

# **TOWN OF WOODSIDE**

**ADOPTED BUDGET  
FISCAL YEARS 2013-15**

# **TOWN OF WOODSIDE**

## **ADOPTED BUDGET FISCAL YEARS 2013-15**

### **TOWN COUNCIL**

**ANNE KASTEN, MAYOR**

**DAVE BUROW, MAYOR PRO TEM**

**DEBORAH GORDON**

**PETER MASON**

**RON ROMINES**

**TOM SHANAHAN**

**DAVE TANNER**

### **TOWN MANAGER**

**KEVIN BRYANT**

**TOWN OF WOODSIDE  
2013-15 Adopted Budget  
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**TOWN OF WOODSIDE  
TOWN COUNCIL FINANCIAL MANAGEMENT POLICIES**

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

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

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

June 4, 2013

Honorable Mayor and Councilmembers:

The fiscal year that is drawing to a close marked a time of continued change for the organization which conducts the Town's business. We continued to see change in staff, and as some positions became vacant we have elected to take the route that is becoming more common around the state – the use of contract services to supplement our permanent staffing. This change has taken place in our building and engineering regulation function, with the use of contractual services to fill the roles of Development Services Engineer, Permit Technician, and Community Preservation Officer. The advantage of utilizing this service model is that the Town is better able to respond to demand based on actual workload. When building activity in Town picks up, which it has in the last year, we can add additional staffing. When the next downturn in the economy occurs, we can easily cut back staffing to appropriate levels.

#### Pension and Health Benefits

In 2013-14, we will be implementing changes designed to protect the Town's financial resources and to ensure that the Town is able to meet the needs of the coming years. Starting July 1<sup>st</sup>, changes to the Town's salary and benefit package for the permanent employees will result in a reduction to the liabilities that accrue to the Town, and provide for more employee participation in funding the benefits they value – namely pension and health benefits.

On July 1<sup>st</sup>, all employees will receive the first across-the-board increase to the salary schedule in nearly five years. Employees will also begin contributing to their retirement benefits, starting with 2% of salary in 2013 – 14 and increasing to 8% of salary in 2016 – 17. The Town will be equalizing health and welfare benefits for employees, giving each employee a uniform allowance from which to select benefits. This will provide the Town with more control over its budget, as increases to these benefits will be set by the Town Council, rather than premium increases negotiated by CalPERS. Lastly, current employees will be the last to receive a retiree health benefit of the Town paying the premium of the retiree for life. For employees hired after January 1, 2013, the maximum retiree health benefit will be the statutory minimum required under the Public Employees' Medical and Hospital Care Act (PEMHCA). All of these changes will reduce the long-term liabilities of the Town with respect to retirement and health and welfare benefits.

CalPERS continues to be in the news, and they have made changes which effect every contracting agency in California, including Woodside. Employees who are new to the CalPERS system will receive a less generous and less expensive

benefit, 2% at 62, rather than the 2.5% at 55 formula that current Woodside employees receive. Additionally, CalPERS is currently modifying its funding policies to make the plan more financially secure. These changes will result in additional contributions by cities like Woodside. Current CalPERS estimates indicate that the contribution rate for Woodside, the rate required to fund future benefits, will increase by between 2 and 3 percentage points of payroll per year between 2015 – 16 and 2019 – 20. This change will first occur after the completion of the next two-year budget cycle. During the first two years, 2015 – 16 and 2016 – 17, the net effect on Woodside will be to keep PERS contribution rates relatively flat, as the increases will be offset by increasing employee contributions. Without a change in employee contributions, the Town will be making greater contributions in 2017 – 18 through 2019 – 20.

Overall, these actions should allow the Town to better manage its current and future pension and health care liabilities.

#### General Fund – Structural Surplus

With the changes to salaries and benefits as the backdrop, the proposed 2013-15 two year budget features a structural surplus for the General Fund, meaning that the costs required to conduct the day-to-day operations of the Town government (\$5,571,466 for 2013-14) will be covered by the anticipated revenues (\$5,842,612 for 2014-15). For 2013-14, the proposed budget has a structural surplus of \$271,146, and for 2014-15 the proposed budget has a structural surplus of \$177,341. The reduction in 2014-15 assumes that the Town Council will elect to contribute an additional \$100,000 from the General Fund to the Road Program in support of the storm drain rehabilitation program, discussed below.

The proposed 2013-15 budget includes a number of one-time projects that would utilize some of the General Fund surplus over the next two years. These projects are described below.

**Town Center Area Plan Update.** Following the adoption of the General Plan and the update of the Residential Design Guidelines, the Town began work on the next major planning project – the update of the Town Center Area Plan (TCAP). Like the General Plan update process, the Town Council appointed 30 people to participate on a task force to begin the process of reviewing and updating the TCAP. The task force held four meetings in early 2013, and the Planning Director provided a report on the task force activities and comments at a recent, well attended, Council meeting. The proposed budget includes \$100,000 to continue work on this project in 2013-14. The budget will support professional consultants to facilitate community meetings to gain broad input on the TCAP, prepare designs and plans, conduct traffic and engineering studies, and any required California Environmental Quality Act (CEQA) review.

**Housing Element Update and Climate Action Plan.** We have entered a new Housing Element planning cycle, for the years 2014 – 2022. Once again, the Town is participating with other cities and towns in San Mateo County through the City/County Council of Governments (C/CAG). The 2013-14 budget includes \$5,000 to support the Town’s participation in this process. The budget also includes \$15,000 to support the completion of the Climate Action Plan, a project that was identified in the Town’s General Plan, and for which work has begun. This project is another collaborative effort through C/CAG, which has allowed Town staff to leverage expertise on a Countywide level. Due to the increase in current planning activity, outside assistance is needed to complete the Climate Action Plan.

**Town Hall/Independence Hall.** Town Hall and Independence Hall require maintenance to keep the buildings in good repair and to prevent higher maintenance costs in the future. The Deputy Town Manager/Town Engineer recommends the following maintenance for Town Hall in 2013-14: (1) painting Town Hall, at a cost of \$35,000; (2) replacing or repairing the deck of Town Hall, at a cost of \$12,000; and (3) repairing the windows and window framing on the southwest facing side of Town Hall, at a cost of \$5,000. In addition, the interior walls and floors in Independence Hall need to be repainted and resurfaced, at a cost of \$8,000. Altogether that is \$60,000 of maintenance work on the Town Hall complex to keep the facilities in good working order.

For the second year of the two-year budget, I recommend earmarking \$25,000 to do interior space planning for Town Hall. Assuming staffing levels stay the same over the next year (i.e., less than two years ago), we have transitioned to a situation where we have more room to work with, but the space is not organized in an efficient manner. I would like to see if there are ways to create better workspaces for staff and also improve the customer experience at the public counters.

**Geologic Map Update.** By virtue of the San Andreas Fault running through Town, Woodside is subject to the Alquist-Priolo Earthquake Fault Zoning Act, which regulates development within zones around the surface traces of active and potentially active faults. Currently, the Town utilizes a “Preliminary Geologic Hazard Zones Map” that is a paper based map. Geographic Information Systems (GIS) technology would allow the Town to create an electronic Geologic Map that would be more easily read and more easily updated as additional information is developed based on site fault investigations. Additionally, this project would update the Town’s map based on the site fault investigations that have already been completed. \$85,000 is proposed in 2014-15 of the budget cycle to complete an electronic Geologic Map similar to what our neighbors in Portola Valley and Los Altos Hills have.

### Stormwater and Sewer Infrastructure Improvements

The Road Program and Sewer Programs service critical infrastructure that is located within the Town, some of which is underground and therefore unseen. Some of the infrastructure is at an age where proactive repair and replacement is required to minimize costly and disruptive breaks. Particularly, the Deputy Town Manager/Town Engineer has identified storm drains and the Town Center Sewer lift station as the most critical infrastructure that needs to be rehabilitated.

The Town has spent over \$3 million on road rehabilitation projects in the last five years, resulting in an improved road network. While maintenance and rehabilitation is necessary to keep the roads in good shape, it should require less to maintain the gains that have been made. Focus now needs to be turned to what can't be seen – the pipes that carry stormwater under the roadways.

The two-year budget proposes that \$50,000 be appropriated in 2013-14 to conduct a comprehensive study of the Town's storm drains to identify which are in the most critical need of repair and replacement, and to plan for infrastructure improvements in future years. In 2014-15, the proposed budget includes \$100,000 to fund storm drain improvements. At this time, it is anticipated that the Town will spend \$100,000 each year for the next several years to repair and replace the Town's storm drains. This amount may need to be modified based on the findings of the storm drain study. Additionally, the proposed budget includes an increase in the annual General Fund contribution to the Road Program from \$500,000 to \$600,000 to fund this important project.

Constructed in 1988, the Town Center Pump Station pumps effluent from properties served by the Town Center Sewer Assessment District down a line in Woodside Road to the Fair Oaks Sewer Maintenance District system then through Redwood City to the South Bayside System Authority (SBSA) treatment plant. Recently, the Town adopted a substantial rate increase to support the ongoing operational and maintenance costs for the Town Center Sewer system as well as capital improvements that are underway at the SBSA treatment plant and are needed at the Town Center Pump Station. The proposed budget includes \$50,000 in each of the two fiscal years to support the planning, design, and permitting of a capital improvement program for the Town Center Pump Station.

### Library Remodel

The Town and the San Mateo County Library have had plans to do a substantial remodel of the Woodside Library for two years. Initially, the Town elected to postpone the rehabilitation project to ensure that adequate library tax funds had been accrued to fully fund the project, and to maintain enough of a reserve to fund maintenance and operation of the Library in future years and any unexpected costs. The Town's Library Fund is projected to have \$2.3 million on June 30, 2013, enough to cover the cost of the rehabilitation project (\$1.5 million), another year of operation and maintenance costs (\$150,000) and leave approximately \$650,000, which would cover four years of operation and maintenance of the Library. At the request of the Town Council, staff is working with the project designers to prepare a structural analysis to ensure that the rehabilitated library exceeds code requirements for seismic safety. The proposed budget includes funding for the Library Rehabilitation Project in 2013-14.

Overall, there is reason for optimism for the next two years. The fiscal year ending has seen an increase in property sales and both planning review and building review of new residential projects. If this trend holds, the Town will have weathered the economic downturn which started in 2008, and is well positioned to provide quality services in the years to come, while beginning to proactively address critical infrastructure needs.

Respectfully submitted,

Kevin Bryant  
Town Manager

# **BUDGET OVERVIEW**

## 12-13 REVENUES AND EXPENSES PROJECTED

<i>Revenues</i>	General (101)	Trails (105)	Recreation (135)	Barkley O&M (150)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206/207)	Measure A (210)	Road Impact (242)
Taxes	3,598,393								
Franchise Fees	404,070								
Fees & Permits	951,805	29,150	100,000	10,500					325,000
Current Services	463,725								
Other Agencies	719,667						141,931	462,076	
Interest	10,000							950	250
Bond Payment									
Other Revenue	27,000	29,150		156,780	35,000	30,000		500,000	
<b>Revenues - Total</b>	<b>6,174,660</b>	<b>58,300</b>	<b>100,000</b>	<b>167,280</b>	<b>35,000</b>	<b>30,000</b>	<b>141,931</b>	<b>963,026</b>	<b>325,250</b>

<i>Expenditures</i>	General (101)	Trails (105)	Recreation (135)	Barkley O&M (150)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206/207)	Measure A (210)	Road Impact (242)
Town Council	25,265								
Administration	1,124,300								
Planning	722,600								
Bldgs & Grnds	124,883								
Overhead	331,200								
Safety Services	1,508,040								
Trails	29,150	76,282							
Public Works	1,493,670					29,500	210,422	1,001,047	261,175
Recreation			110,550						
Library									
Barkley Fields	156,780			147,880	11,000				
<b>Expenditures - Total</b>	<b>5,515,888</b>	<b>76,282</b>	<b>110,550</b>	<b>147,880</b>	<b>11,000</b>	<b>29,500</b>	<b>210,422</b>	<b>1,001,047</b>	<b>261,175</b>
<b>Revenues - Expenses</b>	<b>658,772</b>	<b>(17,982)</b>	<b>(10,550)</b>	<b>19,400</b>	<b>24,000</b>	<b>500</b>	<b>(68,491)</b>	<b>(38,021)</b>	<b>64,075</b>

Greyed in area above represents All Road Funds

## 12-13 REVENUES AND EXPENSES PROJECTED (continued)

<i>Revenues</i>	COPS (243)	Library (250)	WR/WHR Pkg (441/450)	Canada Sewer (525)	Sewer Utility (528)	Sewer Reserve (529)	Redwood Creek (537)	Deposit (900)	TOTALS
Taxes									3,598,393
Franchise Fees									404,070
Fees & Permits				9,368	162,000		14,250	204,000	1,806,073
Current Services									463,725
Other Agencies	100,000								1,423,674
Interest									11,200
Bond Payment			135,135						135,135
Other Revenue							2,104		780,034
<b>Revenues - Total</b>	<b>100,000</b>	<b>-</b>	<b>135,135</b>	<b>9,368</b>	<b>162,000</b>	<b>-</b>	<b>16,354</b>	<b>204,000</b>	<b>8,622,304</b>

<i>Expenditures</i>	COPS (243)	Library (250)	WR/WHR Pkg (441/450)	Canada Sewer (525)	Sewer Utility (528)	Sewer Reserve (529)	Redwood Creek (537)	Deposit (900)	TOTALS
Town Council									25,265
Administration									1,124,300
Planning								64,000	786,600
Bldgs & Grnds									124,883
Overhead									331,200
Safety Services	100,000								1,608,040
Trails									105,432
Public Works			135,285	30,172	190,304	143,452	27,334	140,000	3,662,361
Recreation									110,550
Library		151,707							151,707
Barkley Fields									315,660
<b>Expenditures - Total</b>	<b>100,000</b>	<b>151,707</b>	<b>135,285</b>	<b>30,172</b>	<b>190,304</b>	<b>143,452</b>	<b>27,334</b>	<b>204,000</b>	<b>8,345,998</b>
<b>Revenues - Expenses</b>	<b>-</b>	<b>(151,707)</b>	<b>(150)</b>	<b>(20,804)</b>	<b>(28,304)</b>	<b>(143,452)</b>	<b>(10,980)</b>	<b>-</b>	<b>276,306</b>

Greyed in area above represents All Sewer Funds. Funds 525 and 529 have non-cash depreciation expenses of \$17,435 and \$74,873, respectively.

### 13-14 REVENUES AND EXPENSES OVERVIEW

<b>Revenues</b>	<b>General (101)</b>	<b>Trails (105)</b>	<b>Recreation (135)</b>	<b>Barkley O&amp;M (150)</b>	<b>Barkley Constr. (151)</b>	<b>Traffic Safety (204)</b>	<b>Gas Tax Constr. (206/207)</b>	<b>Measure A (210)</b>	<b>Road Impact (242)</b>
Taxes	3,490,712								
Franchise Fees	379,400								
Fees & Permits	830,450	29,150	165,400	10,500					250,000
Current Services	446,050								
Other Agencies	659,000						172,500	706,750	
Interest	10,000	500	100			200		750	1,500
Bond Payment									
Other Revenue	27,000	29,150		129,080	35,000	32,000		500,000	
<b>Revenues - Total</b>	<b>5,842,612</b>	<b>58,800</b>	<b>165,500</b>	<b>139,580</b>	<b>35,000</b>	<b>32,200</b>	<b>172,500</b>	<b>1,207,500</b>	<b>251,500</b>

<b>Expenditures</b>	<b>General (101)</b>	<b>Trails (105)</b>	<b>Recreation (135)</b>	<b>Barkley O&amp;M (150)</b>	<b>Barkley Constr. (151)</b>	<b>Traffic Safety (204)</b>	<b>Gas Tax Constr. (206/207)</b>	<b>Measure A (210)</b>	<b>Road Impact (242)</b>
Town Council	35,635								
Administration	1,073,957								
Planning	824,286								
Bldgs & Grnds	197,567								
Overhead	424,175								
Safety Services	1,528,931								
Trails	29,150	78,583							
Public Works	1,473,685					28,500	176,842	1,172,600	236,221
Recreation			157,320						
Library									
Barkley Fields	164,080			139,580	10,000				
<b>Expenditures - Total</b>	<b>5,751,466</b>	<b>78,583</b>	<b>157,320</b>	<b>139,580</b>	<b>10,000</b>	<b>28,500</b>	<b>176,842</b>	<b>1,172,600</b>	<b>236,221</b>
<b>Revenues - Expenses</b>	<b>91,146</b>	<b>(19,783)</b>	<b>8,180</b>	<b>-</b>	<b>25,000</b>	<b>3,700</b>	<b>(4,342)</b>	<b>34,900</b>	<b>15,279</b>

Greyed in area above represents All Road Funds

### 13-14 REVENUES AND EXPENSES OVERVIEW (continued)

<i>Revenues</i>	COPS (243)	Library (250)	WR/WHR Pkg (441/450)	Canada Sewer (525)	Sewer Utility (528)	Sewer Reserve (529)	Redwood Creek (537)	Deposit (900)	TOTALS
Taxes									3,490,712
Franchise Fees									379,400
Fees & Permits				19,422	269,450			166,442	1,740,814
Current Services									446,050
Other Agencies	100,000								1,638,250
Interest		6,000	900	250	500	2500	750		23,950
Bond Payment			134,445						134,445
Other Revenue									752,230
<b>Revenues - Total</b>	<b>100,000</b>	<b>6,000</b>	<b>135,345</b>	<b>19,672</b>	<b>269,950</b>	<b>2,500</b>	<b>750</b>	<b>166,442</b>	<b>8,605,851</b>
<i>Expenditures</i>	COPS (243)	Library (250)	WR/WHR Pkg (441/450)	Canada Sewer (525)	TC Sewer Utility (528)	TC Sewer Reserve (529)	Redwood Creek (537)	Deposit (900)	TOTALS
Town Council									35,635
Administration									1,073,957
Planning								50,000	874,286
Bldgs & Grnds									197,567
Overhead									424,175
Safety Services	100,000								1,628,931
Trails									107,733
Public Works			134,595	35,055	248,110	201,373	27,473	116,442	3,850,896
Recreation									157,320
Library		1,667,909							1,667,909
Barkley Fields									313,660
<b>Expenditures - Total</b>	<b>100,000</b>	<b>1,667,909</b>	<b>134,595</b>	<b>35,055</b>	<b>248,110</b>	<b>201,373</b>	<b>27,473</b>	<b>166,442</b>	<b>10,332,069</b>
<b>Revenues - Expenses</b>	<b>-</b>	<b>(1,661,909)</b>	<b>750</b>	<b>(15,383)</b>	<b>21,840</b>	<b>(198,873)</b>	<b>(26,723)</b>	<b>-</b>	<b>(1,726,218)</b>

Greyed in area above represents All Sewer Funds. Funds 525 and 529 have non-cash depreciation expenses of \$17,435 and \$74,873, respectively.

