



Budget Report

Date: June 10, 2021

To: Mayor Robbins and Council Members

From: Joe Chinn, Town Manager

Subject: Fiscal Year 2021-22 (FYE22) Budget

I am pleased to present the Fiscal Year 2021-22 (FYE22) General Fund and Special Revenue Funds budget. The budget includes revenues and expenses related to Town operations and capital improvements. The budget was developed based on the continuing objectives of providing high quality services to the community in an efficient, effective, responsive, and financially responsible manner. The overall budget for all Town Funds is approximately \$10.6 Million for FYE22.

The programs and projects in the budget are designed to help support the Town in meeting the following goals:

1. Provide transparency, consistency, and fairness in government
2. Sustain financial responsibility and stability
3. Enhance effectiveness and efficiency of delivery of services
4. Maintain a safe community and improve emergency preparedness
5. Foster and strengthen community involvement
6. Maintain and improve infrastructure and facilities
7. Promote environmental stewardship

The budget provides current services to Town residents as well as new projects and programs that have been discussed by the Council during the course of the fiscal year including the discussion of the Capital Improvement Plan (CIP) and the five year financial forecast and upcoming budget at the February 25, 2021 Special Council Meeting annual strategic workshop and the budget workshop on April 29, 2021.

The COVID-19 Pandemic of 2020/2021 has significant impacts on the economy and revenue sources. The Town of Ross's revenue base has some protection from the immediate impacts given Ross's largest revenue source is property taxes, which is more stable and slow to respond to changing economic conditions. Recreation, Building Department, and interest income have been the revenue sources that have been the most effected by the pandemic, collectively decreasing over \$860,000 annually between FYE19 and FYE21.

The \$10.6 million budget sustains financial responsibility and stability and continues to support the Town's other goals and objectives. We continue to move forward by investing in services and facilities for the community in FYE22. The new projects for the year include additional emphasis on maintaining a safe community and improving emergency preparedness as well as enhancing maintenance of existing facilities and infrastructure.

Some of the new or expanded projects and programs and changes included in the proposed budget are:

- Continue COVID safety procedures in Town
- Implementing emergency preparedness policies and practices:
 - Vegetation management
 - Defensible space inspections
 - Public education/awareness
 - Evacuation route maps and enhancements
- Town Facilities Master Plan
- Ross Common Landscape Improvement Master Plan
- Storm Drainage Master Plan
- County Flood protection plan project and design related to Allen Park
- Process Rule 20B (West Ross) underground utilities district
- Process Rule 20A (Town Hall area) underground utilities district
- Community building events – outdoor dining, movies nights, other partnering events
- Age Friendly Ross Strategic Plan
- Climate Action Plan update
- General Plan Housing Element update kickoff (due 2023)
- Objective design standards zoning code update
- Downtown visioning including zoning review and community engagement
- Vehicle Miles Traveled Ordinance (collaboration with neighboring towns)
- Renegotiate RVFD JPA Agreement if fire station not to be rebuilt
- New cell tower to locate and extend leases

In addition to these new projects and programs, there are numerous General Fund and other fund capital projects that are proposed in the FYE22 budget that are discussed later in this staff report.

A major source of funding for Town police and fire protection services has been the Public Safety Tax that passed in November 2016 with a 79% voter approval. For FYE22, it is proposed the parcel tax be set at \$1,085 per parcel, a 1.5% increase over the prior year tied to the CPI increase in the Bay Area. As proposed, the Public Safety Tax would provide approximately \$906K of the proposed \$8.9 million FYE22 General Fund budget.

The Federal American Rescue Plan (ARP), signed March 11, 2021, preliminarily has allocated \$461K to the Town of Ross. The U.S. Department of Treasury (Treasury) is expected to release guidance in the coming weeks with more specifics on how the federal administration interprets the statutory language in the ARP. That guidance will be important to the understanding of how the city can spend the funds—for example, what purposes will be allowable or prohibited—and how some of the specific restrictions will work. The final disbursement amount is subject to change as the Treasury continues to review qualifying agencies and potential uses of these funds. Funds are anticipated to be paid in two equal installments, twelve months apart. The federal Treasury will initially distribute the funds to the State of California, and the funds will then be distributed to qualifying jurisdictions, including Ross. Funds must be fully expended by December 31, 2024. Initial information indicated that cities could expect to receive the first installment of funds prior to June 30, 2021, however there is potential that the receipt of funds may be delayed until FY21/22. This budget has not yet included ARP funds while we await the release of further guidance from the U.S. Treasury and the California Department of Finance. The budget may be modified in future months to incorporate ARP funds once we understand the specific guidelines, rules, and restrictions related to the funds.

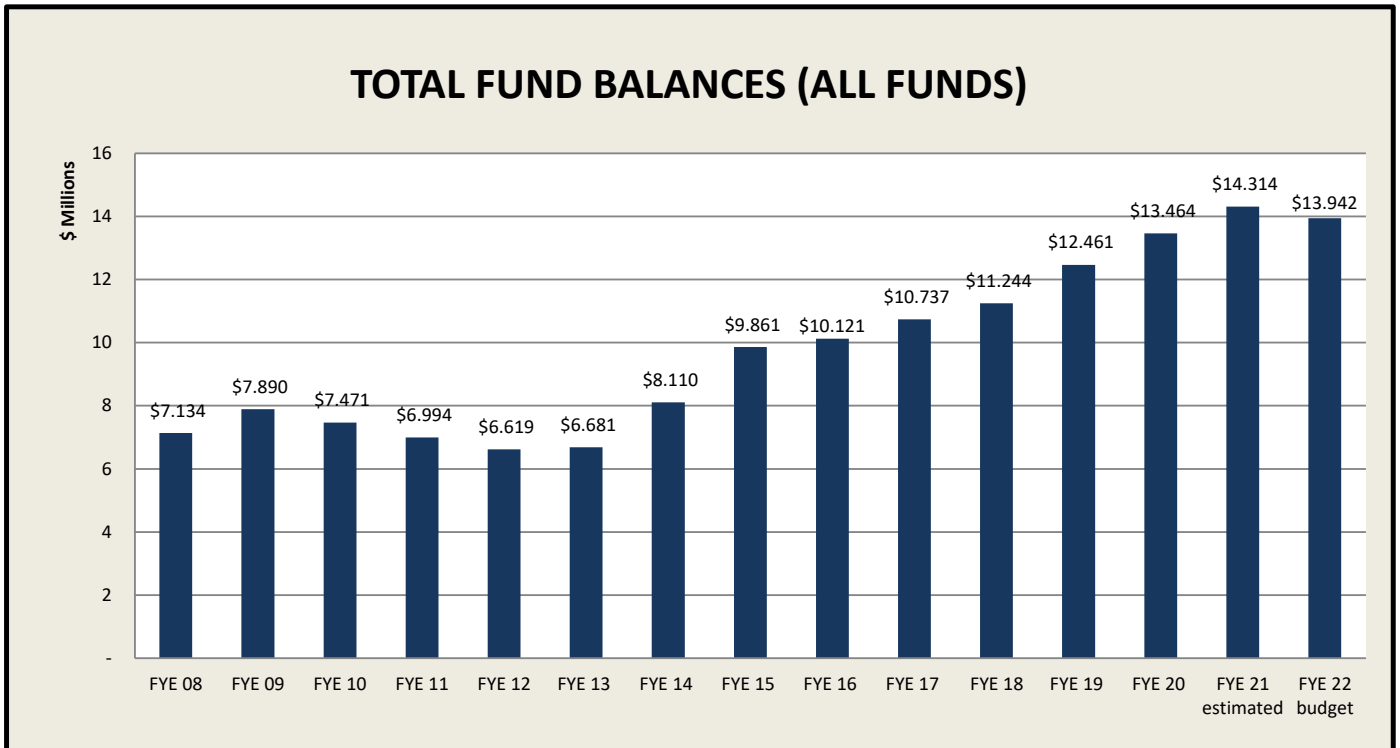
FUNDS OVERVIEW

General Fund has three components

- Operating Fund
- Facilities and Equipment Fund
- Emergency Fund

Special Revenue Funds (use of funds restricted by others or law)

- Gas Tax
- Roadway
- Drainage
- Public Safety Tax
- COPS (Citizens Option for Public Safety)
- General Plan Update



The net change in fund balances for FYE22 is summarized below and shows a \$23K surplus to the General Fund made up of a \$15K surplus in the Operating Fund and \$8K surplus in the Facilities and Equipment Fund. The Special Revenue Funds are budgeted to have expenses (which are mostly capital improvement projects) at \$395K higher than revenues and therefore fund balances, which were accumulated to fund such capital expenses, would be used along with annual revenues.

Budgeted Net Change in Fund Balances FYE22	
GENERAL FUND:	
Operating Fund	\$ 15,412
Facilities and Equipment Fund	8,000
Emergency Fund	-
	23,412
SPECIAL REVENUE FUNDS:	
Gas Tax	(106,000)
Roadway	(234,500)
Drainage	(58,000)
Public Safety Tax Fund	-
COPS Fund	(4,000)
General Plan Update Fund	7,600
	(394,900)
	\$ (371,488)

GENERAL FUND

The General Fund budgeted surplus of \$23,412 is based on General Fund resources of \$8,895,770 and General Fund expenses of \$8,872,358. The table below shows the Operating Fund revenue percentage changes in budget between FYE21 and FYE22.

Property Taxes	3.7%
Other Taxes	10.4%
Intergovernmental Revenue	64.0%
Investment Income and Rents	-13.8%
Planning Revenue	7.8%
Building Revenue	9.4%
Public Works Revenue	1.4%
Police Revenue	4.6%
Recreation Revenue	3.4%
Miscellaneous	-48.4%

General Fund expenditure percentage changes in budget between FYE21 and FYE22

General Government	6.2%
Fire	5.0%
Police	4.6%
Planning and Building	0.8%
Public Works	7.6%
Recreation	8.6%
Capital Expenditures	-1.7%

General Fund Capital Expenditures budgeted for FYE22 – the budget continues to invest in capital improvements to preserve and enhance the community. The General Fund accounts for \$831K of the total \$2.4 million capital funding included in the budget. The General Fund capital budget items include items such as:

- Town Hall Facilities Master Plan \$200K
- Ross Common restoration \$425K
- Ross Common new wells \$50K
- Town Hall improvements \$25K
- Public Safety building improvements \$15K
- PG&E Rule 20A undergrounding \$50K
- ADA improvements at Town Hall \$25K
- Electric vehicle station infrastructure \$4K
- Technology equipment for various departments \$21K
- Furniture \$5K

OPERATING FUND

Revenue

Operating Fund revenues excluding transfers in are estimated at \$7.7M for the FYE22 budget, which is a 5% more than the FYE21 budget and returns the Operating Fund revenue budget back to the FYE19 level of three years ago.

- Property tax revenues (account 5010-05) are budgeted at \$4.4M, a 3.8% increase over FYE21 estimated actual and a 4.1% increase over the prior year budget.
- Property tax in lieu of vehicle license fees and property tax excess ERAF funds are estimated at a combined \$755K, which is a 1.6% increase over the prior year budget.
- Other taxes are budgeted at \$405K, which is a 10.4% increase over the prior year budget with sales taxes having the largest increase.
- Intergovernmental revenue is increasing 64% over the prior year budget because of the new revenue from State of California planning grants of \$95K related to updating Town housing policies and streamlining housing development.
- Investments and rents are budgeted at \$311K, a 13.8% decrease over prior year budget. Rents are going up 4% while interest income is going down 52%. LAIF interest rates have dropped from 2.57% as of June 30, 2019 to .44% as of March 31, 2021.
- Planning revenue is \$124K, a 7.8% increase over prior year budget.
- Building revenue is \$761K, a 9.4% increase over prior year budget and an 4.7% increase over FYE21 estimated actual.
- Public Works revenue is \$89K, a 1.4% increase over prior year budget.
- Police revenue of \$46K is similar to prior year budget.
- Recreation revenue is \$509K, a 3.4% increase over prior year budget and a 45% increase over FYE21 estimated actual. However, recreation revenue is still a considerable way from the pre-COVID revenue of \$875K in FYE19. As COVID restrictions are modified related to recreation classes and programs, the recreation participation rate and thus revenues will change.

Expenditures

Operating Fund expenses, excluding transfers out and a discretionary pension payment, are budgeted at \$7.9M, which is a 5.1% increase over FYE21 budget. Additionally, similar to prior budgets, the FYE22 budget includes an additional discretionary payment of \$200K towards the pension unfunded liability on top of the normal amortized annual payment to CalPERS and this is reported as a separate line item after operating costs. In addition, the budget includes a \$550K transfer to the Facilities and Equipment Fund to pay for current year costs as well as maintaining the fund balance for future construction costs associated with repairing and/or replacing physically and functionally obsolete facilities.

General Government

- General Government budget is up 6.2% from the previous budget.
- Wages and benefits are 4.2% higher than the prior year budget with PERS and workers compensation having the highest percent cost increases.
- Outside services are 6.3% higher than the prior year budget. A new item included in outside services is a videographer for Council meetings for \$5K.
- The Community Homeless Fund is not asking for a contribution for FYE22 which in prior years was \$9.3K.
- Property and liability insurance has increased 0% with \$90K allocated to the various departments.
- Miscellaneous expense is increased to \$20K relating to potential town future expenses.

Fire

- Fire Department expenses are budgeted at \$2.55M, 5% higher than the FYE21 budget.
- The Ross Valley Fire Department JPA costs excluding a contribution for equipment is estimated at \$2.2M in the FYE22 budget, 4.8% higher than the FYE21 budget. This increase is mainly due to salary, benefit, and dispatch contract cost increases. The contribution to the JPA for equipment replacement is \$80K, 4% higher than the FYE21 budget.
- The budget also includes two line items of \$54K each for wildfire defensible space and wildfire local prevention. The total wildfire prevention expenditures of \$108K are 100% funded by the Marin Wildfire Prevention Authority JPA.

Police

- Police budget of \$1.85M is up 4.6% from the prior year budget.
- Wages and benefits are 5% higher than the prior year budget. The budget provides for wage increase of 3% per the third and final year of the police MOU and a contingency for compensated absences in case of a retirements.
- Dispatch service costs are budgeted at \$59K, 7.4% higher than the prior budget.
- A new expense for the Marin County Specialized Investigation Unit is \$12K.
- The MERA expense is \$16K with a portion of the note payment allocated to the fire department.
- COPS funds of \$167K are used to pay for the costs associated with one officer.

Planning and Building Department

- The Planning and Building Department budget of \$931K is 1% higher than the prior year's budget.
- Wages and benefits are 5.3% higher than the prior year with the largest percent increases related to health insurance and workers compensation costs.
- Outside services of \$251K are 9% less than FYE21 budget with savings resulting from additional building services performed in house instead of using consultants.
- The budget includes \$85K for planning consultants which includes work for updating Town housing policies and supporting planning staff with a large portion of the consultant's cost being funded by grant and applicant revenues.

- The budget includes \$25K for scanning services to digitize archived historical planning records to make them available on-line.
- The Trakit annual permit license and credit card maintenance fee is \$35K with 80% charged to Planning and Building and 20% to Public Works.
- A portion of planning cost will be offset by a General Plan Update Fund transfer into the Operating Fund of \$30K.

