



Budget Report

Date: June 8, 2017
To: Mayor Hoertkorn and Council Members
From: Joe Chinn, Town Manager
Subject: Discussion of Fiscal Year 2017-18 (FYE18) Budget

I am pleased to present the Fiscal Year 2017-18 (FYE18) 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 \$10.1 million for FYE18.

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

- Sustain financial responsibility and stability
- Enhance effectiveness and efficiency of delivery of services
- Maintain a safe community
- Foster and strengthen community involvement
- Improve infrastructure and facilities
- Provide transparency and consistency in government

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 15, 2017 and the Budget Workshop on May 4, 2017.

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

- Technology – new Planning and Building permit tracking software, scanning documents
- Technology – new Town Hall phone system
- Facilities Master Plan development and discussion for Town facilities
- Bike/Pedestrian Master Plan Updated
- Traffic study to evaluate signal timing and traffic patterns
- Drainage System Mapping
- Historic resource evaluation on bridges
- Develop detailed Design Guidelines and requirements
- Hillside Lot Ordinance Amendment- Limited Scope
- Continue with Zoning Ordinance cleanup and amendments
- New recreational programs to meet community needs
- Based on review of CalPERS program changes implement strategy to reduce long-term principal and interest costs

- Cell tower facility planning at Town Hall site and lease extensions to enhance Town revenues
- Review fees and charges approved in April 2016 to see if changes needed

A major source of funding Town police and fire protection services has been the Public Safety Tax that passed in November 2016 with a 79% voter approval. For Fiscal Year 2017-18, it is proposed for the parcel tax be set at \$970 per parcel. As proposed, the Public Safety Tax would provide approximately \$808,000 of the proposed \$8.1 million FYE18 General Fund budget.

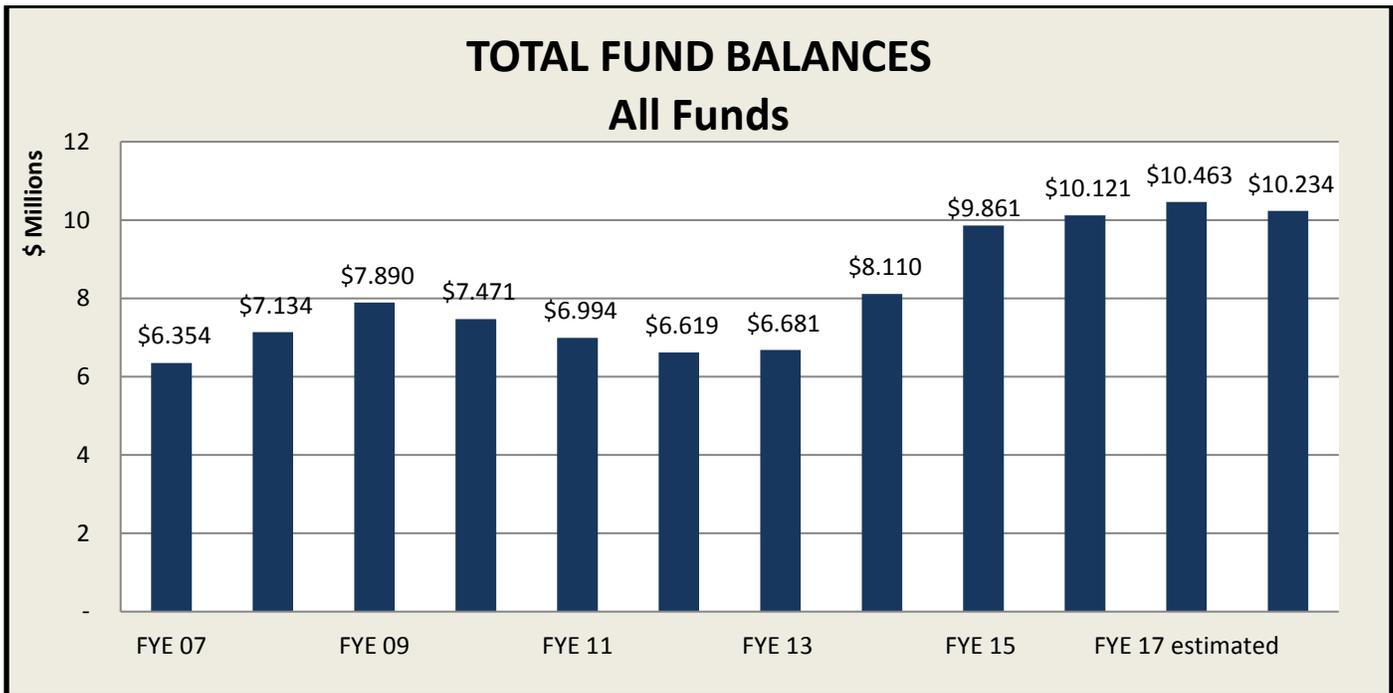
FUNDS OVERVIEW

General Fund has four components

- Operating Fund
- Recreation Fund
- Facilities and Equipment Fund
- Emergency Fund

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

- Gas Tax
- Roadway
- Drainage
- Public Safety Tax
- COPS
- General Plan Update

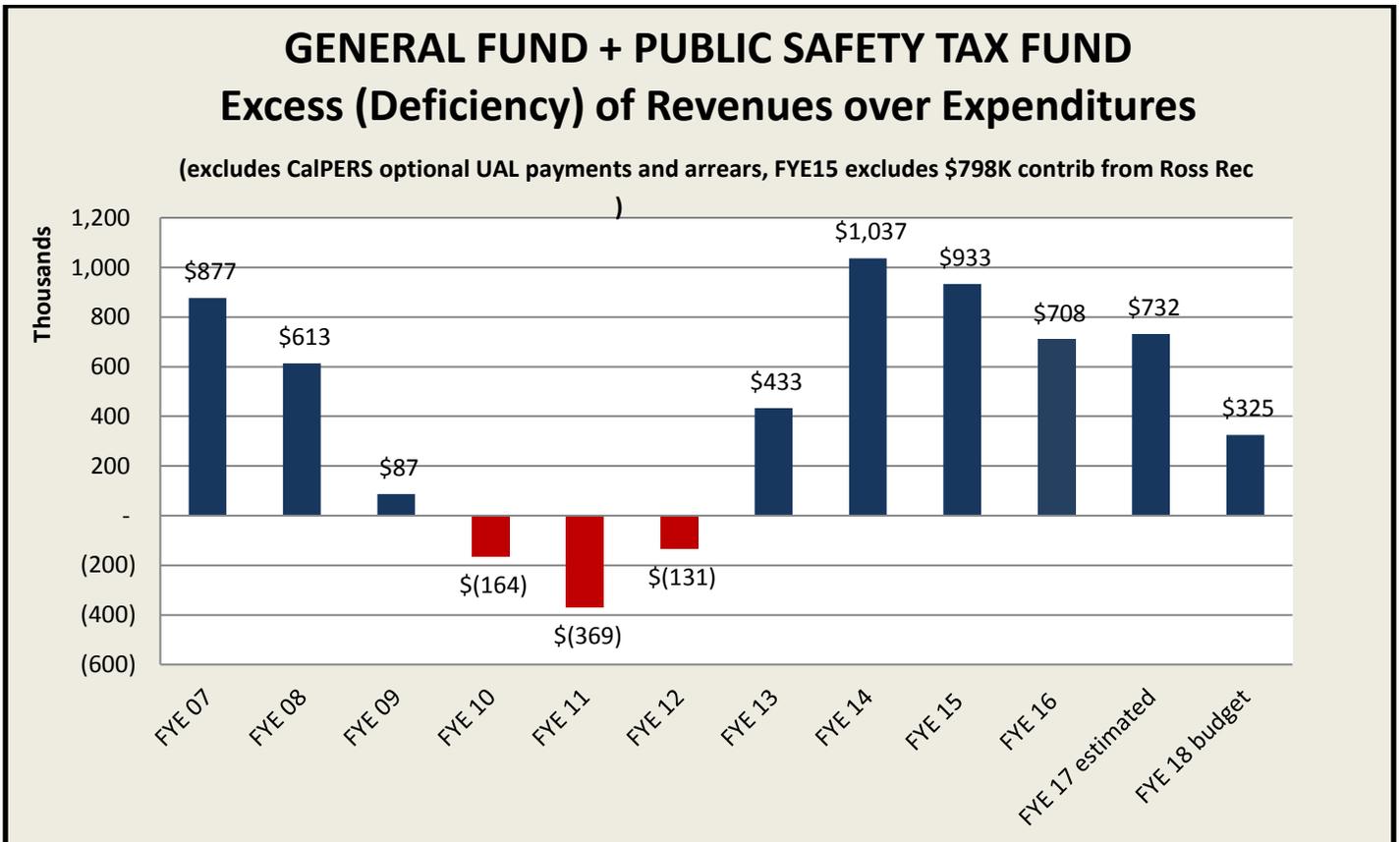


The net change in fund balances for FYE18 is summarized below and shows the resulting \$125K positive net change to the General Fund. The Special Revenue Funds are budgeted to have expenses (which are mostly capital improvement projects) at \$354K higher than revenues and therefore fund balances, which were accumulated to fund such capital expenses, would be used along with annual revenues.

GENERAL FUND:	
Operating Fund	\$ 32,435
Recreation Fund	(149,341)
Facilities and Equipment Fund	242,000
Legal Defense Fund	-
Emergency Fund	-
	125,094
SPECIAL REVENUE FUNDS:	
Gas Tax	14,573
Roadway	(181,500)
Drainage	(155,247)
Public Safety Tax Fund	-
COPS Fund	(25,000)
General Plan Update Fund	(6,500)
	(353,674)
	\$ (228,580)

GENERAL FUND

The following graph shows General Fund plus Public Safety Tax Fund excess (deficiency) of revenues over expenditures for FYE07 - FYE18 (not including side fund and CalPERS UAL payoffs). If the CalPERS payoffs were included FYE 13 would be negative \$1.064M and FYE 16 would be negative \$442K.



General Fund revenue percentage changes in budget between FYE17 and FYE18

Property Taxes	6.2%
Other Taxes	9.0%
Intergovernmental Revenue	3.2%
Investment Income and Rents	9.8%
Building Department Revenue	10.4%
Public Works Revenue	-18.2%
Planning	-0.5%
Police Revenue	-24.1%
Miscellaneous	-2.7%
Recreation Revenues	-4.7%

General Fund expenditure percentage changes in budget between FYE17 and FYE18

General Government	5.2%
Fire	9.5%
Police	3.3%
Planning	25.0%
Public Works	1.0%
Recreation	-1.8%
Capital Expenditures	47.4%
Debt Service	-52.2%

General Fund Capital Expenditures

- Building and Planning permitting software \$80K (with an estimated \$65K in FYE17)
- Technology equipment for General Government, Planning, Public Works, and Recreation \$7K
- Telephone system replacement \$12K
- Ross Common rehabilitation \$25K
- Natalie Coffin Greene Park and 3 Bear Hut (partial cost) \$30K
- Civic Center Master Plan \$30K
- ADA improvements \$20K
- 6 Redwood house rebuild \$280K with estimate of insurance proceeds revenue \$250K
- Townwide facilities replacement plan \$20K
- Town Hall window shades \$25K
- Civic Center improvements \$30K
- Public safety building improvements \$20K
- Public playground \$100K
- Preschool playground upgrade \$5K

OPERATING FUND

Revenue

Operating Fund revenues excluding transfers in are estimated at \$6.1M for the FYE18 Budget, which is a 5.9% increase over the FYE17 Budget.

- Basic property tax revenues (account 5010-10) are forecasted at \$3.66M, a 4.5% increase over the prior fiscal year actual estimate and a 6.0% 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 \$562K, which is a 7.5% increase over the prior year budget for these revenue items.
- Other taxes are budgeted at \$366K in FYE18, which is a 9% increase over the prior year budget with particular strength in sales tax revenues.
- Building Department revenue is 10.4% more than prior year budget and 3.2% more than the estimated actual for FYE17. Throughout the fiscal year, staff will be monitoring the effects of new fee schedule approved in April 2016 that resulted in some fees decreasing and some increasing.
- Public Works revenue is forecasted to be 18% less than the FYE17 budget but similar to the FYE17 estimated actual for the year. Public Works revenue increased significantly in FYE16 with substantially more encroachments than prior years, however, that trend which was budgeted to continue in FYE17 did not occur and the revenue is decreasing some from the FYE16 peak.
- Planning budgeted revenue is essentially the same between FYE17 and FYE18.

Expenditures

Operating Fund expenses excluding transfers out are estimated at \$6.32M for the FYE Budget, which is a 5.9% increase over the FYE17 Budget. In addition, similar to FYE17, the FYE18 budget includes an additional payment of \$200K towards the CalPERS unfunded liability on top of the normal amortized annual payment and this is reported as a separate line item after operating costs. In addition, the budget includes a \$400,000 transfer to the Facilities and Equipment Fund to assist in paying for current year cost as well as contribute to increasing the fund balance to fund future construction costs associated with repairing and/or replacing physically and functionally obsolete facilities.

General Government

- General Government budget is up 5.2% from the previous budget.
- Wages and benefits are 8.6% higher than the prior year budget. Much of this change is because the part-time office assistant position which was allocated two-thirds to the Recreation Fund in FYE17 is being moved to be fully included in the general government department in FYE18 – if not for this change, wages and benefits would have been a 4.5% increase from the prior year budget.
- Outside services includes a 7.3% increase in costs from the prior year budget with the largest percentage increases for auditor services and other consultants.
- The budget includes the third year of the three year Community Homeless Fund program.
- Expenses for memberships and organizations, insurance, and miscellaneous other expenses are anticipated to be steady or decrease slightly from the prior year budget.