## 14-15 REVENUES AND EXPENSES OVERVIEW

<i>Revenues</i>	General (101)	Trails (105)	Recreation (135)	Barkley O&M (150)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206/207)	Measure A (210)	Road Impact (242)
Taxes	3,553,044								
Franchise Fees	379,400								
Fees & Permits	900,000	29,150	153,400	10,500					250,000
Current Services	451,868								
Other Agencies	672,180						172,500	265,000	
Interest	10,000	500	100			200		750	1,500
Bond Payment									
Other Revenue	27,000	29,150		131,930	35,000	32,000		600,000	
<b>Revenues - Total</b>	<b>5,993,492</b>	<b>58,800</b>	<b>153,500</b>	<b>142,430</b>	<b>35,000</b>	<b>32,200</b>	<b>172,500</b>	<b>865,750</b>	<b>251,500</b>

<i>Expenditures</i>	General (101)	Trails (105)	Recreation (135)	Barkley O&M (150)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206/207)	Measure A (210)	Road Impact (242)
Town Council	25,900								
Administration	1,092,938								
Planning	729,367								
Bldgs & Grnds	167,051								
Overhead	428,000								
Safety Services	1,595,776								
Trails	29,150	80,693							
Public Works	1,691,039					29,000	190,236	875,462	242,778
Recreation			145,520						
Library									
Barkley Fields	166,930			142,430	10,000				
<b>Expenditures - Total</b>	<b>5,926,151</b>	<b>80,693</b>	<b>145,520</b>	<b>142,430</b>	<b>10,000</b>	<b>29,000</b>	<b>190,236</b>	<b>875,462</b>	<b>242,778</b>
<b>Revenues - Expenses</b>	<b>67,341</b>	<b>(21,893)</b>	<b>7,980</b>	<b>-</b>	<b>25,000</b>	<b>3,200</b>	<b>(17,736)</b>	<b>(9,712)</b>	<b>8,722</b>

\*Greyed in area above represents All Road Funds

## 14-15 REVENUES AND EXPENSES OVERVIEW (continued)

	COPS (243)	Library (250)	WR/WHR Pkg (441/450)	Canada Sewer (525)	Sewer Utility (528)	Sewer Reserve (529)	Redwood Creek (537)	Deposit (900)	TOTALS
<b>Revenues</b>									
Taxes									3,553,044
Franchise Fees									379,400
Fees & Permits				23,244	309,000			167,490	1,842,784
Current Services									451,868
Other Agencies	100,000								1,209,680
Interest		6,000	900	250	500	2,500	750		23,950
Bond Payment			133,350						133,350
Other Revenue									855,080
<b>Revenues - Total</b>	<b>100,000</b>	<b>6,000</b>	<b>134,250</b>	<b>23,494</b>	<b>309,500</b>	<b>2,500</b>	<b>750</b>	<b>167,490</b>	<b>8,449,156</b>

	COPS (243)	Library (250)	WR/WHR Pkg (441/450)	Canada Sewer (525)	Sewer Utility (528)	Sewer Reserve (529)	Redwood Creek (537)	Deposit (900)	TOTALS
<b>Expenditures</b>									
Town Council									25,900
Administration									1,092,938
Planning								50,000	779,367
Bldgs & Grnds									167,051
Overhead									428,000
Safety Services	100,000								1,695,776
Trails									109,843
Public Works			133,500	36,739	262,931	161,863	28,188	117,490	3,769,226
Recreation									145,520
Library		141,607							141,607
Barkley Fields									319,360
<b>Expenditures - Total</b>	<b>100,000</b>	<b>141,607</b>	<b>133,500</b>	<b>36,739</b>	<b>262,931</b>	<b>161,863</b>	<b>28,188</b>	<b>167,490</b>	<b>8,674,588</b>
<b>Revenues - Expenses</b>	<b>-</b>	<b>(135,607)</b>	<b>750</b>	<b>(13,245)</b>	<b>46,569</b>	<b>(159,363)</b>	<b>(27,438)</b>	<b>-</b>	<b>(225,432)</b>

\*Greyed in area above represents All Sewer Funds. Funds 525 and 529 have non-cash depreciation expenses of \$17,435 and \$74,873, respectively.

## FUND BALANCE PROJECTION

	General (101)	Trails (105)	Recreation (135)	Barkley O&M (150)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206/207)	Measure A (210)	Road Impact (242)	COPS (243)
<b>Fund Balance 6/30/12</b>	<b>2,114,484</b>	<b>74,528</b>	<b>20,811</b>	<b>13,028</b>	<b>195,405</b>	<b>40,972</b>	<b>153,204</b>	<b>318,456</b>	<b>15,108</b>	<b>2,953</b>
Projected Activity 2012-13	658,772	(17,982)	(10,550)	19,400	24,000	500	(68,491)	(38,021)	64,075	-
<b>Projected Fund Balance 6/30/13</b>	<b>2,773,256</b>	<b>56,546</b>	<b>10,261</b>	<b>32,428</b>	<b>219,405</b>	<b>41,472</b>	<b>84,713</b>	<b>280,435</b>	<b>79,183</b>	<b>2,953</b>
Projected Activity 2013-14	91,146	(19,783)	8,180	-	25,000	3,700	(4,342)	34,900	15,279	-
<b>Projected Fund Balance 6/30/14</b>	<b>2,864,402</b>	<b>36,763</b>	<b>18,441</b>	<b>32,428</b>	<b>244,405</b>	<b>45,172</b>	<b>80,371</b>	<b>315,335</b>	<b>94,462</b>	<b>2,953</b>
Projected Activity 2014-15	67,341	(21,893)	7,980	-	25,000	3,200	(17,736)	(9,712)	8,722	-
<b>Projected Fund Balance 6/30/15</b>	<b>2,931,743</b>	<b>14,870</b>	<b>26,421</b>	<b>32,428</b>	<b>269,405</b>	<b>48,372</b>	<b>62,635</b>	<b>305,623</b>	<b>103,184</b>	<b>2,953</b>

## FUND BALANCE PROJECTION (continued)

	Library (250)	WR/WHR Pkg (441/450)	Canada Sewer (525)	Sewer Utility (528)	Sewer Reserve (529)	Redwood Creek (537)
<b>Fund Balance 6/30/12</b>	<b>2,466,155</b>	<b>112,931</b>	<b>2,014</b>	<b>39,463</b>	<b>367,342</b>	<b>162,914</b>
Projected Activity 2012-13	(151,707)	(150)	(3,369)	(28,304)	(68,579)	(10,980)
<b>Projected Fund Balance 6/30/13</b>	<b>2,314,448</b>	<b>112,781</b>	<b>(1,355)</b>	<b>11,159</b>	<b>298,763</b>	<b>151,934</b>
Projected Activity 2013-14	(1,661,909)	750	2,052	21,840	(124,000)	(26,723)
<b>Projected Fund Balance 6/30/14</b>	<b>652,539</b>	<b>113,531</b>	<b>697</b>	<b>32,999</b>	<b>174,763</b>	<b>125,211</b>
Projected Activity 2014-15	(135,607)	750	4,190	46,569	(84,490)	(27,438)
<b>Projected Fund Balance 6/30/15</b>	<b>516,932</b>	<b>114,281</b>	<b>4,887</b>	<b>79,568</b>	<b>90,273</b>	<b>97,773</b>

### Notes:

1. The Town does receive donations for trails, accounted for in a fiduciary fund, which has a projected June 30, 2013 balance of \$54,403.
2. The Library Fund holds tax revenue collected in excess of the cost library operations in Woodside. Starting in 2012-13, the excess funds, called "donor funds" will be held and accounted for by the San Mateo County Library.
3. Sewer rates adopted in March 2013 will result in a slowing of deficit spending from Funds 525, 528, and 529 and a surplus starting in 2016-17.

**TOWN OF WOODSIDE**

**FIVE-YEAR FORECAST**

2013-15 ADOPTED GENERAL FUND BUDGET	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 PROJECTED	2013-14 PROPOSED	2014-15 PROPOSED	2015-16 FORECAST	2016-17 FORECAST	2017-18 FORECAST
<b>BEGINNING BALANCE</b>	1,971,122	2,114,484	2,114,484	2,773,256	2,864,402	2,931,743	3,073,191	3,208,339
<b>REVENUES</b>								
PROP.TAXES-SEC.	1,664,837	1,747,899	1,747,899	1,809,075	1,872,393	1,937,927	2,005,754	2,075,956
PROP. TAXES - TEA FUNDS	747,738	746,934	746,934	773,077	800,134	828,139	857,124	887,123
PROP.TAXES-UNSEC.	101,137	105,000	105,000	105,000	105,000	105,000	105,000	105,000
PROP.TAXES-OTHER	248,917	200,000	298,000	160,000	120,000	90,000	60,000	30,000
SALES TAX	464,623	385,560	385,560	398,560	410,517	422,832	435,517	448,583
PROP.TRANSFER TAX	161,828	130,000	200,000	130,000	130,000	150,000	150,000	150,000
FRANCHISES	391,627	370,400	404,070	379,400	379,400	379,400	379,400	379,400
BUSINESS LICENSES	117,805	115,000	115,000	115,000	115,000	115,000	115,000	115,000
FEES & PERMITS	966,557	707,450	951,805	830,450	900,000	900,000	950,000	950,000
FINES & FORFEITURES	522	1,000	1,000	1,000	1,000	1,000	1,000	1,000
INTEREST	9,272	10,000	10,000	10,000	10,000	10,000	10,000	10,000
OTHER AGENCIES	653,263	662,000	719,667	659,000	672,180	692,345	713,116	734,509
CURRENT SERVICES	235,727	122,650	146,740	122,650	122,650	122,650	122,650	122,650
OVERHEAD CHARGES	312,125	316,985	316,985	323,400	329,218	329,218	329,218	329,218
OTHER REVENUE	26,770	30,000	26,000	26,000	26,000	26,000	26,000	26,000
<b>TOTAL REVENUES</b>	<b>6,102,748</b>	<b>5,650,878</b>	<b>6,174,660</b>	<b>5,842,612</b>	<b>5,993,492</b>	<b>6,109,512</b>	<b>6,259,779</b>	<b>6,364,439</b>
<b>EXPENDITURES</b>								
<b>ONGOING:</b>								
SALARIES & BENEFITS	2,293,892	2,232,171	2,172,926	2,008,700	2,067,620	2,129,649	2,193,538	2,259,344
RETIREE HEALTH	76,713	87,750	87,750	91,015	95,565	100,343	105,360	110,628
SERVICES & SUPPLIES	2,577,333	2,530,011	2,549,282	2,758,521	2,836,886	2,921,993	3,009,652	3,099,942
EQUIPMENT/CAPITAL OUTLAY	48,302	20,000	20,000	20,000	20,000	20,000	20,000	20,000
ROAD/TRAILS/PARK TRANSFERS	679,229	685,930	685,930	693,230	796,080	796,080	796,080	796,080
<b>TOTAL ONGOING EXPENDITURES</b>	<b>5,675,469</b>	<b>5,555,862</b>	<b>5,515,888</b>	<b>5,571,466</b>	<b>5,816,151</b>	<b>5,968,064</b>	<b>6,124,631</b>	<b>6,285,995</b>
<b>NET ONGOING POSITION</b>	<b>427,279</b>	<b>95,016</b>	<b>658,772</b>	<b>271,146</b>	<b>177,341</b>	<b>141,447</b>	<b>135,148</b>	<b>78,444</b>
<b>ONE-TIME RESERVE ALLOCATIONS</b>								
TOWN CENTER AREA PLAN UPDATE	0	0	0	180,000	110,000	0	0	0
TOWN HALL REHABILITATION PROJECTS	0	0	0	60,000	25,000	0	0	0
HOUSING ELEMENT/CLIMATE ACTION PLAN	0	0	0	20,000	0	0	0	0
GEOLOGIC MAP UPDATE	0	0	0	0	85,000	0	0	0
<b>TOTAL BUDGET</b>	<b>5,959,386</b>	<b>5,555,862</b>	<b>5,515,888</b>	<b>5,751,466</b>	<b>5,926,151</b>	<b>5,968,064</b>	<b>6,124,631</b>	<b>6,285,995</b>
<b>NET POSITION</b>	<b>143,362</b>	<b>95,016</b>	<b>658,772</b>	<b>91,146</b>	<b>67,341</b>	<b>141,447</b>	<b>135,148</b>	<b>78,444</b>
<b>ENDING BALANCE/OPERATING RESERVES</b>	<b>2,114,484</b>	<b>2,209,500</b>	<b>2,773,256</b>	<b>2,864,402</b>	<b>2,931,743</b>	<b>3,073,191</b>	<b>3,208,339</b>	<b>3,286,784</b>
<b>% OF OPERATING REVENUES</b>	<b>36.5%</b>	<b>41.4%</b>	<b>47.3%</b>	<b>51.9%</b>	<b>51.8%</b>	<b>53.2%</b>	<b>54.1%</b>	<b>54.5%</b>

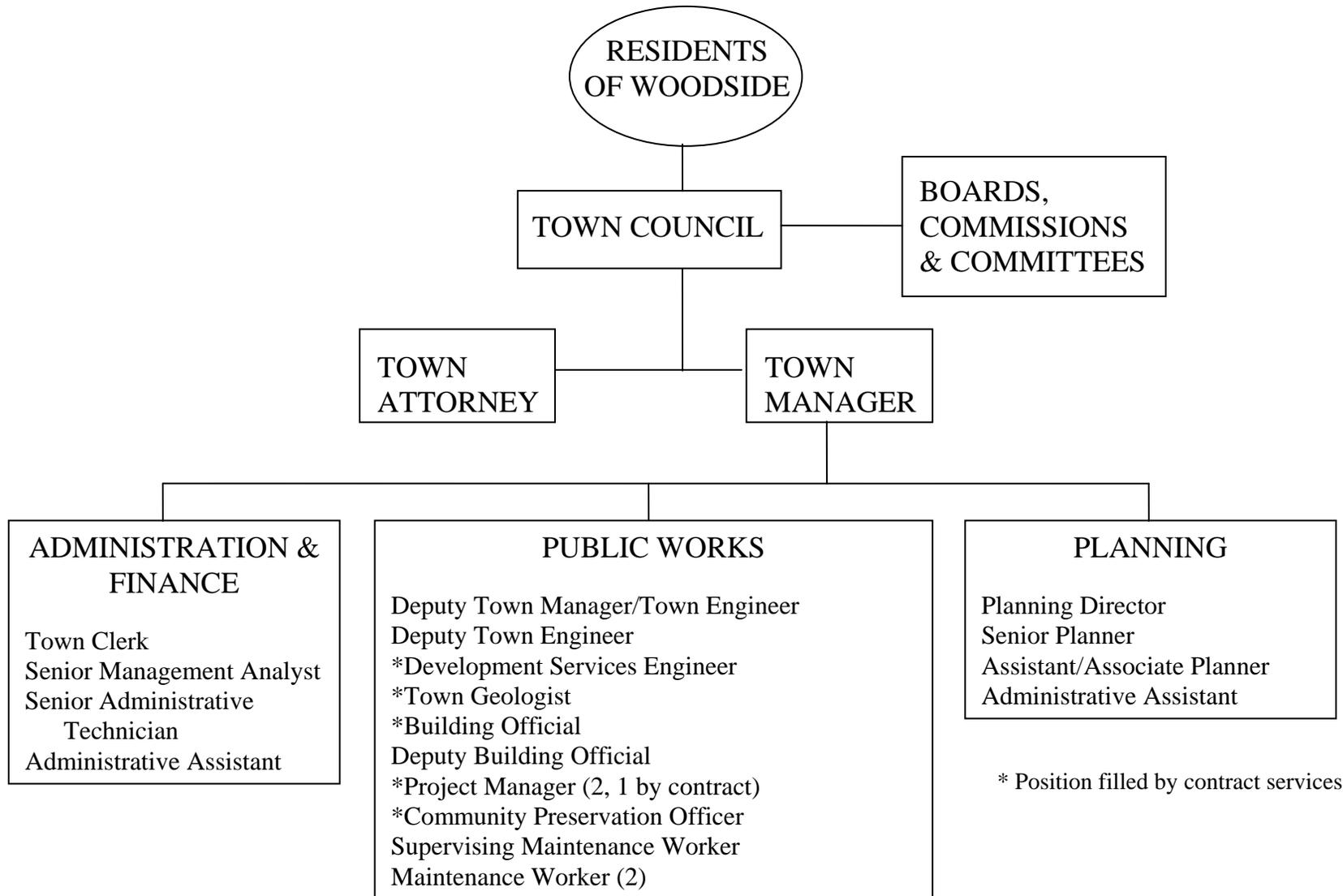
**Notes:**

1. Secured Property Taxes and TEA Funds assumed growth of 3.5% per year. The ten year average increase has been 6.2%.
2. Sales tax assumed growth of 3% per year. The average since the inception of the Triple Flip in 2004 has been 6.8%
3. Revenues from other agencies assumed growth of 3% per year.
4. Salaries and benefits and service/supplies assumed growth of 3% per year. Assumes constant staffing of 17.5 FTE.

## STAFFING SUMMARY

<b>Proposed Personnel</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Town Manager	1	1	1
Deputy Town Manager/Town Engineer	1	1	1
Planning Director	1	1	1
Deputy Town Engineer	1	1	1
Development Services Engineer	1	0	0
Town Clerk	1	1	1
Senior Management Analyst	1	1	1
Deputy Building Official	1	1	1
Senior Planner	2	1	1
Assistant/Associate Planner	0	1	1
Senior Project Manager	1	0	0
Project Manager	2	1	1
Community Preservation Officer	1	0	0
Senior Administrative Technician	1	1	1
Administrative Assistant	1	2	2
Supervising Maintenance Worker	1	1	1
Maintenance Worker	2	2	2
Receptionist	1	0	0
Intern	1.5	1.5	1.5
<b>TOTAL</b>	<b>21.5</b>	<b>17.5</b>	<b>17.5</b>

# TOWN OF WOODSIDE ORGANIZATION CHART



\* Position filled by contract services

**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 maintenance. Approximately 45% of the Town's General Fund revenue is derived from local property taxes. Property, primarily real estate such as land and buildings, is valued by the County Assessor and taxed at one percent of assessed value. The one percent is shared among several local government entities, such as schools, special districts, and the County of San Mateo. The Town of Woodside receives approximately 7.0% of all property taxes collected within the Town, less funds shifted to the Education Revenue Augmentation Fund (ERAF), which go to support school programs.

#### Sales Tax

Sales tax receipts normally account for approximately 7% of all General Fund revenues. All taxable retail sales in the Town of Woodside are charged a 9% tax. The amount includes .5% that goes to local governments for public safety programs, pursuant to Proposition 172, approved by the voters in November of 1993. Of the remaining tax, 1% is returned to the Town of Woodside by the State for general purposes. Sales tax revenue can vary from year to year due to fluctuations in the economy. Beginning in 2004-05, the State of California began shifting 25% of each local agency's sales taxes to its own coffers to dedicate to the repayment of \$15 billion in deficit reduction bonds approved by the voters in 2004. The State transfers an equal amount of Education Revenue Augmentation Funds (ERAF) back to each local agency for the duration of the life of the bonds. This shift and replacement mechanism is known as the "Triple Flip."

## 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 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 planning activity fees, recreation program fees, sewer fees, and stable fees.

## **Charges for Services**

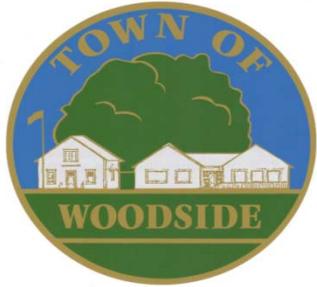
The California Government Code and the State Constitution give cities the authority to assess certain charges for services rendered as a means of recovering the cost of regulating various activities. Examples include: Planning Commission applications and sale of documents.

## **Franchise Fees**

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

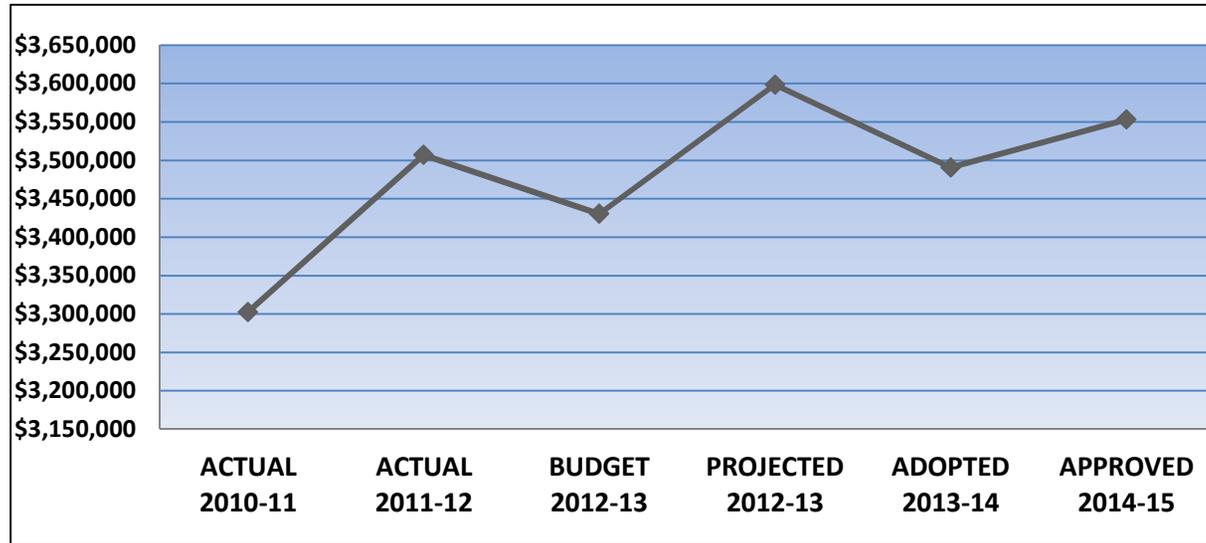
## **Other Governmental Agencies**

The Town receives revenues from other governments, primarily the State of California. The two major revenue sources classified in this manner are: (1) the replacement sales tax funds that are a part of the “Triple Flip” which is discussed under the foregoing discussion of Sales Tax and (2) property tax funds provided by the State in lieu of the Town’s historic share of motor vehicle license fees.