Public Works

- Public Works Department budget of \$925K is 7.6% more than the prior budget.
- Wages and benefits are 7% higher than the prior year budget due to employee step increases and an employee promotion.
- Building, land, street, and tree maintenance costs of \$289K are budgeted at 7% higher than the prior budget primarily because of an increase in Ross Common maintenance costs. Ross Common maintenance costs are partially offset by \$20K Marin County Measure A Park funds and \$22K from Ross School.

Recreation Department

- Recreation Department expenses of \$609K are 8.4% higher than the prior budget and relates to an increase in Recreation revenues with increasing programs and participants as COVID-restrictions ease some.
- Wages are budgeted 9.7% higher than the prior budget due to increases in hours worked with the anticipation of increased activities with the easing of COVID health and safety restrictions.
- Outside services and program expenses are 27% higher with the anticipation of more class offerings.
- Special events and activities are budgeted at \$15K.
- Debt service on the long-term facility lease with Ross School is budgeted at \$10K.

Capital and one-time expenditures in the Operating Fund

- Technology equipment for the various departments is budgeted at \$21K. Furniture is budgeted at \$5K. Zero Waste expenditures of \$9K are paid for with a grant. The bear sculpture/monument restoration is budgeted at \$2K.

FACILITIES FUND

- The Facilities Fund expenses are budgeted at \$794K, which includes the list of Capital Expenditures listed earlier in this report. These items will be funded by a \$550K transfer in from the Operating Fund, a \$25K transfer from the General Plan Update Fund, and a \$177K Proposition 68 parks grant from the State of California to partially fund the \$425K Ross Common restoration project. The undergrounding of utilities along the entrance to the Town is budgeted at \$50K and will be paid for with PG&E Rule 20A funds.

GAS TAX FUND

- The Gas Tax Fund revenues are budgeted at \$118K which is 4.4% more than prior year's budget. ADA improvements are budgeted at \$25K. This revenue along with the prior year reserves will pay for an allocated portion of the cost of the annual road rehabilitation projects along with a slurry seal of El Camino Bueno.

ROADWAY FUND

- The Roadway Fund relies on both fund balances and annual revenues to fund expenses. Revenues are budgeted at \$543K.
- Roadway Fund expenditures are budgeted at \$777K to be funded primarily with impact fees of \$160K, TAM Measure AA revenue of \$54K, Safe Pathways to School funds of \$319K, and prior year reserves of \$235K.
- Roadway improvements of \$377K are budgeted in the Roadway Fund which includes costs for the full pavement restoration of Ross Common, Redwood Drive (from Ross Common to the elbow), and the post office parking lot.

- The TAM Safe Pathways to School Laurel Grove Avenue project which includes a new pedestrian pathway and some widening, reconfiguration, and improvements to the roadway spans several years with a total cost of \$806K and paid for with a TAM grant of \$400K and impact fees. For FYE22, the budget for this project is \$400K funded by grant revenue of \$319K and \$81K of impact fees.

DRAINAGE FUND

- FYE22 revenues are budgeted at \$517K and expenses at \$575K.
- Drainage improvements of \$75K are paid with impact fees.
- The Storm Drain Master Plan, which will identify the long-range maintenance and replacement needs of the Town-maintained storm drain system, expense of \$150K is paid with impact fees.
- Winship Bridge expenditures of \$350K are to be funded by Federal Highway Bridge Program (HBP) and contributions from the Marin County Flood Control District (MCFCD). CalTrans and MTC who administer the HBP program recently announced that the HBP construction (such as Winship Bridge) may see delays in construction funding allocations until 2024 or possibly longer. Town staff is working with MCFCD to investigate alternative sources. Staff has also submitted an updated HBP funding request application to Caltrans and the Capital Improvement Plan (CIP) currently assumes that sufficient construction funding can be made available on schedule for construction commencing in Summer of 2022 and completion in 2023. If the funding is delayed than the project will also likely be delayed.

GENERAL PLAN UPDATE FUND

- The budget calls for a \$30K transfer of funds to the Operating Fund and \$25K to the Facilities Fund to offset general plan related implementation expenses in those two funds.

CONCLUSION

The FYE22 Operating Fund budget is balanced based on projected revenues and expenditures. Operating Fund revenues are budgeted at \$15K higher than expenses. The General Fund revenue sources are budgeted to be \$23K more than expenses. This budget currently does not include Federal ARP funds while we await the release of further guidance from the U.S. Treasury and the California Department of Finance. The budget may be modified in future months to incorporate ARP funds once we understand the specific guidelines, rules, and restrictions related to the funds.

The budget was developed based on the continuing objectives of providing high quality services to the community in an efficient, effective, responsive, and financially responsible manner. The overall budget for all Town Funds of \$10.6 million funds essential safety, community, and recreation services to the community while also increasing investments in infrastructure and facilities that serve the residents.

It has been a pleasure to work with the talented Town staff in developing the budget. In particular, I want to thank Liz Ford, the Town Accountant, for her detailed knowledge and hard work in preparing the budget.

I also want to thank Town staff for their dedication and hard work in providing outstanding services to the Ross community. They help make Ross one of the best communities in America.

For me, it is a tremendous privilege and pleasure to serve the Town Council and the community. Town staff looks forward to working with the Town Council in the coming year to protect, preserve, and enhance the Ross community for its residents.



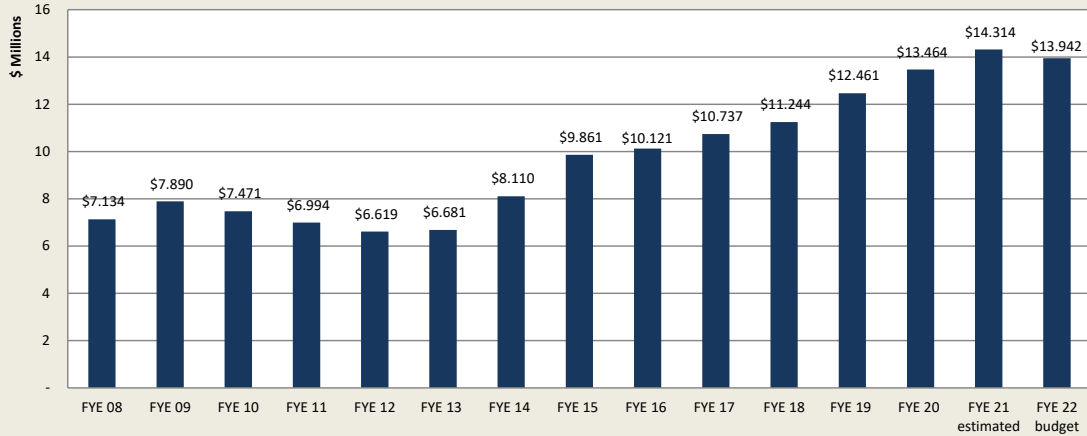
**TOWN OF ROSS BUDGET
FY 2021-2022**



TOWN OF ROSS
BUDGET
2021 - 2022

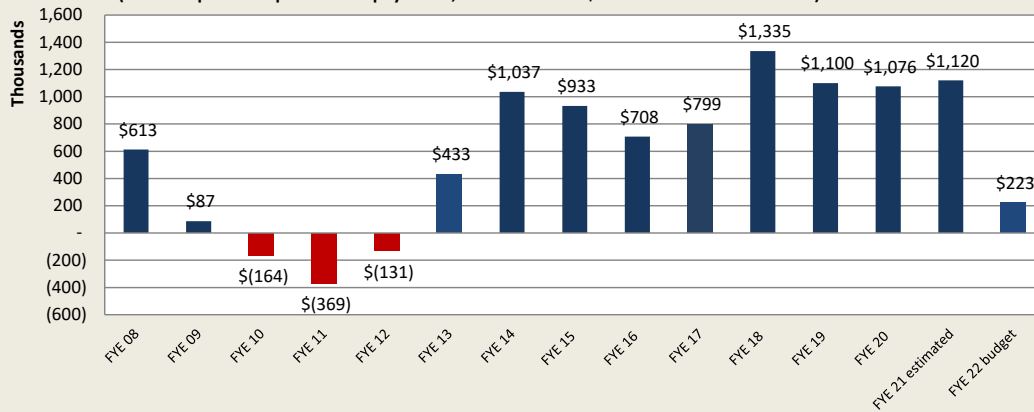
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TOTAL FUND BALANCES (ALL FUNDS)

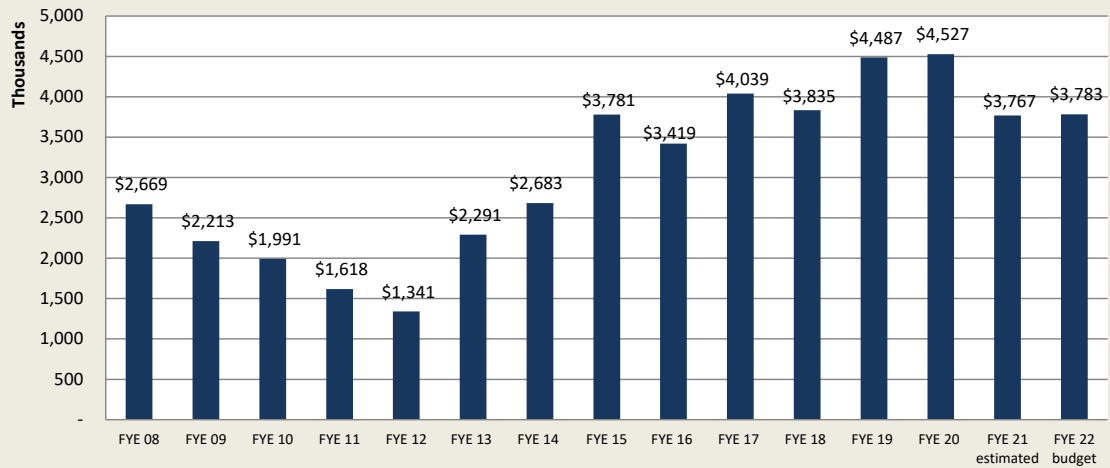


GENERAL FUND + PUBLIC SAFETY TAX FUND Excess (Deficiency) of Revenues over Expenditures

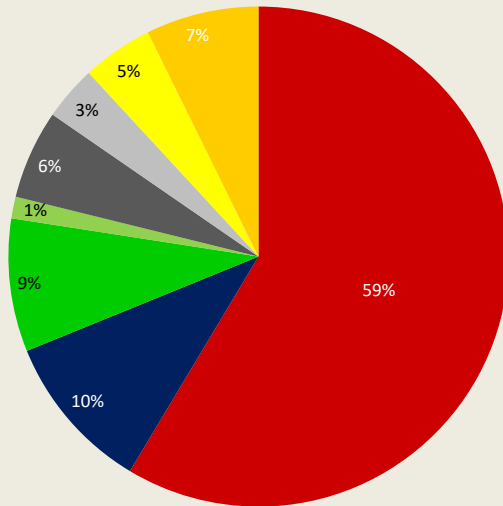
(excludes pension optional UAL payments, FYE15 excludes \$798K contrib from Ross Rec)



OPERATING FUND BALANCE



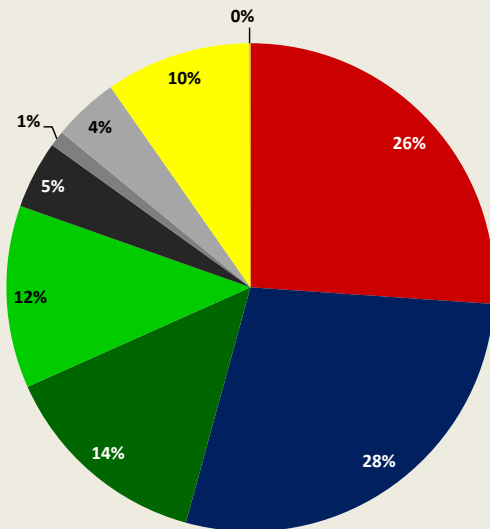
REVENUES
General Fund and Public Safety Tax Fund
Budget 2021 - 2022 = \$8,840,770



- Property Taxes - \$5,180,000
- Public Safety Tax - \$906,470
- Building - \$760,600
- Planning - \$124,000
- Recreation Fees - \$509,000
- Investments & Rents - \$311,300
- Other Taxes - \$405,000
- Other - \$644,400

Other taxes includes business licenses, sales, and franchise taxes
 Other includes Intergovernmental Revenue, Police Revenue, Construction Penalties, and Miscellaneous

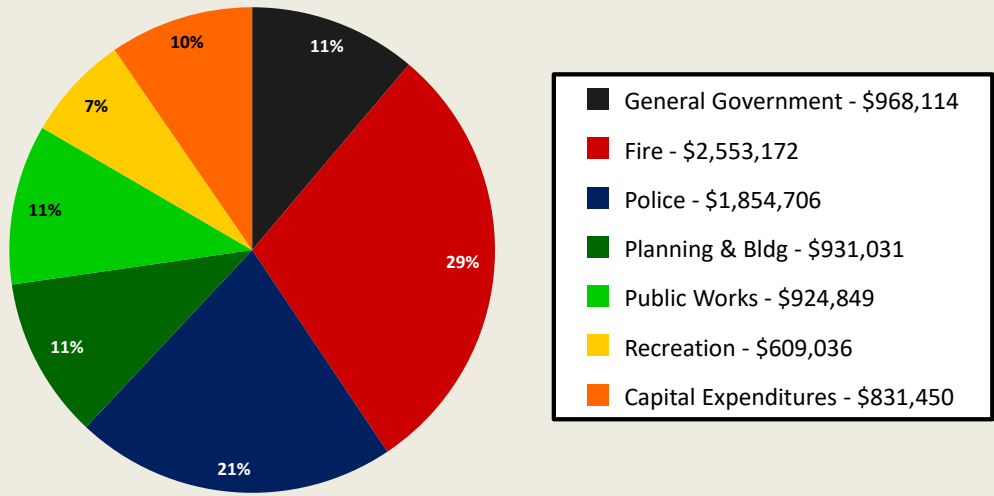
EXPENDITURES (by type)
General Fund (not including pension optional UAL pay down)
Budget 2021 - 2022 = \$8,672,358



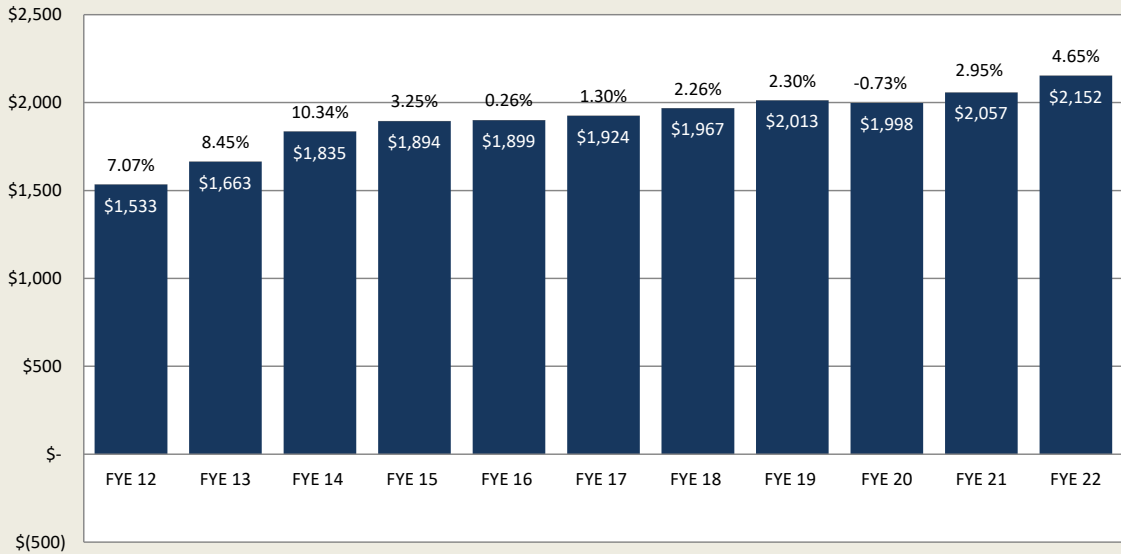
- Ross Valley Fire JPA - \$2,262,786
- Wages - \$2,443,437
- Employee Benefits - \$1,218,805
- Outside Services - \$1,048,297
- Maintenance & Repairs - \$389,600
- Insurance - \$90,000
- Other - \$377,982
- Capital Expenditures - \$831,450
- Debt Service - \$10,000

