



## Budget Report

**Date:** June 14, 2016  
**To:** Mayor Hoertkorn and Council Members  
**From:** Joe Chinn, Town Manager  
**Subject:** Discussion of Fiscal Year 2016-17 (FYE17) Budget

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I am pleased to present the Fiscal Year 2016-17 (FYE17) 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 \$9.6 million for FYE17.

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

- Foster and strengthen community involvement
- Maintain a safe community
- Sustain financial responsibility and stability
- Preserve community fabric through enhanced land use
- Improve infrastructure and facilities
- Utilize technology for access, process improvement, and cost reduction
- Enhance effectiveness and efficiency of delivery of services

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 at the Town Council Strategic Workshop held on February 12, 2016 and the Budget Workshop on April, 27, 2016.

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

- Technology – new Planning and Building permit tracking software, increased document scanning
- Zoning code amendments – tree ordinance, hillside lot ordinance, variances to use permits, nonconformity permits, design review clean-up
- Advisory Design Review (ADR) assessment and possible revisions
- Building construction time limit amendment
- Building Code adoption for 2017

- Wildland Urban Interface (WUI) to Council for action
- Police body camera system
- Police grant program to incentivize resident installation of cameras that can assist Police investigations
- New and expanded recreation programs to assist in meeting community needs
- Public safety parcel tax on the November 2016 ballot
- CalPERS further pay down of approximately \$200,000 of unfunded liability. This is in addition to the \$1 million pay down the Town will be making in FY 15-16 and the recent changes to reduce our amortization schedule. All financially responsible steps to significantly reduce future interest and principal costs.
- Natalie Coffin Greene Park and Three Bear Hut rehabilitation and design plans
- Sir Francis Drake/Bolinas Avenue intersection and pedestrian improvements
- Bolinas Avenue pavement rehabilitation complete by November 2017
- Pedestrian sidewalk extension at Laurel Grove under TAM Safe Routes project
- Drainage improvements to assist with localized nuisance flooding
- Various repairs of Town Hall and Public Safety building facilities
- Develop interim office space for development service departments to work more effectively and efficiently
- Plan for long-term building and space needs for Town given the age and condition of current facilities

The budget for FYE17 continues the Town's financially responsible practice of paying down long-term debts to reduce the overall costs in the long-term. For example, the budget includes an additional \$200,000 pay down of the CalPERS retirement liability beyond our normal required payments to reduce the long-term costs. In addition, we are increasing our investments in capital improvements, and additionally, this budget includes the Town's first five year capital improvement plan (CIP).

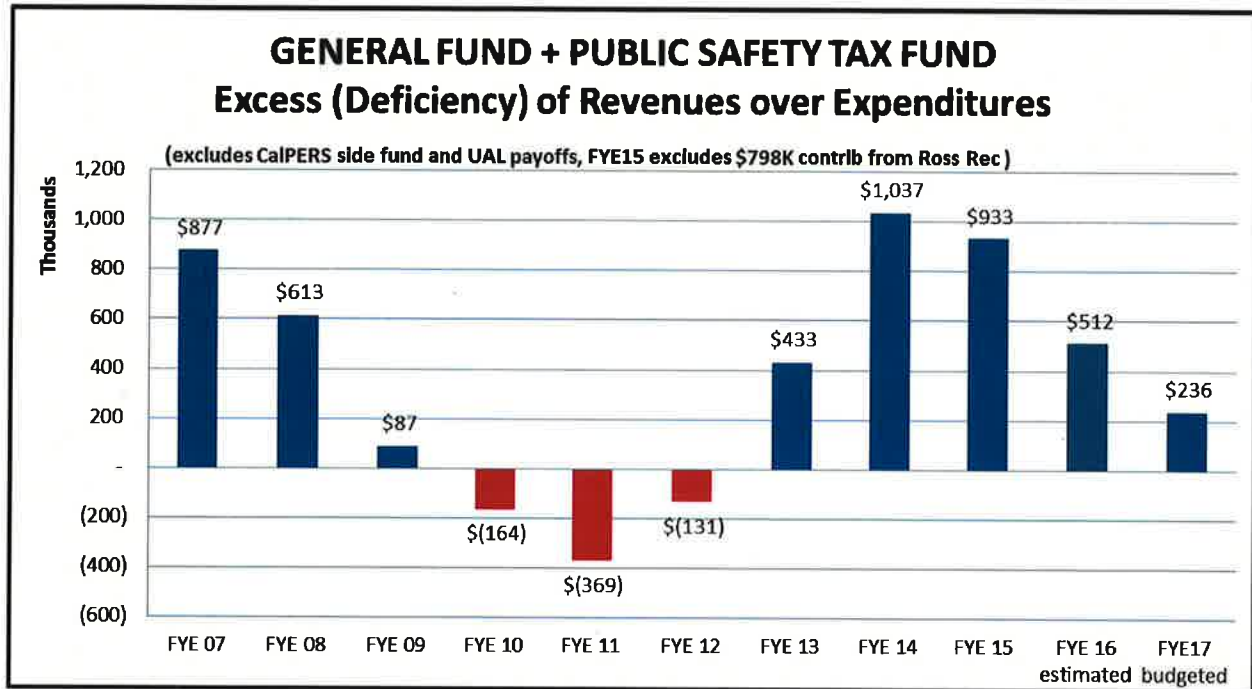
The continued development and improvement of capital infrastructure and facilities is essential to the future of the Town. Similar to most other jurisdictions, the Town faces challenges in which demand for infrastructure and facilities exceeds the resources available for their construction and operation. 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.

## **GENERAL FUND**

The General Fund is the primary operating fund for the Town, receiving and disbursing revenue that is not required to be accounted for separately. The General Fund includes funding for the Town Department operations including payments for police, fire, recreation, public works, building, planning, and general government services as well as some capital improvement costs that are not funded by designated special funds such as the gas tax (road maintenance), road impact, and drainage impact fees.

The General Fund budget for the upcoming year shows a small surplus in the General Fund. The following graph shows the General Fund plus Public Safety Tax Fund excess (deficiency) of revenues

over expenditures for FYE07 - FYE17 (not including side fund and CalPERS UAL pay downs or the one-time Ross recreation revenue contribution).



The largest General Fund revenue source is property tax revenues which account for approximately \$4.1 million of the total \$7.7 million General and Public Safety Tax revenues (52% of total revenues). The Public Safety Tax of \$950 per parcel accounts for \$.79 million or 10% of total revenues which funds a significant share of police and fire expenses. Unlike most cities and towns, Ross generates very little revenue from sales taxes (budgeted at \$42,000) and does not have a hotel/motel tax or utility user tax. Charges for services and fees are the Town’s next largest sources of funding.

**Revenue**

- Property tax revenues are forecasted at \$4.1M, a 3.1% increase over the FYE16 actual estimate and a 3.7% increase over the FYE16 budget.
- The total Building, Planning, and Public Works fee revenue is budgeted at approximately \$1.1 million for FYE17 or approximately 14% of total General and Public Safety Fund revenue. For FYE17 the budget assumes building activity similar to the prior fiscal years and is based on the new fee schedule which was approved in April 2016 which resulted in some fees decreasing and some increasing. Overall, the budgeted Building, Planning, and Public Works revenues are approximately 5% less than the FYE16 budget.
- Recreation revenue of \$1.15M is budgeted to increase by 3.7% over the FYE16 budget and Recreation operating expenses budgeted to increase by 3.4%. The result is the operating budgeted revenues are budgeted to fully pay for operating expenses. When adding in the costs of capital and debt service there is a small budgeted \$17K deficit.

## **Expenditures**

- General Fund expenses are budgeted at \$7.5M, a 3.6% increase over the FYE16 actual estimate and a 1% increase over the FYE16 budget.
- Related to personnel, the budget adds a Public Works Director and a half-time Recreation Clerk to help meet the needs for the departments. The budgeted cost for FYE17 reflects the PW Director services being provided through the current contractual services. If during the fiscal year the Town hires a Public Works Director, the additional wage and benefit cost for the position will be offset by a reduction to the contract cost for those services.
- Fire Protection services are budgeted at \$1.87 million which at 25% of General Fund expenses is the Town's largest department expense. The budget includes \$1.75 million for the Ross Valley Fire Department JPA which is a 3.9% increase over our current budget for this service.
- Police budget of \$1.58 million is up 6.3% over the estimated actual for FYE16 and up 7.5% from the prior year budget. However, if the costs are adjusted for a CalPERS accounting change that occurred this year, the real cost increase is 1.5% over the estimated actual for FYE16 and 2.8% over the FYE16 budget.
- The cost unit that received the largest percent increase in budget is capital expenses with a budget from the General Fund of \$489k as the Town looks to increase investment in our facilities and improvements.
- The budget includes significant General Fund expenses in new technology such as the building and planning permitting tracking software, police body cameras, and a replacement telephone system.
- Given the Town paid off our 2012 loan from Marin County early this fiscal year (saving \$22K of interest costs), the Town has no budgeted costs in the Debt Service cost center for FYE17.

## **ROADWAY FUND**

The Town budget includes \$890K for roadway improvements in the community. The Town leverages our dollars with a wide variety of funding sources to maximize the transportation improvements we can construct in a year. The budgeted improvements for FYE17 include:

- Sir Francis Drake/Bolinas improvements are to be constructed in FYE17 with a budgeted cost of \$400K. The project is to be funded \$274K with the OBAG grant, \$63K from San Anselmo, and \$63K from Town impact fees.
- ADA improvements \$25K funded with impact fees.
- Road Improvements \$280K funded with impact fees, TAM Measure A funds of \$30K, and TAM Measure B funds of \$23K.
- Laurel Grove sidewalk \$35K funded with TAM safe routes funds of \$25K.
- Sidewalk Improvement Program is budgeted for \$100K with a target of \$50K being funded by repair reimbursements.

## **DRAINAGE FUND**

The Town budget includes \$955K for drainage improvements including funding a number of projects to assist with localized nuisance flooding during storm events as well as the longer-term project of rehabilitating or replacing older bridges. The Town looks to maximize grant funding for these projects. Some of the drainage and bridge projects that are budgeted for include:

- Drainage Improvements - \$325K funded with impact fees
  - Allen Avenue drainage improvements

- Brookwood Road drainage
- Bolinas Avenue drainage analysis and potential design
- Madrona Avenue improvements
- Wellington Avenue/Fallen Leaf Ave. intersection catch basin replacement
- Drain pipe investigation in Garden/Winship area
- Lagunitas/Glenwood intersection catch basin inlet modification and new trash rack
- Federal Highway Bridge Program – 88.53% federal funding
  - Glenwood Bridge – scoping rehabilitation/replacement
  - Shady Lane Bridge – scoping and rehabilitation/replacement
  - SFD Blvd. Bridge – scoping and rehabilitation/replacement
- Federal Highway Bridge Program – 100% federal funding
  - Winship Bridge – replacement design - \$320K
  - Norwood Bridge – scoping rehabilitation/replacement
- Town Hydrology Review

## **CONCLUSION**

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 \$9.6 million funds essential safety, community, and recreation services while also increasing funding towards new technology to assist staff in providing services to the residents as well as 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.

It is also a tremendous privilege and pleasure to serve the Town Council and the community. I look forward to working with the Town Council in the coming year to protect, preserve, and enhance the Ross community for its residents.



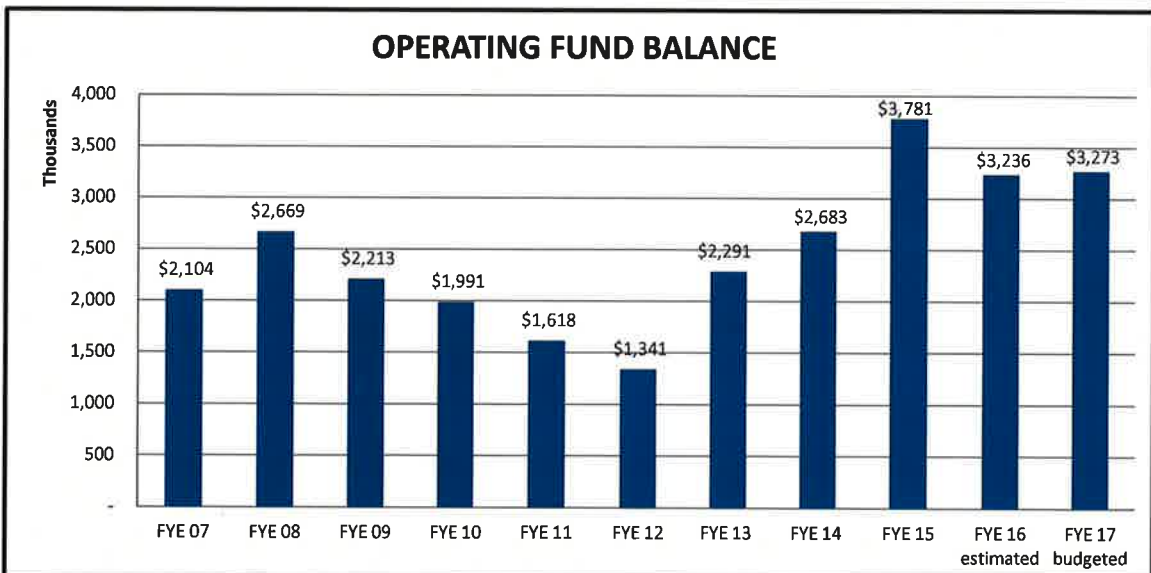
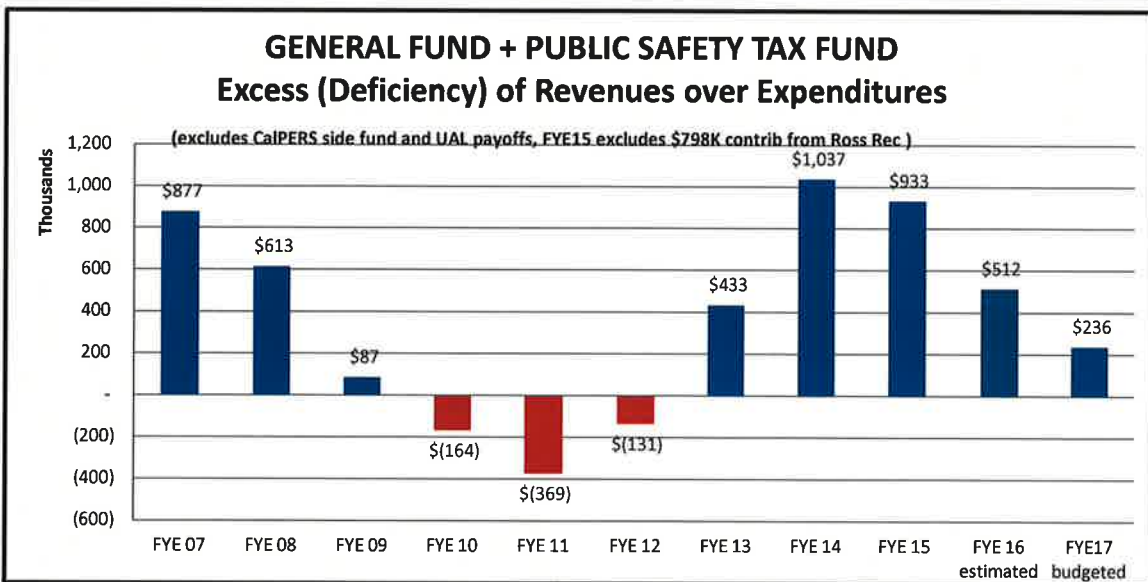
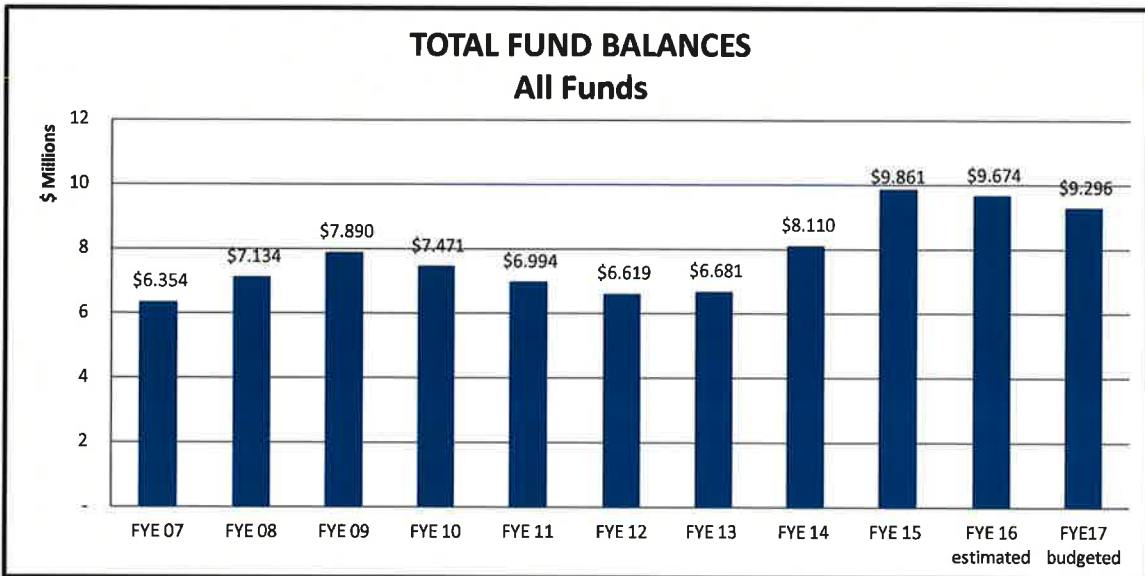
**TOWN OF ROSS**