Fire

- Fire Department expenses are budgeted at \$2.05M, 9.5% higher than the FYE17 budget.
- The Ross Valley Fire Department JPA costs excluding capital is estimated at \$1.86M in the FYE18 budget, which is 6.1% higher than the FYE17 budget. This significant increase is mainly due to salary cost increases from the new labor contracts approved in early 2017.
- Another area of increase is the cost to the RVFD JPA for equipment costs. In FYE17, the costs for fire equipment was funded from the JPA reserves versus being charged directly to each JPA entity. In FYE18, the costs are shown as being allocated to each of the JPA entities, with the Ross share being \$47K.

Police

- Police budget of \$1.64M in FYE18 is up 3.3% over the prior year budget.
- Wages and benefits combined are budgeted to increase by 2.3% from the prior year budget.
- Major Crimes Task Force is budgeted at \$15.5K with the Town's decision to re-join the Task Force in FYE16.
- COPS funds of \$145K will offset most of the costs of one officer.

Planning

- The Planning Department budget of \$319K for FYE18 is 25% higher than the prior year's budget with a large portion of this increase attributable to the need for significant consultant time to assist in completing the workload related to this year's work plan of developing detailed Design Review Guidelines, continuing to amend the Zoning Code, implementing the permit tracking software, and providing on-going planning services.
- Wages and benefits are budgeted to increase by just over 6% in FYE18 over the prior year budget.
- Because of the FYE18 Planning work plan, it is essential that a planning consultant be brought on board to assist the department with the overall workload. The consultant budget has been increased by 60% for the year to \$112K. A portion of this cost will be offset by General Plan Update Fund revenues.

Public Works/Building Department

- Public Works/Building Department expenses are budgeted at 3.1% higher than the prior budget.
- The FYE18 Budget includes staffing for 3.75 positions – the Public Works Director, the Superintendent, Maintenance Worker, and Building and PW Secretary (at .75 time). The original FYE17 Budget included the PW Director position being filled by a consultant contract, and thus, last year's budget excluded a PW Director position but had significantly higher costs for engineering service contract services. Overall, there has been some cost savings by having an internal PW Director versus the contract engineering services.
- Building Department services are provided by contract and are budgeted in FYE18 at a similar total budget as the prior year. Much of the work is dependent on the volume of building plan review and inspections in the year and thus revenues and expenses will adjust in tandem with more or less building activity. Additional budget was added to the building department administration because of the significant time commitment related to implementing the building permit tracking system in the coming fiscal year.
- Building, land, street, and tree maintenance costs of \$225K are budgeted at 7% higher than last year's budget in order to maintain some Town facilities at a higher level in the coming year.
- Ross Common maintenance budget is split between Public Works, Recreation, and the School District. For FYE17 the Town has included \$45K total (\$19K in Public Works and \$26K in Recreation) which provides a higher level of maintenance service than a couple of years ago. The costs are partially offset by \$19.5K of Marin County Measure A park funds.

Debt Service

- The Operating Fund has no budgeted costs for Debt Service in FYE18.

RECREATION FUND

- Recreation revenue are budgeted to be \$1.09M in FYE18 with budgeted expenses of \$1.12M before capital expenses. The result will be an operating deficit of \$32K for the year.
- Capital expenses are budgeted at \$107K including a \$100K public playground, \$5K preschool play area upgrade, and \$2K for technology equipment. The \$100K for the playground is a placeholder item that was discussed at the February 2017 Council Strategic Workshop. The goal in the fall is to have a community discussion on if a new playground is desired, and if yes, at what location.
- Recreation revenues are budgeted at 4.7% lower than the FYE17 budget but 4% higher than the estimated actuals for FYE17. Expenses have also been lowered from the FYE17 budget to more closely match recreation revenues.

- Wages and benefits are budgeted to be 1.8% lower than in FYE17. Staffing hours are budgeted to be adjusted in the coming year with the Administrative Assistant reducing hours while the two Recreation Specialists are planned to increase their hours to about 60% of full-time.
- Outside services are budgeted to be 3% lower than the prior year budget with the cost reduction attributable to \$7K savings on brochure costs with the move to an on-line recreation guide versus printed brochures.
- For the FYE18 budget, the \$12K cost of running Special Events such as the Town Dinner and 4th of July have been moved from the general government department to the recreation department since the recreation department runs these events. Revenues from these events offset a portion of this cost.

GAS TAX FUND

- The Gas Tax Fund revenues are budgeted to increase from \$57K to \$77K. The main reason for this increase is the recent State passage of the Road Repair and Accountability Act of 2017, which created a new Road Maintenance and Rehabilitation Account (RMRA) to be funded by increases in State gas taxes and new vehicle registration fees. The State estimate for Ross for the new RMRA revenue is \$14,573 in FYE18, which is only a partial year of the new tax. The estimate for the RMRA revenue in the following year for Ross is \$43,409. All the funds from the existing gas tax funds will be spent on road maintenance and repairs. The RMRA funds for this fiscal year are planned to be carried over to future years.

ROADWAY FUND

- The Roadway Fund relies on both fund balances and annual revenues to fund expenses. The FYE18 revenues are budgeted at \$305K.
- Roadway rehabilitation of Brookwood Lane, Redwood Avenue (Brookwood to Town limit), Wellington Avenue, and Fallen Leaf with a total expense budget of \$237K in FYE18 (some costs for Brookwood and Redwood are also budgeted to be spent in FYE17).
- ADA improvements \$25K funded with impact fees.
- Sidewalk Improvement Program is budgeted for \$100K.
- High intensity reflective sign replacement program budgeted at \$15K.
- Lagunitas pathway and bike lane scoping and design budgeted at \$20K.

DRAINAGE FUND

The Drainage Fund is budgeted at \$1.31M of expenses in FYE18 and revenues are budgeted at \$1.15M. The difference of expenses over revenues during the year will be funded by existing fund balance.

- Drainage Improvements of \$75K funded with impact fees including improvements at Allen Avenue and Brookwood Road.
- Bridge historic evaluation is budgeted at \$15K
- Bolinas Avenue drainage improvement project design and most of construction is budgeted at \$240K in FYE18 with a remaining cost of \$80K assumed in FYE19
- Federal Highway Bridge Program – 88.53% funding
 - Glenwood Bridge – preliminary engineering for rehabilitation/replacement - \$85K
 - Shady Lane Bridge – preliminary engineering for rehabilitation/replacement - \$85K
 - SFD Blvd. Bridge – preliminary engineering for rehabilitation/replacement - \$85K
- Federal Highway Bridge Program – 100% funding
 - Winship Bridge – replacement design - \$640K
 - Norwood Bridge – preliminary engineering for rehabilitation/replacement - \$85K

GENERAL PLAN UPDATE FUND

A \$45K transfer of funds to the Operating Fund and a \$15K transfer to the Facilities Fund is budgeted to offset general plan related implementation expenses that are budgeted to occur in those funds.

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 \$10.1 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**

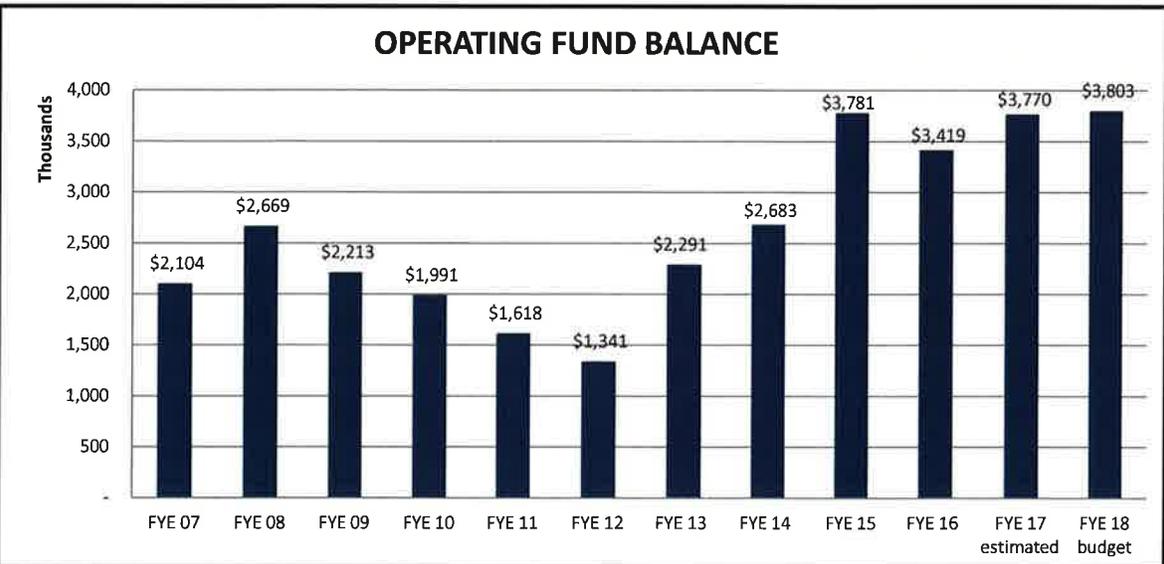
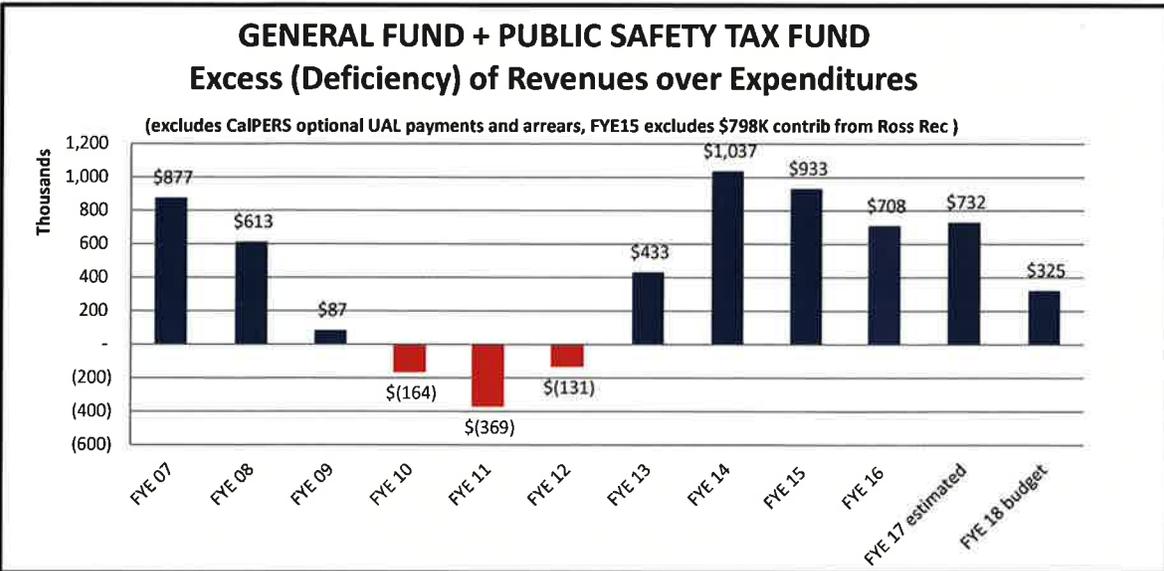
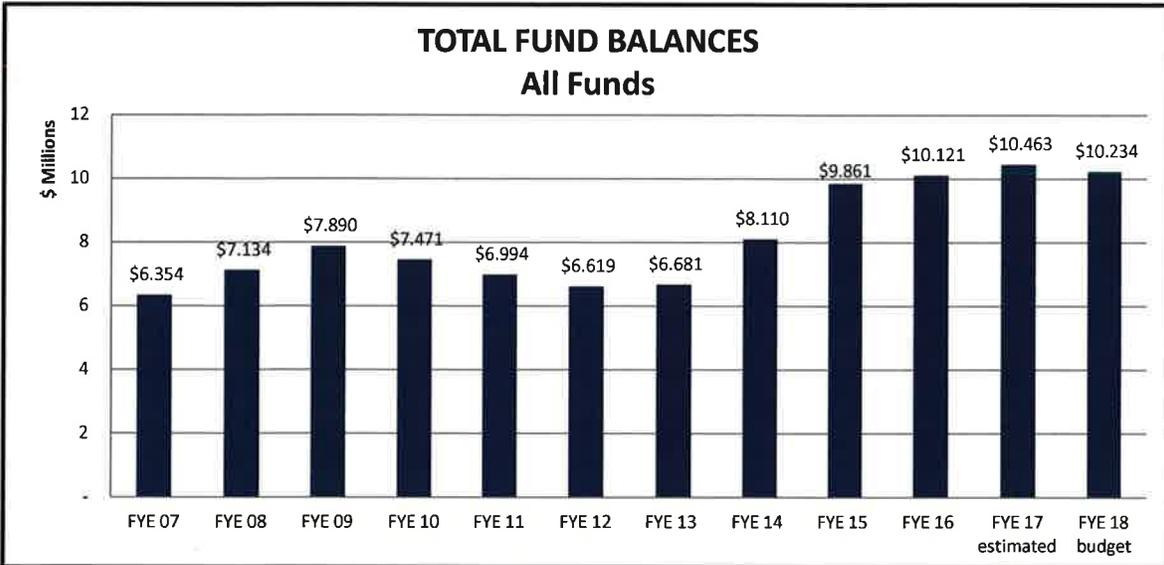
**FY
2018**