Employee benefits includes pension expense of \$610,816
 (excluding CalPERS optional unfunded liability payments)
 Maintenance & Repairs includes vehicle expense
 Other includes Other, Memberships & Organizations, and Rents

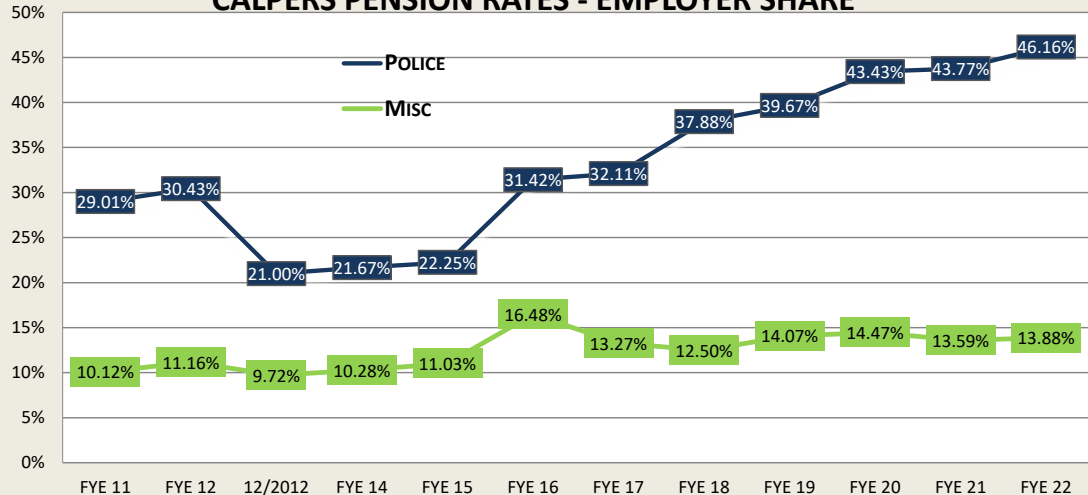
EXPENDITURES (by Department)
General Fund (not including pension optional UAL paydown)
Budget 2021 - 2022 = \$8,672,358



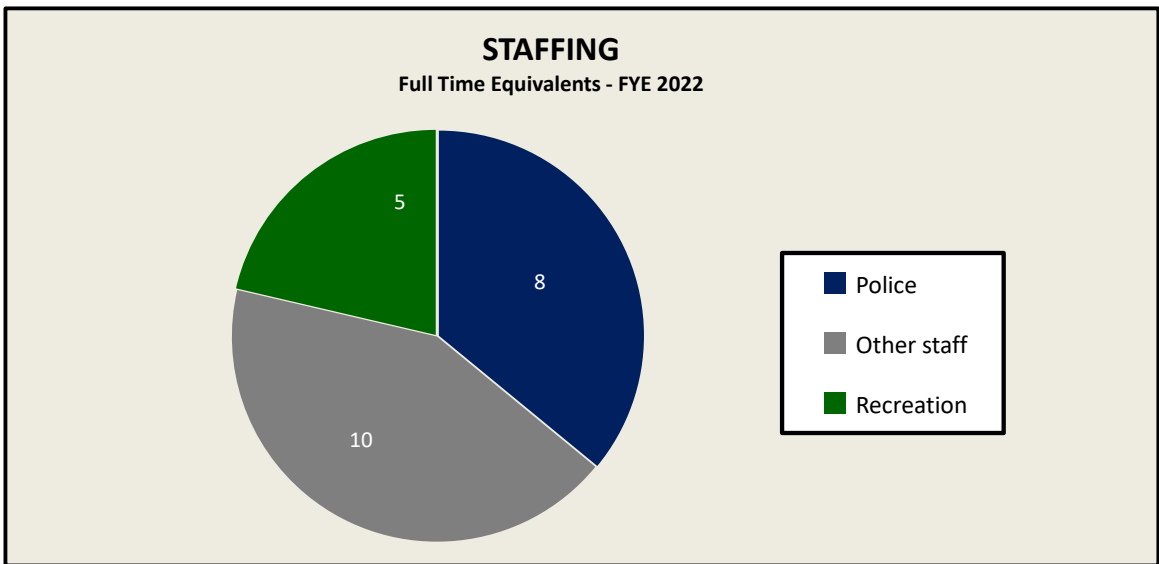
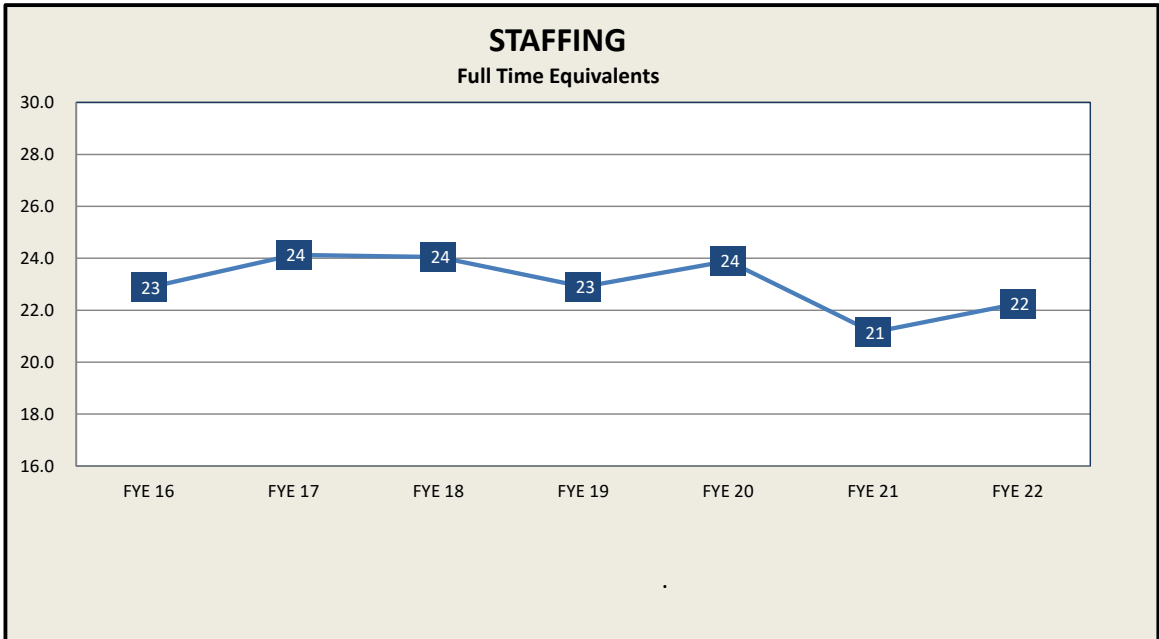
KAISER FAMILY PLAN RATES



CALPERS PENSION RATES - EMPLOYER SHARE



Note: Drop in rate 12/23/12 due to payoff of PERS side fund. Rates for FYE16 - FYE17 include UAL expressed as a percentage, years after include UAL dollars converted to a %



TOWN STAFFING - FULL TIME EQUIVALENTS

OPERATING FUND	FYE 16	FYE 17	FYE 18	FYE 19	FYE 20	FYE 21	FYE 22
General Government							
Town Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Town Clerk/Admin Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Asst. to Town Clerk	0.16	0.16	0.45	0.45	0.45	0.45	0.50
Treasurer	--	--	--	--	--	--	--
Subtotal	2.2	2.2	2.5	2.5	2.5	2.5	2.5
Planning and Building							
Planning and Building Director	0.0	0.0	0.0	0.0	1.00	1.00	1.00
Planning Manager	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Planner - Limited Term	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Senior Building Inspector	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Permit Technician	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Subtotal	1.0	1.0	1.0	3.0	4.0	4.0	4.0
Public Works							
Public Works Director	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Superintendent	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Maintenance Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Senior Maintenance Worker	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Maintenance Worker	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Building/Public Works Secretary	0.75	0.75	0.75	0.00	0.00	0.00	0.00
Subtotal	2.8	3.8	3.8	3.0	3.0	3.0	3.0
Public Safety - Police							
Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Officer (allocated to COPS Fund)	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Subtotal	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Recreation							
Recreation Manager	0.75	0.75	0.75	0.75	0.75	0.60	0.75
Recreation Specialist	0.50	0.50	0.60	0.60	0.60	0.50	0.50
Recreation Specialist	0.50	0.50	0.60	0.60	0.60	0.50	0.50
Recreation Clerk	--	0.25	0.25	0.25	0.25	0.00	0.00
Admin Assistant	0.50	0.50	0.25	0.25	0.25	0.10	0.00
Office Asst to Town Clerk	0.32	0.32	0.00	0.00	0.00	0.00	0.00
Preschool Employees	2.40	2.40	2.40	0.00	0.00	0.00	0.00
Recreation Instructors/Leaders	4.00	4.00	4.00	4.00	4.00	2.00	3.00
Subtotal	9.0	9.2	8.9	6.5	6.5	3.7	4.8
Total staff	22.9	24.1	24.1	22.9	23.9	21.2	22.3

Town of Ross
All Funds - Budget Summary - Fiscal Year Ending June 30, 2022

	GENERAL FUND				SPECIAL REVENUE FUNDS						ALL FUNDS
	Operating Fund	Facilities & Equipment	Emergency	TOTAL GENERAL FUND	Gas Tax	Roadway	Drainage	Public Safety Tax	COPS	Gen Plan Update	TOTAL
Estimated Fund Bal 6/30/21	\$ 3,767,363	\$ 6,077,387	\$ 1,500,000	\$ 11,344,750	\$ 187,381	\$1,098,816	\$ 1,319,523	\$ -	\$ 4,721	\$ 358,658	\$ 14,313,849
Budgeted Revenue											
Property Taxes	5,180,000	-	-	5,180,000	-	-	-	-	-	-	5,180,000
Other Taxes	405,000	-	-	405,000	-	-	-	-	-	-	405,000
Intergovernmental	274,900	-	-	274,900	-	-	-	-	-	-	274,900
Investment Income and Rents	311,300	-	-	311,300	-	-	-	-	-	-	311,300
Planning Revenue	124,000	-	-	124,000	-	-	-	-	-	-	124,000
Building Revenue	760,600	-	-	760,600	-	-	-	-	-	-	760,600
Public Works Revenue	88,800	-	-	88,800	-	-	-	-	-	-	88,800
Police Revenue	45,700	-	-	45,700	-	-	-	-	-	-	45,700
Recreation Revenue	509,000	-	-	509,000	-	-	-	-	-	-	509,000
Miscellaneous	8,000	-	-	8,000	-	-	-	-	-	-	8,000
Other Fund Revenue	-	227,000	-	227,000	118,000	542,500	517,000	906,470	163,000	62,600	2,536,570
Total Budgeted Revenue	7,707,300	227,000	-	7,934,300	118,000	542,500	517,000	906,470	163,000	62,600	10,243,870
Budgeted Expenditures											
General Government	968,114	-	-	968,114	-	-	-	-	-	-	968,114
Fire	2,553,172	-	-	2,553,172	-	-	-	-	-	-	2,553,172
Police	1,854,706	-	-	1,854,706	-	-	-	-	-	-	1,854,706
Planning and Building	931,031	-	-	931,031	-	-	-	-	-	-	931,031
Public Works	924,849	-	-	924,849	-	-	-	-	-	-	924,849
Recreation	609,036	-	-	609,036	-	-	-	-	-	-	609,036
Capital Expenditures	37,450	-	-	37,450	-	-	-	-	-	-	37,450
Other Fund Expenditures	-	794,000	-	794,000	224,000	777,000	575,000	-	167,000	-	2,537,000
Total Budgeted Expenditures	7,878,358	794,000	-	8,672,358	224,000	777,000	575,000	-	167,000	-	10,415,358
Revenue Over (Under) Expend.	(171,058)	(567,000)	-	(738,058)	(106,000)	(234,500)	(58,000)	906,470	(4,000)	62,600	(171,488)
Transfer from Pub Safety Fund	906,470	-	-	906,470	-	-	-	(906,470)	-	-	-
Transfers to Facilities Fund	(550,000)	550,000	-	-	-	-	-	-	-	-	-
Transfers from Gen Plan Fund	30,000	25,000	-	55,000	-	-	-	-	-	(55,000)	-
Subtotal	215,412	8,000	-	223,412	(106,000)	(234,500)	(58,000)	-	(4,000)	7,600	(171,488)
Pension UAL pay down	(200,000)	-	-	(200,000)	-	-	-	-	-	-	(200,000)
Net Change in Fund Balance	15,412	8,000	-	23,412	(106,000)	(234,500)	(58,000)	-	(4,000)	7,600	(371,488)
Estimated Fund Bal 6/30/22	\$ 3,782,775	\$ 6,085,387	\$ 1,500,000	\$ 11,368,162	\$ 81,381	\$ 864,316	\$ 1,261,523	\$ -	\$ 721	\$ 366,258	\$ 13,942,361

Restricted fund balances are amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. In this category are the Special Revenue Funds.

Committed fund balances are amounts that can be used for only the specific purposes determined by a formal action of the government's highest level of decision-making authority.

Assigned fund balances are amounts the Town intends to use for a specific purposes but do not meet the criteria to be classified as restricted or committed.

Unassigned fund balances represent the residual classification of the government's General Fund. In this category is the Operating Fund, Emergency Fund, and Facilities and Equip Fund.