***FY 2017***

***ADOPTED BUDGET***

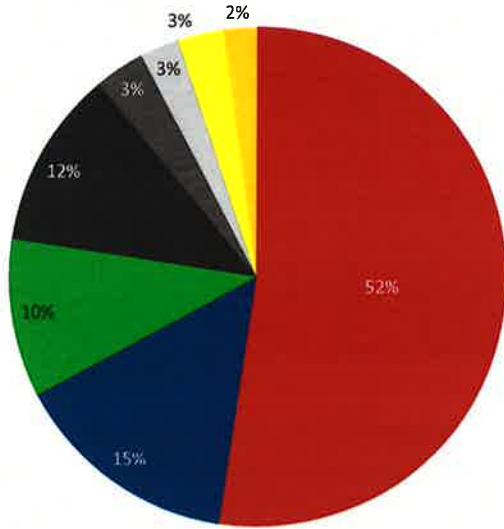
TOWN OF ROSS  
BUDGET  
2016 - 2017

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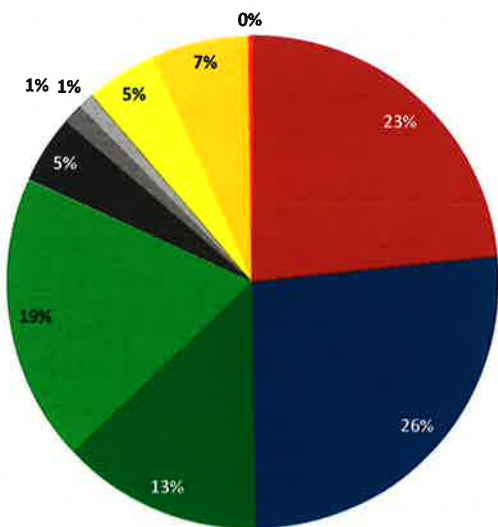
**REVENUES**  
**General Fund and Public Safety Tax Fund**  
**Budget 2016 - 2017 = \$7,749,351**



- Property Taxes - \$4,058,000
- Recreation Fees - \$1,145,000
- Public Safety Tax - \$791,550
- Pub Works/Building - \$896,700
- Other Taxes - \$251,000
- Planning - \$198,000
- Investments & Rents - \$232,687
- Other - \$176,414

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

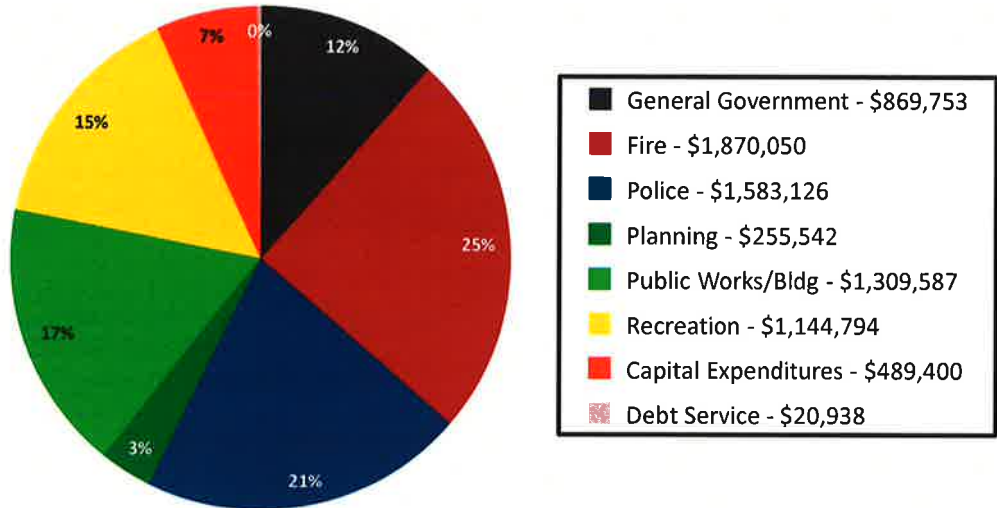
**EXPENDITURES (by type)**  
**General Fund (not including CalPERS unfunded liability pay down)**  
**Budget 2016-2017 = \$7,543,191**



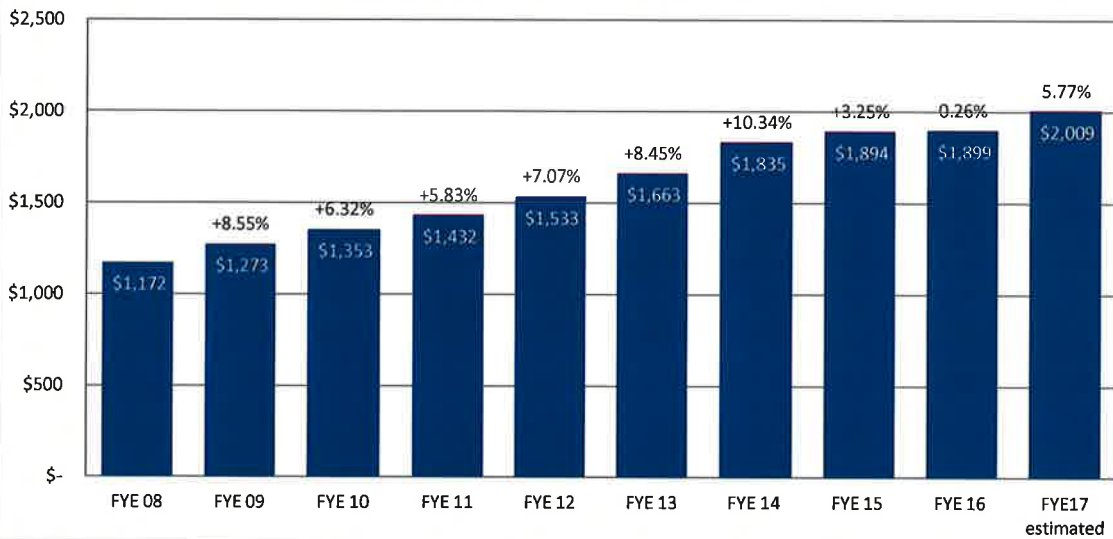
- Ross Valley Fire Dept - \$1,754,649
- Wages - \$1,994,944
- Employee Benefits - \$995,207
- Outside Services - \$1,419,078
- Maintenance & Repairs - \$336,400
- Rent - \$102,198
- Insurance - \$79,000
- Other - \$351,378
- Capital Expenditures - \$489,400
- Debt Service - \$20,938

Employee benefits includes pension expense of \$363,083  
 (excluding CalPERS unfunded liability payments)  
 Maintenance & Repairs includes vehicle expense  
 Other includes Other and Memberships & Organizations

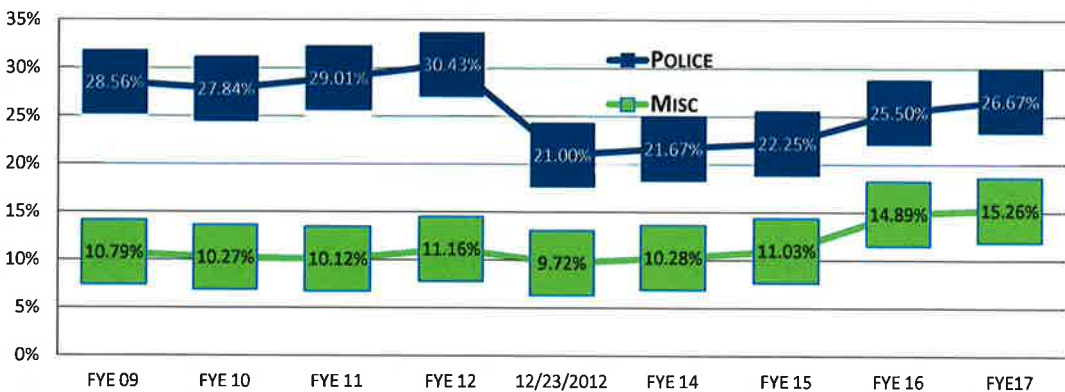
**EXPENDITURES (by Department)**  
**General Fund (not including CalPERS unfunded liability pay down)**  
**Budget 2016 - 2017 = \$7,543,191**



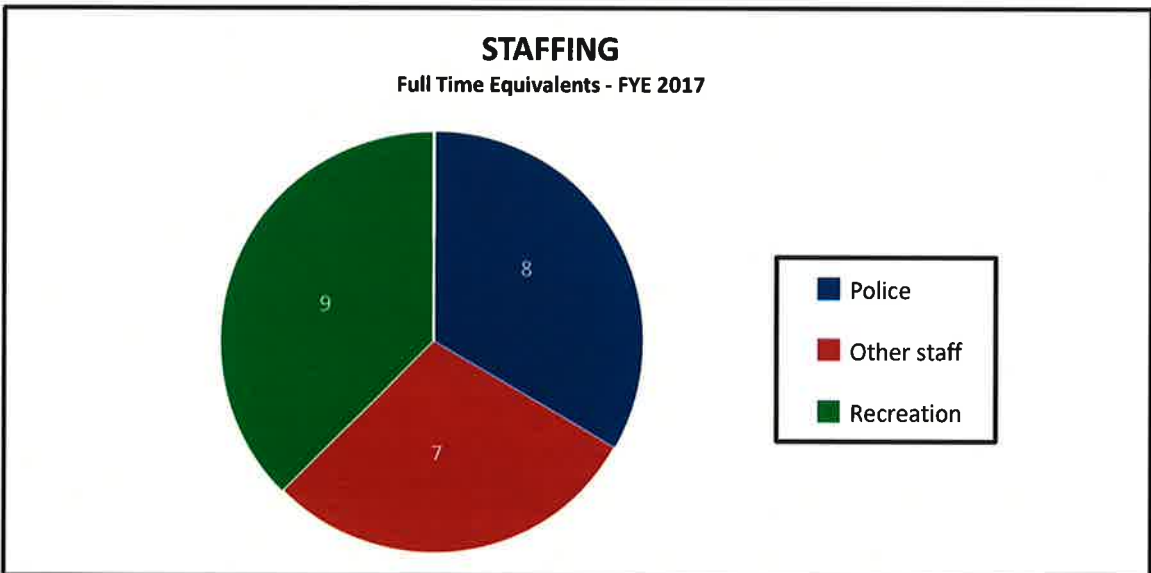
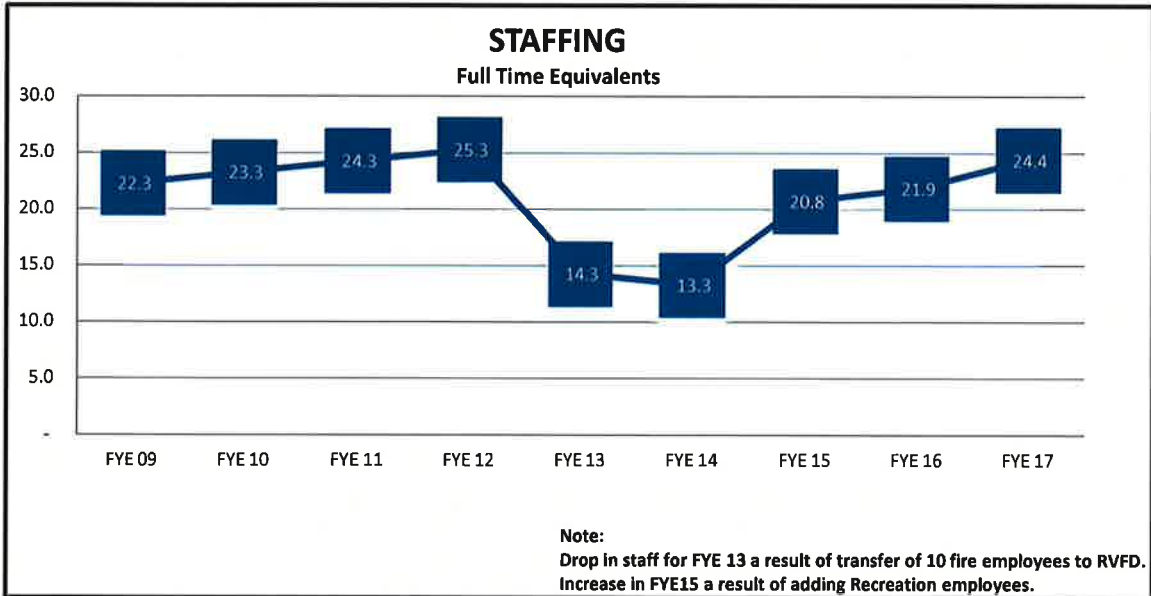
**KAISER FAMILY PLAN RATES**



**CALPERS PENSION RATES - EMPLOYER SHARE**



**Note:**  
 Drop in rate 12/23/12 due to payoff of PERS side fund.  
 Rates for FYE16 and FYE17 include UAL expressed as a percentage.