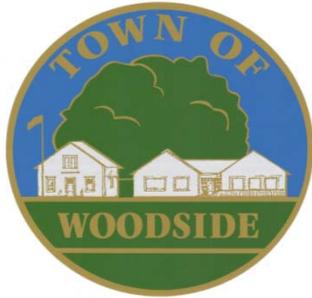


2013-15 BUDGET WORKSHEET

### TAXES

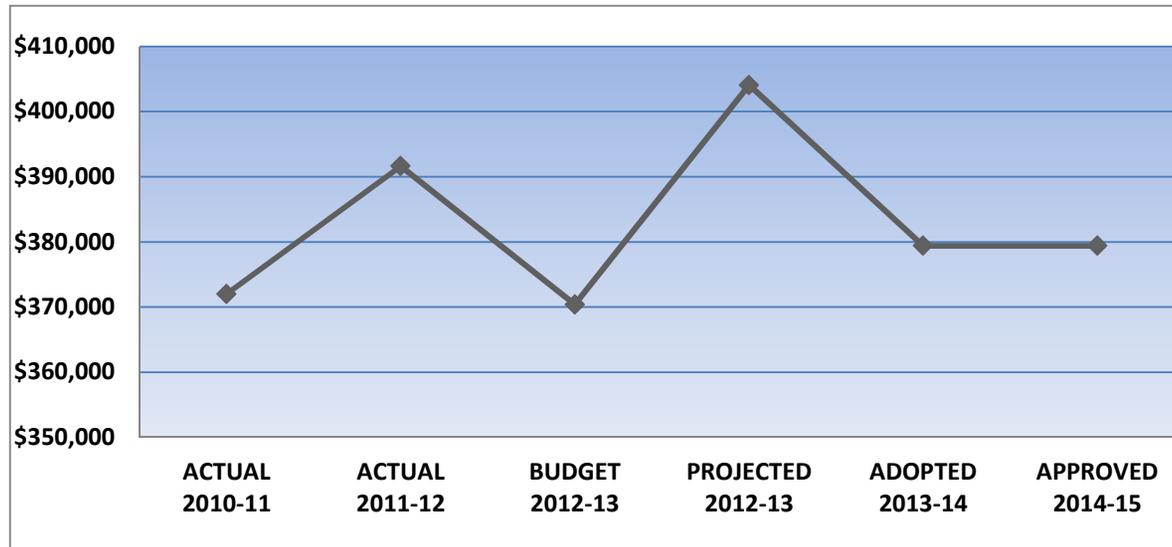


DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2013-14	APPROVED 2014-15
Property Taxes - Secured	General	1,620,909	1,664,837	1,747,899	1,747,899	1,809,075	1,872,393
Property Taxes - Tax Equity Allocation	General	718,661	747,738	746,934	746,934	773,077	800,134
Property Taxes - Unsecured	General	94,535	101,137	105,000	105,000	105,000	105,000
Property Taxes - Other	General	238,237	248,917	200,000	298,000	160,000	120,000
Sales Tax	General	368,071	464,623	385,560	385,560	398,560	410,517
Property Transfer Tax	General	142,222	161,828	130,000	200,000	130,000	130,000
Business License Tax	General	119,745	117,805	115,000	115,000	115,000	115,000
<b>TAXES REVENUE TOTAL</b>		<b>3,302,380</b>	<b>3,506,885</b>	<b>3,430,393</b>	<b>3,598,393</b>	<b>3,490,712</b>	<b>3,553,044</b>

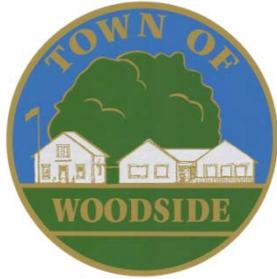


2013-15 BUDGET WORKSHEET

### FRANCHISE FEES

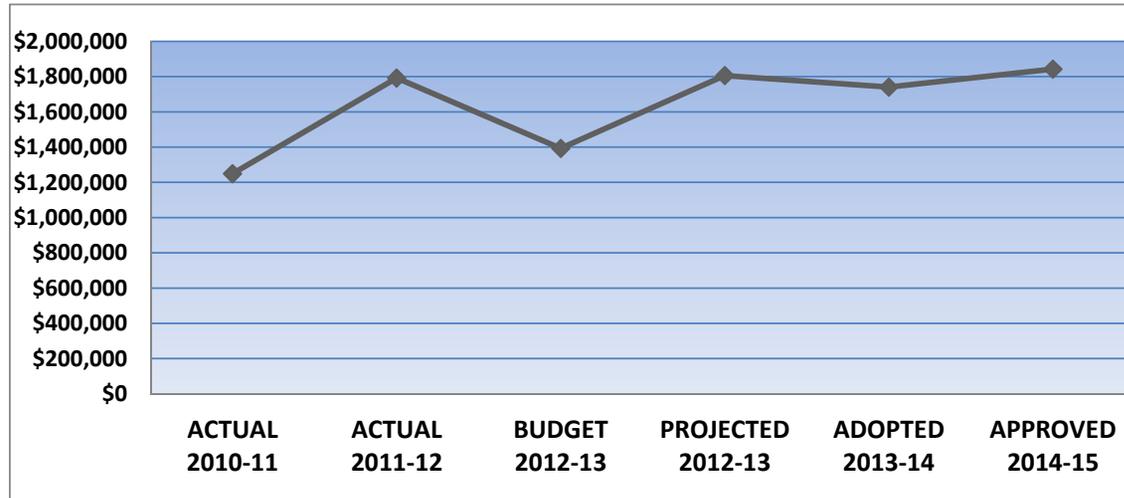


DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2013-14	APPROVED 2014-15
PG&E	General	153,632	160,203	153,700	141,209	141,400	141,400
California Water Company	General	63,698	84,463	63,700	100,558	85,000	85,000
Greenwaste Recovery	General	94,121	99,547	93,000	93,000	93,000	93,000
Cable & Telecommunications	General	60,549	47,414	60,000	69,303	60,000	60,000
<b>FRANCHISE REVENUE TOTAL</b>		<b>372,001</b>	<b>391,627</b>	<b>370,400</b>	<b>404,070</b>	<b>379,400</b>	<b>379,400</b>



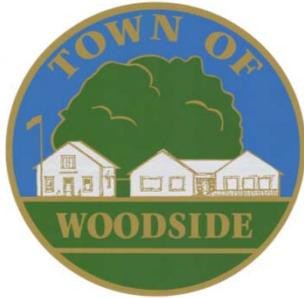
2013-15 BUDGET WORKSHEET

**FEES & PERMITS**

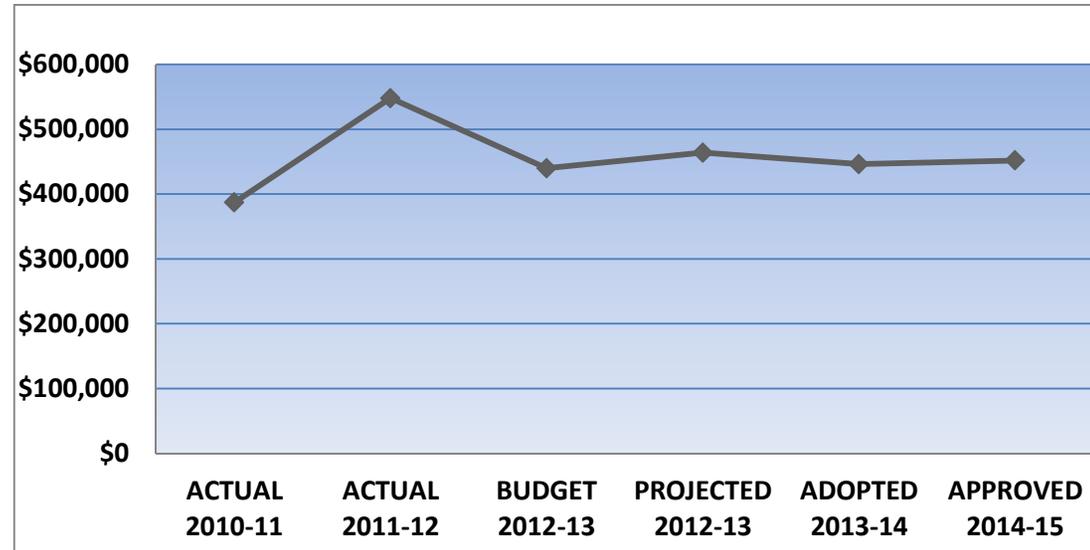


DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2013-14	APPROVED 2014-15
Building Permits	General	155,342	361,391	275,000	370,000	333,000	345,000
Plan Check	General	240,741	462,812	355,000	456,000	420,000	477,550
Grading & Site Development	General	33,931	21,102	14,000	15,500	14,000	14,000
Geology Review	General	7,925	4,275	3,150	3,600	3,150	3,150
ASRB Review	General	19,629	33,078	35,000	65,200	35,000	35,000
Penalty	General	23,850	63,639	10,000	20,000	10,000	10,000
Stable Permits	General	1,288	1,309	1,300	1,288	1,300	1,300
Encroachment Permits	General	2,865	3,975	3,000	3,600	3,000	3,000
Other Permits	General	6,151	14,976	11,000	16,617	11,000	11,000
Time & Materials	Deposit	176,634	249,857	84,052	204,000	166,442	167,490
Road Impact Fee	Road Impact	204,973	209,363	250,000	325,000	250,000	250,000
Barkley Fields Use	Barkley O&M	6,125	15,621	10,500	10,500	10,500	10,500
Trails Maintenance Fee	Trails	29,250	28,700	29,150	29,150	29,150	29,150
Recreation Fees	Recreation	124,895	160,338	140,000	100,000	165,400	153,400
Sewer Service Charges	Canada Sewer	9,300	9,300	9,368	9,368	19,422	23,244
Sewer Service Charges	Sewer Utility	178,071	152,423	162,000	162,000	269,450	309,000
Sewer Connection Charges	Redwood Creek	28,479	-	-	14,250	-	-
<b>FEES &amp; PERMITS REVENUE TOTAL</b>		<b>1,249,448</b>	<b>1,792,159</b>	<b>1,392,520</b>	<b>1,806,073</b>	<b>1,740,814</b>	<b>1,842,784</b>

## CURRENT SERVICES

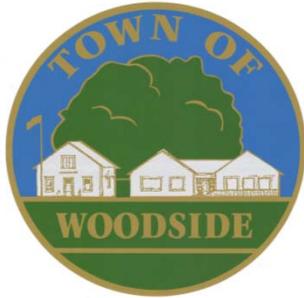


2013-15 BUDGET WORKSHEET

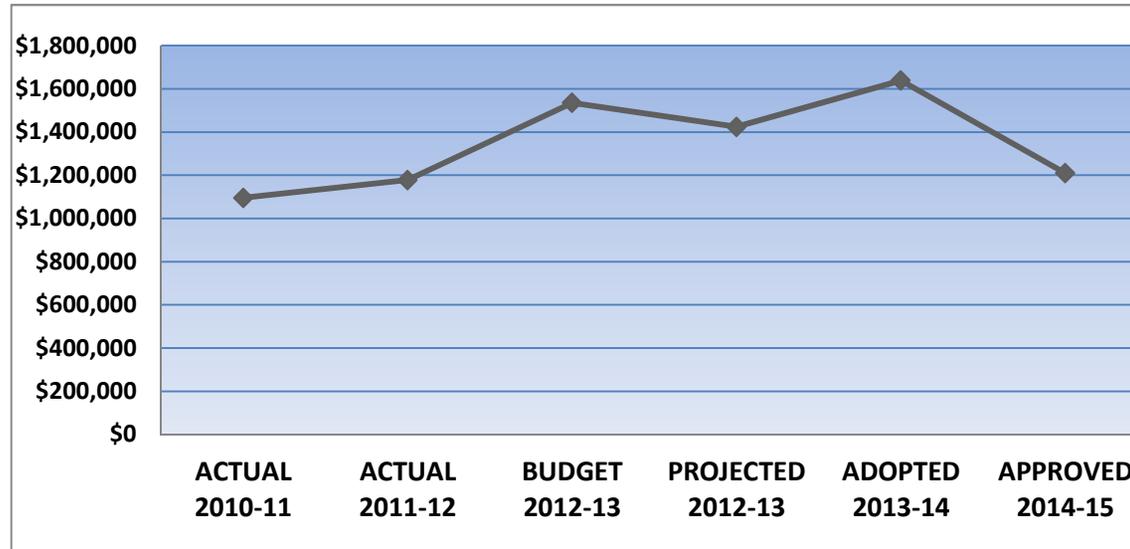


DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2013-14	APPROVED 2014-15
Use Permits and Variances	General	27,060	14,345	20,000	33,160	20,000	20,000
Archive Fee	General	2,350	28,080	20,000	35,000	30,000	30,000
Consultant Overhead	General	3,741	25,428	10,000	12,000	10,000	10,000
Construction & Demolition Fee	General	11,310	10,920	10,000	8,000	10,000	10,000
Other	General	36,347	156,954	62,650	58,580	52,650	52,650
Overhead Charges	General	306,075	312,125	316,985	316,985	323,400	329,218
<b>CURRENT SERVICES REVENUE TOTAL</b>		<b>386,883</b>	<b>547,852</b>	<b>439,635</b>	<b>463,725</b>	<b>446,050</b>	<b>451,868</b>

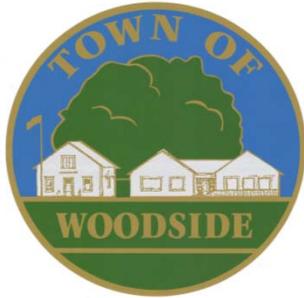
## OTHER AGENCIES



2013-15 BUDGET WORKSHEET

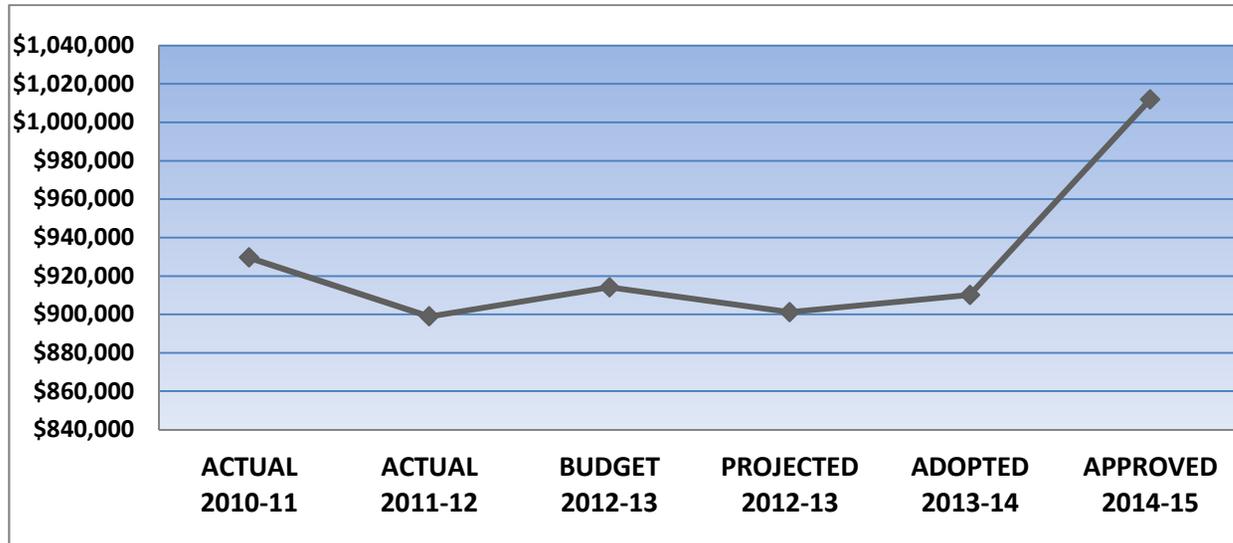


DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2013-14	APPROVED 2014-15
Property Tax In-Lieu	General	446,500	457,528	447,000	453,108	447,000	455,180
Triple Flip	General	104,344	125,762	113,000	178,619	125,000	130,000
Homeowners' Property Tax Relief	General	11,697	11,838	12,000	10,000	12,000	12,000
Measure M	General	-	49,805	90,000	75,000	75,000	75,000
Motor Vehicle	General	26,108	2,839	-	2,940	-	-
State Gas Tax	Gas Tax	142,324	168,895	155,150	141,931	172,500	172,500
Measure A	Measure A	265,972	251,485	235,000	265,000	265,000	265,000
Highway Bridge Program	Measure A	-	-	167,322	126,076	-	-
State and Local Partnership Program	Measure A	-	-	-	-	266,150	-
Highway Safety Improvement Grant	Measure A	-	-	194,000	36,000	158,000	-
Measure A Grant	Measure A	-	-	21,600	4,000	17,600	-
ABAG Risk Management Grant	Measure A	-	-	-	31,000	-	-
Citizens' Option for Public Safety	COPS	98,405	109,352	100,000	100,000	100,000	100,000
<b>OTHER AGENCIES REVENUE TOTAL</b>		<b>1,095,350</b>	<b>1,177,504</b>	<b>1,535,072</b>	<b>1,423,674</b>	<b>1,638,250</b>	<b>1,209,680</b>



2013-15 BUDGET WORKSHEET

### OTHER REVENUE



DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2013-14	APPROVED 2014-15
Parking Fines	General	998	522	1,000	1,000	1,000	1,000
Interest	Various	31,122	22,702	30,050	21,000	23,450	23,450
Other General Fund	General	26,288	26,770	30,000	26,000	26,000	26,000
Civil Fines	Traffic Safety	36,005	28,118	30,000	30,000	30,000	30,000
Farm Hill Signal	Traffic Safety	-	-	2,000	-	2,000	2,000
Bond Payments	WR/WHR Pkg	115,970	134,515	135,135	135,135	134,435	133,350
Sewer Loan Payment	Redwood Creek	11,092	7,093	-	2,104	-	-
GF Road Contribution	Measure A	500,000	500,000	500,000	500,000	500,000	600,000
GF Trails Contribution	Trails	29,150	29,150	29,150	29,150	29,150	29,150
GF Barkley Contribution	Barkley O&M	143,950	115,079	121,780	121,780	129,080	131,930
GF Barkley Contribution	Barkley Const.	35,000	35,000	35,000	35,000	35,000	35,000
<b>OTHER REVENUE TOTAL</b>		<b>929,575</b>	<b>898,949</b>	<b>914,115</b>	<b>901,169</b>	<b>910,115</b>	<b>1,011,880</b>

# **DEPARTMENTAL BUDGETS**

## Town Council Department

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

### Budget Highlights

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

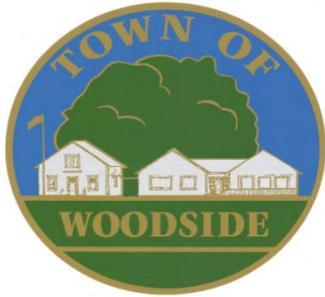
A major share of this budget supports dues the Town pays to various organizations in which it holds membership. The budget table shows the dues requirements for 2013 – 14 and the anticipated levels for 2014 – 15.

For 2013 – 14, \$10,000 is included to support the odd-year Council election. No Town election is scheduled for 2014 – 15.

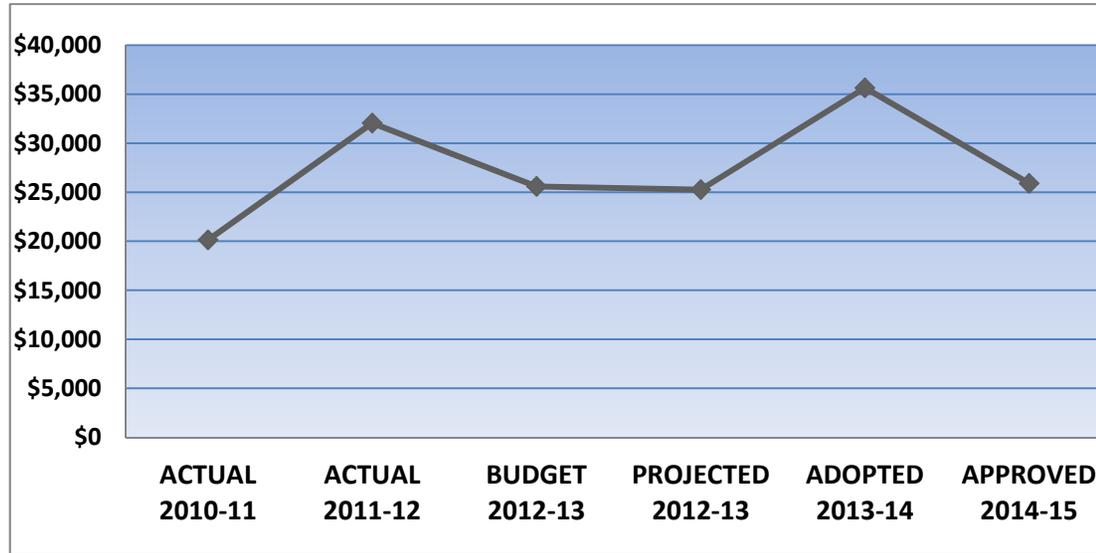
### Funding Source Summary

This department is funded by the General Fund.