**Town of Ross
All Funds
Expenditure Summary
Budget 2021 - 2022**

All Funds Expenditures BY DEPARTMENT	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
General Fund						
General Government	\$ 803,263	\$ 820,517	\$ 911,701	\$ 827,541	\$ 968,114	6.2%
Fire	2,190,789	2,293,225	2,432,136	2,442,955	2,553,172	5.0%
Police	1,657,457	1,629,978	1,773,596	1,710,521	1,854,706	4.6%
Planning and Building	739,923	718,621	923,424	814,612	931,031	0.8%
Public Works	876,563	782,510	859,749	864,983	924,849	7.6%
Recreation	850,238	674,506	551,738	490,594	599,036	8.6%
<i>Subtotal</i>	7,118,233	6,919,357	7,452,343	7,151,206	7,830,908	5.1%
Capital Expenditures	543,716	379,313	845,950	342,856	831,450	-1.7%
Debt Service	10,000	10,000	10,000	10,000	10,000	0.0%
<i>Total General Fund Expenditures</i>	7,671,949	7,308,670	8,308,293	7,504,062	8,672,358	4.4%
Special Revenue Funds						
Gas Tax Fund	123,205	102,219	276,000	276,000	224,000	-18.8%
Roadway Fund	281,800	147,070	659,000	396,488	777,000	17.9%
Drainage Fund	149,947	569,201	187,000	135,000	575,000	207.5%
COPS Fund	150,000	194,388	170,000	170,000	167,000	-1.8%
General Plan Update Fund	-	-	-	-	-	0.0%
<i>Total Special Revenue Funds</i>	704,952	1,012,878	1,292,000	977,488	1,743,000	34.9%
<i>Total Expenditures before optional pension payments</i>	\$ 8,376,901	\$ 8,321,548	\$ 9,600,293	\$ 8,481,550	\$ 10,415,358	8.5%

All Funds Expenditures BY TYPE OF EXPENSE	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Wages	\$ 2,153,654	\$ 2,264,530	\$ 2,323,677	\$ 2,289,368	\$ 2,443,437	5.2%
Employee Benefits	1,084,314	1,056,408	1,135,248	1,120,166	1,218,805	7.4%
Outside Services	1,053,166	686,752	1,034,158	840,757	1,048,297	1.4%
Ross Valley Fire Department	2,019,897	2,133,714	2,161,757	2,159,257	2,262,786	4.7%
Memberships and Organizations	75,282	76,765	75,484	67,578	73,316	-2.9%
Rent	31,395	26,632	32,373	17,871	33,500	3.5%
Repairs and Maintenance	369,545	326,808	317,400	336,215	346,700	9.2%
Vehicles	30,190	26,335	28,900	25,900	42,900	48.4%
Insurance	86,862	82,305	90,000	92,330	90,000	0.0%
Other	213,928	239,108	253,346	201,764	271,166	7.0%
<i>Subtotal</i>	7,118,233	6,919,357	7,452,343	7,151,206	7,830,908	5.1%
Capital Expenditures	543,716	379,313	845,950	342,856	831,450	-1.7%
Debt Service	10,000	10,000	10,000	10,000	10,000	0.0%
<i>Subtotal</i>	7,671,949	7,308,670	8,308,293	7,504,062	8,672,358	4.4%
Special Revenue Funds	704,952	1,012,878	1,292,000	977,488	1,743,000	34.9%
<i>Total Expenditures before optional pension payments</i>	\$ 8,376,901	\$ 8,321,548	\$ 9,600,293	\$ 8,481,550	\$ 10,415,358	8.5%

**Town of Ross
Operating Fund
Summary
Budget 2021 - 2022**

OPERATING FUND SUMMARY	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Revenue						
Property Taxes	\$ 4,616,337	\$ 4,834,277	\$ 4,993,000	\$ 5,020,245	\$ 5,180,000	3.7%
Other Taxes	389,870	410,628	367,000	429,567	405,000	10.4%
Intergovernmental Revenue	79,150	71,892	167,600	255,300	274,900	64.0%
Investment Income and Rents	474,422	446,183	361,283	315,886	311,300	-13.8%
Planning Revenue	108,702	112,751	115,000	235,000	124,000	7.8%
Building Revenue	892,300	691,574	695,200	726,645	760,600	9.4%
Public Works Revenue	116,585	90,324	87,600	88,336	88,800	1.4%
Police Revenue	53,337	50,483	43,700	205,700	45,700	4.6%
Recreation Revenue	874,577	574,576	492,300	351,200	509,000	3.4%
Miscellaneous	13,874	29,935	15,500	18,325	8,000	-48.4%
Total	\$ 7,619,154	\$ 7,312,623	\$ 7,338,183	\$ 7,646,204	\$ 7,707,300	5.0%
Expenditures						
General Government	\$ 803,263	\$ 820,517	\$ 911,701	\$ 827,541	\$ 968,114	6.2%
Fire	2,190,789	2,293,225	2,432,136	2,442,955	2,553,172	5.0%
Police	1,657,457	1,629,978	1,773,596	1,710,521	1,854,706	4.6%
Planning and Building	739,923	718,621	923,424	814,612	931,031	0.8%
Public Works	876,563	782,510	859,749	864,983	924,849	7.6%
Recreation	860,238	684,506	561,738	500,594	609,036	8.4%
<i>Subtotal</i>	7,128,233	6,929,357	7,462,343	7,161,206	7,840,908	5.1%
Capital Expenditures	100,597	40,580	31,950	35,475	37,450	17.2%
Total	7,228,830	6,969,937	7,494,293	7,196,681	7,878,358	5.1%
Revenue Over (Under) Expenditures	\$ 390,324	\$ 342,686	\$ (156,110)	\$ 449,523	\$ (171,058)	9.6%
Transfer from General Plan Update Fnd	40,000	30,000	30,000	30,000	30,000	0.0%
Transfer from Public Safety Tax Fund	836,670	866,932	893,033	893,079	906,470	1.5%
Subtotal	1,266,994	1,239,618	766,923	1,372,602	765,412	-0.2%
Additional Optional Pension Payments	(200,000)	(200,000)	(600,000) ¹	(600,000)	(200,000)	-66.7%
Transfer to Facilities & Equip Fnd	(400,000)	(1,000,000)	(2,000,000) ²	(2,000,000)	(550,000)	-72.5%
Net change in Fund Balance	666,994	39,618	(1,833,077)	(1,227,398)	15,412	
Fund Balance Beg of Year - Operating	3,834,766	4,487,424	4,275,446	4,934,761	3,767,363	-11.9%
PARS Section 112 Trust Balance	-	407,719	-	60,000	-	
Fund Balance Beg of Year - Recreation	417,031	-	-	-	-	
Transfer from Rec to Facilities Fund	(431,367)	-	-	-	-	
Estimated Fund Balance End of Year	4,487,424	4,934,761	2,442,369	3,767,363	3,782,775	54.9%

¹ The budget for the the Addiional Optional Pension Payments was revised from \$200,000 to \$600,000 for FYE21. See Agenda item 11b approved 4/8/21

² The budget for the Transfer from the Operating Fund to the Facilities and Equipment Fund was revised from \$550,000 to \$2,000,000 for FYE21. See Agenda item 11b approved 4/8/21

**Town of Ross
Operating Fund
Revenue
Budget 2021 - 2022**

OPERATING FUND REVENUE	Account	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Property Taxes							
Property Tax	5010-05	\$ 3,946,344	\$ 4,094,934	\$ 4,250,000	\$ 4,265,000	\$ 4,425,000	4.1%
Property Tax In Lieu of Vehicle Lic. Fee	5012-05	280,626	296,161	308,000	307,282	315,000	2.3%
Property Tax - Excess ERAF Funds	5282-05	389,367	443,182	435,000	447,963	440,000	1.1%
<i>Subtotal</i>		4,616,337	4,834,277	4,993,000	5,020,245	5,180,000	3.7%
Other Taxes							
Business Licenses	5080-05	41,699	39,634	40,000	40,000	40,000	0.0%
Sales Tax	5040-05	75,510	64,412	50,000	75,000	80,000	60.0%
Franchise - Cable TV	5060-05	55,714	58,448	50,000	50,000	46,000	-8.0%
Franchise - Marin Sanitary Service	5050-05	99,448	111,041	109,000	114,000	117,000	7.3%
Franchise - PG&E	5070-05	34,593	37,877	38,000	40,567	42,000	10.5%
Real Property Transfer Tax	5025-05	82,906	99,216	80,000	110,000	80,000	0.0%
<i>Subtotal</i>		389,870	410,628	367,000	429,567	405,000	10.4%
Intergovernmental Revenue							
Corona Relief Fund - CARES Act	5122-05	-	-	-	50,000	-	0.0%
Marin - Measure A Parks	5123-05	20,107	20,184	15,400	19,897	20,000	29.9%
Marin - Zero Waste Grant	5124-05	9,140	9,115	9,000	9,186	9,000	0.0%
Marin Wildfire Prev Authority JPA	5229-05	-	-	106,000	108,300	108,300	2.2%
State of CA - Homeowner Property Tax Relief	5230-05	17,855	17,875	18,000	17,547	17,700	-1.7%
State of CA - Prop 172 1/2 Cent Sales Tax	5280-05	23,329	22,719	18,000	22,500	23,000	27.8%
State of CA - LEAP Grant - re: housing	5233-05	-	-	-	-	65,000	100.0%
State of CA - SB2 Grant - re: housing	5235-05	-	-	-	26,000	30,000	100.0%
State Vehicle License Collection in Excess	5200-05	1,219	1,999	1,200	1,870	1,900	58.3%
Intergovernmental - Other	5231-05	7,500	-	-	-	-	0.0%
<i>Subtotal</i>		79,150	71,892	167,600	255,300	274,900	64.0%
Investment Income and Rents							
Interest/Change in Value	5170-05	242,718	207,894	115,000	65,000	55,000	-52.2%
Rental Income - Cellular	5185-05	111,422	113,377	117,000	121,603	122,500	4.7%
Rental Income - Post Office	5181-05	120,282	124,912	129,283	129,283	133,800	3.5%
<i>Subtotal</i>		474,422	446,183	361,283	315,886	311,300	-13.8%
Planning Revenue							
Planning Application Fees	5300-05	87,516	94,326	95,000	210,000	100,000	5.3%
Planning Construction Review	5310-05	21,186	18,425	20,000	25,000	24,000	20.0%
<i>Subtotal</i>		108,702	112,751	115,000	235,000	124,000	7.8%
Building Revenue							
Appeal Fees	5311-05	3,470	-	5,000	1,845	-	-100.0%
Building Permits	5110-05	415,405	405,920	320,000	370,000	375,000	17.2%
Building Plan Review	5105-05	305,890	112,689	224,000	224,000	240,000	7.1%
Building - Bldg Stnd Adm Rev Fund (BSASRF)	5111-05	993	1,166	1,000	1,000	1,000	0.0%
Building - Strong Motion Impl. Program (SMIP)	5113-05	3,126	3,734	3,000	3,000	3,000	0.0%
Building - SB-1186 Disability Access Fees	5081-05	1,614	952	1,200	1,800	1,600	33.3%
Resale Inspections	5125-05	36,338	35,179	32,000	45,000	35,000	9.4%
Fee Program Administration	5315-05	27,964	33,462	19,000	14,000	23,000	21.1%
Records Retention and Management	5112-05	8,455	9,051	10,000	6,000	7,000	-30.0%
Technology Fee	5313-05	89,045	89,421	80,000	60,000	75,000	-6.3%
<i>Subtotal</i>		892,300	691,574	695,200	726,645	760,600	9.4%

Town of Ross
Operating Fund
Revenue
Budget 2021 - 2022

OPERATING FUND REVENUE	Account	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Public Works Revenue							
County of Marin Flood Control Reimb.	5106-05	5,576	-	-	-	-	0.0%
Earth Grading Permits	5090-05	-	729	1,000	1,000	1,000	0.0%
Encroachments	5095-05	72,217	42,627	40,000	40,000	40,000	0.0%
Miscellaneous	5096-05	-	-	-	-	-	0.0%
Public Works Plan Review	5114-05	5,860	9,455	7,000	11,000	10,000	42.9%
Ross School - Ross Common maint	5183-05	-	21,000	21,600	21,336	21,800	0.9%
Tree Removal Permits	5305-05	32,932	16,513	18,000	15,000	16,000	-11.1%
<i>Subtotal</i>		116,585	90,324	87,600	88,336	88,800	1.4%
Police Revenue							
Accident Report Copying	5320-05	100	180	200	200	200	0.0%
Alarm Permit Fee	5325-05	355	313	500	500	500	0.0%
Contributions - Police	5399-05	9,720	4,700	-	-	-	0.0%
POST Training Reimbursement	5240-05	1,206	3,196	3,000	2,000	3,000	0.0%
Police Expense Reimbursements	5326-05	3,507	6,656	3,000	165,000	3,000	0.0%
Safety Building Reimbursements	5327-05	22,968	22,688	24,000	24,000	24,000	0.0%
Vehicle Code Fines	5150-05	15,481	12,750	13,000	14,000	15,000	15.4%
<i>Subtotal</i>		53,337	50,483	43,700	205,700	45,700	4.6%
Recreation Revenue							
Adult Classes	5350-95	7,045	3,480	7,000	14,200	11,000	57.1%
Kids Classes	5352-95	789,953	584,715	480,000	340,000	500,000	4.2%
Tennis Revenue	5361-95	4,740	2,074	5,000	3,000	4,000	-20.0%
Rental Income - Field	5182-95	8,520	1,680	14,200	6,000	8,000	-43.7%
Special Events - July 4th etc	5486-95	3,620	3,050	3,100	-	3,000	-3.2%
Miscellaneous Revenue	5487-95	198	1,089	-	-	-	0.0%
Non-recurring Revenue	Various	84,307	-	-	-	-	0.0%
Credit Card Fees	5362-95	(23,806)	(21,512)	(17,000)	(12,000)	(17,000)	0.0%
<i>Subtotal</i>		874,577	574,576	492,300	351,200	509,000	3.4%
Miscellaneous							
Contributions - General	5400-05	-	-	-	-	-	0.0%
Mayor and Councilmember Dinner	5284-05	2,685	2,490	2,500	-	2,500	0.0%
Miscellaneous	5487-05	364	1,152	1,000	14,000	1,000	0.0%
Permits - Film	5120-05	1,564	8,766	1,000	3,325	1,000	0.0%
Permits - Special Events	5318-05	709	815	1,000	-	500	-50.0%
Reimbursement for Town Costs	5406-05	8,552	16,712	10,000	1,000	3,000	-70.0%
<i>Subtotal</i>		13,874	29,935	15,500	18,325	8,000	-48.4%
Total Revenue		\$ 7,619,154	\$ 7,312,623	\$ 7,338,183	\$ 7,646,204	\$ 7,707,300	5.0%