**TOWN STAFFING - FULL TIME EQUIVALENTS**

OPERATING FUND	FYE 09	FYE 10	FYE 11	FYE 12	FYE 13	FYE 14	FYE 15	FYE 16	FYE 17
<b>General Gov and Public Works</b>									
Town Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Town Clerk/Admin Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Office Asst. to Town Clerk (333.33 hrs)	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.16	0.16
Treasurer	--	--	--	--	--	--	--	--	--
Planning Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Public Works Director	1.0	1.0	1.0	1.0	1.0	0.0	0.00	0.00	1.00
Public Works Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Maintenance Worker	0.8	0.8	0.8	0.8	0.8	0.8	1.00	0.00	1.00
Building/Public Works Secretary	0.5	0.5	0.5	0.5	0.5	0.5	0.75	0.75	0.75
<b>Subtotal</b>	<b>6.3</b>	<b>6.3</b>	<b>6.3</b>	<b>6.3</b>	<b>6.3</b>	<b>5.3</b>	<b>5.8</b>	<b>4.9</b>	<b>6.9</b>
<b>Public Safety - Fire</b>									
Chief	1.0	1.0	1.0	1.0	--	--	--	--	--
Captain	1.0	1.0	1.0	1.0	--	--	--	--	--
Captain	1.0	1.0	1.0	1.0	--	--	--	--	--
Captain	--	--	1.0	1.0	--	--	--	--	--
Engineer	1.0	1.0	1.0	1.0	--	--	--	--	--
Engineer	1.0	1.0	1.0	1.0	--	--	--	--	--
Engineer	1.0	1.0	1.0	1.0	--	--	--	--	--
Apprentice Firefighter	1.0	1.0	1.0	1.0	--	--	--	--	--
Apprentice Firefighter	1.0	1.0	1.0	1.0	--	--	--	--	--
Apprentice Firefighter	1.0	1.0	1.0	1.0	--	--	--	--	--
<b>Subtotal</b>	<b>9.0</b>	<b>9.0</b>	<b>10.0</b>	<b>10.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Public Safety - Police</b>									
Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Sergeant	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Sergeant	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Officer	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Officer	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Officer	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Officer	--	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Officer (allocated to COPS Fund)	--	--	--	1.0	1.0	1.0	1.00	1.00	1.00
Community Resource Officer	1.0	1.0	1.0	1.0	--	--	--	--	--
<b>Subtotal</b>	<b>7.0</b>	<b>8.0</b>	<b>8.0</b>	<b>9.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>
<b>RECREATION FUND</b>									
Recreation Manager (75% time)	--	--	--	--	--	--	0.75	0.75	0.75
Recreation Specialist (less than 1K hrs.)	--	--	--	--	--	--	0.50	0.50	0.50
Recreation Specialist (less than 1K hrs.)	--	--	--	--	--	--	--	0.50	0.50
Recreation Clerk	--	--	--	--	--	--	0.25	--	0.50
Admin Assistant (less than 1K hrs)	--	--	--	--	--	--	0.50	0.50	0.50
Office Asst to Town Clerk (666.66 hrs)	--	--	--	--	--	--	0.00	0.32	0.32
Garden Sch - Head Teacher	--	--	--	--	--	--	0.50	0.00	0.00
Garden Sch - Head Teacher	--	--	--	--	--	--	0.50	0.00	0.00
Garden Sch - Teacher	--	--	--	--	--	--	0.50	0.00	0.00
Garden Sch - Teacher	--	--	--	--	--	--	0.50	0.00	0.00
Garden Sch - Subs	--	--	--	--	--	--	n/a	0.00	0.00
St. Johns - Head Teacher	--	--	--	--	--	--	0.50	0.48	0.48
St Johns - Teacher	--	--	--	--	--	--	0.50	0.48	0.48
St Johns - Teacher	--	--	--	--	--	--	0.50	0.48	0.48
St Johns - Teacher	--	--	--	--	--	--	--	0.48	0.48
St Johns - Teacher	--	--	--	--	--	--	--	0.48	0.48
St Johns - Substitutes	--	--	--	--	--	--	n/a	n/a	n/a
Recreation Instructors/Program Leads	--	--	--	--	--	--	0.75	2.00	2.00
Recreation Leaders	--	--	--	--	--	--	0.75	2.00	2.00
<b>Subtotal</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>7.0</b>	<b>9.0</b>	<b>9.5</b>
<b>Total staff</b>	<b>22.3</b>	<b>23.3</b>	<b>24.3</b>	<b>25.3</b>	<b>14.3</b>	<b>13.3</b>	<b>20.8</b>	<b>21.9</b>	<b>24.4</b>

**Notes**

\*FY12/13, Ross Fire merged into Ross Valley Fire District (RVFD)

**Town of Ross**  
**All Funds - Budget Summary - 2016-2017**

	GENERAL FUND					SPECIAL REVENUE FUNDS						ALL FUNDS
	Operating Fund	Recreation	Facilities & Equipment	Emergency	TOTAL GENERAL FUND	Gas Tax	Roadway	Drainage	Public Safety Tax	COPS	Gen Plan Update	TOTAL
<b>Estimated Fund Bal 6/30/16</b>	<b>\$ 3,236,302</b>	<b>\$ 853,432</b>	<b>\$ 1,680,397</b>	<b>\$ 1,500,000</b>	<b>\$ 7,270,131</b>	<b>\$ 268,703</b>	<b>\$ 901,478</b>	<b>\$ 1,023,872</b>	<b>\$ -</b>	<b>\$ 44,966</b>	<b>\$ 165,282</b>	<b>\$ 9,674,431</b>
<b>Budgeted Revenue</b>												
Property Taxes	4,058,000	-	-	-	4,058,000	-	-	-	-	-	-	4,058,000
Other Taxes	251,000	-	-	-	251,000	-	-	-	-	-	-	251,000
Intergovernmental Revenue	58,914	-	-	-	58,914	-	-	-	-	-	-	58,914
Investment Income and Rents	232,687	-	-	-	232,687	-	-	-	-	-	-	232,687
Building Department Revenue	753,700	-	-	-	753,700	-	-	-	-	-	-	753,700
Public Works Revenue	143,000	-	-	-	143,000	-	-	-	-	-	-	143,000
Planning	198,000	-	-	-	198,000	-	-	-	-	-	-	198,000
Police Revenue	49,000	-	-	-	49,000	-	-	-	-	-	-	49,000
Miscellaneous	18,500	-	-	-	18,500	-	-	-	-	-	-	18,500
Other Fund Revenue	-	1,145,000	50,000	-	1,195,000	56,973	677,963	797,194	791,550	100,000	53,500	3,672,180
<b>Total Budgeted Revenue</b>	<b>5,762,801</b>	<b>1,145,000</b>	<b>50,000</b>	<b>-</b>	<b>6,957,801</b>	<b>56,973</b>	<b>677,963</b>	<b>797,194</b>	<b>791,550</b>	<b>100,000</b>	<b>53,500</b>	<b>9,434,981</b>
<b>Budgeted Expenditures</b>												
General Government	825,753	-	-	-	825,753	-	-	-	-	-	-	825,753
Fire	1,870,050	-	-	-	1,870,050	-	-	-	-	-	-	1,870,050
Police	1,583,126	-	-	-	1,583,126	-	-	-	-	-	-	1,583,126
Planning	255,542	-	-	-	255,542	-	-	-	-	-	-	255,542
Public Works/Building	1,309,587	-	-	-	1,309,587	-	-	-	-	-	-	1,309,587
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	128,900	-	-	-	128,900	-	-	-	-	-	-	128,900
Other Fund Expenditures	-	1,162,294	407,938	-	1,570,232	56,973	889,500	955,000	-	143,045	25,000	3,639,750
<b>Total Budgeted Expenditures</b>	<b>5,972,959</b>	<b>1,162,294</b>	<b>407,938</b>	<b>-</b>	<b>7,543,191</b>	<b>56,973</b>	<b>889,500</b>	<b>955,000</b>	<b>-</b>	<b>143,045</b>	<b>25,000</b>	<b>9,612,709</b>
<b>Revenue Over (Under) Expend.</b>	<b>(210,158)</b>	<b>(17,294)</b>	<b>(357,938)</b>	<b>-</b>	<b>(585,390)</b>	<b>-</b>	<b>(211,537)</b>	<b>(157,806)</b>	<b>791,550</b>	<b>(43,045)</b>	<b>28,500</b>	<b>(177,728)</b>
Transfer from Public Safety Tax Fund to Operating Fund	791,550	-	-	-	791,550	-	-	-	(791,550)	-	-	-
Transfer to Facilities Fund	(375,000)	-	375,000	-	-	-	-	-	-	-	-	-
Transfer from Gen Plan Fund	30,000	-	-	-	30,000	-	-	-	-	-	(30,000)	-
<b>Subtotal</b>	<b>236,392</b>	<b>(17,294)</b>	<b>17,062</b>	<b>-</b>	<b>236,160</b>	<b>-</b>	<b>(211,537)</b>	<b>(157,806)</b>	<b>-</b>	<b>(43,045)</b>	<b>(1,500)</b>	<b>(177,728)</b>
CalPERS unfunded liability pay down	(200,000)	-	-	-	(200,000)	-	-	-	-	-	-	(200,000)
<b>Net Change in Fund Balance</b>	<b>36,392</b>	<b>(17,294)</b>	<b>17,062</b>	<b>-</b>	<b>36,160</b>	<b>-</b>	<b>(211,537)</b>	<b>(157,806)</b>	<b>-</b>	<b>(43,045)</b>	<b>(1,500)</b>	<b>(377,728)</b>
<b>Estimated Fund Bal 6/30/17</b>	<b>\$ 3,272,694</b>	<b>\$ 836,138</b>	<b>\$ 1,697,459</b>	<b>\$ 1,500,000</b>	<b>\$ 7,306,290</b>	<b>\$ 268,703</b>	<b>\$ 689,941</b>	<b>\$ 866,066</b>	<b>\$ -</b>	<b>\$ 1,921</b>	<b>\$ 163,782</b>	<b>\$ 9,296,703</b>

**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 all 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. In this category is the Recreation Fund.

**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 Equipment Fund.

Town of Ross  
All Funds  
Expenditure Summary  
Budget 2016 - 2017

All Funds Expenditures BY DEPARTMENT	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
<b>General Fund</b>						
General Government	\$ 719,159	\$ 777,267	\$ 883,077	\$ 813,962	\$ 869,753	-1.5%
Fire	1,619,211	1,703,733	1,767,403	1,748,594	1,870,050	5.8%
Police	1,354,339	1,446,923	1,473,119	1,489,841	1,583,126	7.5%
Planning	175,797	230,307	180,006	279,975	255,542	42.0%
Public Works/Building	793,801	971,204	1,365,365	1,284,709	1,309,587	-4.1%
Recreation	-	1,217,011	1,106,934	1,044,159	1,144,794	3.4%
<b>Subtotal</b>	<b>4,662,307</b>	<b>6,346,445</b>	<b>6,775,904</b>	<b>6,661,239</b>	<b>7,032,853</b>	<b>3.8%</b>
Capital Expenditures	264,685	185,389	264,387	178,220	489,400	85.1%
Debt Service	431,338	259,441	428,747	440,118	20,938	-95.1%
<b>Total General Fund Expenditures</b>	<b>5,358,330</b>	<b>6,791,275</b>	<b>7,469,038</b>	<b>7,279,578</b>	<b>7,543,191</b>	<b>1.0%</b>
<b>Special Revenue Funds</b>						
Gas Tax Fund	69,239	65,075	57,979	57,479	56,973	-1.7%
Roadway Fund	394,781	1,003,821	445,000	203,369	889,500	99.9%
Drainage Fund	229,172	154,298	583,954	323,894	955,000	63.5%
Asset Forfeiture Fund	24,186	-	-	-	-	0.0%
COPS Fund	100,000	100,000	100,000	100,000	143,045	43.0%
Bldg Permit Excess Reserve	-	-	-	-	-	0.0%
General Plan Update Fund	167	-	-	-	25,000	0.0%
<b>Total Special Revenue Funds</b>	<b>817,545</b>	<b>1,323,194</b>	<b>1,186,933</b>	<b>684,742</b>	<b>2,069,518</b>	<b>74.4%</b>
<b>Total Expenditures before CalPERS unfunded liability pay down</b>	<b>\$ 6,175,875</b>	<b>\$ 8,114,469</b>	<b>\$ 8,655,971</b>	<b>\$ 7,964,320</b>	<b>\$ 9,612,709</b>	<b>11.1%</b>

All Funds Expenditures BY TYPE OF EXPENSE	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Wages	\$ 1,275,823	\$ 1,868,326	\$ 1,794,126	\$ 1,782,036	\$ 1,994,944	11.2%
Employee Benefits	752,149	989,797	859,565	818,319	995,207	15.8%
Outside Services	603,876	1,092,278	1,527,846	1,614,856	1,419,078	-7.1%
Ross Valley Fire Department	1,589,159	1,639,490	1,688,675	1,661,482	1,754,649	3.9%
Memberships and Organizations	60,296	55,259	68,738	73,950	80,508	17.1%
Rent	10,872	142,005	106,022	85,611	102,198	-3.6%
Repairs and Maintenance	175,515	246,083	326,000	277,600	305,400	-6.3%
Vehicles	35,779	26,296	45,500	29,000	31,000	-31.9%
Insurance	59,378	81,921	79,830	73,015	79,000	-1.0%
Other	99,460	204,990	279,602	245,370	270,870	-3.1%
<b>Subtotal</b>	<b>4,662,307</b>	<b>6,346,445</b>	<b>6,775,904</b>	<b>6,661,239</b>	<b>7,032,853</b>	<b>3.8%</b>
Capital Expenditures	264,685	185,389	264,387	178,220	489,400	85.1%
Debt Service	431,338	259,441	428,747	440,118	20,938	-95.1%
<b>Subtotal</b>	<b>5,358,330</b>	<b>6,791,275</b>	<b>7,469,038</b>	<b>7,279,578</b>	<b>7,543,191</b>	<b>1.0%</b>
Special Revenue Funds	817,545	1,323,194	1,186,933	684,742	2,069,518	74.4%
<b>Total Expenditures before CalPERS unfunded liability pay down</b>	<b>\$ 6,175,875</b>	<b>\$ 8,114,469</b>	<b>\$ 8,655,971</b>	<b>\$ 7,964,320</b>	<b>\$ 9,612,709</b>	<b>11.1%</b>

**Town of Ross  
Operating Fund  
Summary  
Budget 2016 - 2017**

OPERATING FUND SUMMARY	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
<b>Revenue</b>						
Property Taxes	\$ 3,559,991	\$ 3,720,525	\$ 3,912,327	\$ 3,934,231	\$ 4,058,000	3.7%
Other Taxes	228,814	264,145	240,364	257,427	251,000	4.4%
Intergovernmental Revenue	48,359	99,643	58,004	70,793	58,914	1.6%
Investment Income and Rents	236,740	240,055	213,504	240,172	232,687	9.0%
Building Department Revenue	1,011,729	892,206	855,500 <sup>1</sup>	921,870	753,700	-11.9%
Public Works Revenue	21,415	50,880	127,000 <sup>1</sup>	127,000	143,000	12.6%
Planning	216,996	227,373	171,000	233,000	198,000	15.8%
Police Revenue	31,385	36,967	26,200	56,301	49,000	87.0%
Miscellaneous	64,104	74,670	31,000	13,475	18,500	-40.3%
<b>Total Revenue</b>	<b>\$ 5,419,533</b>	<b>\$ 5,606,464</b>	<b>\$ 5,634,899</b>	<b>\$ 5,854,269</b>	<b>\$ 5,762,801</b>	<b>2.3%</b>
<b>Expenditures before PERS unfunded accrued liability payment (UAL)</b>						
General Government	\$ 719,159	\$ 777,267	\$ 883,077	\$ 813,962	\$ 825,753	-6.5%
Fire	1,619,211	1,703,733	1,767,403	1,748,594	1,870,050	5.8%
Police	1,354,339	1,446,923	1,473,119	1,489,841	1,583,126	7.5%
Planning	175,797	230,307	180,006	279,975	255,542	42.0%
Public Works/Building	793,801	944,195	1,340,365 <sup>1</sup>	1,274,709	1,309,587	-2.3%
<i>Subtotal</i>	4,662,307	5,102,425	5,643,970	5,607,080	5,844,059	3.5%
Debt Service	420,010	216,101	385,407 <sup>1</sup>	385,268	-	-100.0%
Capital Expenditures	16,390	71,012	28,500	23,068	128,900	352.3%
<b>Total Expenditures before PERS UAL</b>	<b>5,098,707</b>	<b>5,389,538</b>	<b>6,057,877</b>	<b>6,015,416</b>	<b>5,972,959</b>	<b>-1.4%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 320,826</b>	<b>\$ 216,926</b>	<b>\$ (422,978)</b>	<b>\$ (161,148)</b>	<b>\$ (210,158)</b>	<b>-50.3%</b>
Transfer from General Plan Update Fnd	-	-	-	-	30,000	
Transfer from Public Safety Tax Fund	793,222	792,528	792,714	791,816	791,550	-0.1%
<i>Subtotal</i>	<b>1,114,048</b>	<b>1,009,454</b>	<b>369,736</b>	<b>630,668</b>	<b>611,392</b>	<b>65.4%</b>
CalPERS UAL pay down	-	-	(1,150,107) <sup>1</sup>	(1,150,107)	(200,000)	-82.6%
Proceeds Co of Marin TRAN Notes	-	-	-	-	-	
Transfer to Facilities & Equip Fnd	(721,494)	(25,000)	(25,000)	(25,000)	(375,000)	1400.0%
Transfer from Recreation Fund	-	112,852	-	-	-	
<b>Net change in Fund Balance</b>	<b>392,554</b>	<b>1,097,306</b>	<b>(805,371)</b>	<b>(544,439)</b>	<b>36,392</b>	
Fund Balance Beginning of Year	2,290,881	2,683,435	3,399,801	3,780,741	3,236,302	-4.8%
<b>Estimated Fund Balance End of Year</b>	<b>\$ 2,683,435</b>	<b>\$ 3,780,741</b>	<b>\$ 2,594,430</b>	<b>\$ 3,236,302</b>	<b>\$ 3,272,694</b>	<b>26.1%</b>

