Town's personnel and the many contract services the Town receives, including the police contract with the San Mateo County Sheriff's Department and the Town Attorney. 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 \$1,751,250 of General Fund support for the Capital Improvement Program, with the largest amount supporting the Road Rehabilitation Project and stability enhancements for Hillside Drive in the Glens.

The proposed budget assumes \$12,668,245 in General Fund revenues for Fiscal Year 2025-26. The single largest source of General Fund revenues, secured property taxes, is budgeted at about \$5.5 million, an approximately 6% increase over Fiscal Year 2025, following approximately 7% growth in Fiscal Year 2024-25.

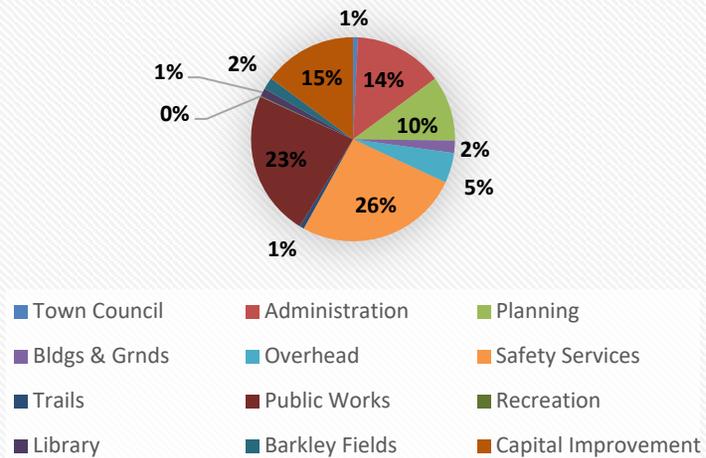
In the Proposed 2025-26 budget, \$1,147,400 is recommended in the Road Program for operational expenses related to that portion of the staff's time that is spent on activities of the Road Program along with services and supplies that support maintenance of the roads. An additional \$861,300 is recommended for capital projects in 2025-26 including support for the Road Rehabilitation Project and the Hillside Drive project.

Across all the Town's funds, which include the General Fund, road funds, sewer funds, and library fund, revenues are projected to equal \$15,486,030 and expenses equal to \$17,743,023 in Fiscal Year 2026. Of those expenses, \$2,632,550 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 over one-half of all revenues and Safety Services and Public Works represent the largest categories of expense, at 26 percent and 23 percent, respectively.

REVENUES - ALL FUNDS - FY 2026



EXPENDITURES - ALL FUNDS - FY 2026



2025-26 Work Plan Highlights

In June, the Town Council will hold a meeting which will effectively start the update to the **Town Center Area Plan**. The Town has a contract with Good City Company out of Redwood City to engage the entire community on this exciting project. One of the implementation 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.

The Capital Improvement Program (CIP) included in the Proposed 2025-26 Budget includes funds to support several projects, including the enhancing the stability of a section of **Hillside Drive**, the **Woodside Road Bike & Pedestrian Safety improvements** on Woodside Road east of 280, supported by Federal Community Project Funding, and beautification of the **Woodside Road Medians** east of 280. These projects are supported by the General Fund and 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.

I wish you all the very best for the future.

Respectfully submitted,

Kevin Bryant
Town Manager

BUDGET OVERVIEW

2024-25 REVENUES AND EXPENSES PROJECTED

	Road Program						
	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax (206)	Measure A (210)	Measure W (211)	Road Impact (242)
Revenues							
Taxes	7,476,020						
Franchise Fees	720,831						
Fees & Permits	2,040,556						665,000
Current Services	699,840						
Other Agencies	657,321			290,322	398,500	181,500	
Interest	316,000	8,800	3,000	2,600	16,000	4,000	18,000
Other Revenue	892,976	35,000	42,705				
Revenues - Total	12,803,544	43,800	45,705	292,922	414,500	185,500	683,000
Expenditures							
Town Council	118,998						
Administration	2,746,255						
Planning	1,666,805						
Bldgs & Grnds	428,912						
Overhead	749,000						
Safety Services	4,571,163						
Trails	121,220						
Public Works	1,878,429		70,827	166,440	387,883	20,000	505,635
Recreation	25,120						
Library							
Barkley Fields	306,775						
Operating Expenditures - Total	12,612,677	-	70,827	166,440	387,883	20,000	505,635
Operating Revenues - Expenses	190,867	43,800	(25,122)	126,482	26,617	165,500	177,365
Contributions to Road and Capital Programs	569,768	-	-	134,300	165,816	266,000	-

Greyed in area above represents All Road Funds

2024-25 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						7,476,020
Franchise Fees						720,831
Fees & Permits			47,700	657,140	-	3,410,396
Current Services						699,840
Other Agencies	207,600					1,735,243
Interest	2,000		4,000	18,000	8,000	400,400
Other Revenue		190,000				1,160,681
Revenues - Total	209,600	190,000	51,700	675,140	8,000	15,603,411

<i>Expenditures</i>	COPS (243)	Library (250)	Canada Sewer (525)	Sewer Utility (528)	Redwood Creek (537)	TOTALS
Town Council						118,998
Administration						2,746,255
Planning						1,666,805
Bldgs & Grnds						428,912
Overhead						749,000
Safety Services	200,000					4,771,163
Trails						121,220
Public Works			51,834	676,075		3,757,123
Recreation						25,120
Library		229,019				229,019
Barkley Fields						306,775
Operating Expenditures - Total	200,000	229,019	51,834	676,075	-	14,920,390
Operating Revenues - Expenses	9,600	(39,019)	(134)	(935)	8,000	683,021
Contributions to Road and Capital Programs						1,135,884

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

2025-26 REVENUES AND EXPENSES PROPOSED

	Road Program						
	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax (206)	Measure A (210)	Measure W (211)	Road Impact (242)
Revenues							
Taxes	7,841,495						
Franchise Fees	735,000						
Fees & Permits	2,279,250						650,000
Current Services	694,100						
Other Agencies	639,000			295,500	395,000	175,000	
Interest	300,000	5,400	1,000	2,600	16,000	3,000	18,000
Other Revenue	179,400	35,000	42,000				
Revenues - Total	12,668,245	40,400	43,000	298,100	411,000	178,000	668,000
Expenditures							
Town Council	134,850						
Administration	2,508,390						
Planning	1,829,250						
Bldgs & Grnds	349,665						
Overhead	846,000						
Safety Services	4,427,130						
Trails	127,355						
Public Works	2,087,900		33,900	145,675	403,475	30,000	534,350
Recreation	25,500						
Library							
Barkley Fields	326,500	10,000					
Operating Expenditures - Total	12,662,540	10,000	33,900	145,675	403,475	30,000	534,350
Operating Revenues - Expenses	5,705	30,400	9,100	152,425	7,525	148,000	133,650
Contributions to Road and Capital Programs	1,751,250	20,000	-	134,300	190,000	81,000	456,000

Greyed in area above represents All Road Funds

2025-26 REVENUES AND EXPENSES PROPOSED (continued)

<i>Revenues</i>	COPS (243)	Library (250)	Sewer Funds			TOTALS
			Canada Sewer (525)	Town Center Sewer (528)	Redwood Creek (537)	
Taxes						7,841,495
Franchise Fees						735,000
Fees & Permits			52,400	667,280		3,648,930
Current Services						694,100
Other Agencies	200,000	237,250				1,941,750
Interest	1,130		2,225	11,000	8,000	368,355
Other Revenue						256,400
Revenues - Total	201,130	237,250	54,625	678,280	8,000	15,486,030
<i>Expenditures</i>	COPS (243)	Library (250)	Canada Sewer (525)	TC Sewer Utility (528)	Redwood Creek (537)	TOTALS
Town Council						134,850
Administration						2,508,390
Planning						1,829,250
Bldgs & Grnds						349,665
Overhead						846,000
Safety Services	200,000					4,627,130
Trails						127,355
Public Works			54,935	806,348		4,096,583
Recreation						25,500
Library		229,250				229,250
Barkley Fields						336,500
Operating Expenditures - Total	200,000	229,250	54,935	806,348	-	15,110,473
Operating Revenues - Expenses	1,130	8,000	(310)	(128,068)	8,000	375,557
Contributions to Road and Capital Programs						2,632,550

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)
Fund Balance 6/30/24	7,517,167	343,389	25,643	36,221	474,985	100,836	475,655
Projected Activity 2024-25	(378,901)	43,800	(25,122)	(7,818)	(139,199)	(100,500)	177,365
Projected Fund Balance 6/30/25	7,138,266	387,189	521	28,403	335,786	336	653,020
Proposed Activity Activity 2025-26	(1,745,545)	10,400	9,100	18,125	(182,475)	67,000	(322,350)
Projected Fund Balance 6/30/25	5,392,721	397,589	9,621	46,528	153,311	67,336	330,670

FUND BALANCE PROJECTION (continued)

	Sewer Funds				
	COPS (243)	Library (250)	Canada	Sewer Utility	Redwood
			Sewer (525)	(528)	Creek (537)
Fund Balance 6/30/24	28,630	43,023	157,882	935,191	269,435
Projected Activity 2024-25	9,600	(39,019)	17,301	73,938	8,000
Projected Fund Balance 6/30/25	38,230	4,004	175,183	1,084,002	277,435
Proposed Activity Activity 2025-26	1,130	8,000	(310)	(128,068)	8,000
Projected Fund Balance 6/30/26	39,360	12,004	174,873	955,934	285,435

Notes:

1. The San Mateo County Library JPA holds additional library funds for use by the Woodside Library.
As of June 30, 2024, the JPA had \$6,317,854 available for the Woodside Library.
2. The Town had \$4,220,505 in pension and OPEB trust funds as of March 31, 2025.

GENERAL FUND: TEN YEAR FORECAST

	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	2026-27 FORECAST	2027-28 FORECAST	2028-29 FORECAST	2029-30 FORECAST	2030-31 FORECAST	2031-32 FORECAST	2032-33 FORECAST	2033-34 FORECAST	2034-35 FORECAST
BEGINNING BALANCE	7,700,382	7,517,167	7,517,167	7,138,266	5,392,721	5,151,107	5,013,100	4,839,415	4,633,503	4,452,557	4,216,529	3,926,908	3,560,501
REVENUES													
Secured Property Tax	4,876,330	5,113,800	5,207,920	5,520,395	5,851,619	6,202,716	6,574,879	6,969,371	7,387,534	7,830,786	8,300,633	8,798,671	9,326,591
Unsecured Property Tax	205,932	182,500	220,000	235,000	237,350	239,724	242,121	244,542	246,987	249,457	251,952	254,471	257,016
Other Property Tax	1,027,512	675,000	762,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000
Sales Tax	739,742	776,160	776,100	776,100	814,905	855,650	898,433	943,354	990,522	1,040,048	1,092,051	1,146,653	1,203,986
Property Transfer Tax	304,935	350,000	325,000	350,000	358,750	367,719	376,912	386,335	395,993	405,893	416,040	426,441	437,102
Business License	185,592	180,000	185,000	185,000	188,700	192,474	196,323	200,250	204,255	208,340	212,507	216,757	221,092
Building/Planning Permit Fees	2,014,255	1,791,000	2,017,681	2,243,250	2,299,331	2,356,815	2,415,735	2,476,128	2,538,031	2,601,482	2,666,519	2,733,182	2,801,512
Recreation Fees	23,322	25,500	22,875	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
Franchise Fees	655,926	659,500	720,831	735,000	768,075	802,638	838,757	876,501	915,944	957,161	1,000,233	1,045,244	1,092,280
Current Services	248,625	265,000	339,840	319,100	323,887	328,745	333,676	338,681	343,761	348,918	354,152	359,464	364,856
Other Agencies	613,345	789,000	657,321	639,000	651,780	664,816	678,112	691,674	705,508	719,618	734,010	748,690	763,664
Interest (LAIF)	428,721	265,000	316,000	300,000	275,000	250,000	225,000	225,000	200,000	175,000	150,000	100,000	100,000
Other Revenue	286,864	86,180	185,958	107,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
TFCA Grant (Glens Path)	-	-	290,848	-	-	-	-	-	-	-	-	-	-
FEMA Hazard Mitigation Grant	-	660,745	316,170	-	-	-	-	-	-	-	-	-	-
Overhead Charges	350,000	360,000	360,000	375,000	380,625	386,334	392,129	398,011	403,982	410,041	416,192	422,435	428,771
Town Center Sewer Repayment	100,000	100,000	100,000	72,400	-	-	-	-	-	-	-	-	-
TOTAL - REVENUES	12,061,101	12,279,385	12,803,544	12,668,245	13,061,021	13,558,630	14,083,077	14,660,848	15,243,517	15,857,744	16,505,289	17,163,009	17,907,870
EXPENDITURES													
Operational													
Salaries & Benefits (excluding Retiree Benefits)	3,135,618	3,384,725	3,702,070	3,667,315	3,832,344	4,004,800	4,185,016	4,373,341	4,570,142	4,775,798	4,990,709	5,215,291	5,449,979
PERS & Retiree Health Benefits	654,243	732,700	834,550	813,200	870,124	904,929	941,126	959,949	979,148	998,731	1,018,705	1,039,079	1,059,861
Service and Supplies (excluding Police Services)	4,045,793	3,742,955	4,186,294	4,179,395	4,179,368	4,367,439	4,563,974	4,769,353	4,983,974	5,208,253	5,442,624	5,687,542	5,943,481
Police Services Contract	2,645,338	2,844,512	2,844,512	3,057,630	3,225,800	3,403,219	3,590,396	3,787,867	3,996,200	4,215,991	4,447,871	4,692,504	4,950,591
Hazardous Tree Removal	10,222	880,994	421,560	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Housing Element/Town Center Plan	73,695	250,000	230,000	500,000	143,750	-	-	-	-	-	-	-	-
Emergency Response	550,101	100,000	240,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Equipment and Building Maintenance	51,837	200,000	153,691	95,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Subtotal	11,166,847	12,135,886	12,612,677	12,662,540	12,676,386	13,105,387	13,705,512	14,315,510	14,954,463	15,623,772	16,324,909	17,059,416	17,828,913
Capital Contributions													
Road Program/Road Rehabilitation	294,637	357,770	397,916	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Hillside Drive	-	-	-	700,000	-	-	-	-	-	-	-	-	-
Glens Path	383,263	-	30,740	-	-	-	-	-	-	-	-	-	-
Storm Drain Rehabilitation	382,073	80,000	39,184	250,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Equestrian Trails and Water Crossings	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Woodside Road Beautification	8,712	200,000	66,400	200,000	-	-	-	-	-	-	-	-	-
Sand Hill Road/Portola Road Intersection	-	75,000	-	-	75,000	40,000	-	-	-	-	-	-	-
Broadband Support	3,250	81,250	81,250	81,250	81,250	81,250	81,250	81,250	-	-	-	-	-
Public Works Equipment/Fleet	-	210,000	35,528	-	-	-	-	-	-	-	-	-	-
Highway Bridge Program	5,534	-	-	-	-	-	-	-	-	-	-	-	-
Emergency Access Improvements	-	100,000	-	100,000	-	-	-	-	-	-	-	-	-
Subtotal	1,077,469	1,124,020	569,768	1,751,250	626,250	591,250	551,250	551,250	470,000	470,000	470,000	470,000	470,000
TOTAL - EXPENDITURES	12,244,316	13,259,906	13,182,445	14,413,790	13,302,636	13,696,637	14,256,762	14,866,760	15,424,463	16,093,772	16,794,909	17,529,416	18,298,913
NET POSITION	(183,215)	(980,521)	(378,901)	(1,745,545)	(241,614)	(138,007)	(173,685)	(205,912)	(180,947)	(236,028)	(289,620)	(366,407)	(391,042)
OPERATING RESERVES (30% Operating Revenue)	3,483,330	3,347,592	3,520,958	3,666,254	3,804,119	3,951,689	4,107,284	4,278,851	4,451,861	4,634,311	4,826,729	5,022,172	5,243,730
UNDESIGNATED RESERVE	4,033,837	3,189,054	3,617,308	1,726,468	1,346,988	1,061,412	732,131	354,652	696	(417,782)	(899,821)	(1,461,671)	(2,074,271)
TOTAL ENDING BALANCE	7,517,167	6,536,646	7,138,266	5,392,721	5,151,107	5,013,100	4,839,415	4,633,503	4,452,557	4,216,529	3,926,908	3,560,501	3,169,459
Ending Balance as Percent of Operating Revenue	64.7%	58.6%	60.8%	44.1%	40.6%	38.1%	35.3%	32.5%	30.0%	27.3%	24.4%	21.3%	18.1%
RESTRICTED ASSETS (PARS Pension Trust)			2,800,000	2,940,000	3,087,000	3,241,350	3,403,418	3,573,588	3,752,268	3,939,881	4,136,875	4,343,719	4,560,905