**Town of Ross
Operating Fund
General Government Expenditures
Budget 2021 - 2022**

GENERAL GOV. EXPENDITURES	Account	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Wages							
Town Manager	6100-10	\$ 207,181	\$ 215,062	\$ 220,346	\$ 221,158	\$ 226,956	3.0%
Town Manager - Other Pay	6101-10	17,231	17,741	18,021	18,088	18,417	2.2%
Admin Mgr/Town Clerk	6106-10	93,828	98,789	102,000	102,392	104,550	2.5%
Office Assistant	6109-10	23,906	24,636	25,364	25,364	26,025	2.6%
In Lieu Health	6173-10	-	-	-	-	1,500	100.0%
Treasurer	6160-10	3,000	3,023	3,000	3,000	3,000	0.0%
<i>Subtotal</i>		345,146	359,251	368,731	370,002	380,448	3.2%
Employee Benefits							
PERS - Employer Share	6210-10	36,476	39,154	44,460	44,460	49,669	11.7%
Cafeteria Plan and Health Insurance	6230-10	32,831	33,279	33,980	34,200	35,864	5.5%
OPEB - retiree health care	6232-10	-	-	-	-	-	0.0%
Dental Insurance	6240-10	2,081	2,342	2,185	2,000	2,185	0.0%
Life & Disability Insurance	6250-10	1,622	1,702	1,740	1,740	1,740	0.0%
Payroll Taxes	6220-10	21,371	22,196	22,807	22,800	23,073	1.2%
Worker's Comp Insurance	6260-10	8,764	7,505	7,500	7,148	8,434	12.5%
<i>Subtotal</i>		103,145	106,178	112,672	112,348	120,966	7.4%
Outside Services							
Accountant	6400-10	53,003	63,941	66,950	65,000	69,000	3.1%
Attorneys	6420-10	138,196	138,598	155,000	120,000	155,000	0.0%
Auditor	6430-10	32,300	20,300	23,000	14,800	23,500	2.2%
Consultants - Computer and Web	6450-10	16,490	15,095	20,000	20,000	20,000	0.0%
Consultants - Employee Related Matters	6455-10	1,701	902	25,000	9,000	25,000	0.0%
Consultants - Other (HdL, GASB, etc)	6448-10	13,316	11,901	25,000	15,000	35,000	40.0%
Consultants - Videographer	6447-10	-	-	-	-	5,000	100.0%
Crossing Guard at SFD/Bolinas 50%	6468-10	-	4,532	9,000	-	9,000	0.0%
Custodial Services	6660-10	4,320	5,673	4,500	10,000	10,000	122.2%
Mediation Services - MGSA and other	6656-10	778	801	800	2,110	1,000	25.0%
Minute Taker	6461-10	5,653	7,475	9,000	7,000	7,000	-22.2%
Payroll Processing Fees	6465-10	554	425	700	700	700	0.0%
Record Retention System	6471-10	90	-	500	500	500	0.0%
<i>Subtotal</i>		266,401	269,643	339,450	264,110	360,700	6.3%
Memberships & Organizations							
Assoc/Organizations/Dues	7960-10	12,761	14,163	15,000	15,000	15,000	0.0%
Council Expense	7942-10	4,978	4,813	4,000	3,000	4,000	0.0%
Community Homeless Fund	7945-10	9,348	9,348	9,348	9,348	-	-100.0%
Hosting Mayor/Council Dinner	7941-10	5,496	5,002	-	-	5,000	100.0%
Travel and Training	7944-10	2,724	1,461	6,000	1,000	6,000	0.0%
<i>Subtotal</i>		35,307	34,787	34,348	28,348	30,000	-12.7%
Repairs and Maintenance							
Equipment Repair	6930-10	-	-	-	-	-	
<i>Subtotal</i>		-	-	-	-	-	
Insurance							
Insurance	8000-10	8,686	8,231	9,000	9,233	9,000	0.0%
Insurance Claims/Costs	8020-10	-	-	-	-	-	0.0%
<i>Subtotal</i>		8,686	8,231	9,000	9,233	9,000	0.0%

Town of Ross
 Operating Fund
 General Government Expenditures
 Budget 2021 - 2022

GENERAL GOV. EXPENDITURES	Account	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Other							
Bank Charges	6466-10	500	661	500	500	500	0.0%
Election Costs	7980-10	1,145	2,385	-	-	2,000	100.0%
Equipment Leasing - postage & copier	7990-10	7,620	5,774	7,000	7,000	7,000	0.0%
MIDAS (Internet Access)	7815-10	7,056	7,910	9,000	8,000	9,000	0.0%
Miscellaneous	8040-10	2,258	1,516	3,000	3,000	20,000	566.7%
Noticing, Mailing & Advert.	8060-10	3,014	3,702	3,500	3,500	3,500	0.0%
PG&E - Buildings	7820-10	2,151	2,362	2,000	3,000	2,500	25.0%
Software	8090-10	2,134	2,235	3,000	3,000	3,000	0.0%
Special Events and Activities	7940-10	5,676	5,861	7,000	3,000	7,000	0.0%
Supplies - Office	8130-10	10,842	7,830	10,000	10,000	10,000	0.0%
Telephones	7810-10	2,182	2,191	2,500	2,500	2,500	0.0%
<i>Subtotal</i>		44,578	42,427	47,500	43,500	67,000	41.1%
Gen Gov Expenditures before CalPERS UAL		\$ 803,263	\$ 820,517	\$ 911,701	\$ 827,541	\$ 968,114	6.2%
Pension UAL pay down	6217-10	8,750	8,750	27,500	27,500	8,750	
Total General Government Expenditures		\$ 812,013	\$ 829,267	\$ 939,201	\$ 855,041	\$ 976,864	

Town of Ross
Operating Fund
Fire Department Expenditures
Budget 2021 - 2022

FIRE EXPENDITURES	Account	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Employee Benefits							
CalPERS - amortized UAL payment	6210-20	112,315	115,549	123,817	123,817	139,021	12.3%
OPEB - retiree health care	6233-20	-	-	-	-	-	0.0%
<i>Subtotal</i>		112,315	115,549	123,817	123,817	139,021	12.3%
Outside Services							
Ross Valley Fire Department	6390-20	1,949,787	2,052,300	2,082,551	2,082,551	2,183,012	4.8%
Ross Valley Fire Department - equip/maint	6392-20	70,110	72,914	76,706	76,706	79,774	4.0%
Fire Inspection Program & Coordinator	6393-20	-	8,500	2,500	-	-	-100.0%
Fire Cost Study	6391-20	19,921	2,569	-	-	-	0.0%
MERA (50% of debt service payment)	7099-20	9,706	9,683	9,689	9,689	1,065	-89.0%
Wildfire Prevention Program -defensible space	6394-20	-	-	53,000	50,000	54,150	2.2%
Wildfire Prevention Program -local prevention	6395-20	-	-	53,000	58,000	54,150	2.2%
<i>Subtotal</i>		2,049,524	2,145,966	2,277,446	2,276,946	2,372,151	4.2%
Maintenance and Repairs							
Fire Station Misc. Repairs	6811-20	-	2,355	-	11,905	10,000	100.0%
<i>Subtotal</i>		-	2,355	-	11,905	10,000	100.0%
Insurance	8000-20	17,373	16,461	18,000	18,466	18,000	0.0%
Rents - Facilities Rental - Trailer	8135-20	11,577	12,894	12,873	11,821	14,000	8.8%
Fire Expenditures before CalPERS UAL		\$ 2,190,789	\$ 2,293,225	\$ 2,432,136	\$ 2,442,955	\$ 2,553,172	5.0%
Pension UAL pay down	6217-20	82,500	82,500	245,000	245,000	82,500	
Total Fire Expenditures		\$ 2,273,289	\$ 2,375,725	\$ 2,677,136	\$ 2,687,955	\$ 2,635,672	

**Town of Ross
Operating Fund
Police Department Expenditures
Budget 2021 - 2022**

POLICE EXPENDITURES	Account	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Wages							
Police Chief	6033-20	\$ 144,861	\$ 153,959	\$ 157,368	\$ 161,267	\$ 162,913	3.5%
Police Sergeants	6034-20	227,455	215,560	238,656	238,656	245,712	3.0%
Police Officers	6035-20	381,287	336,928	406,812	395,000	417,116	2.5%
Overtime	6110-20	29,386	33,849	34,000	55,000	35,000	2.9%
EMT/Educational Incentive	6043-20	20,422	17,976	18,750	17,700	18,000	-4.0%
Longevity Pay	6044-20	29,024	21,120	20,869	21,000	21,494	3.0%
Holiday Pay	6045-20	26,792	23,817	26,693	27,000	29,946	12.2%
Uniform Pay	6141-20	6,807	6,000	7,000	7,000	7,000	0.0%
In Lieu Health	6173-20	-	1,523	3,000	3,750	6,000	100.0%
Police - Other Pay	6046-20	-	-	-	-	4,000	100.0%
Contingency for Comp Absences	6085-20	-	63,714	45,000	11,732	60,000	33.3%
<i>Subtotal</i>		866,034	874,446	958,148	938,105	1,007,181	5.1%
Employee Benefits							
PERS - Employer Share	6211-20	241,292	244,318	286,185	286,185	293,380	2.5%
Cafeteria Plan and Health Insurance	6231-20	151,211	120,535	127,067	120,000	120,302	-5.3%
OPEB - retiree health care	6232-20	-	-	-	-	-	0.0%
Dental Insurance	6241-20	11,859	10,229	11,120	11,120	10,129	-8.9%
Life and Disability Insurance	6251-20	4,042	3,001	3,612	3,612	3,612	0.0%
Payroll Taxes	6221-20	67,295	65,348	73,419	63,000	81,714	11.3%
Workers Comp	6261-20	65,631	54,739	52,820	52,820	72,289	36.9%
<i>Subtotal</i>		541,330	498,170	554,224	536,737	581,426	4.9%
Outside Services							
Booking and Misc. Arrest Fees	6620-20	-	-	500	500	-	-100.0%
Dispatching Services	6681-20	45,176	50,240	55,200	55,305	59,300	7.4%
J. Prandi Children's Center	6741-20	995	995	995	995	995	0.0%
Major Crimes Task Force	6700-20	16,749	17,062	17,619	3,118	-	-100.0%
Marin Co OES Service Contract	6760-20	3,716	1,886	2,000	1,885	2,000	0.0%
Marin Co Specialized Investigation Unit	6701-20	-	-	-	-	12,471	100.0%
MERA	7101-20	20,709	21,024	21,611	21,611	14,684	-32.1%
Payroll Processing Fees	6465-20	1,358	1,062	1,500	1,100	1,200	-20.0%
TRAK Wanted Persons System	6750-20	-	-	150	150	150	0.0%
<i>Subtotal</i>		88,703	92,269	99,575	84,664	90,800	-8.8%
Memberships and Organizations							
Association Membership Dues	7961-20	748	748	750	750	750	0.0%
<i>Subtotal</i>		748	748	750	750	750	0.0%
Maintenance and Repairs							
Cleaning and Maintenance	6812-20	5,150	4,931	5,500	6,000	6,000	9.1%
Computer & Telecom Maintenance	8030-20	8,831	16,878	9,500	10,000	10,000	5.3%
Small Equipment and Repairs	7171-20	1,973	9,596	2,000	2,000	2,000	0.0%
Station Repairs	6810-20	49,628	21,405	25,000	15,000	25,000	0.0%
<i>Subtotal</i>		65,582	52,810	42,000	33,000	43,000	2.4%
Vehicles							
Vehicle Gas and Oil	7501-20	12,768	9,563	12,000	9,000	10,000	-16.7%
Vehicle Repairs	7521-20	7,939	12,235	9,500	9,500	9,500	0.0%
<i>Subtotal</i>		20,707	21,798	21,500	18,500	19,500	-9.3%
Insurance							
Insurance	8001-20	17,373	16,461	18,000	18,466	18,000	0.0%
Insurance Claims	8020-20	-	-	-	-	-	0.0%
<i>Subtotal</i>		17,373	16,461	18,000	18,466	18,000	0.0%

Town of Ross
Operating Fund
Police Department Expenditures
Budget 2021 - 2022

POLICE EXPENDITURES	Account	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Other							
Cell Phones	7815-20	2,216	2,263	2,400	2,000	4,200	75.0%
Disaster Council	8089-20	-	1,445	4,000	-	2,000	-50.0%
Duplication Costs	8091-20	1,920	4,775	5,000	5,000	5,000	0.0%
Email/Internet	7819-20	8,623	9,667	10,000	10,000	10,000	0.0%
Emergency Generator Fuel Costs	8133-20	-	-	1,000	1,600	1,000	0.0%
Miscellaneous Expense	8041-20	436	5,709	3,000	5,000	12,000	300.0%
Mobile Data Terminal Fees	7818-20	2,526	2,512	2,600	2,600	2,600	0.0%
PG&E	7820-20	26,306	30,184	34,000	34,000	36,000	5.9%
Police Policy Maintenance	8081-20	4,266	4,395	4,400	4,549	4,700	6.8%
Publications	8082-20	115	99	300	300	300	0.0%
Supplies - Investigative	8120-20	163	267	350	350	350	0.0%
Supplies - Medical	8125-20	341	399	500	500	500	0.0%
Supplies - Office	8131-20	1,454	1,517	1,500	3,000	2,000	33.3%
Supplies - Range	8100-20	1,699	901	1,700	1,700	1,700	0.0%
Telephones	7810-20	5,882	6,267	5,650	6,700	6,700	18.6%
Training and Classes	7922-20	1,033	2,876	3,000	3,000	5,000	66.7%
<i>Subtotal</i>		56,980	73,276	79,400	80,299	94,050	18.5%
Police Expenditures before CalPERS UAL		\$ 1,657,457	\$ 1,629,978	\$ 1,773,596	\$ 1,710,521	\$ 1,854,706	4.6%
Pension UAL pay down	6218-20	82,500	82,500	245,000	245,000	82,500	
Total Police Expenditures		\$ 1,739,957	\$ 1,712,478	\$ 2,018,596	\$ 1,955,521	\$ 1,937,206	

Town of Ross
Operating Fund
Planning and Building Department Expenditures
Budget 2021 - 2022

PLANNING AND BUILDING	Account	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Wages							
Planning and Building Director	6105-35	80,677	123,430	136,266	136,266	146,658	7.6%
Planning Manager	6107-35	54,465	-	-	-	-	0.0%
Planner - Limited Term	6108-35	-	76,452	94,764	94,764	97,133	2.5%
Senior Building Inspector	6111-35	58,446	111,829	116,740	116,740	119,654	2.5%
Permit Technician	6152-35	69,377	77,465	82,750	82,750	84,821	2.5%
Planning - Other Pay	6104-35	2,400	1,865	2,400	2,400	2,400	0.0%
<i>Subtotal</i>		265,365	391,041	432,920	432,920	450,666	4.1%
Employee Benefits							
PERS - Employer Share	6210-35	22,941	40,965	48,917	48,917	50,554	3.3%
Cafeteria Plan and Health Insurance	6230-35	18,624	49,996	56,500	60,000	65,768	16.4%
OPEB - retiree health care	6232-35	-	-	-	-	-	0.0%
Dental Insurance	6240-35	1,371	4,192	4,371	4,371	4,371	0.0%
Life & Disability Insurance	6250-35	1,064	2,699	3,229	3,229	3,229	0.0%
Payroll Taxes	6220-35	10,034	30,499	33,899	33,899	34,416	1.5%
Worker's Comp Insurance	6260-35	3,604	8,192	9,000	9,000	10,843	20.5%
<i>Subtotal</i>		57,638	136,543	155,915	159,415	169,181	8.5%
Outside Services							
Building Administration/Inspections	6434-35	140,816	45,440	70,000	25,000	25,000	-64.3%
Building Plan Review	6435-35	166,368	62,527	105,000	85,000	105,000	0.0%
Business License Administration	6436-35	9,500	9,191	12,000	11,000	11,000	-8.3%
Planning Consultants	6460-35	71,773	6,265	60,000	40,000	85,000	41.7%
Scanning Services	6462-35	6,514	13,440	30,000	7,000	25,000	-16.7%
<i>Subtotal</i>		394,971	136,863	277,000	168,000	251,000	-9.4%
Memberships & Organizations							
Assoc/Organizations/Dues	7960-35	683	315	1,000	1,000	1,000	0.0%
Travel and Training	7944-35	4,368	5,131	6,000	3,000	7,500	25.0%
<i>Subtotal</i>		5,051	5,446	7,000	4,000	8,500	21.4%
Vehicle Expense							
Vehicle - Other	7528-35	-	-	1,000	1,000	1,000	0.0%
<i>Subtotal</i>		-	-	1,000	1,000	1,000	0.0%
Insurance							
Insurance	8000-35	8,686	8,230	9,000	9,233	9,000	0.0%
<i>Subtotal</i>		8,686	8,230	9,000	9,233	9,000	0.0%
Other							
Building - BSASRF and SMIP Fees	6638-35	2,532	3,550	4,000	4,000	4,000	0.0%
Equipment Leasing - copier	7990-35	1,526	4,956	5,000	5,200	5,000	0.0%
Miscellaneous	8040-35	520	1,072	500	500	500	0.0%
Permit Tracking License - annual fee 80%	8088-35	-	25,985	27,029	27,284	28,125	4.1%
Publications, Codes, etc.	8080-35	1,776	-	700	700	700	0.0%
Supplies - Office	8130-35	1,618	4,755	3,000	2,000	3,000	0.0%
Telephone	7810-35	240	180	360	360	360	0.0%
<i>Subtotal</i>		8,212	40,498	40,589	40,044	41,685	2.7%
Planning & Bldg Expenditures before CalPERS UAL		\$ 739,923	\$ 718,621	\$ 923,424	\$ 814,612	\$ 931,031	0.8%
Pension UAL pay down	6217-35	8,750	8,750	27,500	27,500	8,750	
Total Planning and Bldg Expenditures		\$ 748,673	\$ 727,371	\$ 950,924	\$ 842,112	\$ 939,781	