<sup>1</sup> FYE16 budget revised - see Agenda Items 12(b) 9/10/15, 10(e) 5/12/16, and 9(f) 6/14/16

**Town of Ross  
Operating Fund  
Revenue  
Budget 2016 - 2017**

OPERATING FUND REVENUE	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
<b>Property Taxes</b>							
Property Tax	5010	\$ 2,906,056	\$ 3,092,033	\$ 3,303,846	\$ 3,315,000	\$ 3,450,000	4.4%
Property Tax In Lieu of Vehicle Lic. Fee	5012	208,250	221,164	238,481	237,386	248,000	4.0%
Property Tax - Excess ERAF Funds	5282	356,894	303,872	290,000	296,845	275,000	-5.2%
Real Property Transfer Tax	5025	88,791	103,456	80,000	85,000	85,000	6.3%
<i>Subtotal</i>		3,559,991	3,720,525	3,912,327	3,934,231	4,058,000	3.7%
<b>Other Taxes</b>							
Business Licenses	5080	39,355	43,625	35,000	40,000	40,000	14.3%
Sales Tax	5040	24,283	33,151	25,000	42,000	42,000	68.0%
Property Tax in Lieu of Sales Tax(3xflip)	5011	9,990	7,364	7,364	6,220	-	-100.0%
Franchise - Cable TV	5060	41,203	60,360	53,000	53,000	53,000	0.0%
Franchise - Marin Sanitary Service	5050	81,958	89,645	90,000	84,000	85,000	-5.6%
Franchise - PG&E	5070	32,025	30,000	30,000	32,207	31,000	3.3%
<i>Subtotal</i>		228,814	264,145	240,364	257,427	251,000	4.4%
<b>Intergovernmental Revenue</b>							
County of Marin - Measure A Parks	5123	9,459	17,504	17,504	17,915	18,114	3.5%
County of Marin - Zero Waste Grant	5124	-	13,499	-	7,368	-	0.0%
Homeowner Property Tax Relief	5230	18,494	18,379	18,500	18,225	18,300	-1.1%
Prop 172 1/2 Cent Sales Tax	5280	19,368	20,982	21,000	21,000	21,500	2.4%
State Mandated Cost Reimb.	5126	-	28,270	-	5,279	-	0.0%
State Vehicle License Collection in Excess	5200	1,038	1,009	1,000	1,006	1,000	0.0%
<i>Subtotal</i>		48,359	99,643	58,004	70,793	58,914	1.6%
<b>Investment Income and Rents</b>							
Interest/Change in Value	5170	12,878	22,688	15,000	40,000	30,000	100.0%
Rental Income - Cellular	5185	92,717	89,117	90,792	92,636	93,000	2.4%
Rental Income - Post Office	5181	105,620	105,600	107,712	107,536	109,687	1.8%
Rental Income - Residence	5180	25,525	22,650	-	-	-	0.0%
<i>Subtotal</i>		236,740	240,055	213,504	240,172	232,687	9.0%
<b>Building Department Revenue</b>							
Construction Penalties	5311	-	-	-	45,870	-	-
Building Permits	5110	778,698	681,360	661,000 <sup>1</sup>	661,000	610,000	-7.7%
Building - Bldg Strnd Adm Rev Fund (BSASRF)	5111	939	905	1,000	1,000	1,000	0.0%
Building - Strong Motion Impl Program (SMIP)	5113	2,415	2,567	2,500	3,000	2,700	8.0%
Resale Inspections	5125	29,582	23,371	22,000	24,000	27,000	22.7%
Fee Program Administration	5315	33,976	27,864	22,000	30,000	20,000	-9.1%
Records Retention and Management	5112	26,110	24,523	22,000	22,000	11,000	-50.0%
Technology and Facilities Fee	5313	140,009	131,616	125,000 <sup>1</sup>	135,000	82,000	-34.4%
<i>Subtotal</i>		1,011,729	892,206	865,500	921,870	753,700	-11.9%
<b>Public Works Revenue</b>							
Earth Grading Permits	5090	2,732	1,666	2,000	2,000	3,000	50.0%
Encroachments	5095	18,683	49,214	125,000 <sup>1</sup>	125,000	140,000	12.0%
<i>Subtotal</i>		21,415	50,880	127,000	127,000	143,000	12.6%
<b>Planning</b>							
Planning Application Fees	5300	125,999	139,470	95,000	147,000	150,000	57.9%
Planning Construction Review	5310	75,415	68,250	60,000	70,000	30,000	-50.0%
Planning Administrative Citations	5319	2,929	-	1,000	-	-	-100.0%
Tree Removal Permits	5305	12,653	19,653	15,000	16,000	18,000	20.0%
<i>Subtotal</i>		216,996	227,373	171,000	233,000	198,000	15.8%

<sup>1</sup> FYE16 budget revised - see Agenda Item 9(f) 6/14/16



**Town of Ross  
Operating Fund  
Revenue  
Budget 2016 - 2017**

OPERATING FUND REVENUE	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
<b>Police Revenue</b>							
ABAG Reimb-Police Policy, Dispatching, Vests	5237	3,950	-	1,200	-	-	-100.0%
Accident Report Copying	5320	120	165	200	250	200	0.0%
Alarm Permit Fee	5325	775	675	800	350	500	-37.5%
Contributions - Police	5399	8,495	10,000	-	10,000	10,000	100.0%
Federal Grant for Vests	5241	816	-	500	341	300	-40.0%
POST Training Reimbursement	5240	2,023	54	3,500	1,500	1,500	-57.1%
Safety Building Reimbursements	5327	-	-	-	13,360	13,500	100.0%
Police Reimbursements	5326	-	-	-	10,500	3,000	100.0%
Vehicle Code Fines	5150	15,206	26,073	20,000	20,000	20,000	0.0%
<i>Subtotal</i>		31,385	36,967	26,200	56,301	49,000	87.0%
<b>Miscellaneous</b>							
Contributions - General	5400	3,720	1,669	2,000	500	500	-75.0%
Mayor and Councilmember Dinner	5284	2,450	2,485	3,000	2,475	2,500	-16.7%
Miscellaneous	5487	14,316	19,363	6,000	3,000	5,000	-16.7%
Permits - Film	5120	12,600	41,120	7,500	-	-	-100.0%
Permits - Special Events	5318	750	469	500	500	500	0.0%
Reimbursement for Town Costs	5406	15,268	9,564	12,000	7,000	10,000	-16.7%
Ross Recreation Insurance Reimb.	5340	15,000	-	-	-	-	0.0%
<i>Subtotal</i>		64,104	74,670	31,000	13,475	18,500	-40.3%
<b>Total Revenue</b>		<b>\$ 5,419,533</b>	<b>\$ 5,606,464</b>	<b>\$ 5,634,899</b>	<b>\$ 5,854,269</b>	<b>\$ 5,762,801</b>	<b>2.3%</b>

**Town of Ross  
Operating Fund  
General Government Expenditures  
Budget 2016 - 2017**

GENERAL GOV. EXPEND.	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
<b>Wages</b>							
Town Manager	6100-10	\$ 180,862	\$ 197,852	\$ 180,000	\$ 188,349	\$ 191,000	6.1%
Town Manager - Other Pay	6101-10	25,413	18,798	15,600	14,652	16,260	4.2%
Admin Mgr/Town Clerk	6106-10	81,822	83,967	86,283	85,307	88,440	2.5%
Office Asst. 333.3 hrs (2/3 to Recreation)	6109-10	-	738	8,333	7,322	7,517	-9.8%
Treasurer	6160-10	3,017	3,009	3,000	3,000	3,000	0.0%
Comp Time Buyback	6172-10	-	-	-	-	-	0.0%
<b>Subtotal</b>		291,114	304,364	293,216	298,630	306,217	4.4%
<b>Employee Benefits</b>							
PERS - Employee Share	6200-10	5,616	889	-	-	-	0.0%
PERS - Employer Share	6210-10	27,120	30,524	21,311	15,430	28,054	31.6%
Cafeteria Plan and Health Insurance	6230-10	8,549	13,178	32,243	31,950	32,938	2.2%
OPEB - retiree health care	6232-10	4,098	29,779	13,140	14,782	6,000	-54.3%
Dental Insurance	6240-10	2,234	2,085	2,267	2,984	2,169	-4.3%
Life & Disability Insurance	6250-10	1,423	1,286	1,506	1,541	1,517	0.7%
Payroll Taxes	6220-10	18,801	18,392	17,661	16,762	17,355	-1.7%
Worker's Comp Insurance	6260-10	8,485	12,170	11,495	12,553	10,455	-9.1%
<b>Subtotal</b>		76,326	108,303	99,624	96,002	98,489	-1.1%
<b>Outside Services</b>							
Accountant	6400-10	45,942	50,509	53,500	55,000	55,000	2.8%
Attorneys	6420-10	108,460	139,088	140,000	160,000	160,000	14.3%
Auditor	6430-10	18,100	18,100	27,000	19,000	20,000	-25.9%
Consultants - Computer and Web	6450-10	15,129	14,820	25,800	17,620	20,000	-22.5%
Consultants - Employee Related Matters	6455-10	46,094	35,537	55,000	15,000	20,000	-63.6%
Consultants - Fee Study	6444-10	-	-	50,000	35,706	-	-100.0%
Consultants - Other (HdL, GASB, etc)	6448-10	12,625	14,975	15,000	5,000	20,000	33.3%
Custodial Services	6660-10	2,820	2,820	3,000	3,300	3,500	16.7%
Marin Mediation Services	6656-10	1,178	1,202	1,226	1,232	1,300	6.0%
Minute Taker	6461-10	9,345	6,440	6,000	6,000	6,000	0.0%
Payroll Processing Fees	6465-10	1,133	792	1,500	1,200	1,200	-20.0%
Record Retention System	6471-10	5,240	192	5,000	500	500	-90.0%
<b>Subtotal</b>		266,066	284,475	383,026	319,558	307,500	-19.7%
<b>Memberships &amp; Organizations</b>							
Assoc/Organizations/Dues	7960-10	16,414	8,330	12,000	12,000	12,000	0.0%
Council Expense	7942-10	8,245	4,245	7,000	7,000	7,000	0.0%
Community Homeless Fund	7945-10	-	-	-	9,348	9,348	100.0%
Hosting Mayor/Council Dinner	7941-10	4,281	5,637	5,600	6,000	6,000	7.1%
Marin Community Media Ctr Subsidy	6652-10	-	-	3,228	-	-	-100.0%
Travel and Training	7944-10	3,538	6,838	7,000	4,000	7,000	0.0%
<b>Subtotal</b>		32,478	25,050	34,828	38,348	41,348	18.7%
<b>Repairs and Maintenance</b>							
Equipment Repair	6930-10	-	-	2,500	-	-	-100.0%
<b>Subtotal</b>		-	-	2,500	-	-	-100.0%
<b>Insurance</b>							
Insurance	8000-10	9,896	7,583	7,583	7,002	7,500	-1.1%
Insurance Claims/Costs	8020-10	-	-	1,000	1,000	1,000	0.0%
<b>Subtotal</b>		9,896	7,583	8,583	8,002	8,500	-1.0%

Town of Ross  
Operating Fund  
General Government Expenditures  
Budget 2016 - 2017

GENERAL GOV. EXPEND.	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
<b>Other</b>							
Bank Charges	6466-10	890	912	1,000	1,200	1,300	30.0%
Election Costs	7980-10	78	1,316	3,000	22	3,000	0.0%
Equipment Leasing - postage & copier	7990-10	4,997	4,514	5,500	5,500	5,700	3.6%
MIDAS (Internet Access)	7815-10	8,783	8,298	8,500	8,500	8,500	0.0%
Miscellaneous	8040-10	2,951	8,414	15,000	5,000	14,000	-6.7%
Noticing, Mailing & Advert.	8060-10	3,683	3,927	3,700	3,500	3,500	-5.4%
PG&E - Buildings	7820-10	978	765	1,500	1,200	1,200	-20.0%
Software	8090-10	2,258	1,807	2,500	3,000	3,000	20.0%
Special Events and Activities	7940-10	8,564	7,006	10,000	12,000	12,000	20.0%
Supplies - Office	8130-10	7,178	7,735	7,500	11,000	9,000	20.0%
Telephones	7810-10	2,919	2,798	3,100	2,500	2,500	-19.4%
<i>Subtotal</i>		43,279	47,492	61,300	53,422	63,700	3.9%
<b>General Gov. Expenditures before CalPERS UAL</b>		<b>\$ 719,159</b>	<b>\$ 777,267</b>	<b>\$ 883,077</b>	<b>\$ 813,962</b>	<b>\$ 825,753</b>	<b>-6.5%</b>
CalPERS UAL pay down	6217-10	-	-	48,827	48,827	8,500	
<b>Total General Government Expenditures</b>		<b>\$ 719,159</b>	<b>\$ 777,267</b>	<b>\$ 931,903</b>	<b>\$ 862,789</b>	<b>\$ 834,253</b>	

**Town of Ross  
Operating Fund  
Fire Department Expenditures  
Budget 2016 - 2017**

FIRE DEPT. EXPENDITURES	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
<b>Employee Benefits</b>							
OPEB - retiree health care	6233-20	7,567	34,205	18,000	17,646	11,000	-38.9%
CalPERS - amortized UAL payment	6210-20	-	-	-	-	68,502	100.0%
Other		1,716	-	-	-	-	
<i>Subtotal</i>		9,283	34,205	18,000	17,646	79,502	341.7%
<b>Outside Services</b>							
Ross Valley Fire Department	6390-20	1,589,159	1,639,490	1,688,675	1,661,482	1,754,649	3.9%
Ross Valley Fire Department - equip replace	6392-20	-	-	-	-	-	
MERA (50% of debt service payment)	7099-20	-	-	9,690	9,691	9,701	0.1%
Fire Cost Allocation Study	6391-20	-	4,000	25,000	34,900	-	-100.0%
<i>Subtotal</i>		1,589,159	1,643,490	1,723,365	1,706,073	1,764,350	2.4%
<b>Insurance</b>	<b>8000-20</b>	9,897	15,166	15,166	14,003	15,000	-1.1%
<b>Rents - Facilities Rental - Trailer</b>	<b>8135-20</b>	10,872	10,872	10,872	10,872	11,198	3.0%
<b>Fire Expenditures before CalPERS UAL</b>		<b>\$ 1,619,211</b>	<b>\$ 1,703,733</b>	<b>\$ 1,767,403</b>	<b>\$ 1,748,594</b>	<b>\$ 1,870,050</b>	<b>5.8%</b>
CalPERS UAL pay down	6217-20	-	-	477,401	477,401	83,000	
<b>Total Fire Expenditures</b>		<b>\$ 1,619,211</b>	<b>\$ 1,703,733</b>	<b>\$ 2,244,804</b>	<b>\$ 2,225,994</b>	<b>\$ 1,953,050</b>	