ROAD PROGRAM: FIVE YEAR FORECAST

	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	2026-27 FORECAST	2027-28 FORECAST	2028-29 FORECAST	2029-30 FORECAST
BEGINNING BALANCE	1,668,295	1,113,340	1,113,340	1,018,066	607,466	330,929	537,822	443,416
REVENUES								
Civil Fines	25,999	30,000	34,500	35,000	35,000	35,000	35,000	35,000
Gas Tax	258,225	288,885	290,322	295,500	298,455	301,440	304,454	307,498
Measure A Tax	384,864	385,000	398,500	395,000	398,950	402,940	406,969	411,039
Measure W Tax	171,716	180,000	181,500	175,000	180,000	180,000	180,000	180,000
Road Impact Fee	624,262	550,000	665,000	650,000	672,750	696,296	720,667	745,890
Interest	42,950	43,600	43,600	40,600	20,000	20,000	20,000	20,000
Other Revenue	7,009	5,500	8,205	7,000	5,500	5,500	5,500	5,500
TOTAL - REVENUES	1,515,025	1,482,985	1,621,627	1,598,100	1,610,655	1,641,175	1,672,589	1,704,927
EXPENDITURES								
Operational								
Salaries & Benefits (excluding Retiree Benefits)	461,843	546,525	605,245	579,100	605,160	632,392	660,849	690,588
PERS & Retiree Health Benefits	79,805	89,500	89,905	100,900	107,963	112,282	116,773	119,108
Service and Supplies	414,514	483,850	455,635	467,400	490,770	515,309	541,074	568,128
Subtotal	956,162	1,119,875	1,150,785	1,147,400	1,203,893	1,259,982	1,318,696	1,377,823
Capital Contributions								
Road Rehabilitation Project	117,230	117,230	134,300	134,300	134,300	134,300	134,300	134,300
Hillside Drive	-	-	-	300,000	-	-	-	-
Bridge Repair and Replacement	-	26,000	-	56,000	259,000	-	34,000	-
Bicycle and Pedestrian Improvements (Non-Road Rehab)	-	20,000	-	20,000	20,000	20,000	20,000	20,000
Glens Path	996,588	-	60,816	-	-	-	-	-
KMR/Woodside Road and Canada/Romero Crosswalks	-	235,000	290,000	-	-	-	-	-
Woodside Road Trail	-	-	-	50,000	150,000	-	190,000	90,000
Jefferson Ave Trail	-	-	-	-	-	-	50,000	25,000
Woodside Road Bike/Ped Safety Improvement Project	-	75,000	81,000	81,000	-	-	-	-
Equipment	-	195,000	-	200,000	100,000	-	-	-
Safe Routes to School	-	20,000	-	20,000	20,000	20,000	20,000	20,000
Subtotal	1,113,818	688,230	566,116	861,300	683,300	174,300	448,300	289,300
TOTAL - EXPENDITURES	2,069,980	1,808,105	1,716,901	2,008,700	1,887,193	1,434,282	1,766,996	1,667,123
NET POSITION	(554,955)	(325,120)	(95,274)	(410,600)	(276,538)	206,894	(94,407)	37,804
TOTAL ENDING BALANCE	1,113,340	788,220	1,018,066	607,466	330,929	537,822	443,416	481,219
Ending Balance as Percent of Ongoing Revenue	73.5%	53.2%	62.8%	38.0%	20.5%	32.8%	26.5%	28.2%

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

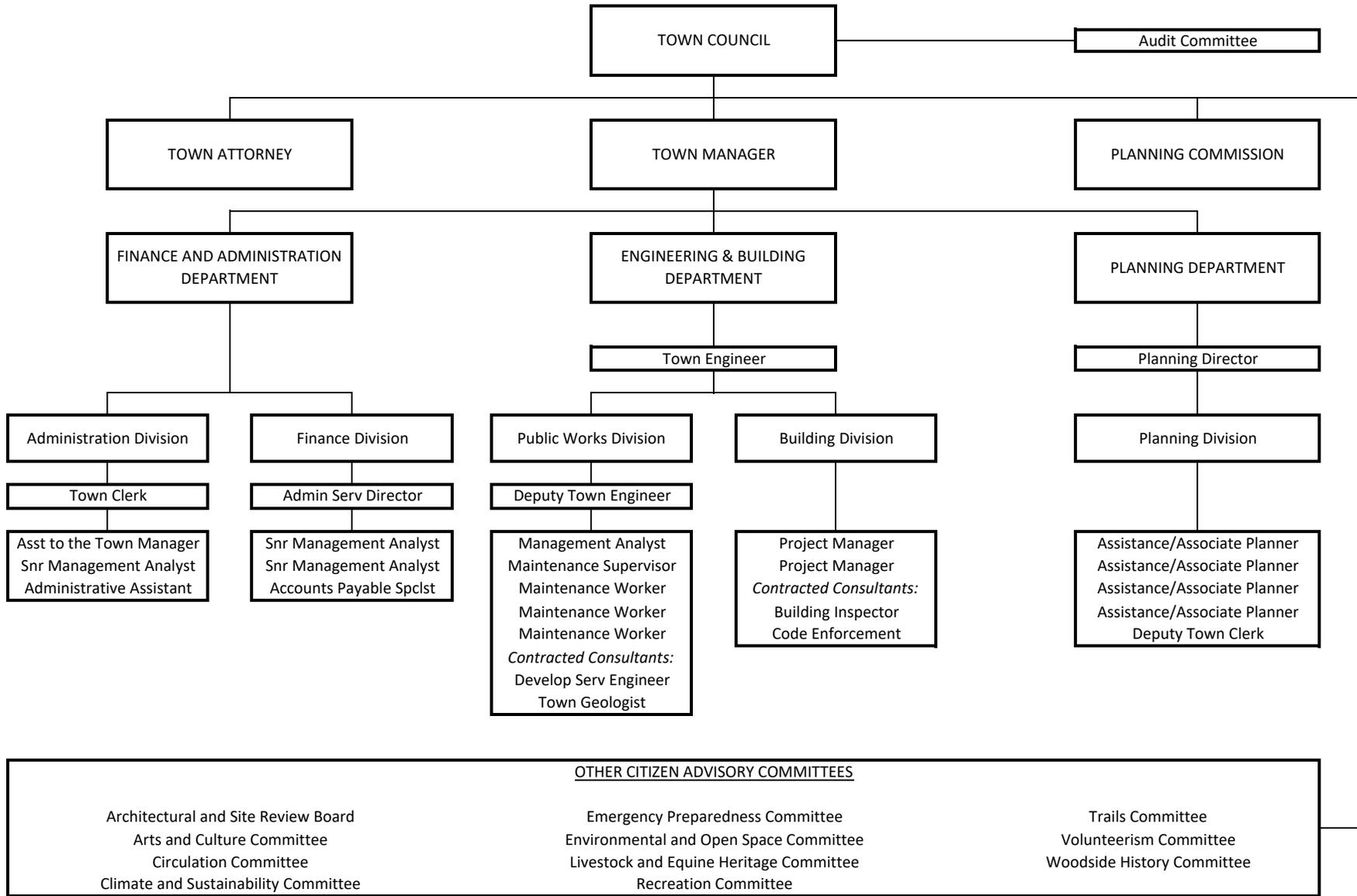
Note 2. Safe Routes to School projects may also be funded with grant money.

STAFFING SUMMARY

Personnel	FTE	
	2024-25	2025-26
Town Manager	1	1
Town Engineer/Public Works Director	1	1
Planning Director	1	1
Deputy Town Engineer	1	1
Town Clerk	1	1
Assistant to the Town Manager	1	1
Administrative Services Director	1	1
Assistant/Associate Planner	4	4
Project Manager	2	2
Senior Management Analyst	2.75	2.75
Management Analyst	1	1
Deputy Town Clerk	1	1
Administrative Assistant	1	1
Accounts Payable Specialist	1	1
Supervising Maintenance Worker	1	1
Maintenance Worker	3	3
Intern/Fellow/Seasonal	1	1
TOTAL	24.75	24.75

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

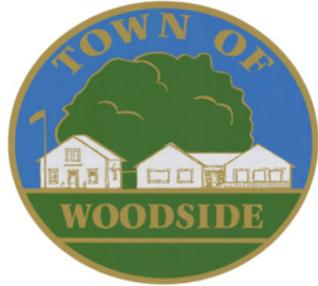
The California Government Code and the State Constitution give cities the authority to assess certain charges for services rendered as a means of recovering the cost of regulating various activities. Examples include: Planning Commission applications and sale of documents.

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.

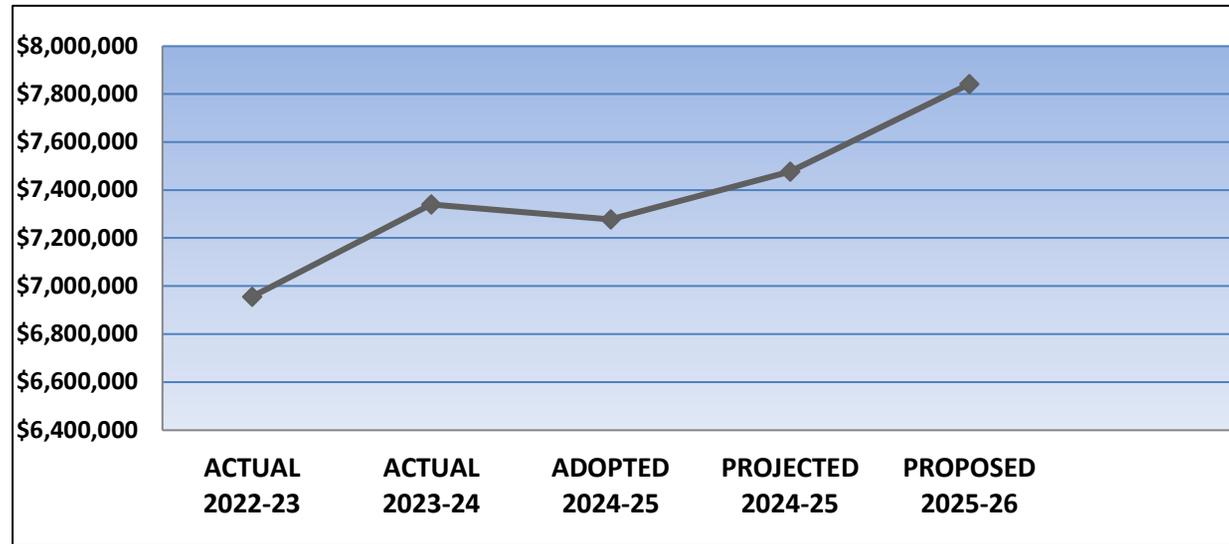
Other Governmental Agencies

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.

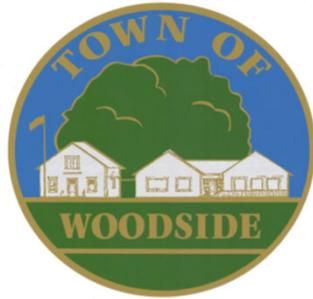


2025-26 BUDGET WORKSHEET

TAXES

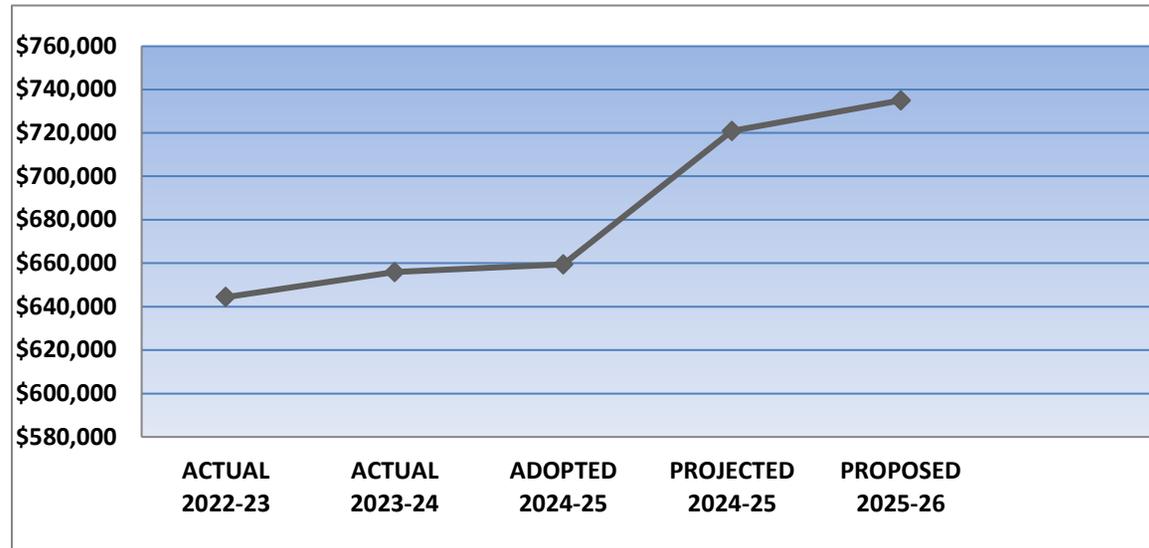


DESCRIPTION	FUND	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	
Property Taxes - Secured	General	4,594,614	4,876,330	5,113,800	5,207,920	5,520,395	
Property Taxes - Unsecured	General	184,720	205,932	182,500	220,000	235,000	
Property Taxes - Other	General	792,797	1,027,512	675,000	762,000	775,000	
Sales Tax	General	850,019	739,742	776,160	776,100	776,100	
Property Transfer Tax	General	349,973	304,935	350,000	325,000	350,000	
Business License Tax	General	183,506	185,592	180,000	185,000	185,000	
TAXES REVENUE TOTAL		6,955,629	7,340,043	7,277,460	7,476,020	7,841,495	