**Town of Ross
Operating Fund
Public Works Department Expenditures
Budget 2021 - 2022**

PUBLIC WORKS	Account	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Wages							
Director Pub Works/Town Engineer	6090-30	\$ 149,215	\$ 158,167	\$ 161,632	\$ 161,632	\$ 165,669	2.5%
Director of PW - Other Pay	6091-30	3,600	3,628	3,600	3,600	3,600	0.0%
Maintenance Employees	6112-30	59,074	105,926	134,676	134,676	147,943	9.9%
In Lieu Health	6173-30	-	1,985	3,000	3,000	3,000	0.0%
Public Works Superintendent	Various	106,920	45,045	-	-	-	0.0%
<i>Subtotal</i>		318,809	314,751	302,907	302,907	320,212	5.7%
Employee Benefits							
PERS - Employer Share	6210-30	58,262	47,592	53,405	53,405	60,063	12.5%
Cafeteria Plan and Health Insurance	6230-30	83,089	49,048	43,313	43,313	45,899	6.0%
OPEB - retiree health care	6232-30	-	-	-	-	-	0.0%
Dental Insurance	6240-30	6,477	4,047	3,774	3,774	3,774	0.0%
Life & Disability Insurance	6250-30	3,013	2,054	1,967	1,967	1,967	0.0%
Payroll Taxes	6220-30	34,652	23,337	22,095	22,095	23,022	4.2%
Worker's Comp Insurance	6260-30	23,951	20,229	17,000	17,000	20,482	20.5%
Uniform Reimb.	6140-30	-	309	-	-	-	0.0%
<i>Subtotal</i>		209,444	146,616	141,555	141,555	155,207	9.6%
Outside Services							
Animal Services	6600-30	22,104	26,709	30,894	30,894	28,932	-6.4%
Arborists	6410-30	12,881	8,225	11,000	6,500	10,000	-9.1%
Engineering Services - Other	6440-30	24,209	10,856	20,000	10,000	20,000	0.0%
Outside Services - maintenance work	6115-30	2,650	-	2,500	4,000	2,500	0.0%
Payroll Processing Fees	6465-30	543	425	550	550	500	-9.1%
<i>Subtotal</i>		62,387	46,215	64,944	51,944	61,932	-4.6%
Memberships & Organizations							
Assoc/Organizations/Dues	7960-30	491	1,015	1,000	3,500	3,500	250.0%
Marin General Services Authority	6655-30	5,395	5,375	5,375	4,549	6,816	26.8%
Marin Map	6630-30	6,000	6,000	3,000	3,000	-	-100.0%
MCSTOPPP - Marin Co Pollution Prevention	6650-30	9,269	9,623	9,861	9,861	9,900	0.4%
MTC - StreetSavers Subscription	6657-30	-	750	750	750	750	0.0%
Storm Water Fees-State and Nat'l	6651-30	7,330	7,330	7,500	7,730	7,900	5.3%
Transportation Authority of Marin-dues	6640-30	5,691	5,691	5,900	5,090	5,200	-11.9%
<i>Subtotal</i>		34,176	35,784	33,386	34,480	34,066	2.0%
Building and Land Maintenance							
Building Maintenance	6810-30	8,067	10,382	12,000	14,000	12,000	0.0%
Creek Maintenance	6900-30	6,070	-	7,000	5,000	7,000	0.0%
Drainage Maintenance	6910-30	6,574	3,782	9,000	8,000	8,000	-11.1%
Park Maintenance - Coffin Greene	7010-30	7,716	9,467	8,800	8,800	8,800	0.0%
Park Maintenance - F.S. Allen	7000-30	11,675	11,181	12,500	21,000	13,000	4.0%
Park Maintenance - Ross Common	7020-30	37,029	26,713	65,000	85,000	85,000	30.8%
Pest Control	6841-30	4,020	4,340	4,100	4,100	4,100	0.0%
6 Redwood Parcel Maintenance	6840-30	451	396	-	-	-	0.0%
Sanitation	7840-30	3,818	2,499	3,000	4,710	4,800	60.0%
Town Hall/Post Office Landscaping	6809-30	1,101	11,286	9,000	5,000	6,000	-33.3%
Water	7850-30	9,924	15,247	15,000	12,000	15,000	0.0%
<i>Subtotal</i>		96,445	95,293	145,400	167,610	163,700	12.6%

Town of Ross
Operating Fund
Public Works Department Expenditures
Budget 2021 - 2022

PUBLIC WORKS	Account	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Street Maintenance							
Bridge Maintenance and Repair	6905-30	-	4,298	5,000	3,000	5,000	0.0%
PG&E - Street Lights	7830-30	31,542	25,048	27,000	27,000	27,000	0.0%
Roadway Striping and Curb Painting	7200-30	-	163	2,000	1,000	2,000	0.0%
Median Island Maintenance	7215-30	676	1,926	1,000	1,000	1,000	0.0%
Street Signs	7240-30	3,724	561	2,000	2,000	2,000	0.0%
Street Sweeping	7210-30	50,000	48,000	52,000	52,000	52,000	0.0%
Street Maintenance - Other	7209-30	845	-	1,000	5,000	4,000	300.0%
Traffic Signal Maintenance	7250-30	7,313	3,716	5,000	5,000	5,000	0.0%
<i>Subtotal</i>		94,100	83,712	95,000	96,000	98,000	3.2%
Tree Maintenance -							
Tree Planting and Replacement	7440-30	1,506	-	3,000	2,000	3,000	0.0%
Tree Pruning & Maintenance	7400-30	8,250	6,517	9,000	5,000	9,000	0.0%
Tree Removal	7430-30	8,938	12,000	18,000	15,000	15,000	-16.7%
<i>Subtotal</i>		18,694	18,517	30,000	22,000	27,000	-10.0%
Vehicles							
Vehicles - Gas & Oil	7500-30	2,370	1,920	2,400	2,400	2,400	0.0%
Vehicles - Repairs and Other	7520-30	7,113	2,617	4,000	4,000	20,000	400.0%
<i>Subtotal</i>		9,483	4,537	6,400	6,400	22,400	250.0%
Insurance							
Insurance	8000-30	17,372	16,461	18,000	18,466	18,000	0.0%
Insurance Claims/Costs	8020-30	-	-	-	-	-	0.0%
<i>Subtotal</i>		17,372	16,461	18,000	18,466	18,000	0.0%
Other							
Miscellaneous	8040-30	105	317	200	500	500	150.0%
PG&E - Buildings	7820-30	3,924	4,758	5,000	5,000	5,000	0.0%
Permit Tracking License - annual fee 20%	8088-30	-	6,496	6,757	6,821	7,031	4.1%
Publications, Codes, etc.	8080-30	-	117	-	-	-	
Small Equipment	7170-30	3,624	5,926	4,000	6,000	5,000	25.0%
Supplies - Office	8130-30	4,153	1,266	2,000	2,000	2,000	0.0%
Telephones	7810-30	1,641	1,161	1,200	1,800	1,800	50.0%
Training & Classes	7920-30	2,206	583	3,000	1,500	3,000	0.0%
<i>Subtotal</i>		15,653	20,624	22,157	23,621	24,331	9.8%
Public Works Expend before CalPERS UAL		\$ 876,563	\$ 782,510	\$ 859,749	\$ 864,983	\$ 924,849	7.6%
Pension UAL pay down	6217-30	17,500	17,500	55,000	55,000	17,500	
Total Public Works Expenditures		\$ 894,063	\$ 800,010	\$ 914,749	\$ 919,983	\$ 942,349	

Town of Ross
Recreation Department
Expenditures
Budget 2021 - 2022

RECREATION EXPENDITURES	Account	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Wages							
Recreation Manager (75% time)	6180-95	84,876	88,113	75,142	66,000	72,391	-3.7%
Recreation Specialists	6182-95	71,732	64,765	70,356	70,000	86,689	23.2%
Recreation Instructors and Leaders	6192-95	186,518	144,407	100,000	100,000	120,000	20.0%
Admin Assistant	6184-95	4,498	22,239	4,434	4,434	-	-100.0%
Admin Clerk	6186-95	4,826	-	5,995	-	-	-100.0%
In Lieu Health	6173-95	5,850	5,517	5,044	5,000	5,850	16.0%
<i>Subtotal</i>		358,300	325,041	260,971	245,434	284,931	9.2%
Employee Benefits							
PERS - Employer Share	6210-95	15,904	14,464	16,434	16,434	18,129	10.3%
Cafeteria Plan and Health Insurance	6230-95	-	-	-	-	-	0.0%
OPEB - retiree health care	6232-95	-	-	-	-	-	0.0%
Dental Insurance	6240-95	1,373	1,204	1,888	1,000	1,790	-5.2%
Life & Disability Insurance	6250-95	1,777	1,686	1,485	1,600	1,370	-7.7%
Payroll Taxes	6220-95	31,276	27,612	19,760	19,760	23,282	17.8%
Worker's Comp Insurance	6260-95	10,112	8,386	7,500	7,500	8,434	12.5%
<i>Subtotal</i>		60,442	53,352	47,066	46,294	53,005	12.6%
Outside Services							
Accountant	6400-95	3,469	-	-	-	-	0.0%
Brochure	8206-95	1,468	-	-	-	-	0.0%
Custodial Services	6660-95	5,115	4,180	5,000	4,850	5,000	0.0%
Consultants - Other	6448-95	1,850	-	1,000	-	-	-100.0%
Contractors - Program	6449-95	185,772	114,362	120,000	140,000	160,000	33.3%
Consultants - Website	6450-95	10,416	8,631	9,000	7,000	7,000	-22.2%
Payroll Processing Fees	6465-95	2,987	2,337	2,500	2,500	2,500	0.0%
<i>Subtotal</i>		211,077	129,510	137,500	154,350	174,500	26.9%
Rent							
Rent - Program	8036-95	9,824	8,626	12,000	1,050	12,000	0.0%
Rent - Ross School - summer program	8037-95	8,744	5,112	7,500	5,000	7,500	0.0%
Rent - Preschool at St. John's	8035-95	1,250	-	-	-	-	0.0%
<i>Subtotal</i>		19,818	13,738	19,500	6,050	19,500	0.0%
Maintenance and Repairs							
Park Maintenance - Ross Common	7020-95	88,275	64,311	-	-	-	0.0%
Tennis/Paddle Court Maintenance	7032-95	4,020	9,810	5,000	5,700	5,000	0.0%
Maintenance - Other	6932-95	2,429	-	-	-	-	0.0%
<i>Subtotal</i>		94,724	74,121	5,000	5,700	5,000	0.0%
Insurance							
Insurance	8000-95	17,372	16,461	18,000	18,466	18,000	0.0%
Insurance Claims/Costs	8020-95	-	-	-	-	-	0.0%
<i>Subtotal</i>		17,372	16,461	18,000	18,466	18,000	0.0%
Program Expense							
Program Expense for Classes	8250-95	58,252	36,777	22,000	5,000	15,000	-31.8%
<i>Subtotal</i>		58,252	36,777	22,000	5,000	15,000	-31.8%

Town of Ross
Recreation Department
Expenditures
Budget 2021 - 2022

RECREATION EXPENDITURES	Account	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Other							
Advertising	8204-95	9,014	5,020	5,000	-	2,500	-50.0%
Bank Charges	6466-95	163	168	200	100	100	-50.0%
Miscellaneous	8040-95	1,447	1,940	2,500	1,000	2,500	0.0%
Postage	8208-95	120	134	200	200	200	0.0%
Special Events and Activities	7940-95	15,575	11,414	25,000	2,000	15,000	-40.0%
Supplies	8130-95	1,127	1,807	3,000	2,000	3,000	0.0%
Telephone	7810-95	2,807	5,023	5,800	4,000	5,800	0.0%
<i>Subtotal</i>		30,253	25,506	41,700	9,300	29,100	-30.2%
Debt Service							
Ross School - Lease - interest	8525-95	9,410	9,380	9,349	9,349	9,317	-0.3%
Ross School - Lease - principal	8525-95	590	620	651	651	683	4.9%
<i>Subtotal</i>		10,000	10,000	10,000	10,000	10,000	0.0%
Recreation Expend before CalPERS UAL & Arrears		\$ 860,238	\$ 684,506	\$ 561,738	\$ 500,594	\$ 609,036	8.4%
Pension UAL pay down	6217-95	-	-	-	-	-	
Total Recreation Expenditures		\$ 860,238	\$ 684,506	\$ 561,738	\$ 500,594	\$ 609,036	

Town of Ross
Operating Fund
Capital Expenditures
Budget 2021 - 2022

CAPITAL EXPENDITURES	Account	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Furniture	8685-05	3,689	3,974	5,000	-	5,000	
Police Expenses - see donation	8682-05	12,951	9,061	-	6,600	-	
Sculpture/Monument Restoration	9141-05	-	7,095	2,450	2,450	2,450	
Technology Equip - Gen Gov	8527-05	-	1,484	2,000	3,000	2,000	
Technology Equip - Planning & Bldg	8693-05	5,901	4,987	2,000	1,000	2,000	
Technology Equip - Police	8691-05	-	4,112	2,000	10,000	10,000	
Technology Equip - Public Works	8696-05	2,650	3,989	5,000	-	5,000	
Technology Equip - Recreation	8690-05	-	-	4,500	-	2,000	
Zero Waste Grant Expenditures	8697-05	9,079	5,878	9,000	12,425	9,000	
Prior Year Capital Expenditures	Various	66,327	-	-	-	-	
Total Capital Expenditures		\$ 100,597	\$ 40,580	\$ 31,950	\$ 35,475	\$ 37,450	17.2%