**TOWN COUNCIL DEPARTMENT**



2013-15 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2013-14	APPROVED 2014-15
Elections	General	53	6,988	-	55	10,000	-
Memberships:							
Association of Bay Area Governments	General	1,608	1,644	1,609	1,609	1,655	1,700
City/County Association of Governments	General	1,901	1,901	1,841	1,900	1,841	1,900
Airport Roundtable	General	1,500	1,500	1,500	750	1,500	1,500
Local Agency Formation Commission	General	633	586	892	459	900	1,000
Housing Endowment & Regional Trust of San Mateo	General	2,219	1,932	1,739	1,739	1,739	1,800
League of California Cities	General	4,053	3,953	4,000	3,953	4,000	4,000
HIP Housing	General	-	-	1,000	1,000	1,000	1,000
Conferences & Meetings	General	3,235	9,036	10,000	5,000	10,000	10,000
Town Volunteer Committees	General	3,935	899	3,000	8,800	3,000	3,000
Other	General	985	3,611	-	-	-	-
<b>DEPARTMENT TOTAL</b>		<b>20,122</b>	<b>32,050</b>	<b>25,581</b>	<b>25,265</b>	<b>35,635</b>	<b>25,900</b>

## **Administration & Finance Department**

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

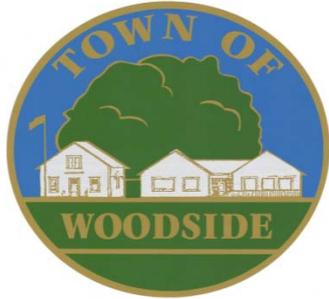
### Budget Highlights

Most of the budget for this department covers the salaries and benefits of the Administration and Finance staff, which will increase over the next two years. The increase in salaries and benefits is offset somewhat by the costs of support services which will be reduced as the contract for the fiscal audit is about \$25,000 less per year than the previous contract.

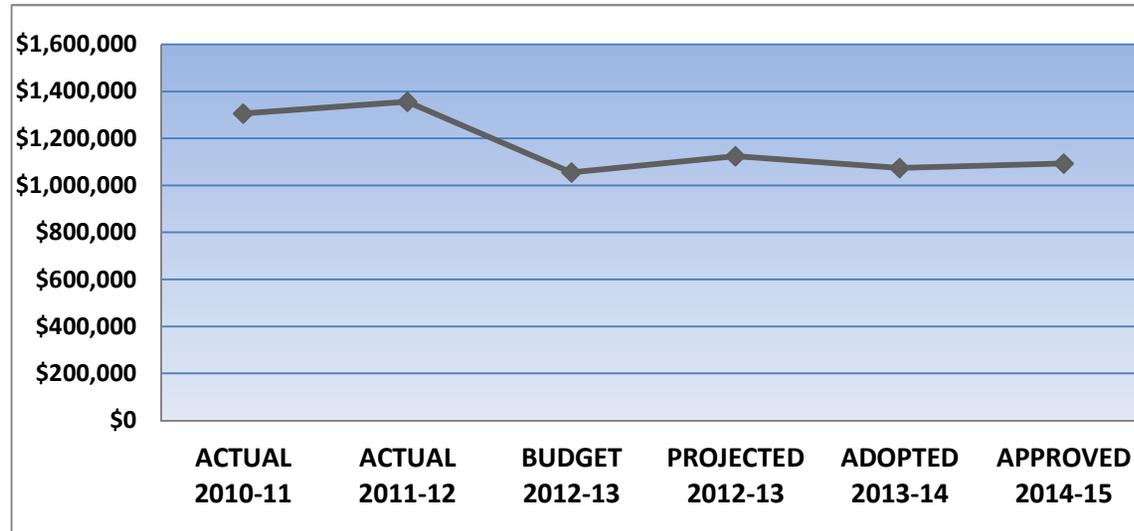
### Funding Source Summary

This department is funded by the General Fund, which receives some revenue through the allocation of overhead costs to other funds and to fees and charges. For 2013-14, \$323,400 is proposed to be received from this source and for 2014-15 \$329,218 is proposed to be received from this source.

## ADMINISTRATION & FINANCE DEPARTMENT



2013-15 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2013-14	APPROVED 2014-15
Salaries & Benefits	General	1,058,544	1,006,386	809,936	915,000	853,007	871,828
Advertising	General	7,241	6224	7,500	7,500	7,500	7,500
Photo Copies	General	4,159	6855	7,000	6,000	7,000	7,000
Bank Service Charge	General	4,157	4170	4,800	5,100	4,800	4,800
Professional Services - Special Projects	General	24,828	110,303	20,000	15,000	20,000	20,000
Contract Legal Services (General)	General	110,038	140,370	120,000	124,000	120,000	120,000
Contract Legal Services (Litigation)	General	20,157	27,881	25,000	16,000	25,000	25,000
Contract Audit	General	39,635	40,229	39,700	15,800	15,250	15,410
Memberships/Dues	General	570	1,614	4,400	4,400	4,400	4,400
Travel/Conferences/Meetings	General	11,247	10,730	15,000	10,500	15,000	15,000
Subscriptions/Codes	General	1,630	910	2,000	5,000	2,000	2,000
<b>Subtotal</b>		<b>1,282,207</b>	<b>1,355,672</b>	<b>1,055,336</b>	<b>1,124,300</b>	<b>1,073,957</b>	<b>1,092,938</b>
Salaries & Benefits	Deposit	22,600	-	-	-	-	-
Professional Services	Deposit	800	-	-	-	-	-
<b>Subtotal</b>		<b>23,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENT TOTAL</b>		<b>1,305,607</b>	<b>1,355,672</b>	<b>1,055,336</b>	<b>1,124,300</b>	<b>1,073,957</b>	<b>1,092,938</b>

## Planning Department

The Planning Department oversees current and advance planning. Current planning activities include processing and analyzing development applications to be considered by the Architectural and Site Review Board (ASRB), Planning Commission, and/or Town Council; and building permits, for conformance with the Town's General Plan, Area Plans, Specific Plans, Municipal Code, Design Guidelines, 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, Design Guidelines, and a variety of regional, State and Federal mandates.

### Budget Highlights

**Salaries & Benefits.** Salaries and benefits for this department are proposed to be less than what was budgeted for 2012-13 mainly due to the filling of a vacancy for a staff planner with an Assistant Planner instead of a Senior Planner, the previous incumbent.

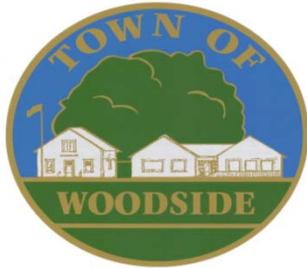
**Town Center Area Plan Update.** In the spring of 2013, a Town Center Area Plan (TCAP) Task Force held four meetings to review and provide general recommendations for updating the Town Center Area Plan, a specific plan included in the General Plan. In authorizing this process, the Town Council asked for a report from the TCAP and a recommendation on how to complete the update of the TCAP. The proposed 2013-14 budget includes \$100,000 to support hiring professional assistance to complete the TCAP update process. It is anticipated that the use of professional services for this project will be completed within 2013-14, and no budget is proposed for 2014-15.

**Climate Action Plan and Housing Element.** The proposed 2013-14 budget includes \$5,000 to participate with the City/County Association of Governments (C/CAG) to complete the required update to the Town's Housing Element. C/CAG has organized a collaborative effort to reduce the costs of the update to all communities within San Mateo County. Additionally, the proposed 2013-14 budget includes \$15,000 to complete the Climate Action Plan, as called for in the Town's new General Plan.

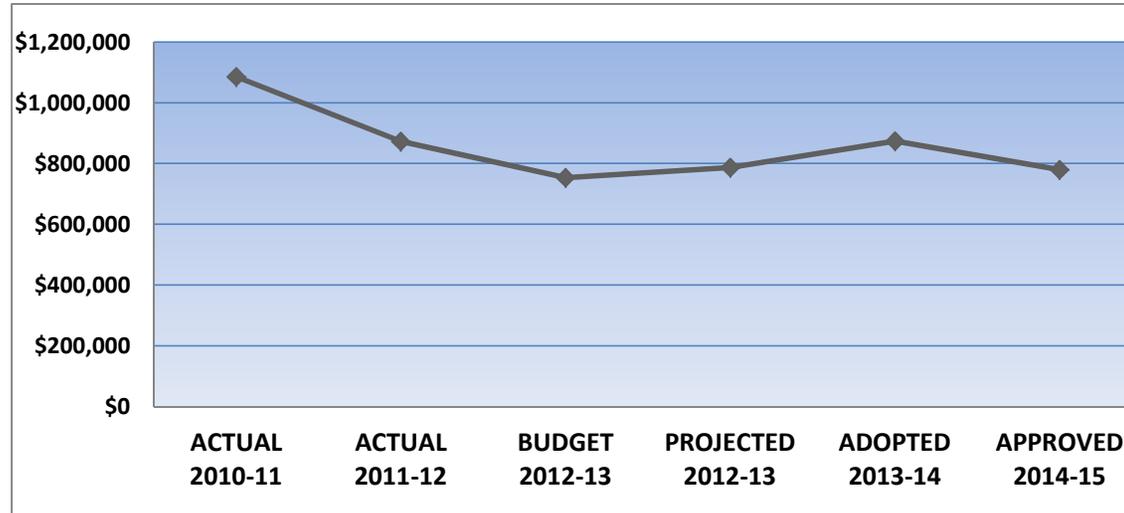
Funding Source Summary.

The Planning Department is supported by General Fund and the Deposit Fund for projects, such as environmental review, that are job cost recovery.

**PLANNING DEPARTMENT**



2013-15 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2013-14	APPROVED 2014-15
Salaries & Benefits	General	917,176	637,232	722,231	700,000	682,286	702,367
Public Noticing	General	22,436	23,271	7,500	5,000	7,500	7,500
Photo Copies	General	618	411	2,000	500	2,000	2,000
Professional Services - GP & RDG Update	General	34,711	84,380				
Professional Services - Housing Element	General	0	0	5,000	-	5,000	-
Professional Services - Climate Action Plan	General	-	-	-	-	15,000	-
Professional Services - Town Center Area Plan	General	-	-	-	-	100,000	-
Professional Services - Staff Augmentation	General	46,087	33,383	-	7,600	-	5,000
Memberships/Dues	General	2,522	1,878	2,000	2,000	2,000	2,000
Travel/Conferences/Meetings	General	5,579	5,368	10,000	7,500	10,000	10,000
Subscriptions/Codes	General	198	217	500	-	500	500
<b>Subtotal</b>		<b>1,029,326</b>	<b>786,139</b>	<b>749,231</b>	<b>722,600</b>	<b>824,286</b>	<b>729,367</b>
Salaries & Benefits	Deposit	-	65,357	-	14,000	-	-
Professional Services - Development Review	Deposit	56,629	21,782	4,000	50,000	50,000	50,000
<b>Subtotal</b>		<b>56,629</b>	<b>87,139</b>	<b>4,000</b>	<b>64,000</b>	<b>50,000</b>	<b>50,000</b>
<b>DEPARTMENT TOTAL</b>		<b>1,085,955</b>	<b>873,278</b>	<b>753,231</b>	<b>786,600</b>	<b>874,286</b>	<b>779,367</b>

## Buildings and Grounds Department

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

### Budget Highlights

**General Maintenance.** The cost of the general maintenance of the Town's buildings and grounds (excluding Barkley Fields and Park and the Library) is proposed to increase in 2013-14. A higher allocation of salaries and benefits costs to this department reflects not only a portion of a Maintenance Worker, but also a portion of the Deputy Town Engineer's time in overseeing building maintenance. Additionally, the cost of contractual services for grounds maintenance has increased.

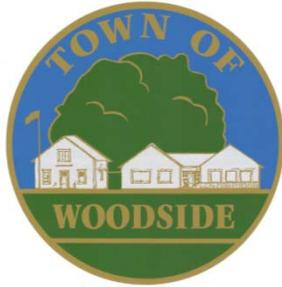
**Capital Improvements.** Town Hall and Independence Hall require maintenance to keep the buildings in good shape and to prevent higher maintenance costs in the future. The Deputy Town Manager/Town Engineer recommends the following improvements for Town Hall in 2013-14: (1) painting Town Hall, at a cost of \$35,000; (2) replacing or repairing the deck of Town Hall, at a cost of \$12,000; and (3) repairing the windows and window framing on the southwest facing side of the building, at a cost of \$5,000. In addition, the interior walls and floors in Independence Hall need to be repainted and resurfaced, at a cost of \$8,000. Altogether that is \$60,000 of maintenance work on the Town Hall complex to keep the facilities in good working order.

For the second year of the two-year budget, \$25,000 is proposed to do interior space planning for Town Hall. Assuming staffing levels stay the same over the next two years, staff will have more working space, but the space is not organized in an efficient manner. The goal would be to create better workspaces for staff and also improve the customer experience at the public counters.

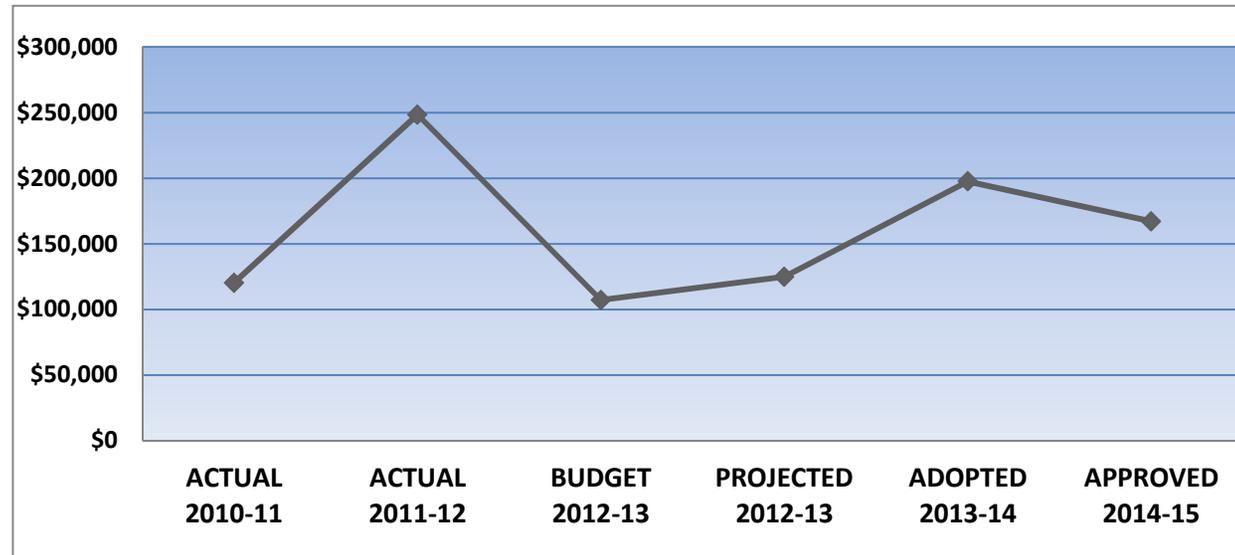
### Funding Source Summary

This department budget is totally supported by the General Fund.

## BUILDINGS AND GROUNDS DEPARTMENT



2013-15 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2013-14	APPROVED 2014-15
Salaries & Benefits	General	18,479	20,971	20,676	20,676	36,767	40,051
Utilities - Water	General	5,427	5,570	5,700	6,000	6,300	6,500
Utilities - PG&E	General	23,343	21,709	24,500	21,000	24,500	24,500
Maintenance Supplies & Services	General	31,604	23,570	15,000	15,000	15,000	15,000
Contract Maintenance - Janitorial & Landscape	General	40,305	40,079	40,000	50,000	50,000	50,000
Sewer Service Charges	General	1,078	927	1,200	2,350	5,000	6,000
Capital Improvements/TH & IH Maintenance	General	-	135,499	-	9,857	60,000	25,000
<b>DEPARTMENT TOTAL</b>		<b>120,237</b>	<b>248,324</b>	<b>107,076</b>	<b>124,883</b>	<b>197,567</b>	<b>167,051</b>

## **Town-wide Overhead Department**

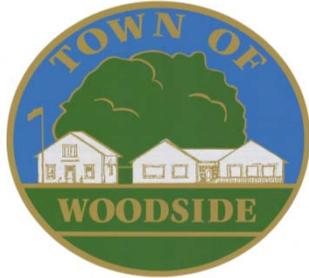
The Town-wide Overhead Department budget was established to provide a central collection point for expenditures that support all Town programs and functions, such as insurance and information systems support. This budget also includes the Town's salary and benefit reserve, which is used to support any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

### Budget Highlights

An increase in the Overhead Department budget is proposed for both 2013-14 and 2014-15 to cover the increase in liability and property insurance premiums, and an increased budget for advertising. The departmental budget also includes \$20,000 each year for equipment upgrades, mostly related to information technology. The Town Clerk will be leading an effort to convert the Town Council packets to paperless agendas, with the use of tablets or a similar technology for the Councilmembers to cut down on the time and cost associated with making copies of the Council packets.

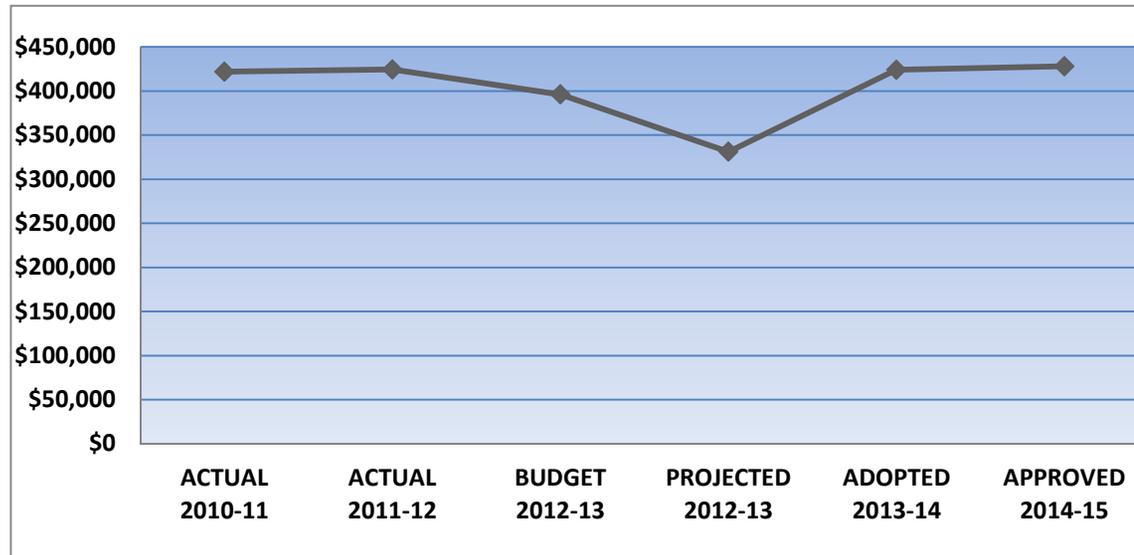
### Funding Source Summary

The cost of supporting this departmental budget is fully borne by the General Fund.