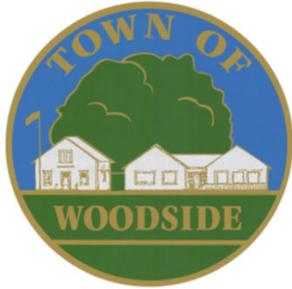
2025-26 BUDGET WORKSHEET

FRANCHISE FEES

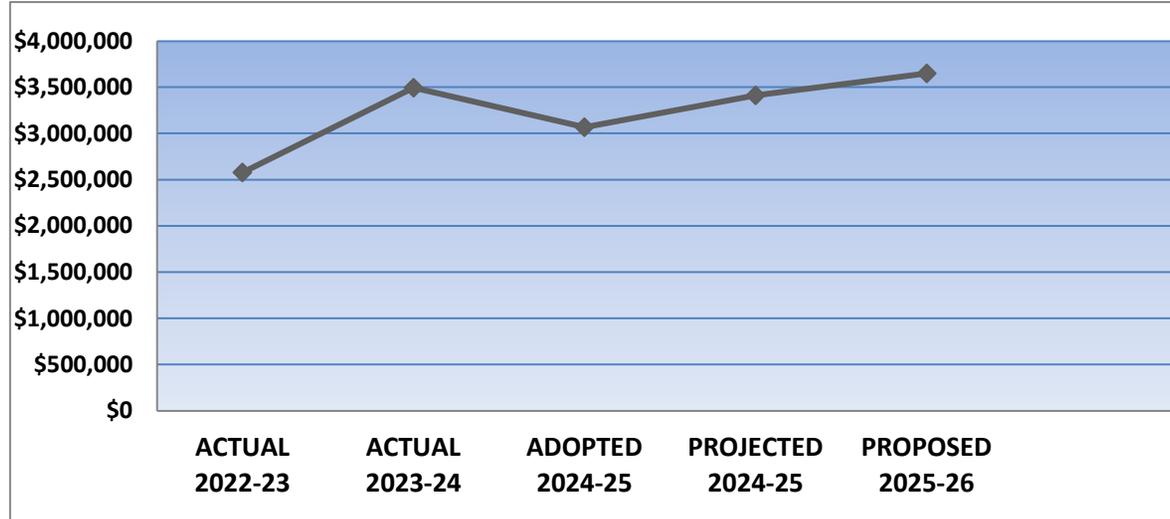


DESCRIPTION	FUND	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	
PG&E	General	190,665	203,869	200,000	229,474	245,000	
California Water Company	General	178,707	169,435	170,000	206,357	200,000	
Greenwaste Recovery	General	180,451	189,880	194,500	197,000	202,000	
Cable & Telecommunications	General	94,654	92,742	95,000	88,000	88,000	
FRANCHISE REVENUE TOTAL		644,477	655,926	659,500	720,831	735,000	

FEES & PERMITS

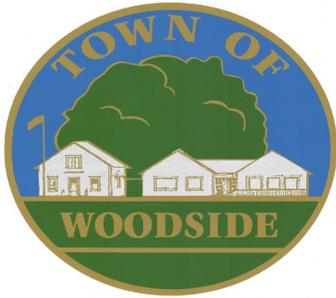


2025-26 BUDGET WORKSHEET

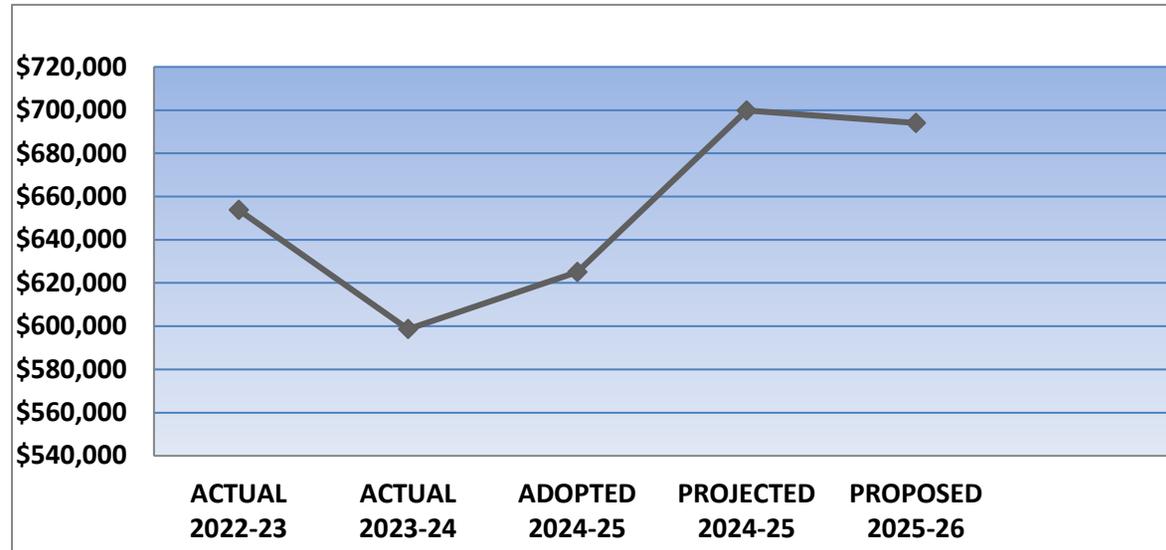


DESCRIPTION	FUND	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	
Building Permits	General	584,650	888,361	775,000	835,000	860,000	
Plan Check	General	605,631	803,480	670,000	810,000	835,000	
Grading & Site Development	General	19,875	29,500	25,000	32,000	35,000	
Geology Review	General	5,175	14,475	10,000	17,280	180,000	
Planning Fee	General	48,210	44,155	80,000	63,500	70,000	
Penalty/Code Violation	General	11,226	25,868	15,000	22,680	25,000	
Stable Permits	General	1,218	196	1,000	721	750	
Encroachment Permits	General	11,625	192,100	200,000	200,000	200,000	
Other Permits	General	11,512	16,120	15,000	36,500	37,500	
Barkley Fields Use	General	8,750	6,125	10,500	7,875	10,500	
Recreation Fees	General	14,576	17,197	15,000	15,000	25,500	
Road Impact Fee	Road Impact	559,239	624,262	550,000	665,000	650,000	
Sewer Service Charges	Canada Sewer	45,053	45,458	47,700	47,700	52,400	
Sewer Service Charges	Sewer Utility	651,647	676,288	653,840	653,840	667,280	
Sewer Connection Charges	Sewer Utility	-	110,670	-	3,300	-	
FEES & PERMITS REVENUE TOTAL		2,578,387	3,494,255	3,068,040	3,410,396	3,648,930	

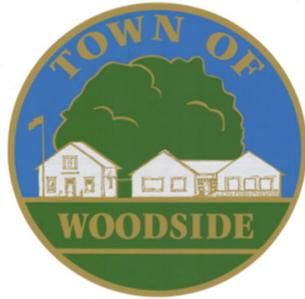
CURRENT SERVICES



2025-26 BUDGET WORKSHEET

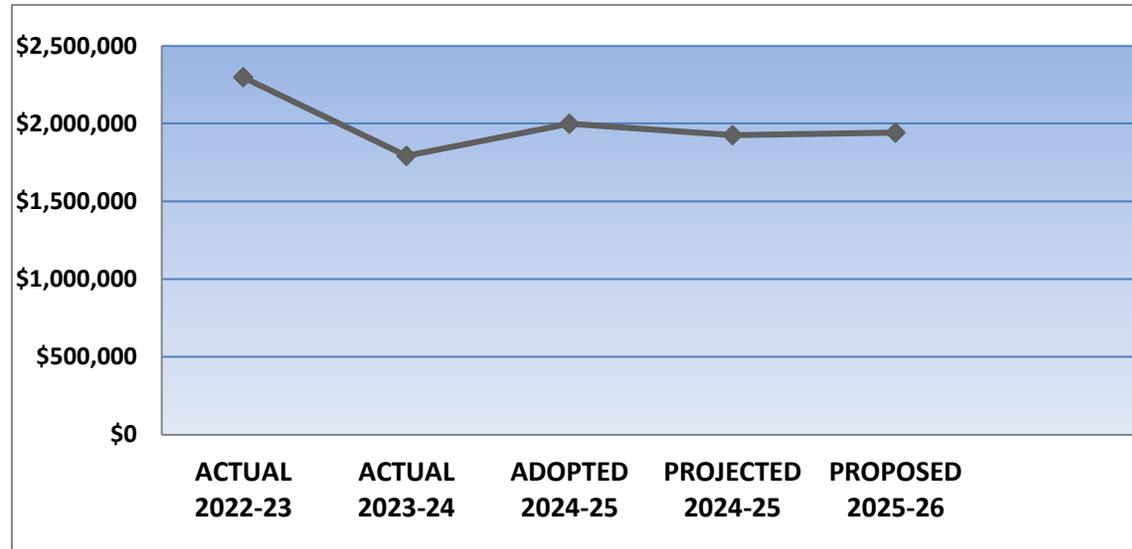


DESCRIPTION	FUND	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	
Use Permits and Variances	General	25,845	20,610	30,000	64,640	66,400	
Archive Fee	General	44,880	76,080	75,000	65,000	75,000	
Consultant Overhead	General	8,755	7,501	1,000	9,000	9,000	
Construction & Demolition Fee	General	24,960	35,365	35,000	40,000	42,500	
Trails Maintenance Fee	General	31,350	3,150	24,000	16,200	16,000	
Staff Charges Against Deposit	General	75,686	41,120	60,000	45,000	45,000	
Other	General	97,241	64,799	40,000	100,000	65,200	
Overhead Charges	General	345,100	350,000	360,000	360,000	375,000	
CURRENT SERVICES REVENUE TOTAL		653,817	598,625	625,000	699,840	694,100	

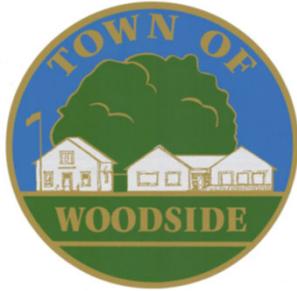


2025-26 BUDGET WORKSHEET

OTHER AGENCIES

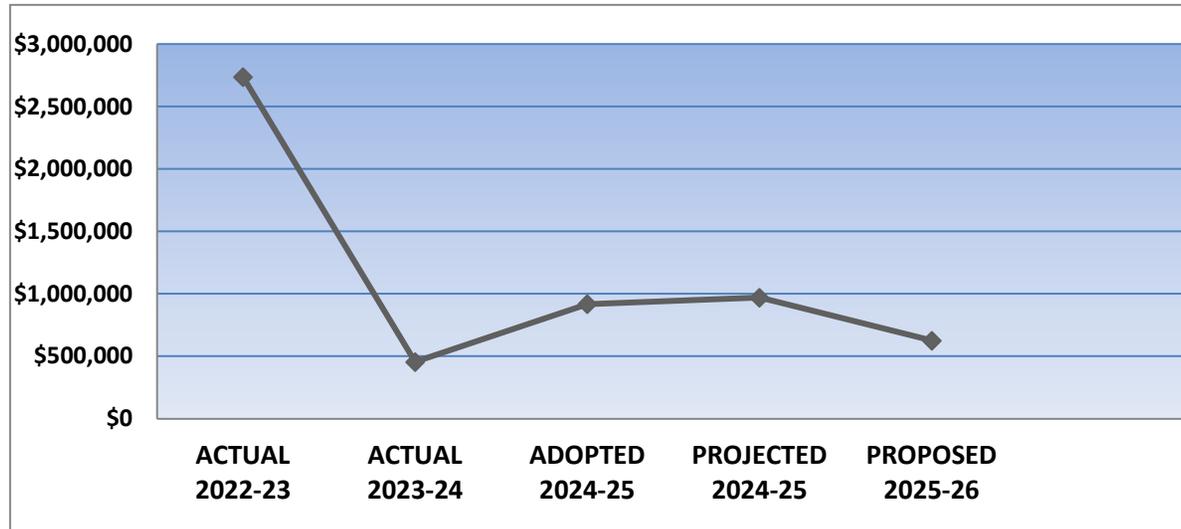


DESCRIPTION	FUND	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	
Property Tax In-Lieu	General	1,054,888	524,800	700,000	568,321	550,000	
Homeowners' Property Tax Relief	General	9,846	13,545	14,000	14,000	14,000	
Measure M	General	75,000	75,000	75,000	75,000	75,000	
State Gas Tax	Gas Tax	272,022	258,225	288,885	290,322	295,500	
Measure A	Measure A	394,409	384,864	385,000	398,500	395,000	
Measure W	Measure W	188,120	171,716	180,000	181,500	175,000	
Library Donor Fund Revenue	Library	137,725	177,912	180,000	190,000	237,250	
Citizens' Option for Public Safety	COPS	165,271	186,159	175,000	207,600	200,000	
OTHER AGENCIES REVENUE TOTAL		2,297,281	1,792,221	1,997,885	1,925,243	1,941,750	



2025-26 BUDGET WORKSHEET

OTHER REVENUE



DESCRIPTION	FUND	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	
Interest (LAIF)	Various	179,176	398,271	349,400	400,000	368,355	
Parking Fines	General	4,137	5,487	5,000	3,000	5,000	
Other General Fund	General	147,317	184,963	60,000	120,000	102,000	
Town Center Sewer Loan Repayment	General	100,000	100,000	100,000	100,000	72,400	
FEMA Reimbursement/Grant	General	-	-	660,745	316,170	-	
LEAP/REAP Grants	General	47,406	16,414	21,180	6,500	-	
Peninsula Clean Energy Grant	General	-	-	-	56,458	-	
CalRecycle Grant	General	-	80,000	-	-	-	
TFCA Grant	General	-	-	-	290,848	-	
Highway Bridge Program ACF	General	1,670,469	-	-	-	-	
American Rescue Plan	General	652,835	-	-	-	-	
Civil Fines	Traffic Safety	74,562	25,999	30,000	34,500	35,000	
Farm Hill Signal	Traffic Safety	2,880	3,585	2,000	2,605	2,000	
Woodside Hills Water	Traffic Safety	3,348	3,424	3,500	5,600	5,000	
GF Barkley Contribution	Barkley Const.	35,000	35,000	35,000	35,000	35,000	
OTHER REVENUE TOTAL		2,737,954	454,872	917,425	970,681	624,755	

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

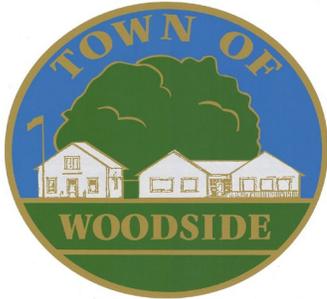
The Town Council budget supports several basic activities, including: (1) Town membership in regional and statewide organizations; (2) organized events such as volunteer recognition receptions, holiday dinners, and occasional hosting of the Council of Cities monthly dinner meetings; (3) events and initiatives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

The proposed budget for the Town Council Department is \$134,850 for Fiscal Year 2026.

