

TOWN OF WOODSIDE

**ADOPTED BUDGET
FISCAL YEAR 2016-17**

TOWN OF WOODSIDE

ADOPTED BUDGET FISCAL YEAR 2016-17

TOWN COUNCIL

**DEBORAH C. GORDON, MAYOR
TOM LIVERMORE, MAYOR PRO-TEM**

ANNE KASTEN

PETER MASON

CHRIS SHAW

DAVE TANNER

DANIEL YOST

TOWN MANAGER

KEVIN BRYANT

**TOWN OF WOODSIDE
2016-17 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 7, 2016

Honorable Mayor and Councilmembers:

It is my pleasure to present the proposed budget for 2016-17. This is the second year of the two-year budget that the Town Council reviewed last June.

The Town is set to begin the 2016-17 fiscal year in better financial shape than the adopted budget for 2015-16 anticipated. Due to another strong year of revenues, the General Fund is projected to have \$6,339,197 when the current fiscal year closes on June 30th. This figure represents 88.5% of operating revenue, meaning that the General Fund will far exceed the minimum reserve level of 30% called for in the Town's Financial Management Policies. In fact, it is currently projected that the General Fund will experience an over \$200,000 surplus for the 2015-16 fiscal year.

The proposed budget includes \$6,680,949 for the General Fund operating budget in 2016-17, including the cost associated with the Town's personnel and the many contract services the Town receives, including the police contract with the San Mateo County Sheriff's Department; plan check, building inspection, and engineering services; as well as the Town Attorney. The operational budget also includes routine maintenance of the Town's facilities and information systems.

In addition to the operational budget, the proposed budget for 2016-17 includes \$1,257,776 of General Fund contributions to the Capital Improvement Program. This includes \$522,000 for a project which will rehabilitate a portion of the Town's storm drain system. By long-standing Town practice, the General Fund contributes \$600,000 to the road program each year. These funds supplement the revenues received from state gas taxes, a Countywide sales tax, and local road impact fees, to fund maintenance and repair of the Town's road network. New for the General Fund this year is the recommendation to loan \$525,000 from the General Fund to the Town Center Sewer District to support the replacement of the Town Center Pump Station, which is in critical need of repair. This loan will be repaid by sewer ratepayers, and will be charged an interest rate that matches commercial rates. However, the loan will reduce the cost of the project by

eliminating the need to pay lending fees to an outside institution. In addition to these projects, this year's proposed General Fund budget also includes \$40,000 for equestrian trails.

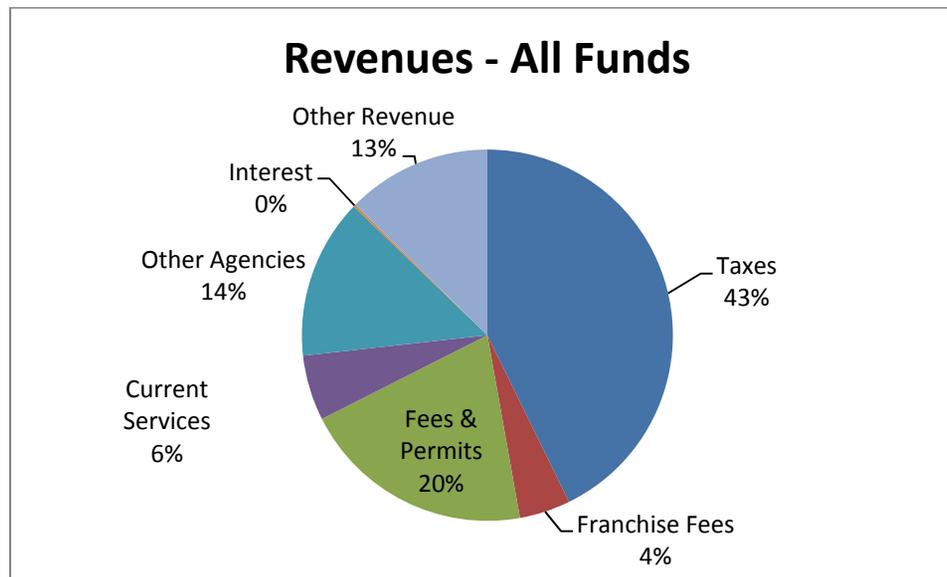
The proposed budget assumes \$7,110,173 in General Fund revenues in 2016-17. Taken all together, the General Fund would be at \$5,081,421 on June 30, 2017, or 75% of operational revenues. Looking beyond 2016-17, the five-year forecast conservatively shows that General Fund reserves will remain above the 30% target through 2021. This is true even as the Town continues on the plan instituted a year ago to strategically spend down the reserves on needed infrastructure upgrades.

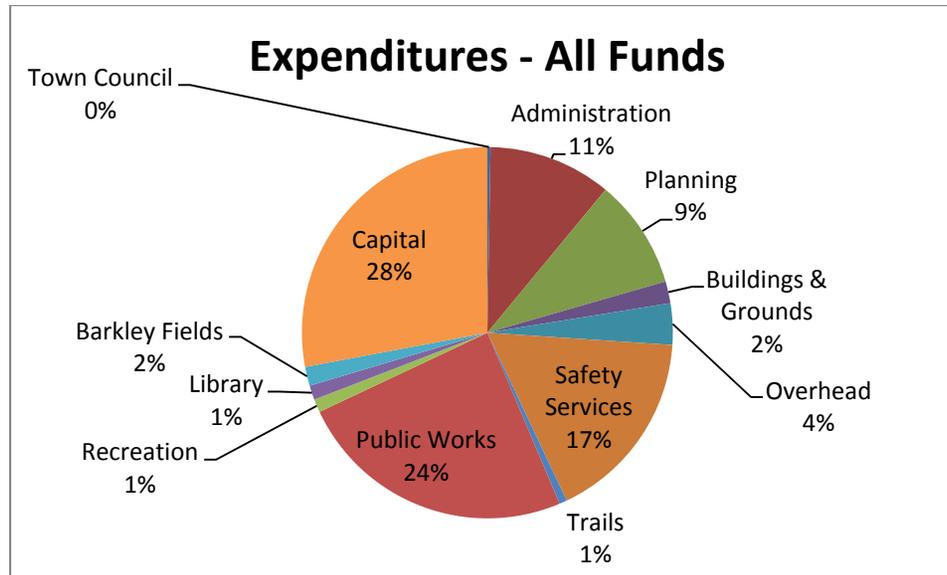
In addition to the General Fund, the four funds that make up the Town's Road Program are also better positioned than was anticipated a year ago. It is projected that the road funds will have just under \$1.5 million available on June 30th. This represents 98.2% of revenues for the funds. In the proposed budget for 2016-17, \$862,064 is recommended for operational expenses related to that portion of staff's time that is spent on activities of the road program along with service and supplies that support maintenance of the roads. An additional \$697,000 is recommended for capital projects, including the annual Road Rehabilitation Project; the engineering and design work on the Old La Honda Road Bridge; the next phase of the Safe Routes to School improvements at the Woodside Elementary School; the installation of a bicycle lane on Alameda de las Pulgas from Fernside to Woodside Road (for which the Town has also obtained a grant); and the installation of a diverter at the culvert where Dennis Martin Creek passes under Portola Road.

On the longer horizon, addressing the four bridges that have been subject to Council review continues to be a priority. The Road Program will support bridge work over the five-year forecast period. The Old La Honda Road Bridge over the drainage channel to Dennis Martin Creek is the highest priority. The bridge is now included in the Federal Highway Bridge Program, under which the federal government covers 88% of the cost of bridge replacement. Due to the relatively low number of vehicles per day which use Old La Honda Road, no widening of the crossing will be required. In previous meetings with the Old La Honda Road neighborhood, maintaining access to Old La Honda during construction was the most important design consideration. This project is ready to get rolling, with the budget and forecast assuming design and construction over the next two year period. The next steps will be re-engaging the Old La Honda

neighborhood about the project. Bridges on Portola Road, Kings Mountain Road, and Mountain Home Road, which are all also in the Highway Bridge Program, would follow in future years.

Across all of the Town's funds, which include the General Fund, road funds, sewer funds, and library fund, revenues are projected to equal \$9,746,190 and expenses to equal \$11,441,051. Of those expenses, \$3,198,007 are for capital projects. Below are graphs which show the sources of the Town's revenues and the departments which account for expenses.





Upon reflection, 2016 feels like a year of renewal. It was in early September 2015 when two long-tenured members of the management team came into my office, one on the heels of and unbeknownst to the other, and told me they had settled on a retirement date. In the back of my mind, I knew these days were coming. I could not have imagined that it would be consolidated into one day, consolidated into about thirty minutes, in fact.

In November we celebrated the service of the Deputy Town Manager/Town Engineer, Paul Nagengast, and the Town Clerk, Janet Koelsch. Many members of the community came to pay their respects for all they had done for the Town. Together they had served Woodside for 35 years – Janet accounting for 27 of those years.

The most important job a Town Manager has is hiring the right people. I am pleased that after those retirements, the Town has two bright new members of the management team. Dora Wong, who was previously the Deputy City Clerk in Redwood City, started shortly after the New Year, and quickly assimilated herself into the Town’s rhythms and routines. She brings all of the professionalism and integrity that is

required of a Town Clerk. She has already started to make modifications to put her stamp on the Town Clerk position and has earned my trust in making sure that we stay on the straight and narrow.

In April, Sean Rose began as the new Town Engineer/Director of Public Works. Sean came to us from the City of Berkeley, where he had served as City Engineer. As much trepidation as I had about finding the right Town Engineer, given that all of my colleagues warned that it would be a difficult position to fill, in the end the decision was relatively easy. Sean was the clear correct choice for Woodside. From Berkeley he understands the value of community engagement. From his background in private life, he understands the rural environment. As of this writing it has not yet been two months since he began his tenure, but I know I made the right choice. He is already building the relationships that will be critical to the Town's success as he takes the reigns of our aggressive Capital Improvement Program.

I would be remiss if I did not call out and recognize our Deputy Town Engineer, Dong Nguyen, who served ably as the Interim Town Engineer for about six months. Most notably, he was the Town's lead staff person on the Library Renovation, getting that beloved Town institution in shape for the next 30-plus years. The Town owes him a debt of gratitude for keeping the project moving towards completion and under budget. Dong's future is bright, and I hope that much of that future is spent here in Woodside.

Finally, I would also like to acknowledge the final member of the management team, Planning Director Jackie Young. Jackie started with the Town about one year after I did, which means that we have now spent a combined 15 years working for the community. As we were making a transition, with new senior staff and three new Councilmembers, I have come to rely on Jackie more and more, as she and I now represent the historical knowledge of what has come before.

Beyond personnel, who drive a lot of what we can accomplish, renewal is also the sentiment that describes our work on replacing and rehabilitating the Town's infrastructure. Also, for the first time, my proposed budget includes a specific line item related to Kite Hill and Village Hill. These Town resources were set aside in the past to provide open space and also as an opportunity to preserve wildflowers. Over the years, invasive species have taken their toll on these two properties, and we are starting to reverse the trend by

more intelligently managing the resources. It is our objective to return these areas to past glory, all while managing fire hazards. The proposed budget also recommends reinstating the Public Works Matching Funds Program, whereby groups of neighbors pool resources to improve local infrastructure. One potential use of this program is upgrading fire hydrants, which also serves to reduce the threat associated with fire in the community.

Though it will have minimal impact on the Town's budget, during 2016-17 Peninsula Clean Energy, which the Town joined during 2016, will begin providing energy generation services to residents of San Mateo County, including Woodside. Through this joint powers authority, residents and businesses in Town will be able to select power generation which includes more renewables and a reduced carbon-footprint when compared to the power offered by PG&E.

As always, it is important to recognize the countless hours of those who have chosen to seek elective office or volunteer for appointment to help the Town reach its goals. Those who serve this community do so out of great love and dedication. I know I speak for everyone in Town when I write, with all sincerity, Thank You. Woodside is better for your service.

Respectfully submitted,

Kevin Bryant
Town Manager

BUDGET OVERVIEW

15-16 REVENUES AND EXPENSES PROJECTED

<i>Revenues</i>	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax (206)	Measure A (210)	Road Impact (242)
Taxes	4,303,248					
Franchise Fees	443,000					
Fees & Permits	1,283,169					450,000
Current Services	609,395					
Other Agencies	805,696			129,089	310,000	
Interest	16,000	2,600	140	240	1,400	2,000
Other Revenue	31,833	35,000	33,977		600,000	
Revenues - Total	7,492,341	37,600	34,117	129,329	911,400	452,000

<i>Expenditures</i>	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax Constr. (206)	Measure A (210)	Road Impact (242)
Town Council	52,975					
Administration	1,264,572					
Planning	1,053,547					
Bldgs & Grnds	243,659					
Overhead	479,917					
Safety Services	1,775,430					
Trails	57,588					
Public Works	1,380,165		45,000	124,070	373,854	294,602
Recreation	128,875					
Library						
Barkley Fields	175,020	7,650				
Expenditures - Total	6,611,748	7,650	45,000	124,070	373,854	294,602
Revenues - Expenses	880,593	29,950	(10,883)	5,259	537,546	157,398
Contributions to Road and Capital Programs	676,000				359,949	-

Greyed in area above represents All Road Funds

15-16 REVENUES AND EXPENSES PROJECTED (continued)

<i>Revenues</i>	COPS (243)	Library (250)	Canada Sewer (525)	Sewer Utility (528)	Sewer Reserve (529)	Redwood Creek (537)	TOTALS
Taxes							4,303,248
Franchise Fees							443,000
Fees & Permits			27,275	344,200		-	2,104,644
Current Services							609,395
Other Agencies	113,809						1,358,594
Interest		3,000	25	360	600	400	26,765
Other Revenue		1,255,548					1,956,358
Revenues - Total	113,809	1,258,548	27,300	344,560	600	400	10,802,004

<i>Expenditures</i>	COPS (243)	Library (250)	Canada Sewer (525)	Sewer Utility (528)	Sewer Reserve (529)	Redwood Creek (537)	TOTALS
Town Council							52,975
Administration							1,264,572
Planning							1,053,547
Bldgs & Grnds							243,659
Overhead							479,917
Safety Services	100,000						1,875,430
Trails							57,588
Public Works			31,634	255,059	118,197	12,711	2,635,292
Recreation							128,875
Library		110,255					110,255
Barkley Fields							182,670
Expenditures - Total	100,000	110,255	31,634	255,059	118,197	12,711	8,084,780
Revenues - Expenses	13,809	1,148,293	(4,334)	89,501	(117,597)	(12,311)	2,717,224
Contributions to Road and Capital Programs		2,790,594	-	-	80,887		3,907,430

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

16-17 REVENUES AND EXPENSES ADOPTED

	Road Program						
	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax (206)	Measure A (210)	Road Impact (242)	COPS (243)
Revenues							
Taxes	4,166,923						
Franchise Fees	431,400						
Fees & Permits	1,236,950					350,000	
Current Services	553,900						
Other Agencies	672,000			149,133	300,000		100,000
Interest	16,000		200		750	1,500	
Other Revenue	33,000	35,000	35,000		600,000		
Revenues - Total	7,110,173	35,000	35,200	149,133	900,750	351,500	100,000
Expenditures							
Town Council	30,391						
Administration	1,228,341						
Planning	1,090,781						
Bldgs & Grnds	218,238						
Overhead	412,500						
Safety Services	1,834,292						100,000
Trails	77,719						
Public Works	1,477,767		35,000	170,553	367,247	289,264	
Recreation	131,120						
Library							
Barkley Fields	179,800	10,000					
Expenditures - Total	6,680,949	10,000	35,000	170,553	367,247	289,264	100,000
Operating Revenues - Expenses	429,224	25,000	200	(21,420)	533,503	62,236	-
Contributions to Road and Capital Programs	1,687,000				222,000	475,000	

*Greyed in area above represents All Road Funds

16-17 REVENUES AND EXPENSES ADOPTED (continued)

		Sewer Funds				
<i>Revenues</i>	Library (250)	Canada Sewer (525)	Sewer Utility (528)	Sewer Reserve (529)	Redwood Creek (537)	TOTALS
Taxes						4,166,923
Franchise Fees						431,400
Fees & Permits		32,700	365,769			1,985,419
Current Services						553,900
Other Agencies	140,015					1,361,148
Interest		250	100	100	500	19,400
Other Revenue				525,000		1,228,000
Revenues - Total	140,015	32,950	365,869	525,100	500	9,746,190
<i>Expenditures</i>	Library (250)	Canada Sewer (525)	Sewer Utility (528)	Sewer Reserve (529)	Redwood Creek (537)	TOTALS
Town Council						30,391
Administration						1,228,341
Planning						1,090,781
Bldgs & Grnds						218,238
Overhead						412,500
Safety Services						1,934,292
Trails						77,719
Public Works		38,235	306,833	101,873	-	2,786,772
Recreation						131,120
Library	143,090					143,090
Barkley Fields						189,800
Expenditures - Total	143,090	38,235	306,833	101,873	-	8,243,044
Operating Revenues - Expenses	(3,075)	(5,285)	59,036	423,227	500	1,503,146
Contributions to Road and Capital Programs			209,007	605,000		3,198,007

*Greyed in area above represents All Sewer Funds.