2013-15 BUDGET WORKSHEET

### TOWN-WIDE OVERHEAD DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2013-14	APPROVED 2014-15
Salary - Reserve	General	-	-	50,000	-	50,000	50,000
Unemployment Insurance	General	10,380	1,149	4,000	-	4,000	4,000
Phone	General	12,885	14,243	15,000	12,000	15,000	15,000
Office Supplies	General	75,351	61,411	60,000	50,000	60,000	60,000
Postage	General	19,346	21,068	20,000	17,000	20,000	20,000
Advertising	General	-	6,641	-	6,200	5,000	5,000
Office Equipment Lease & Maintenance	General	19,040	21,371	20,500	20,000	20,500	20,500
Liability & Property Insurance	General	51,365	65,684	83,200	83,000	106,175	110,000
Software Maintenance	General	16,000	16,800	28,000	28,000	28,000	28,000
Professional Services - Special Projects	General	18,000	15,524	-	-	-	-
Contractual Information Technology	General	164,715	150,337	95,000	95,000	95,000	95,000
Transcription Service	General	550	550	500	-	500	500
Equipment	General	32,925	48,303	20,000	20,000	20,000	20,000
Other	General	1,299	1,352	-	-	-	-
<b>DEPARTMENT TOTAL</b>		<b>421,856</b>	<b>424,433</b>	<b>396,200</b>	<b>331,200</b>	<b>424,175</b>	<b>428,000</b>

## Safety Services Department

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

### Budget Highlights

**Police Services.** The contract with the Sheriff’s Office is the largest piece of the Safety Services Department budget. There are three components to the Town’s agreement for police services with the Sheriff: the basic contract services, the Town’s dedicated motorcycle unit, and the supplemental services provided through the State’s Citizens’ Option for Public Safety (COPS) Program. The basic contract services include 1 deputy and 1 vehicle during the day shift (6 AM – 6 PM) and 2 deputies and 2 vehicles during the night shift (6 PM – 6 AM). This patrol is shared with the Town of Portola Valley and part of the surrounding unincorporated area. Woodside is also served by a dedicated motorcycle patrol unit for 10 hours four days a week. Finally, two additional deputies and one additional vehicle are provided through the COPS program, shared with the Town of Portola Valley. The costs of these services are provided below:

<b>Service</b>	<b>2013-14</b>	<b>2014-15</b>
Basic Contract Services	\$974,008	\$1,003,229
Motorcycle Unit	\$261,399	\$269,241
COPS Supplemental	\$259,424	\$267,206
<b>Total Contract</b>	<b>\$1,494,831</b>	<b>\$1,539,676</b>
Less COPS Grant	-\$100,000	-\$100,000
<b>Net Town Cost</b>	<b>\$1,394,831</b>	<b>\$1,439,676</b>

**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. Use of the services attributable to the Town of Woodside has decreased, resulting in a substantial drop in cost for this service in 2013-14, to \$64,000 from over \$103,283 in 2012-13. Costs for this service are anticipated to increase in 2014-15.

**Office of Emergency Services.** A total of \$20,100 is provided in both 2013-14 and 2014-15 to fund the Town's cost of basic emergency services provided through the San Mateo Emergency Services Operational Area Joint Powers Agency (JPA).

**Woodside Fire Protection District Chipper Program.** Since 2006, the Town has participated with the Fire Protection District in the annual Chipper Program. The proposed budget includes \$20,000 in each year to support this program.

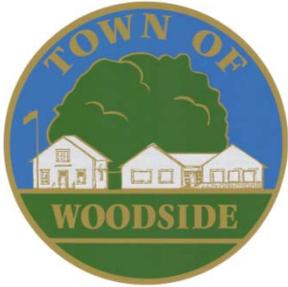
**Defensible Space Matching Fund Program.** In the fall of 2010, the Town introduced this program which reimburses property owners up to \$1,000 to conduct fire fuel load reduction on their property. The proposed budget includes \$25,000 for this program in both 2013-14 and 2014-15.

**Citizens for Emergency Response and Preparedness Program (CERPP).** The budget includes funding of \$5,000 for CERPP in both 2013-14 and 2014-15.

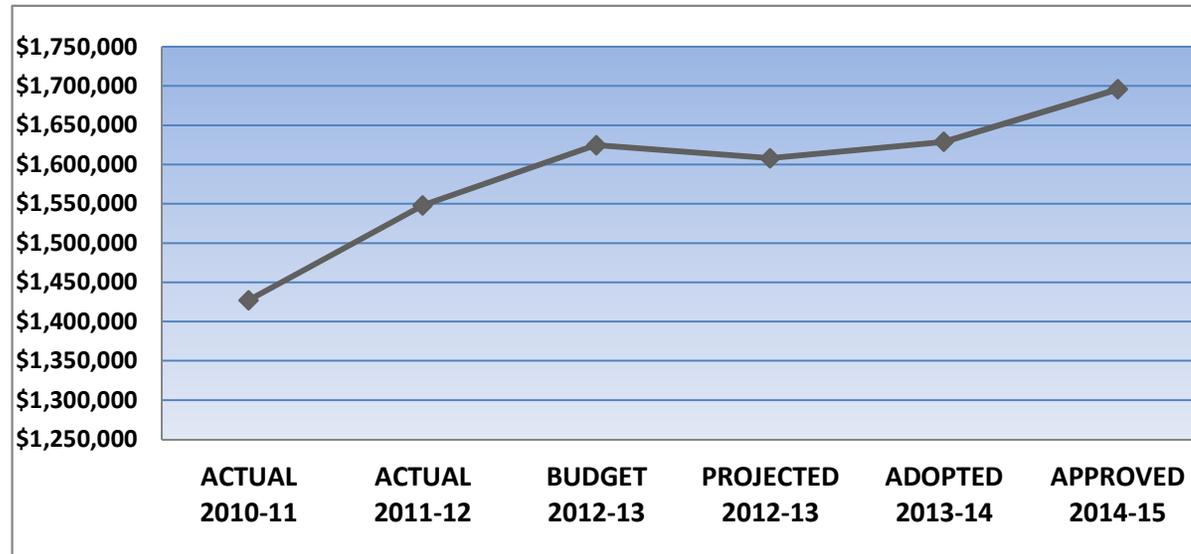
#### Funding Source Summary

This department is supported by the General Fund and the Citizens' Option for Public Safety (COPS) Program, funded by the State of California.

## SAFETY SERVICES DEPARTMENT



2013-15 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2013-14	APPROVED 2014-15
Chipper Program	General	15,777	18,110	15,000	20,000	20,000	20,000
Defensible Space Matching Program	General	8,713	7,848	25,000	7,500	25,000	25,000
Police Services Agreement	General	1,195,436	1,300,768	1,351,293	1,351,293	1,394,831	1,439,676
Office of Emergency Services JPA	General	19,880	19,920	19,965	19,964	20,100	20,100
Animal Control Services	General	87,374	96,080	108,283	108,283	64,000	86,000
Disaster Supplies	General	-	5,000	5,000	1,000	5,000	5,000
<b>Subtotal</b>		<b>1,327,180</b>	<b>1,447,726</b>	<b>1,524,541</b>	<b>1,508,040</b>	<b>1,528,931</b>	<b>1,595,776</b>
Police Services Agreement	COPS	100,000	100,000	100,000	100,000	100,000	100,000
<b>Subtotal</b>		<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>DEPARTMENT TOTAL</b>		<b>1,427,180</b>	<b>1,547,726</b>	<b>1,624,541</b>	<b>1,608,040</b>	<b>1,628,931</b>	<b>1,695,776</b>

## Trails Department

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

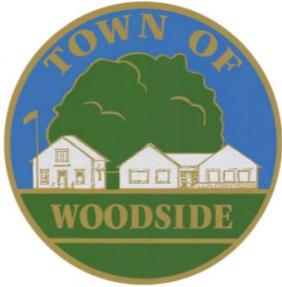
### Budget Highlights

The budget for the Trails Department is made up of the salaries and benefits associated with that portion of time allocated for both the Town Engineer and the Maintenance Workers for trails maintenance activities and the cost of trails materials, such as base rock. The proposed budget includes a small increase for this Department for both 2013-14 and 2014-15.

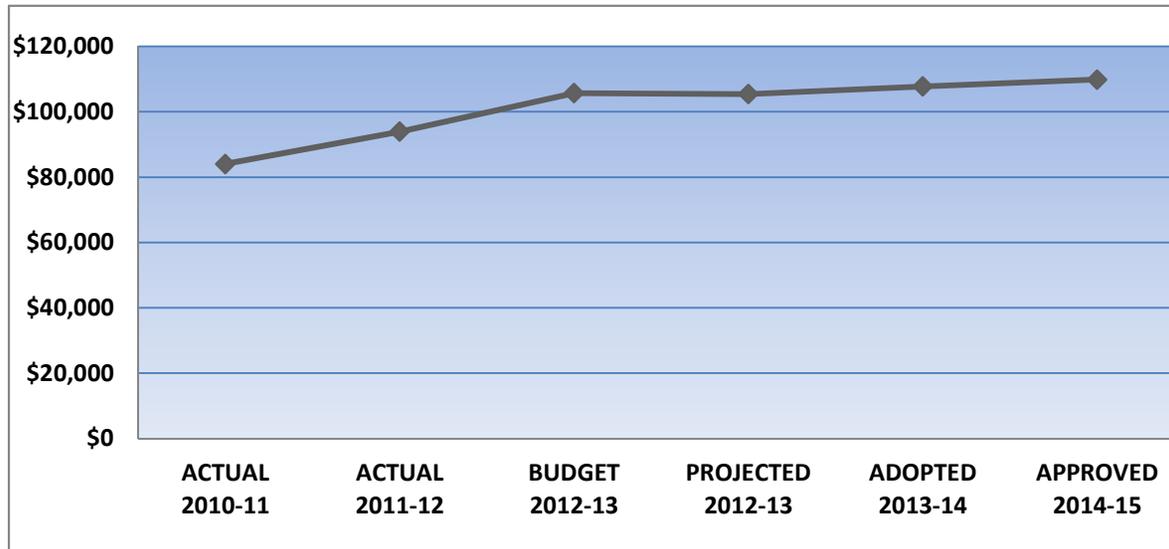
### Funding Source Summary

Funding for the Trails budget has traditionally been made up of equal contributions from Trails Maintenance Fee revenue and the General Fund. The proposed budget reflects this practice continuing for 2013-14 and 2014-15, with \$29,150 coming from each source.

## TRAILS DEPARTMENT



2013-15 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2013-14	APPROVED 2014-15
Salaries & Benefits	Trails	28,012	34,015	42,542	42,542	44,613	46,689
Equipment Rental	Trails	-	-	1,000	100	1,000	1,000
Materials	Trails	20,286	23,704	25,870	26,500	25,770	25,770
Capital Improvements	Trails	-	-	-	-	-	-
Overhead	Trails	6,569	7,069	7,140	7,140	7,200	7,234
<b>Subtotal</b>		<b>54,867</b>	<b>64,788</b>	<b>76,552</b>	<b>76,282</b>	<b>78,583</b>	<b>80,693</b>
General Fund Contribution	General	29,150	29,150	29,150	29,150	29,150	29,150
<b>Subtotal</b>		<b>29,150</b>	<b>29,150</b>	<b>29,150</b>	<b>29,150</b>	<b>29,150</b>	<b>29,150</b>
<b>DEPARTMENT TOTAL</b>		<b>84,017</b>	<b>93,938</b>	<b>105,702</b>	<b>105,432</b>	<b>107,733</b>	<b>109,843</b>

## Public Works Department

The Public Works Department oversees the construction and maintenance of the public infrastructure, primarily sewers and roads. 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.** The General Fund, supported by development-related fees, support 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 Town has made a substantial change in the approach to building regulation and code enforcement activities over the last two years. At the start of 2011-12, the Town employed a full time Building Official, Building Inspector, three Project Managers, and a Community Preservation Officer. The proposed budget includes a Deputy Building Official and one Project Manager. Other building regulation services, include Building Official, plan check services, building inspectors, code enforcement, and permit technician, are now procured through a contractual arrangement with an outside firm. As a result, the proposed costs associated with general engineering have shifted from salaries and benefits for Town employees to contractual services. This change will allow the Town to scale building regulations services to demand, increasing services when needed and reducing services when not. Additionally, as the contractual cost for service relates to the actual demand for services, it will be easier for the cost of building regulation to be fully supported by permit fee revenue.

The proposed budget for 2014-15 includes \$85,000 to support an update of the Town's Geologic Map, converting it from paper to electronic format, updating it with all the information that has been obtained through site fault investigations that have been completed. An electronic version will be easier and cheaper to maintain in the future, as information continues to be received by the Town through the development review process.

**Road Program.** Six funds support the Town's Road Program, including the Traffic Safety, Gas Tax Construction, Gas Tax Maintenance, Measure A, and Road Impact Fee funds. Additionally, the Town's General Fund makes a contribution to the Road Program. The 2013-15 Proposed Road Program, which is included in Appendix B of this budget document.

The 2013-15 Road Program includes funds to support the following projects:

- The Town has secured a \$194,000 Highway Safety Improvement Program (HSIP) and a \$21,600 local Measure A Pedestrian and Bicycle Program grant for the Woodside Road Safety Improvement Project, which will upgrade the in-road warning system, improve the crosswalk warning signs to make them more visible, and add warning lights, as well as some drainage improvements in front of the Woodside Elementary School. This project was originally put out to bid in anticipation of construction beginning in June 2013. However, the California Department of Transportation (CalTrans) has delayed the authorization to proceed, and this project will likely need to be postponed to June 2014, at the end of the next school year.
- The 2013 Road Rehabilitation Project is enhanced due to a One Bay Area Grant that was secured with the help of the City/County Association of Governments. The Town will receive about \$266,150 from this source in support of the Road Rehabilitation Project.
- \$50,000 is proposed for 2013-14 to support a comprehensive study of the Town's storm drain system. The aim of this study is to provide a road map for taking a proactive approach to the repair and replacement of storm drains throughout Town. The Town Engineer believes it is important to begin this work to preserve the road rehabilitation work that has been conducted over the last ten years. The budget for 2014-15 includes an additional \$100,000 contribution from the General Fund to the Measure A Fund to support the storm drain rehabilitation program.
- The Town Council will be reviewing a proposal to conduct a more comprehensive analysis of the three bridges (on Portola Road, Mountain Home Road, and Kings Mountain Road) that have been included in the Highway Bridge Program. \$20,000 is proposed for 2013-14 and \$100,000 is proposed for 2014-15 to support bridge maintenance activities.

**Sewer Program.** Four funds support the Town's sewer program. They are the Canada Corridor Sewer Maintenance Fund, the Sewer Utility and Town Center Pump Funds, which support the Town Center Sewer District, and the Sewer Revolving Fund, which supports activities related to the Redwood Creek Sewer System. Activities supported by these funds are fully covered by the assessment of maintenance and user fees to the residences and businesses that are connected to the various sewer systems. In March 2013, the Town completed a long-overdue sewer rate analysis and Proposition 218 process, and significantly raised sewer rates for the Town Center Sewer District. This rate increase will

support the ongoing operating costs of both the Town's sewer collection system as well as the operating costs of the Fair Oaks Sewer District and the City of Redwood City, through which sewer from the Town is conveyed and treated. Additionally, the South Bayside Sewer Authority treatment facility is undergoing a major capital upgrade, and a portion of those costs will be charged to customers within the Town of Woodside.

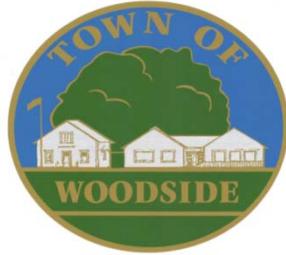
The proposed budget includes \$50,000 in 2013-14 and 2014-15 to begin work on planning and design for a rehabilitation of the Town Center Pump Station, which is nearing the end of its usable life.

**Debt Service.** Two funds support the debt service paid through the Public Works Department budget. They are the Woodside Road/Whiskey Hill Road Parking Assessment District, and its reserve fund. They support all non-General Fund debt service for the Woodside Road/Whiskey Hill Road Parking Assessment District improvement bonds. All required principal and interest payments have been included in the budget for the parking assessment district for 2013 – 14 and 2014 – 15, supported by the assessments against the properties benefiting from the improvements, as provided for in the Town's various bond issuance documents.

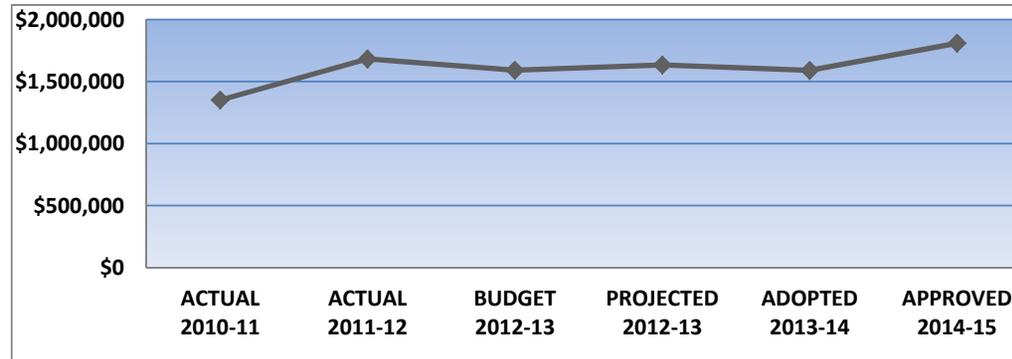
#### Funding Source Summary

As described above and in the following tables, the Public Works Department is supported by several funds.

**PUBLIC WORKS DEPARTMENT - General Engineering**

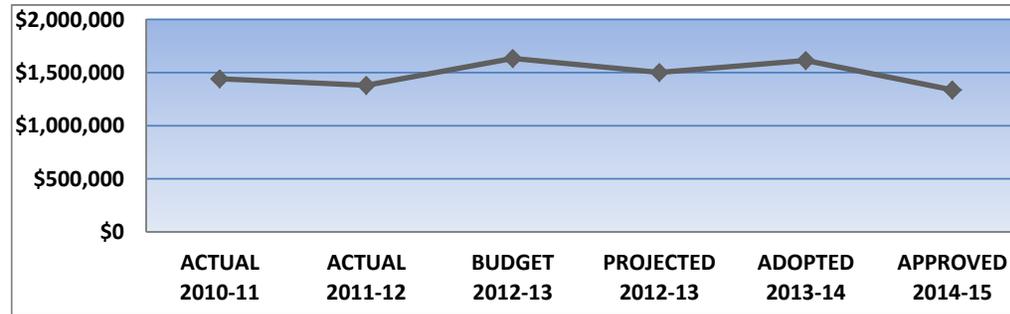
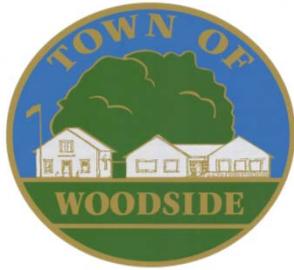


2013-15 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2013-14	APPROVED 2014-15
Salaries & Benefits	General	596,701	748,166	713,078	625,000	473,655	494,939
Uniforms	General	812	301	600	300	600	600
State Motion Tax	General	-	-	4,000	4,000	4,000	4,000
C/CAG Programs	General	-	-	16,470	16,300	16,470	16,500
Professional Services - Special Projects	General	3,580	-	7,500	-	7,500	7,500
Contractual Code Enforcement Officer	General	-	-	-	22,320	37,400	38,000
Legal Services - Code Enforcement	General	26,403	33,646	30,000	25,000	30,000	30,000
Contractual Permit Technician	General	-	-	-	16,000	40,560	41,000
Contractual Building Inspector	General	8,925	5,525	15,000	56,250	60,000	60,000
Contractual Geologist	General	-	4,799	10,000	5,000	10,000	10,000
Contractual Building Official/Plan Check	General	101,687	219,215	196,000	201,000	215,000	225,000
Contractual Development Services Engineer	General	-	-	-	10,000	60,000	60,000
Geologic Map Update	General	-	-	-	-	-	85,000
Memberships/Dues	General	6,612	5,751	7,500	7,500	7,500	7,500
Travel/Conferences/Meetings	General	5,471	1,438	6,000	4,000	6,000	6,000
Subscriptions/Codes	General	3,259	58	5,000	1,000	5,000	5,000
Contribution to the Road Program	General	500,000	500,000	500,000	500,000	500,000	600,000
Other	General	648	561	-	-	-	-
<b>General Fund Total</b>		<b>1,254,098</b>	<b>1,519,460</b>	<b>1,511,148</b>	<b>1,493,670</b>	<b>1,473,685</b>	<b>1,691,039</b>
Salaries & Benefits	Deposit	37,866	30,986	30,052	40,000	16,442	17,490
Contractual Services	Deposit	58,739	131,732	50,000	100,000	100,000	100,000
<b>Deposit Total</b>		<b>96,605</b>	<b>162,718</b>	<b>80,052</b>	<b>140,000</b>	<b>116,442</b>	<b>117,490</b>
<b>General Engineering Total</b>		<b>1,350,703</b>	<b>1,682,178</b>	<b>1,591,200</b>	<b>1,633,670</b>	<b>1,590,127</b>	<b>1,808,529</b>