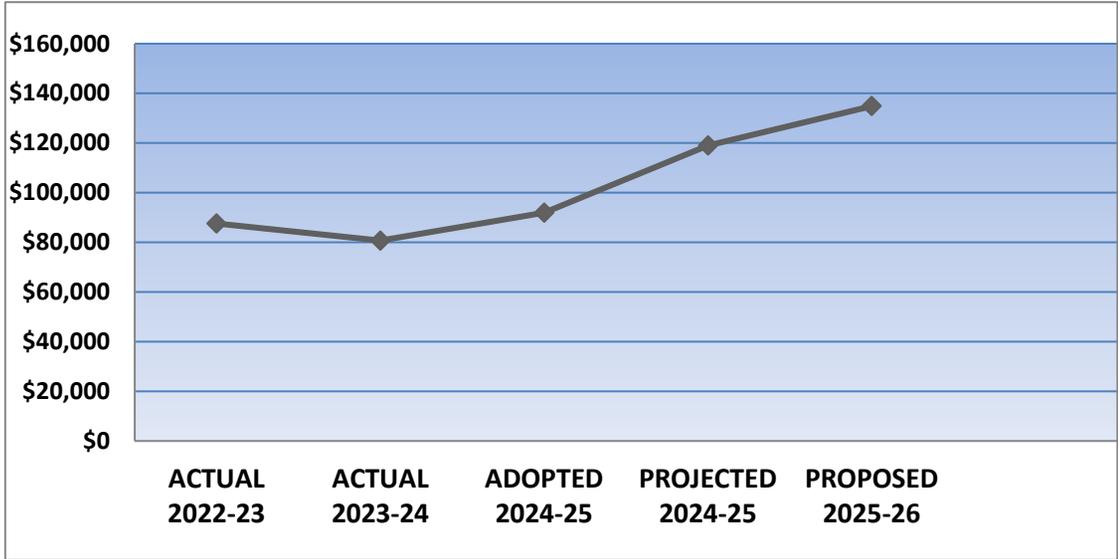
Funding Source Summary

The Town Council Department is funded by the General Fund.

TOWN COUNCIL DEPARTMENT



2025-26 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	
Stipends	General	-	-	-	19,300	57,000	
Elections	General	15,060	-	15,000	12,773	-	
Memberships:							
Association of Bay Area Governments	General	2,269	2,496	2,500	2,746	3,000	
City/County Association of Governments	General	2,128	2,087	2,100	2,135	2,150	
Airport Roundtable	General	1,500	1,500	1,500	1,500	1,500	
Local Agency Formation Commission	General	1,124	1,157	1,200	1,405	1,500	
HEART	General	1,739	1,654	1,800	1,654	1,700	
League of California Cities	General	4,999	5,340	5,400	4,985	5,500	
HIP Housing	General	2,500	2,500	2,500	2,500	2,500	
Conferences & Meetings	General	30,738	150	20,000	10,000	10,000	
Town Volunteer Committees/DOTH	General	25,550	63,833	40,000	60,000	50,000	
DEPARTMENT TOTAL		87,607	80,717	92,000	118,998	134,850	

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

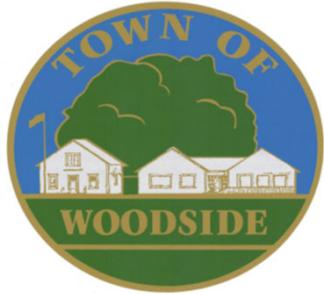
Most of the budget for this department covers the salaries and benefits of the Administration and Finance staff, as well as legal services.

The proposed budget is \$2,508,390 for Fiscal Year 2026.

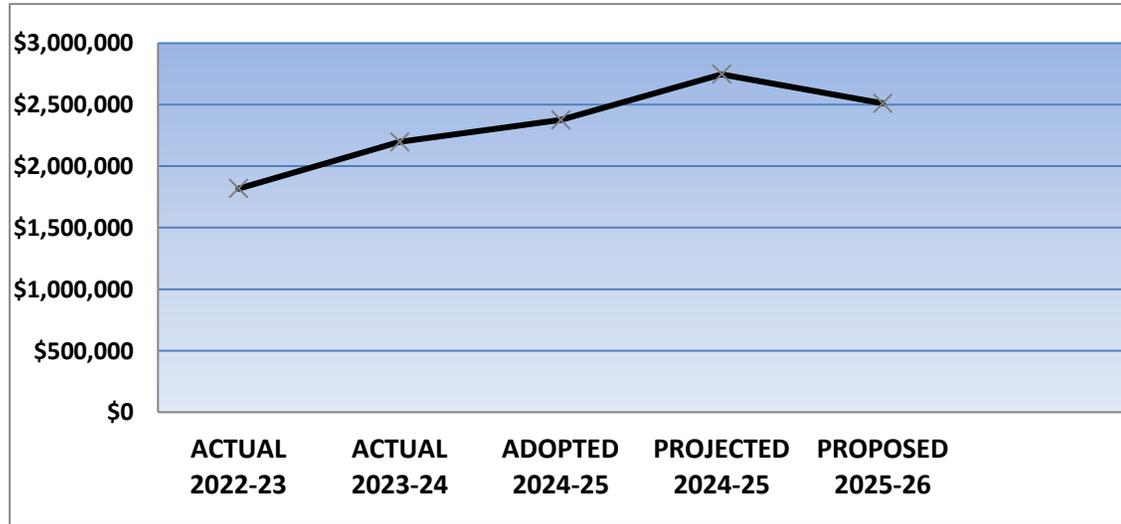
Funding Source Summary

The Administration & Finance Department is funded by the General Fund, which receives some revenue through the allocation of overhead costs to other funds. \$375,000 is proposed from this source for Fiscal Year 2026.

ADMINISTRATION & FINANCE DEPARTMENT



2025-26 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	
Salaries & Benefits	General	1,336,624	1,723,203	1,936,005	2,074,400	2,049,845	
Advertising	General	9,514	12,655	12,000	9,500	12,000	
Professional Services - Special Projects	General	112,371	94,970	60,000	75,000	50,000	
Woodsider	General	24,494	22,600	30,000	-	-	
Contract Legal Services	General	293,947	303,924	300,000	450,000	350,000	
Electric Gardening Equipment Rebate Program	General	-	-	-	100,000	-	
Contract Audit	General	28,295	24,364	23,355	23,355	30,545	
Travel/Conferences/Meetings	General	5,616	8,899	6,000	11,000	9,000	
Memberships/Dues	General	1,135	1,749	2,000	2,000	2,000	
Subscriptions/Codes	General	5,048	3,363	5,000	1,000	5,000	
DEPARTMENT TOTAL		1,817,044	2,195,727	2,374,360	2,746,255	2,508,390	

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.

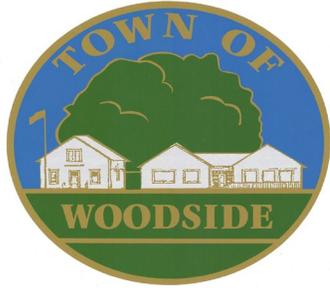
Budget Highlights

The proposed budget for the Planning Department is \$1,829,250 for Fiscal Year 2026. Most of the budget for this department covers the salaries and benefits of the Planning staff. The proposed budget also includes \$12,000 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 \$500,000 to support two advance planning projects: (1) the Town Center Area Plan update and (2) the Western Hills Development Standards Review.

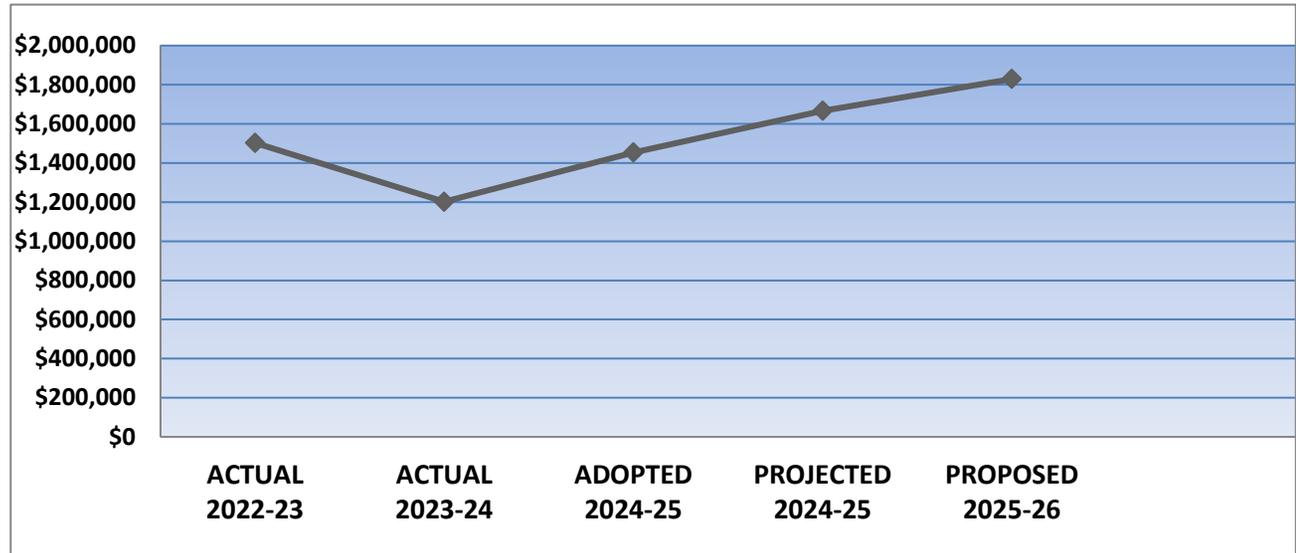
Funding Source Summary

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.



2025-26 BUDGET WORKSHEET

PLANNING DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26
Salaries & Benefits	General	1,108,158	1,081,244	1,153,650	1,393,805	1,287,250
Professional Services - Advanced Planning	General	347,022	73,695	250,000	230,000	500,000
Professional Services - Current Planning	General	20,125	11,980	20,000	12,000	12,000
Public Noticing	General	16,885	25,560	16,500	16,500	16,500
Memberships/Dues	General	2,655	1,050	3,500	2,500	3,500
Travel/Conferences/Meetings	General	8,197	8,532	10,000	12,000	10,000
DEPARTMENT TOTAL		1,503,042	1,202,061	1,453,650	1,666,805	1,829,250

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

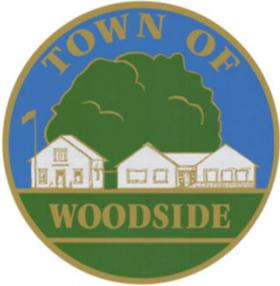
The proposed budget for the Buildings and Grounds Department is \$349,665 for Fiscal Year 2026.

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.

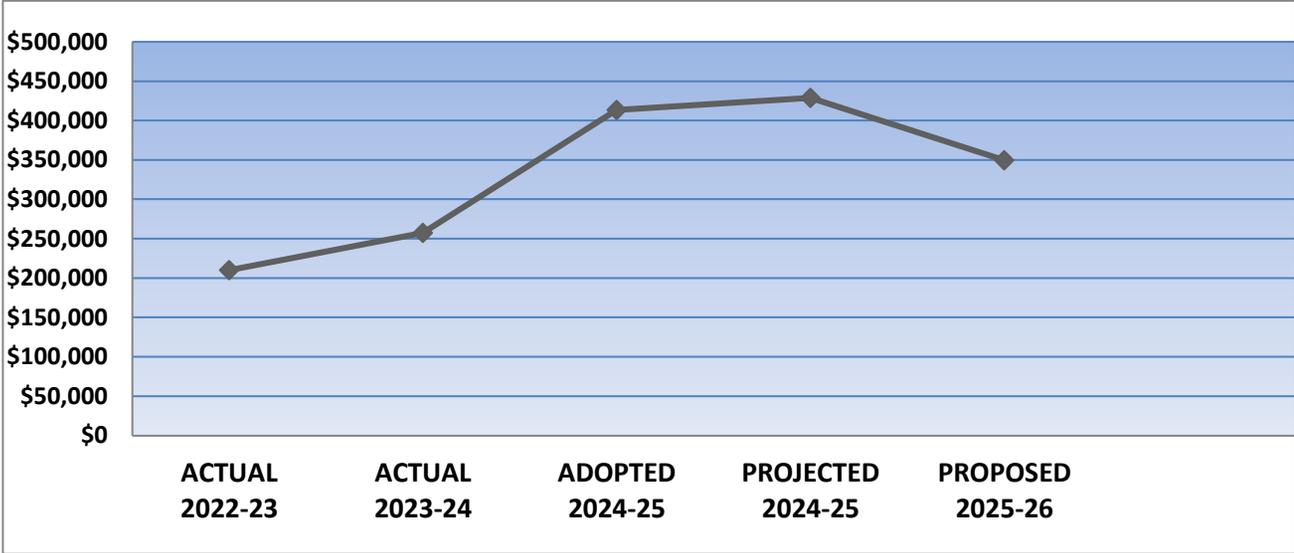
Funding Source Summary

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

BUILDINGS AND GROUNDS DEPARTMENT



2025-26 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	
Salaries & Benefits	General	47,677	57,192	141,315	151,445	152,665	
Utilities - Water	General	6,236	8,104	6,500	8,500	8,500	
Utilities - PG&E/Peninsula Clean Energy	General	29,771	37,711	30,000	37,000	37,000	
Maintenance Supplies & Services	General	5,216	15,506	18,000	12,500	12,500	
Contract - Janitorial & Landscape Services	General	62,259	49,946	55,000	36,000	54,000	
Sewer Service Charges	General	1,725	2,455	2,600	4,776	5,000	
Kite Hill/Village Hill Revitalization	General	55,876	86,580	60,000	95,000	60,000	
Building Maintenance	General	1,420	-	100,000	83,691	20,000	
DEPARTMENT TOTAL		210,180	257,494	413,415	428,912	349,665	

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 proposed budget for the Town-wide Overhead Department is \$846,000 for Fiscal Year 2026.

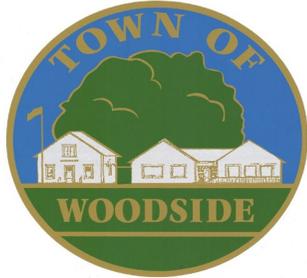
Liability, property, and employee practices insurance premiums represent the largest operational expense of the Overhead Department. Premiums are based on a combination of the administrative expenses of the Pooled Liability Assurance Network (PLAN) and Employment Risk Management Authority (ERMA) of which 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 proposed budget also includes \$75,000 to support the continuing implementation of the Technology Master Plan.