Funds 525 and 529 have non-cash depreciation expenses of \$17,435 and \$74,873, respectively, which do not effect cash fund balances.

FUND BALANCE PROJECTION

	General (101)	Barkley Constr. (151)	Traffic Safety (204)	Gas Tax (206)	Measure A (210)	Road Impact (242)	COPS (243)
Fund Balance 6/30/15	6,134,604	280,672	46,487	78,021	448,684	596,596	(26,383)
Projected Activity 2015-16	204,593	29,950	(10,883)	5,259	177,597	157,398	13,809
Projected Fund Balance 6/30/16	6,339,197	310,622	35,604	83,280	626,281	753,994	(12,574)
Proposed Activity 2016-17	(1,257,776)	25,000	200	(21,420)	311,503	(412,764)	-
Projected Fund Balance 6/30/17	5,081,421	335,622	35,804	61,860	937,784	341,230	(12,574)

FUND BALANCE PROJECTION (continued)

	Library (250)	Canada Sewer (525)	Sewer Utility (528)	Sewer Reserve (529)	Redwood Creek (537)
Fund Balance 6/30/15	2,008,511	8,080	113,710	187,877	149,333
Projected Activity 2015-16	(1,642,301)	13,101	89,501	(42,724)	(12,311)
Projected Fund Balance 6/30/16	366,210	21,181	203,211	145,153	137,022
Proposed Activity 2016-17	(3,075)	12,150	(149,971)	(106,900)	500
Projected Fund Balance 6/30/17	363,135	33,331	53,240	38,253	137,522

Notes:

1. The San Mateo County Library JPA holds additional library funds for use by the Woodside Library.
As of June 30, 2015, the JPA had \$1,466,137 available for the Woodside Library.

GENERAL FUND: FIVE YEAR FORECAST

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 PROJECTED	2016-17 ADOPTED	2017-18 FORECAST	2018-19 FORECAST	2019-20 FORECAST	2020-21 FORECAST
BEGINNING BALANCE	4,574,399	6,134,604	6,134,604	6,339,197	5,081,421	4,759,919	3,747,557	3,313,821
REVENUES								
Secured Property Tax	2,747,625	2,934,225	2,950,639	3,036,923	3,143,215	3,253,228	3,367,091	3,484,939
Unsecured Property Tax	155,756	150,000	170,000	150,000	150,000	150,000	150,000	150,000
Other Property Tax	405,824	195,000	392,609	200,000	100,000	50,000	50,000	50,000
Sales Tax	652,399	505,514	425,000	450,000	463,500	477,405	491,727	506,479
Property Transfer Tax	235,680	175,000	215,000	200,000	200,000	200,000	200,000	200,000
Business License	138,685	120,000	150,000	130,000	130,000	130,000	130,000	130,000
Franchise Fees	438,724	416,400	443,000	431,400	431,400	431,400	431,400	431,400
Building/Planning Permit Fees	1,208,108	1,073,050	1,153,169	1,073,050	1,100,000	1,127,500	1,155,688	1,184,580
Recreation Fees	142,630	168,400	130,000	163,900	153,400	153,400	153,400	153,400
Current Services	309,134	169,750	277,595	222,100	222,100	222,100	222,100	222,100
Other Agencies	764,324	692,000	805,696	672,000	692,160	712,925	734,313	756,342
Interest	15,919	10,600	16,000	16,000	16,000	16,000	16,000	16,000
Other Revenue	147,497	27,000	31,833	33,000	33,000	33,000	33,000	33,000
Overhead Charges	311,784	331,800	331,800	331,800	331,800	331,800	331,800	331,800
Town Center Sewer Repayment	-	-	-	-	50,000	50,000	50,000	50,000
One-Time Revenue	549,897	-	-	-	-	-	-	-
TOTAL - REVENUES	8,223,986	6,968,739	7,492,341	7,110,173	7,216,575	7,338,758	7,516,518	7,700,040
EXPENDITURES								
Operational								
Salaries & Benefits	1,876,734	2,047,912	1,969,556	2,052,380	2,113,951	2,177,370	2,242,691	2,309,972
PERS & Retiree Health Benefits	392,725	439,861	439,861	435,596	448,664	462,124	475,988	490,267
Service and Supplies	3,360,025	3,918,895	3,970,231	4,082,973	4,205,462	4,331,626	4,461,575	4,595,422
Equipment and Building Maintenance	74,611	197,100	232,100	110,000	100,000	100,000	100,000	100,000
Subtotal	5,704,095	6,603,768	6,611,748	6,680,949	6,868,077	7,071,120	7,280,253	7,495,661
Capital Contributions								
Road Program	748,041	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Storm Drain Rehabilitation	175,000	306,000	76,000	522,000	50,000	310,000	50,000	310,000
Equestrian Trails and Water Crossings	36,645	30,000	-	40,000	20,000	20,000	20,000	20,000
Safe Routes to School	-	-	-	-	-	350,000	-	-
Loan to Town Center Sewer (Pump Station)	-	-	-	525,000	-	-	-	-
Subtotal	959,686	936,000	676,000	1,687,000	670,000	1,280,000	670,000	930,000
TOTAL - EXPENDITURES	6,663,781	7,539,768	7,287,748	8,367,949	7,538,077	8,351,120	7,950,253	8,425,661
NET POSITION	1,560,205	(571,029)	204,593	(1,257,776)	(321,502)	(1,012,362)	(433,735)	(725,621)
OPERATING RESERVES (30% Operating Revenue)	2,208,692	1,991,082	2,148,162	2,033,512	2,050,433	2,087,087	2,140,415	2,195,472
UNDESIGNATED RESERVE	3,925,913	3,572,493	4,191,035	3,047,909	2,709,486	1,660,469	1,173,406	392,728
TOTAL ENDING BALANCE	6,134,604	5,563,575	6,339,197	5,081,421	4,759,919	3,747,557	3,313,821	2,588,200
Ending Balance as Percent of Operating Revenue	83.3%	83.8%	88.5%	75.0%	69.6%	53.9%	46.4%	35.4%

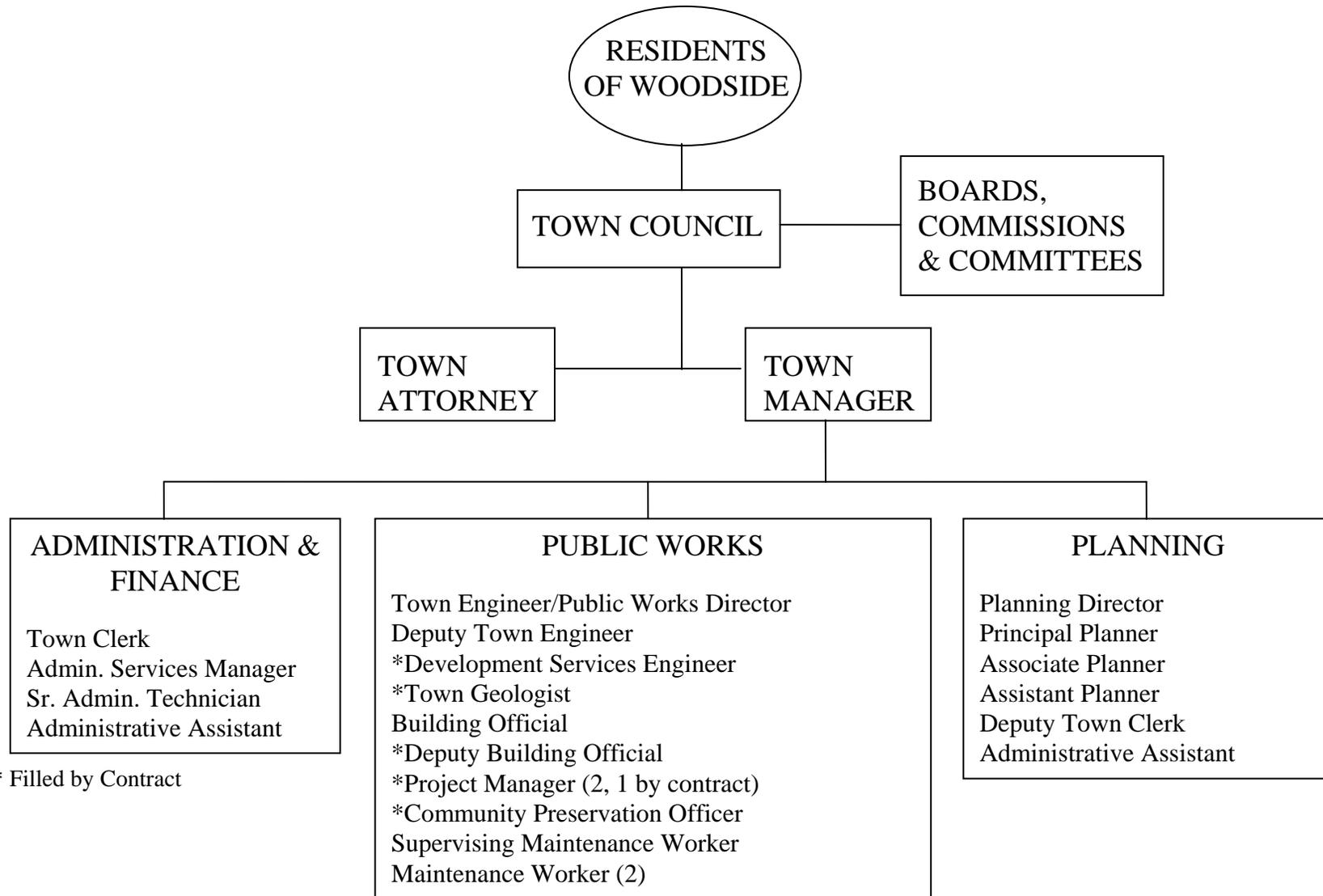
ROAD PROGRAM: FIVE YEAR FORECAST

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 PROJECTED	2016-17 ADOPTED	2017-18 FORECAST	2018-19 FORECAST	2019-20 FORECAST	2020-21 FORECAST
BEGINNING BALANCE	959,293	1,169,788	1,169,788	1,499,159	1,376,678	1,169,096	774,476	641,220
REVENUES								
Civil Fines	42,782	32,000	32,000	32,000	32,000	32,000	32,000	32,000
Gas Tax	158,151	127,294	129,089	149,133	127,294	127,294	127,294	127,294
Measure A Tax	324,489	285,000	310,000	300,000	300,000	300,000	300,000	300,000
Road Impact Fee	465,828	350,000	450,000	350,000	350,000	350,000	350,000	350,000
General Fund Contribution	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Interest	2,505	2,450	3,780	2,450	2,450	2,450	2,450	2,450
Other Revenue	1,646	3,000	1,977	3,000	3,000	3,000	3,000	3,000
Grants	167,088							
TOTAL - REVENUES	1,762,489	1,399,744	1,526,846	1,436,583	1,414,744	1,414,744	1,414,744	1,414,744
EXPENDITURES								
Operational								
Salaries & Benefits	384,383	389,004	360,410	409,131	421,405	434,047	447,068	460,481
PERS & Retiree Health Benefits	82,978	80,857	66,930	75,693	77,964	80,303	82,712	85,193
Service and Supplies	359,620	368,790	410,186	377,240	388,557	400,214	412,220	424,587
Subtotal	826,981	838,651	837,526	862,064	887,926	914,564	942,001	970,261
Capital Contributions								
Road Rehabilitation Project	316,148	325,000	318,109	475,000	475,000	475,000	475,000	475,000
Bridge Repair and Replacement	-	12,000	-	12,000	149,400	139,800	111,000	99,000
Storm Drain Rehabilitation	150,000	-	-	-	-	-	-	-
Bicycle and Pedestrian Improvements (Non-Road Rehab)	-	36,500	10,000	50,000	20,000	20,000	20,000	20,000
Emergency Repair - Portola Road @ Dennis Martin Creek	-	3,840	4,840	28,000	-	-	-	-
Safe Routes to School	258,865	192,000	27,000	132,000	90,000	260,000	-	-
Subtotal	725,013	569,340	359,949	697,000	734,400	894,800	606,000	594,000
TOTAL - EXPENDITURES	1,551,994	1,407,991	1,197,475	1,559,064	1,622,326	1,809,364	1,548,001	1,564,261
NET POSITION	210,495	(8,247)	329,371	(122,481)	(207,582)	(394,620)	(133,257)	(149,517)
TOTAL ENDING BALANCE	1,169,788	1,161,541	1,499,159	1,376,678	1,169,096	774,476	641,220	491,703
Ending Balance as Percent of Ongoing Revenue	73.3%	83.0%	98.2%	95.8%	82.6%	54.7%	45.3%	34.8%

STAFFING SUMMARY

Adopted Personnel	FTE
Town Manager	1
Town Engineer/Public Works Director	1
Planning Director	1
Deputy Town Engineer	1
Town Clerk	1
Administrative Services Manager	1
Building Official	1
Principal Planner	1
Assistant/Associate Planner	2
Project Manager	1
Deputy Town Clerk	1
Senior Administrative Technician	1
Administrative Assistant	2
Supervising Maintenance Worker	1
Maintenance Worker	2
Intern	1.5
TOTAL	19.5

TOWN OF WOODSIDE ORGANIZATION CHART



* Filled by Contract

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

Sales Tax

All taxable retail sales in the Town of Woodside are charged a 9% tax. The amount includes 0.5% that goes to local governments for public safety programs, pursuant to Proposition 172, approved by the voters in November of 1993. Of the remaining tax, 1% is returned to the Town of Woodside by the State for general purposes. Sales tax revenue can vary from year to year due to fluctuations in the economy.