**Town of Ross  
Operating Fund  
Police Department Expenditures  
Budget 2016 - 2017**

<b>POLICE DEPT. EXPENDITURES</b>	<b>Account</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Actual</b>	<b>FY 15-16 Budget</b>	<b>FY 15-16 Est. Actual</b>	<b>FY 16-17 Budget</b>	<b>% change in Budget</b>
<b>Wages</b>							
Police Chief	6033-20	\$ 127,566	\$ 129,156	\$ 128,802	\$ 130,162	\$ 136,010	5.6%
Police Sergeants	6034-20	190,162	198,718	198,576	198,576	212,352	6.9%
Police Officers	6035-20	286,777	302,792	336,612	346,612	360,288	7.0%
Overtime	6110-20	20,978	35,091	30,000	30,000	30,000	0.0%
EMT/Educational Incentive	6043-20	15,226	16,104	18,000	19,912	19,500	8.3%
Longevity Pay	6044-20	16,898	19,038	25,575	25,575	27,940	9.2%
Holiday Pay	6045-20	21,208	20,290	24,076	23,129	38,686	60.7%
Uniform Pay	6141-20	6,715	6,333	7,000	7,000	7,000	0.0%
<b>Subtotal</b>		<b>685,530</b>	<b>727,522</b>	<b>768,640</b>	<b>780,966</b>	<b>831,775</b>	<b>8.2%</b>
<b>Employee Benefits</b>							
PERS - Employee Share	6201-20	45,208	16,795	20,352	16,000	-	-100.0%
PERS - Employer Share	6211-20	172,032	149,341	136,090	140,000	207,825	52.7%
Cafeteria Plan and Health Insurance	6231-20	130,061	145,175	163,732	160,220	161,536	-1.3%
OPEB - retiree health care	6232-20	19,150	117,784	55,000	55,428	33,000	-40.0%
Dental Insurance	6241-20	11,720	11,721	13,184	12,000	12,616	-4.3%
Life and Disability Insurance	6251-20	1,551	1,706	2,062	2,800	2,062	0.0%
Payroll Taxes	6221-20	61,478	63,910	66,999	68,000	63,707	-4.9%
Workers Comp	6261-20	64,684	54,853	65,461	65,158	74,158	13.3%
<b>Subtotal</b>		<b>505,884</b>	<b>561,285</b>	<b>522,880</b>	<b>519,606</b>	<b>554,905</b>	<b>6.1%</b>
<b>Outside Services</b>							
Booking and Misc. Arrest Fees	6620-20	-	-	500	500	500	0.0%
Dispatching Services	6681-20	33,061	32,062	33,500	33,775	33,775	0.8%
J. Prandi Children's Center	6741-20	995	995	995	995	995	0.0%
Major Crimes Task Force	6700-20	12,565	3,992	9,377	9,377	10,227	9.1%
Marin County OES Service Contract	6760-20	915	915	915	3,676	3,676	301.7%
NERA	7101-20	9,404	9,724	19,414	20,005	20,454	5.4%
Payroll Processing Fees	6465-20	2,626	1,859	3,000	2,500	2,500	-16.7%
TRAK Wanted Persons System	6750-20	-	-	150	-	150	0.0%
<b>Subtotal</b>		<b>59,566</b>	<b>49,547</b>	<b>67,851</b>	<b>70,828</b>	<b>72,277</b>	<b>6.5%</b>
<b>Memberships and Organizations</b>							
Association Membership Dues	7961-20	700	930	700	740	700	0.0%
<b>Subtotal</b>		<b>700</b>	<b>930</b>	<b>700</b>	<b>740</b>	<b>700</b>	<b>0.0%</b>
<b>Maintenance and Repairs</b>							
Cleaning and Maintenance	6812-20	5,664	6,557	6,000	6,000	6,000	0.0%
Computer & Telecom Maintenance	8030-20	2,310	3,634	3,000	7,100	7,100	136.7%
Radio Repairs	7102-20	670	136	500	500	500	0.0%
Small Equipment and Repairs	7171-20	2,165	1,949	2,000	2,000	2,000	0.0%
Station Repairs	6810-20	10,158	11,478	8,000	8,000	6,500	-18.8%
<b>Subtotal</b>		<b>20,967</b>	<b>23,754</b>	<b>19,500</b>	<b>23,600</b>	<b>22,100</b>	<b>13.3%</b>
<b>Vehicles</b>							
Vehicle Gas and Oil	7501-20	14,599	13,277	20,000	12,000	14,000	-30.0%
Vehicle Repairs	7521-20	10,823	6,418	5,500	8,000	6,500	18.2%
Vehicle Tires	7511-20	1,474	545	2,000	2,000	1,500	-25.0%
<b>Subtotal</b>		<b>26,896</b>	<b>20,240</b>	<b>27,500</b>	<b>22,000</b>	<b>22,000</b>	<b>-20.0%</b>
<b>Insurance</b>							
Insurance	8001-20	9,897	15,166	15,166	14,003	15,000	-1.1%
Insurance Claims	8020-20	-	6,091	1,000	-	1,000	0.0%
<b>Subtotal</b>		<b>9,897</b>	<b>21,257</b>	<b>16,166</b>	<b>14,003</b>	<b>16,000</b>	<b>-1.0%</b>

**Town of Ross  
Operating Fund  
Police Department Expenditures  
Budget 2016 - 2017**

<b>POLICE DEPT. EXPENDITURES</b>	<b>Account</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Actual</b>	<b>FY 15-16 Budget</b>	<b>FY 15-16 Est. Actual</b>	<b>FY 16-17 Budget</b>	<b>% change in Budget</b>
<b>Other</b>							
CA Legal Source Book & Law Refer.	8070-20	64	40	600	600	600	0.0%
Cell Phones	7815-20	2,208	1,415	1,800	1,800	1,800	0.0%
Chief's Misc. Expense Account	8041-20	472	417	500	500	500	0.0%
Duplication Costs	8091-20	1,784	1,787	1,700	1,700	1,700	0.0%
Email/Internet	7819-20	12,152	12,132	12,132	12,132	12,132	0.0%
Emergency Generator Fuel Costs	8133-20	1,375	-	1,000	1,000	1,000	0.0%
Miscellaneous Expense	8040-20	1,766	51	400	1,000	500	25.0%
Mobile Data Terminal Fees	7818-20	2,699	3,241	3,700	2,600	2,600	-29.7%
PG&E	7820-20	8,029	9,497	9,000	17,500	18,500	105.6%
Police Policy Maintenance	8081-20	2,950	2,867	2,950	3,688	3,688	25.0%
Publications	8082-20	155	107	350	350	300	-14.3%
Supplies - Investigative	8120-20	224	202	250	350	350	40.0%
Supplies - Medical	8125-20	-	-	1,000	500	500	-50.0%
Supplies - Office	8131-20	1,865	2,021	2,000	1,500	2,000	0.0%
Supplies - Range	8100-20	646	1,546	1,500	1,500	1,500	0.0%
Telephones	7810-20	2,459	3,478	3,000	4,500	3,700	23.3%
Training and Classes	7922-20	2,593	1,619	4,500	4,500	4,500	0.0%
Video Camera Grants	8134-20	-	-	-	-	5,000	100.0%
Water/Sanitation	7840-20	3,458	1,968	3,500	2,378	2,500	-28.6%
<b>Subtotal</b>		<b>44,899</b>	<b>42,388</b>	<b>49,882</b>	<b>58,098</b>	<b>63,370</b>	<b>27.0%</b>
<b>Police Expenditures before CalPERS UAL</b>		<b>\$ 1,354,339</b>	<b>\$ 1,446,923</b>	<b>\$ 1,473,119</b>	<b>\$ 1,489,841</b>	<b>\$ 1,583,126</b>	<b>7.5%</b>
CalPERS UAL paydown	6218-20	-	-	477,401	477,401	83,000	
<b>Total Police Expenditures</b>		<b>\$ 1,354,339</b>	<b>\$ 1,446,923</b>	<b>\$ 1,950,520</b>	<b>\$ 1,967,242</b>	<b>\$ 1,666,126</b>	

**Town of Ross  
Operating Fund  
Planning Department Expenditures  
Budget 2016 - 2017**

PLANNING DEPARTMENT	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
<b>Wages</b>							
Planning Manager	6107-35	110,604	96,946	110,000	64,167	112,750	2.5%
<b>Subtotal</b>		110,604	96,946	110,000	64,167	112,750	2.5%
<b>Employee Benefits</b>							
PERS - Employee Share	6200-35	-	-	-	-	-	0.0%
PERS - Employer Share	6210-35	11,341	7,759	8,803	4,305	15,043	70.9%
Cafeteria Plan and Health Insurance	6230-35	22,017	20,874	23,182	10,387	24,105	4.0%
OPEB - retiree health care	6232-35	1,500	9,000	4,860	3,200	2,000	-58.8%
Dental Insurance	6240-35	1,648	1,346	1,648	902	1,577	-4.3%
Life & Disability Insurance	6250-35	786	655	786	459	786	0.0%
Payroll Taxes	6220-35	8,858	7,745	8,744	5,238	8,835	1.0%
Worker's Comp Insurance	6260-35	3,375	3,878	4,400	2,567	3,946	-10.3%
<b>Subtotal</b>		49,525	51,258	52,423	27,057	56,292	7.4%
<b>Outside Services</b>							
Arborists	6410-35	3,263	7,388	5,000	4,000	5,000	0.0%
Consultants - Planning	6460-35	2,509	67,132	5,000	175,000	70,000	1300.0%
<b>Subtotal</b>		5,772	74,520	10,000	179,000	75,000	650.0%
<b>Memberships &amp; Organizations</b>							
Assoc/Organizations/Dues	7960-35	-	-	-	250	500	
Travel and Training	7944-35	-	-	-	-	1,500	
<b>Subtotal</b>		-	-	-	250	2,000	
<b>Insurance</b>							
Insurance	8000-35	9,896	7,583	7,583	7,001	7,500	
<b>Subtotal</b>		9,896	7,583	7,583	7,001	7,500	
<b>Other</b>							
Miscellaneous	8040-35	-	-	-	1,000	1,000	
Software	8090-35	-	-	-	1,000	500	
Supplies - Office	8130-35	-	-	-	500	500	
<b>Subtotal</b>		-	-	-	2,500	2,000	
<b>Planning Expenditures before CalPERS UAL</b>		<b>\$ 175,797</b>	<b>\$ 230,307</b>	<b>\$ 180,006</b>	<b>\$ 279,975</b>	<b>\$ 255,542</b>	<b>42.0%</b>
CalPERS UAL pay down	6217-35	-	-	48,827	48,827	8,500	
<b>Total Planning Expenditures</b>		<b>\$ 175,797</b>	<b>\$ 230,307</b>	<b>\$ 228,833</b>	<b>\$ 328,802</b>	<b>\$ 264,042</b>	

**Town of Ross  
Operating Fund  
Public Works/Building Department Expenditures  
Budget 2016 - 2017**

<b>PUBLIC WORKS / BUILDING</b>	<b>Account</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Actual</b>	<b>FY 15-16 Budget</b>	<b>FY 15-16 Est. Actual</b>	<b>FY 16-17 Budget</b>	<b>% change in Budget</b>
<b>Wages</b>							
Director of Public Works	6090-30	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Public Works Superintendent	6100-30	92,911	86,889	96,116	93,468	98,519	2.5%
Public Works - Maint Worker	6112-30	53,781	32,251	-	10,417	50,000	100.0%
Building and PW Secretary (.75 time)	6150-30	37,150	53,168	53,602	53,602	54,942	2.5%
In Lieu Health	6173-30	-	2,225	2,250	2,250	2,250	0.0%
Comp Time Buy Back	6172-30	-	663	-	-	-	-
Vacation Buy Out	6113-30	4,733	4,626	-	-	-	-
<b>Subtotal</b>		188,575	179,822	151,968	159,737	205,711	35.4%
<b>Employee Benefits</b>							
PERS - Employee Share	6200-30	12,575	1,831	-	-	-	0.0%
PERS - Employer Share	6210-30	18,998	18,871	12,162	12,189	30,566	151.3%
Cafeteria Plan and Health Insurance	6230-30	24,106	22,593	24,938	21,917	42,791	71.6%
OPEB - retiree health care	6232-30	6,436	46,246	23,000	22,764	11,000	-52.2%
Dental Insurance	6240-30	2,193	1,966	2,112	1,658	3,598	70.3%
Life & Disability Insurance	6250-30	1,290	1,582	1,235	1,250	1,751	41.8%
Payroll Taxes	6220-30	15,465	14,529	12,284	13,584	16,367	33.2%
Worker's Comp Insurance	6260-30	30,068	25,436	16,010	14,816	23,043	43.9%
Uniform Reimb.	6140-30	-	915	1,000	1,000	-	-100.0%
<b>Subtotal</b>		111,131	133,969	92,741	89,178	129,116	39.2%
<b>Outside Services</b>							
Animal Control	6600-30	21,141	19,051	21,779	21,779	22,000	1.0%
Bldg Permit Scanning	6462-30	4,240	4,460	6,000	3,000	5,000	-16.7%
Building Dept Administration	6434-30	-	-	80,000 <sup>1</sup>	80,000	70,000	-12.5%
Building Dept Inspections	6110-30	68,079	100,888	110,000	108,000	115,000	4.5%
Building Dept Plan Review	6435-30	157,043	180,544	220,000 <sup>1</sup>	217,000	200,000	-9.1%
Business License Administration	6436-30	6,269	9,788	10,000	10,000	10,000	0.0%
Engineering Services - Encroachments	6439-30	-	-	140,000 <sup>1</sup>	140,000	120,000	100.0%
Engineering Services - Other	6440-30	11,667	62,207	120,000	160,000	140,000	16.7%
Outside Services - maintenance work	6115-30	2,900	-	60,000	5,000	5,000	-91.7%
Payroll Processing Fees	6465-30	1,133	792	1,500	1,000	1,000	-33.3%
<b>Subtotal</b>		272,472	377,730	769,279	745,779	688,000	-10.6%
<b>Memberships &amp; Organizations</b>							
Building - BSASRF Fees	6636-30	604	813	1,000	1,200	1,200	20.0%
Building - SMIP Fees	6638-30	1,521	2,438	2,500	4,000	4,000	60.0%
Marin General Services Authority	6655-30	2,460	2,971	4,460	4,365	4,500	0.9%
Marin Map	6630-30	6,493	6,063	6,500	6,000	6,000	-7.7%
MCSTOPPP - Marin Co Pollution Prevention	6650-30	6,762	6,782	7,000	8,010	8,010	14.4%
MTC - StreetSavers Subscription	6657-30	-	-	1,250	750	750	-40.0%
Storm Water Fees-State and Nat'l	6651-30	4,852	5,826	6,000	4,579	6,000	0.0%
Transportation Authority of Marin-dues	6640-30	4,429	4,386	4,500	5,708	6,000	33.3%
<b>Subtotal</b>		27,118	29,279	33,210	34,612	36,460	9.8%
<b>Building and Land Maintenance</b>							
Building Maintenance	6810-30	6,430	14,581	15,000	12,000	12,000	-20.0%
Creek Maintenance	6900-30	-	-	4,000	3,000	3,000	-25.0%
Drainage Maintenance	6910-30	1,731	14,581	10,000	10,000	12,000	20.0%
Park Maintenance - Coffin Greene	7010-30	5,872	6,462	17,500	12,000	12,000	-31.4%
Park Maintenance - F.S. Allen	7000-30	8,334	9,802	8,000	8,000	8,000	0.0%
Park Maintenance - Post Office	7030-30	4,195	3,811	10,000	6,000	8,000	-20.0%
Park Maintenance - Ross Common							
County of Marin Measure A Parks	7020-30	15,273	32,979	25,000	25,000	19,000	-24.0%
Pest Control	6841-30	-	-	-	-	3,900	100.0%
Redwood Rd Parcel Maintenance	6840-30	3,258	4,111	2,000	2,000	1,000	-50.0%
Town Hall Landscaping	6809-30	-	-	7,500	7,500	2,000	-73.3%
Water - Parks	7850-30	7,777	3,986	10,000	8,000	8,000	-20.0%
<b>Subtotal</b>		52,870	90,313	109,000	93,500	88,900	-18.4%

<sup>1</sup> FYE16 budget revised - see Agenda Item 9(f) 6/14/16



Town of Ross  
Operating Fund  
Public Works/Building Department Expenditures  
Budget 2016 - 2017