**PUBLIC WORKS DEPARTMENT - Road Program**

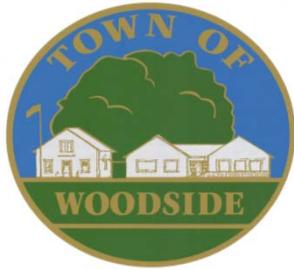


2013-15 BUDGET WORKSHEET

DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2013-14	APPROVED 2014-15
Gasoline	Traffic Safety	11,453	14,235	11,000	12,000	12,000	12,000
CalWater	Traffic Safety	1,343	2,084	500	3,000	2,000	2,500
PG&E	Traffic Safety	910	1,542	2,200	1,500	1,500	1,500
Phone	Traffic Safety	-	-	1,000	-	-	-
Equipment Maintenance	Traffic Safety	12,264	7,471	13,000	13,000	13,000	13,000
<b>Traffic Safety Total</b>		<b>25,970</b>	<b>25,332</b>	<b>27,700</b>	<b>29,500</b>	<b>28,500</b>	<b>29,000</b>
Salaries & Benefits	Gas Tax	93,939	179,591	177,781	177,781	141,842	154,536
Overhead	Gas Tax	-	-	32,641	32,641	35,000	35,700
<b>Gas Tax Total</b>		<b>93,939</b>	<b>179,591</b>	<b>210,422</b>	<b>210,422</b>	<b>176,842</b>	<b>190,236</b>
Salaries & Benefits	Measure A	259,559	264,913	210,463	210,463	194,230	211,106
Equipment Rental	Measure A	633	1,805	1,000	3,500	3,000	3,000
Contractual Signal Maintenance	Measure A	3,917	4,751	4,000	4,500	4,000	4,000
Memberships/Dues (C/CAG)	Measure A	14,162	14,446	14,067	14,554	14,067	14,500
Equipment Maintenance	Measure A	-	16,659	-	-	-	-
Woodside Road Safety Improvement Project	Measure A	-	-	215,600	40,000	175,600	-
Storm Drain Rehabilitation Program	Measure A	-	-	50,000	100,000	50,000	100,000
Bridge Analysis and Engineering	Measure A	-	33,478	189,000	169,000	20,000	100,000
Road Rehabilitation Project	Measure A	505,021	428,972	344,000	335,000	604,703	333,716
Capital Equipment	Measure A	-	-	-	20,000	-	-
Overhead	Measure A	103,000	103,000	104,030	104,030	107,000	109,140
<b>Measure A Total</b>		<b>886,292</b>	<b>868,024</b>	<b>1,132,160</b>	<b>1,001,047</b>	<b>1,172,600</b>	<b>875,462</b>

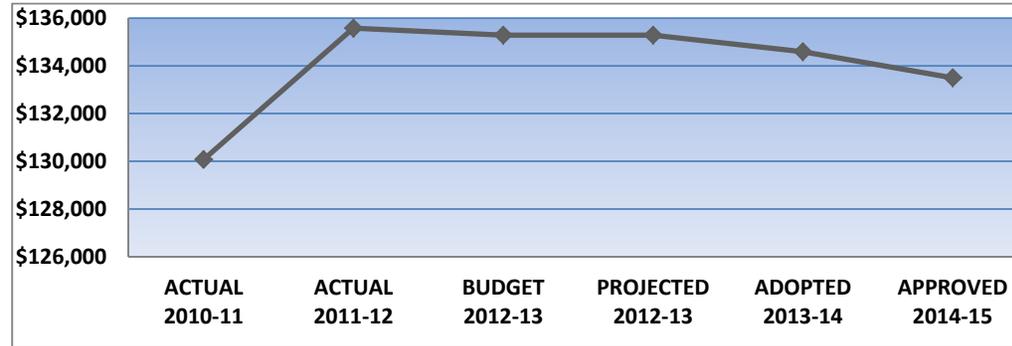
**PUBLIC WORKS DEPARTMENT - Road Program (Continued)**

<b>DESCRIPTION</b>	<b>FUND SOURCE</b>	<b>ACTUAL 2010-11</b>	<b>ACTUAL 2011-12</b>	<b>BUDGET 2012-13</b>	<b>PROJECTED 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>APPROVED 2014-15</b>
Salaries & Benefits	Road Impact	205,837	140,495	138,146	138,146	100,431	105,488
General Supplies	Road Impact	15,433	13,903	7,000	9,000	13,000	13,000
Uniform Reimbursement	Road Impact	515	885	2,500	1,200	1,000	1,000
Signs and Striping	Road Impact	6,907	4,415	2,000	5,000	4,500	4,500
Tree and Brush Removal	Road Impact	10,910	11,609	15,000	15,000	15,000	15,000
Culvert and Bridge Maintenance - non-major	Road Impact	1,328	7,560	5,000	5,000	5,000	5,000
Patching Supplies	Road Impact	1,031	8,342	5,000	2,500	5,000	5,000
Professional Services - Special Projects	Road Impact	5,575	6,205	5,000	3,000	5,000	5,000
Contractual Street Sweeping	Road Impact	11,024	10,740	9,444	10,740	10,740	10,740
Membership/Dues	Road Impact	-	125	550	-	550	550
Travel/Conferences/Meetings	Road Impact	13	750	2,000	200	1,000	1,000
Storm Drain Repair	Road Impact	74,258	-	-	-	-	-
Overhead	Road Impact	103,000	103,000	71,389	71,389	75,000	76,500
<b>Road Impact Total</b>		<b>435,831</b>	<b>308,029</b>	<b>263,029</b>	<b>261,175</b>	<b>236,221</b>	<b>242,778</b>
<b>Total Road Program</b>		<b>1,442,032</b>	<b>1,380,976</b>	<b>1,633,311</b>	<b>1,502,144</b>	<b>1,614,163</b>	<b>1,337,476</b>



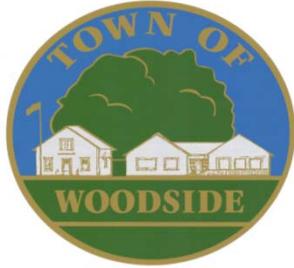
2013-15 BUDGET WORKSHEET

**PUBLIC WORKS DEPARTMENT - Debt Service**

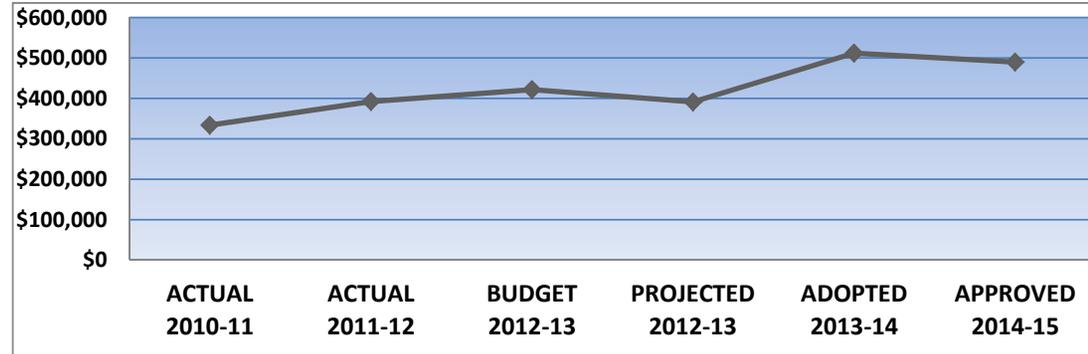


DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2013-14	APPROVED 2014-15
Debt Service - Principal	WR/WHR Pkg	75,000	85,000	90,000	90,000	95,000	100,000
Debt Service - Interest	WR/WHR Pkg	50,843	46,080	40,785	40,785	35,095	29,000
Debt Service - Administration	WR/WHR Pkg	4,225	4,500	4,500	4,500	4,500	4,500
<b>Debt Service Total</b>		<b>130,068</b>	<b>135,580</b>	<b>135,285</b>	<b>135,285</b>	<b>134,595</b>	<b>133,500</b>

**PUBLIC WORKS DEPARTMENT - Sewer Program**



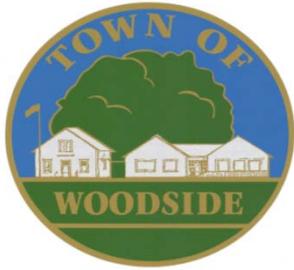
2013-15 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2013-14	APPROVED 2014-15
Contractual Sewer Treatment	Canada	5,912	5,583	5,550	6,719	8,320	9,670
Contractual Sewer Transmission	Canada	1,128	7,313	3,800	2,496	4,600	4,860
Capital Improvements	Canada	-	-	1,000	-	1,000	1,000
Overhead	Canada	2,987	3,487	3,522	3,522	3,700	3,774
Depreciation	Canada	17,435	17,435	16,010	17,435	17,435	17,435
<b>Canada Sewer Subtotal</b>		<b>27,462</b>	<b>33,818</b>	<b>29,882</b>	<b>30,172</b>	<b>35,055</b>	<b>36,739</b>
Salaries & Benefits	TC Sewer	66,251	79,168	66,469	51,500	45,765	47,866
CalWater	TC Sewer	166	169	175	175	175	175
PG&E	TC Sewer	3,804	3,723	4,000	4,000	4,000	4,000
Phone	TC Sewer	372	402	450	450	450	450
Advertising	TC Sewer	-	-	200	-	-	-
Equipment Maintenance	TC Sewer	-	-	3,000	-	3,000	3,000
Professional Services - Special Projects	TC Sewer	3,209	18,375	10,000	-	10,000	10,000
Contractual Sewer Maintenance	TC Sewer	28,203	28,138	40,250	40,250	40,250	40,250
Contractual Sewer Treatment	TC Sewer	59,364	24,909	30,000	27,683	74,880	87,030
Contractual Sewer Capacity	TC Sewer	590	4,405	590	590	590	590
Contractual Sewer Transmission	TC Sewer	16,126	14,018	15,000	25,231	40,000	40,000
Travel/Conferences/Meetings	TC Sewer	-	-	500	-	500	500
Capital Improvements	TC Sewer	-	-	23,000	13,000	-	-
Overhead	TC Sewer	25,403	27,153	27,425	27,425	28,500	29,070
<b>Town Center Sewer Utility Total</b>		<b>203,488</b>	<b>200,460</b>	<b>221,059</b>	<b>190,304</b>	<b>248,110</b>	<b>262,931</b>

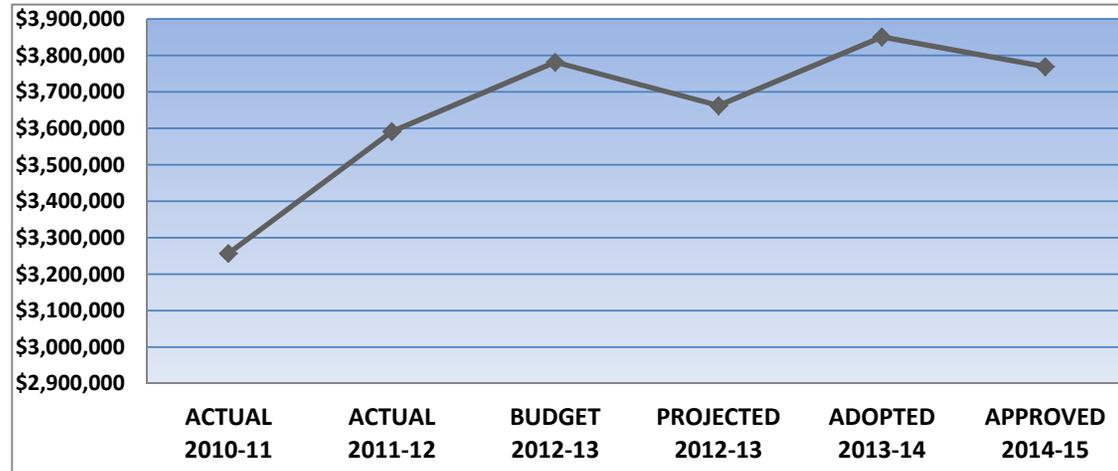
**PUBLIC WORKS DEPARTMENT - Sewer Program (continued)**

<b>DESCRIPTION</b>	<b>FUND SOURCE</b>	<b>ACTUAL 2010-11</b>	<b>ACTUAL 2011-12</b>	<b>BUDGET 2012-13</b>	<b>PROJECTED 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>APPROVED 2014-15</b>
Contractual Sewer Treatment	TC Sewer Res	-	25,723	30,000	30,570	-	-
Contractual Sewer Transmission	TC Sewer Res	-	28,035	15,000	14,430	-	-
Capital Improvements - TC Pump and SBSA	TC Sewer Res	-	-	-	-	102,000	62,000
Overhead	TC Sewer Res	22,046	23,346	23,579	23,579	24,500	24,990
Depreciation	TC Sewer Res	74,873	74,873	74,873	74,873	74,873	74,873
<b>Town Center Sewer Reserve Total</b>		<b>96,919</b>	<b>151,977</b>	<b>143,452</b>	<b>143,452</b>	<b>201,373</b>	<b>161,863</b>
Salaries & Benefits	Redwood Ck	-	-	27,334	27,334	27,473	28,188
Overhead	Redwood Ck	5,945	5,945	-	-	-	-
<b>Redwood Creek Total</b>		<b>5,945</b>	<b>5,945</b>	<b>27,334</b>	<b>27,334</b>	<b>27,473</b>	<b>28,188</b>
<b>Sewer Program Total</b>		<b>333,814</b>	<b>392,200</b>	<b>421,727</b>	<b>391,262</b>	<b>512,011</b>	<b>489,721</b>



2013-15 BUDGET WORKSHEET

**GRAND TOTAL PUBLIC WORKS DEPARTMENT**



DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2013-14	APPROVED 2014-15
PUBLIC WORKS DEPARTMENT GRAND TOTAL		3,256,617	3,590,934	3,781,523	3,662,361	3,850,896	3,769,226

## 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.

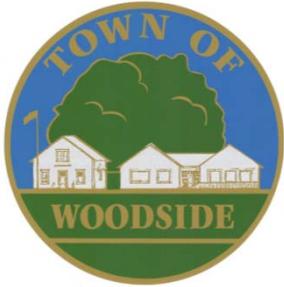
### Budget Highlights

This departmental budget includes the Town's Recreation Program, overseen by the Recreation Committee. The Recreation Program's expenditures are fully supported by the fees raised by the Recreation Committee and are separately accounted for in the Recreation Fund. The Recreation Committee 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. For 2013-14, an increase in funding is included in the Recreation Fund's budget. The increase reflects the addition of \$12,000 for the Barn Dance, which is held biennially, and an increase in expenditures for the yoga class, offset by the reduction of costs for tennis court maintenance. The decrease in 2014-15 reflects the elimination of the \$12,000 to support the Barn Dance, which will not occur during that year.

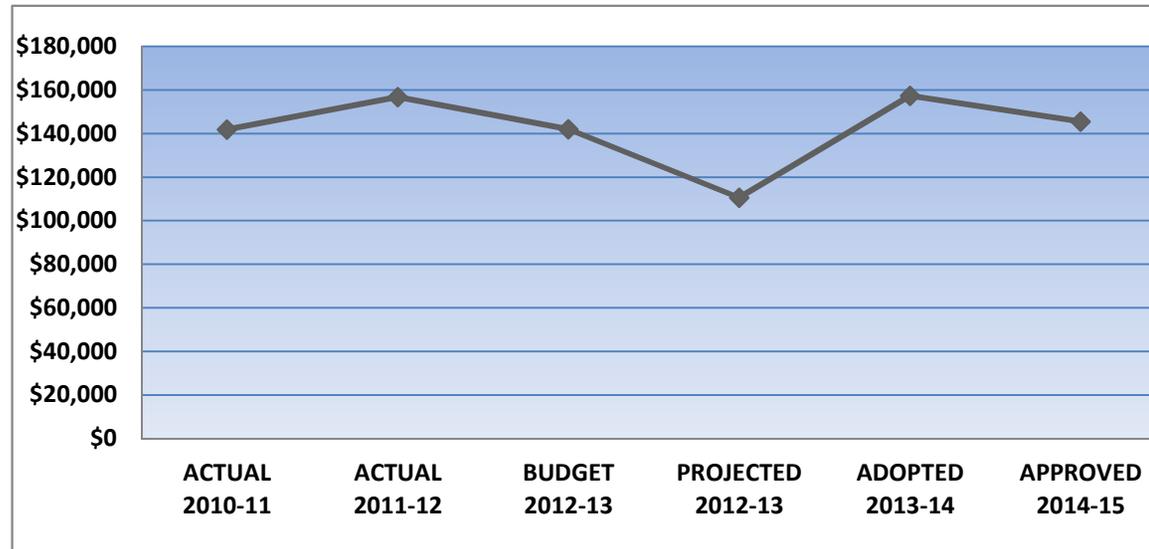
### Funding Source Summary

This budget is fully supported by Recreation Program fees.

## RECREATION DEPARTMENT



2013-15 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2013-14	APPROVED 2014-15
Phone	Recreation	933	1,011	900	1,000	1,000	1,000
Office Supplies	Recreation	796	95	200	-	200	200
Advertising	Recreation	5,692	-	500	-	-	-
Maintenance	Recreation	7,635	5,268	5,620	2,628	1,620	1,620
Rent	Recreation	6,788	8,790	10,500	10,500	10,500	10,500
Website	Recreation	104	3,770	-	-	-	-
Registrar	Recreation	6,000	4,500	6,000	6,000	6,000	6,000
Yoga Class	Recreation	84,668	92,001	90,000	60,000	95,000	95,000
Body Workshop Class	Recreation	6,842	5,007	7,500	7,500	7,500	7,500
Fun Run	Recreation	3,648	4,232	3,500	3,500	4,000	4,000
W-Ball	Recreation	4,328	3,927	2,300	4,000	4,000	4,000
Co-Ed Softball	Recreation	4,273	5,859	5,000	5,000	5,000	5,000
Barn Dance	Recreation	-	11,368	-	-	12,000	-
Other Events	Recreation	401	1,165	100	600	500	500
Overhead	Recreation	9,725	9,725	9,822	9,822	10,000	10,200
<b>DEPARTMENT TOTAL</b>		<b>141,833</b>	<b>156,718</b>	<b>141,942</b>	<b>110,550</b>	<b>157,320</b>	<b>145,520</b>

## Woodside Library Department

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

### Budget Highlights

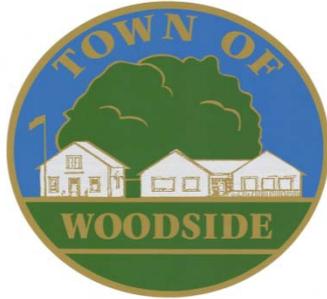
The Town approved the San Mateo County Library System Joint Powers Agreement (JPA) during late 1998-99. Under the terms of the agreement, the County deeded the library building to the Town, which already owned the underlying property, and the Town agreed to maintain the building beginning on July 1, 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 in excess of 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. At June 30, 2012, the Town had \$2.47 million accrued. The County has reverted to the model of reimbursing the Town for its library-related expenses out of funds generated by Woodside tax payers. This will occur once the Town held library funds have been spent.

The Town continues to work with the library in planning for a major renovation of the library facility. The 2013-14 proposed budget includes \$1,530,000 to support implementation of the project. The proposed budget for 2014-15 of \$141,607 reflects the cost of maintaining the property.

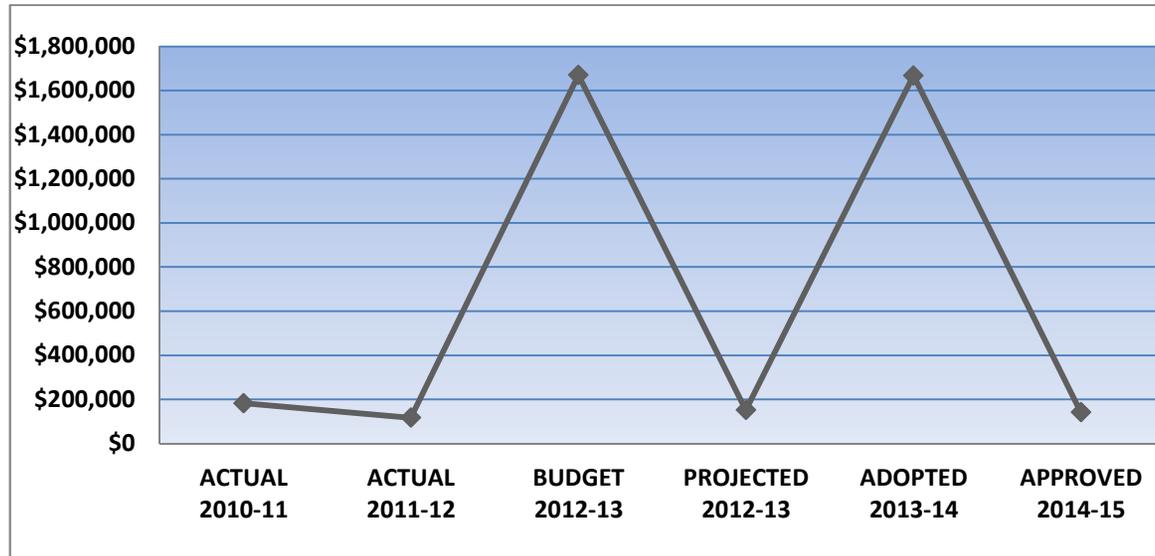
### Funding Source Summary

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. There is no General Fund cost.