Real Property Transfer Tax

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

Business License Tax

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

Fees and Charges

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

Charges for Services

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

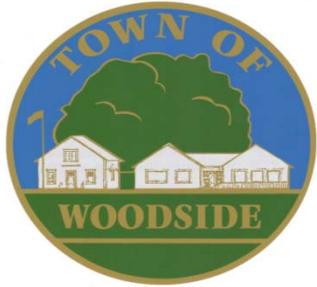
Franchise Fees

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

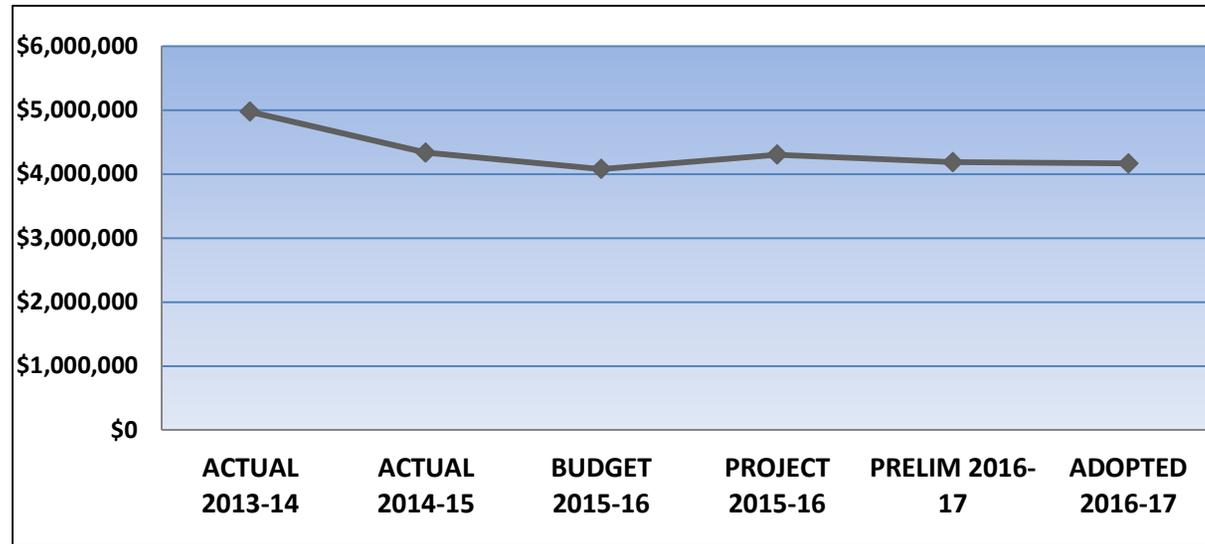
Other Governmental Agencies

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

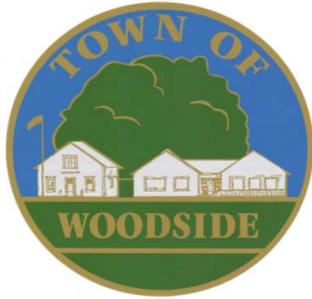
TAXES



2016-17 BUDGET WORKSHEET

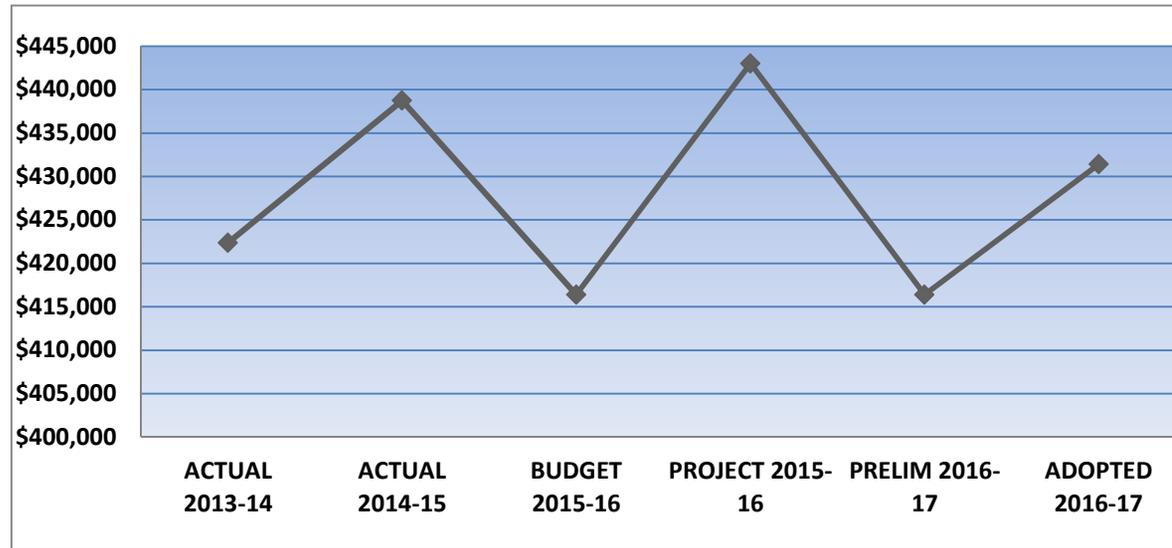


DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2016-17	ADOPTED 2016-17
Property Taxes - Secured	General	2,662,863	2,747,625	2,934,225	2,950,639	3,036,923	3,036,923
Property Taxes - Unsecured	General	149,018	155,756	150,000	170,000	150,000	150,000
Property Taxes - Other	General	381,158	405,824	195,000	392,609	120,000	200,000
Sales Tax	General	427,684	652,399	505,514	425,000	583,730	450,000
Property Transfer Tax	General	211,700	235,680	175,000	215,000	175,000	200,000
Business License Tax	General	132,040	138,685	120,000	150,000	120,000	130,000
Tax Equity Allocation (several years)	General	1,009,546	-	-	-	-	-
TAXES REVENUE TOTAL		4,974,009	4,335,969	4,079,739	4,303,248	4,185,653	4,166,923



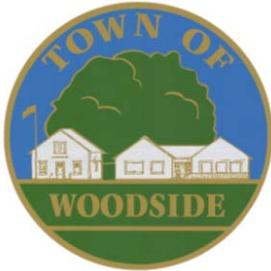
2016-17 BUDGET WORKSHEET

FRANCHISE FEES

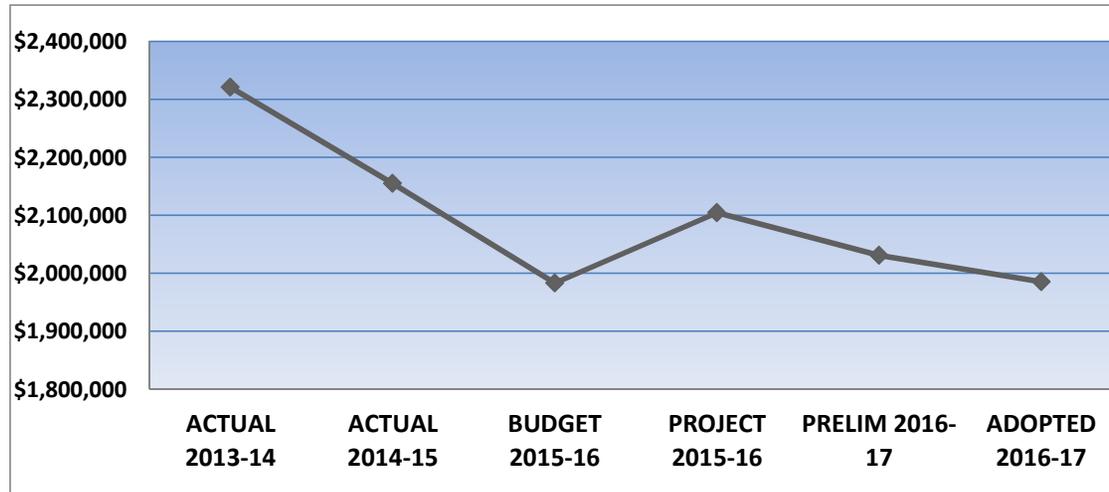


DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2016-17	ADOPTED 2016-17
PG&E	General	147,254	140,674	141,400	138,291	141,400	141,400
California Water Company	General	107,319	112,770	105,000	110,389	105,000	105,000
Greenwaste Recovery	General	92,843	106,791	100,000	110,000	100,000	110,000
Cable & Telecommunications	General	74,953	78,490	70,000	84,320	70,000	75,000
FRANCHISE REVENUE TOTAL		422,369	438,725	416,400	443,000	416,400	431,400

FEES & PERMITS

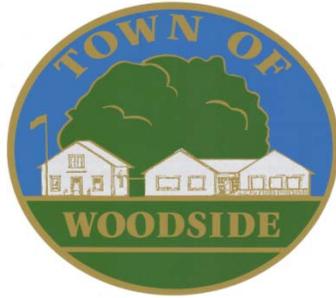


2016-17 BUDGET WORKSHEET

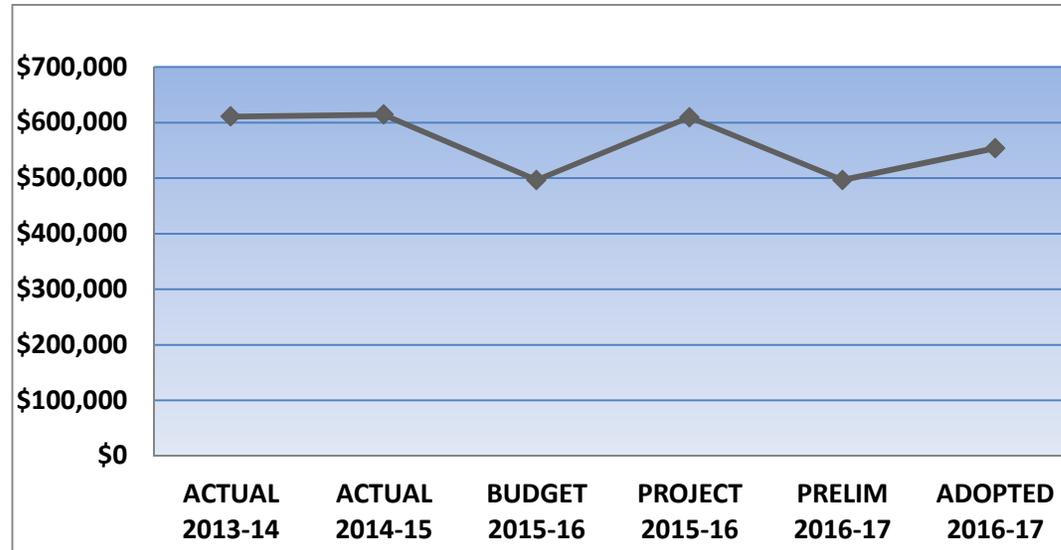


DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2016- 17	ADOPTED 2016-17
Building Permits	General	503,590	463,602	415,000	500,000	415,000	415,000
Plan Check	General	627,209	558,009	510,000	510,000	510,000	510,000
Grading & Site Development	General	27,420	26,021	20,000	25,000	20,000	20,000
Geology Review	General	3,975	4,125	3,750	4,000	3,750	3,750
ASRB Review	General	81,085	101,580	75,000	58,000	75,000	75,000
Penalty	General	47,170	31,785	30,000	33,000	30,000	30,000
Stable Permits	General	1,302	1,218	1,300	1,169	1,300	1,300
Encroachment Permits	General	4,650	5,234	4,000	6,000	4,000	4,000
Other Permits	General	16,556	15,400	14,000	16,000	14,000	14,000
Road Impact Fee	Road Impact	551,341	465,828	350,000	450,000	350,000	350,000
Barkley Fields Use	Barkley O&M	9,199	5,760	-	-	-	-
Barkley Fields Use	General	-	-	5,000	-	10,500	10,500
Recreation Fees	Recreation	157,669	142,630	-	-	-	-
Recreation Fees	General	-	-	168,400	130,000	153,400	153,400
Sewer Service Charges	Canada Sewer	18,641	23,063	27,800	27,275	32,700	32,700
Sewer Service Charges	Sewer Utility	257,065	288,401	358,900	344,200	411,400	365,769
Sewer Connection Charges	Redwood Creek	14,250	22,515	-	-	-	-
FEES & PERMITS REVENUE TOTAL		2,321,122	2,155,171	1,983,150	2,104,644	2,031,050	1,985,419

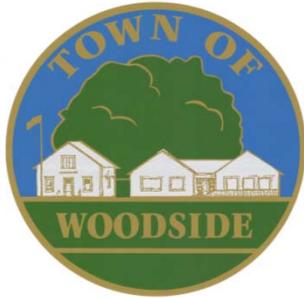
CURRENT SERVICES



2016-17 BUDGET WORKSHEET

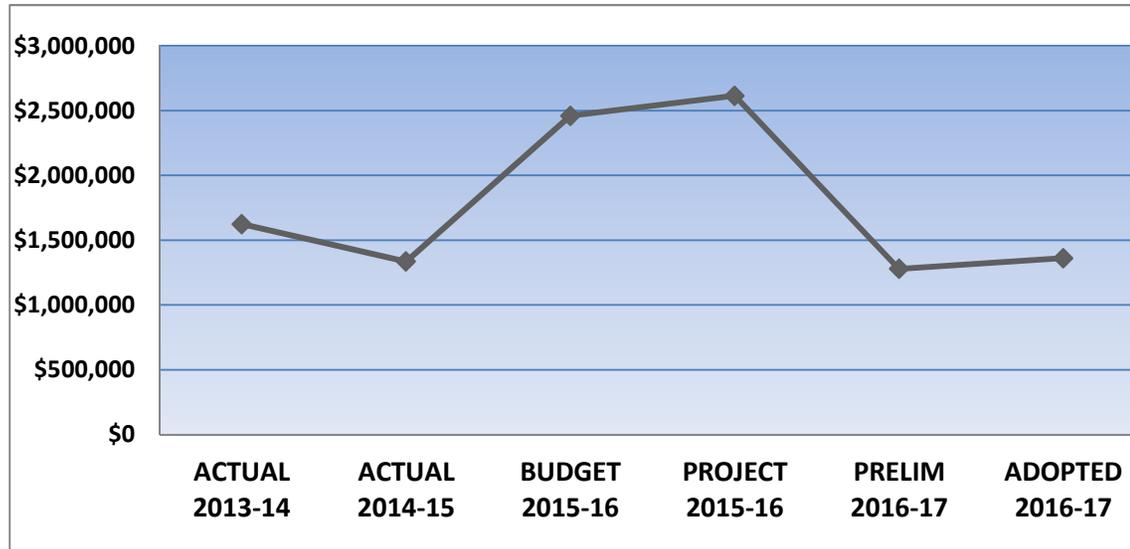


DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2016-17	ADOPTED 2016-17
Use Permits and Variances	General	31,425	30,210	30,000	41,605	30,000	30,000
Archive Fee	General	35,880	31,290	35,000	35,000	35,000	35,000
Consultant Overhead	General	26,743	12,329	12,000	11,000	12,000	12,000
Construction & Demolition Fee	General	11,505	10,310	10,000	8,000	10,000	10,000
Trails Maintenance Fee	Trails	30,600	25,600	-	-	-	-
Trails Maintenance Fee	General	-	-	25,100	27,650	25,100	25,100
Staff Charges Against Deposit	General	-	-	-	123,340	-	80,000
Other	General	151,371	175,347	52,650	31,000	52,650	30,000
Overhead Charges	General	323,400	329,108	331,800	331,800	331,800	331,800
CURRENT SERVICES REVENUE TOTAL		610,924	614,194	496,550	609,395	496,550	553,900

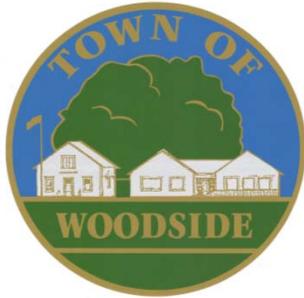


2016-17 BUDGET WORKSHEET

OTHER AGENCIES

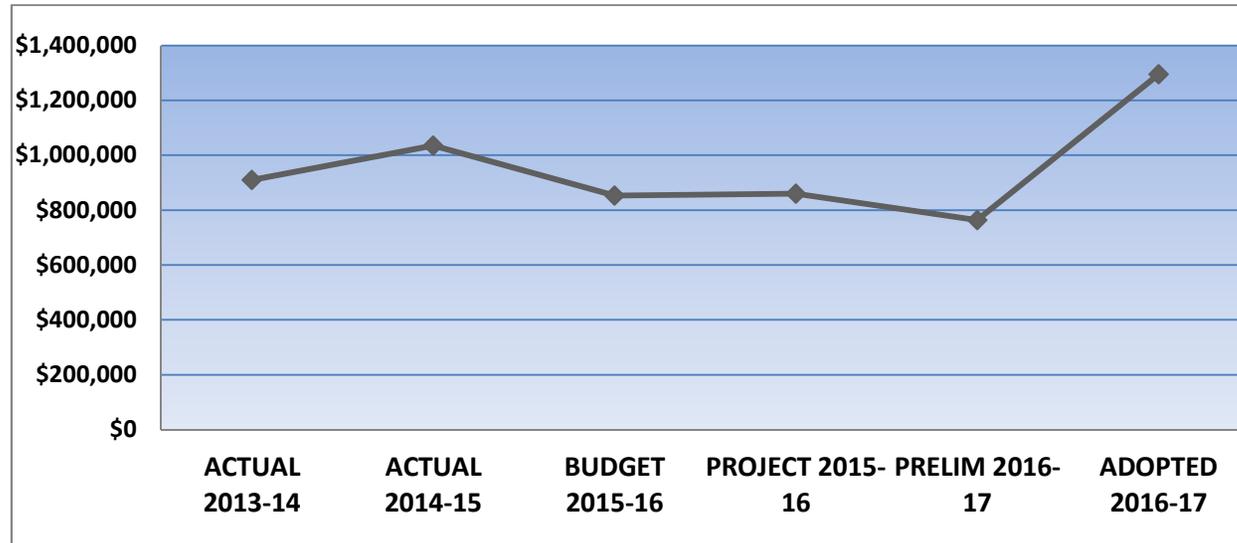


DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2016-17	ADOPTED 2016-17
Property Tax In-Lieu	General	511,685	537,782	535,000	581,901	535,000	580,000
Triple Flip	General	127,967	133,948	65,000	129,285	-	-
Homeowners' Property Tax Relief	General	16,990	14,079	12,000	11,462	12,000	12,000
Measure M	General	77,424	78,516	80,000	80,813	80,000	80,000
Motor Vehicle	General	-	-	-	2,235	-	-
State Gas Tax	Gas Tax	181,650	158,151	127,294	129,089	127,294	149,133
Measure A	Measure A	301,190	324,489	285,000	310,000	285,000	300,000
Highway Bridge Program	Measure A	1,713	-	-	-	-	-
State and Local Partnership Program	Measure A	267,000	-	-	-	-	-
Highway Safety Improvement Grant	HSIP	13,525	-	-	-	-	-
Measure A Grant	HSIP	3,817	-	-	-	-	-
Library Donor Fund Revenue	Library	-	-	1,255,548	1,255,548	140,015	140,015
Citizens' Option for Public Safety	COPS	121,006	88,401	100,000	113,809	100,000	100,000
OTHER AGENCIES REVENUE TOTAL		1,623,967	1,335,366	2,459,842	2,614,142	1,279,309	1,361,148



2016-17 BUDGET WORKSHEET

OTHER REVENUE



DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2016-17	ADOPTED 2016-17
Parking Fines	General	1,101	4,505	1,000	1,833	1,000	2,000
Interest	Various	19,578	26,055	23,215	26,765	23,215	23,215
Other General Fund	General	29,013	31,458	26,000	30,000	26,000	31,000
Civil Fines	Traffic Safety	32,512	42,782	32,000	32,000	32,000	32,000
Farm Hill Signal	Traffic Safety	-	-	2,000	-	2,000	2,000
Woodside Hills Water	Traffic Safety	2,030	1,646	1,000	1,977	1,000	1,000
Bond Payments	WR/WHR Pkg	133,530	132,499	132,330	132,330	42,985	42,985
GF Road Contribution	Measure A	500,000	454,045	600,000	600,000	600,000	600,000
GF Town Center Pump Loan	Sewer Reserve	-	-	-	-	-	525,000
GF Road Contribution	HSIP	-	145,955	-	-	-	-
GF Trails Contribution	Trails	29,150	29,150	-	-	-	-
GF Barkley Contribution	Barkley O&M	127,915	131,930	-	-	-	-
GF Barkley Contribution	Barkley Const.	35,000	35,000	35,000	35,000	35,000	35,000
OTHER REVENUE TOTAL		909,829	1,035,025	852,545	859,905	763,200	1,294,200

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 Notes

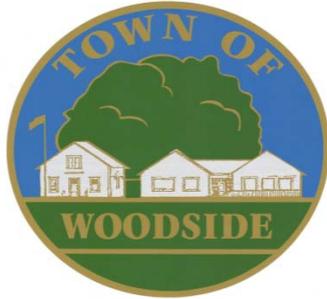
The Town Council budget supports several basic activities, including: (1) Town membership in regional and statewide organizations; (2) organized events such as volunteer recognition receptions, holiday dinners, and occasional hosting of the Council of Cities monthly dinner meetings; (3) events developed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

The adopted budget of \$30,391 is slightly more than the \$30,252 preliminarily approved in the two-year budget. The increase is a result of increased dues in the organizations in which the Town is a member.