PUBLIC WORKS / BUILDING	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
<b>Street Maintenance</b>							
PG&E - Street Lights	7830-30	30,374	30,653	32,000	32,000	34,000	6.3%
Roadway Striping and Curb Painting	7200-30	-	-	3,500	4,000	6,000	71.4%
SFD Median Island Maintenance	7215-30	-	650	5,000	4,000	2,000	-60.0%
Street Signs	7240-30	1,137	718	2,000	1,000	1,500	-25.0%
Street Sweeping	7210-30	50,000	52,000	52,000	52,000	52,000	0.0%
Traffic Signal Maintenance	7250-30	6,741	2,651	6,000	3,000	4,000	-33.3%
<b>Subtotal</b>		88,252	86,672	100,500	96,000	99,500	-1.0%
<b>Tree Maintenance -</b>							
Tree Planting and Replacement	7440-30	-	-	5,000	2,000	3,000	-40.0%
Tree Pruning	7400-30	2,176	1,720	10,000	4,000	4,000	-60.0%
Tree Removal	7430-30	11,250	12,925	20,000	14,000	14,000	-30.0%
<b>Subtotal</b>		13,426	14,645	35,000	20,000	21,000	-40.0%
<b>Vehicles</b>							
Vehicles - Gas & Oil	7500-30	6,596	3,748	8,000	4,000	6,000	-25.0%
Vehicles - Repairs	7520-30	2,287	2,308	10,000	3,000	3,000	-70.0%
<b>Subtotal</b>		8,883	6,056	18,000	7,000	9,000	-50.0%
<b>Insurance</b>							
Insurance	8000-30	19,792	15,166	15,166	14,003	15,000	-1.1%
Insurance Claims/Costs	8020-30	-	-	1,000	1,000	1,000	0.0%
<b>Subtotal</b>		19,792	15,166	16,166	15,003	16,000	-1.0%
<b>Other</b>							
PG&E - Buildings	7820-30	5,264	4,966	6,000	6,500	7,000	16.7%
Publications, Codes, etc.	8080-30	153	153	1,000	400	400	-60.0%
Small Equipment	7170-30	1,203	1,686	2,000	1,500	2,000	0.0%
Supplies - Office	8130-30	2,770	2,342	3,000	3,000	3,000	0.0%
Telephones	7810-30	1,036	1,111	1,500	1,500	1,500	0.0%
Training & Classes	7920-30	856	285	1,000	1,000	2,000	100.0%
<b>Subtotal</b>		11,282	10,543	14,500	13,900	15,900	9.7%
<b>Public Works Expenditures before CalPERS UAL</b>		<b>\$ 793,801</b>	<b>\$ 944,195</b>	<b>\$ 1,340,365</b>	<b>\$ 1,274,709</b>	<b>\$ 1,309,587</b>	<b>-2.3%</b>
CalPERS UAL pay down	6218-20	-	-	97,653	97,653	17,000	
<b>Total Public Works Expenditures</b>		<b>\$ 793,801</b>	<b>\$ 944,195</b>	<b>\$ 1,438,018</b>	<b>\$ 1,372,362</b>	<b>\$ 1,326,587</b>	

Town of Ross  
Operating Fund  
Debt Service  
Budget 2016 - 2017

DEBT SERVICE	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change In Budget
MERA Capital Bond Payment	7814-25	\$ 19,376	\$ 19,380	\$ -	\$ -	\$ -	
Principal - Co of Marin (PERS Side Fund)	8301-25	386,000	184,000	350,777 <sup>1</sup>	350,777	-	-100.0%
Interest - Co of Marin (PERS Side Fund)	8302-25	14,634	12,721	34,630	34,491	-	-100.0%
<b>Total Debt Service</b>		<b>\$ 420,010</b>	<b>\$ 216,101</b>	<b>\$ 385,407</b>	<b>\$ 385,268</b>	<b>\$ -</b>	<b>-100.0%</b>

<sup>1</sup> a/n 8301-25 revised FYE16 budget per Agenda Item 12b passed Sept. 10, 2015.

Town of Ross  
Operating Fund  
Capital Expenditures  
Budget 2016 -2017

CAPITAL EXPENDITURES	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change In Budget
Telephone System Replacement	<b>8515-05</b>	-	-	-	-	6,500	
Technology Equip - Gen Gov	<b>8527-05</b>	7,580	1,909	4,500	2,000	1,000	
Technology Equip - Planning	<b>8693-05</b>	-	-	-	-	1,000	
Technology Equip - Public Works	<b>8696-05</b>	1,833	-	1,500	1,000	1,000	
Ergonomic Furniture - ABAG Grant	<b>8685-05</b>	1,649	5,838	2,500	2,700	-	
Planning and Permitting Software	<b>8699-05</b>	-	-	20,000	-	100,000	
Police Body Cameras	<b>8702-05</b>	-	-	-	-	9,400	
Zero Waste Grant Expenditures	<b>8697-05</b>	-	13,499	-	7,368	-	
Police Expenses - see donation	<b>8682-05</b>	3,235	8,499	-	10,000	10,000	
Prior Year Capital Expenditures	<b>Various</b>	2,093	41,267	-	-	-	
<b>Total Capital Expenditures</b>		<b>\$ 16,390</b>	<b>\$ 71,012</b>	<b>\$ 28,500</b>	<b>\$ 23,068</b>	<b>\$ 128,900</b>	<b>352.3%</b>

**Town of Ross  
Recreation Fund  
Budget 2016 - 2017**

RECREATION FUND	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
<b>Revenue</b>							
Adult Classes	5350-95	\$ -	\$ 14,993	\$ 15,000	\$ 12,000	\$ 12,500	-16.7%
Kids Classes	5352-95	-	874,813	800,000	830,000	870,000	8.8%
Applications	5356-95	-	1,350	1,000	500	500	-50.0%
Preschool at MAGC (Garden School)	5358-95	-	242,238	-	-	-	0.0%
Preschool at St. John's	5360-95	-	195,634	300,000	260,481	275,000	-8.3%
Tennis Revenue	5361-96	-	5,640	1,500	4,000	2,000	33.3%
Rental Income - Field	5182-95	-	6,510	10,000	10,000	10,000	0.0%
Contributions	5400-95	-	-	-	550	-	0.0%
Miscellaneous Revenue	5487-95	-	-	-	1,111	-	0.0%
Credit Card Fees	5362-95	-	(22,890)	(23,000)	(24,000)	(25,000)	8.7%
<b>Total Revenue</b>		-	<b>1,318,288</b>	<b>1,104,500</b>	<b>1,094,642</b>	<b>1,145,000</b>	<b>3.7%</b>
<b>Expenditures</b>							
<b>Wages</b>							
Recreation Manager (75% time)	6180-95	-	72,323	72,000	72,000	80,000	11.1%
In Lieu Health	6173-95	-	2,250	2,250	2,250	2,250	0.0%
Rec Specialists (2)	6182-95	-	30,441	53,760	32,000	64,510	20.0%
Admin Assistant	6184-95	-	36,174	30,364	31,000	31,119	2.5%
Admin Clerk (500 hrs.)	6186-95	-	23,431	-	11,287	11,500	100.0%
Office Asst to Town (2/3rds=666.66 hrs)	6109-95	-	1,475	16,667	15,000	15,033	-9.8%
Preschool Teachers - Garden School	6188-95	-	99,696	-	-	-	0.0%
Preschool Teachers - St. John's	6190-95	-	80,254	125,260	120,000	129,080	3.0%
Recreation Instructors and Leaders	6192-95	-	213,628	170,000	195,000	205,000	20.6%
<b>Subtotal</b>		-	<b>559,672</b>	<b>470,301</b>	<b>478,537</b>	<b>538,492</b>	<b>14.5%</b>
<b>Employee Benefits</b>							
PERS - Employer Share	6210-95	-	11,063	12,126	12,126	13,093	8.0%
Cafeteria Plan and Health Insurance	6230-95	-	650	-	-	-	-
OPEB - retiree health care	6232-95	-	1,000	1,000	1,000	2,000	100.0%
Dental Insurance	6240-95	-	-	1,236	-	-	-100.0%
Life & Disability Insurance	6250-95	-	553	604	704	604	0.0%
Payroll Taxes	6220-95	-	59,690	42,893	43,000	44,908	4.7%
Worker's Comp Insurance	6260-95	-	27,821	16,039	12,000	16,298	1.6%
<b>Subtotal</b>		-	<b>100,777</b>	<b>73,897</b>	<b>68,830</b>	<b>76,903</b>	<b>4.1%</b>
<b>Outside Services</b>							
Accountant	6400-95	-	10,535	12,000	7,000	8,000	-33.3%
Attorneys	6420-95	-	13,624	5,000	8,000	8,000	60.0%
Audit	6430-95	-	-	4,000	2,000	2,000	-50.0%
Brochure	8206-95	-	12,141	19,000	15,000	15,000	-21.1%
Custodial Services	6660-95	-	11,252	8,000	5,000	5,000	-37.5%
Consultants - Other	6448-95	-	11,094	3,500	500	3,000	-14.3%
Contractors - Preschool	6451-95	-	-	3,000	5,000	5,000	66.7%
Contractors - Program	6449-95	-	232,916	200,000	200,000	210,000	5.0%
Consultants - Website	6450-95	-	7,429	6,000	9,000	7,000	16.7%
Payroll Processing Fees	6465-95	-	3,015	2,500	3,600	3,600	44.0%
<b>Subtotal</b>		-	<b>302,006</b>	<b>263,000</b>	<b>255,100</b>	<b>266,600</b>	<b>1.4%</b>
<b>Rent</b>							
Rent - Garden School/Pixie Park	8033-95	-	92,250	-	-	-	-
Rent - Program	8036-95	-	3,978	8,500	5,000	5,000	-41.2%
Rent - Ross School - summer program	8037-95	-	7,000	7,000	-	4,000	-42.9%
Rent - Preschool at St. John's	8035-95	-	27,905	79,650	69,739	82,000	3.0%
<b>Subtotal</b>		-	<b>131,133</b>	<b>95,150</b>	<b>74,739</b>	<b>91,000</b>	<b>-4.4%</b>
<b>Maintenance and Repairs</b>							
Equipment Repairs - Playground	6931-95	-	-	1,000	1,000	-	-100.0%
Park Maintenance - Ross Common	7020-95	-	-	25,000	25,000	26,000	4.0%
Tennis/Paddle Court Maintenance	7032-95	-	3,120	8,000	8,000	3,900	-51.3%
Maintenance - Other	6932-95	-	570	500	500	-	-100.0%
<b>Subtotal</b>		-	<b>3,690</b>	<b>34,500</b>	<b>34,500</b>	<b>29,900</b>	<b>-13.3%</b>
<b>Insurance</b>							
Insurance	8000-95	-	15,166	15,166	14,003	15,000	-1.1%
Insurance Claims/Costs	8020-95	-	-	1,000	1,000	1,000	0.0%
<b>Subtotal</b>		-	<b>15,166</b>	<b>16,166</b>	<b>15,003</b>	<b>16,000</b>	<b>-1.0%</b>

**Town of Ross  
Recreation Fund  
Budget 2016 - 2017**

RECREATION FUND	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 16-16 Est. Actual	FY 16-17 Budget	% change in Budget
<b>Other - Preschool Expense</b>							
Licensing	8202-95	-	465	220	500	500	127.3%
Supplies - Preschool - Garden	8098-95	-	6,107	-	-	-	
Supplies - Preschool - St. John's	8099-95	-	4,395	10,000	9,000	9,000	-10.0%
Telephone - Preschool	7811-95	-	-	550	200	200	-63.6%
Training and Classes	7920-95	-	1,136	2,000	100	1,500	-25.0%
<i>Subtotal</i>		-	12,103	12,770	9,800	11,200	-12.3%
<b>Other - Program Expense</b>							
Program Expense for Classes	8250-95	-	72,733	120,000	90,000	97,000	-19.2%
<i>Subtotal</i>		-	72,733	120,000	90,000	97,000	-19.2%
<b>Other</b>							
Advertising	8204-95	-	6,450	5,000	4,500	4,500	-10.0%
Bank Charges	6466-95	-	38	150	150	200	33.3%
Miscellaneous	8040-95	-	3,117	1,000	2,500	2,500	150.0%
Postage	8208-95	-	875	1,500	2,000	2,000	33.3%
Supplies	8130-95	-	4,409	8,500	3,500	3,500	-58.8%
Telephone	7810-95	-	4,842	5,000	5,000	5,000	0.0%
<i>Subtotal</i>		-	19,731	21,150	17,650	17,700	-16.3%
<b>Recreation Operating Expenditures</b>		-	<b>1,217,011</b>	<b>1,106,934</b>	<b>1,044,159</b>	<b>1,144,794</b>	<b>3.4%</b>
<b>Recreation Operating Net Revenue</b>			<b>101,277</b>	<b>(2,434)</b>	<b>50,483</b>	<b>206</b>	<b>-108.4%</b>
<b>Capital Expenditures</b>							
Preschool Bathroom Remodel	9155-95	-	-	30,000	-	-	-100.0%
Preschool Playground Upgrade	9094-95	-	-	20,000	6,000	5,000	-75.0%
Tech Equipment	8898-95	-	1,333	7,500	2,000	2,500	-66.7%
<i>Subtotal</i>		-	1,333	57,500	8,000	7,500	-87.0%
<b>Debt Service</b>							
Ross School - Lease - interest	8626-95	-	9,490	9,465	9,465	9,438	-0.3%
Ross School - Lease - principal	8525-95	-	510	535	535	562	5.0%
<i>Subtotal</i>		-	10,000	10,000	10,000	10,000	0.0%
<b>Revenue Over (Under) Expenditures</b>			<b>\$ 89,944</b>	<b>\$ (69,934)</b>	<b>\$ 32,483</b>	<b>\$ (17,294)</b>	<b>-75.3%</b>
Transfer to General Fund to repay prior year expenses		-	(112,852)	-	-	-	
Contribution from Ross Rec		-	843,857	-	-	-	
Fund Balance Beginning of Year		-	-	737,523	820,949	853,432	
<b>Estimated Fund Balance End of Year</b>		<b>\$ -</b>	<b>\$ 820,949</b>	<b>\$ 667,589</b>	<b>\$ 853,432</b>	<b>\$ 836,138</b>	<b>25.2%</b>

**Town of Ross  
Facilities and Equipment Fund  
Budget 2016 - 2017**

<b>FACILITIES AND EQUIPMENT FUND</b>	<b>Account</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Actual</b>	<b>FY 15-16 Budget</b>	<b>FY 15-16 Est. Actual</b>	<b>FY 16-17 Budget</b>	<b>% change in Budget</b>
<b>Revenue</b>							
Construction Penalties	5311-66	\$ 101,480	\$ 6,564	\$ 10,000	\$ 46,130	\$ 50,000	
Insurance Proceeds - Fire Damage	5495-66	-	-	-	-	-	
Beverage Container Recycle Grant	5290-66	5,000	-	-	5,000	-	
RPOA - Contribution for Sound System	5411-66	10,000	-	-	-	-	
Interest	5170-66	-	-	-	-	-	
<b>Total Revenue</b>		<b>116,480</b>	<b>6,564</b>	<b>10,000</b>	<b>51,130</b>	<b>50,000</b>	<b>400.0%</b>
<b>Facilities Maintenance and Repairs</b>							
<b>General Government</b>							
ADA Improvements	9125-66	-	-	-	-	20,000	
Town Hall Landscaping Project	9093-66	-	-	-	-	20,000	
Post Office Lighting	9190-66	-	-	-	-	4,000	
<i>Subtotal</i>		-	-	-	-	44,000	
<b>Public Works</b>							
Beverage Container Grant Expense	9106-66	-	1,260	-	5,000	-	
Ross Common Pathway - maint.	9110-66	-	-	5,000	-	-	
Street Trees	9056-66	-	-	20,000	5,000	-	
Prior Year Expenditures		-	25,749	-	-	-	
<i>Subtotal</i>		-	27,009	25,000	10,000	-	
<i>Total Maintenance and Repairs</i>		-	27,009	25,000	10,000	44,000	
<b>Facilities Capital Improvements</b>							
Air Conditioning at Corp Yard	9184-66	-	-	-	-	5,000	
Civic Center Master Plan	9185-66	-	-	-	10,000	30,000	
Debris Box Cover at Corp Yard	9187-66	-	-	-	-	3,000	
Office Space	9181-66	-	-	-	-	50,000	
Post Office Furnace Replacement	9086-66	-	-	20,000	20,000	-	
Public Safety Building Windows	9199-66	-	-	-	-	50,000	
6 Redwood	9138-66	-	-	5,000	-	30,000	
Ross Common Rehabilitation	9188-66	-	-	-	-	50,000	
Sculpture and Monument Restoration	9141-66	-	15,320	-	-	15,000	
Seismic Study - Civic Center	9105-66	-	-	3,000	2,500	-	
3 Bear Hut Natalie Coffin Greene Park	9062-66	-	-	25,000	11,000	50,000	
Town Hall Improvements	9189-66	-	-	-	-	25,000	
Town Hall Painting	9099-66	-	-	25,000	27,373	-	
Town Hall Window Shades	9101-66	-	-	-	-	15,000	
Town Hall Windows	9089-66	-	62,257	-	-	-	
Townwide Facilities Replacement Plan	9183-66	-	-	-	-	30,000	
Prior Year Expenditures	Various	111,274	4,188	-	-	-	
<i>Total Capital Improvements</i>		111,274	81,765	78,000	70,873	353,000	352.56%
<b>Equipment</b>							
RVFD Equipment Replacement	8700-66	-	31,279	55,387	31,279	-	
New Police Vehicle	8530-66	-	-	45,000	45,000	-	
<i>Total Equipment</i>		-	31,279	100,387	76,279	-	
<b>Debt Service</b>							
Police Car - Ford Credit -Lease Payments	8526-66	-	22,402	22,402	33,912	-	
Police Car - Loan Payment -City San Rafael	8526-66	-	10,938	10,938	10,938	10,938	
<i>Total Debt Service</i>		-	33,340	33,340	44,850	10,938	
<b>Total Expenditures</b>		<b>111,274</b>	<b>173,393</b>	<b>236,727</b>	<b>202,002</b>	<b>407,938</b>	<b>72.3%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 5,206</b>	<b>\$ (166,829)</b>	<b>\$ (226,727)</b>	<b>\$ (150,872)</b>	<b>\$ (357,938)</b>	<b>57.9%</b>
Transfer from (to) General Fund		721,494	25,000	25,000	25,000	375,000	
Transfer from Equip.Replacement Fund		-	445,089	-	-	-	
Transfer from Building Permit Excess Reserve Fund		-	227,037	-	-	-	
Fund Balance Beginning of Year		549,272	1,275,972	1,904,284	1,806,269	1,680,397	-11.8%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 1,275,972</b>	<b>\$ 1,806,269</b>	<b>\$ 1,702,557</b>	<b>\$ 1,680,397</b>	<b>\$ 1,697,459</b>	<b>-0.3%</b>