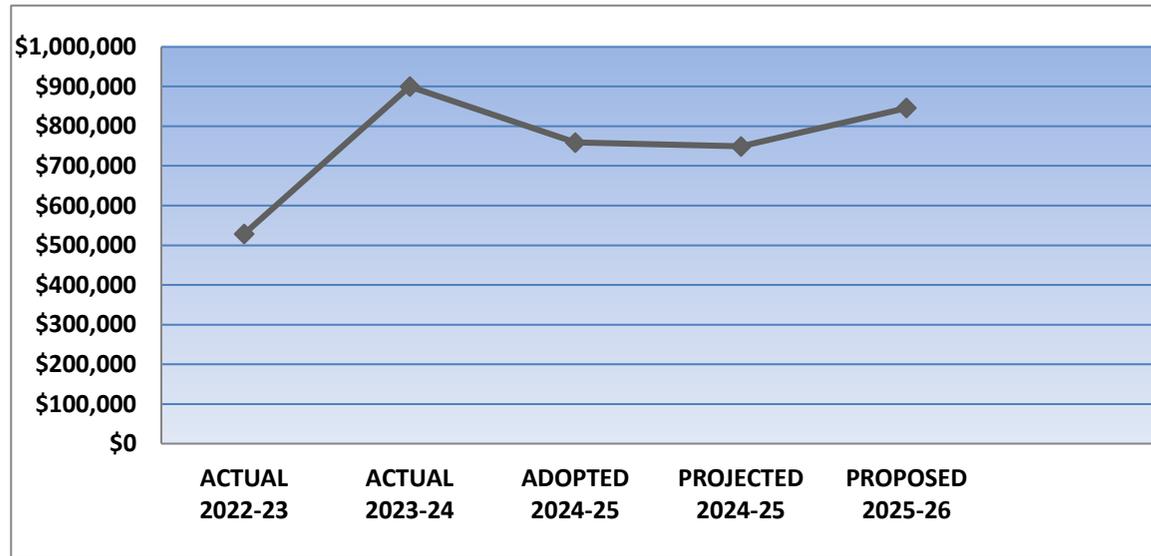
Funding Source Summary

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



2025-26 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	
Salary - Reserve	General	-	-	50,000	-	50,000	
Unemployment Insurance	General	-	-	4,000	-	4,000	
Wellness Incentives	General	4,535	5,370	3,000	5,000	5,000	
Cell Phone Stipend	General	-	-	-	2,000	2,000	
Phone/Internet	General	23,442	24,337	25,000	25,000	25,000	
Office Supplies	General	49,339	79,501	50,000	50,000	50,000	
Postage	General	18,838	16,959	17,000	17,000	17,000	
Office Equipment Lease & Maintenance	General	21,642	41,139	20,000	20,000	20,000	
Liability, Property, & EPL Insurance	General	227,321	300,069	275,000	265,000	315,000	
Credit Card Charges	General	-	-	-	7,000	20,000	
Contract Services	General	-	118,607	-	33,000	33,000	
Software Subscriptions	General	83,261	99,465	100,000	130,000	105,000	
Contractual Information Technology	General	100,223	162,648	90,000	125,000	125,000	
Equipment/Tech Master Plan Implementation	General	-	51,837	125,000	70,000	75,000	
DEPARTMENT TOTAL		528,601	899,932	759,000	749,000	846,000	

Safety Services Department

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

Budget Highlights

Police Services. The contract with the Sheriff's Office is the largest part of the Safety Services Department budget. The basic contract services include two deputies during the day shift (6 AM – 6 PM) and two deputies 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. The proposed budget includes \$3,057,630 in Fiscal Year 2026 to support the police services contract. The proposed budget also includes \$200,000 from the State Citizens' Option for Public Safety (COPS) fund to support the police services contract.

The Town also contracts separately with the County of San Mateo for dispatch services. The proposed 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 proposed 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 proposed 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 proposed budget includes \$70,000 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. The proposed budget includes \$500,000 to fund this program.

WPV-Ready and WPV-CERT. The proposed budget includes \$56,000 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 proposed budget also includes funding of \$15,000 each year for WPV-Ready and WPV-CERT disaster supplies.

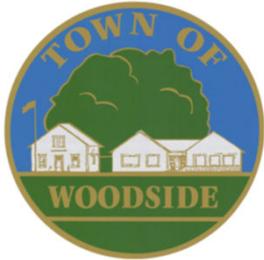
Tree Removal for Fire Protection. In addition to supporting vegetation management activities on private property, the Town also is working to remove trees and vegetation within its right-of-way which may be a fire hazard, particularly eucalyptus trees. The proposed budget includes \$250,000 to support this activity.

Grant Writer. The proposed 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.

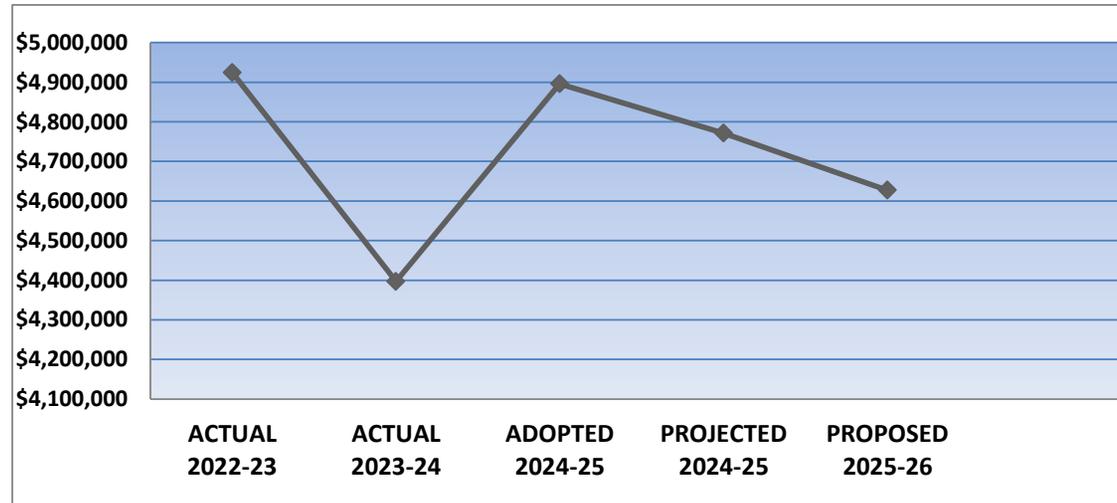
Funding Source Summary

The Safety Services Department is supported by the General Fund and the State Citizens' Option for Public Safety (COPS) Program.

SAFETY SERVICES DEPARTMENT



2025-26 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	
Chipper Program	General	46,841	40,133	45,000	68,911	70,000	
CERPP Coordinator	General	38,815	41,969	42,000	55,384	56,000	
Grant Writer	General	-	-	30,000	-	30,000	
Ladris Software	General	6,000	20,000	10,000	20,000	20,000	
Defensible Space Matching Program	General	702,513	638,788	400,000	600,000	500,000	
Tree Removal for Fire Prevention	General	417,963	10,222	880,994	421,560	250,000	
Police Services Agreement	General	2,476,970	2,645,338	2,844,512	2,844,512	3,057,630	
Dispatch Services	General	122,018	122,018	134,500	122,018	134,500	
Office of Emergency Services JPA	General	26,616	20,495	28,000	26,596	28,000	
Animal Control Services	General	85,016	86,225	86,000	80,332	86,000	
Automated License Plate Readers	General	53,100	6,700	80,000	76,850	80,000	
Disaster Supplies	General	5,000	15,000	15,000	15,000	15,000	
Emergency Response	General	761,242	550,101	100,000	240,000	100,000	
Subtotal		4,742,094	4,196,989	4,696,006	4,571,163	4,427,130	
Police Services Agreement	COPS	182,225	200,000	200,000	200,000	200,000	
Subtotal		182,225	200,000	200,000	200,000	200,000	
DEPARTMENT TOTAL		4,924,319	4,396,989	4,896,006	4,771,163	4,627,130	

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

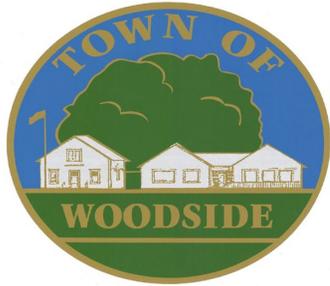
The budget for the Trails Department is made up of the salaries and benefits associated with that portion of time allocated for both the Engineering staff and the Maintenance Workers for trails maintenance activities and the cost of trails materials, such as base rock.

The proposed budget for the Trails Department is \$127,355 for Fiscal Year 2026.

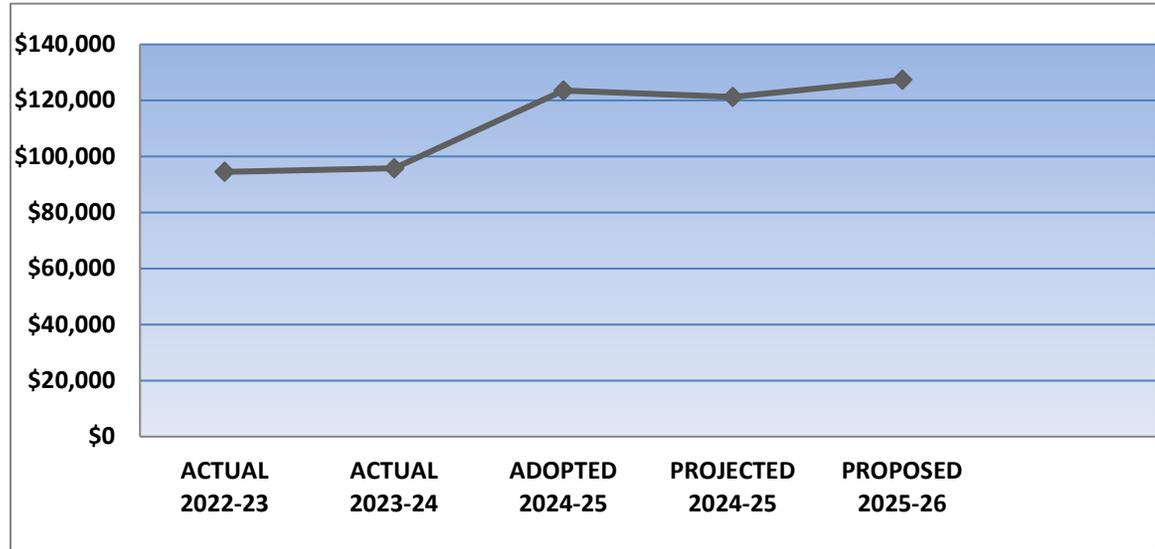
Funding Source Summary

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



2025-26 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	
Salaries & Benefits	General	92,424	89,375	112,555	119,220	118,855	
Equipment Rental	General	-	-	1,000	-	1,000	
Materials	General	2,070	6,472	10,000	2,000	7,500	
DEPARTMENT TOTAL		94,494	95,847	123,555	121,220	127,355	

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 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 and Traffic Study.

The proposed operating budget for General Engineering and Building Regulation is \$2,087,900 for Fiscal Year 2026.

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 proposed operational budget for the Road Program is \$1,147,400 for Fiscal Year 2026.

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.

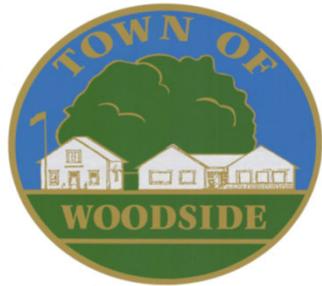
In 2017-18, the Town replaced an old pump station near the corner of Mountain Home Road and Woodside Road for the conveyance of sewer to a location near the corner of Whiskey Hill Road and Woodside Road. From the Whiskey Hill Road location, sewer is conveyed by gravity to the South Bayside Sewer Authority treatment facility in Redwood City. The pump station project was funded in part by a loan from the Town's General Fund. The proposed sewer fund budget includes \$72,400 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 proposed budget for the sewer program is \$861,283 for Fiscal Year 2025.

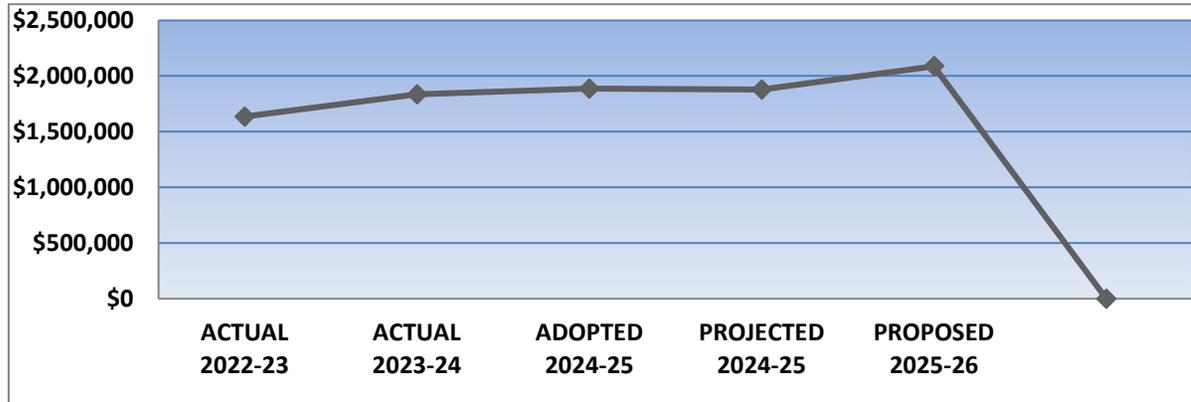
Funding Source Summary

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



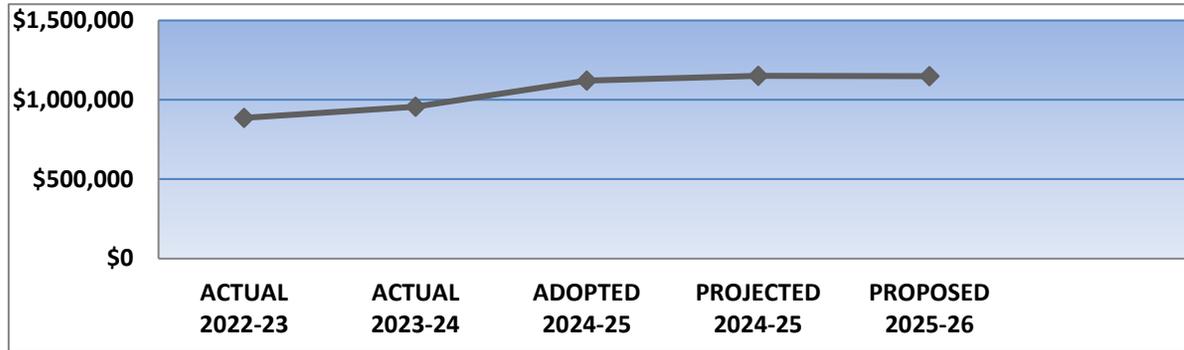
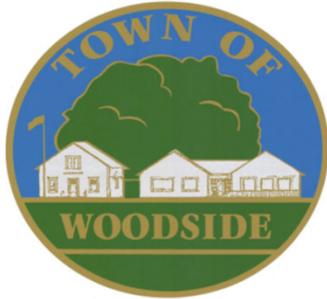
2025-26 BUDGET WORKSHEET