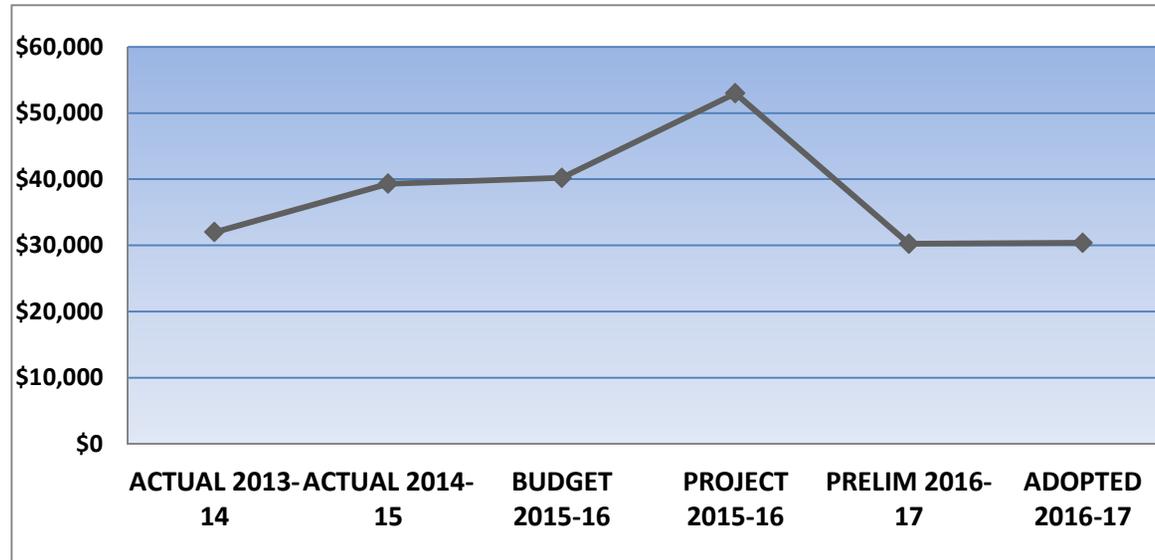
Funding Source Summary

This department is funded by the General Fund.

TOWN COUNCIL DEPARTMENT



2016-17 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2016-17	ADOPTED 2016-17
Elections	General	7,601	330	10,000	5,942	-	-
Memberships:							
Association of Bay Area Governments	General	1,655	1,702	1,760	1,760	1,760	1,814
City/County Association of Governments	General	1,841	1,942	1,900	1,936	1,942	2,027
Airport Roundtable	General	750	750	750	-	750	750
Local Agency Formation Commission	General	585	782	1,000	765	1,000	1,000
Housing Endowment & Regional Trust of San Mateo	General	1,739	1,739	1,800	1,739	1,800	1,800
League of California Cities	General	3,953	3,953	4,000	4,293	4,000	4,000
HIP Housing	General	1,000	-	1,000	2,000	1,000	1,000
Conferences & Meetings	General	6,999	7,647	10,000	4,500	10,000	10,000
Town Volunteer Committees/DOTH	General	4,081	20,460	8,000	30,000	8,000	8,000
Other	General	1,802	-	-	40	-	-
DEPARTMENT TOTAL		32,006	39,305	40,210	52,975	30,252	30,391

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. The general legal services of the Town Attorney are also provided through this department, as are litigation services, as needed.

Budget Notes

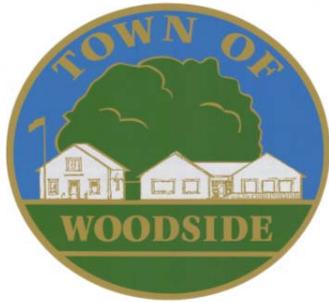
Most of the budget for this department covers the salaries and benefits of the Administration and Finance staff, as well as legal services.

The adopted budget of \$1,228,341 is greater than the preliminarily approved \$1,213,450 for this department. The increase is attributed to an increase in salaries and benefits and contract attorney services, offset by a reduction in the cost of the annual audit.

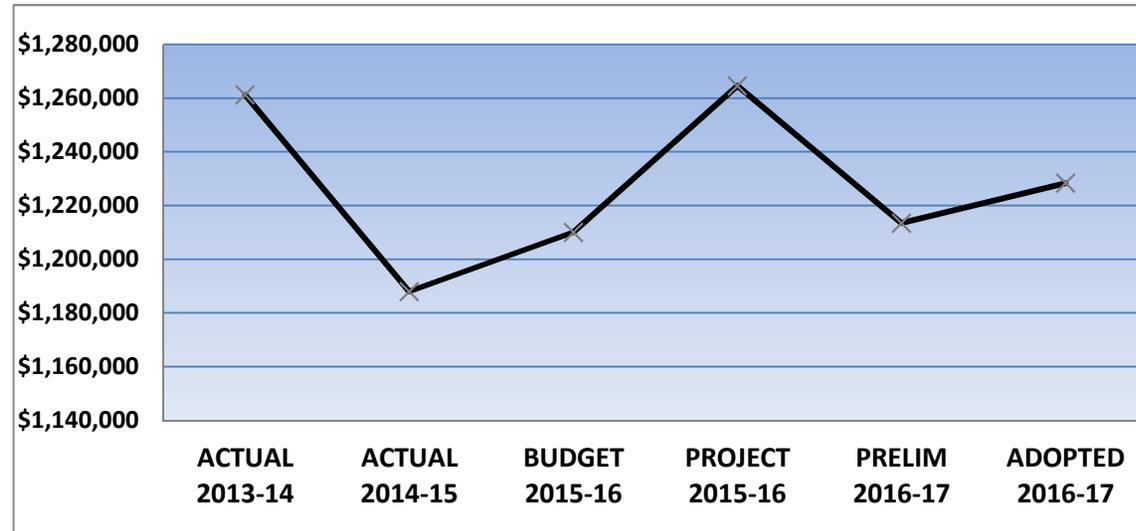
Funding Source Summary

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 2016-17, \$331,800 will be received from this source.

ADMINISTRATION & FINANCE DEPARTMENT



2016-17 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2016-17	ADOPTED 2016-17
Salaries & Benefits	General	982,473	928,288	938,029	959,301	941,450	954,741
Advertising	General	6,332	7,016	7,500	7,500	7,500	7,500
Photo Copies	General	6,459	14,481	7,000	5,000	7,000	7,000
Bank Service Charge	General	4,849	4,942	5,100	5,100	5,100	5,100
Professional Services - Special Projects	General	17,840	19,281	20,000	50,000	20,000	20,000
Contract Legal Services	General	211,215	186,484	195,000	215,000	195,000	200,000
Contract Audit	General	16,755	11,555	16,000	6,396	16,000	12,600
Memberships/Dues	General	1,321	940	4,400	3,000	4,400	4,400
Travel/Conferences/Meetings	General	8,676	10,889	15,000	10,000	15,000	15,000
Subscriptions/Codes	General	4,014	2,994	2,000	3,275	2,000	2,000
Other	General	1,246	1,063	-	500	-	-
DEPARTMENT TOTAL		1,261,180	1,187,933	1,210,029	1,264,572	1,213,450	1,228,341

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 Administrator (ASRA), Architectural and Site Review Board (ASRB), Planning Commission, and/or Town Council; and building permits, for conformance with the Town's General Plan, Area Plans, Specific Plans, Municipal Code, Residential Design Guidelines, environmental laws, and other regulations. Advance planning activities include developing, refining, and implementing long-range land use policies and regulations associated with the General Plan, Area Plans, Specific Plans, Municipal Code, Residential Design Guidelines, and a variety of regional, State and Federal mandates.

Budget Notes

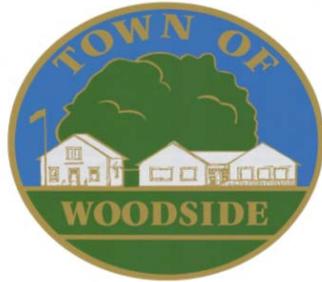
Most of the budget for this department covers the salaries and benefits of the Planning staff. The adopted budget includes \$145,000 for contractual assistance, including \$120,000 for the services of a senior level contract planner to do project analysis and prepare staff reports for the ASRB and Planning Commission. In addition, the budget includes \$25,000 for an Architectural Consultant to assist staff and the ASRB in the evaluation of development proposals when determined necessary by the Planning Director.

The adopted budget of \$1,090,781 is less than the preliminarily approved budget by \$96,439. This is a result of a reduction in salaries and benefits as well as the budget for professional services. The preliminarily approved budget anticipated \$225,000 in consultant services to support General Plan implementation, an Architectural Consultant, and staff augmentation. The adopted budget instead includes \$145,000 for these purposes.

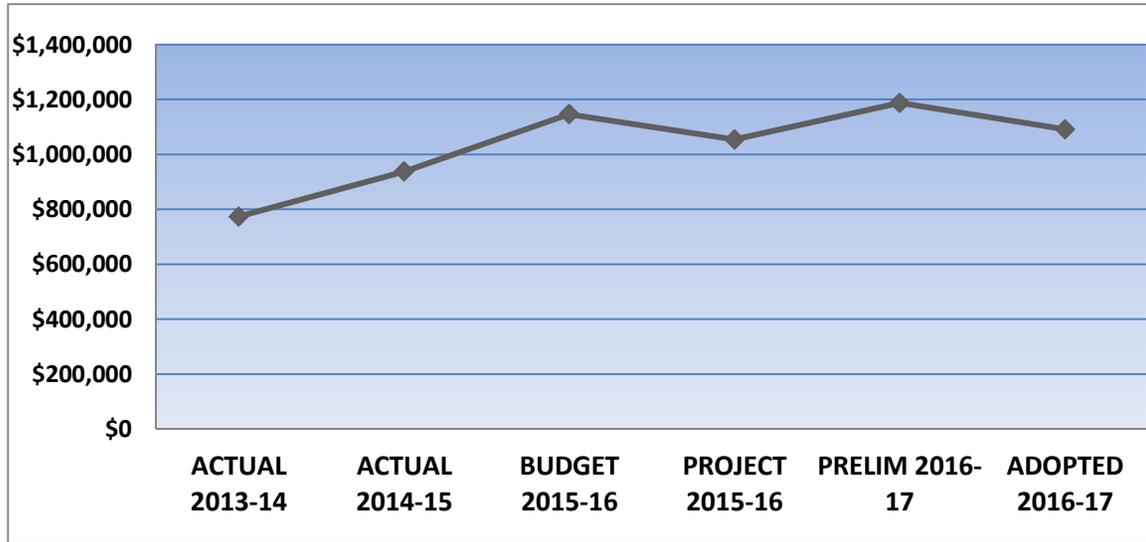
Funding Source Summary.

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

PLANNING DEPARTMENT



2016-17 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2016-17	ADOPTED 2016-17
Salaries & Benefits	General	662,162	768,146	925,291	887,614	941,720	920,281
Public Noticing	General	5,277	12,625	7,500	15,000	7,500	12,500
Photo Copies	General	866	-	500	2,100	500	500
Professional Services - GP Implementation	General	-	19,947	50,000	-	50,000	-
Professional Services - Housing Element	General	5,000	-	-	-	-	-
Professional Services - TC Area Plan	General	24,190	5,615	-	-	-	-
Professional Services - Arch. Consultant	General	-	1,967	50,000	2,700	50,000	25,000
Professional Services - Staff Augmentation	General	51,520	107,200	100,000	130,000	125,000	120,000
Motion Tax	General	4,061	7,751	-	1,369	-	-
Memberships/Dues	General	1,418	1,486	2,000	1,500	2,000	2,000
Travel/Conferences/Meetings	General	18,108	9,382	10,000	11,000	10,000	10,000
Other	General	-	2,986	-	2,264	-	-
Subscriptions/Codes	General	874	-	500	-	500	500
DEPARTMENT TOTAL		773,476	937,105	1,145,791	1,053,547	1,187,220	1,090,781

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.

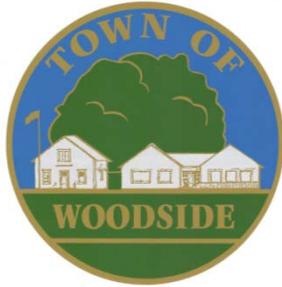
Budget Notes

The adopted budget for this department has increased by just over \$30,000 from the approved budget for 2016-17. The adopted department budget includes \$30,000 specifically for the management and rehabilitation of native plants within the wildflower preserve at Kite Hill and Village Hill. These properties are Town-owned and have been afflicted with invasive plants that the Town should try to strategically manage. In the specific case of Kite Hill, this will be in keeping with one of the original purposes of protecting the property from development.

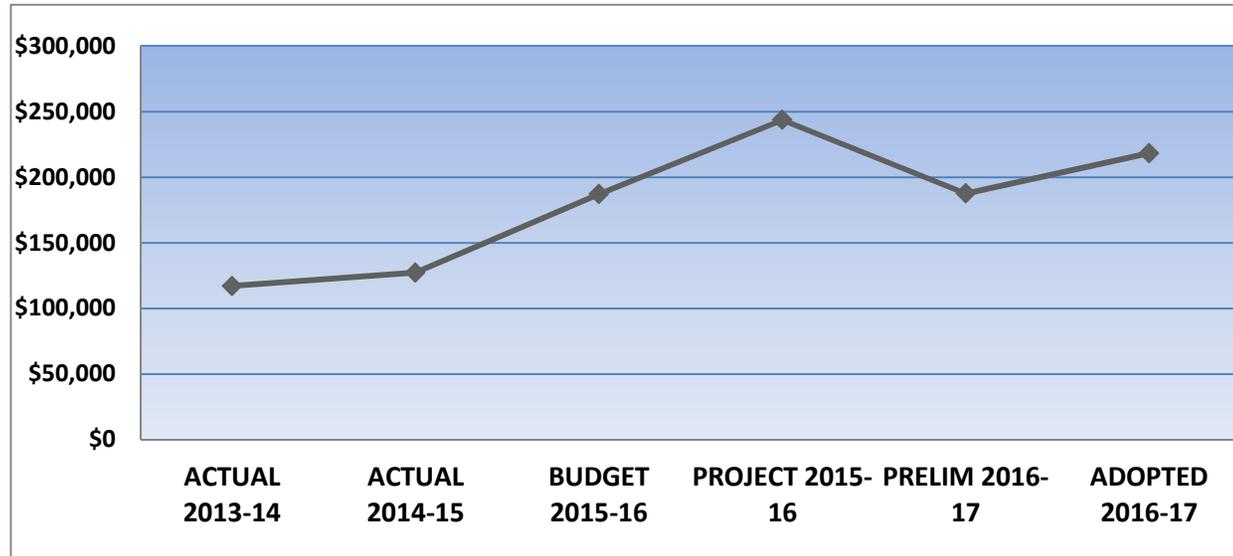
Funding Source Summary

This department budget is totally supported by the General Fund.