**A
D
O
P
T
E
D
B
U
D
G
E
T**

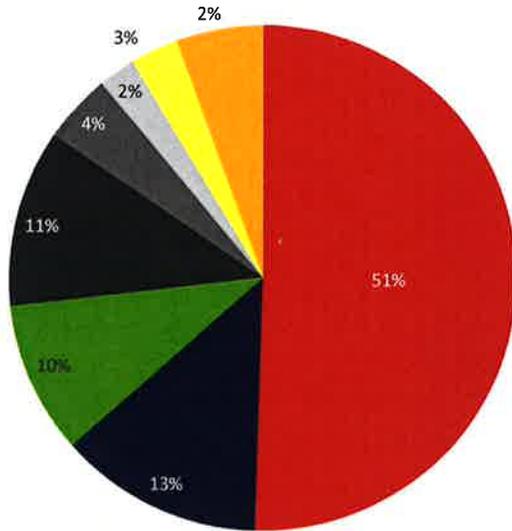


TOWN OF ROSS
BUDGET
2017 -18

	Page #
GRAPHS	2-5
STAFFING	6
ALL FUNDS	
Budget Summary	7
Expenditure Summary	8
GENERAL FUND	
Operating Fund	
Summary	9
Revenues	10-11
Expenditures	
General Government	12-13
Fire	14
Police	15-16
Planning	17
Public Works/Building	18-19
Debt Service	20
Capital Expenditures	21
Recreation Fund	22-23
Facilities and Equipment Fund	24
Legal Defense Fund	25
Emergency Fund	26
SPECIAL REVENUE FUNDS	
Gas Tax Fund	27
Roadway Fund	28
Drainage Fund	29
Public Safety Tax Fund	30
COPS (Citizens' Options for Public Safety) Fund	31
General Plan Update Fund	32
Capital Improvement Plan (CIP)	33-38
SALARY SCHEDULE effective July 2, 2017	39



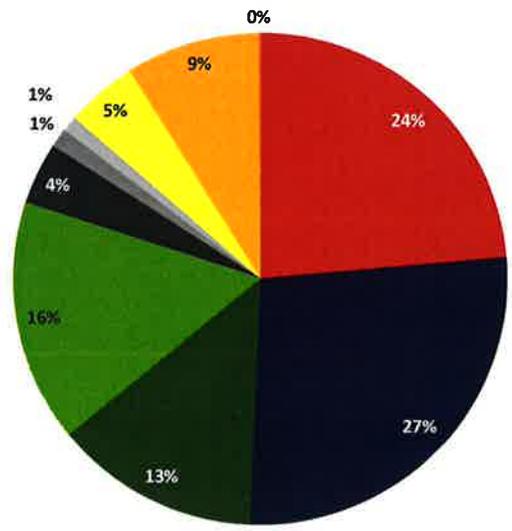
REVENUES
General Fund and Public Safety Tax Fund
Budget 2017 - 2018 = \$8,357,430



- Property Taxes - \$4,219,000
- Recreation Fees - \$1,091,500
- Public Safety Tax - \$808,250
- Pub Works/Building - \$948,900
- Other Taxes - \$366,400
- Planning - \$197,000
- Investments & Rents - \$255,380
- Other - \$471,000

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

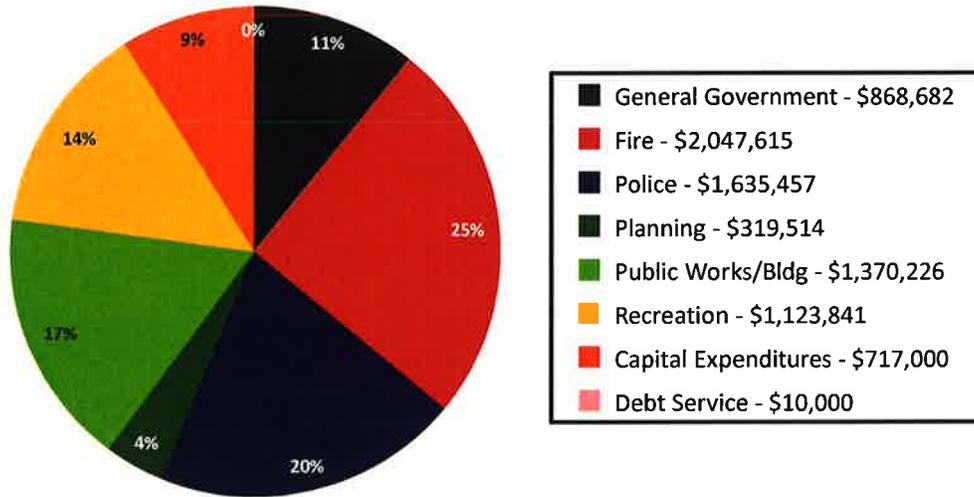
EXPENDITURES (by type)
General Fund (not including CalPERS optional UAL pay down)
Budget 2017 - 2018 = \$8,092,336



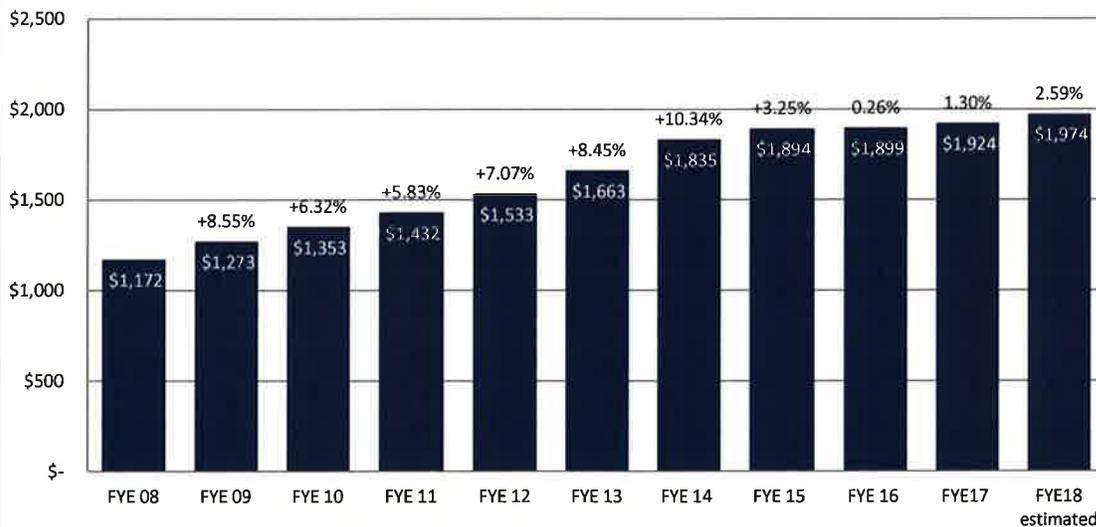
- Ross Valley Fire JPA - \$1,907,616
- Wages - \$2,191,833
- Employee Benefits - \$1,092,175
- Outside Services - \$1,282,027
- Maintenance & Repairs - \$329,700
- Rent - \$101,772
- Insurance - \$81,000
- Other - \$379,213
- Capital Expenditures - \$717,000
- Debt Service - \$10,000

Employee benefits includes pension expense of \$430,439
 (excluding CalPERS optional unfunded liability payments)
 Maintenance & Repairs includes vehicle expense
 Other includes Other and Memberships & Organizations

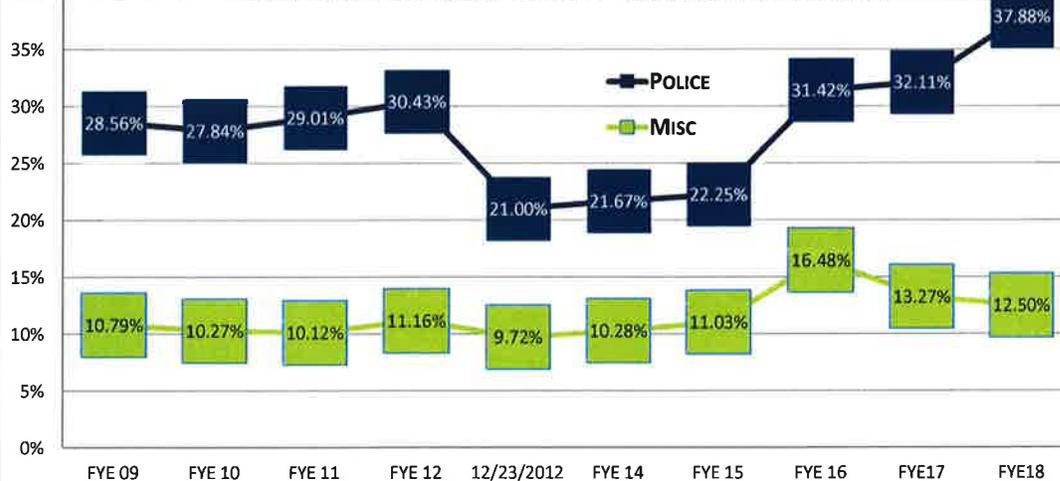
EXPENDITURES (by Department)
General Fund (not including CalPERS optional UAL paydown)
Budget 2017 - 2018 = \$8,092,336



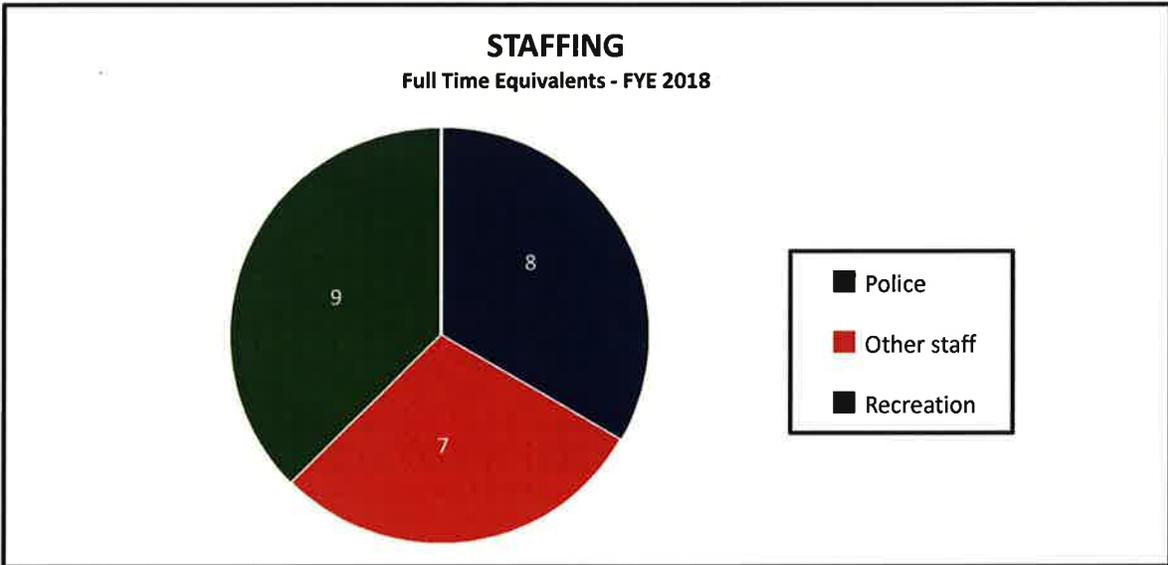
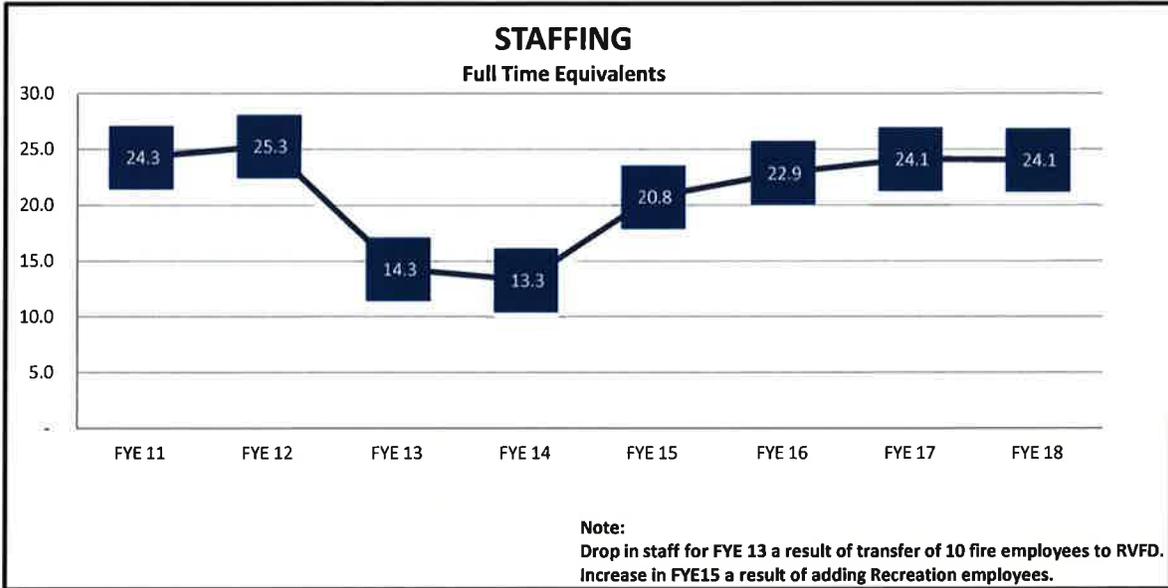
KAISER FAMILY PLAN RATES