PUBLIC WORKS DEPARTMENT - General Engineering



DESCRIPTION	FUND SOURCE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	
Salaries & Benefits	General	837,278	833,477	716,900	771,450	753,900	
State Motion Tax	General	18,086	12,523	15,000	11,000	15,000	
C/CAG Programs	General	18,910	19,472	20,000	19,729	20,000	
Professional Services	General	26,294	89,078	300,000	100,000	210,000	
Legal Services - Code Enforcement	General	3,030	6,194	15,000	3,000	3,000	
Contractual Code Enforcement Officer	General	84,214	88,385	89,000	97,000	97,000	
Contract Services	General	4,702	34,436	30,000	120,000	50,000	
Contractual Building Inspector	General	95,712	103,721	100,000	103,250	104,000	
Contractual Geologist	General	10,174	10,961	10,000	6,000	180,000	
Contractual Plan Check	General	325,340	418,189	360,000	400,000	400,000	
Contractual Development Services Engineer	General	200,678	216,280	225,000	242,000	250,000	
SB 1383	General	1,569	-	-	-	-	
Memberships/Dues	General	1,144	457	1,000	500	1,000	
Travel/Conferences/Meetings	General	2,137	1,723	4,000	4,500	4,000	
Subscriptions/Codes	General	5,956	-	-	-	-	
General Engineering Total		1,635,224	1,834,896	1,885,900	1,878,429	2,087,900	-

PUBLIC WORKS DEPARTMENT - Road Program

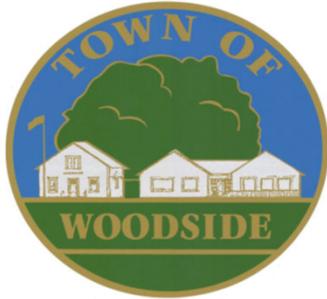


2025-26 BUDGET WORKSHEET

DESCRIPTION	FUND SOURCE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	
Gasoline	Traffic Safety	14,067	11,868	15,000	12,000	12,000	
CalWater	Traffic Safety	16,073	16,720	16,000	20,000	20,000	
PG&E/Peninsula Clean Energy	Traffic Safety	1,634	1,964	1,900	1,900	1,900	
Traffic Signal Maintenance	Traffic Safety	6,571	8,918	7,250	18,000	-	
Contractual Street Sweeping	Traffic Safety	17,660	16,650	19,200	18,927	-	
Traffic Safety Total		56,005	56,120	59,350	70,827	33,900	
Salaries & Benefits	Gas Tax	97,142	121,028	94,350	116,440	100,675	
Overhead	Gas Tax	50,000	50,000	50,000	50,000	45,000	
Gas Tax Total		147,142	171,028	144,350	166,440	145,675	
Salaries & Benefits	Measure A	196,764	245,654	255,900	285,075	275,475	
Equipment Rental	Measure A	5,925	6,192	6,500	6,500	6,500	
Contractual Signal Maintenance	Measure A	2,848	2,171	3,500	3,500	13,500	
Memberships/Dues (C/CAG)	Measure A	17,294	17,083	17,500	17,808	18,000	
Overhead	Measure A	101,100	75,000	75,000	75,000	90,000	
Measure A Total		323,931	346,100	358,400	387,883	403,475	

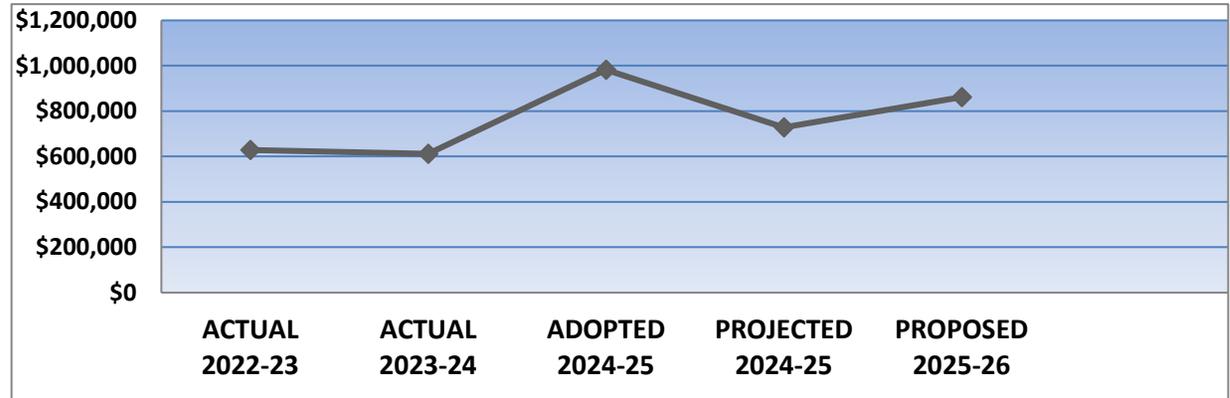
PUBLIC WORKS DEPARTMENT - Road Program (Continued)

DESCRIPTION	FUND SOURCE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	
Overhead	Measure W	20,000	20,000	20,000	20,000	30,000	
Measure W Total		20,000	20,000	20,000	20,000	30,000	
Salaries & Benefits	Road Impact	178,822	174,966	285,775	293,635	303,850	
General Supplies	Road Impact	9,096	21,967	20,000	35,500	25,000	
Equipment Maintenance	Road Impact	8,493	13,972	20,000	7,500	10,000	
Signs/ Striping/Minor Road Improvements	Road Impact	6,124	3,172	50,000	15,000	15,000	
Tree and Brush Removal	Road Impact	38,437	30,555	32,000	35,000	35,000	
Culvert and Bridge Maintenance - non-major	Road Impact	5,450	2,987	10,000	-	5,000	
Patching Supplies	Road Impact	-	-	1,000	-	-	
Contractual Street Sweeping	Road Impact	-	-	-	-	19,000	
Membership/Dues	Road Impact	12,716	10,295	14,000	14,000	14,000	
Overhead	Road Impact	80,000	105,000	105,000	105,000	107,500	
Road Impact Total		339,138	362,914	537,775	505,635	534,350	
Total Road Program		886,216	956,162	1,119,875	1,150,785	1,147,400	



2025-26 BUDGET WORKSHEET

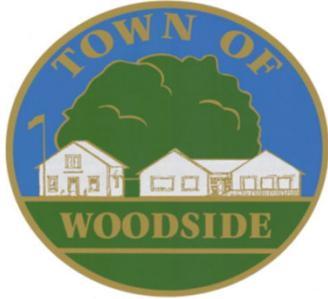
PUBLIC WORKS DEPARTMENT - Sewer Program



DESCRIPTION	FUND SOURCE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	
Contractual Sewer Treatment (RWC)	Canada	10,705	10,166	16,900	12,360	12,500	
Contractual Sewer Transmission (FOSMD)	Canada	9,159	9,270	10,000	9,855	10,000	
SBSA Debt Service (RWC)	Canada	6,618	6,524	6,000	7,184	7,500	
Overhead	Canada	4,000	5,000	5,000	5,000	7,500	
Depreciation	Canada	16,010	16,010	17,435	17,435	17,435	
Canada Sewer Subtotal		46,492	46,970	55,335	51,834	54,935	

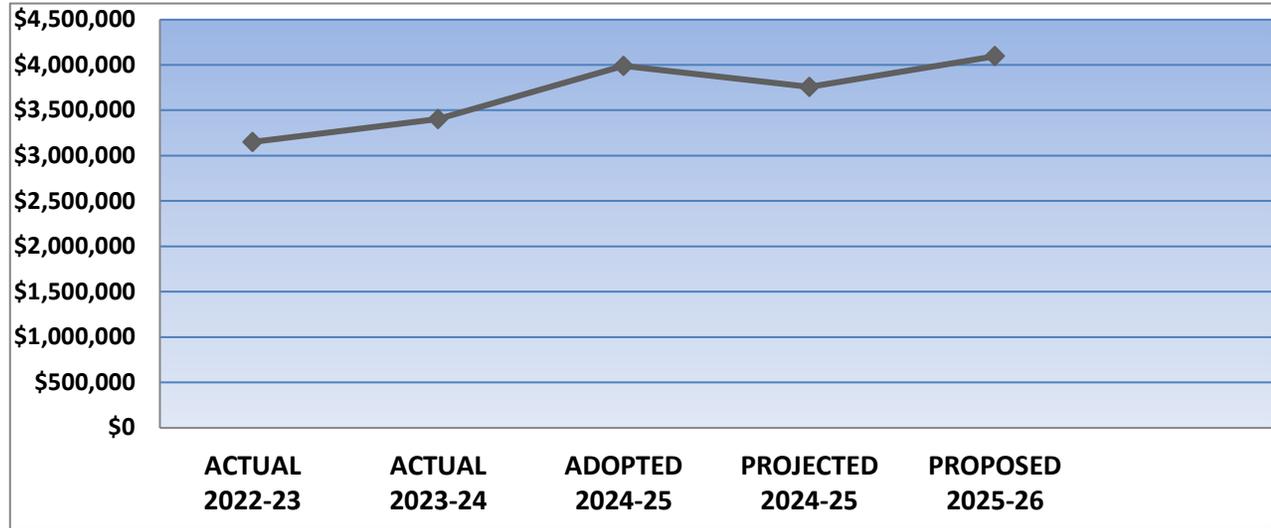
PUBLIC WORKS DEPARTMENT - Sewer Program (Continued)

DESCRIPTION	FUND SOURCE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	
Salaries & Benefits	TC Sewer	46,056	45,652	58,735	62,420	61,485	
CalWater	TC Sewer	433	407	500	775	500	
PG&E/Peninsula Clean Energy	TC Sewer	6,641	8,298	7,000	8,500	8,500	
Phone	TC Sewer	601	695	700	700	700	
Equipment Maintenance	TC Sewer	318	-	350	500	500	
Professional Services	TC Sewer	18,770	-	10,000	14,210	15,000	
Contractual Sewer Maintenance	TC Sewer	88,096	101,738	105,000	110,000	110,000	
Contractual Sewer Treatment (RWC)	TC Sewer	81,673	84,735	90,000	100,790	101,100	
Contractual Sewer Capacity	TC Sewer	590	590	590	590	590	
Contractual Sewer Transmission (FOSMD)	TC Sewer	71,319	71,855	74,000	79,640	80,800	
SBSA Debt Service (RWC)	TC Sewer	44,288	43,659	60,600	44,132	72,400	
Capital Improvements	TC Sewer	17,000	-	265,000	-	138,000	
Interfund Loan Repayment	TC Sewer	100,000	100,000	100,000	100,000	72,400	
Annual Permit Fee	TC Sewer	3,453	4,228	4,500	3,945	4,500	
Depreciation	TC Sewer	43,472	43,472	74,873	74,873	74,873	
Overhead	TC Sewer	60,000	60,000	75,000	75,000	65,000	
Town Center Sewer Total		582,710	565,329	926,848	676,075	806,348	
Sewer Program Total		629,202	612,299	982,183	727,909	861,283	



2025-26 BUDGET WORKSHEET

GRAND TOTAL PUBLIC WORKS DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECTED 2023-24	PRELLIM 2024-25	
PUBLIC WORKS DEPARTMENT GRAND TOTAL		3,150,642	3,403,357	3,987,958	3,757,123	4,096,583	

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

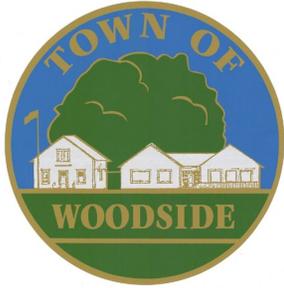
The Recreation Department budget includes the Town's Recreation Program, overseen by the Recreation Committee. The Recreation Department budget is based upon planned activities and events and charged fees are sufficient to cover the cost of most activities, plus a twenty-five percent overhead charge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

The Recreation Department proposed budget is \$25,500.

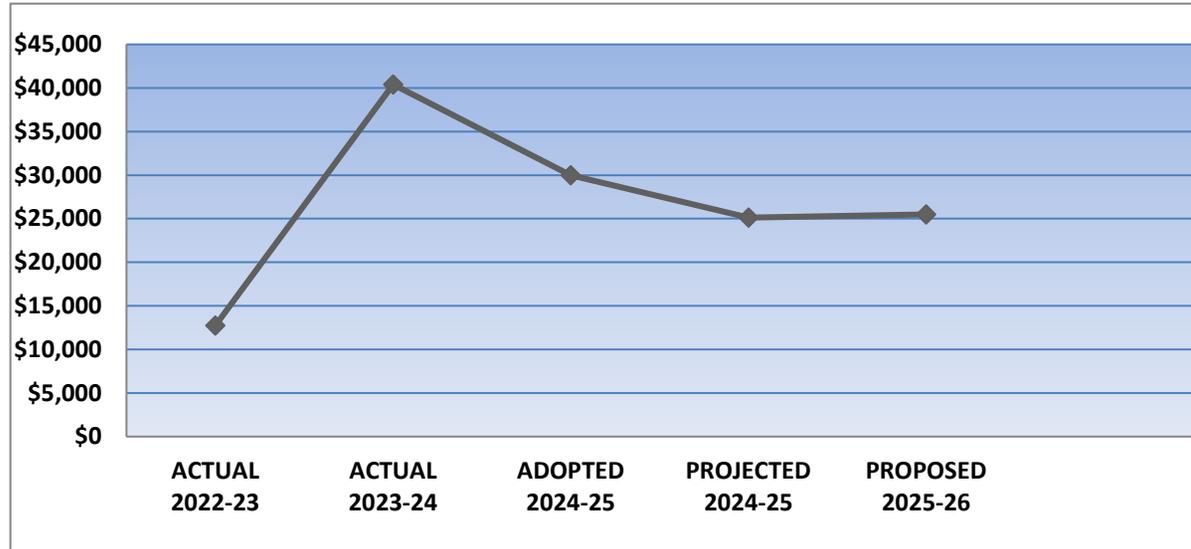
Funding Source Summary

The Recreation Department budget is supported by Recreation Program fees.

RECREATION DEPARTMENT



2025-26 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECT 2024-25	PROPOSED 2025-26	
Maintenance	General	1,620	19,640	2,000	1,620	2,000	
Rent	General	-	5,000	15,000	5,000	5,000	
Yoga/Qi Gong	General	-	413	1,000	1,000	1,000	
Fun Run	General	3,631	3,676	5,000	5,000	5,000	
W-Ball	General	1,413	2,025	4,500	4,500	4,500	
Co-Ed Softball	General	5,874	9,644	2,000	7,500	7,500	
Other Events	General	200	-	500	500	500	
DEPARTMENT TOTAL		12,738	40,398	30,000	25,120	25,500	

Woodside Library Department

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

Budget Highlights

The Town approved 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 \$6,317,854 on June 30, 2024.