BUILDINGS AND GROUNDS DEPARTMENT



2016-17 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2016-17	ADOPTED 2016-17
Salaries & Benefits	General	21,930	40,179	41,126	44,534	41,075	41,738
Utilities - Water	General	7,020	4,553	6,500	4,500	6,500	6,500
Utilities - PG&E	General	22,245	18,970	22,000	22,000	22,000	22,000
Maintenance Supplies & Services	General	14,230	12,929	15,000	14,000	15,000	15,000
Contract Maintenance - Janitorial & Landscape	General	37,320	35,170	45,000	55,000	45,000	45,000
Sewer Service Charges	General	1,981	7,143	7,500	2,785	8,000	8,000
Kite Hill/Village Hill Revitalization	General	-	-	-	-	-	30,000
Building Maintenance	General	12,357	8,306	50,000	100,840	50,000	50,000
DEPARTMENT TOTAL		117,083	127,250	187,126	243,659	187,575	218,238

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 Notes

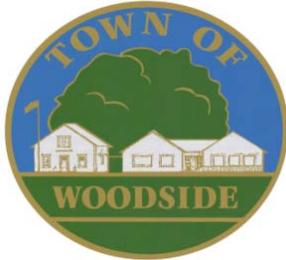
The adopted budget for this department includes an update to the Town's website to improve the usability of the site on mobile devices, as well as an upgrade to the eTrakit software, which will improve the usability of the web-based permit tracking system for users of all browsers. The adopted budget also includes \$40,000 to support the upgrade of individual computers within Town Hall. The Town upgraded its servers during 2015-16.

The adopted budget of \$412,500 is a slight increase over the preliminarily approved budget of \$405,000. Additional resources are budgeted for equipment upgrades, as described above, and less is budgeted for day-to-day management of the Town's information technology, as the Town has shifted to a lower cost IT firm.

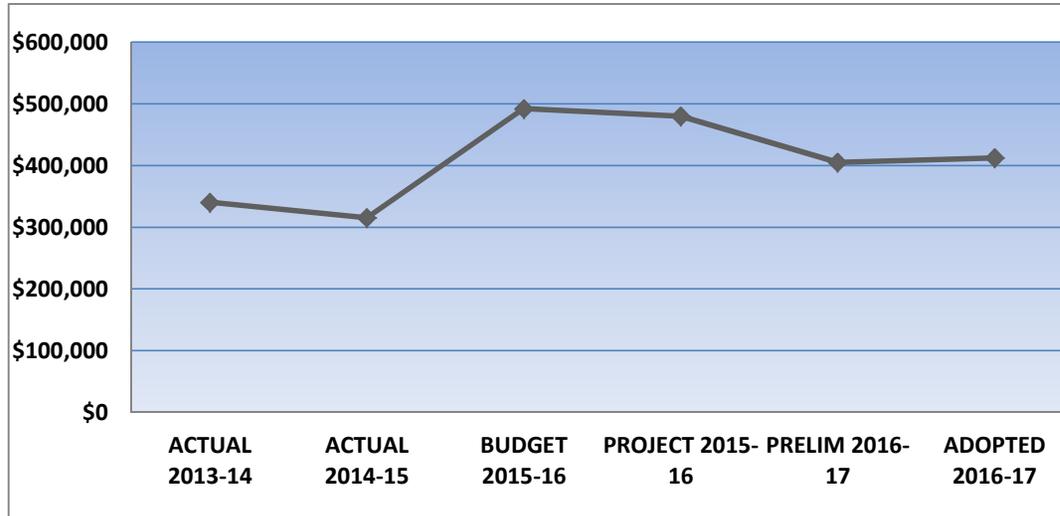
Funding Source Summary

The cost of supporting this departmental budget is fully borne by the General Fund, and is supported by overhead charges.

TOWN-WIDE OVERHEAD DEPARTMENT



2016-17 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2016-17	ADOPTED 2016-17
Salary - Reserve	General	-	-	35,000	-	35,000	35,000
Unemployment Insurance	General	-	-	4,000	-	4,000	4,000
Phone	General	12,439	14,593	15,000	17,500	15,000	18,000
Office Supplies	General	67,553	51,526	60,000	52,500	60,000	60,000
Postage	General	17,338	16,448	20,000	12,500	20,000	20,000
Advertising	General	10,232	250	5,000	2,500	5,000	5,000
Office Equipment Lease & Maintenance	General	23,113	23,110	20,500	35,000	20,500	25,000
Liability & Property Insurance	General	107,048	77,669	80,000	87,462	85,000	85,000
Software Maintenance	General	24,551	27,838	45,000	45,000	45,000	50,000
Contractual Information Technology	General	77,629	37,466	95,000	85,000	95,000	50,000
Transcription Service	General	-	-	500	-	500	500
Equipment	General	-	29,746	20,000	37,934	20,000	40,000
Website/eTrakit Update	General	-	-	-	-	-	20,000
Audio Visual Update Independence Hall	General	-	-	50,000	59,445	-	-
Accounting Software Replacement	General	-	36,559	42,100	41,543	-	-
Other	General	444	228	-	3,533	-	-
DEPARTMENT TOTAL		340,347	315,433	492,100	479,917	405,000	412,500

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 Notes

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 including dispatch 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 1 deputy and 1 vehicle during the night shift (6 PM – 6 AM). This patrol is shared with the Town of Portola Valley and part of the surrounding unincorporated area. Woodside is also served by a dedicated motorcycle patrol unit on a rotating 12 hour schedule, from 7:00 AM to 7:00 PM on both weekdays and weekends. Finally, one additional daytime deputy and one additional daytime vehicle are provided through the COPS program, shared with the Town of Portola Valley. The costs of these services are provided below:

Service	2016-17
Basic Contract Services	\$995,322
Dispatch Service	\$98,952
Motorcycle Unit	\$278,697
COPS Supplemental	\$279,071
Total Contract	\$1,652,042
Less COPS Grant	-\$100,000
Net Town Cost	\$1,552,042

Animal Control Services. The Town receives Animal Control Services through a contract with the County of San Mateo, which in turn contracts with the Peninsula Humane Society (PHS) for these basic services. Costs are distributed to all member agencies within San Mateo County based on the use of PHS field and shelter services. The cost of these services in 2016-17 will be approximately \$60,250.

Office of Emergency Services. A total of \$24,000 is adopted in 2016-17 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 adopted budget includes \$25,000 to support this program.

Defensible Space Matching Fund Program. In the fall of 2010, the Town introduced this program which now reimburses property owners up to \$2,000 to conduct fire fuel load reduction on their property. The adopted budget includes \$100,000 to fund this program, due to the successful utilization by Town property owners.

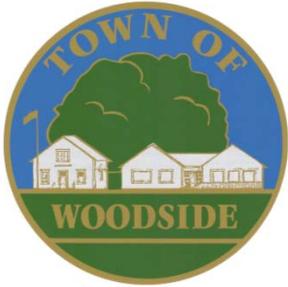
Citizens for Emergency Response and Preparedness Program (CERPP). The adopted budget includes \$15,000 to support the CERPP Coordinator at the Woodside Fire Protection District. The Town, Fire District and the Town of Portola Valley financially support the position, which has benefits throughout the community. The adopted budget also includes funding of \$5,000 for CERPP disaster supplies.

Tree Removal for Fire Protection. \$50,000 is included to support removal of fire fuel, particularly eucalyptus trees, within the Town's rights-of-way and on its properties.

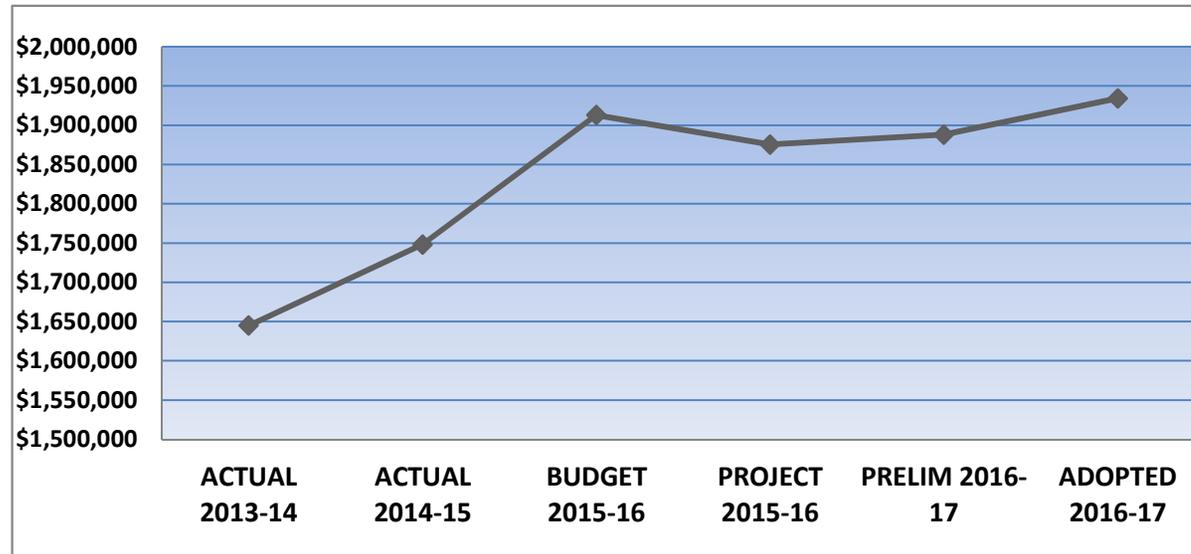
Funding Source Summary

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



2016-17 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2016-17	ADOPTED 2016-17
Chipper Program	General	37,172	18,705	25,000	20,000	25,000	25,000
Rapid Notify System	General	-	-	3,000	3,000	3,000	3,000
CERPP Coordinator	General	-	11,404	20,000	12,000	20,000	15,000
Defensible Space Matching Program	General	29,375	67,622	125,000	125,000	50,000	100,000
Tree Removal for Fire Prevention	General	-	33,745	50,000	25,000	50,000	50,000
Police Services Agreement	General	1,394,831	1,439,676	1,503,925	1,503,925	1,552,042	1,552,042
Office of Emergency Services JPA	General	20,349	21,542	23,000	23,827	23,000	24,000
Animal Control Services	General	63,156	55,473	58,000	57,678	60,000	60,250
Disaster Supplies	General	-	-	5,000	5,000	5,000	5,000
Subtotal		1,544,883	1,648,167	1,812,925	1,775,430	1,788,042	1,834,292
Police Services Agreement	COPS	100,000	100,000	100,000	100,000	100,000	100,000
Subtotal		100,000	100,000	100,000	100,000	100,000	100,000
DEPARTMENT TOTAL		1,644,883	1,748,167	1,912,925	1,875,430	1,888,042	1,934,292

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 Notes

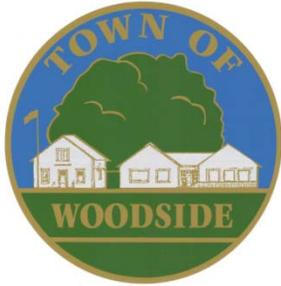
The budget for the Trails Department is made up of the salaries and benefits associated with that portion of time allocated for both the Town Engineer and the Maintenance Workers for trails maintenance activities and the cost of trails materials, such as base rock.

The adopted budget of \$77,719 for the department reflects an increase over the preliminarily approved budget of \$66,355, due to a higher allocation of staff time to trails.

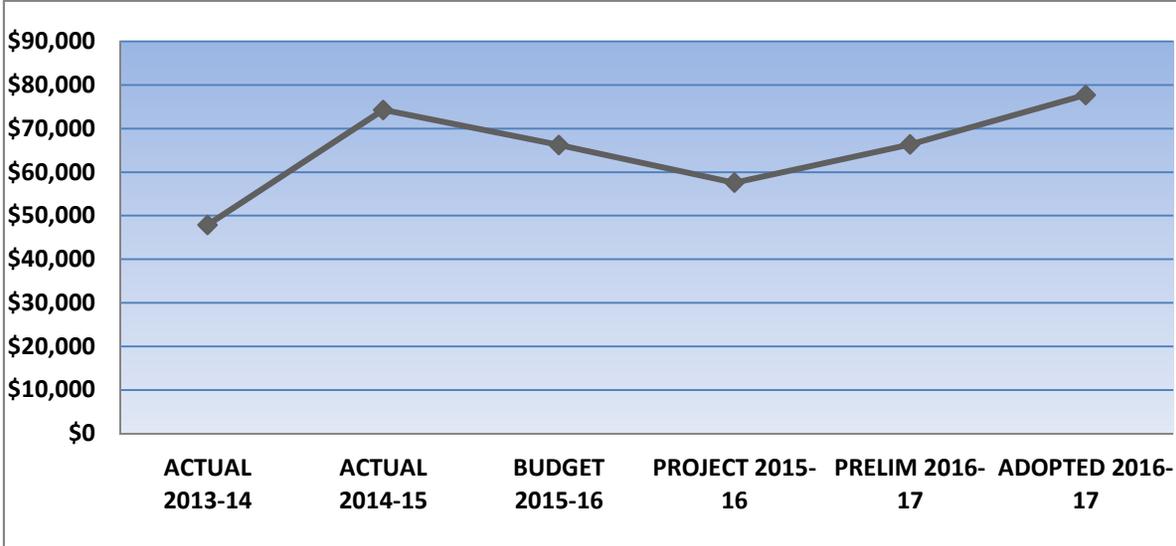
Funding Source Summary

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

TRAILS DEPARTMENT



2016-17 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2016-17	ADOPTED 2016-17
Salaries & Benefits	General Fund	36,610	37,645	39,483	42,588	39,585	50,949
Equipment Rental	General Fund	-	-	1,000	-	1,000	1,000
Materials	General Fund	11,279	16,241	25,770	15,000	25,770	25,770
Capital Improvements	General Fund	-	20,404	Now part of the Capital Improvement Program			
DEPARTMENT TOTAL		47,889	74,290	66,253	57,588	66,355	77,719

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 Notes

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.

Building regulation and code enforcement activities are conducted by a combination of Town staff and contractual staff. The Town employs a Building Official and a Project Manager. These employees are augmented by a contractual Deputy Building Official, Building Inspector, Development Services Engineer, half-time Project Manager, Capital Projects Engineer and Community Preservation Officer.

The adopted budget for general engineering is \$1,477,767, higher than the preliminarily approved \$1,258,650. Most of the increase is the result of an increased budget for the consultant services. During 2015-16, the Town changed its accounting method for charging deposit funds for work by consultant engineers. Prior to 2015-16, charges to deposits were made by reducing expenses. Starting in 2015-16, charges to deposits were changed to revenue. Therefore, both expenses of this department will be higher, and revenues from development activity will also be higher. In addition, the adopted budget includes \$40,000 to support a Public Works Matching Funds Program, which has been used in the past to encourage and support residents to work together to make improvements in their neighborhoods. It is recommended that this program be reintroduced.

Road Program. Four funds support the Town's Road Program, including the Traffic Safety, Gas Tax, Measure A, and Road Impact Fee funds. Additionally, the Town's General Fund makes a contribution to the Road Program. The Program supports staff that

provides maintenance and planning services for road maintenance. The Capital Improvement Program also includes projects that are funded by the Road Program.

The adopted budget includes \$862,064 in operating costs for the road program, an increase over the \$846,590 preliminarily approved for 2016-17. The change reflects slightly higher costs for salaries and benefits as well as an increase in overhead costs.

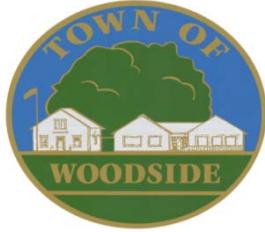
Sewer Program. Four funds support the Town's sewer program. They are the Canada Corridor Sewer Maintenance Fund, the Sewer Utility and Town Center Pump Funds, which support the Town Center Sewer District, and the Sewer Revolving Fund, which supports activities related to the Redwood Creek Sewer System. 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 Capital Improvement Program includes the replacement of the Town Center Pump Station, to be supported by the Sewer Program. In 2016-17, the Town will be conducting a new Proposition 218 process to set rates for the upcoming several years. To fund the project, it is recommended that the General Fund loan to the sewer program the funds necessary to construct in the summer and fall of 2016. The sewer fund will be charged a commercial interest rate for the loan, but without the fixed debt service costs that would be associated with either bonds or a commercial bank.

The operational budget for the sewer program has been increased to \$446,941 from the preliminarily approved \$392,808 for 2016-17. The increase reflects the anticipated increase in debt service charges related to the South Bayside Sewer Authority treatment facility.