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 11	FYE 12	FYE 13	FYE 14	FYE 15	FYE 16	FYE 17	FYE 18
General Gov and Public Works								
Town Manager	1.0	1.0	1.0	1.0	1.00	1.00	1.00	1.00
Town Clerk/Admin Manager	1.0	1.0	1.0	1.0	1.00	1.00	1.00	1.00
Office Asst. to Town Clerk 950 hrs	0.0	0.0	0.0	0.0	0.00	0.16	0.16	0.45
Treasurer	--	--	--	--	--	--	--	--
Planning Manager	1.0	1.0	1.0	1.0	1.00	1.00	1.00	1.00
Public Works Director	1.0	1.0	1.0	0.0	0.00	0.00	1.00	1.00
Public Works Superintendent	1.0	1.0	1.0	1.0	1.00	1.00	1.00	1.00
Maintenance Worker	0.8	0.8	0.8	0.8	1.00	1.00	1.00	1.00
Building/Public Works Secretary	0.5	0.5	0.5	0.5	0.75	0.75	0.75	0.75
Subtotal	6.3	6.3	6.3	5.3	5.8	5.9	6.9	7.2
Public Safety - Fire								
Chief	1.0	1.0	--	--	--	--	--	--
Captain	1.0	1.0	--	--	--	--	--	--
Captain	1.0	1.0	--	--	--	--	--	--
Captain	1.0	1.0	--	--	--	--	--	--
Engineer	1.0	1.0	--	--	--	--	--	--
Engineer	1.0	1.0	--	--	--	--	--	--
Engineer	1.0	1.0	--	--	--	--	--	--
Apprentice Firefighter	1.0	1.0	--	--	--	--	--	--
Apprentice Firefighter	1.0	1.0	--	--	--	--	--	--
Apprentice Firefighter	1.0	1.0	--	--	--	--	--	--
Subtotal	10.0	10.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Safety - Police								
Chief	1.0	1.0	1.0	1.0	1.00	1.00	1.00	1.00
Sergeant	1.0	1.0	1.0	1.0	1.00	1.00	1.00	1.00
Sergeant	1.0	1.0	1.0	1.0	1.00	1.00	1.00	1.00
Officer	1.0	1.0	1.0	1.0	1.00	1.00	1.00	1.00
Officer	1.0	1.0	1.0	1.0	1.00	1.00	1.00	1.00
Officer	1.0	1.0	1.0	1.0	1.00	1.00	1.00	1.00
Officer	1.0	1.0	1.0	1.0	1.00	1.00	1.00	1.00
Officer (allocated to COPS Fund)	--	1.0	1.0	1.0	1.00	1.00	1.00	1.00
Community Resource Officer	1.0	1.0	--	--	--	--	--	--
Subtotal	8.0	9.0	8.0	8.0	8.0	8.0	8.0	8.0
RECREATION FUND								
Recreation Manager (75% time)	--	--	--	--	0.75	0.75	0.75	0.75
Recreation Specialist	--	--	--	--	0.50	0.50	0.50	0.60
Recreation Specialist	--	--	--	--	--	0.50	0.50	0.60
Recreation Clerk	--	--	--	--	0.25	--	0.25	0.25
Admin Assistant (less than 1K hrs)	--	--	--	--	0.50	0.50	0.50	0.25
Office Asst to Town Clerk	--	--	--	--	0.00	0.32	0.32	0.00
Garden Sch - Head Teacher	--	--	--	--	0.50	0.00	0.00	0.00
Garden Sch - Head Teacher	--	--	--	--	0.50	0.00	0.00	0.00
Garden Sch - Teacher	--	--	--	--	0.50	0.00	0.00	0.00
Garden Sch - Teacher	--	--	--	--	0.50	0.00	0.00	0.00
Garden Sch - Subs	--	--	--	--	n/a	0.00	0.00	0.00
St. Johns - Head Teacher	--	--	--	--	0.50	0.48	0.48	0.48
St Johns - Teacher	--	--	--	--	0.50	0.48	0.48	0.48
St Johns - Teacher	--	--	--	--	0.50	0.48	0.48	0.48
St Johns - Teacher	--	--	--	--	--	0.48	0.48	0.48
St Johns - Teacher	--	--	--	--	--	0.48	0.48	0.48
St Johns - Substitutes	--	--	--	--	n/a	n/a	n/a	n/a
Recreation Instructors/Program Leads	--	--	--	--	0.75	2.00	2.00	2.00
Recreation Leaders	--	--	--	--	0.75	2.00	2.00	2.00
Subtotal	0.0	0.0	0.0	0.0	7.0	9.0	9.2	8.9
Total staff	24.3	25.3	14.3	13.3	20.8	22.9	24.1	24.1

Notes

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

Town of Ross
All Funds - Budget Summary - 2017-2018

	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
Estimated Fund Bal 6/30/17	\$ 3,770,120	\$ 721,259	\$ 2,006,641	\$ 1,500,000	\$ 7,998,020	\$ 324,888	\$ 773,508	\$ 1,134,565	\$ -	\$ 25,378	\$ 206,616	\$ 10,462,975
Budgeted Revenue												
Property Taxes	4,219,000	-	-	-	4,219,000	-	-	-	-	-	-	4,219,000
Other Taxes	366,400	-	-	-	366,400	-	-	-	-	-	-	366,400
Intergovernmental Revenue	60,800	-	-	-	60,800	-	-	-	-	-	-	60,800
Investment Income and Rents	255,380	-	-	-	255,380	-	-	-	-	-	-	255,380
Building Department Revenue	831,900	-	-	-	831,900	-	-	-	-	-	-	831,900
Public Works Revenue	117,000	-	-	-	117,000	-	-	-	-	-	-	117,000
Planning	197,000	-	-	-	197,000	-	-	-	-	-	-	197,000
Police Revenue	37,200	-	-	-	37,200	-	-	-	-	-	-	37,200
Miscellaneous	18,000	-	-	-	18,000	-	-	-	-	-	-	18,000
Other Fund Revenue	-	1,091,500	355,000	-	1,446,500	77,415	305,500	1,154,753	808,250	120,000	53,500	3,965,918
Total Budgeted Revenue	6,102,680	1,091,500	355,000	-	7,549,180	77,415	305,500	1,154,753	808,250	120,000	53,500	10,068,598
Budgeted Expenditures												
General Government	868,682	-	-	-	868,682	-	-	-	-	-	-	868,682
Fire	2,047,615	-	-	-	2,047,615	-	-	-	-	-	-	2,047,615
Police	1,635,457	-	-	-	1,635,457	-	-	-	-	-	-	1,635,457
Planning	319,514	-	-	-	319,514	-	-	-	-	-	-	319,514
Public Works/Building	1,350,226	-	-	-	1,350,226	-	-	-	-	-	-	1,350,226
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	102,000	-	-	-	102,000	-	-	-	-	-	-	102,000
Other Fund Expenditures	-	1,240,841	528,000	-	1,768,841	62,842	487,000	1,310,000	-	145,000	-	3,773,683
Total Budgeted Expenditures	6,323,495	1,240,841	528,000	-	8,092,336	62,842	487,000	1,310,000	-	145,000	-	10,097,178
Revenue Over (Under) Expend.	(220,815)	(149,341)	(173,000)	-	(543,156)	14,573	(181,500)	(155,247)	808,250	(25,000)	53,500	(28,580)
Transfer from Public Safety Tax Fund to Operating Fund	808,250	-	-	-	808,250	-	-	-	(808,250)	-	-	-
Transfer to Facilities Fund	(400,000)	-	400,000	-	-	-	-	-	-	-	-	-
Transfer from Gen Plan Fund	45,000	-	15,000	-	60,000	-	-	-	-	(60,000)	-	-
Subtotal	232,435	(149,341)	242,000	-	325,094	14,573	(181,500)	(155,247)	-	(25,000)	(6,500)	(28,580)
CalPERS unfunded liability pay down	(200,000)	-	-	-	(200,000)	-	-	-	-	-	-	(200,000)
Net Change in Fund Balance	32,435	(149,341)	242,000	-	125,094	14,573	(181,500)	(155,247)	-	(25,000)	(6,500)	(228,580)
Estimated Fund Bal 6/30/18	\$ 3,802,555	\$ 571,918	\$ 2,248,641	\$ 1,500,000	\$ 8,123,114	\$ 339,461	\$ 592,008	\$ 979,318	\$ -	\$ 378	\$ 200,116	\$ 10,234,395

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 2017 - 2018

All Funds Expenditures BY DEPARTMENT	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
General Fund						
General Government	\$ 777,267	\$ 831,989	\$ 825,753	\$ 822,937	\$ 868,682	5.2%
Fire	1,703,733	1,748,594	1,870,050	1,872,284	2,047,615	9.5%
Police	1,446,923	1,488,789	1,583,127	1,570,372	1,635,457	3.3%
Planning	230,306	286,179	255,542	210,844	319,514	25.0%
Public Works/Building	971,204	1,239,276	1,356,587	1,218,516	1,370,226	1.0%
Recreation	1,217,011	1,081,223	1,144,795	1,185,040	1,123,841	-1.8%
<i>Subtotal</i>	6,346,444	6,676,050	7,035,854	6,879,994	7,365,336	4.7%
Capital Expenditures	185,389	182,582	486,400	344,910	717,000	47.4%
Debt Service	259,441	440,118	20,938	20,938	10,000	-52.2%
<i>Total General Fund Expenditures</i>	6,791,274	7,298,750	7,543,192	7,245,842	8,092,336	7.3%
Special Revenue Funds						
Gas Tax Fund	65,075	4,993	56,973	55,802	62,842	10.3%
Roadway Fund	1,009,543	141,369	1,031,500	890,673	487,000	-52.8%
Drainage Fund	154,298	313,283	955,000	189,870	1,310,000	37.2%
COPS Fund	100,000	100,000	143,045	143,045	145,000	1.4%
General Plan Update Fund	-	-	25,000	-	-	0.0%
<i>Total Special Revenue Funds</i>	1,328,916	559,645	2,211,518	1,279,390	2,004,842	-9.3%
Total Expenditures before CalPERS arrears and optional unfunded liability pay down	\$ 8,120,190	\$ 7,858,395	\$ 9,754,710	\$ 8,525,232	\$ 10,097,178	3.5%

All Funds Expenditures BY TYPE OF EXPENSE	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
Wages	\$ 1,868,326	\$ 1,826,038	\$ 1,994,945	\$ 2,029,891	\$ 2,191,833	9.9%
Employee Benefits	989,796	830,146	995,206	960,848	1,092,175	9.7%
Outside Services	1,092,278	1,660,740	1,419,078	1,297,643	1,282,027	-9.7%
Ross Valley Fire Department	1,639,490	1,661,482	1,754,649	1,756,934	1,907,616	8.7%
Memberships and Organizations	55,259	71,786	80,508	74,643	80,973	0.6%
Rent	142,005	92,240	102,198	110,887	101,772	-0.4%
Repairs and Maintenance	219,074	198,731	308,400	272,500	302,200	-2.0%
Vehicles	26,296	24,871	31,000	26,500	27,500	-11.3%
Insurance	81,921	70,015	79,000	78,600	81,000	2.5%
Other	204,990	236,091	270,870	271,548	298,240	10.1%
<i>Subtotal</i>	6,319,435	6,672,140	7,035,854	6,879,994	7,365,336	4.7%
Capital Expenditures	185,389	182,582	486,400	344,910	717,000	47.4%
Debt Service	259,441	440,118	20,938	20,938	10,000	-52.2%
<i>Subtotal</i>	6,764,265	7,294,840	7,543,192	7,245,842	8,092,336	7.3%
Special Revenue Funds	1,328,916	559,645	2,211,518	1,279,390	2,004,842	-9.3%
Total Expenditures before CalPERS arrears and optional unfunded liability pay down	\$ 8,093,181	\$ 7,854,485	\$ 9,754,710	\$ 8,525,232	\$ 10,097,178	3.5%

Town of Ross
Operating Fund
Summary
Budget 2017 - 2018

OPERATING FUND SUMMARY	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
Revenue						
Property Taxes	\$ 3,617,069	\$ 3,856,409	\$ 3,973,000	\$ 4,132,000	\$ 4,219,000	6.2%
Other Taxes	367,601	381,047	336,000	343,298	366,400	9.0%
Intergovernmental Revenue	99,643	70,785	58,914	68,010	60,800	3.2%
Investment Income and Rents	240,055	258,945	232,687	252,687	255,380	9.8%
Building Department Revenue	892,206	979,665	753,700	805,700	831,900	10.4%
Public Works Revenue	50,880	129,062	143,000	113,000	117,000	-18.2%
Planning	227,373	259,717	198,000	205,000	197,000	-0.5%
Police Revenue	36,967	57,699	49,000	51,500	37,200	-24.1%
Miscellaneous	74,671	16,284	18,500	14,000	18,000	-2.7%
Total Revenue	\$ 5,606,465	\$ 6,009,613	\$ 5,762,801	\$ 5,985,195	\$ 6,102,680	5.9%
Expenditures before PERS optional unfunded accrued liability payment (UAL)						
General Government	\$ 777,267	\$ 831,989	\$ 825,753	\$ 822,937	\$ 868,682	5.2%
Fire	1,703,733	1,748,594	1,870,050	1,872,284	2,047,615	9.5%
Police	1,446,923	1,488,789	1,583,127	1,570,372	1,635,457	3.3%
Planning	230,306	286,179	255,542	210,844	319,514	25.0%
Public Works/Building	944,195	1,235,366	1,309,587	1,215,516	1,350,226	3.1%
<i>Subtotal</i>	<i>5,102,424</i>	<i>5,590,917</i>	<i>5,844,059</i>	<i>5,691,954</i>	<i>6,221,495</i>	<i>6.5%</i>
Debt Service	216,101	385,268	-	-	-	-
Capital Expenditures	71,012	12,109	128,900	110,472	102,000	-20.9%
Total Expenditures before PERS UAL	5,389,537	5,988,294	5,972,959	5,802,426	6,323,495	5.9%
Revenue Over (Under) Expenditures	\$ 216,928	\$ 21,319	\$ (210,158)	\$ 182,770	\$ (220,815)	5.1%
Transfer from General Plan Update Fnd	-	-	30,000	6,000	45,000	-
Transfer from Public Safety Tax Fund	792,528	791,816	791,550	791,580	808,250	2.1%
<i>Subtotal</i>	<i>1,009,456</i>	<i>813,135</i>	<i>611,392</i>	<i>980,350</i>	<i>632,435</i>	<i>3.4%</i>
CalPERS Arrears	-	-	-	(54,000)	-	-
CalPERS UAL pay down	-	(1,150,107)	(200,000)	(200,000)	(200,000)	0.0%
Proceeds Co of Marin TRAN Notes	-	-	-	-	-	-
Transfer to Facilities & Equip Fnd	(25,000)	(25,000)	(375,000)	(375,000)	(400,000)	6.7%
Transfer from Recreation Fund	112,852	-	-	-	-	-
Net change in Fund Balance	1,097,308	(361,972)	36,392	351,350	32,435	-
Fund Balance Beginning of Year	2,683,435	3,780,743	3,236,302	3,418,771	3,770,120	16.5%
Estimated Fund Balance End of Year	\$ 3,780,743	\$ 3,418,771	\$ 3,272,694	\$ 3,770,120	\$ 3,802,555	16.2%