Town of Ross
Facilities and Equipment Fund
Budget 2021 - 2022

FACILITIES AND EQUIPMENT FUND	Account	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Revenue							
Construction Penalties	5311-66	\$ 206,000	\$ 130,250	\$ 75,000	\$ 30,000	\$ -	
Proposition 68 Parks Grant	5291-66	-	-	200,000	-	177,000	
Contributions - Park Improvements	5400-66	22,000	6,000	5,000	-	-	
Contributions RPOA	5401-66	-	20,000	-	10,000	-	
EV Station Grant-MTC,BAAQMD, & TAM	5498-66	11,000	-	6,000	-	-	
PG&E Rule 20A Undergrounding	5507-66	-	-	-	-	50,000	
Prior Year Revenue	5487-66	37,559	-	-	-	-	
Total Revenue		276,559	156,250	286,000	40,000	227,000	-20.6%
Facilities Capital Improvements							
ADA Transition Plan/Town Hall	9126-66	-	-	20,000	20,000	25,000	
Town Facilities Master Plan	9185-66	-	-	70,000	30,000	200,000	
Electric Vehicle Station	9179-66	16,750	-	24,000	-	4,000	
Natalie Coffin Greene Park	9062-66	329,770	61,783	85,000	15,000	-	
Public Safety Building	9199-66	-	22,459	25,000	16,000	15,000	
Resurface Allen Park Tennis Courts	9095-66	-	-	85,000	87,500	-	
Ross Common Restoration	9188-66	12,340	-	300,000	15,000	425,000	
Ross Common - Wells	9192-66	-	-	-	15,000	50,000	
PG&E Rule 20A Undergrounding	9201-66	-	-	-	-	50,000	
Seismic Improvements - Town Hall	9178-66	-	15,780	80,000	54,685	-	
Town Hall Improvements	9189-66	-	22,000	70,000	12,000	25,000	
Prior Year Expenditures	Various	10,519	179,502	-	-	-	
Total Capital Improvements		369,379	301,524	759,000	265,185	794,000	4.61%
Equipment							
Vehicle - Police	8530-66	44,934	-	55,000	42,196	-	
Vehicle - PW	8530-66	-	37,209	-	-	-	
Vehicle - Planning and Building	8530-66	28,806	-	-	-	-	
Total Equipment		73,740	37,209	55,000	42,196	-	
Total Expenditures		443,119	338,733	814,000	307,381	794,000	-2.5%
Revenue Over (Under) Expenditures		\$ (166,560)	\$ (182,483)	\$ (528,000)	\$ (267,381)	\$ (567,000)	
Transfer from (to) Operating Fund		400,000	1,000,000	2,000,000	2,000,000	550,000	
Transfer from Recreation Fund		431,367	-	-	-	-	
Transfer from General Plan Fund		-	19,100	40,000	15,000	25,000	
Fund Balance Beginning of Year		2,828,344	3,493,151	4,347,616	4,329,768	6,077,387	
Estimated Fund Balance End of Year		\$ 3,493,151	\$ 4,329,768	\$ 5,859,616	\$ 6,077,387	\$ 6,085,387	

Town of Ross
Emergency Fund
Budget 2021 - 2022

EMERGENCY FUND	Account	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Revenue							
Interest	5170-68	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenue		-	-	-	-	-	
Expenditures							
	9130-68	-	-	-	-	-	
Total Expenditures		-	-	-	-	-	
Revenue Over (Under) Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance Beginning of Year		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	0.0%
Estimated Fund Balance End of Year		\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	0.0%

Town of Ross
Gas Tax Fund
Budget 2021 - 2022

GAS TAX FUND	Account	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Revenue							
State Gas Tax Revenue	5120-51	\$ 55,071	\$ 60,682	\$ 65,000	\$ 61,000	\$ 67,000	3.1%
Road Maint & Rehab Account RMRA	5127-51	49,629	43,750	43,000	43,000	49,000	14.0%
Traffic Congestion Relief SB1	5128-51	2,856	2,840	-	-	-	-100.0%
Interest	5170-51	9,219	7,784	5,000	3,000	2,000	-60.0%
Total Revenue		116,775	115,056	113,000	107,000	118,000	4.4%
Expenditures							
ADA Improvements	9125-51	-	-	25,000	40,300	25,000	
P-TAP Pavement Mgmt Report	9078-51	3,000	-	-	3,000	-	
Road Repair/Improvements	9002-51	69,349	54,000	208,000	189,700	150,000	
Road Maint & Rehab Account RMRA	9003-51	48,000	45,379	43,000	43,000	49,000	
Traffic Congestion Relief Exp	9004-51	2,856	2,840	-	-	-	
Prior Year Expenditures	Various	-	-	-	-	-	
Total Expenditures		123,205	102,219	276,000	276,000	224,000	-18.8%
Revenue Over (Under) Expenditures		\$ (6,430)	\$ 12,837	\$ (163,000)	\$ (169,000)	\$ (106,000)	
Transfer to Roadway Fund		-	-	-	-	-	
Fund Balance Beginning of Year		349,974	343,544	343,544	356,381	187,381	
Estimated Fund Balance End of Year		\$ 343,544	\$ 356,381	\$ 180,544	\$ 187,381	\$ 81,381	

Town of Ross
Roadway Fund
Budget 2021-2022

ROADWAY FUND	Account	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Revenue							
Road Impact Fees	5115-45	\$ 239,554	\$ 284,762	\$ 160,000	\$ 140,000	\$ 160,000	0.0%
Rule 20A PG&E Undergrounding	5507-45	-	-	20,000	-	-	
TAM Measures AA 2.1 Local Roads	5504-45	33,611	38,612	49,600	47,000	54,500	
TAM Measure B 1.1 - Local Roads	5505-45	-	24,583	-	-	-	
TAM Redwood Mkt Meas AA 2.4	5511-45	-	-	-	15,000	-	
TAM Safe Pathways to School AA 2.2	5501-45	-	32,849	81,000	65,000	319,000	
Sidewalk Improvement Reimb	5509-45	19,368	-	10,000	10,000	-	
TAM Bike/Ped Master Plan Update	5510-45	15,000	-	-	-	-	
Miscellaneous	5487-45	10,288	3,804	-	11,384	-	
Interest	5170-45	20,457	20,091	12,000	9,000	9,000	
Total Revenue		338,278	404,701	332,600	297,384	542,500	63.1%
Expenditures							
ADA Improvements	9125-45	10,000	-	-	-	-	
Road Improvements	9040-45	234,883	48,498	363,400	269,488	322,500	
Road Improvements - TAM AA & B	9040-45	33,611	63,195	49,600	47,000	54,500	
Rule 20A PG&E Undergrounding	9201-45	-	-	20,000	-	-	
Sidewalk Improvement Program	9202-45	-	2,528	50,000	-	-	
TAM Redwood Mkt Meas AA 2.4	9124-45	-	-	-	15,000	-	
TAM Safe Pathways - Laurel Grove	9075-45	-	32,849	176,000	65,000	400,000	
Prior Year Expenditures	Various	3,306	-	-	-	-	
Total Expenditures		281,800	147,070	659,000	396,488	777,000	17.9%
Revenue Over (Under) Expenditures		\$ 56,478	\$ 257,631	\$ (326,400)	\$ (99,104)	\$ (234,500)	
Transfer in from Gas Tax Fund		-	-	-	-	-	
Fund Balance Beginning of Year		883,811	940,289	1,121,608	1,197,920	1,098,816	
Estimated Fund Balance End of Year		\$ 940,289	\$ 1,197,920	\$ 795,208	\$ 1,098,816	\$ 864,316	

Town of Ross
Drainage Fund
Budget 2021 - 2022

DRAINAGE FUND	Account	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Revenue							
Drainage Impact Fees	5115-65	\$ 210,505	\$ 284,762	\$ 160,000	\$ 140,000	\$ 160,000	0.0%
Winship Bridge Replace (HBP) (MCFCD)	5140-65	117,800	99,766	137,000	117,000	350,000	
Prior year revenues	Various	-	-	-	-	-	
Interest	5170-65	30,827	13,595	9,000	7,000	7,000	
Total Revenue		359,132	398,123	306,000	264,000	517,000	69.0%
Expenditures							
Bolinas Avenue Drainage Improv.	9205-65	31,019	437,443	-	-	-	
Drainage Improvements	9007-65	-	31,725	50,000	18,000	75,000	
Storm Drain Master Plan	9200-65	-	-	-	-	150,000	
Winship Bridge Replacement	9064-65	117,800	99,766	137,000	117,000	350,000	
Prior Year Expenditures	Various	1,128	267	-	-	-	
Total Expenditures		149,947	569,201	187,000	135,000	575,000	207.5%
Revenue Over (Under) Expenditures		\$ 209,185	\$ (171,078)	\$ 119,000	\$ 129,000	\$ (58,000)	
Fund Balance Beginning of Year		1,152,416	1,361,601	1,166,891	1,190,523	1,319,523	
Estimated Fund Balance End of Year		\$ 1,361,601	\$ 1,190,523	\$ 1,285,891	\$ 1,319,523	\$ 1,261,523	

Town of Ross
Public Safety Tax Fund
Budget 2021 - 2022

PUBLIC SAFETY TAX FUND	Account	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Revenue							
Public Safety Tax	5020-40	\$ 836,670	\$ 866,932	\$ 893,033	\$ 893,079	\$ 906,470	1.5%
Total Revenue		836,670	866,932	893,033	893,079	906,470	1.5%
Revenue Over (Under) Expenditures							
		\$ 836,670	\$ 866,932	\$ 893,033	\$ 893,079	\$ 906,470	1.5%
Transfers							
Transfer to General Fund - Police & Fire	5950-40	(836,670)	(866,932)	(893,033)	(893,079)	(906,470)	1.5%
Total Transfers		(836,670)	(866,932)	(893,033)	(893,079)	(906,470)	1.5%
Fund Balance Beginning of Year		-	-	-	-	-	
Estimated Fund Balance End of Year		\$ -	\$ -	\$ -	\$ -	\$ -	

Town of Ross
COPS (Citizens Options for Public Safety) Fund
Budget 2021 - 2022

COPS FUND	Account	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Revenue							
COPS - State Grant	5120-90	\$ 155,402	\$ 163,435	\$ 163,100	\$ 163,000	\$ 163,000	-0.1%
Other		-	-	-	-	-	
Interest	5170-90	842	1,026	-	-	-	
Total Revenue		156,244	164,461	163,100	163,000	163,000	-0.1%
Expenditures							
Front Line Law Enforcement							
Personnel	9000-90	150,000	163,932	170,000	170,000	167,000	
Consultants - other	9210-90	-	1,867	-	-	-	
Equipment	9221-90	-	28,589	-	-	-	
Training and Classes	9220-90	-	-	-	-	-	
Total Expenditures		150,000	194,388	170,000	170,000	167,000	-1.8%
Revenue Over (Under) Expenditures		\$ 6,244	\$ (29,927)	\$ (6,900)	\$ (7,000)	\$ (4,000)	
Fund Balance Beginning of Year		35,404	41,648	9,849	11,721	4,721	
Estimated Fund Balance End of Year		\$ 41,648	\$ 11,721	\$ 2,949	\$ 4,721	\$ 721	

Town of Ross
General Plan Update Fund
Budget 2021 - 2022

GENERAL PLAN UPDATE	Account	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actual	FY 21-22 Budget	% change in Budget
Revenue							
General Plan Update Impact Fees	5135-73	\$ 83,760	\$ 99,667	\$ 65,000	\$ 50,000	\$ 60,000	-7.7%
Interest	5170-73	7,129	7,349	6,000	2,600	2,600	-56.7%
Total Revenue		90,889	107,016	71,000	52,600	62,600	-11.8%
Expenditures							
General Plan - Consultants	9002-73	-	-	-	-	-	
Total Expenditures		-	-	-	-	-	0.0%
Revenue Over (Under) Expenditures		\$ 90,889	\$ 107,016	\$ 71,000	\$ 52,600	\$ 62,600	
Transfer to Operating Fund		(40,000)	(30,000)	(30,000)	(30,000)	(30,000)	
Transfer to Facilities Fund		-	(19,100)	(40,000)	(15,000)	(25,000)	
Fund Balance Beginning of Year		242,253	293,142	369,142	351,058	358,658	
Estimated Fund Balance End of Year		\$ 293,142	\$ 351,058	\$ 370,142	\$ 358,658	\$ 366,258	

TOWN OF ROSS
SALARY SCHEDULE
July 1, 2021

Department/Position	Hourly	Per Month				
	Rate	Salary	Step A	Step B	Step C	Step D
TOWN MANAGER approved by Resolution 2119 adopted 8/8/19						
Town Manager		\$ 18,913	--	--	--	--
ADMINISTRATION approved by budget						
Administrative Manager/Town Clerk			\$ 7,527	\$ 7,903	\$ 8,297	\$ 8,713
Town Treasurer		\$ 250	--	--	--	--
Office Assistant	\$26.02					
PLANNING AND BUILDING approved by budget						
Planning and Building Director			\$ 11,507	\$ 12,082	\$ 12,687	\$ 13,321
Senior Building Inspector			\$ 8,614	\$ 9,045	\$ 9,496	\$ 9,972
Building Permit Technician			\$ 6,106	\$ 6,412	\$ 6,734	\$ 7,068
Planner			\$ 6,992	\$ 7,342	\$ 7,709	\$ 8,094
PUBLIC WORKS approved by budget						
Public Works Director			\$ 11,925	\$ 12,520	\$ 13,147	\$ 13,806
Maintenance Supervisor			\$ 6,700	\$ 7,035	\$ 7,387	\$ 7,756
Senior Maintenance Worker			\$ 5,624	\$ 5,905	\$ 6,200	\$ 6,511
Maintenance Worker			\$ 4,940	\$ 5,187	\$ 5,447	\$ 5,719
POLICE CHIEF approved by Resolution 2197 adopted 3/29/21						
Police Chief		\$ 13,576	--	--	--	--
Education pay of \$250/month, Uniform Pay \$1,000/yr						
POLICE approved by Resolution No. 2113 adopted 06/13/19						
Police Sergeant			\$ 8,735	\$ 9,172	\$ 9,631	\$ 10,113
Police Officer			\$ 7,403	\$ 7,773	\$ 8,163	\$ 8,570
MOU also calls for:						
Longevity pay of 2.5% - 5% of salary						
Education pay of \$50 to \$300 per month						
Shift differential pay of 5% for night hours						
Holiday in lieu pay for 12 holidays per year						
Uniform pay of \$1,000/year						
Police Lieutenant		\$ 11,476				
RECREATION approved by budget						
Recreation Manager (1,560 hours - 75% time)			\$ 5,777	\$ 6,066	\$ 6,369	\$ 6,688
Recreation Specialist	Hourly		\$ 29.95	\$ 31.45	\$ 33.02	\$ 34.67
Clerk	Hourly		\$ 23.41	\$ 24.58	\$ 25.81	\$ 27.10
Recreation Instructor/Program Lead	\$18.00 - \$78.00					
Recreation Leader	\$14.00 - \$17.00					
Administrative Assistant	\$27.30 - \$38.11					

TOWN OF ROSS
5 YEAR CAPITAL IMPROVEMENT PLAN (CIP)
Fiscal Year 2020-21 through 2024-25

Background and discussion

The Five-Year Capital Improvement Plan (CIP) is a planning tool designed to identify facilities and infrastructure improvements which will be considered for development over a five-year time frame beginning in FY 2020-21 estimated actuals through FY 2024-25. This item includes CIP tables showing a list of proposed capital improvements and their currently estimated expenses as well as revenues identified for funding those improvements. The CIP is a companion portion of the budget process for the fiscal year 2021-2022 (FYE22) budget.

A 5-Year CIP is useful in:

- Identifying long-term capital improvement objectives with direction from Council
- Identifying possible funding opportunities
- Enhancing coordination and communication between departments and other entities involved in the development of capital projects
- Increasing alignment between infrastructure and facilities projects and the Council's goals, objectives and annual budget process
- Increasing the awareness of planned capital projects for the public and community partners

The continued development of capital infrastructure and public facilities will be essential to the future of the Town. Like most other jurisdictions, the Town faces challenges in which demand for infrastructure and facilities exceeds the resources available for their construction and operation. This challenge is better understood by going through the process of developing the CIP. The improvements identified in the CIP that get approved by the Council will provide a clear and achievable investment which will maintain, improve, and expand the infrastructure and facilities serving the citizens of Ross.

The CIP is intended to be dynamic in nature and will change from year to year as priorities, needs and funding opportunities change. The CIP is a guide for the consideration, selection, and development of roads, drainage improvements, bridges, parks, and other Town-owned buildings and facilities. There will be continual refinement of this information as we move forward.