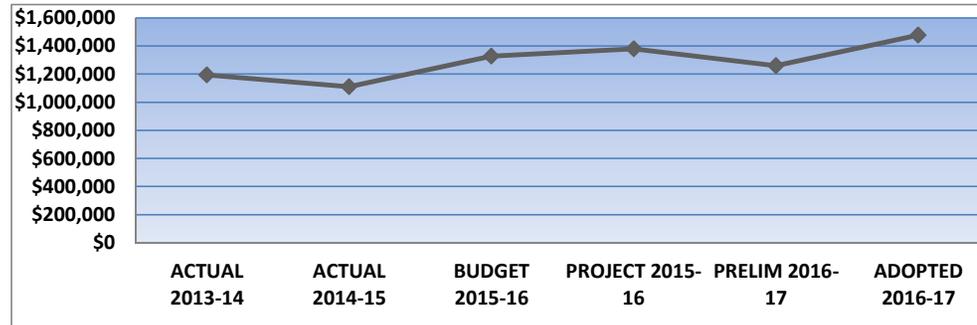
Funding Source Summary

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

PUBLIC WORKS DEPARTMENT - General Engineering

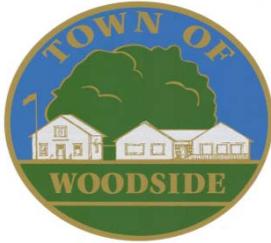


2016-17 BUDGET WORKSHEET

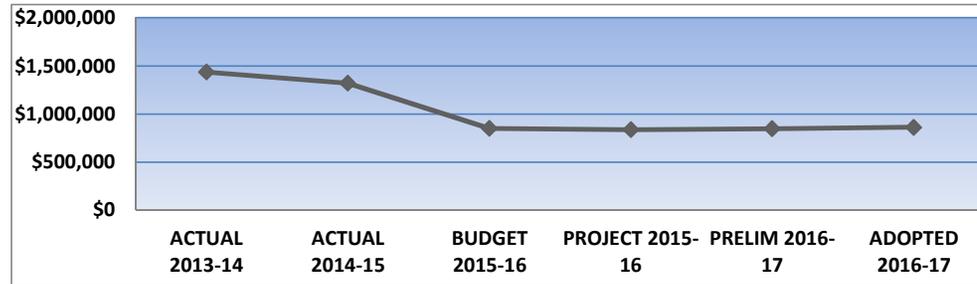


DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2016-17	ADOPTED 2016-17
Salaries & Benefits	General	524,564	497,340	506,044	475,380	512,650	520,267
State Motion Tax	General	-	-	4,000	3,000	4,000	4,000
C/CAG Programs	General	16,432	16,457	16,500	16,500	16,500	18,500
Professional Services	General	31,921	32,797	50,000	20,000	50,000	50,000
Contractual Code Enforcement Officer	General	49,725	46,115	52,000	67,200	52,000	65,000
Legal Services - Code Enforcement	General	12,276	8,868	20,000	4,000	20,000	5,000
Contractual Permit Technician	General	93,080	48,360	54,000	70,000	54,000	65,000
Contractual Building Inspector	General	83,895	76,670	84,000	94,000	84,000	87,000
Contractual Geologist	General	5,826	6,473	5,000	10,000	5,000	7,500
Contractual Building Official/Plan Check	General	250,222	188,721	300,000	270,000	225,000	300,000
Contractual Development Services Engineer	General	95,126	121,976	120,000	170,000	120,000	150,000
Contractual Capital Projects Engineer	General	-	-	100,000	170,000	100,000	150,000
Public Works Matching Funds Program	General	-	-	-	-	-	40,000
Geologic Map Update	General	14,199	50,437	-	-	-	-
Memberships/Dues	General	7,938	6,826	7,500	5,700	7,500	7,500
Travel/Conferences/Meetings	General	1,017	5,972	6,000	2,000	6,000	6,000
Subscriptions/Codes	General	55	189	2,000	2,000	2,000	2,000
Other	General	6,590	2,150	-	385	-	-
General Engineering Total		1,192,866	1,109,351	1,327,044	1,380,165	1,258,650	1,477,767

PUBLIC WORKS DEPARTMENT - Road Program



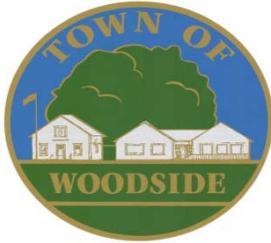
2016-17 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2016-17	ADOPTED 2016-17
Gasoline	Traffic Safety	10,100	11,094	12,000	10,000	12,000	12,000
CalWater	Traffic Safety	7,757	10,193	8,000	10,000	8,000	8,000
PG&E	Traffic Safety	1,797	2,730	2,000	2,000	2,000	2,000
Equipment Maintenance	Traffic Safety	12,272	22,234	25,000	23,000	13,000	13,000
	Traffic Safety Total	31,926	46,251	47,000	45,000	35,000	35,000
Salaries & Benefits	Gas Tax	140,952	135,823	112,260	86,070	115,630	132,553
Overhead	Gas Tax	35,000	35,700	38,000	38,000	38,000	38,000
	Gas Tax Total	175,952	171,523	150,260	124,070	153,630	170,553
Salaries & Benefits	Measure A	202,538	169,769	199,812	186,770	199,650	178,297
Equipment Rental	Measure A	2,969	1,700	3,000	3,000	3,000	3,000
Contractual Signal Maintenance	Measure A	940	1,992	4,000	2,000	4,000	4,000
Memberships/Dues (C/CAG)	Measure A	14,335	14,225	14,500	17,084	14,500	16,950
Storm Drain Rehabilitation Program	Measure A	-	150,000	-	-	-	-
Crack Seal Project	Measure A	27,687	-	-	-	-	-
Road Rehabilitation Project	Measure A	617,924	316,148	Now part of Capital Improvement Program			
Capital Equipment	Measure A	6,622	-	-	-	-	-
Overhead	Measure A	107,000	133,240	165,000	165,000	165,000	165,000
	Measure A Total	980,015	787,074	386,312	373,854	386,150	367,247

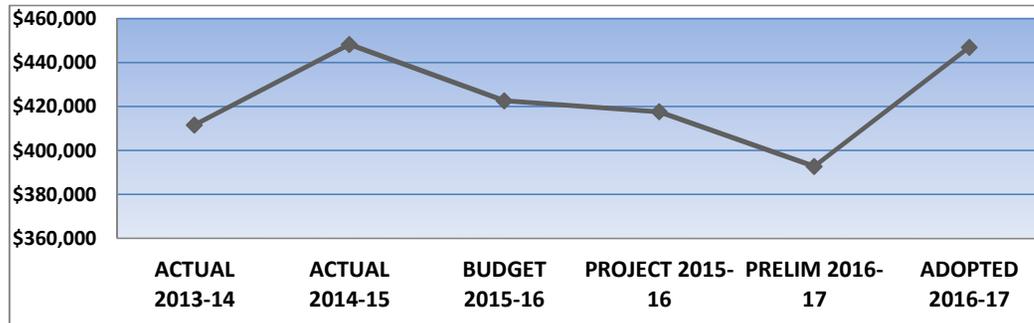
PUBLIC WORKS DEPARTMENT - Road Program (Continued)

DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2016-17	ADOPTED 2016-17
Salaries & Benefits	Road Impact	103,915	160,291	157,789	154,500	162,520	172,974
General Supplies	Road Impact	4,706	14,034	13,000	7,500	13,000	13,000
Uniform Reimbursement	Road Impact	1,351	1,055	1,000	-	1,000	1,000
Signs and Striping	Road Impact	4,420	8,538	5,000	7,500	5,000	5,000
Tree and Brush Removal	Road Impact	14,763	33,565	15,000	25,000	15,000	15,000
Culvert and Bridge Maintenance - non-major	Road Impact	25,513	3,435	5,000	25,000	5,000	5,000
Patching Supplies	Road Impact	6,541	194	5,000	195	5,000	5,000
Professional Services - Special Projects	Road Impact	1,685	30,537	5,000	16,167	5,000	5,000
Contractual Street Sweeping	Road Impact	10,740	10,740	10,740	10,740	10,740	10,740
Membership/Dues	Road Impact	-	-	550	-	550	550
Travel/Conferences/Meetings	Road Impact	5	201	1,000	-	1,000	1,000
Overhead	Road Impact	75,000	51,900	48,000	48,000	48,000	55,000
Road Impact Total		248,639	314,490	267,079	294,602	271,810	289,264
Total Road Program		1,436,532	1,319,338	850,651	837,526	846,590	862,064



2016-17 BUDGET WORKSHEET

PUBLIC WORKS DEPARTMENT - Sewer Program

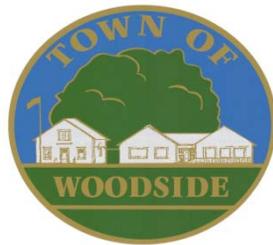


DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2016-17	ADOPTED 2016-17
Contractual Sewer Treatment (RWC)	Canada	5,408	4,478	9,670	6,629	9,670	10,000
Contractual Sewer Transmission (FOSMD)	Canada	6,433	6,832	7,000	3,770	7,000	7,000
Contractual Sewer Maintenance	Canada	1,911	-	-	-	-	-
Capital Improvements	Canada	-	-	1,000	-	1,000	-
Overhead	Canada	3,700	3,774	3,800	3,800	3,800	3,800
Depreciation	Canada	16,010	16,010	17,435	17,435	17,435	17,435
Canada Sewer Subtotal		33,462	31,094	38,905	31,634	38,905	38,235
Salaries & Benefits	TC Sewer	46,565	47,324	46,436	40,000	47,830	44,793
CalWater	TC Sewer	199	235	200	300	200	250
PG&E	TC Sewer	4,628	4,230	4,000	5,500	4,000	5,500
Phone	TC Sewer	393	440	450	550	450	500
Equipment Maintenance	TC Sewer	-	43	3,000	1,200	3,000	1,000
Contractual Sewer Maintenance	TC Sewer	39,163	63,607	40,250	72,000	40,250	75,000
Contractual Sewer Treatment (RWC)	TC Sewer	43,670	33,031	50,000	57,012	50,000	108,000
Contractual Sewer Capacity	TC Sewer	590	590	590	590	590	590
Contractual Sewer Transmission (FOSMD)	TC Sewer	35,750	35,935	40,000	41,756	40,000	40,700
Travel/Conferences/Meetings	TC Sewer	13	-	500	20	500	500
Capital Improvements	TC Sewer	-	61,795	-	-	-	-
Other	TC Sewer	-	1,000	-	6,131	-	-
Overhead	TC Sewer	28,500	29,070	30,000	30,000	30,000	30,000
Town Center Sewer Utility Total		199,471	277,300	215,426	255,059	216,820	306,833

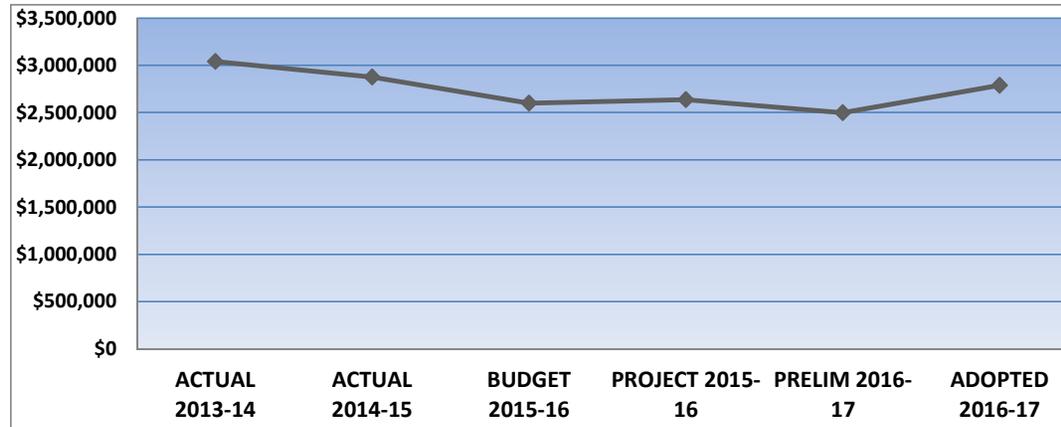
PUBLIC WORKS DEPARTMENT - Sewer Program (continued)

DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2016-17	ADOPTED 2016-17
Capital Improvements - SBSA	TC Sewer Res	51,771	11,961	52,000	29,324	20,000	20,000
Overhead	TC Sewer Res	24,500	24,990	14,000	14,000	14,000	7,000
Depreciation	TC Sewer Res	74,873	74,873	74,873	74,873	74,873	74,873
Town Center Sewer Reserve Total		151,144	111,824	140,873	118,197	108,873	101,873
Salaries & Benefits	Redwood Ck	27,484	28,011	27,390	12,711	28,210	-
Redwood Creek Total		27,484	28,011	27,390	12,711	28,210	-
Sewer Program Total		411,561	448,229	422,594	417,601	392,808	446,941

GRAND TOTAL PUBLIC WORKS DEPARTMENT



2016-17 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2015-16	ADOPTED 2016-17
PUBLIC WORKS DEPARTMENT GRAND TOTAL		3,040,959	2,876,918	2,600,289	2,635,292	2,498,048	2,786,772

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 Notes

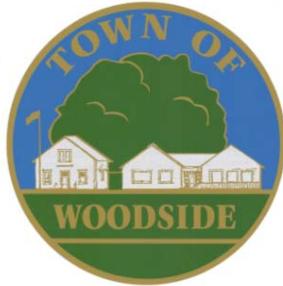
This departmental budget includes the Town's Recreation Program, overseen by the Recreation Committee. The Recreation Program's expenditures are fully supported by the fees raised by the Recreation Committee. The Recreation Committee budget is based upon planned activities and events and charged fees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

There is no change from the preliminarily approved budget for this department.

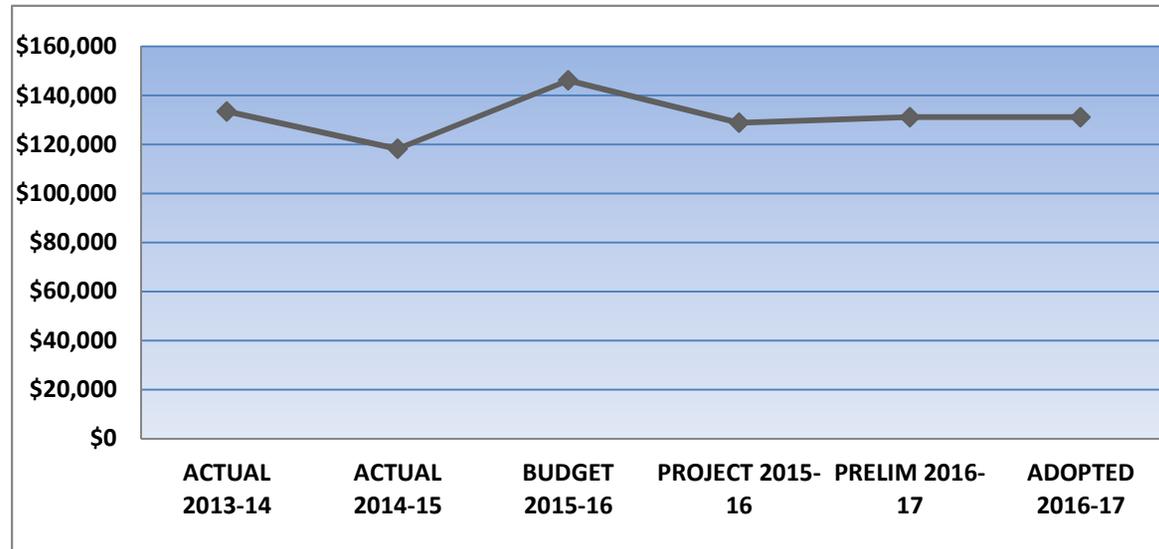
Funding Source Summary

This budget is fully supported by Recreation Program fees.