Town of Ross
Operating Fund
Revenue
Budget 2017 - 2018

OPERATING FUND REVENUE	Account	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
Property Taxes							
Property Tax	5010	\$ 3,092,033	\$ 3,322,178	\$ 3,450,000	\$ 3,500,000	\$ 3,657,000	6.0%
Property Tax In Lieu of Vehicle Lic. Fee	5012	221,164	237,386	248,000	252,000	262,000	5.6%
Property Tax - Excess ERAF Funds	5282	303,872	296,845	275,000	380,000	300,000	9.1%
<i>Subtotal</i>		3,617,069	3,856,409	3,973,000	4,132,000	4,219,000	6.2%
Other Taxes							
Business Licenses	5080	43,625	43,977	40,000	40,000	40,400	1.0%
Sales Tax	5040	33,151	41,203	42,000	60,000	60,000	42.9%
Property Tax in Lieu of Sales Tax(3xflip)	5011	7,364	12,457	-	-	-	
Franchise - Cable TV	5060	60,360	52,974	53,000	54,000	55,000	3.8%
Franchise - Marin Sanitary Service	5050	89,645	87,587	85,000	85,000	91,000	7.1%
Franchise - PG&E	5070	30,000	32,208	31,000	34,298	35,000	12.9%
Real Property Transfer Tax	5025	103,456	110,641	85,000	70,000	85,000	0.0%
<i>Subtotal</i>		367,601	381,047	336,000	343,298	366,400	9.0%
Intergovernmental Revenue							
County of Marin - Measure A Parks	5123	17,504	17,915	18,114	18,185	19,500	7.7%
County of Marin - Zero Waste Grant	5124	13,499	7,368	-	9,140	-	0.0%
Homeowner Property Tax Relief	5230	18,379	18,225	18,300	18,053	18,300	0.0%
Prop 172 1/2 Cent Sales Tax	5280	20,982	20,992	21,500	21,500	22,000	2.3%
State Mandated Cost Reimb.	5126	28,270	5,279	-	-	-	0.0%
State Vehicle License Collection in Excess	5200	1,009	1,006	1,000	1,132	1,000	0.0%
<i>Subtotal</i>		99,643	70,785	58,914	68,010	60,800	3.2%
Investment Income and Rents							
Interest/Change in Value	5170	22,688	59,103	30,000	50,000	50,000	66.7%
Rental Income - Cellular	5185	89,117	92,306	93,000	93,000	93,500	0.5%
Rental Income - Post Office	5181	105,600	107,536	109,687	109,687	111,880	2.0%
Rental Income - Residence	5180	22,650	-	-	-	-	0.0%
<i>Subtotal</i>		240,055	258,945	232,687	252,687	255,380	9.8%
Building Department Revenue							
Construction Penalties	5311	-	45,870	-	6,000	3,300	100.0%
Building Permits	5110	681,360	689,309	610,000	650,000	670,000	9.8%
Building - Bldg Stnd Adm Rev Fund (BSASRF)	5111	905	1,378	1,000	700	1,000	0.0%
Building - Strong Motion Impl. Program (SMIP)	5113	2,567	4,109	2,700	2,000	2,600	-3.7%
Resale Inspections	5125	23,371	28,664	27,000	30,000	29,000	7.4%
Fee Program Administration	5315	27,864	29,333	20,000	18,000	20,000	0.0%
Records Retention and Management	5112	24,523	21,150	11,000	17,000	16,000	45.5%
Technology and Facilities Fee	5313	131,616	159,852	82,000	82,000	90,000	9.8%
<i>Subtotal</i>		892,206	979,665	753,700	805,700	831,900	10.4%
Public Works Revenue							
Earth Grading Permits	5090	1,666	2,442	3,000	3,000	2,000	-33.3%
Encroachments	5095	49,214	126,620	140,000	110,000	115,000	-17.9%
<i>Subtotal</i>		50,880	129,062	143,000	113,000	117,000	-18.2%
Planning							
Planning Application Fees	5300	139,470	176,522	150,000	140,000	145,000	-3.3%
Planning Construction Review	5310	68,250	66,719	30,000	45,000	32,000	6.7%
Tree Removal Permits	5305	19,653	16,476	18,000	20,000	20,000	11.1%
<i>Subtotal</i>		227,373	259,717	198,000	205,000	197,000	-0.5%

Town of Ross
Operating Fund
Revenue
Budget 2017 - 2018

OPERATING FUND REVENUE	Account	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
Police Revenue							
Accident Report Copying	5320	165	230	200	200	200	0.0%
Alarm Permit Fee	5325	675	275	500	500	500	0.0%
Contributions - Police	5399	10,000	10,100	10,000	10,000	-	100.0%
Federal Grant for Vests	5241	-	341	300	300	-	-100.0%
POST Training Reimbursement	5240	54	1,224	1,500	1,000	2,500	66.7%
Police Expense Reimbursements	5326	-	10,533	3,000	11,000	1,000	100.0%
Safety Building Reimbursements	5327	-	13,360	13,500	13,500	15,000	100.0%
Vehicle Code Fines	5150	26,073	21,636	20,000	15,000	18,000	-10.0%
<i>Subtotal</i>		36,967	57,699	49,000	51,500	37,200	-24.1%
Miscellaneous							
Contributions - General	5400	1,669	500	500	-	-	-100.0%
Mayor and Councilmember Dinner	5284	2,485	2,475	2,500	2,500	2,500	0.0%
Miscellaneous	5487	19,363	1,668	5,000	1,000	5,000	0.0%
Permits - Film	5120	41,120	-	-	-	-	0.0%
Permits - Special Events	5318	469	500	500	500	500	0.0%
Reimbursement for Town Costs	5406	9,564	11,141	10,000	10,000	10,000	0.0%
<i>Subtotal</i>		74,670	16,284	18,500	14,000	18,000	-2.7%
Total Revenue		\$ 5,606,464	\$ 6,009,613	\$ 5,762,801	\$ 5,985,195	\$ 6,102,680	5.9%

Town of Ross
Operating Fund
General Government Expenditures
Budget 2017 - 2018

GENERAL GOV. EXPEND.	Account	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
Wages							
Town Manager	6100-10	\$ 197,852	\$ 191,197	\$ 191,000	\$ 195,919	\$ 200,669	5.1%
Town Manager - Other Pay	6101-10	18,798	24,920	16,260	16,569	16,840	3.6%
Admin Mgr/Town Clerk	6106-10	83,967	86,730	88,440	88,671	91,093	3.0%
Office Assistant	6109-10	738	7,298	7,517	8,000	23,203	208.7%
Treasurer	6160-10	3,009	3,017	3,000	3,000	3,000	0.0%
Comp Time Buyback	6172-10	-	-	-	-	-	0.0%
<i>Subtotal</i>		304,364	313,162	306,217	312,159	334,806	9.3%
Employee Benefits							
PERS - Employee Share	6200-10	889	-	-	-	-	0.0%
PERS - Employer Share	6210-10	30,524	19,853	28,054	28,500	31,845	13.5%
Cafeteria Plan and Health Insurance	6230-10	13,178	31,950	32,938	31,708	32,643	-0.9%
OPEB - retiree health care	6232-10	29,779	14,782	6,000	6,318	6,366	6.1%
Dental Insurance	6240-10	2,085	1,601	2,169	1,950	1,972	-9.1%
Life & Disability Insurance	6250-10	1,286	1,366	1,517	1,517	1,517	0.0%
Payroll Taxes	6220-10	18,392	25,124	17,355	18,000	19,352	11.5%
Worker's Comp Insurance	6260-10	12,170	15,535	10,455	8,888	11,063	5.8%
<i>Subtotal</i>		108,303	110,211	98,489	96,881	104,758	6.4%
Outside Services							
Accountant	6400-10	50,509	54,101	55,000	55,000	56,650	3.0%
Attorneys	6420-10	139,088	166,300	160,000	175,000	170,000	6.3%
Auditor	6430-10	18,100	19,540	20,000	19,600	25,000	25.0%
Consultants - Computer and Web	6450-10	14,820	17,620	20,000	20,000	20,000	0.0%
Consultants - Employee Related Matters	6455-10	35,537	14,855	20,000	13,000	20,000	0.0%
Consultants - Fee Study	6444-10	-	35,706	-	-	-	
Consultants - Other (HdL, GASB, etc)	6448-10	14,975	2,773	20,000	17,000	25,000	25.0%
Custodial Services	6660-10	2,820	3,162	3,500	3,695	4,320	23.4%
Marin Mediation Services	6656-10	1,202	1,232	1,300	1,263	1,300	0.0%
Minute Taker	6461-10	6,440	5,355	6,000	5,000	6,000	0.0%
Payroll Processing Fees	6465-10	792	855	1,200	1,200	1,200	0.0%
Record Retention System	6471-10	192	96	500	500	500	0.0%
<i>Subtotal</i>		284,475	321,595	307,500	311,258	329,970	7.3%
Memberships & Organizations							
Assoc/Organizations/Dues	7960-10	8,330	11,568	12,000	12,000	12,000	0.0%
Council Expense	7942-10	4,245	7,078	7,000	7,000	7,000	0.0%
Community Homeless Fund	7945-10	-	9,348	9,348	9,348	9,348	100.0%
Hosting Mayor/Council Dinner	7941-10	5,637	5,762	6,000	6,000	6,000	0.0%
Travel and Training	7944-10	6,838	2,250	7,000	4,000	7,000	0.0%
<i>Subtotal</i>		25,050	36,006	41,348	38,348	41,348	0.0%
Repairs and Maintenance							
Equipment Repair	6930-10	-	-	-	-	-	0.0%
<i>Subtotal</i>		-	-	-	-	-	0.0%
Insurance							
Insurance	8000-10	7,583	7,001	7,500	7,660	7,800	4.0%
Insurance Claims/Costs	8020-10	-	-	1,000	-	-	-100.0%
<i>Subtotal</i>		7,583	7,001	8,500	7,660	7,800	-8.2%

Town of Ross
Operating Fund
General Government Expenditures
Budget 2017 - 2018

GENERAL GOV. EXPEND.	Account	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
Other							
Bank Charges	6466-10	912	1,073	1,300	1,300	1,300	0.0%
Election Costs	7980-10	1,316	22	3,000	1,831	2,000	-33.3%
Equipment Leasing - postage & copier	7990-10	4,514	5,685	5,700	5,700	5,700	0.0%
MIDAS (Internet Access)	7815-10	8,298	8,403	8,500	8,500	9,000	5.9%
Miscellaneous	8040-10	8,414	1,343	14,000	3,000	5,000	-64.3%
Noticing, Mailing & Advert.	8060-10	3,927	2,648	3,500	3,500	3,500	0.0%
PG&E - Buildings	7820-10	765	960	1,200	2,300	3,000	150.0%
Software	8090-10	1,807	3,068	3,000	2,000	3,000	0.0%
Special Events and Activities	7940-10	7,006	9,713	12,000	17,000	5,000	-58.3%
Supplies - Office	8130-10	7,735	9,349	9,000	9,000	10,000	11.1%
Telephones	7810-10	2,798	1,750	2,500	2,500	2,500	0.0%
<i>Subtotal</i>		47,492	44,014	63,700	56,631	50,000	-21.5%
General Gov. Expenditures before CalPERS UAL		\$ 777,267	\$ 831,989	\$ 825,753	\$ 822,937	\$ 868,682	5.2%
CalPERS UAL pay down	6217-10	-	48,827	8,500	8,750	8,750	
Total General Government Expenditures		\$ 777,267	\$ 880,816	\$ 834,253	\$ 831,687	\$ 877,432	

Town of Ross
Operating Fund
Fire Department Expenditures
Budget 2017 - 2018

FIRE DEPT. EXPENDITURES	Account	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
Employee Benefits							
CalPERS - amortized UAL payment	6210-20	-	-	68,502	68,502	92,733	35.4%
OPEB - retiree health care	6233-20	34,205	17,646	11,000	10,954	11,098	0.9%
Other		-	-	-	-	-	
<i>Subtotal</i>		34,205	17,646	79,502	79,456	103,831	30.6%
Outside Services							
Ross Valley Fire Department	6390-20	1,639,490	1,661,482	1,754,649	1,754,649	1,860,896	6.1%
Ross Valley Fire Department - equip/maint	6392-20	-	-	-	2,285	46,720	
MERA (50% of debt service payment)	7099-20	-	9,691	9,701	9,702	9,696	-0.1%
Fire Cost Allocation Study	6391-20	4,000	34,900	-	-	-	
<i>Subtotal</i>		1,643,490	1,706,073	1,764,350	1,766,636	1,917,312	8.7%
Insurance	8000-20	15,166	14,003	15,000	15,320	15,600	4.0%
Rents - Facilities Rental - Trailer	8135-20	10,872	10,872	11,198	10,872	10,872	-2.9%
Fire Expenditures before CalPERS UAL		\$ 1,703,733	\$ 1,748,594	\$ 1,870,050	\$ 1,872,284	\$ 2,047,615	9.5%
CalPERS UAL pay down	6217-20	-	477,401	83,000	82,500	82,500	
Total Fire Expenditures		\$ 1,703,733	\$ 2,225,995	\$ 1,953,050	\$ 1,954,784	\$ 2,130,115	