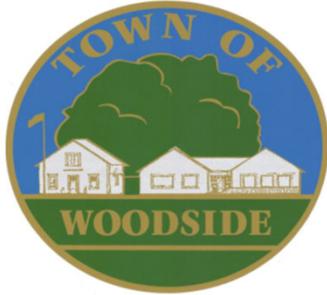
In September 2018, the Town Council approved a revised JPA which changed the formula for allocating the “excess” property tax revenue. The new funding formula will set aside one-half of the “excess” for the agencies which generate the “excess” property tax revenue for their libraries, while the other half will be available to the Library System as a whole. Under this new formula, the Town should continue to accrue funds which will 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 proposed budget for the Library Department is \$229,350 in Fiscal Year 2026.

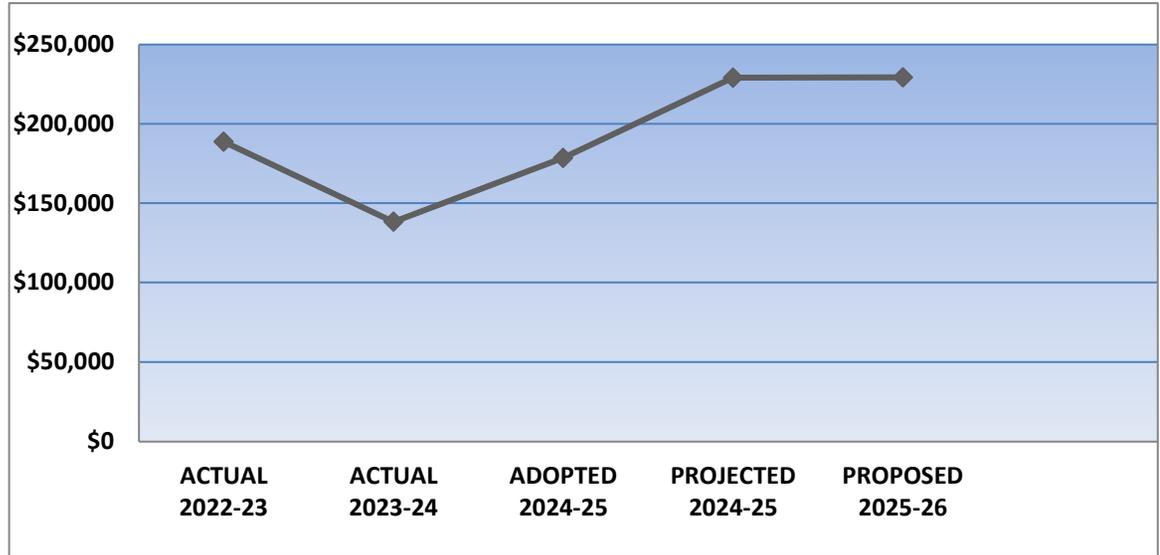
Funding Source Summary

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.



2025-26 BUDGET WORKSHEET

LIBRARY DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECT 2024-25	PROPOSED 2025-26	
Salaries & Benefits	Library	43,842	39,375	59,450	61,870	60,250	
CalWater	Library	8,858	11,457	9,500	12,000	12,000	
PG&E/Peninsula Clean Energy	Library	13,067	14,470	13,500	17,000	17,000	
Contractual Landscape and Janitorial	Library	33,349	37,375	40,000	40,000	40,000	
Sewer Maintenance Fee	Library	18,082	5,612	6,000	18,149	20,000	
Building/Site Improvements	Library	41,430	-	20,000	50,000	50,000	
Overhead	Library	30,000	30,000	30,000	30,000	30,000	
DEPARTMENT TOTAL		188,628	138,289	178,450	229,019	229,250	

Barkley Fields and Park Department

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

Budget Highlights

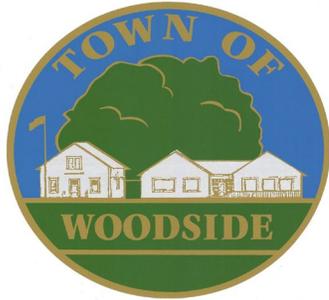
Under the Agreement Governing the Donation of property for Barkley Fields, the Town is required to contribute \$35,000 annually to a Capital Maintenance Fund to support periodic capital improvements and rehabilitations at the Park. The Town set up and began contributing to this fund in 2006-07.

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

The proposed budget for the Barkley Fields and Park Department is \$336,500 for Fiscal Year 2026.

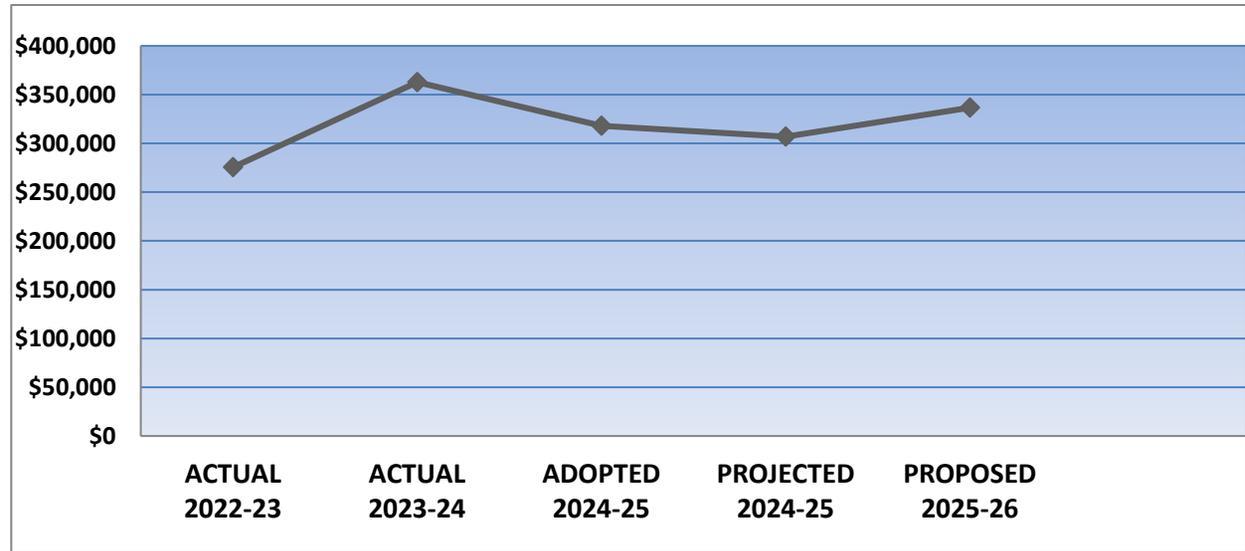
Funding Source Summary

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.



2025-26 BUDGET WORKSHEET

BARKLEY FIELDS AND PARK DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROJECT 2024-25	PROPOSED 2025-26	
General Fund Contribution	General	-	35,000	35,000	35,000	35,000	
Subtotal		-	35,000	35,000	35,000	35,000	
Utilities - Water	General	71,221	65,902	80,000	72,000	80,000	
Utilities - PG&E/Peninsula Clean Energy	General	5,083	4,336	5,000	5,200	5,000	
Sewer Maintenance Fee	General	1,015	1,055	2,000	1,095	1,500	
Contractual Security Services	General	37,629	31,400	39,000	42,200	43,000	
Contractual Field Maintenance	General	149,263	213,813	135,000	140,000	150,000	
Contractual Janitorial	General	11,280	11,280	12,000	11,280	12,000	
Subtotal		275,491	327,786	273,000	271,775	291,500	
Annual Field Rehabilitation	Barkley Constrctn	-	-	10,000	-	10,000	
Subtotal		-	-	10,000	-	10,000	
DEPARTMENT TOTAL		275,491	362,786	318,000	306,775	336,500	

APPENDICES

Appendix A

Implementing Resolutions

RESOLUTION NO. 2025 - 7762

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE
ADOPTING A BUDGET FOR FISCAL 2025-26**

WHEREAS, the Town Council received the 2025-26 Proposed Budget document on May 8, 2025, and discussed the recommendations contained therein during its public meeting on May 13, 2025; and

WHEREAS, the Town Council held a public hearing on June 24, 2025, for purposes of receiving public input on the proposed budget; and

WHEREAS, the Council has determined that the "appropriation limit" for Fiscal Year 2025-26 is \$6,873,728 (Six Million, Eight-Hundred Seventy-Three Thousand, Seven Hundred Twenty-eight 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 \$21,712,573, including interfund transfers (\$2,632,550) and capital improvement expenditures (\$3,769,550), for the Fiscal Year 2025-26 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 24th day of June 2025, by the following vote of the members thereof:

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

NOES, Councilmembers:

ABSENT, Councilmembers:

Signed by:

Brian Dombkowski

11CC32E22D0F4D8...
Mayor of the Town of Woodside

ATTEST:

[Signature]

Clerk of the Town of Woodside

RESO. 2025-7762
06/24/2025

RESOLUTION NO. 2025 - 7763

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE
DETERMINING THE APPROPRIATION LIMIT FOR FISCAL 2025-26**

WHEREAS, the calculation of the Appropriation Limit for Fiscal 2025-26 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 2025-26 is determined to be \$6,873,728.

* * * * *

PASSED AND ADOPTED at a meeting of the Town Council of the Town of Woodside held on the 24th day of June 2025, by the following roll call vote:

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

Signed by:


 11CC32E22D0F4D8
 Mayor of the Town of Woodside

ATTEST:



 Clerk of the Town of Woodside

RESO. 2025-7763
06/24/2025

EXHIBIT "A"

RESOLUTION NO. 2025 – 7763

2025-26 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%)		

RESO. 2025-7763
06/24/2025

2.18%	2,617,908	2002-03 Appropriation Limit
5.39%	2,674,978	2003-04 Appropriation Limit
6.02%	2,819,159	2004-05 Appropriation Limit
4.58%	2,988,872	2005-06 Appropriation Limit
5.21%	3,125,762	2006-07 Appropriation Limit
5.89%	3,288,614	2007-08 Appropriation Limit
1.84%	3,482,313	2008-09 Appropriation Limit
(1.26%)	3,546,388	2009-10 Appropriation Limit
3.51%	3,501,704	2010-11 Appropriation Limit
5.19%	3,624,614	2011-12 Appropriation Limit
6.43%	3,812,731	2012-13 Appropriation Limit
0.94%	4,057,890	2013-14 Appropriation Limit
4.86%	4,096,034	2014-15 Appropriation Limit
6.33%	4,295,101	2015-16 Appropriation Limit
4.27%	4,566,981	2016-17 Appropriation Limit
4.23%	4,761,991	2017-18 Appropriation Limit
4.14%	4,963,423	2018-19 Appropriation Limit
3.97%	5,168,909	2019-20 Appropriation Limit
4.95%	5,374,115	2020-21 Appropriation Limit
6.56%	5,640,134	2021-22 Appropriation Limit
4.14%	6,010,127	2022-23 Appropriation Limit
3.11%	6,258,946	2023-24 Appropriation Limit
6.51%	6,453,599	2024-25 Appropriation Limit
	6,873,728	2025-26 Appropriation Limit

RESO. 2025-7763
06/24/2025

2025-26 Gann Appropriation Limit Calculation

Annual percent change for 2025-26:

Per Capita Personal Income Change:	6.44 percent*
San Mateo County Population Change:	0.07 percent*

Per Capita converted to a ratio: $\frac{6.44 + 100}{100} = 1.0644$

Population converted to a ratio: $\frac{0.07 + 100}{100} = 1.0007$

Calculation of factor for FY 25-26: $1.0644 \times 1.0007 = 1.0651$

Growth factor for 2025-26: 6.51%

*Supplied by the State Department of Finance.

RESO. 2025-7763
06/24/2025

RESOLUTION NO. 2025 - 7764

**A RESOLUTION OF THE TOWN COUNCIL OF THE
TOWN OF WOODSIDE APPROVING THE 2025-26 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 2025-26 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, 2025.

* * * * *

Passed and adopted by the Town Council of the Town of Woodside, California, at a meeting thereof held on the 24th day of June 2025, by the following vote of the members thereof:

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

Signed by:

Brian Dombkowski

116C32E2206F4D8...
Mayor of the Town of Woodside

ATTEST:

[Signature]

Clerk of the Town of Woodside

RESO. 2025-7764
06/24/2025

RESOLUTION 2025 - 7764

EXHIBIT A

SCHEDULE OF MONTHLY SALARIES

	Monthly	
	Minimum	Maximum
Town Manager ³		25,000
Town Council Members ⁴		950
Town Engineer/Director of Public Works ¹	11,984	23,968
Planning Director ¹	11,984	23,968
Administrative Services Director ¹	11,984	23,968
Deputy Planning Director ¹	9,556	19,110
Deputy Town Engineer ¹	9,556	19,110
Principal Planner ¹	8,860	17,719
Senior Planner ¹	7,913	15,825
Senior Engineer ¹	7,913	15,825
Town Clerk ¹	7,430	14,860
Assistant to the Town Manager ¹	7,430	14,860
Senior Management Analyst ¹	7,203	14,406
Supervising Maintenance Worker ²	6,977	13,952
Associate Planner	6,470	12,940
Associate Engineer	6,470	12,940
Assistant Planner	5,999	11,998
Deputy Town Clerk	5,572	11,143
Management Analyst	5,572	11,143
Maintenance Worker ²	5,031	10,061
Project Manager	4,783	9,567
Planning Technician	4,783	9,567
Accounts Payable Specialist	4,783	9,567
Office Manager	4,783	9,567
Records Manager	4,783	9,567
Administrative Assistant	4,783	9,567
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.