RECREATION DEPARTMENT



2016-17 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2016-17	ADOPTED 2016-17
Phone	General Fund	1,109	639	-	-	-	-
Office Supplies	General Fund	392	588	-	-	-	-
Advertising	General Fund	-	-	2,000	320	2,000	2,000
Maintenance	General Fund	1,875	2,396	1,620	1,080	1,620	1,620
Rent	General Fund	5,250	9,250	10,500	8,775	10,500	10,500
Website	General Fund	755	649	1,000	1,500	1,000	1,000
Registrar	General Fund	6,000	1,500	-	-	-	-
Yoga Class	General Fund	85,429	85,610	95,000	88,000	95,000	95,000
Body Workshop Class	General Fund	8,689	7,078	7,500	7,000	7,500	7,500
Fun Run	General Fund	2,883	2,658	4,000	5,500	4,000	4,000
W-Ball	General Fund	3,519	3,105	4,000	3,500	4,000	4,000
Co-Ed Softball	General Fund	3,277	2,911	5,000	6,100	5,000	5,000
Barn Dance	General Fund	13,938	-	15,000	6,000	-	-
Other Events	General Fund	360	1,836	500	1,100	500	500
DEPARTMENT TOTAL		133,476	118,220	146,120	128,875	131,120	131,120

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 Notes

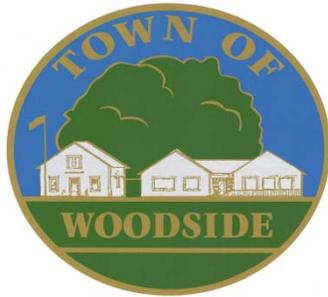
The Town approved the San Mateo County Library System Joint Powers Agreement (JPA) during late 1998-99. Under the terms of the agreement, the County deeded the library building to the Town, which already owned the underlying property, and the Town agreed to maintain the building beginning on July 1, 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. Starting in 2012-13, the County has reverted to the model of reimbursing the Town for its library-related expenses out of funds generated by Woodside tax payers. With the completion of the Library Renovation Project in 2015-16, the Town held library funds have been spent. The accruing “excess” is now being held in trust by the County. The balance held by the County was \$940,360 on June 30, 2014 and \$1,466,137 on June 30, 2015.

The adopted budget of \$143,090 is a slight decrease over the preliminarily approved budget of \$146,015, due to a small reduction in the allocation of staff providing service to the Library.

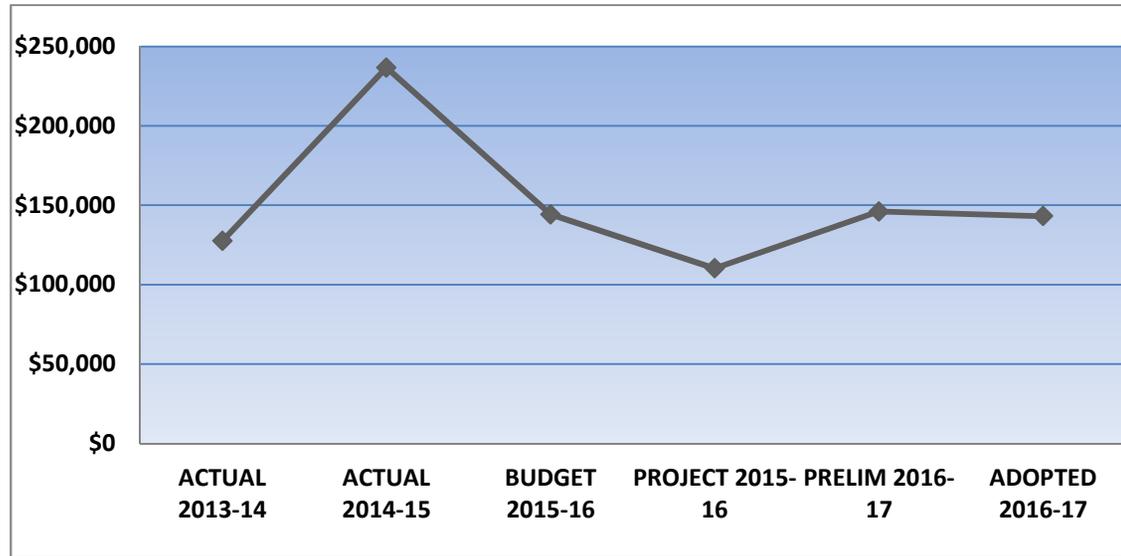
Funding Source Summary

All expenditures of the Library Department are funded through property taxes paid by Woodside property owners for the benefit of the Woodside Library and passed on to the Town by the San Mateo County Library System Joint Powers Agency. There is no General Fund cost.



2016-17 BUDGET WORKSHEET

LIBRARY DEPARTMENT



DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2015-16	ADOPTED 2016-17
Salaries & Benefits	Library	56,763	58,383	58,945	55,000	60,715	57,790
CalWater	Library	6,457	3,788	6,000	3,500	6,000	6,000
PG&E	Library	10,427	8,548	9,300	7,500	9,300	9,300
Contractual Landscape and Janitorial	Library	20,546	19,910	30,000	10,000	30,000	30,000
Sewer Maintenance Fee	Library	826	6,388	7,000	1,255	7,000	7,000
Library Renovation Project	Library	-	106,615	-	-	-	-
Overhead	Library	32,500	33,000	33,000	33,000	33,000	33,000
DEPARTMENT TOTAL		127,519	236,632	144,245	110,255	146,015	143,090

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 Notes

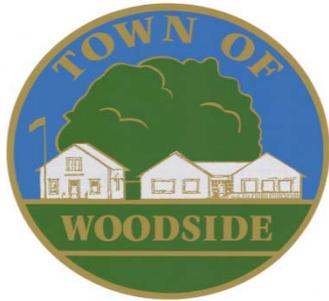
Under the Agreement Governing the Donation of property for Barkley Fields, the Town is required to contribute \$35,000 annually to a Capital Maintenance Fund to support periodic capital improvements and rehabilitations at the Park. The Town set up and began contributing to this fund in 2006-07.

The adopted budget of \$189,800 is a slight increase over the \$186,800 preliminarily approved for 2016-17. The increase is attributed to the increase in the cost of overnight security services.

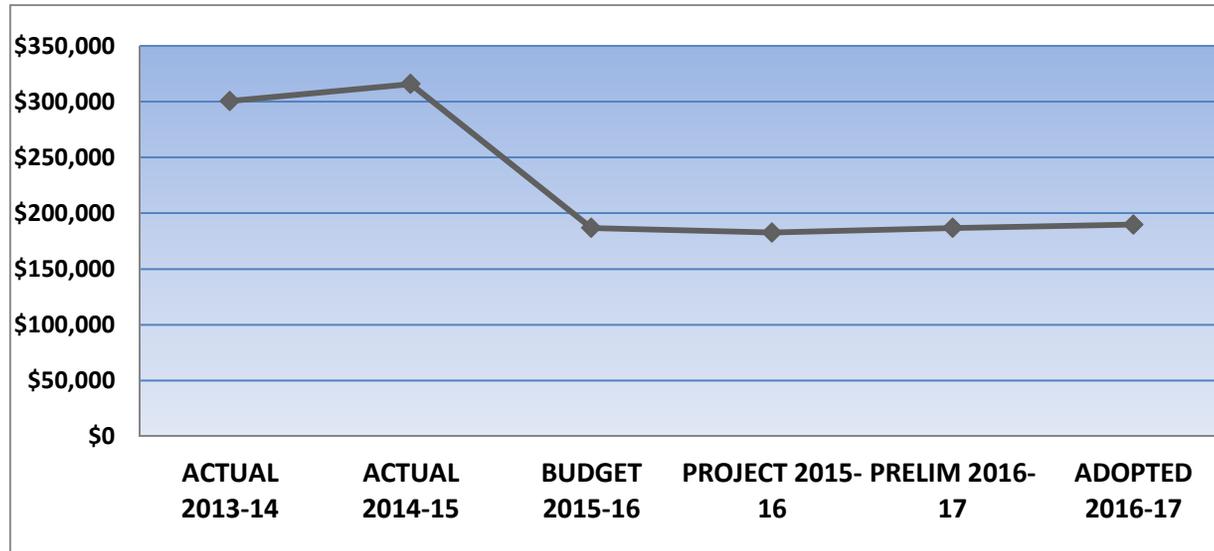
Funding Source Summary

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



2016-17 BUDGET WORKSHEET



DESCRIPTION	FUND SOURCE	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	PROJECT 2015-16	PRELIM 2016-17	ADOPTED 2016-17
General Fund Contribution	General Fund	162,915	166,930	35,000	35,000	35,000	35,000
Subtotal		162,915	166,930	35,000	35,000	35,000	35,000
Utilities - Water	General Fund	32,087	36,024	32,000	30,000	32,000	32,000
Utilities - PG&E	General Fund	1,657	1,625	2,500	1,750	2,500	2,500
Sewer Maintenance Fee	General Fund	530	-	590	590	620	620
Contractual Security Services	General Fund	27,000	25,900	27,000	28,000	27,000	30,000
Contractual Field Maintenance	General Fund	28,930	48,922	42,000	42,000	42,000	42,000
Contractual Landscape Maintenance	General Fund	27,600	23,475	27,600	27,600	27,600	27,600
Contractual Janitorial	General Fund	10,080	11,760	10,080	10,080	10,080	10,080
Subtotal		127,884	147,706	141,770	140,020	141,800	144,800
Annual Field Rehabilitation	Barkley Constrctn	9,770	1,247	10,000	7,650	10,000	10,000
Subtotal		9,770	1,247	10,000	7,650	10,000	10,000
DEPARTMENT TOTAL		300,569	315,883	186,770	182,670	186,800	189,800

APPENDICES

Appendix A
Implementing Resolutions

RESOLUTION NO. 2016 - 7108

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE ADOPTING A BUDGET FOR FISCAL 2016-17

WHEREAS, the Town Council discussed the recommendations contained in the 2016-17 Proposed Budget document during its public meeting on June 14, 2016; and

WHEREAS, the Town Council held a public hearing on June 28, 2016, for purposes of receiving public input on the proposed budget; and

WHEREAS, the Council has determined that the "appropriation limit" for Fiscal Year 2016-17 is \$4,566,981 (Four Million, Five Hundred Sixty-Six Thousand, Nine Hundred Eighty-One 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 \$13,943,058, including interfund transfers, for the Fiscal Year 2016-17 is adopted as the Budget of the Town for said fiscal year, as included in Exhibit "A".
2. That the Town Clerk of the Town of Woodside is directed to forward a copy of said approved and adopted budget to the County Controller of San Mateo County for filing, pursuant to Government Code Section 53901.

* * * * *

Passed and adopted by the Town Council of the Town of Woodside, California, at a meeting thereof held on the 28th day of June 2016, by the following vote of the members thereof:

AYES, and in favor thereof, Councilmembers: Kasten, Livermore, Shaw, Tanner, Yost, and Mayor Gordon

NOES, Councilmembers:

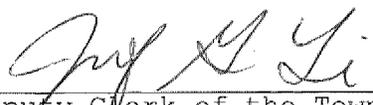
ABSENT, Councilmembers: Mason

ABSTAIN, Councilmembers:



Mayor of the Town of Woodside

ATTEST:



Deputy Clerk of the Town of Woodside

RESO. 2016-7108
06/28/2016

EXHIBIT "A"

TOWN OF WOODSIDE

2016-17 ADOPTED BUDGET

FUND:	APPROPRIATION:
101 GENERAL FUND	\$ 8,367,949
151 BARKLEY FIELDS & PARK CONST. & MAINT. FUND	10,000
204 TRAFFIC SAFETY FUND	35,000
206 GAS TAX FUND	170,553
210 MEASURE A FUND	589,247
242 ROAD IMPACT FEE FUND	764,264
243 SUPPLEMENTAL LAW ENFORCEMENT FUND	100,000
250 WOODSIDE LIBRARY FUND	143,090
301 CAPITAL IMPROVEMENT FUND	2,502,007
525 CANADA CORRIDOR SEWER OPERATIONS	38,235
528 SEWER UTILITY FUND	515,840
529 TOWN CENTER PUMP STATION FUND	706,873
537 SEWER CAPITAL IMPROVEMENT FUND	-
TOTAL	\$ 13,943,058

RESOLUTION NO. 2016 - 7109

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WOODSIDE
DETERMINING THE APPROPRIATION LIMIT FOR FISCAL 2016-17**

WHEREAS, the calculation of the Appropriation Limit for Fiscal 2016-17 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 2015-16 is determined to be \$4,566,981.

* * * * *

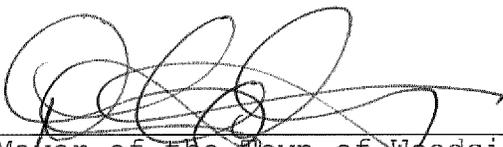
PASSED AND ADOPTED at a meeting of the Town Council of the Town of Woodside held on the 28th day of June 2016, by the following roll call vote:

AYES, and in favor thereof, Councilmembers: Kasten, Livermore, Shaw, Tanner, Yost, and Mayor Gordon

NOES, Councilmembers:

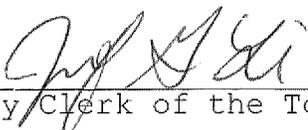
ABSENT, Councilmembers: Mason

ABSTAIN, Councilmembers:



Mayor of the Town of Woodside

ATTEST:



Deputy Clerk of the Town of Woodside

RESO. 2016-7109
06/28/2016

EXHIBIT "A"

RESOLUTION NO. 2016 - 7109

2016-17 APPROPRIATIONS LIMIT

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

RESO. 2016-7109
06/28/2016

(1.26%)	3,501,704	2010-11 Appropriation Limit
3.51%	3,624,614	2011-12 Appropriation Limit
5.19%	3,812,731	2012-13 Appropriation Limit
6.43%	4,057,890	2013-14 Appropriation Limit
0.94%	4,096,034	2014-15 Appropriation Limit
4.86%	4,295,101	2015-16 Appropriation Limit
6.33%	4,566,981	2016-17 Appropriation Limit

2016-17 Gann Appropriation Limit Calculation

Annual percent change for 2016-17:

Per Capita Personal Income Change: 5.37 percent*
 San Mateo County Population Change: 0.91 percent*

Per Capita converted to a ratio: $\frac{5.37 + 100}{100} = 1.0537$

Population converted to a ratio: $\frac{0.91 + 100}{100} = 1.0091$

Calculation of factor for FY 16-17: $1.0537 \times 1.0091 = 1.0633$

Growth factor for 2016-17: 6.33%

*Supplied by the State Department of Finance.

RESOLUTION NO. 2016 - 7110

A RESOLUTION OF THE TOWN COUNCIL OF THE
TOWN OF WOODSIDE APPROVING THE 2016-17 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 2016-17 Proposed Budget reflects the recommended organization and staffing of the Town's departments; and

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

NOW, THEREFORE, BE IT RESOLVED that the Salary Schedule and Classification Plan attached hereto as Exhibit "A" is hereby approved and adopted effective July 1, 2016.

* * * * *

Passed and adopted by the Town Council of the Town of Woodside, California, at a meeting thereof held on the 28th day of June 2016, by the following vote of the members thereof:

AYES, and in favor thereof, Councilmembers: Kasten, Livermore, Shaw, Tanner, Yost, and Mayor Gordon

NOES, Councilmembers:

ABSENT, Councilmembers: Mason

ABSTAIN, Councilmembers:



Mayor of the Town of Woodside

ATTEST:



Deputy Clerk of the Town of Woodside

RESOLUTION 2016 - 7110
EXHIBIT A
SCHEDULE OF MONTHLY SALARIES

	Monthly	
	Minimum	Maximum
Town Manager	Set by contract	
Town Engineer/Director of Public Works (1)	10,790	18,015
Planning Director (1)	10,790	18,015
Deputy Town Engineer (1)	8,605	14,364
Principal Planner (1)	7,979	13,320
Building Official	7,588	12,667
Administrative Services Manager (1)	7,126	11,894
Senior Planner (1)	7,126	11,894
Town Clerk (1)	6,691	11,169
Supervising Maintenance Worker (2)	6,283	10,488
Associate Planner	5,827	9,726
Assistant Planner	5,403	9,018
Senior Administrative Technician	5,403	9,018
Deputy Town Clerk	5,018	8,376
Maintenance Worker (2)	4,531	7,563
Project Manager	4,308	7,191
Administrative Assistant	4,308	7,191
	Hourly Rate	
Clerical	15/hr	26/hr
Intern	15/hr	26/hr
Laborer	15/hr	26/hr

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

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

Appendix B

2016 – 21 Capital Improvement Program

Capital Improvement Program

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

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

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

The 2016-21 Capital Improvement Program includes the following projects:

- Old La Honda Road Bridge over Dennis Martin Creek
- Portola Road Bridge over Alambique Creek
- Kings Mountain Bridge over Union Creek
- Mountain Home Road Bridge over Bear Gulch Creek
- Storm Drain Repair and Replacement
- Town Center Pump Station
- Safe Routes to School
- Bicycle and Pedestrian Improvements (Non-Road Rehab)
- Road Rehabilitation Program
- Emergency Repair Portola Road at Dennis Martin Creek
- Equestrian Trails and Water Crossing