2013-15 BUDGET WORKSHEET

**LIBRARY DEPARTMENT**



DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2013-14	APPROVED 2014-15
Salaries & Benefits	Library	98,738	48,015	59,700	59,700	55,725	58,307
CalWater	Library	4,677	5,716	4,000	6,000	6,000	6,000
PG&E	Library	8,664	8,376	9,300	9,300	9,300	9,300
Contractual Landscape and Janitorial	Library	17,598	24,833	29,384	29,384	29,384	30,000
Sewer Maintenance Fee	Library	2,494	426	2,500	2,323	5,000	5,500
Library Renovation Project	Library	22,993	-	1,530,000	10,000	1,530,000	-
Overhead	Library	27,400	29,400	35,000	35,000	32,500	32,500
<b>DEPARTMENT TOTAL</b>		<b>182,565</b>	<b>116,766</b>	<b>1,669,884</b>	<b>151,707</b>	<b>1,667,909</b>	<b>141,607</b>

## **Barkley Fields and Park Department**

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

### Budget Highlights

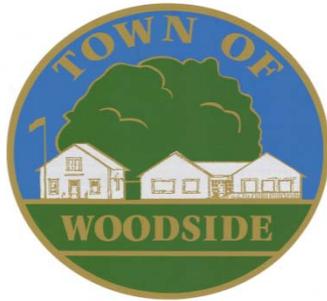
Under the Agreement Governing the Donation of property for Barkley Fields, the Town is required to contribute \$35,000 annually to a Capital Maintenance Fund to support periodic capital improvements and rehabilitations at the Park. The Town set up and began contributing to this fund in 2006-07.

The proposed budget for this department includes an increase for both 2013-14 and 2014-15, reflecting the increased cost of water for the fields.

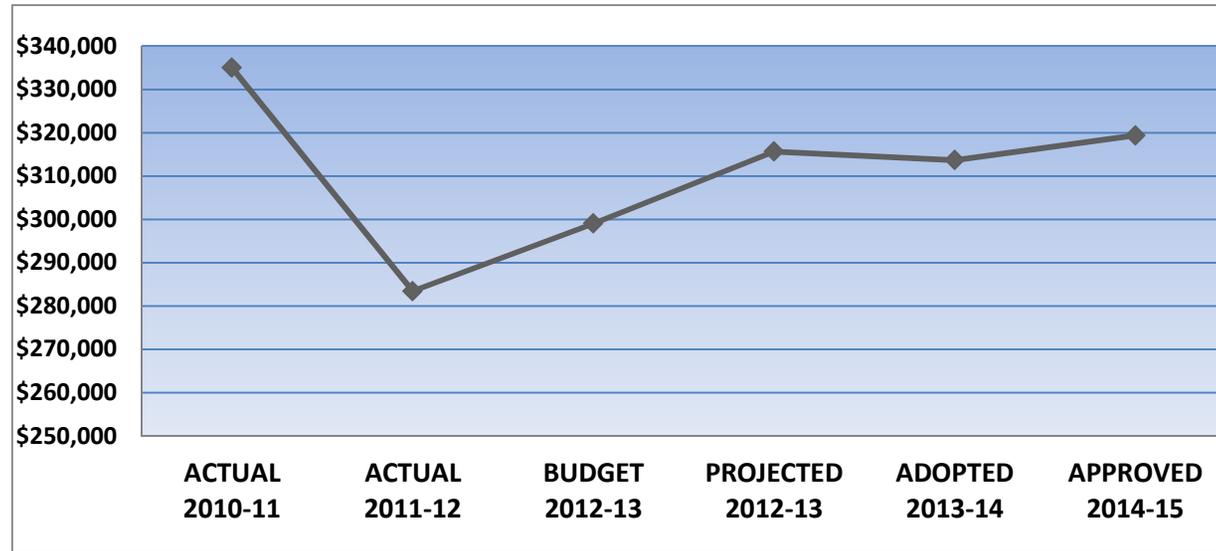
### Funding Source Summary

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) now contribute a combined \$10,500 in support of the Park.

**BARKLEY FIELDS AND PARK DEPARTMENT**



2013-15 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	ADOPTED 2013-14	APPROVED 2014-15
General Fund Contribution	General	178,950	150,079	156,780	156,780	164,080	166,930
<b>Subtotal</b>		<b>178,950</b>	<b>150,079</b>	<b>156,780</b>	<b>156,780</b>	<b>164,080</b>	<b>166,930</b>
Utilities - Water	Barkley O&M	29,958	20,643	24,000	40,000	30,000	32,000
Utilities - PG&E	Barkley O&M	3,233	1,851	3,000	2,500	2,500	2,500
Sewer Maintenance Fee	Barkley O&M	400	470	400	500	1,000	1,250
Contractual Security Services	Barkley O&M	24,000	25,200	25,200	25,200	26,400	27,000
Contractual Field Maintenance	Barkley O&M	48,586	39,555	42,000	42,000	42,000	42,000
Contractual Landscape Maintenance	Barkley O&M	27,600	27,600	27,600	27,600	27,600	27,600
Contractual Janitorial	Barkley O&M	10,080	10,080	10,080	10,080	10,080	10,080
<b>Subtotal</b>		<b>143,857</b>	<b>125,398</b>	<b>132,280</b>	<b>147,880</b>	<b>139,580</b>	<b>142,430</b>
Annual Field Rehabilitation	Barkley Constrctn	12,177	7,973	10,000	11,000	10,000	10,000
<b>Subtotal</b>		<b>12,177</b>	<b>7,973</b>	<b>10,000</b>	<b>11,000</b>	<b>10,000</b>	<b>10,000</b>
<b>DEPARTMENT TOTAL</b>		<b>334,983</b>	<b>283,450</b>	<b>299,060</b>	<b>315,660</b>	<b>313,660</b>	<b>319,360</b>

# **APPENDICES**

# **Appendix A**

## **Implementing Resolutions**

RESOLUTION NO. 2013 - 6939

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE ADOPTING A BUDGET FOR FISCAL 2013-14 AND APPROVING A PRELIMINARY BUDGET FOR 2014-15

WHEREAS, this Council received the 2013-15 Proposed Budget document on June 4, 2013, and discussed the recommendations contained therein during its public meeting on June 11, 2013; and

WHEREAS, the Town Council held a public hearing on June 25, 2013, for purposes of receiving public input on the proposed budget; and

WHEREAS, the Council has determined that the "appropriation limit" for Fiscal Year 2013-14 is \$4,057,890 (Four Million, Fifty-Seven Thousand, Eight Hundred Ninety 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 financial management policies of the Town.

NOW, THEREFORE, IT IS HEREBY ORDERED:

1. That the Budget for the Town of Woodside, totaling \$10,332,069, including interfund transfers, for the Fiscal Year 2013-14 is adopted as the Budget of the Town for said fiscal year, as included in Exhibit "A".
2. That the Budget for the Town of Woodside, totaling \$8,674,588, including interfund transfers, for the Fiscal Year 2014-15 is approved as the Budget of the Town for said fiscal year, subject to Town Council review in June of 2014.
3. That the Town Clerk of the Town of Woodside is directed to forward a copy of said approved and adopted budget to the County Controller of San Mateo County for filing, pursuant to Government Code Section 53901.

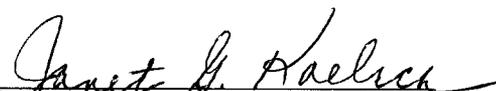
\* \* \* \* \*

Passed and adopted by the Town Council of the Town of Woodside, California, at a meeting thereof held on the 25<sup>th</sup> day of June 2013, by the following vote of the members thereof:

AYES, and in favor thereof, Councilmembers: Burow, Gordon, Mason, Romines, Shanahan, Tanner, Mayor Kasten  
NOES, Councilmembers: None  
ABSENT, Councilmembers: None  
ABSTAIN, Councilmembers: None

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

ATTEST:

  
\_\_\_\_\_  
Clerk of the Town of Woodside  
Budget2013-14

## EXHIBIT "A"

## TOWN OF WOODSIDE

2013-14 ADOPTED BUDGET

<b>FUND:</b>	<b>APPROPRIATION:</b>
101 GENERAL FUND	\$ 5,751,466
105 TRAILS FUND	78,583
135 RECREATION FUND	157,320
150 BARKLEY FIELDS & PARK OPERATING FUND	139,580
151 BARKLEY FIELDS & PARK CONST. & MAINT. FUND	10,000
204 TRAFFIC SAFETY FUND	28,500
206 GAS TAX CONSTRUCTION FUND	21,272
207 GAS TAX MAINTENANCE FUND	155,570
210 MEASURE A FUND	1,172,600
242 ROAD IMPACT FEE FUND	236,221
243 SUPPLEMENTAL LAW ENFORCEMENT FUND	100,000
250 WOODSIDE LIBRARY FUND	1,667,909
450 WR/WHR PAD DEBT SVC. FUND	134,595
525 CANADA CORRIDOR SEWER OPERATIONS	35,055
528 SEWER UTILITY FUND	248,110
529 TOWN CENTER PUMP STATION FUND	201,373
537 SEWER CAPITAL IMPROVEMENT FUND	27,473
900 DEPOSIT FUND	166,442
<b>TOTAL</b>	<b>\$ 10,332,069</b>

RESOLUTION NO. 2013 - 6940

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE  
DETERMINING THE APPROPRIATION LIMIT FOR FISCAL 2013-14**

**WHEREAS**, the calculation of the Appropriation Limit for Fiscal 2013-14 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 2013-14 is determined to be \$4,057,890.

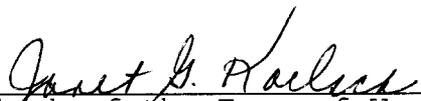
\* \* \* \* \*

**PASSED AND ADOPTED** at a meeting of the Town Council of the Town of Woodside held on the 25<sup>th</sup> day of June 2013, by the following roll call vote:

AYES, and in favor thereof, Councilmembers: Burow, Gordon, Mason, Romines, Shanahan, Tanner, Mayor Kasten  
NOES, Councilmembers: None  
ABSENT, Councilmembers: None  
ABSTAIN, Councilmembers: None

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

ATTEST:

  
\_\_\_\_\_  
Clerk of the Town of Woodside  
Approp13

## EXHIBIT "A"

## RESOLUTION NO. 2013 - 6940

## 2013-14 APPROPRIATIONS LIMIT

	\$ 723,470	1978-79 Appropriation Limit (established by Resolution No. 1980-3320)
10.80%	801,605	1979-80 Appropriation Limit
13.23%	907,657	1980-81 Appropriation Limit (Revised)
8.88%	988,257	1981-82 Appropriation Limit (Revised)
6.00%	1,047,552	1982-83 Appropriation Limit (Revised)
2.60%	1,074,788	1983-84 Appropriation Limit
5.64%	1,135,406	1984-85 Appropriation Limit
4.26%	1,183,774	1985-86 Appropriation Limit
3.97%	1,230,770	1986-87 Appropriation Limit
4.12%	1,281,478	1987-88 Appropriation Limit
5.03%	1,345,936	1988-89 Appropriation Limit
6.00%	1,426,810	1989-90 Appropriation Limit
5.49%	1,505,142	1990-91 Appropriation Limit
5.71%	1,591,086	1991-92 Appropriation Limit
1.01%	1,606,997	1992-93 Appropriation Limit
4.90%	1,685,740	1993-94 Appropriation Limit
2.16%	1,722,152	1994-95 Appropriation Limit
7.82%	1,856,824	1995-96 Appropriation Limit
5.78%	1,964,148	1996-97 Appropriation Limit
6.08%	2,083,568	1997-98 Appropriation Limit
6.37%	2,216,291	1998-99 Appropriation Limit
5.74%	2,343,506	1999-00 Appropriation Limit
3.96%	2,436,309	2000-01 Appropriation Limit
8.77%	2,649,973	2001-02 Appropriation Limit
(1.21%)	2,617,908	2002-03 Appropriation Limit
2.18%	2,674,978	2003-04 Appropriation Limit
5.39%	2,819,159	2004-05 Appropriation Limit
6.02%	2,988,872	2005-06 Appropriation Limit
4.58%	3,125,762	2006-07 Appropriation Limit
5.21%	3,288,614	2007-08 Appropriation Limit
5.89%	3,482,313	2008-09 Appropriation Limit
1.84%	3,546,388	2009-10 Appropriation Limit
(1.26%)	3,501,704	2010-11 Appropriation Limit
3.51%	3,624,614	2011-12 Appropriation Limit

5.19%                    3,812,731    2012-13 Appropriation Limit  
6.43%                    4,057,890    2013-14 Appropriation Limit

2013-14 Gann Appropriation Limit Calculation

Annual percent change for 2013-14:

Per Capita Personal Income Change:                    5.12 percent\*  
Woodside Population Change:                                1.25 percent\*

Per Capita converted to a ratio:                     $\frac{5.12 + 100}{100} = 1.0512$

Population converted to a ratio:                     $\frac{1.25 + 100}{100} = 1.0125$

Calculation of factor for FY 13-14:     $1.0512 \times 1.0125 = 1.0643$

Growth factor for 2012-13: 6.43%

\*Supplied by the State Department of Finance.

RESOLUTION NO. 2013 - 6941

**A RESOLUTION OF THE TOWN COUNCIL OF THE  
TOWN OF WOODSIDE APPROVING THE 2013-14 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 2013-14 Proposed Budget reflects the recommended organization and staffing of the Town's departments; and

**WHEREAS**, the formal approval of such organization requires the adoption of the Salary Schedule and Classification Plan, incorporated in "Exhibit A" attached hereto.

**NOW, THEREFORE, BE IT RESOLVED** that the Salary Schedule and Classification Plan attached hereto as Exhibit "A" is hereby approved and adopted effective July 4, 2013.

\* \* \* \* \*

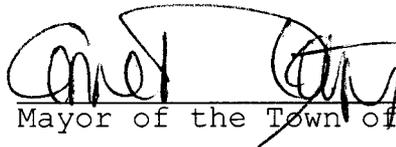
Passed and adopted by the Town Council of the Town of Woodside, California, at a meeting thereof held on the 25<sup>th</sup> day of June 2013, by the following vote of the members thereof:

AYES, and in favor thereof, Councilmembers: Burow, Gordon, Mason, Romines, Shanahan, Tanner, Mayor Kasten

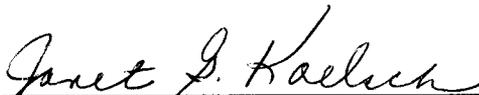
NOES, Councilmembers: None

ABSENT, Councilmembers: None

ABSTAIN, Councilmembers: None

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

ATTEST:

  
\_\_\_\_\_  
Clerk of the Town of Woodside  
Sal1314

TOWN OF WOODSIDE

RESOLUTION NO. 2013 - 6941 Exhibit "A" (page 1 of 2)

SCHEDULE OF MONTHLY SALARY RANGES AND STEPS

<u>Range</u>	<u>Steps</u>									
	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>P-1</u>	<u>P-2</u>	<u>P-3</u>	<u>P-4</u>	<u>P-5</u>
1.0	10,790	11,358	11,956	12,589	13,250	13,946	14,676	15,448	16,259	17,113
2.0	9,515	10,016	10,543	11,100	11,683	12,298	12,942	13,622	14,337	15,090
2.5	8,935	9,405	9,900	10,424	10,972	11,548	12,153	12,792	13,463	14,170
2.8	8,605	9,057	9,534	10,037	10,566	11,121	11,703	12,318	12,964	13,645
3.0	8,390	8,832	9,297	9,788	10,303	10,845	11,412	12,012	12,642	13,306
3.4	7,979	8,399	8,840	9,308	9,797	10,312	10,852	11,423	12,022	12,654
3.5	7,880	8,294	8,730	9,192	9,675	10,184	10,716	11,280	11,872	12,495
3.8	7,588	7,987	8,407	8,852	9,316	9,807	10,320	10,862	11,433	12,033
4.0	7,400	7,788	8,198	8,631	9,085	9,563	10,063	10,593	11,149	11,734
4.3	7,126	7,499	7,894	8,312	8,749	9,209	9,690	10,200	10,736	11,299
4.4	7,037	7,406	7,795	8,208	8,640	9,094	9,569	10,072	10,601	11,158
4.8	6,691	7,042	7,413	7,805	8,215	8,648	9,100	9,578	10,081	10,610
5.0	6,525	6,867	7,229	7,612	8,011	8,433	8,874	9,340	9,830	10,346
5.3	6,283	6,613	6,961	7,329	7,715	8,121	8,546	8,994	9,466	9,963
5.4	6,205	6,530	6,874	7,238	7,618	8,019	8,439	8,882	9,348	9,839
5.9	5,827	6,133	6,455	6,797	7,153	7,530	7,924	8,340	8,778	9,239
6.0	5,754	6,056	6,374	6,712	7,064	7,436	7,825	8,236	8,668	9,123
6.5	5,403	5,687	5,985	6,304	6,633	6,982	7,348	7,733	8,139	8,567
7.0	5,075	5,340	5,621	5,919	6,228	6,556	6,900	7,263	7,644	8,045
7.9	4,531	4,768	5,019	5,286	5,562	5,855	6,161	6,485	6,825	7,184
8.0	4,474	4,708	4,956	5,220	5,492	5,781	6,084	6,404	6,740	7,094
8.3	4,308	4,534	4,773	5,026	5,289	5,567	5,859	6,167	6,490	6,831
8.4	4,255	4,477	4,713	4,964	5,223	5,497	5,786	6,089	6,409	6,746
9.0	3,946	4,152	4,370	4,602	4,843	5,097	5,365	5,647	5,944	6,256
9.2	3,847	4,049	4,262	4,488	4,724	4,971	5,232	5,506	5,795	6,100
10.0	3,478	3,662	3,854	4,058	4,271	4,495	4,732	4,979	5,240	5,516

Hourly: Laborer \$14.70 - \$26.00  
 Clerical \$12.00 - \$36.00  
 Intern \$12.00 - \$26.00

Classification Plan

<u>Position</u>	<u>Number of</u>	<u>Range</u> <u>Positions</u>
Town Manager	1.0	(no range)
Deputy Town Manager/ Town Engineer (4)	1.0	1.0
Director of Planning (4)	1.0	1.0
Deputy Town Engineer (4)	1.0	2.8
Senior Planner (2) (4)	2.0	4.3
Senior Management Analyst (4) (5)	1.0	4.4
Deputy Building Official (6)	1.0	4.4
Town Clerk (4)	1.0	4.8
Supervising Maintenance Worker (1)	1.0	5.3
Senior Administrative Technician (3)	1.0	6.5
Maintenance Worker (1)	2.0	7.9
Project Manager	1.0	8.3
Administrative Assistant	<u>2.0</u>	8.3
 Total	 16.0	

- (1) Subject to emergency call-back pay at two times base rate
- (2) Alternately Classified as Assistant (Range 6.5), Associate (Range 5.9), and Principal Planners (Range 3.4)
- (3) Alternately Classified as Administrative Technician (Range 9.2) and Accounting Office Assistant/Deputy Town Clerk (Range 8.4)
- (4) Eligible for Administrative Leave, to be administratively determined and managed by the Town Manager pursuant to the Town's personnel policies
- (5) Alternately Classified as Management Analyst (Range 5.4)
- (6) Alternately Classified as Building Inspector/Plan Checker (Range 5.9)
- (7) Hourly employees may be eligible for partial benefits, as administratively determined and managed by the Town Manager pursuant to the Town's personnel policies

## **Appendix B**

### **2013 – 15 Adopted Road Program**

TOWN OF WOODSIDE

Report to Town Council

July 31, 2013

Prepared by: Kevin Bryant, Town Manager

**SUBJECT: 2013-15 ADOPTED ROAD PROGRAM**

**RECOMMENDATION**

It is recommended that the Town Council accept this report, which transmits the 2013-15 Proposed Road Program, as incorporated into the 2013-15 Adopted Budget.