Town of Ross
Operating Fund
Police Department Expenditures
Budget 2017 - 2018

POLICE DEPT. EXPENDITURES	Account	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
Wages							
Police Chief	6033-20	\$ 129,156	\$ 130,481	\$ 136,010	\$ 136,010	\$ 141,630	4.1%
Police Sergeants	6034-20	198,718	204,354	212,352	213,000	221,124	4.1%
Police Officers	6035-20	302,792	356,150	360,288	367,000	378,776	5.1%
Overtime	6110-20	35,091	24,018	30,000	40,000	30,000	0.0%
EMT/Educational Incentive	6043-20	16,104	19,705	19,500	20,661	19,500	0.0%
Longevity Pay	6044-20	19,038	26,102	27,940	28,011	26,644	-4.6%
Holiday Pay	6045-20	20,290	23,129	38,686	38,604	26,693	-31.0%
Uniform Pay	6141-20	6,333	7,000	7,000	3,000	7,000	0.0%
<i>Subtotal</i>		727,522	790,939	831,776	846,286	851,367	2.4%
Employee Benefits							
PERS - Employee Share	6201-20	16,795	15,805	-	-	-	
PERS - Employer Share	6211-20	149,341	140,322	207,825	208,500	224,756	8.1%
Cafeteria Plan and Health Insurance	6231-20	145,175	160,227	161,536	148,800	152,617	-5.5%
OPEB - retiree health care	6232-20	117,784	55,428	33,000	31,672	31,864	-3.4%
Dental Insurance	6241-20	11,721	9,563	12,616	12,400	11,468	-9.1%
Life and Disability Insurance	6251-20	1,706	2,064	2,062	2,062	2,062	0.0%
Payroll Taxes	6221-20	63,910	67,202	63,707	64,400	67,300	5.6%
Workers Comp	6261-20	54,853	65,240	74,158	62,637	76,123	2.6%
<i>Subtotal</i>		561,285	515,851	554,904	530,471	566,189	2.0%
Outside Services							
Booking and Misc. Arrest Fees	6620-20	-	-	500	500	500	0.0%
Dispatching Services	6681-20	32,062	33,775	33,775	34,053	41,100	21.7%
J. Prandi Children's Center	6741-20	995	995	995	995	995	0.0%
Major Crimes Task Force	6700-20	3,992	9,377	10,227	850	15,480	51.4%
Marin County OES Service Contract	6760-20	915	3,676	3,676	3,676	3,700	0.7%
MERA	7101-20	9,724	20,005	20,454	20,454	20,936	2.4%
Payroll Processing Fees	6465-20	1,859	1,763	2,500	2,500	2,500	0.0%
TRAK Wanted Persons System	6750-20	-	-	150	150	150	0.0%
<i>Subtotal</i>		49,547	69,591	72,277	63,178	85,361	18.1%
Memberships and Organizations							
Association Membership Dues	7961-20	930	740	700	700	700	0.0%
<i>Subtotal</i>		930	740	700	700	700	0.0%
Maintenance and Repairs							
Cleaning and Maintenance	6812-20	6,557	4,692	6,000	6,000	6,000	0.0%
Computer & Telecom Maintenance	8030-20	3,634	7,518	7,100	9,000	9,000	26.8%
Radio Repairs	7102-20	136	-	500	500	500	0.0%
Small Equipment and Repairs	7171-20	1,949	1,354	2,000	2,000	2,000	0.0%
Station Repairs	6810-20	11,478	4,991	6,500	10,000	10,000	53.8%
<i>Subtotal</i>		23,754	18,555	22,100	27,500	27,500	24.4%
Vehicles							
Vehicle Gas and Oil	7501-20	13,277	12,072	14,000	12,000	12,000	-14.3%
Vehicle Repairs	7521-20	6,418	7,700	6,500	7,000	7,000	7.7%
Vehicle Tires	7511-20	545	1,537	1,500	1,500	1,500	0.0%
<i>Subtotal</i>		20,240	21,309	22,000	20,500	20,500	-6.8%
Insurance							
Insurance	8001-20	15,166	14,003	15,000	15,320	15,600	4.0%
Insurance Claims	8020-20	6,091	-	1,000	1,000	1,000	0.0%
<i>Subtotal</i>		21,257	14,003	16,000	16,320	16,600	3.8%

Town of Ross
Operating Fund
Police Department Expenditures
Budget 2017 - 2018

POLICE DEPT. EXPENDITURES	Account	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
Other							
CA Legal Source Book & Law Refer.	8070-20	40	-	600	-	-	-100.0%
Cell Phones	7815-20	1,415	1,606	1,800	1,800	1,800	0.0%
Chief's Misc. Expense Account	8041-20	417	519	500	500	500	0.0%
Duplication Costs	8091-20	1,787	1,887	1,700	1,700	1,700	0.0%
Email/Internet	7819-20	12,132	12,132	12,132	12,132	12,500	3.0%
Emergency Generator Fuel Costs	8133-20	-	714	1,000	1,000	1,000	0.0%
Miscellaneous Expense	8040-20	51	702	500	500	500	0.0%
Mobile Data Terminal Fees	7818-20	3,241	2,512	2,600	2,600	2,600	0.0%
PG&E	7820-20	9,497	19,365	18,500	21,000	22,000	18.9%
Police Policy Maintenance	8081-20	2,867	3,688	3,688	3,688	3,990	8.2%
Publications	8082-20	107	323	300	300	300	0.0%
Supplies - Investigative	8120-20	202	319	350	350	350	0.0%
Supplies - Medical	8125-20	-	-	500	500	500	0.0%
Supplies - Office	8131-20	2,021	1,983	2,000	2,000	2,000	0.0%
Supplies - Range	8100-20	1,546	1,640	1,500	1,500	1,500	0.0%
Telephones	7810-20	3,478	4,647	3,700	5,500	5,500	48.6%
Training and Classes	7922-20	1,619	3,386	4,500	4,500	4,500	0.0%
Video Camera Grants	8134-20	-	-	5,000	2,500	2,500	100.0%
Water/Sanitation	7840-20	1,968	2,378	2,500	3,347	3,500	40.0%
<i>Subtotal</i>		42,388	57,801	63,370	65,417	67,240	6.1%
Police Expenditures before CalPERS UAL		\$ 1,446,923	\$ 1,488,789	\$ 1,583,127	\$ 1,570,372	\$ 1,635,457	3.3%
CalPERS UAL paydown	6218-20	-	477,401	83,000	82,500	82,500	
Total Police Expenditures		\$ 1,446,923	\$ 1,966,190	\$ 1,666,127	\$ 1,652,872	\$ 1,717,957	

Town of Ross
Operating Fund
Planning Department Expenditures
Budget 2017 - 2018

PLANNING DEPARTMENT	Account	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
Wages							
Planning Manager	6107-35	96,946	64,973	112,750	113,522	122,433	8.6%
Planning Manager - Other Pay	6104-35	-	-	-	-	2,400	100.0%
<i>Subtotal</i>		96,946	64,973	112,750	113,522	124,833	10.7%
Employee Benefits							
PERS - Employer Share	6210-35	7,759	4,305	15,043	15,500	18,544	23.3%
Cafeteria Plan and Health Insurance	6230-35	20,874	10,387	24,105	17,975	18,409	-23.6%
OPEB - retiree health care	6232-35	9,000	3,200	2,000	1,600	1,600	-20.0%
Dental Insurance	6240-35	1,346	902	1,577	1,405	1,434	-9.1%
Life & Disability Insurance	6250-35	655	459	786	786	786	0.0%
Payroll Taxes	6220-35	7,745	5,238	8,835	8,873	9,739	10.2%
Worker's Comp Insurance	6260-35	3,878	2,567	3,946	2,913	4,369	10.7%
<i>Subtotal</i>		51,257	27,057	56,292	49,052	54,881	-2.5%
Outside Services							
Arborists	6410-35	7,388	6,043	5,000	7,000	7,000	40.0%
Consultants - Planning	6460-35	67,132	180,619	70,000	30,000	112,000	60.0%
<i>Subtotal</i>		74,520	186,662	75,000	37,000	119,000	58.7%
Memberships & Organizations							
Assoc/Organizations/Dues	7960-35	-	485	500	510	500	0.0%
Travel and Training	7944-35	-	-	1,500	1,500	1,500	0.0%
<i>Subtotal</i>		-	485	2,000	2,010	2,000	0.0%
Insurance							
Insurance	8000-35	7,583	7,002	7,500	7,660	7,800	4.0%
<i>Subtotal</i>		7,583	7,002	7,500	7,660	7,800	4.0%
Other							
Miscellaneous	8040-35	-	-	1,000	1,000	1,000	0.0%
Permit Tracking License - annual fee 40%	8088-35	-	-	-	-	9,500	100.0%
Software	8090-35	-	-	500	-	-	-100.0%
Supplies - Office	8130-35	-	-	500	600	500	0.0%
<i>Subtotal</i>		-	-	2,000	1,600	11,000	450.0%
Planning Expenditures before CalPERS UAL		\$ 230,306	\$ 286,179	\$ 255,542	\$ 210,844	\$ 319,514	25.0%
CalPERS UAL pay down	6217-35	-	48,827	8,500	8,750	8,750	
Total Planning Expenditures		\$ 230,306	\$ 335,006	\$ 264,042	\$ 219,594	\$ 328,264	

**Town of Ross
Operating Fund
Public Works/Building Department Expenditures
Budget 2017 - 2018**

PUBLIC WORKS / BUILDING	Account	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
Wages							
Director Pub Works/Town Engineer	6090-30	\$ -	\$ -	\$ -	\$ 76,720	\$ 138,063	0.0%
Director of PW - Other Pay	6091-30	-	-	-	2,100	3,600	0.0%
Public Works Superintendent	6100-30	86,889	94,369	98,519	64,951	101,475	3.0%
Public Works - Maint Worker	6112-30	32,251	10,302	50,000	50,653	54,596	9.2%
Building and PW Secretary (.75 time)	6150-30	53,168	54,036	54,942	55,000	56,591	3.0%
In Lieu Health	6173-30	2,225	2,262	2,250	2,250	2,250	0.0%
Comp and Vacation Buy Back/Out	6172-30, 6113-30	5,289	-	-	-	-	-
<i>Subtotal</i>		179,822	160,969	205,711	251,674	356,575	73.3%
Employee Benefits							
PERS - Employee Share	6200-30	1,831	-	-	-	-	0.0%
PERS - Employer Share	6210-30	18,871	12,441	30,566	35,000	46,271	51.4%
Cafeteria Plan and Health Insurance	6230-30	22,593	21,485	42,791	50,000	60,261	40.8%
OPEB - retiree health care	6232-30	46,246	22,764	11,000	11,036	11,132	1.2%
Dental Insurance	6240-30	1,966	1,430	3,598	3,631	4,839	34.5%
Life & Disability Insurance	6250-30	1,582	1,149	1,751	2,234	2,629	50.2%
Payroll Taxes	6220-30	14,529	12,969	16,367	20,009	28,034	71.3%
Worker's Comp Insurance	6260-30	25,436	14,834	23,043	10,622	29,160	26.5%
Uniform Reimb.	6140-30	915	1,752	-	-	-	-
<i>Subtotal</i>		133,969	88,824	129,116	132,532	182,327	41.2%
Outside Services							
Animal Control	6600-30	19,051	21,780	22,000	23,505	24,000	9.1%
Bldg Permit Scanning	6462-30	4,460	7,675	5,000	5,000	5,000	0.0%
Building Dept Administration	6434-30	-	75,246	70,000	82,000	95,000	35.7%
Building Dept Inspections	6110-30	100,888	104,785	115,000	110,000	115,000	0.0%
Building Dept Plan Review	6435-30	180,544	231,373	200,000	155,000	175,000	-12.5%
Business License Administration	6436-30	9,788	9,408	10,000	10,000	10,000	0.0%
Engineering Services - Encroachments	6439-30	-	140,000	120,000	50,000	-	100.0%
Engineering Services - Other	6440-30	62,207	171,117	140,000	95,000	50,000	-64.3%
Outside Services - maintenance work	6115-30	-	283	5,000	3,000	5,000	0.0%
Payroll Processing Fees	6465-30	792	730	1,000	1,000	1,000	0.0%
<i>Subtotal</i>		377,730	762,397	688,000	534,505	480,000	-30.2%
Memberships & Organizations							
Building - BSASRF Fees	6636-30	813	1,240	1,200	700	1,000	-16.7%
Building - SMIP Fees	6638-30	2,438	3,903	4,000	2,000	2,600	-35.0%
Marin General Services Authority	6655-30	2,971	4,365	4,500	3,610	3,700	-17.8%
Marin Map	6630-30	6,063	6,000	6,000	6,000	6,000	0.0%
MCSTOPPP - Marin Co Pollution Prevention	6650-30	6,782	8,010	8,010	8,260	10,175	27.0%
MTC - StreetSavers Subscription	6657-30	-	750	750	750	750	0.0%
Storm Water Fees-Slate and Nat'l	6651-30	5,826	4,579	6,000	6,556	6,800	13.3%
Transportation Authority of Marin-dues	6640-30	4,386	5,708	6,000	5,709	5,900	-1.7%
<i>Subtotal</i>		29,279	34,555	36,460	33,585	36,925	1.3%
Building and Land Maintenance							
Building Maintenance	6810-30	14,581	7,542	12,000	12,000	12,000	0.0%
Creek Maintenance	6900-30	-	1,668	3,000	8,000	10,000	233.3%
Drainage Maintenance	6910-30	14,581	7,113	12,000	12,000	14,000	16.7%
Park Maintenance - Coffin Greene	7010-30	6,462	6,840	12,000	10,000	10,000	-16.7%
Park Maintenance - F.S. Allen	7000-30	9,802	7,127	8,000	9,000	9,300	16.3%
Park Maintenance - Post Office	7030-30	3,811	4,938	8,000	6,500	6,500	-18.8%
Park Maintenance - Ross Common County of Marin Measure A Parks	7020-30	32,979	18,109	19,000	19,000	19,500	2.6%
Pest Control	6841-30	-	-	3,900	4,000	4,000	100.0%
6 Redwood Parcel Maintenance	6840-30	4,111	-	1,000	-	1,000	0.0%
Town Hall Landscaping	6809-30	-	124	2,000	4,000	2,000	0.0%
Water	7850-30	3,986	6,695	8,000	11,000	12,000	50.0%
<i>Subtotal</i>		90,313	60,156	88,900	95,500	100,300	12.8%