CAPITAL IMPROVEMENT PROGRAM: FIVE-YEAR SUMMARY

PROJECT	FY15-16 Budget	FY15-16 Projected	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	TOTAL FY16-21
Old La Honda Road Bridge over Dennis Martin Creek	\$100,000		\$100,000	\$1,145,000				\$ 1,245,000
Portola Road Bridge over Alambique Creek				\$100,000	\$1,065,000			\$ 1,165,000
Kings Mountain Road Bridge over Union Creek					\$100,000	\$825,000		\$ 925,000
Mountain Home Road Bridge over Bear Gulch Creek						\$100,000	\$825,000	\$ 925,000
Storm Drain Repair and Replacement	\$306,000	\$76,000	\$522,000	\$50,000	\$310,000	\$50,000	\$310,000	\$ 1,242,000
Woodside Library Renovation Project	\$2,978,000	\$2,790,594						
Town Center Pump Station	\$144,000	\$80,887	\$814,007					\$ 814,007
Safe Routes to School	\$192,000	\$27,000	\$132,000	\$90,000	\$610,000			\$ 832,000
Bicycle and Pedestrian Improvements (Non-Road Rehab)	\$36,500	\$10,000	\$325,000	\$20,000	\$20,000	\$20,000	\$20,000	\$ 405,000
Road Rehabilitation Program	\$325,000	\$318,109	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	\$ 2,375,000
Emergency Repair Portola Road at Dennis Martin Creek	\$32,000	\$33,000	\$94,000					\$ 94,000
Equestrian Trails and Water Crossing	\$30,000	\$0	\$40,000	\$20,000	\$20,000	\$20,000	\$20,000	\$ 120,000
TOTAL	\$ 4,143,500	\$ 3,335,590	\$ 2,502,007	\$ 1,900,000	\$ 2,600,000	\$ 1,490,000	\$ 1,650,000	\$ 10,142,007

FUNDING SOURCES	FY15-16 Budget	FY15-16 Projected	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	TOTAL FY16-21
Measure A	\$569,340	\$359,949	\$222,000	\$734,400	\$894,800	\$606,000	\$594,000	\$ 3,051,200
Road Impact Fee			\$475,000					\$ 475,000
Gas Tax								
Sewer Fund	\$144,000	\$80,887	\$814,007					\$ 814,007
Grant - State								
Grant - Federal	\$116,160	\$28,160	\$154,000	\$1,095,600	\$1,025,200	\$814,000	\$726,000	\$ 3,814,800
Grant - Other			\$275,000					\$ 275,000
General Fund	\$336,000	\$76,000	\$562,000	\$70,000	\$680,000	\$70,000	\$330,000	\$ 1,712,000
Library Fund	\$2,978,000	\$2,790,594						
Unfunded								
TOTAL	\$ 4,143,500	\$ 3,335,590	\$ 2,502,007	\$ 1,900,000	\$ 2,600,000	\$ 1,490,000	\$ 1,650,000	\$ 10,142,007

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

DESCRIPTION: This bridge is in the Highway Bridge Program. A recent CalTrans bridge inspection report determined the exterior girders of this bridge have extensive deterioration. It is currently recommended the bridge be replaced with a 60" concrete pipe culvert with soldier pile walls or with precast concrete deck panels.

EXPENDITURES	FY14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	TOTAL FY16-21
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Engineering & Design	\$ 7,737	\$ 100,000		\$ 100,000					\$ 100,000
Construction					\$950,000				\$ 950,000
Construction Contingency					\$95,000				
Other Professional Services									
Inspection & Construction Mgmt					\$100,000				\$ 100,000
TOTAL	\$ 7,737	\$ 100,000		\$ 100,000	\$ 1,145,000				\$ 1,245,000

SOURCE OF FUNDS									
Measure A	\$7,737	\$12,000		\$12,000	\$137,400				\$ 149,400
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal		\$88,000		\$88,000	\$1,007,600				\$ 1,095,600
Grant-Other									
Reserves									
General Fund									
Unfunded									
TOTAL	\$ 7,737	\$ 100,000		\$ 100,000	\$ 1,145,000				\$ 1,245,000

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

DESCRIPTION: This bridge is in the Highway Bridge Program. It is currently recommended the bridge be replaced with a precast concrete box culvert.

EXPENDITURES **FY 14-15 Actual** **FY 15-16 Budget** **FY 15-16 Projected** **FY 16-17** **FY 17-18** **FY 18-19** **FY 19-20** **FY 20-21** **TOTAL FY16-21**

Engineering & Design	\$ 27,180		\$ 1,218		\$100,000				\$100,000
Construction						\$800,000			\$800,000
Construction Contingency						\$100,000			\$100,000
Other Professional Services									
Inspection & Construction Mgmt						\$165,000			\$ 165,000
TOTAL	\$ 27,180		\$ 1,218		\$ 100,000	\$ 1,065,000			\$ 1,165,000

<i>SOURCE OF FUNDS</i>									
Measure A	\$4,373		\$140		\$12,000	\$127,800			\$139,800
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal	\$22,807		\$1,078		\$88,000	\$937,200			\$1,025,200
Grant-Other									
Reserves									
General Fund									
Unfunded									
TOTAL	\$ 27,180		\$ 1,218		\$ 100,000	\$ 1,065,000			\$ 1,165,000

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

DESCRIPTION: This bridge is in the Highway Bridge Program. Several replacement and rehabilitation options have been evaluated for consideration. Some options will move into the environmental and preliminary engineering phase.

EXPENDITURES	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	TOTAL FY16-21
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Engineering & Design	\$ 31,711		\$ 195			\$100,000			\$ 100,000
Construction							\$675,000		\$ 675,000
Construction Contingency							\$75,000		
Other Professional Services									
Inspection & Construction Mgmt							\$75,000		\$ 75,000
TOTAL	\$ 31,711		\$ 195			\$ 100,000	\$ 825,000		\$ 925,000

SOURCE OF FUNDS									
Measure A	\$3,637		\$22			\$12,000	\$99,000		\$ 111,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal	\$28,074		\$173			\$88,000	\$726,000		\$ 814,000
Grant-Other									
Reserves									
General Fund									
Unfunded									
TOTAL	\$ 31,711		\$ 195			\$ 100,000	\$ 825,000		\$ 925,000

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

DESCRIPTION: This bridge is in the Highway Bridge Program. Several replacement and rehabilitation options have been evaluated for consideration. Some options will move into the environmental and preliminary engineering phase.

EXPENDITURES	FY 14-15 Budget	FY 15-16 Budget	FY 15-16 Projected	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	TOTAL FY16-21
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Engineering & Design	35413		\$ 596				\$100,000		\$100,000
Construction								\$675,000	\$675,000
Construction Contingency								\$100,000	
Other Professional Services									
Inspection & Construction Mgmt								\$50,000	\$50,000
TOTAL	\$ 35,413		\$ 596				\$ 100,000	\$ 825,000	\$ 925,000

SOURCE OF FUNDS									
Measure A	\$4,062		\$68				\$12,000	\$99,000	\$111,000
Gas Tax									
Sewer Fund									
Grant - State									
Grant - Federal	\$31,351		\$528				\$88,000	\$726,000	\$814,000
Grant-Other									
Reserves									
General Fund									
Unfunded									
TOTAL	\$ 35,413		\$ 596				\$ 100,000	\$ 825,000	\$ 925,000

PROJECT TITLE: Town Center Pump Station

DESCRIPTION: The Town Center Sewer Assessment District (TCSAD) serves 148 parcels within the Town of Woodside. The Town completed a Sanitary Sewer Master Plan in 2010. Projects identified in the Master Plan include the upgrade of the Town Center Pump Station, various pipe replacements, flow metering, root clearing and overflow prevention. The replacement of the Town Center Pump Station, which is located just north of the Dry Creek Bridge on Mountain Home Road, is a priority item, as the pump station is near the end of its useful life. The project has been put out to bid and will be funded by a loan from the General Fund.

EXPENDITURES	FY 15-16 Budget	FY 15-16 Projected	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	TOTAL FY16-21
Engineering & Design	\$ 144,000	\$ 77,737	\$ 15,000					\$15,000
Construction			\$570,000					\$570,000
Construction Contingency			\$57,000					\$57,000
Utility			\$10,000					\$10,000
Right of Way								
Other Professional Services		\$3,150	\$30,000					\$30,000
Inspection & Construction Mgmt			\$132,007					\$132,007
TOTAL	\$ 144,000	\$ 80,887	\$ 814,007					\$ 814,007

SOURCE OF FUNDS								
Measure A								
Gas Tax								
Sewer Fund	\$144,000	\$80,887	\$814,007					\$814,007
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund								
Unfunded								
TOTAL	\$ 144,000	\$ 80,887	\$ 814,007					\$ 814,007

PROJECT TITLE: Safe Routes to School - Woodside Road

DESCRIPTION: In September 2013, the Town completed a Woodside Elementary School Walking & Bicycling Audit. The recommendations of the audit have been prioritized by the Town's Circulation Committee, and the highest priority project is the improvement of pedestrian facilities on the south side of Woodside Road between Woody and Woodside Elementary School. This project would build on the Woodside Road Safety Improvement Project that was completed in the summer of 2014. The project is being undertaken in three phases. The second phase of hte project has been put out to bid for construciton during the summer of 2016.

EXPENDITURES	FY 15-16 Budget	FY 15-16 Projected	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	TOTAL FY16-21
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Engineering & Design	\$ 27,000	\$ 27,000	\$ 7,000	\$ 75,000				\$ 82,000
Construction	\$ 115,000		\$90,000		\$ 500,000			\$ 590,000
Construction Contingency			\$10,000		\$ 50,000			\$ 60,000
Utility	\$25,000				\$ 25,000			\$ 25,000
Right of Way			\$5,000	\$ 5,000				\$ 10,000
Other Professional Services				\$ 10,000				\$ 10,000
Inspection & Construction Mgmt	\$ 25,000		\$20,000		\$ 35,000			\$ 55,000
TOTAL	\$ 192,000	\$ 27,000	\$ 132,000	\$ 90,000	\$ 610,000			\$ 832,000

SOURCE OF FUNDS								
Measure A	\$192,000	\$27,000	\$132,000	\$90,000	\$260,000			\$ 701,000
Gas Tax								
Sewer Fund								
Grant - Measure A								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund					\$350,000			\$ 350,000
Unfunded								
TOTAL	\$ 192,000	\$ 27,000	\$ 132,000	\$ 90,000	\$ 610,000			\$ 832,000

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

DESCRIPTION: In addition to improvements that are made during the annual road rehabilitation project, the Town considers making discreet improvements to the bicycle and pedestrian environment. Examples of these improvements are: the bicycle lane on Alameda de las Pulgas from Fernside to Woodside Road, battery back-up of the signal lights at Woodside Road and I-280, the Alameda de las Pulgas and Woodside Road intersection, and the bicycle lane on Woodside Road under I-280. The Town has received grant funding to complete the bicycle lane on Alameda de las Pulgas, and will be constructing it during 2016-17.

EXPENDITURES **FY 15-16 Budget** **FY 15-16 Projected** **FY 16-17** **FY 17-18** **FY 18-19** **FY 19-20** **FY 20-21** **TOTAL FY16-21**

Engineering & Design	\$ 9,500	\$ 10,000	\$ 10,000					\$ 10,000
Construction	\$ 27,000		\$275,000	\$20,000	\$20,000	\$20,000	\$20,000	\$ 355,000
Construction Contingency			\$25,000					
Other Professional Services								
Inspection & Construction Mgmt			\$15,000					
TOTAL	\$ 36,500	\$ 10,000	\$ 325,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 405,000

<i>SOURCE OF FUNDS</i>								
Measure A	\$36,500	\$10,000	\$50,000	\$20,000	\$20,000	\$ 20,000	20000	\$130,000
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other			\$275,000					\$275,000
Library Fund								
General Fund								
Unfunded								
TOTAL	\$ 36,500	\$ 10,000	\$ 325,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 405,000

PROJECT TITLE: Road Rehabilitation Program

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

EXPENDITURES **FY 15-16 Budgeted** **FY 15-16 Projected** **FY 16-17** **FY 17-18** **FY 18-19** **FY 19-20** **FY 20-21** **TOTAL FY16-21**

Engineering & Design									
Construction	\$ 300,000	\$ 318,109	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$ 2,250,000	
Construction Contingency									
Other Professional Services									
Inspection & Construction Mgmt	\$ 25,000	\$ -	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$ 125,000	
TOTAL	\$ 325,000	\$ 318,109	\$ 475,000	\$ 2,375,000					

<i>SOURCE OF FUNDS</i>								
Measure A	\$325,000	\$318,109		\$475,000	\$475,000	\$475,000	\$475,000	\$1,900,000
Road Impact			\$475,000					\$475,000
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund								
Unfunded								
TOTAL	\$ 325,000	\$ 318,109	\$ 475,000	\$ 2,375,000				

PROJECT TITLE: Emergency Repair Portola Road at Dennis Martin Creek

DESCRIPTION: During the December 23, 2012 storm, the culvert located under Portola Road where Dennis Martin Creek flows underneath was severely damaged. The Town conducted emergency repairs to maintain the Portola Road driving surface. To complete the project, the Town seeks to install a diverter which is designed to keep debris from building up in the culvert. The Town is working through the State Department of Transportation to secure the funding due to the Town as part of its emergency response funding. It is anticipated that the project will be completed during 2016-17.

EXPENDITURES	FY 15-16 Budget	FY15-16 Projected	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	TOTAL FY16-21
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Engineering & Design	\$ 32,000	\$ 27,000	\$ 5,000					\$ 5,000
Construction			\$ 50,000					\$ 50,000
Construction Contingency			\$ 5,000					\$ 5,000
Permits		\$ 6,000	\$ 4,000					\$ 4,000
Other Professional Services			\$ 20,000					\$ 20,000
Inspection & Construction Mgmt			\$ 10,000					\$ 10,000
TOTAL	\$ 32,000	\$ 33,000	\$ 94,000					\$ 94,000

<i>SOURCE OF FUNDS</i>								
Measure A	\$3,840	\$4,840	\$28,000					\$28,000
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal	\$28,160	\$28,160	\$66,000					\$66,000
Grant-Other								
Library Fund								
General Fund								
Unfunded								
TOTAL	\$ 32,000	\$ 33,000	\$ 94,000					\$ 94,000

PROJECT TITLE: Equestrian Trails and Water Crossings

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

EXPENDITURES	FY 15-16 Budgeted	FY 15-16 Projected	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	TOTAL FY16-21
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Engineering & Design			\$20,000					\$20,000
Construction	\$ 10,000		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$ 100,000
Construction Contingency								
Other Professional Services	\$20,000							
Inspection & Construction Mgmt								
TOTAL	\$ 30,000		\$ 40,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 120,000

SOURCE OF FUNDS								
Measure A								
Gas Tax								
Sewer Fund								
Grant - State								
Grant - Federal								
Grant-Other								
Library Fund								
General Fund	\$30,000		\$40,000	\$20,000	\$20,000	\$ 20,000	\$ 20,000	\$120,000
Unfunded								
TOTAL	\$ 30,000		\$ 40,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 120,000

Appendix C
Budget Guide

TOWN OF WOODSIDE OVERVIEW OF TOWN FUNDS

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

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

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

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

GOVERNMENTAL FUND TYPES

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

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

- Traffic Safety Fund (204) - Accounts for receipts from fines and forfeitures from violations of the California Vehicle Code, utilized to support the Town's Road Program.
 - Gas Tax Fund (206) - Used to account for receipts of State Gas Tax revenues, designated for road construction projects and maintenance of Town roads.
 - Transit Measure A Tax Fund (210) - Accounts for receipts of the Town's share of 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 Fund (301)** is used to account for financial resources to be used for the acquisition or construction of major capital facilities. These funds are established when new capital projects are approved and funded.
- ⇒ **The Debt Service Funds** are used to account for the accumulation of financial resources for, and the payment of, long-term debt principal, interest and related debt costs of governmental funds. The Town has one Debt Service Fund:
- Woodside Road/Whiskey Hill Road Parking Assessment District Debt Service Fund (701) - Used to account for the payment of principal, interest, and administrative costs associated with the 1999 issuance of limited obligation improvement bonds for the construction of a parking assessment district in Town Center, supported by special assessments against properties within the district.

PROPRIETARY FUND TYPES

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

⇒ **The Enterprise Funds** are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis should be financed or recovered primarily through user charges. The Town has 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 in June for the Town Council to review and consider the proposed budget. The sessions offer the opportunity for the Town Council to discuss the budget in detail and to modify the proposed budget to reflect the Council's priorities. These sessions also permit public comment and participation in the budget process. Copies of the proposed budget are made available for public viewing at the local public library and at Town Hall.
- ⇒ After this review and deliberation, the Town Council convenes a formal public hearing for purposes of adopting the budget via resolution. Adoption is scheduled for late June. The resolution provides for the formal adoption of a budget for the first of the two years, establishing appropriations of funds as outlined in the budget document. The

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

Capital Improvements - A permanent major addition to the Town's real property assets, including the cost of design, construction, purchase, or major renovation of land, buildings or facilities. Examples are the installation or repair of new or existing roads, 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 \$5,000 and has a useful life of five or more years.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Proposed Budget - The initial spending plan for the fiscal year presented to the Town Council by the Town Manager for

review, potential modification, and adoption.

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

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

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

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

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

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