<sup>1</sup> FYE16 budget revised - see Agenda Item 9(f) 6/14/16

**Town of Ross  
Legal Defense Fund  
Budget 2016 - 2017**

LEGAL DEFENSE FUND	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
<b>Revenue</b>							
Interest	5170-67	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue</b>		-	-	-	-	-	
<b>Expenditures</b>							
Expenditures	9150-67	-	-	-	-	-	
<b>Total Expenditures</b>		-	-	-	-	-	
<b>Revenue Over (Under) Expenditures</b>							
Transfer to Public Safety Tax Fund	4550-67	(82,600)	(83,600)	(18,606)	(18,606)	-	-100.0%
Fund Balance Beginning of Year		184,806	102,206	18,606	18,606	-	-100.0%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 102,206</b>	<b>\$ 18,606</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Town of Ross  
Emergency Fund  
Budget 2016 - 2017

EMERGENCY FUND	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
<b>Revenue</b>							
Interest	5170-68	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue</b>		-	-	-	-	-	
<b>Expenditures</b>							
	9130-68	-	-	-	-	-	
<b>Total Expenditures</b>		-	-	-	-	-	
<b>Revenue Over (Under) Expenditures</b>		\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance Beginning of Year		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	0.0%
<b>Estimated Fund Balance End of Year</b>		\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	0.0%



Town of Ross  
Gas Tax Fund  
Budget 2016 - 2017

GAS TAX FUND	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
<b>Revenue</b>							
State Gas Tax Revenue	5120-51	\$ 82,925	\$ 68,153	\$ 57,479	\$ 57,479	\$ 56,473	-1.8%
Interest	5170-51	646	637	500	500	500	0.0%
<b>Total Revenue</b>		<b>83,571</b>	<b>68,790</b>	<b>57,979</b>	<b>57,979</b>	<b>56,973</b>	<b>-1.7%</b>
<b>Expenditures</b>							
Road Repair	9002-51	64,874	65,075	57,979	57,479	56,973	
ADA Compliance	9125-51	-	-	-	-	-	
Prior Year Expenditures	Various	4,365	-	-	-	-	
<b>Total Expenditures</b>		<b>69,239</b>	<b>65,075</b>	<b>57,979</b>	<b>57,479</b>	<b>56,973</b>	<b>-1.7%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 14,332</b>	<b>\$ 3,715</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ -</b>	
Fund Balance Beginning of Year		250,156	264,488	278,972	268,203	268,703	-3.7%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 264,488</b>	<b>\$ 268,203</b>	<b>\$ 278,972</b>	<b>\$ 268,703</b>	<b>\$ 268,703</b>	<b>-3.7%</b>

**Town of Ross  
Roadway Fund  
Budget 2016 - 2017**

ROADWAY FUND	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
<b>Revenue</b>							
Road Impact Fees	5115-45	\$ 351,867	\$ 306,772	\$ 275,000	\$ 355,000	\$ 200,000	-27.3%
HSIP-SFD/Lagunitas Intersection-90% reimb	5122-45	51,256	337,644	-	-	-	
Rule 20A PG&E Undergrounding	5507-45	-	-	-	-	10,000	
TAM Measure A-S3.2 Local Streets	5504-45	27,484	35,067	31,141	29,900	29,900	
TAM Measure B-Element 1	5505-45	23,063	-	-	-	23,063	
SFD/Bolinas Improve - OBAG	5503-45	-	-	145,000	-	274,000	
SFD/Bolinas Improve - San Anselmo	5508-45	-	-	-	14,000	63,000	
Sidewalk Improvement Reimb	5509-45	-	-	-	-	50,000	
TAM Safe Routes-sidewalk Laurel Grove	5501-45	-	-	25,000	-	25,000	
Prior Year Revenues		187,836	-	-	-	-	
Interest	5170-45	2,232	1,885	1,500	3,000	3,000	
<b>Total Revenue</b>		<b>643,738</b>	<b>681,368</b>	<b>477,641</b>	<b>401,900</b>	<b>677,963</b>	<b>41.9%</b>
<b>Expenditures</b>							
ADA Improvements	9125-45	-	2,700	25,000	15,000	25,000	
Bolinas Avenue Median	9079-45	-	-	10,000	-	10,000	
SFD/Bolinas Improve - OBAG	9076-45	1,444	203	200,000	28,000	400,000	
High Intensity Reflect Signs	9072-45	2,466	29,099	10,000	-	15,000	
Lagunitas Pathway & Bike Lanes	9200-45	-	-	-	-	10,000	
P-TAP Pavement Mgmt Report	9078-45	10,000	110	-	-	4,500	
Road Improvements	9040-45	100,000	106,877	160,000	80,000	280,000	
Rule 20A PG&E Undergrounding	9201-45	-	-	-	-	10,000	
Sidewalk Improvement Program	9202-45	-	-	-	-	100,000	
SFD/Lagunitas Intersection	9042-45	113,302	754,667	-	70,369	-	
TAM Safe Routes-sidewalk Laurel Grove	9075-45	-	-	40,000	10,000	35,000	
Prior Year Expenditures	Varlous	167,569	110,165	-	-	-	
<b>Total Expenditures</b>		<b>394,781</b>	<b>1,003,821</b>	<b>445,000</b>	<b>203,369</b>	<b>889,500</b>	<b>99.9%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 248,957</b>	<b>\$ (322,453)</b>	<b>\$ 32,641</b>	<b>\$ 198,531</b>	<b>\$ (211,537)</b>	<b>-748.1%</b>
Fund Balance Beginning of Year		776,443	1,025,400	704,858	702,947	901,478	27.9%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 1,025,400</b>	<b>\$ 702,947</b>	<b>\$ 737,499</b>	<b>\$ 901,478</b>	<b>\$ 689,941</b>	<b>-6.4%</b>

**Town of Ross  
Drainage Fund  
Budget 2016 - 2017**

DRAINAGE FUND	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
<b>Revenue</b>							
Drainage Impact Fees	5115-65	\$ 400,574	\$ 349,380	\$ 275,000	\$ 390,000	\$ 200,000	-27.3%
Glenwood Br Rehab/Replacement (HBP)	5145-65	-	-	-	-	66,398	
Norwood Br Rehab/Replacement (HBP)	5146-65	-	-	-	-	75,000	
Shady Lady Br Rehab/Replacement (HBP)	5147-65	-	-	-	-	66,398	
SFDrake Br Rehab/Replacement (HBP)	5148-65	-	-	-	-	66,398	
Winship Bridge Replacement (HBP)	5140-65	89	138,975	283,998	120,000	320,000	
Closed projects:							
Glenwood Bridge - Fnd Investigation	5141-65	-	-	44,265	8,752	-	
Norwood Bridge - Scoping (HBP)	5142-65	-	-	16,555	1,653	-	
Shady Lane Bridge - Scoping (HBP)	5143-65	-	-	16,555	1,277	-	
SFD Blvd. Bridge - Scoping (HBP)	5144-65	-	-	19,972	1,490	-	
Interest	5170-65	1,007	1,693	1,000	3,000	3,000	
<b>Total Revenue</b>		<b>401,670</b>	<b>490,048</b>	<b>657,345</b>	<b>526,172</b>	<b>797,194</b>	<b>21.3%</b>
<b>Expenditures</b>							
Drainage Improvements	9007-65	-	-	143,000	110,000	325,000	
Glenwood Br Rehab/Replacement (HBP)	9170-65	-	-	-	-	75,000	
Norwood Br Rehab/Replacement (HBP)	9171-65	-	-	-	-	75,000	
Shady Lady Br Rehab/Replacement (HBP)	9172-65	-	-	-	-	75,000	
SFDrake Br Rehab/Replacement (HBP)	9173-65	-	-	-	-	75,000	
Winship Bridge Replacement (HBP)	9064-65	25,035	132,235	309,998	120,000	320,000	
Town Hydrology Drainage Review	9032-65	-	-	10,000	-	10,000	
Closed projects:							
Glenwood Bridge Scour Mitigation	9153-65	-	-	-	79,229	-	
Glenwood Bridge - Fnd Investign (HBP)	9102-65	-	1,035	55,000	9,886	-	
Norwood Bridge - Scoping (HBP)	9150-65	-	-	20,570	1,653	-	
Shady Lane Bridge - Scoping (HBP)	9151-65	-	-	20,570	1,443	-	
SFD Blvd. Bridge - Scoping (HBP)	9152-65	-	-	24,816	1,683	-	
3 Bridges (HBP)	9054-65	16,653	21,028	-	-	-	
Prior Year Expenditures	Various	187,484	-	-	-	-	
<b>Total Expenditures</b>		<b>229,172</b>	<b>154,298</b>	<b>583,954</b>	<b>323,894</b>	<b>955,000</b>	<b>63.5%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 172,498</b>	<b>\$ 335,750</b>	<b>\$ 73,391</b>	<b>\$ 202,278</b>	<b>\$ (157,806)</b>	<b>-315.0%</b>
Fund Balance Beginning of Year		313,346	485,844	792,534	821,594	1,023,872	29.2%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 485,844</b>	<b>\$ 821,594</b>	<b>\$ 865,925</b>	<b>\$ 1,023,872</b>	<b>\$ 866,066</b>	<b>0.0%</b>

Town of Ross  
Public Safety Tax Fund  
Budget 2016 - 2017

PUBLIC SAFETY TAX FUND	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
<b>Revenue</b>							
Public Safety Tax	5020-40	\$ 710,622	\$ 708,928	\$ 774,108	\$ 773,210	\$ 791,550	2.3%
<b>Total Revenue</b>		<b>710,622</b>	<b>708,928</b>	<b>774,108</b>	<b>773,210</b>	<b>791,550</b>	<b>2.3%</b>
<b>Revenue Over (Under) Expenditures</b>							
		\$ 710,622	\$ 708,928	\$ 774,108	\$ 773,210	\$ 791,550	2.3%
<b>Transfers</b>							
Transfer from Legal Defense Fund	5950-40	82,600	83,600	18,606	18,606	-	-100.0%
Transfer to General Fund - Police & Fire	5950-40	(793,222)	(792,528)	(792,714)	(791,816)	(791,550)	-0.1%
<b>Total Transfers</b>		<b>(710,622)</b>	<b>(708,928)</b>	<b>(774,108)</b>	<b>(773,210)</b>	<b>(791,550)</b>	<b>2.3%</b>
Fund Balance Beginning of Year		-	-	-	-	-	
<b>Estimated Fund Balance End of Year</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Town of Ross  
COPS (Citizens Options for Public Safety) Fund  
Budget 2016 - 2017

COPS FUND	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
<b>Revenue</b>							
COPS - State Grant	5120-90	\$ 100,000	\$ 114,181	\$ 100,000	\$ 116,496	\$ 100,000	0.0%
Other		-	-	-	-	-	
Interest	5170-90	-	26	-	-	-	
<b>Total Revenue</b>		<b>100,000</b>	<b>114,207</b>	<b>100,000</b>	<b>116,496</b>	<b>100,000</b>	<b>0.0%</b>
<b>Expenditures</b>							
Front Line Law Enforcement		-	-	-	-	-	
Personnel	9000-90	100,000	100,000	100,000	100,000	143,045	
Equipment	9001-90	-	-	-	-	-	
<b>Total Expenditures</b>		<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>143,045</b>	<b>43.0%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ -</b>	<b>\$ 14,207</b>	<b>\$ -</b>	<b>\$ 16,496</b>	<b>\$ (43,045)</b>	
Fund Balance Beginning of Year		14,263	14,263	14,263	28,470	44,966	215.3%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 14,263</b>	<b>\$ 28,470</b>	<b>\$ 14,263</b>	<b>\$ 44,966</b>	<b>\$ 1,921</b>	<b>-86.5%</b>

Town of Ross  
 Building Permit Excess Reserve Fund  
 Budget 2016 - 2017

BLDG PERMIT EXCESS RESERVE	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
<b>Revenue</b>							
Interest	<b>5170-75</b>	\$ 549	\$ 390	\$ -	\$ -	\$ -	
<b>Total Revenue</b>		<b>549</b>	<b>390</b>	-	-	-	
<b>Expenditures</b>							
Building Inspector (return to PW FYE 14)	<b>6110-75</b>	-	-	-	-	-	
Computer Equipment	<b>9010-75</b>	-	-	-	-	-	
Town Hall Office Remodel	<b>9047-75</b>	-	-	-	-	-	
Prior Year Expenditures	<b>Various</b>	-	-	-	-	-	
<b>Total Expenditures</b>		-	-	-	-	-	
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 549</b>	<b>\$ 390</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Transfer to Facilities & Equip Fund		-	(227,037)	-	-	-	
Fund Balance Beginning of Year		226,098	226,647	-	-	-	
<b>Estimated Fund Balance End of Year</b>		<b>\$ 226,647</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Town of Ross  
General Plan Update Fund  
Budget 2016 - 2017

GENERAL PLAN UPDATE	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change In Budget
<b>Revenue</b>							
General Plan Update Impact Fees	<b>5135-73</b>	\$ 43,941	\$ 35,771	\$ 35,000	\$ 42,000	\$ 53,000	51.4%
Interest	<b>5170-73</b>	166	270	200	500	500	150.0%
<b>Total Revenue</b>		<b>44,107</b>	<b>36,041</b>	<b>35,200</b>	<b>42,500</b>	<b>53,500</b>	<b>52.0%</b>
<b>Expenditures</b>							
General Plan - Consultants	<b>9002-73</b>	167	-	-	-	25,000	
<b>Total Expenditures</b>		<b>167</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 43,940</b>	<b>\$ 36,041</b>	<b>\$ 35,200</b>	<b>\$ 42,500</b>	<b>\$ 28,500</b>	<b>-19.0%</b>
Transfer to Operating Fund to Reimb for Planning Manager time spent on General Plan		-	-	-	-	(30,000)	
Fund Balance Beginning of Year		42,801	86,741	126,941	122,782	165,282	30.2%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 86,741</b>	<b>\$ 122,782</b>	<b>\$ 162,141</b>	<b>\$ 165,282</b>	<b>\$ 163,782</b>	<b>1.0%</b>

## **CAPITAL IMPROVEMENT PLAN (CIP) Fiscal Year 2015-16 through 2019-20**

### **Background and discussion**

A 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 2015-16 through FY 2019-20. This item includes CIP tables showing improvements and their currently estimated expenses as well as identified revenues for funding those improvements. The CIP is a companion portion of the budget process for the fiscal year 2016-2017 (FYE17) budget. To our knowledge it would be the first long-term CIP that the Town has developed.