**DISCUSSION**

On March 12, 2013, the Town Council reviewed and preliminarily approved the attached report on the 2013-15 Road Program. Since March, a review of the timing of several projects as well as a change in allocation of Public Works staff has led to a revision of the Road Program.

The following chart summarizes the two-year Road Program.

**2013-15 Proposed Road Program**

Program Category	2013-14	2014-15	Total
Rehabilitation	\$ 360,389	\$ 164,403	\$ 524,792
Dig-outs	105,250	78,066	183,316
Contingency and Inspection	104,064	51,247	155,311
Other Projects:	-	-	
Woodside Road Safety Improvements	175,600	-	175,600
Preliminary Bridge Engineering (major)	20,000	100,000	120,000
Storm Drain Rehabilitation Program	50,000	100,000	150,000
Pedestrian Improvements	25,000	20,000	45,000
Bridge Rehab. & Analysis (non-major)	5,000	5,000	10,000
Town-wide Crack Seal	-	5,000	5,000
Town-wide Striping Project	10,000	10,000	20,000
In-house Maintenance	758,860	803,760	1,562,620
<b>Total Program</b>	<b>\$ 1,614,163</b>	<b>\$ 1,337,476</b>	<b>\$ 2,951,639</b>

The attached schedule provides an update of the Five-Year Road Program Forecast. The Town Council reviewed the Road Program during its June 11, 2013 budget deliberations.

### **Attachments**

**TOWN OF WOODSIDE  
FIVE-YEAR ROAD PROGRAM  
2013-14 to 2017-18  
2013-15 ADOPTED BUDGET**

	ACTUAL 2011-12	ADOPTED 2012-13	PROJECTED 2012-13	PROPOSED 2013-14	PROPOSED 2014-15	FORECAST 2015-16	FORECAST 2016-17	FORECAST 2017-18	FIVE-YEAR TOTAL
BEGINNING BALANCES									
TOTAL	749,527	527,881	527,881	485,944	535,481	519,955	614,032	683,273	485,944
REVENUES									
204-TRAFFIC SAFETY	28,118	30,000	30,000	30,000	30,000	30,000	30,000	30,000	150,000
206-GAS TAX CONSTRT	25,114	23,350	22,239	22,570	22,570	22,570	22,570	22,570	112,850
207-GAS TAX MAINT.	143,781	131,800	119,692	149,930	149,930	149,930	149,930	149,930	749,650
210-MEASURE A	251,485	235,000	265,000	265,000	265,000	265,000	265,000	265,000	1,325,000
242-ROAD IMPACT FEE	209,363	250,000	325,000	250,000	250,000	250,000	250,000	250,000	1,250,000
GENERAL FUND CONTRIBUTION	500,000	500,000	500,000	500,000	600,000	600,000	600,000	600,000	2,900,000
INTEREST INCOME GENERAL	1,220	750	950	950	950	950	950	950	4,750
INTEREST INCOME (RIF)	249	250	250	1,500	1,500	1,500	1,500	1,500	7,500
OTHER	0	2,000	31,000	2,000	2,000	2,000	2,000	2,000	10,000
HIGHWAY SAFETY IMPROVEMENT GRANT	0	194,000	36,000	158,000	0	0	0	0	158,000
MEASURE A GRANT	0	21,600	4,000	17,600	0	0	0	0	17,600
HIGHWAY BRIDGE PROGRAM	0	167,322	126,076	0	0	0	0	0	0
STATE AND LOCAL PARTNERSHIP PROGRAM	0	0	0	266,150	0	0	0	0	266,150
TOTAL	1,159,330	1,556,072	1,460,207	1,663,700	1,321,950	1,321,950	1,321,950	1,321,950	6,951,500
EXPENDITURES									
IN-HOUISE MAINTENANCE	918,526	834,711	858,144	763,860	803,760	827,873	852,709	878,290	4,126,492
ROAD REHABILITATION PROJECTS	428,972	344,000	335,000	604,703	333,716	300,000	300,000	300,000	1,838,419
BRIDGE ANALYSIS AND ENGINEERING	33,478	189,000	169,000	20,000	100,000	0	0	0	120,000
STORM DRAIN REHABILITATION PROJECT	0	50,000	100,000	50,000	100,000	100,000	100,000	100,000	450,000
WOODSIDE ROAD SAFETY IMPROVEMENT PROJECT	0	215,600	40,000	175,600	0	0	0	0	175,600
TOTAL	1,380,976	1,633,311	1,502,144	1,614,163	1,337,476	1,227,873	1,252,709	1,278,290	6,710,511
ENDING BALANCES									
TOTAL	527,881	450,642	485,944	535,481	519,955	614,032	683,273	726,933	726,933

1. The Woodside Road Safety Improvement Project will cover fiscal years 2012-13 and 2013-14.

## TOWN OF WOODSIDE

Report to Town Council

Agenda Item 4

Prepared by: Kevin Bryant, Town Manager

March 12, 2013

**SUBJECT: 2013-15 ANNUAL ROADS PROGRAM AND PROJECT FUNDING PROPOSALS**

### RECOMMENDATION

It is recommended that the Town Council consider this report, receive public input on its contents, and preliminarily adopt the included recommendations for project funding for the Road Program project years 2013-14 and 2014-15.

### BACKGROUND

The Town's Municipal Code includes requirements for annual reporting of the financial and project status of the Town's Road Program. The Code specifies that two annual reports on the Road Program must be transmitted to the Town Council. The first of these is to be prepared and presented in December of each fiscal year. It is to provide a status report on the progress of that year's road projects. The second report, to be considered by the Town Council in March should provide two elements:

- ⇒ Projection of resources over the upcoming five-year period.
- ⇒ Road program projects for the upcoming two-year cycle.

This is the second required report for 2012-13.

### DISCUSSION

The Town is responsible for the maintenance of over forty-five miles of public roads and the provision of adequate funding to support this maintenance task has been a top priority for the Town Council since 1998. Over \$7 million in General Fund monies has been contributed to the Road Program during the last 14 fiscal years. The General Fund contribution now represents about thirty-five percent of available road fund revenues. The chart on the next page provides a five-year overview of the Town's Road Program, covering the period from July 1, 2008 to June 30, 2013.

**FIVE-YEAR ROAD PROGRAM HISTORY  
2008-09 to 2012-13**

	2008-09	2009-10	2010-11	2011-12	2012-13	TOTAL
	Actual	Actual	Actual	Actual	Adopted	
Beginning Balance	\$ 1,288,389	\$ 977,909	\$ 1,038,903	\$ 749,527	\$ 527,744	\$ 1,288,389
<b>Revenues by Source:</b>						
Traffic Safety	\$ 25,562	\$ 30,192	\$ 36,005	\$ 28,118	\$ 30,000	\$ 149,877
Gas Taxes	127,364	99,733	142,324	168,895	155,150	\$ 693,466
Measure A	241,559	225,871	265,972	251,485	235,000	\$ 1,219,887
Road Impact Fees	334,518	306,636	204,973	209,363	250,000	\$ 1,305,490
General Fund	500,000	500,000	500,000	500,000	500,000	\$ 2,500,000
Grants/Other	447,677	299,789	3,452	1,469	3,000	\$ 755,387
Highway Safety Improvement Grant					194,000	\$ 194,000
Measure A Grant					21,600	\$ 21,600
Highway Bridge Program					167,322	\$ 167,322
<b>Total Revenues</b>	<b>\$ 1,676,680</b>	<b>\$ 1,462,221</b>	<b>\$ 1,152,726</b>	<b>\$ 1,159,330</b>	<b>\$ 1,556,072</b>	<b>\$ 7,007,029</b>
<b>Expenditures by Category:</b>						
In-House Services	\$ 817,442	\$ 885,334	\$ 862,823	\$ 918,663	\$ 834,711	\$ 4,318,973
Road Projects	1,169,718	515,893	579,279	428,972	344,000	\$ 3,037,862
Bridge Analysis	-	-	-	33,478	189,000	\$ 222,478
Storm Drain Repair					50,000	\$ 50,000
Woodside Rd Safety Improvement Project					215,600	\$ 215,600
<b>Total Expenditures</b>	<b>\$ 1,987,160</b>	<b>\$ 1,401,227</b>	<b>\$ 1,442,102</b>	<b>\$ 1,381,113</b>	<b>\$ 1,633,311</b>	<b>\$ 7,844,913</b>
Ending Balance	\$ 977,909	\$ 1,038,903	\$ 749,527	\$ 527,744	\$ 450,505	\$ 450,505

Highlights from the chart include:

- ⇒ About \$7.8 million will have been spent on the Town's roads by June 30, 2013, during this five-year period.
- ⇒ Of this total, about 39%, or \$3 million has been dedicated for major road rehabilitation projects.
- ⇒ The General Fund contribution amounted to \$2.5 million and is the most stable source of funding for the Road Program, as all other sources fluctuate depending upon the economy and/or development activity. The chart clearly depicts the fluctuating receipts patterns of those other sources, most notably Gas Taxes, Measure A funds and Road Impact Fees.

#### Project Funding Proposals for 2013-14 and 2014-15

A two-year Road Program project proposal has been developed for the Town Council's consideration, in compliance with the Municipal Code. It is based upon several factors:

- The Town Council's Financial Management Policies;
- Historic and current financial data;
- A proposed ongoing annual General Fund contribution;
- The updated Five-year Road Program Forecast (**Attachment B**);
- Available grant funding; and
- The Town Engineer's assessment of current road conditions and priorities.

The Town Engineer has identified the need to begin a program to study the Town's storm drain system, identify where rehabilitation work is required, and embark on a program to proactively repair segments before a failure results in the additional costs associated with repairing roadways affected by failed storm drain facilities.

To support this work, staff proposes including \$50,000 in the 2013-14 Road Program to conduct a Town-wide study of the current conditions of the storm drain system. The Five-year Road Program Forecast also includes an additional \$100,000 per year starting in 2014-15 to support storm drain rehabilitation. Staff recommends that the Town Council contribute an additional \$100,000 per year from the General Fund to support the Road Program beginning in 2014-15 primarily to address storm drains. An updated Five-year General Fund forecast is included as **Attachment C** to show the impact to the General Fund of this proposal. With the additional road contribution, the General Fund is projected to continue generating surpluses,

except in the final year of the forecast, 2017-18, and maintaining a reserve in excess of 45 percent of operating revenues.

Staff is currently working with Quincy Engineering to bring to the Town Council a proposal to analyze bridges on Kings Mountain Road, Mountain Home Road, and Portola Road. These were the three bridges under consideration for the Highway Bridge Program. Staff believes that a portion of the cost of this analysis can be covered by funds budgeted for bridge analysis and engineering in 2012-13 and has included an additional \$20,000 in the 2013-14 Road Program to complete this analysis. This analysis is unlikely to be reimbursable through the Highway Bridge Program, and this is reflected in the Five-year Road Program Forecast. In future years, any substantial maintenance to bridges not eligible for funding under the Highway Bridge Program would need to be included in or be in-lieu of the annual Road Rehabilitation Project.

A total of \$2.86 million in expenditure on the Roads Program is proposed for the upcoming two-year period. The following table allocates these funds by project category for each year.

2013-15 Road Program

Program Category	2013-14	2014-15	Total
Rehabilitation	\$ 360,389	\$ 164,403	\$ 524,792
Dig-outs	105,250	78,066	183,316
Contingency and Inspection	104,064	51,247	155,311
Other Projects:	-	-	
Woodside Road Safety Improvements	107,800	-	107,800
Pedestrian Improvements	25,000	20,000	45,000
Bridge Rehabilitation (non-major)	5,000	5,000	10,000
Bridge Analysis & Engineering	20,000		20,000
Town-wide Crack Seal	5,000	5,000	10,000
Town-wide Striping Project	-	10,000	10,000
Storm Drain Repair	50,000	100,000	150,000
In-house Maintenance	808,060	836,300	1,644,360
<b>Total Program</b>	<b>\$ 1,590,563</b>	<b>\$ 1,270,016</b>	<b>\$ 2,860,579</b>

**Rehabilitation** projects involve more intensive repair and maintenance work, including reconstruction of failed pavement with the installation of new pavement, varying from five to eight inches in depth. It can also include fabric overlays, where failed pavement is replaced by installing geotextile fabric and an inch

and a half overlay to provide for a new structural surface. Chip sealing is also included in this category, calling for replacement of failed pavement by installing a coat of hot asphalt covered by a layer of chips approximately ¼ inch in size. Slurry sealing also falls into this category, with the installation of a layer of asphalt mixed with sand to provide a surface, which protects the pavement and base.

“**Dig-outs**” describes a category of project that includes the isolation of segments of roadways which may be subject to other treatments, but which may require more immediate or separate repair. Sections of road are removed and replaced independently of the final treatment of the balance of the road.

In addition to these projects, the Town annually undertakes pedestrian improvements, drainage and bridge improvements, a pavement striping and marking project, and other projects that are identified by the Town Engineer.

**Attachment A** summarizes the Road Program recommendations for 2013-14 and 2014-15, with the Rehabilitation and Dig-out projects organized by Road Impact Fee area.

The 2013-14 proposed Road Rehabilitation Project is also on this March 12<sup>th</sup> agenda. The remainder of the 2013-14 and the 2014-15 Road Program will be subjected to a subsequent review when the 2013-15 Proposed Budget is developed and again with the two Road Program Reports for 2013-14. Recommended adjustments will be forwarded to the Town Council as circumstances warrant, based upon any new information available.

### Five-year Forecast

As required by the Municipal Code, an updated five-year financial forecast for the Roads Program is included as **Attachment B**. It provides an overview of the resources available for allocation during the period from July 1, 2013 to June 30, 2018. It also provides a broad allocation of these funds between projects and in-house maintenance needs. The forecast projects that a total of about \$6.7 million will be spent on the Road Program during the five years under examination.

### **CONCLUSION**

The Town Council continues to make the Town’s road system a top priority, devoting much of its discretionary funding to road projects and day-to-day maintenance. A proposal for the next two-year period is now before the Town Council for public review and input and for preliminary approval. The proposals provide for the expenditure of about \$2.86 million on the roads. During the next two months, further

refinement will be made to the program, as necessary, with final Town Council review and approval to be scheduled with the adoption of the 2013-15 budget in June of this year.

**Appendix C**  
**Budget Guide**

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

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

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

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

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

### **GOVERNMENTAL FUND TYPES**

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

⇒ **General Funds** are the most commonly used fund types and account for all resources not otherwise devoted to specific activities. This fund subset finances most of the basic municipal functions, such as planning, police services, and administration. The Town has seven different funds that fall into this subset:

- General Fund (101) - Accounts for all general revenue and tax receipts and their allocation and expenditure.
- Trails Fund (105) - Accounts for the receipt of Trail Maintenance Fee revenues and their use in maintaining the Town's trails system.
- Open Space Fund (120) - Accounts for receipts of the Town's dwelling unit tax, in support of the acquisition and maintenance of parks and open space areas.
- Recreation Fund (135) - Accounts for the activities of the Recreation Program, including fees for service and

expenditures in support of recreational activities.

- Barkley Fields and Park Operating Fund (150) – Accounts for the day-to-day operating and maintenance costs of the Town's only park.
- 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.
- Deposit Fund (900) - Accounts for deposits received from individuals or businesses wishing to undertake certain development projects within the Town and used to support various costs of the project as it progresses. Deposits on hand in the fund are essentially deferred charges.

⇒ **The Special Revenue Funds** are used to account for the receipts from revenue sources that have been earmarked to finance particular functions or activities. The Town has eight 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 Construction Fund (206) - Used to account for receipts of State Gas Tax revenues, designated for road construction projects.
- Gas Tax Maintenance Fund (207) - Used to account for receipts and expenditures of State Gas Tax revenues, earmarked for the maintenance of Town roads.
- Transit Measure A Tax Fund (210) - Accounts for receipts of the Town's share of a special County-wide sales tax, earmarked for road repairs and construction.
- Road Impact Fees Fund (242) - Used to account for receipts of road impact fees, assessed against all building projects and used for road maintenance purposes.
- Supplemental Law Enforcement Fund (243) - Used to account for receipts of State revenues derived from the Citizens for Public Safety (COPS) Program that can only be spent on direct law enforcement/public safety activities.
- California Law Enforcement Equipment Program (CLEEP) (244) – Used to account for State of California grant

funds available for law enforcement equipment acquisitions.

- 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 Funds** are 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, such as the Barkley Fields and Park Construction Project, are approved and funded. Once the project is completed, the fund is retired.

⇒ **The Debt Service Funds** are used to account for the accumulation of financial resources for, and the payment of, long-term debt principal, interest and related debt costs of governmental funds. The Town has one Debt Service Fund:

- Woodside Road/Whiskey Hill Road Parking Assessment District Debt Service Fund (450) - Used to account for the payment of principal, interest, and administrative costs associated with the 1999 issuance of limited obligation improvement bonds for the construction of a parking assessment district in Town Center, supported by special assessments against properties within the district. Fund 441 is the legally required reserve fund for this issuance.

### **PROPRIETARY FUND TYPES**

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

⇒ **The Enterprise Funds** are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis should be financed or recovered primarily through user charges. The Town has four 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.
- Sewer Utility Fund (528) - Used to account for the operating costs and user fees associated with the Town Center Sewer District. Fund 529 is a related reserve fund, used to accumulate revenues in support of prior year sewer operating costs, to be paid when negotiations with other agencies are completed.
- Town Center Pump Station Fund (529) - Used to account for the assets and liabilities of the Town Center Sewer District and to hold reserves for meeting all prior year liabilities to Redwood City and the County of San Mateo for the treatment, transportation, and capacity rental needs of the District.

- Sewer Capital Improvement Fund (537) - Used to account for revenues received from sewer connections to the Redwood Creek Sewer assessment District, to be allocated to sewer system improvements and rehabilitation.

### **FIDUCIARY FUND TYPES**

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

## THE BUDGET PROCESS

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

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

- ⇒ The budget process begins during the second half of the prior budget year when the Town Manager asks department heads to begin preparing budget proposals for the upcoming two fiscal years. In this request, the Town Manager outlines the Town's financial condition and sets policies and criteria for all budget proposals to follow. The policies and criteria are based upon the Town Council's formal program objectives and priorities. The Town Council's Financial Management Policies, adopted in June of 1993, provide the guiding foundation for the budget formulation process. In advance of receiving departmental proposals, the Town Manager prepares a base budget for each of the two years in question. A base budget identifies the full cost of continuing the existing approved service level.
- ⇒ Department heads submit their budget requests to the Town Manager, who reviews these requests for conformance with established policies, community needs, and the Town's financial condition. Based upon the Town Manager's assessment of these various influencing factors, a formal two-year Proposed Budget is prepared and submitted to the Town Council and the public. The budget document explains the changes from the current fiscal year that are recommended for the first of the two years under review and any additional changes that are recommended for the second of the two years.
- ⇒ Budget discussion sessions are scheduled for several evenings in June for the Town Council to review and consider the proposed budget. The sessions offer the opportunity for the Town Council to discuss the budget in detail and to modify the proposed budget to reflect the Council's priorities. These sessions also permit public comment and participation in the budget process. Copies of the proposed budget are made available for public viewing at the local public library and at Town Hall.
- ⇒ After this review and deliberation, the Town Council convenes a formal public hearing for purposes of adopting the budget via resolution. Adoption is scheduled for late June. The resolution provides for the formal adoption of a budget for the first of the two years, establishing appropriations of funds as outlined in the budget document. The

resolution also provides for the approval of the budget for the second of the two years, but it does not establish formal budgetary authority or appropriations. Along with the budget resolution, the Council must also adopt a resolution establishing the Appropriation Limit for tax proceeds for the first of the two fiscal years, as required by Article XIII(B) of the State Constitution.

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

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

**Capital Improvements** - A permanent major addition to the Town's real property assets, including the cost of design, construction, purchase, or major renovation of land, buildings or facilities. Examples are the installation or repair of new or existing roads, traffic signals, 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 (sewer or water pollution control, for example).

**Equipment** - Tangible items for use in the office or field which cost in excess of \$1,000 and have a useful life of five or more years.

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

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

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

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

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

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

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

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

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

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

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

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

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

**Objective** - A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year.

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

**Performance/Workload Measures** - Number or percentage of work category completed or performed. The performance/workload measures provide an indicator of the amount of work performed by a department program from year-to-year.

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

**Proposed Budget** - The initial spending plan for 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.