(4) Town Council Members monthly stipend

RESO. 2025-7764
06/24/2025

EXHIBIT "A"

TOWN OF WOODSIDE

2025-26 ADOPTED BUDGET

FUND:	APPROPRIATION:
101 GENERAL FUND	\$ 14,413,790
151 BARKLEY FIELDS & PARK CONST. & MAINT. FUND	30,000
204 TRAFFIC SAFETY FUND	33,900
206 GAS TAX FUND	279,975
210 MEASURE A FUND	593,475
211 MEASURE W FUND	111,000
242 ROAD IMPACT FEE FUND	990,350
243 SUPPLEMENTAL LAW ENFORCEMENT FUND	200,000
250 WOODSIDE LIBRARY FUND	229,250
301 CAPITAL IMPROVEMENT FUND	3,969,550
525 CANADA CORRIDOR SEWER OPERATIONS	54,935
528 TOWN CENTER SEWER FUND	806,348
	<hr/>
TOTAL	\$ 21,712,573

RESO. 2025-7762
06/24/2025

Appendix A

2025 – 30 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 2026-30 Capital Improvement Program includes the following projects:

- Kings Mountain Bridge over Union Creek
- Mountain Home Road Bridge over Bear Gulch Creek
- Town Center Sewer Capital Improvements
- Broadband Connectivity
- Woodside Road Median Island Beautification
- Woodside Road Bike & Pedestrian Safety Improvements East of 280
- Sand Hill Road/Portola Road Intersection Improvements
- Road Rehabilitation Program
- Hillside Drive Rehabilitation
- 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 FY2026-FY2030

PROJECT	FY24-25 Budget	FY24-25 Projected	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
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
Mountain Home Road Bridge over Dry Creek			\$ 30,000	\$ 1,000,000				\$ 1,030,000
Town Center Sewer Capital Improvements	\$ 265,000		\$ 138,000	\$ 146,400	\$ 142,100	\$ 146,400	\$ 146,400	\$ 719,300
Broadband Connectivity	\$ 81,250		\$ 81,250	\$ 81,250	\$ 81,250	\$ 81,250	\$ 81,250	\$ 406,250
Woodside Road Median Island Beautification	\$ 200,000	\$ 66,400	\$ 200,000					\$ 200,000
Woodside Road Trail and Bike Improvements - Phase 1			\$ 50,000	\$ 50,000		\$ 450,000		\$ 550,000
Woodside Road Trail and Bike Improvements - Phase 2				\$ 100,000		\$ 100,000	\$ 450,000	\$ 650,000
Jefferson Ave Trail from Canada to Godetia						\$ 50,000	\$ 250,000	\$ 300,000
Sand Hill/Portola Road Intersection Improvements	\$ 75,000			\$ 75,000	\$ 200,000			\$ 275,000
Woodside Road Bike Safety Improvements East of I-280	\$ 475,000	\$ 81,000	\$ 881,000					\$ 881,000
Road Rehabilitation Program	\$ 475,000	\$ 532,216	\$ 734,300	\$ 534,300	\$ 534,300	\$ 534,300	\$ 534,300	\$ 2,871,500
Hillside Drive Rehabilitation			\$ 1,000,000					\$ 1,000,000
Storm Drain Repair and Replacement Program	\$ 80,000	\$ 39,184	\$ 250,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 450,000
Bicycle and Pedestrian Improvements (Non-Road Rehab)	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Safe Routes to School Projects	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
KMR/Woodside Road and Canada/Romero Crosswalks	\$ 235,000	\$ 290,000						\$ -
Equestrian Trails and Water Crossing	\$ 20,000		\$ 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	\$ 35,528	\$ 200,000	\$ 100,000				\$ 300,000
Barkley Park Capital Improvements	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
TOTAL	\$ 2,696,250	\$ 1,044,328	\$ 3,969,550	\$ 3,466,950	\$ 1,087,650	\$ 1,781,950	\$ 1,591,950	\$ 11,898,050

FUNDING SOURCES	FY24-25 Budget	FY24-25 Projected	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
Measure A	\$ 231,000	\$ 105,000	\$ 390,000	\$ 205,000	\$ 40,000	\$ 149,000	\$ 65,000	\$ 849,000
Measure W	\$ 145,000	\$ 266,000	\$ 81,000	\$ 100,000		\$ 165,000	\$ 90,000	\$ 436,000
Road Impact Fee	\$ 195,000		\$ 456,000	\$ 244,000				\$ 700,000
SB 1 RMRA Funds	\$ 117,230	\$ 134,300	\$ 134,300	\$ 134,300	\$ 134,300	\$ 134,300	\$ 134,300	\$ 671,500
Traffic Safety								\$ -
Sewer Fund	\$ 265,000		\$ 138,000	\$ 146,400	\$ 142,100	\$ 146,400	\$ 146,400	\$ 719,300
Library Fund								
Grant - State								
Grant - Federal	\$ 199,000		\$ 999,000	\$ 1,991,000		\$ 256,000		\$ 3,246,000
Grant - Other	\$ 400,000							\$ -
General Fund	\$ 1,144,020	\$ 539,028	\$ 1,751,250	\$ 626,250	\$ 591,250	\$ 551,250	\$ 551,250	\$ 4,071,250
Barkley Capital Fund			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Unfunded					\$ 160,000	\$ 360,000	\$ 585,000	\$ 1,105,000
TOTAL	\$ 2,696,250	\$ 1,044,328	\$ 3,969,550	\$ 3,466,950	\$ 1,087,650	\$ 1,781,950	\$ 1,591,950	\$ 11,898,050

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	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
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
TOTAL	\$ 225,000		\$ 225,000	\$ 1,250,000				\$ 1,475,000

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								
TOTAL	\$ 225,000		\$ 225,000	\$ 1,250,000				\$ 1,475,000

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

DESCRIPTION: This 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	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
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
TOTAL						\$ 290,000		\$ 290,000

SOURCE OF FUNDS	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
Measure A						\$ 34,000		\$ 34,000
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal						\$ 256,000		\$ 256,000
Grant-Other								
Reserves								
General Fund								
Unfunded								
TOTAL						\$ 290,000		\$ 290,000

PROJECT TITLE: Mountain Home Road Bridge over Dry Creek

DESCRIPTION: This bridge is showing signs of deterioration. In Fiscal Year 2026, the Town will conduct an evaluation of the bridge and will pursue federal funding to support repairs or reconstruction of the bridge, as necessary.

EXPENDITURES	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
Engineering & Design				\$ 100,000				\$ 100,000
Construction				\$ 800,000				\$ 800,000
Construction Contingency				\$ 50,000				\$ 50,000
Other Professional Services			\$ 30,000					\$ 30,000
Inspection & Construction Mgmt				\$ 50,000				\$ 50,000
TOTAL			\$ 30,000	\$ 1,000,000				\$ 1,030,000

SOURCE OF FUNDS	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
Measure A			\$ 30,000	\$ 115,000				\$ 145,000
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal				\$ 885,000				\$ 885,000
Grant-Other								
Reserves								
General Fund								
Unfunded								
TOTAL			\$ 30,000	\$ 1,000,000				\$ 1,030,000

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.

EXPENDITURES	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
Engineering & Design	\$ 20,000		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Construction	\$ 180,000		\$ 123,000	\$ 131,400	\$ 127,100	\$ 131,400	\$ 131,400	\$ 644,300
Construction Contingency								
Utility								
Right of Way								
Other Professional Services	\$ 65,000							
Inspection & Construction Mgmt								
TOTAL	\$ 265,000		\$ 138,000	\$ 146,400	\$ 142,100	\$ 146,400	\$ 146,400	\$ 719,300

SOURCE OF FUNDS								
Measure A								
Gas Tax								
Sewer Fund	\$ 265,000		\$ 138,000	\$ 146,400	\$ 142,100	\$ 146,400	\$ 146,400	\$ 719,300
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
Unfunded								
TOTAL	\$ 265,000		\$ 138,000	\$ 146,400	\$ 142,100	\$ 146,400	\$ 146,400	\$ 719,300

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.

EXPENDITURES	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
Engineering & Design								
Construction								
Construction Contingency								
Other Professional Services	\$ 81,250		\$ 81,250	\$ 81,250	\$ 81,250	\$ 81,250	\$ 81,250	\$ 406,250
Inspection & Construction Mgmt								
TOTAL	\$ 81,250		\$ 81,250	\$ 406,250				

SOURCE OF FUNDS								
Measure A								
Gas Tax								
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund	\$ 81,250		\$ 81,250	\$ 81,250	\$ 81,250	\$ 81,250	\$ 81,250	\$ 406,250
Unfunded								
TOTAL	\$ 81,250		\$ 81,250	\$ 406,250				

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	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
Engineering & Design	\$ 50,000	\$ 66,400						
Construction	\$ 150,000		\$ 200,000					\$ 200,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 200,000	\$ 66,400	\$ 200,000					\$ 200,000

SOURCE OF FUNDS								
Measure A								
Gas Tax								
Measure W								
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant - Other (Woodside Comm Foundation)								
Library Fund								
General Fund	\$ 200,000	\$ 66,400	\$ 200,000					\$ 200,000
Unfunded								
TOTAL	\$ 200,000	\$ 66,400	\$ 200,000					\$ 200,000

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	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
Engineering & Design			\$ 50,000					\$ 50,000
Construction				\$ 50,000		\$ 450,000		\$ 500,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL			\$ 50,000	\$ 50,000		\$ 450,000		\$ 550,000

SOURCE OF FUNDS	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
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)								
General Fund								
Unfunded						\$ 360,000		\$ 360,000
TOTAL			\$ 50,000	\$ 50,000		\$ 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	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
Engineering & Design				\$ 100,000		\$ 100,000		\$ 200,000
Construction							\$ 450,000	\$ 450,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL				\$ 100,000		\$ 100,000	\$ 450,000	\$ 650,000

SOURCE OF FUNDS	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
Measure A				\$ 50,000		\$ 50,000		\$ 100,000
Gas Tax								
Measure W				\$ 50,000		\$ 50,000	\$ 90,000	\$ 190,000
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other (TBD)								
Reserves								
General Fund								
Unfunded							\$ 360,000	\$ 360,000
TOTAL				\$ 100,000		\$ 100,000	\$ 450,000	\$ 650,000

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	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
Engineering & Design						\$ 50,000		\$ 50,000
Construction							\$ 250,000	\$ 250,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL						\$ 50,000	\$ 250,000	\$ 300,000

SOURCE OF FUNDS	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
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
TOTAL						\$ 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	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
Engineering & Design	\$ 75,000			\$ 75,000				\$ 75,000
Construction					\$ 200,000			\$ 200,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 75,000			\$ 75,000	\$ 200,000			\$ 275,000

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

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. The Town has been awarded \$800,000 in Community Project Funding through the efforts of Congresswoman Anna Eshoo's office. The project is currently begin designed.

EXPENDITURES	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
Engineering & Design	\$ 150,000	\$ 81,000	\$ 81,000					\$ 81,000
Construction	300000		\$ 700,000					\$ 700,000
Construction Contingency	25000		\$ 100,000					\$ 100,000
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 475,000	\$ 81,000	\$ 881,000					\$ 881,000

SOURCE OF FUNDS								
Measure A								
Measure W	\$ 75,000	\$ 81,000	\$ 81,000					\$ 81,000
Traffic Safety								
Road Impact								
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal (Community Project Funding Grant)	\$ 400,000		\$ 800,000					\$ 800,000
Grant-Other								
Library Fund								
General Fund								
Unfunded								
TOTAL	\$ 475,000	\$ 81,000	\$ 881,000					\$ 881,000

PROJECT TITLE: Road Rehabilitation Program

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

EXPENDITURES	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
Engineering & Design								
Construction	\$ 475,000	\$ 532,216	\$ 734,300	\$ 534,300	\$ 534,300	\$ 534,300	\$ 534,300	\$ 2,871,500
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 475,000	\$ 532,216	\$ 734,300	\$ 534,300	\$ 534,300	\$ 534,300	\$ 534,300	\$ 2,871,500

SOURCE OF FUNDS								
Measure A			\$ 200,000					
Measure W								
Road Impact								
Gas Tax								
SB 1 RMRA Funds	\$ 117,230	\$ 134,300	\$ 134,300	\$ 134,300	\$ 134,300	\$ 134,300	\$ 134,300	\$ 671,500
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund	\$ 357,770	\$ 397,916	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
Unfunded								
TOTAL	\$ 475,000	\$ 532,216	\$ 734,300	\$ 534,300	\$ 534,300	\$ 534,300	\$ 534,300	\$ 2,671,500

PROJECT TITLE: Hillside Drive Rehabilitation

DESCRIPTION: The Town is currently exploring reinforcement options for a segment of Hillside Drive from approximately 231 Hillside to 303 Hillside Drive. During the winter of 2025, the Town did a spot repair on a segment of the road surface pavement which had begun to develop cracks and break. The project will enhance the road's stability for that area.

EXPENDITURES	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
Engineering & Design			\$ 200,000					\$ 200,000
Construction			\$ 800,000					\$ 800,000
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL			\$ 1,000,000					\$ 1,000,000

SOURCE OF FUNDS	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
Measure A			\$ 150,000					\$ 150,000
Measure W								
Road Impact			\$ 150,000					\$ 150,000
Gas Tax								
SB 1 RMRA Funds								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund			\$ 700,000					\$ 700,000
Unfunded								
TOTAL			\$ 1,000,000					\$ 1,000,000

PROJECT TITLE: Storm Drain Repair and Replacement

DESCRIPTION: This ongoing capital project will repair and/or replace storm drain facilities as necessary.

EXPENDITURES	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
Engineering & Design								
Construction	\$ 80,000	\$ 39,184	\$ 250,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 450,000
Construction Contingency								
Equipment								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 80,000	\$ 39,184	\$ 250,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 450,000

SOURCE OF FUNDS	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
Measure A								
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Reserves								
General Fund	\$ 80,000	\$ 39,184	\$ 250,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 450,000
Unfunded								
TOTAL	\$ 80,000	\$ 39,184	\$ 250,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 450,000

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	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
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Engineering & Design								
Construction	\$ 20,000		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 20,000		\$ 20,000	\$ 100,000				

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

PROJECT TITLE: Safe Routes to School

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

EXPENDITURES	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
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Engineering & Design								
Construction	\$ 20,000		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 20,000		\$ 20,000	\$ 100,000				

SOURCE OF FUNDS								
Measure A				\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 80,000
Measure W	\$ 20,000		\$ 20,000					\$ 20,000
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund								
Unfunded								
TOTAL	\$ 20,000		\$ 20,000	\$ 100,000				

PROJECT TITLE: 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 project is complete.

EXPENDITURES	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
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Engineering & Design								
Construction	\$ 195,000	\$ 290,000						
Construction Contingency	\$ 30,000							
Other Professional Services								
Inspection & Construction Mgmt	\$ 10,000							
TOTAL	\$ 235,000	\$ 290,000						

SOURCE OF FUNDS								
Measure A	\$ 185,000	\$ 105,000						
Measure W	\$ 50,000	\$ 185,000						
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund								
Unfunded								
TOTAL	\$ 235,000	\$ 290,000						

PROJECT TITLE: Equestrian Trails and Water Crossings

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

EXPENDITURES	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
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Engineering & Design								
Construction	\$ 20,000		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 20,000		\$ 20,000	\$ 100,000				

SOURCE OF FUNDS	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
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	\$ 20,000	\$ 100,000
Unfunded								
TOTAL	\$ 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	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
Engineering & Design	\$ 100,000		\$ 100,000					\$ 100,000
Construction								
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 100,000		\$ 100,000					\$ 100,000

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								
TOTAL	\$ 100,000		\$ 100,000					\$ 100,000

PROJECT TITLE: Equipment Replacement

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

EXPENDITURES	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
Engineering & Design								
Construction								
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
Equipment	\$ 405,000	\$ 35,528	\$ 200,000	\$ 100,000				\$ 300,000
TOTAL	\$ 405,000	\$ 35,528	\$ 200,000	\$ 100,000				\$ 300,000

SOURCE OF FUNDS								
Measure A								
Road Impact	\$ 195,000		\$ 200,000	\$ 100,000				\$ 300,000
Gas Tax								
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund	\$ 210,000	\$ 35,528						\$ -
Unfunded								
TOTAL	\$ 405,000	\$ 35,528	\$ 200,000	\$ 100,000				\$ 300,000

PROJECT TITLE: Barkley Park Capital Improvements

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

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

EXPENDITURES	FY24-25 Budget	FY24-25 Proj	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	TOTAL FY26-30
Engineering & Design								
Construction	\$ 20,000		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Construction Contingency								
Other Professional Services								
Inspection & Construction Mgmt								
TOTAL	\$ 20,000		\$ 20,000	\$ 100,000				

SOURCE OF FUNDS								
Measure A								
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								
TOTAL	\$ 20,000		\$ 20,000	\$ 100,000				

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 to determine 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.

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.

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 1st and ends on June 30th.

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.