The following tables are included:

Figure 1 - Expenses shows capital projects included in this year's budget as well as the next four fiscal years for road resurfacing, bridge replacement or repair, drainage infrastructure, and other

Town facilities. The expenditures for actual estimated FYE21 costs are the same as included in the budget unless current cost estimates are available.

Roadway Improvements

Pavement Rehabilitation Program: Roadway projects selected for Pavement Rehabilitation Program are prioritized based on annual condition assessment of the Pavement Condition Index (PCI) and the timing of major underground pipeline projects by the Town as well as by RVSD, MMWD and PG&E. 2017 through 2019 saw major underground utility construction work and subsequent pavement restoration performed on Ross Common, Lagunitas Road, Shady Lane, Southwood Avenue, El Camino Bueno, and Upper Road by RVSD and PG&E. Although this work caused significant disruption in the form of traffic and noise, the PCI of most of these streets was improved at little or no cost to the Town.

In general, streets with PCI's higher than 80 can benefit from periodic slurry seals to add 3-5 years of additional pavement "life" so the Town sets aside \$15,000 each year for this purpose. Other slurry seal candidates are the streets mentioned above that have undergone recent extensive open trench-related pavement restoration. The FYE21 slurry seal project was a micro-surfacing of Shady Lane from Bolinas to Southwood which was heavily impacted by the 2017-2019 RVSD utility undergrounding projects. The Town is planning a similar micro-surfacing of El Camino Bueno for FYE22 slurry seal program in addition to full pavement restoration of Ross Common, Redwood Drive, and the post office parking lot.

Figure 3 shows the specific roadway segments to be rehabilitated each year as part of the 5-year Pavement Rehabilitation Program schedule along with their current PCI. The costs in total by fiscal year are included in Figure 1.

ADA Transition Plan – Improvements: The Town of Ross completed an ADA Transition Plan Report in 2007 which identified and cataloged all the pedestrian public access routes in Town, including sidewalks, pathways, and accessible ramps within the Town-maintained roadway system. Although this report is being currently updated with current costs and projects completed to date, it is still used by Public Works to assess and prioritize needs within Town. Short term projects include new or upgraded handicap ramps near Ross Common and Ross School, and sidewalk and pathway repairs along Sir Francis Drake and Shady Lane.

Laurel Grove Safe Routes to School (SRTS) Project: This project will provide a new pedestrian pathway on Laurel Grove from Sir Francis Drake to Canyon Way and will include some widening and reconfiguration of the roadway to accommodate a safe pedestrian route. \$400,000 is funded by a Safe Pathways to School grant awarded by the Transportation Authority of Marin (TAM) in 2019. The topographic mapping and right-of-way (boundary) is completed, and staff is currently working with the design consultant to scope out project alternatives prior to engaging the Laurel Grove residents in public outreach. The bid documents for construction are scheduled for completion by the end of 2021 with construction beginning in 2022.

Bridges & Drainage

Winship Bridge – HBP – Replacement: The Winship Bridge replacement project completed the California environmental certification process (CEQA) and is in the final stages of the Federal environmental certification process (NEPA). Right-of-way and final design are expected to be completed by the Spring of 2022 and construction may be able to begin as early as Summer of 2022.

Up until the end of 2020, the funding for this project was on track to be fully funded by the Highway Bridge Program (HBP) and some Marin County Flood Control (MCFCD) Flood Zone 9 funding. Caltrans and MTC who administer the HBP program recently announced that the HBP program was “oversubscribed” and several bridge projects that were not yet cleared for construction (such as Winship Bridge) may see delays in construction funding allocations until 2024 or possibly later. Town staff is working with MCFCD to investigate alternative funding sources. Staff has also submitted an updated HBP funding request application to Caltrans and the CIP currently assumes that sufficient construction funding can be made available on schedule for construction commencing in Summer of 2022 and completion in 2023. If the funding is delayed than the construction will likely also be delayed.

Drainage Improvements – Townwide: Except for the relatively large Bolinas Avenue Storm Drain project which was completed in the Fall of 2019 under a joint-funding agreement with the Town of San Anselmo, all the Town’s drainage improvement projects are small, localized replacement projects which are primarily identified in consideration of public safety and frequency of failure. The Town will be preparing a Storm Drain Master Plan this coming fiscal year to identify the long-range maintenance and replacement needs of the Town-maintained storm drain system.

Creek Bank Protection Town Hall Parcel: Some type of slope stabilization along the Town Hall parking lot Corte Madera Creek bank may be needed to stabilize the creek bank and prevent erosion. The budget sets aside \$300,000 for commencing this work in FYE24, coinciding with the timing of the Town facilities redevelopment project.

Facilities

Public Safety, Paramedic, and Administrative facilities:

The public safety building is physically and functionally obsolete, with extensive structural deficiencies, and is not compliant with Essential Service Act requirements for public safety buildings. Technical studies have determined that it would be cost prohibitive to correct the numerous deficiencies and non-compliance issues and will require significant dollars to rehabilitate or re-build new.

At the March 2021 Council meeting, The Ross Town Council voted to rebuild police, paramedic, and administrative spaces and relocate fire services to a neighboring station outside of Ross. Town staff will begin a Town Facility Master Plan which will provide the facilities goals and priorities, site analysis and program information, illustrative site plan (with multiple concepts reviewed in the process), phasing, implementation sequence, and costs associated with the facility development. This process will include significant community engagement and meetings

to develop policies and facilities that best meet the needs for Ross. The cost for the Facilities Master Plan, environmental and technical studies, design, and construction of the facilities is estimated to be \$14,600,000.

ADA Transition Plan – Town Hall Buildings: The Town of Ross developed an ADA Transition Plan in 2021 for the Town Hall and other facilities to identify ADA compliance needs for those structures identified as being “Public Assembly Areas”. Town staff is developing a work plan to prioritize the improvement projects identified in the plan and the line item in the CIP represents the current work plan expenditures through FYE25.

The Town completed the design and construction of the Town Hall seismic retrofit project in 2020.

Rule 20 PG&E Undergrounding:

The Town established a Rule 20A undergrounding district in 2019 to underground the overhead utility lines along the Town Hall parcel frontage to facilitate the redevelopment of the Town’s facilities on this parcel. The placeholder cost estimate in the CIP is \$800,000 with Town staff waiting to receive an estimate of the cost from PG&E. It is estimated that the Town would contribute \$500,000 in FYE22 and FYE23 in addition to the Town’s Rule 20A work credits to fund this project.

Ross Common Rehabilitation:

In FYE21 the Town completed the resurfacing of the Ross tennis courts. In the next fiscal year, the Town will be preparing a Ross Common Landscaping Improvement Master Plan followed by landscape improvement plans for the Common with construction occurring over the next two years. The Town will be utilizing State Proposition 68 grant funds of \$177,000 for a portion of the project costs. The rehabilitation of the three landscape wells on Ross Common is also planned for FYE22.

Figure 2 - Revenues show the revenue sources for the capital projects included in Figure 1. The Roadways, Bridges, and Drainage improvements are shown being funded by a mix of grant programs, roadway and drainage impact fees, and by utilizing a portion of the existing fund balances in the Roadway and Drainage Funds (which are designated for capital improvements).

The funding for other Town facilities and parks comes from other sources such as the Town Operating Fund and Facilities and Equipment Fund. Funding for the Town’s buildings and parks will be challenging. Currently, there is approximately \$6 million in the Facilities and Equipment Fund that is available to fund these types of capital improvements. The Town has been actively saving funds to assist in funding a portion of the public safety and administration facility costs and anticipates that it will have approximately \$7 million available to contribute to the facilities. The remainder of the facility costs would likely need to come from property owners through some form of voter-approved financing, paid over 30 years via property tax bills.

With each budget since FYE17 the Town has transferred at least \$400,000 annually from the Operating Fund to meet the significant facility needs of the Town. In FYE20, the Town increased the transfer to \$1 million and \$2 million in FYE21 to bring the current fund balance to \$6 million by the end of FYE21. The FYE22 budget includes a transfer from the Operating Fund to the Facilities Fund of \$550,000 to assist in funding substantial future facility capital costs. The Town plans to continue budgeting for a minimum of \$500,000 year transfers from the Operating Fund to the Facilities Fund in the coming years.

Other funding sources for facilities and parks will be reviewed, analyzed, and potentially pursued including additional funds from the Operating Fund, grants, partnering relationships, contributions, and potential ballot measures.

Fiscal, resource and timeline impacts

This CIP shows rough estimated expenses and revenues to fund the Town’s future capital projects through FYE25. Many of the expense estimates are preliminary and are anticipated to change as scopes and designs move forward on the respective projects. Figures will be updated as better information becomes known.

**Figure 1
Capital Improvement Plan (CIP) Expenses**

Expenses

Item	Account	FY 20-21 Est. Actual	FY 21-22 Budget Est.	FY 22-23 Budget Est.	FY 23-24 Budget Est.	FY 24-25 Budget Est.	Total
Expenditures							
Roadway Improvements							
Pavement Rehabilitation Program	9040-45	\$506,200	\$377,000	\$516,000	\$205,000	\$385,000	\$1,989,200
ADA Transition Plan - Improvements	9125-45/51	\$40,300	\$25,000	\$25,000	\$25,000	\$25,000	\$140,300
Safe Routes - Laurel Grove	9075-45	\$65,000	\$400,000	\$335,000			\$800,000
Subtotal		\$611,500	\$802,000	\$876,000	\$230,000	\$410,000	\$2,929,500
Bridges & Drainage							
Winship Bridge - HBP - Replacement	9064-65	\$117,000	\$350,000	\$1,250,000	\$2,465,000		\$4,182,000
Drainage Improvements - Townwide	9007-65	\$18,000	\$75,000	\$75,000	\$75,000	\$75,000	\$318,000
Bolinas-SFD Drainage	9205-65			\$170,000			\$170,000
Storm Drain Master Plan			\$150,000				\$150,000
Creek Bank Protection Town Hall site					\$300,000		\$300,000
Subtotal		\$135,000	\$575,000	\$1,495,000	\$2,840,000	\$75,000	\$5,120,000
Facilities							
Natalie Coffin Greene Park Amenities	9062-66	\$15,000		\$85,000			\$100,000
Town Master Plan Facilities	9105-66	\$30,000	\$200,000	\$800,000	\$5,000,000	\$8,600,000	\$14,630,000
Town Hall Improvements	9189-66	\$12,000	\$25,000	\$20,000	\$20,000	\$20,000	\$97,000
Public Safety Building	9199-66	\$16,000	\$15,000	\$25,000	\$25,000		\$81,000
Seismic Improve-Town Hall	9178-66	\$54,700					\$54,700
Rule 20A PG&E Undergrounding	9201-45		\$50,000	\$750,000			\$800,000
Ross Common Rehabilitation	9188-66	\$15,000	\$425,000				\$440,000
ADA Transition Plan - facilities	9126-66	\$20,000	\$25,000	\$40,000	\$20,000	\$20,000	\$125,000
Resurface Allen Park Tennis Courts	9095-66	\$87,500					\$87,500
Ross Common Well Rehab (3 wells)		\$15,000	\$50,000				\$65,000
Post Office EV Station	9179-66		\$4,000				\$4,000
Subtotal		\$265,200	\$794,000	\$1,720,000	\$5,065,000	\$8,640,000	\$16,484,200
Total Expenditures		\$1,011,700	\$2,171,000	\$4,091,000	\$8,135,000	\$9,125,000	\$24,533,700

**Figure 2
Capital Improvement Plan (CIP) Revenues**

Revenues

Item	Account	FY 20-21 Est. Actual	FY 21-22 Budget Est.	FY 22-23 Budget Est.	FY 23-24 Budget Est.	FY 24-25 Budget Est.	Total
Revenues							
Roadway Improvements							
Road Impact Fees	5115-45	\$140,000	\$160,000	\$200,000	\$200,000	\$200,000	\$900,000
TAM LSR Measure A, AA	5504-45	\$47,000	\$54,500	\$55,500	\$56,500	\$57,500	\$271,000
TAM Measure B - Element 1	5505-45			\$24,000			\$24,000
Gas Tax/RMRA	5120-51	\$104,000	\$116,000	\$120,000	\$120,000	\$120,000	\$580,000
TAM Laurel Grove SRTS Grant		\$65,000	\$319,000				\$384,000
Subtotal Roadway Funding		\$356,000	\$649,500	\$399,500	\$376,500	\$377,500	\$2,159,000
<i>from(+) or to(-) Road Fund balance</i>							\$770,500
Bridges & Drainage							
Winship Bridge - HBP - Replacement	5140-65	\$117,000	\$350,000	\$1,250,000	\$2,465,000		\$4,182,000
Drainage Impact Fees	5115-65	\$140,000	\$160,000	\$200,000	\$200,000	\$200,000	\$900,000
Subtotal Bridge + Drainage Funding		\$257,000	\$510,000	\$1,450,000	\$2,665,000	\$200,000	\$5,082,000
<i>from(+) or to(-) Drainage Fund balance</i>							\$38,000
Facilities							
Contributions - Park Improvements	5400-60	\$10,000					\$10,000
Rule 20A PG&E Work Credits			\$50,000	\$250,000			\$300,000
Prop 68 Park Grant			\$177,000				\$177,000
Facility Bond Sale Proceeds						\$7,600,000	\$7,600,000
Other Funding/Fund Balance		\$255,200	\$567,000	\$1,470,000	\$5,065,000	\$1,040,000	\$8,397,200
Subtotal Facilities Funding		\$265,200	\$794,000	\$1,720,000	\$5,065,000	\$8,640,000	\$16,484,200
Total Revenue		\$878,200	\$1,953,500	\$3,569,500	\$8,106,500	\$9,217,500	\$24,533,700

Figure 3 - PAVEMENT REHABILITATION PROGRAM

Schedule for 2021-22	PCI	AREA	
Ross Common (Redwood to Lagunitas)	52	39,985 SF	156,119
Post Office Parking Lot	NA	22,150 SF	60,297
Redwood (Ross Common to elbow)	64	7,280 SF	28,424
Slurry Seal Program			15,000
		Subtotal	<u>259,841</u>
		Including 20% Contingency and 25% Engineering	<u>376,769</u>

Schedule for 2022-23	PCI	AREA	
Laurel Grove (SFD-Canyon)	71-86	44,000 SF	171,796
Winding Way (Laurel Grove to 600' West)	54	9,600 SF	37,483
Upper Road (Entire Length)	90-65-62	77,660 SF	303,219
Slurry Seal Program			15,000
		Subtotal	<u>355,702</u>
		Including 20% Contingency and 25% Engineering	<u>515,768</u>

Schedule for 2023-24	PCI	AREA	
Lagunitas Road (Entire Length) slurry	80-90	129,109 SF	49,492
Hill Road	43	8,250 SF	32,212
Garden Road (Winship to Wellington)	48	9,520 SF	37,170
Sunnyside Way (Entire Court)	62	2,000 SF	7,682
Slurry Seal Program			15,000
		Subtotal	<u>141,556</u>
		Including 20% Contingency and 25% Engineering	<u>205,256</u>

Schedule for 2024-25	PCI	AREA	
Fernhill Ave (Entire Length)	64	45,500 SF	177,652
Chestnut Avenue (Bridge Road to Town Limit)	53	18,590 SF	72,584
Slurry Seal Program			15,000
		Subtotal	<u>265,236</u>
		Including 20% Contingency and 25% Engineering	<u>384,592</u>