Town of Ross
Operating Fund
Public Works/Building Department Expenditures
Budget 2017 - 2018

PUBLIC WORKS / BUILDING	Account	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
Street Maintenance							
PG&E - Street Lights	7830-30	30,653	32,860	34,000	34,000	37,000	8.8%
Roadway Striping and Curb Painting	7200-30	-	3,273	6,000	1,000	3,000	-50.0%
SFD Median Island Maintenance	7215-30	650	2,438	2,000	1,000	1,000	-50.0%
Street Signs	7240-30	718	909	1,500	1,500	1,500	0.0%
Street Sweeping	7210-30	52,000	48,000	52,000	52,000	52,000	0.0%
Street Maintenance - Other	7209-30	-	-	-	100	1,000	100.0%
Traffic Signal Maintenance	7250-30	2,651	6,926	4,000	4,000	6,000	50.0%
<i>Subtotal</i>		86,672	94,406	99,500	93,600	101,500	2.0%
Tree Maintenance -							
Tree Planting and Replacement	7440-30	-	-	3,000	5,000	2,000	-33.3%
Tree Pruning & Maintenance	7400-30	1,720	800	4,000	4,000	4,000	0.0%
Tree Removal	7430-30	12,925	2,965	14,000	14,000	17,000	21.4%
<i>Subtotal</i>		14,645	3,765	21,000	23,000	23,000	9.5%
Vehicles							
Vehicles - Gas & Oil	7500-30	3,748	3,206	6,000	3,000	4,000	-33.3%
Vehicles - Repairs	7520-30	2,308	356	3,000	3,000	3,000	0.0%
<i>Subtotal</i>		6,056	3,562	9,000	6,000	7,000	-22.2%
Insurance							
Insurance	8000-30	15,166	14,003	15,000	15,320	15,600	4.0%
Insurance Claims/Costs	8020-30	-	-	1,000	-	1,000	0.0%
<i>Subtotal</i>		15,166	14,003	16,000	15,320	16,600	3.8%
Rents							
Portable Office Space	8033-30	-	-	-	7,900	11,900	
<i>Subtotal</i>		-	-	-	7,900	11,900	
Other							
PG&E - Buildings	7820-30	4,966	6,156	7,000	8,500	9,500	35.7%
Permit Tracking License- annual - 60%	8088-30	-	-	-	-	14,200	100.0%
Publications, Codes, etc.	8080-30	153	163	400	400	400	0.0%
Small Equipment	7170-30	1,686	2,098	2,000	2,000	2,000	0.0%
Supplies - Office	8130-30	2,342	2,905	3,000	8,000	4,000	33.3%
Telephones	7810-30	1,111	1,032	1,500	2,000	2,000	33.3%
Training & Classes	7920-30	285	375	2,000	1,000	2,000	0.0%
<i>Subtotal</i>		10,543	12,729	15,900	21,900	34,100	114.5%
Public Works Expenditures before CalPERS UAL		\$ 944,195	\$ 1,235,366	\$ 1,309,587	\$ 1,215,516	\$ 1,350,226	3.1%
CalPERS UAL pay down	6217-30	-	97,653	17,000	17,500	17,500	
Total Public Works Expenditures		\$ 944,195	\$ 1,333,019	\$ 1,326,587	\$ 1,233,016	\$ 1,367,726	

Town of Ross
 Operating Fund
 Debt Service
 Budget 2017 - 2018

DEBT SERVICE	Account	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
MERA Capital Bond Payment	7814-25	\$ 19,380	\$ -	\$ -	\$ -	\$ -	
Principal - Co of Marin (PERS Side Fund)	8301-25	184,000	350,777	-	-	-	
Interest - Co of Marin (PERS Side Fund)	8302-25	12,721	34,491	-	-	-	
Total Debt Service		\$ 216,101	\$ 385,268	\$ -	\$ -	\$ -	

Town of Ross
Operating Fund
Capital Expenditures
Budget 2017 - 2018

CAPITAL EXPENDITURES	Account	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
Telephone System Replacement	8515-05	-	-	6,500	-	12,000	
Technology Equip - Gen Gov	8527-05	1,909	2,637	1,000	10,000	2,000	
Technology Equip - Planning	8693-05	-	-	1,000	1,000	1,000	
Technology Equip - Police	8691-05	-	-	-	3,785	-	
Technology Equip - Public Works	8696-05	-	1,563	1,000	2,096	2,000	
Furniture	8685-05	5,838	-	-	-	5,000	
Planning and Permitting Software	8699-05	-	-	100,000	65,000	80,000	
Police Body Cameras	8702-05	-	-	9,400	9,451	-	
Zero Waste Grant Expenditures	8697-05	13,499	2,330	-	9,140	-	
Police Expenses - see donation	8682-05	8,499	5,579	10,000	10,000	-	
Prior Year Capital Expenditures	Various	41,267	-	-	-	-	
Total Capital Expenditures		\$ 71,012	\$ 12,109	\$ 128,900	\$ 110,472	\$ 102,000	-20.9%

Town of Ross
Recreation Fund
Budget 2017 - 2018

RECREATION FUND	Account	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
Revenue							
Adult Classes	5350-95	\$ 14,993	\$ 9,599	\$ 12,500	\$ 8,000	\$ 12,500	0.0%
Kids Classes	5352-95	874,813	891,659	870,000	835,000	860,000	-1.1%
Middle School Baseball	5354-95	-	1,910	-	-	-	0.0%
Applications	5356-95	1,350	750	500	500	500	0.0%
Preschool at MAGC	5358-95	242,238	-	-	-	-	0.0%
Preschool at St. John's	5360-95	195,634	261,636	275,000	211,858	220,000	-20.0%
Tennis Revenue	5361-95	5,640	4,590	2,000	1,500	1,500	-25.0%
Rental Income - Field	5182-95	6,510	7,608	10,000	15,048	15,000	50.0%
Contributions	5400-95	-	550	-	-	-	0.0%
Special Events and Activities - July 4th	5486-95	-	-	-	-	7,000	0.0%
Miscellaneous Revenue	5487-95	-	1,111	-	342	-	0.0%
Credit Card Fees	5362-95	(22,890)	(24,737)	(25,000)	(25,000)	(25,000)	0.0%
Total Revenue		1,318,288	1,154,676	1,145,000	1,047,248	1,091,500	-4.7%
Expenditures							
Wages							
Recreation Manager (75% time)	6180-95	72,323	72,420	80,000	80,000	82,400	3.0%
In Lieu Health	6173-95	2,250	2,238	2,250	2,250	5,250	133.3%
Rec Specialists (2)	6182-95	30,441	38,799	64,510	60,000	81,525	26.4%
Admin Assistant	6184-95	36,174	29,916	31,119	20,000	12,821	-58.8%
Admin Clerk (500 hrs.)	6186-95	23,431	13,109	11,500	4,000	11,255	100.0%
Office Asst to Town	6109-95	1,475	14,591	15,033	15,000	-	-100.0%
Preschool Teachers - Garden School	6188-95	99,696	109,358	-	-	-	0.0%
Preschool Teachers	6190-95	80,254	-	129,080	120,000	120,000	-7.0%
Recreation Instructors and Leaders	6192-95	213,628	215,564	205,000	205,000	211,000	2.9%
<i>Subtotal</i>		559,672	495,995	538,492	506,250	524,251	-2.6%
Employee Benefits							
PERS - Employer Share	6210-95	11,063	12,368	13,093	13,000	16,290	24.4%
Cafeteria Plan and Health Insurance	6230-95	650	-	-	-	-	0.0%
OPEB - retiree health care	6232-95	1,000	1,000	2,000	1,600	2,000	0.0%
Dental Insurance	6240-95	-	-	-	-	-	0.0%
Life & Disability Insurance	6250-95	553	604	604	604	604	-0.1%
Payroll Taxes	6220-95	59,690	44,575	44,908	43,000	43,722	-2.6%
Worker's Comp Insurance	6260-95	27,821	12,010	16,298	14,251	17,574	7.8%
<i>Subtotal</i>		100,777	70,557	76,903	72,455	80,190	4.3%
Outside Services							
Accountant	6400-95	10,535	6,850	8,000	8,000	8,000	0.0%
Attorneys	6420-95	13,624	4,680	8,000	85,000	8,000	0.0%
Audit	6430-95	-	1,560	2,000	2,000	-	-100.0%
Brochure	8206-95	12,141	15,144	15,000	8,000	8,000	-46.7%
Custodial Services	6660-95	11,252	4,869	5,000	5,000	5,000	0.0%
Consultants - Other	6448-95	11,094	363	3,000	4,000	3,000	0.0%
Contractors - Preschool	6451-95	-	4,160	5,000	4,000	4,000	-20.0%
Contractors - Program	6449-95	232,916	223,234	210,000	210,000	210,000	0.0%
Consultants - Website	6450-95	7,429	11,085	7,000	12,000	8,000	14.3%
Payroll Processing Fees	6465-95	3,015	3,959	3,600	4,000	4,000	11.1%
<i>Subtotal</i>		302,006	275,904	266,600	342,000	258,000	-3.2%
Rent							
Rent - Garden School/Pixie Park	8033-95	92,250	-	-	-	-	
Rent - Program	8036-95	3,978	4,629	5,000	5,000	5,000	0.0%
Rent - Ross School - summer program	8037-95	7,000	7,000	4,000	4,000	4,000	0.0%
Rent - Preschool at St. John's	8035-95	27,905	69,739	82,000	83,115	70,000	-14.6%
<i>Subtotal</i>		131,133	81,368	91,000	92,115	79,000	-13.2%
Maintenance and Repairs							
Park Maintenance - Ross Common	7020-95	-	11,941	26,000	26,000	26,000	0.0%
Tennis/Paddle Court Maintenance	7032-95	3,120	9,908	3,900	3,900	3,900	0.0%
Maintenance - Other	6932-95	570	-	-	-	-	0.0%
<i>Subtotal</i>		3,690	21,849	29,900	29,900	29,900	0.0%

Town of Ross
Recreation Fund
Budget 2017 - 2018

RECREATION FUND	Account	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
Insurance							
Insurance	8000-95	15,166	14,003	15,000	15,320	15,600	4.0%
Insurance Claims/Costs	8020-95	-	-	1,000	1,000	1,000	0.0%
<i>Subtotal</i>		15,166	14,003	16,000	16,320	16,600	3.8%
Other - Preschool Expense							
Licensing	8202-95	465	526	500	500	500	0.0%
Supplies - Preschool - Garden	8098-95	6,107	-	-	-	-	-
Supplies - Preschool - St. John's	8099-95	4,395	9,133	9,000	10,000	10,000	11.1%
Telephone - Preschool	7811-95	-	326	200	1,000	1,000	400.0%
Training and Classes	7920-95	1,136	22	1,500	1,500	1,500	0.0%
<i>Subtotal</i>		12,103	10,007	11,200	13,000	13,000	16.1%
Other - Program Expense							
Program Expense for Classes	8250-95	72,733	89,878	97,000	97,000	95,000	-2.1%
Middle School Baseball Expense	8252-95	-	1,603	-	-	-	-
<i>Subtotal</i>		72,733	91,481	97,000	97,000	95,000	-2.1%
Other							
Advertising	8204-95	6,450	8,033	4,500	4,500	4,500	0.0%
Bank Charges	6466-95	38	56	200	200	200	0.0%
Miscellaneous	8040-95	3,117	3,070	2,500	2,500	2,500	0.0%
Postage	8208-95	875	1,558	2,000	200	200	-90.0%
Special Events and Activities	7940-95	-	-	-	-	12,000	100.0%
Supplies	8130-95	4,409	3,070	3,500	3,500	3,500	0.0%
Telephone	7810-95	4,842	4,272	5,000	5,100	5,000	0.0%
<i>Subtotal</i>		19,731	20,059	17,700	16,000	27,900	57.6%
Recreation Operating Expenditures		1,217,011	1,081,223	1,144,795	1,185,040	1,123,841	-1.8%
Recreation Operating Net Revenue		101,277	73,453	205	(137,792)	(32,341)	-15876.1%
Capital Expenditures							
Preschool Playground Upgrade	9094-95	-	6,612	5,000	5,000	5,000	0.0%
Playground	9156-95	-	-	-	-	100,000	100.0%
Tech Equipment	8698-95	1,333	1,739	2,500	2,000	2,000	-20.0%
<i>Subtotal</i>		1,333	8,351	7,500	7,000	107,000	1326.7%
Debt Service							
Ross School - Lease - interest	8525-95	9,490	9,465	9,438	9,465	9,438	0.0%
Ross School - Lease - principal	8525-95	510	535	562	535	562	0.0%
<i>Subtotal</i>		10,000	10,000	10,000	10,000	10,000	0.0%
Revenue Over (Under) Expenditures		\$ 89,944	\$ 55,102	\$ (17,295)	\$ (154,792)	\$ (149,341)	763.5%
Transfer to General Fund to repay prior year expenses		(112,852)	-	-	-	-	-
Contribution from Ross Rec		843,857	-	-	-	-	-
Fund Balance Beginning of Year		-	820,949	853,432	876,051	721,259	-
Estimated Fund Balance End of Year		\$ 820,949	\$ 876,051	\$ 836,137	\$ 721,259	\$ 571,918	-31.6%