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 facilities will be essential to the future of the Town. Similar to 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 change. The CIP is a guide for the consideration, selection, and development of roads, drainage facilities, bridges, and other Town buildings and facilities. There will be continual refinement of this information as we move forward.

Staff met with the Public Works Committee in November 2015 and the Town Council in February 2016 at the Strategic Workshop to go over the CIP improvements, estimated costs, and revenues. This CIP has been updated to incorporate Council comments and new information received.



The following tables are included:

- Figure 1 shows the projects included in this year's budget or construction plans as well as the next four fiscal years for roads, bridges, drainage, and other Town facilities. The expenditures for actual estimated FYE16 costs and FYE17 budgeted costs are the same as included in the budget document under the various departments in which the capital projects reside such as the Facilities and Equipment section in the General Fund, the Road Fund, and Drainage Fund. There is generally better knowledge related to the roads, bridges, and drainage facilities than other Town facilities such as buildings. The section below called "Town Facilities Challenge" has a more detailed discussion of these other Town facilities.
- Figure 2 are the revenue sources for the improvements 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 comes from other sources such as the Town Operating Fund and Facilities and Equipment Fund. The FYE17 budget includes \$420,000 of funding from the Operating Fund to be transferred to meet the significant facility needs of the Town. Other funding will come from grants, contributions, and existing Facilities and Equipment Fund balances which are to be used for capital improvement projects.

### Town Facilities Challenge

The Town is in the process of having a Town Facilities Master Plan conducted to develop a multi-year strategic plan encompassing facility programming and needs assessment planning, conceptual space planning and cost model budgeting in order to guide future phased expansion/renovation of the existing Town Hall, public safety building, and other Town buildings. In addition, in the next year we are looking to conduct a Townwide facilities replacement plan to identify current deferred maintenance and provide a time schedule for future maintenance activities. Given these two studies, for now the attached Figure 1 identifies that "Assessments are Needed to Determine Future Projects" which will be scoped and cost estimates provided with the potential future projects as a result of those studies and discussions with the Council and community.

Funding for the Town's buildings and parks will be challenging. Facilities such as Town Hall, the public safety building, Natalie Coffin Greene Park, and the Commons have not received regular maintenance funding and as such there is significant deferred maintenance of some of the facilities. In addition, the buildings are physically and functionally obsolete and require significant dollars to rehabilitate or re-build new. The five year Financial Forecast conducted as part of the Strategic Workshop in February 2016 included approximately \$130,000 funding annually in FYE18 and thereafter to fund these types of facilities from the Town's Operating Fund. In addition there is currently approximately \$1.8 million in the Facilities and Equipment

Fund that is available to fund these types of capital improvements. Other funding sources 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 FYE20. Many of the expense estimates are very 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 15-16 Est. Actual	FY 16-17 Budget Est.	FY 17-18 Budget Est.	FY 18-19 Budget Est.	FY 19-20 Budget Est.	Total	Comments
<b>Expenditures</b>								
<b>Roadway Improvements</b>								
Pavement Rehabilitation Program	9040-45	\$80,000	\$280,000	\$200,000	\$200,000	\$200,000	\$960,000	
ADA Transition Plan - Improvements	9125-45	\$15,000	\$25,000	\$25,000	\$25,000	\$25,000	\$115,000	
Rule 20A PG&E Undergrounding	9201-45		\$10,000	\$80,000	\$200,000		\$270,000	\$220,000 work credit and \$50,000 5-year borrow
SFD/Bolinas Improve - TAM OBAG	9076-45	\$28,000	\$400,000				\$428,000	
TAM Safe Routes-Laurel Grove sidewalk	9075-45	\$10,000	\$35,000				\$45,000	
Lagunitas pathway and bike lanes	9200-45	\$70,369	\$10,000	\$75,000	\$400,000		\$485,000	FY 16-17 Scoping - From Willow to Glenwood
SFD/Lagunitas Intersection	9042-45		\$15,000	\$3,000	\$15,000	\$3,000	\$36,000	
High Intensity Reflect Signs	9072-45		\$10,000				\$10,000	
Bolinas Avenue Median	9079-45		\$100,000	\$100,000			\$200,000	
Sidewalk Improvement Program		\$203,369	\$885,000	\$463,000	\$840,000	\$228,000	\$2,619,369	
<b>Subtotal</b>								
<b>Bridges</b>								
<b>Highway Bridge Program (HBP) - federally funded program</b>								
Glenwood Bridge - HBP - Fnd. Investigation	9102-65	\$9,886	\$0				\$9,886	Scoping project will be closed out.
Glenwood Bridge - Scour Mitigation	9153-65	\$79,229	\$0				\$79,229	The was a one-time "emergency" repair.
Glenwood Bridge - HBP - Rehabilitation	9170-65	\$0	\$75,000	\$120,000	\$200,000	\$500,000	\$895,000	88.53% Federal Funding
Norwood Bridge - HBP - Scoping	9150-65	\$1,653	\$0				\$1,653	Scoping project will be closed out.
Norwood Bridge - HBP - Rehabilitation	9171-65	\$0	\$75,000	\$120,000	\$200,000	\$500,000	\$895,000	100% Federal Funding
Shady Lane Bridge - HBP - Scoping	9151-65	\$1,443	\$0				\$1,443	Scoping project will be closed out.
Shady Lane Bridge - HBP - Rehab.	9172-65	\$0	\$75,000	\$120,000	\$200,000	\$500,000	\$895,000	88.53% Federal Funding
SFD Bridge - HBP - Scoping	9152-65	\$1,683	\$0				\$1,683	Scoping project will be closed out.
SFD Bridge - HBP - Rehabilitation	9173-65	\$0	\$75,000	\$120,000	\$200,000	\$500,000	\$895,000	88.53% Federal Funding
Winship Bridge - HBP - Replacement	9064-65	\$120,000	\$320,000	\$1,500,000	\$500,000		\$2,440,000	
<b>Subtotal</b>								
<b>Drainage</b>								
Drainage Improvements - Townwide	9007-65	\$110,000	\$325,000	\$250,000	\$50,000	\$50,000	\$785,000	
Dredging at Lagunitas				\$80,000			\$80,000	
Town Hydrology Drainage Review	9032-65		\$10,000				\$10,000	
Creek Bank Protection at Town Hall			\$335,000	\$330,000	\$300,000	\$300,000	\$600,000	Rock slope protection - Town Hall to corp. yard
<b>Subtotal</b>								
<b>Facilities</b>								
Post Office Furnace Replacement	9086-66	\$20,000	\$4,000				\$20,000	In Process
Post Office Lighting	9190-66		\$50,000				\$50,000	
Natalie Coffin Greene Park & 3 Bear Hut	9062-66	\$11,000	\$30,000				\$41,000	FY 15/16 - Scoping; FY 16/17 - Design; FY 17/18 Scoping
Civic Center - Facilities Master Plan	9105-66	\$10,000	\$30,000				\$40,000	Used to determine needs
Townwide Facilities Replacement Plan	9183-66		\$50,000				\$50,000	Interior Paint complete
Office Space	9181-66							
Town Hall Painting	9099-66	\$27,373					\$27,373	
Town Hall Window Shades	9101-66		\$15,000				\$15,000	
Town Hall Improvements	9189-66		\$25,000				\$25,000	
Town Hall Landscaping Project	9093-66		\$20,000				\$20,000	
Public Safety Building Windows	9199-66		\$50,000				\$50,000	
6 Redwood	9138-66		\$30,000				\$30,000	Cleanup by ATI of \$15k paid by insurance
Sculpture and Monument Restoration	9141-66		\$15,000				\$15,000	
Ross Common Rehabilitation	9188-66		\$50,000				\$50,000	
Air Conditioning at corp. yard building	9184-66		\$5,000				\$5,000	Scoping for fix in 16-17
Debris box cover at corp. yard	9187-66		\$3,000				\$3,000	Scoping, research, temporary facility
Facilities Maintenance		\$68,373	\$417,000	\$100,000	\$100,000	\$100,000	\$704,000	Scoping with Facilities Replacement Plan
ADA improvements	9125-66		\$20,000	\$20,000	\$20,000	\$20,000	\$80,000	Scoping
<b>Subtotal</b>								
<b>Total Expenditures</b>								
		\$595,636	\$2,257,000	\$2,873,000	\$2,590,000	\$2,678,000	\$10,912,263	

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

**Revenues**

Item	Account	FY 15-16 Est. Actual	FY 16-17 Budget Est.	FY 17-18 Budget Est.	FY 18-19 Budget Est.	FY 19-20 Budget Est.	Total	Comments
<b>Roadway Improvements</b>								
Road Impact Fees	5115-45	\$355,000	\$220,000	\$370,000	\$610,000	\$200,000	\$1,755,000	
TAM Measure A - local streets	5504-45	\$29,900	\$29,900	\$29,900	\$29,900	\$29,900	\$149,500	
TAM Measure B - Element 1	5505-45		\$23,063				\$23,063	
Rule 20A PG&E Undergrounding			\$10,000	\$60,000	\$200,000		\$270,000	\$220,000 work credit and \$50,000 5-year borrow
TAM OBAG - SFD/Bolinas Improvement	5503-45	\$0	\$274,000	\$0	\$0	\$0	\$274,000	Federal Funds
San Anselmo - SFD/Bolinas Improvement	5503-45	\$14,000	\$63,000	\$0	\$0	\$0	\$77,000	Town of San Anselmo Cost Share
Sidewalk Improvement Reimb	5509-45		\$50,000				\$50,000	
TAM Safe Routes-Laurel Grove sidewalk	5501-45	\$0	\$25,000	\$0	\$0	\$0	\$25,000	
<b>Subtotal Roadway Funding</b>		<b>\$398,900</b>	<b>\$694,963</b>	<b>\$459,900</b>	<b>\$839,900</b>	<b>\$229,900</b>	<b>\$2,623,563</b>	
<b>Bridges</b>								
Drainage Fund		\$0	\$0	\$140,000	\$215,000	\$320,000	\$675,000	
Glenwood Bridge - HBP - Fnd. Invstgition	5141-65	\$8,752	\$0	\$0	\$0	\$0	\$8,752	Scoping project will be closed out.
Glenwood Bridge - Scour Mitigation		\$0	\$0	\$0	\$0	\$0	\$0	The was a one-time "emergency" repair.
Glenwood Bridge - HBP - Rehabilitation	5145-65	\$0	\$66,398	\$106,236	\$177,060	\$442,650	\$792,344	88.53% Federal Funding
Norwood Bridge - HBP - Scoping	5142-65	\$1,653	\$0	\$0	\$0	\$0	\$1,653	Scoping project will be closed out.
Norwood Bridge - HBP - Rehabilitation	5146-65	\$0	\$75,000	\$120,000	\$200,000	\$500,000	\$895,000	100% Federal Funding
Shady Lane Bridge - HBP - Scoping	5143-65	\$1,277	\$0	\$0	\$0	\$0	\$1,277	Scoping project will be closed out.
Shady Lane Bridge - HBP - Rehab.	5147-65	\$0	\$66,398	\$106,236	\$177,060	\$442,650	\$792,344	88.53% Federal Funding
SFD Bridge - HBP - Scoping	5144-65	\$1,490	\$0	\$0	\$0	\$0	\$1,490	Scoping project will be closed out.
SFD Bridge - HBP - Rehabilitation	5148-65	\$0	\$66,398	\$106,236	\$177,060	\$442,650	\$792,344	88.53% Federal Funding
Winship Bridge - HBP - Replacement	5140-65	\$120,000	\$320,000	\$1,500,000	\$500,000	\$0	\$2,440,000	100% funding - federal & County Flood Control
<b>Subtotal Bridge Funding</b>		<b>\$133,173</b>	<b>\$594,193</b>	<b>\$2,078,708</b>	<b>\$1,446,180</b>	<b>\$2,147,950</b>	<b>\$6,400,203</b>	
<b>Drainage</b>								
Drainage Impact Fees	5115-65	\$390,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,190,000	
<b>Subtotal Drainage Funding</b>		<b>\$390,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$1,190,000</b>	
<b>Facilities</b>								
Other Funding/Fund Balance		\$70,000	\$420,000	\$100,000	\$100,000	\$100,000	\$790,000	
<b>Subtotal Facilities Funding</b>		<b>\$70,000</b>	<b>\$420,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$790,000</b>	
<b>Total Revenue</b>		<b>\$992,073</b>	<b>\$1,909,156</b>	<b>\$2,838,608</b>	<b>\$2,586,080</b>	<b>\$2,677,850</b>	<b>\$11,003,766</b>	

**TOWN OF ROSS**  
**SALARY SCHEDULE**  
Revised July 3, 2016

		<i>Rates Effective first full payroll FYE17</i>					
Department/Position	Unit	Hourly	Per Month				
		Rate	Salary	Step A	Step B	Step C	Step D
<b>TOWN MANAGER</b>							
<b>approved by Resolution No. 1907 adopted 7/9/15</b>							
Town Manager	Unrepresented		\$ 15,917	--	--	--	--
Deferred Compensation - 6% of salary							
Auto Allowance \$400/month							
Relocation Allowance not to exceed \$10,000 (FYE16 only)							
<b>ADMINISTRATION/PLANNING</b>							
<b>approved by budget Resolution No. 1952 adopted 6/14/16</b>							
Administrative Manager/Town Clerk	Unrepresented		\$ 7,370	--	--	--	--
Planning Manager	Unrepresented		--	\$ 9,167	\$ 9,625	\$ 10,106	\$ 10,612
Town Treasurer	Unrepresented		\$ 250	--	--	--	--
Office Assistant (333.33 hrs)	Unrepresented		\$22.55				
<b>PUBLIC WORKS</b>							
<b>approved by budget Resolution No. 1952 adopted 6/14/16</b>							
Street Superintendent	Unrepresented		\$ 8,210	--	--	--	--
Building Dept. Secretary (3/4 Time)	Unrepresented		\$35.22				
Maintenance Worker	Unrepresented		--	\$ 4,167	\$ 4,375	\$ 4,594	\$ 4,824
<b>POLICE CHIEF</b>							
<b>approved by Resolution 1942 adopted 3/10/16</b>							
Police Chief	Unrepresented		\$ 10,980	--	--	--	--
Education pay of \$250/month							
<b>POLICE</b>							
<b>approved by Resolution No. 1923 adopted 11/12/15</b>							
Police Sergeant	Ross Police Officers Assn		--	\$ 7,462	\$ 7,836	\$ 8,228	\$ 8,639
Police Officer	Ross Police Officers Assn		--	\$ 6,325	\$ 6,641	\$ 6,974	\$ 7,322
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							
<b>RECREATION</b>							
<b>approved by budget Resolution No. 1952 adopted 6/14/16</b>							
Recreation Manager (3/4 time)	Unrepresented		\$ 6,667	--	--	--	--
Recreation Specialist	Unrepresented		\$27.55 - \$34.85				
Office Assistant (666.66 hrs)	Unrepresented		\$22.55				
Clerk	Unrepresented		\$21.53 - \$26.17				
Head Preschool Teacher	Unrepresented		\$22.55 - \$35.88				
Preschool Teacher	Unrepresented		\$18.45 - \$30.24				
Preschool Substitute	Unrepresented		\$18.45 - \$20.50				
Recreation Instructor/Program Lead	Unrepresented		\$15.00 - \$78.00				
Recreation Leader	Unrepresented		\$10.00 - \$13.00				
<b>approved by budget Resolution No. 1952 adopted 6/14/16</b>							
Administrative Assistant	Unrepresented		\$25.61 - \$31.12				