Town of Ross
Facilities and Equipment Fund
Budget 2017 - 2018

FACILITIES AND EQUIPMENT FUND		FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	% change
Account	Actual	Actual	Budget	Est. Actual	Budget	in Budget	
Revenue							
Construction Penalties	5311-66	\$ 6,564	\$ 46,130	\$ 50,000	\$ 136,500	\$ 100,000	
Insurance Proceeds - Fire Damage	5495-66	-	-	-	48,000	250,000	
Beverage Container Recycle Grant	5290-66	-	5,000	-	-	-	
Misc - Sale of Police Vehicle	5487-66	-	-	-	-	5,000	
Interest	5170-66	-	-	-	-	-	
Total Revenue		6,564	51,130	50,000	184,500	355,000	610.0%
Facilities Maintenance and Repairs							
Public Works							
ADA Improvements	9125-66	-	-	20,000	-	20,000	
Beverage Container Grant Expense	9106-66	1,260	-	-	-	-	
Debris Box Cover at Corp Yard	9187-66	-	-	3,000	3,000	-	
Prior Year Expenditures		25,749	3,910	24,000	-	-	
Total Maintenance and Repairs		27,009	3,910	47,000	3,000	20,000	
Facilities Capital Improvements							
Air Conditioning at Corp Yard	9184-66	-	6,800	5,000	-	-	
Civic Center Master Plan	9185-66	-	7,031	30,000	25,000	30,000	
Office Space	9181-66	-	-	50,000	90,000	-	
Post Office Lighting	9180-66	-	-	-	-	25,000	
Post Office Furnace Replacement	9086-66	-	16,605	-	688	-	
Public Safety Building	9199-66	-	-	50,000	-	20,000	
6 Redwood	9138-66	-	-	30,000	48,000	280,000	
Ross Common Rehabilitation	9188-66	-	-	50,000	-	25,000	
Sculpture and Monument Restoration	9141-66	15,320	-	15,000	-	-	
Seismic Study - Civic Center	9105-66	-	2,168	-	-	-	
3 Bear Hut Natalie Coffin Greene Park	9062-66	-	8,450	50,000	48,000	30,000	
Civic Center Improvements	9189-66	-	-	25,000	-	30,000	
Town Hall Window Shades	9101-66	-	-	15,000	-	25,000	
Townwide Facilities Replacement Plan	9183-66	-	1,148	30,000	15,750	20,000	
Prior Year Expenditures	Various	66,445	45,123	-	-	-	
Total Capital Improvements		81,765	87,325	350,000	227,438	485,000	38.57%
Equipment							
RVFD Equipment Replacement	8700-66	31,279	31,279	-	-	-	
New Police Vehicle	8530-66	-	43,518	-	-	23,000	
Total Equipment		31,279	74,797	-	-	23,000	
Debt Service							
Police Car - Ford Credit -Lease Payments	8526-66	22,402	33,912	-	-	-	
Police Car - Loan Payment -City San Rafael	8526-66	10,938	10,938	10,938	10,938	-	
Total Debt Service		33,340	44,850	10,938	10,938	-	
Total Expenditures		173,393	210,882	407,938	241,376	528,000	29.4%
Revenue Over (Under) Expenditures		\$ (166,829)	\$ (159,752)	\$ (357,938)	\$ (56,876)	\$ (173,000)	-51.7%
Transfer from (to) General Fund		25,000	25,000	375,000	375,000	400,000	
Transfer from Equip.Replacement Fund		445,089	-	-	-	-	
Transfer from Building Permit Excess Reserve Fund		227,037	-	-	-	-	
Transfer from General Plan Fund		-	-	-	17,000	15,000	
Fund Balance Beginning of Year		1,275,972	1,806,269	1,680,397	1,671,517	2,006,641	19.4%
Estimated Fund Balance End of Year		\$ 1,806,269	\$ 1,671,517	\$ 1,697,459	\$ 2,006,641	\$ 2,248,641	32.5%

Town of Ross
 Legal Defense Fund
 Budget 2017 - 2018

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

Town of Ross
Emergency Fund
Budget 2017 - 2018

EMERGENCY FUND	Account	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 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 2017 - 2018

GAS TAX FUND	Account	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
Revenue							
State Gas Tax Revenue	5120-51	\$ 68,153	\$ 60,396	\$ 56,473	\$ 54,302	\$ 61,342	8.6%
Road Maint & Rehab Account RMRA	5127-51	-	-	-	-	14,573	100.0%
Interest	5170-51	637	1,282	500	1,500	1,500	200.0%
Total Revenue		68,790	61,678	56,973	55,802	77,415	35.9%
Expenditures							
Road Repair	9002-51	65,075	4,993	56,973	55,802	62,842	
Road Maint & Rehab Account RMRA	9003-51	-	-	-	-	-	
ADA Compliance	9125-51	-	-	-	-	-	
Prior Year Expenditures	Various	-	-	-	-	-	
Total Expenditures		65,075	4,993	56,973	55,802	62,842	10.3%
Revenue Over (Under) Expenditures		\$ 3,715	\$ 56,685	\$ -	\$ -	\$ 14,573	
Fund Balance Beginning of Year		264,488	268,203	268,703	324,888	324,888	20.9%
Estimated Fund Balance End of Year		\$ 268,203	\$ 324,888	\$ 268,703	\$ 324,888	\$ 339,461	26.3%

Town of Ross
Roadway Fund
Budget 2017 - 2018

ROADWAY FUND	Account	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
Revenue							
Road Impact Fees	5115-45	\$ 306,772	\$ 421,054	\$ 200,000	\$ 160,000	\$ 200,000	0.0%
Rule 20A PG&E Undergrounding	5507-45	-	-	10,000	-	70,000	
TAM Measure A-S3 2 Local Streets	5504-45	35,067	31,141	29,900	32,982	32,500	
TAM Measure B-Element 1	5505-45	-	-	23,063	25,605	-	
SFD/Bolinas Improve - OBAG	5503-45	-	-	274,000	274,000	-	
SFD/Bolinas Improve - San Anselmo	5508-45	-	6,848	118,000 ¹	118,000	-	
Sidewalk Improvement Reimb	5509-45	-	-	50,000	6,000	-	
TAM Safe Routes-sidewalk Laurel Grove	5501-45	-	-	25,000	25,000	-	
Prior Year Revenues		337,644	-	-	-	-	
Interest	5170-45	1,885	3,695	3,000	4,000	3,000	
Total Revenue		681,368	462,738	732,963	645,587	305,500	-58.3%
Expenditures							
ADA Improvements	9125-45	2,700	5,783	25,000	-	25,000	
Bolinas Avenue Median	9079-45	-	-	10,000	-	10,000	
SFD/Bolinas Improve - OBAG	9076-45	203	29,067	542,000 ¹	541,000	-	
High Intensity Reflect Signs	9072-45	29,099	-	15,000	-	15,000	
Lagunitas Pathway & Bike Lanes	9200-45	-	-	10,000	-	20,000	
P-TAP Pavement Mgmt Report	9078-45	110	-	4,500	3,000	-	
Road Improvements	9040-45	106,877	26,931	280,000	215,000	237,000	
Rule 20A PG&E Undergrounding	9201-45	-	-	10,000	-	70,000	
Sidewalk Improvement Program	9202-45	-	-	100,000	96,673	100,000	
TAM Safe Routes-sidewalk Laurel Grove	9075-45	-	9,219	35,000	35,000	10,000	
Prior Year Expenditures	Various	870,554	70,369	-	-	-	
Total Expenditures		1,009,543	141,369	1,031,500	890,673	487,000	-52.8%
Revenue Over (Under) Expenditures		\$ (328,175)	\$ 321,369	\$ (298,537)	\$ (245,086)	\$ (181,500)	-39.2%
Fund Balance Beginning of Year		1,025,400	697,225	901,478	1,018,594	773,508	-14.2%
Estimated Fund Balance End of Year		\$ 697,225	\$ 1,018,594	\$ 602,941	\$ 773,508	\$ 592,008	-1.8%

¹ FYE17 budget revised - see Agenda Item regular council meeting 6/8/17

Town of Ross
Drainage Fund
Budget 2017 - 2018

DRAINAGE FUND	Account	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
Revenue							
Drainage Impact Fees	5115-65	\$ 349,380	\$ 459,289	\$ 200,000	\$ 160,000	\$ 200,000	0.0%
Bolinas Avenue - San Anselmo Contrib	5139-65	-	-	-	-	-	
Glenwood Br Rehab/Replacement (HBP)	5145-65	-	-	66,398	-	75,251	
Norwood Br Rehab/Replacement (HBP)	5146-65	-	-	75,000	-	85,000	
Shady Lady Br Rehab/Replacement (HBP)	5147-65	-	-	66,398	-	75,251	
SFDrake Br Rehab/Replacement (HBP)	5148-65	-	-	66,398	-	75,251	
Winship Bridge Replacement (HBP)	5140-65	138,975	103,608	320,000	80,000	640,000	
Glenwood Bridge Scour Mitig - ABAG reimb	5149-65	-	-	-	4,481	-	
Closed projects:							
Glenwood Bridge - Fnd Investigation	5141-65	-	-	-	-	-	
Norwood Bridge - Scoping (HBP)	5142-65	-	89	-	-	-	
Shady Lane Bridge - Scoping (HBP)	5143-65	-	89	-	-	-	
SFD Blvd. Bridge - Scoping (HBP)	5144-65	-	89	-	-	-	
Interest	5170-65	1,693	3,979	3,000	4,500	4,000	
Total Revenue		490,048	567,143	797,194	248,981	1,154,753	44.9%
Expenditures							
Drainage Improvements	9007-65	-	115,818	325,000	75,000	75,000	
Bolinas Avenue Drainage Improv.	9205-65	-	-	-	30,000	240,000	
Bridge Historic Evaluation	9206-65	-	-	-	-	15,000	
Glenwood Br Rehab/Replacement (HBP)	9170-65	-	-	75,000	1,000	85,000	
Norwood Br Rehab/Replacement (HBP)	9171-65	-	-	75,000	1,000	85,000	
Shady Lady Br Rehab/Replacement (HBP)	9172-65	-	-	75,000	1,000	85,000	
SFDrake Br Rehab/Replacement (HBP)	9173-65	-	-	75,000	1,000	85,000	
Winship Bridge Replacement (HBP)	9064-65	132,235	103,668	320,000	80,000	640,000	
Town Hydrology Drainage Review	9032-65	-	-	10,000	-	-	
Closed projects:							
Glenwood Bridge Scour Mitigation	9153-65	-	79,129	-	-	-	
Glenwood Bridge - Fnd Investign (HBP)	9102-65	1,035	9,889	-	870	-	
Norwood Bridge - Scoping (HBP)	9150-65	-	1,653	-	-	-	
Shady Lane Bridge - Scoping (HBP)	9151-65	-	1,443	-	-	-	
SFD Blvd. Bridge - Scoping (HBP)	9152-65	-	1,683	-	-	-	
Prior Year Expenditures	Various	21,028	-	-	-	-	
Total Expenditures		154,298	313,283	955,000	189,870	1,310,000	37.2%
Revenue Over (Under) Expenditures		\$ 335,750	\$ 253,860	\$ (157,806)	\$ 59,111	\$ (155,247)	-1.6%
Fund Balance Beginning of Year		485,844	821,594	1,023,872	1,075,454	1,134,565	10.8%
Estimated Fund Balance End of Year		\$ 821,594	\$ 1,075,454	\$ 866,066	\$ 1,134,565	\$ 979,318	13.1%

Town of Ross
Public Safety Tax Fund
Budget 2017 - 2018

PUBLIC SAFETY TAX FUND	Account	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
Revenue							
Public Safety Tax	5020-40	\$ 708,928	\$ 773,210	\$ 791,550	\$ 791,580	\$ 808,250	2.1%
Total Revenue		708,928	773,210	791,550	791,580	808,250	2.1%
Revenue Over (Under) Expenditures							
		\$ 708,928	\$ 773,210	\$ 791,550	\$ 791,580	\$ 808,250	2.1%
Transfers							
Transfer from Legal Defense Fund	5950-40	83,600	18,606	-	-	-	
Transfer to General Fund - Police & Fire	5950-40	(792,528)	(791,816)	(791,550)	(791,580)	(808,250)	2.1%
Total Transfers		(708,928)	(773,210)	(791,550)	(791,580)	(808,250)	2.1%
Fund Balance Beginning of Year		-	-	-	-	-	
Estimated Fund Balance End of Year		\$ -	\$ -	\$ -	\$ -	\$ -	

Town of Ross
COPS (Citizens Options for Public Safety) Fund
Budget 2017 - 2018

COPS FUND	Account	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
Revenue							
COPS - State Grant	5120-90	\$ 114,181	\$ 119,704	\$ 100,000	\$ 120,000	\$ 120,000	20.0%
Other		-	-	-	-	-	
Interest	5170-90	26	149	-	100	-	
Total Revenue		114,207	119,853	100,000	120,100	120,000	20.0%
Expenditures							
Front Line Law Enforcement		-	-	-	-	-	
Personnel	9000-90	100,000	100,000	143,045	143,045	145,000	
Equipment	9001-90	-	-	-	-	-	
Total Expenditures		100,000	100,000	143,045	143,045	145,000	1.4%
Revenue Over (Under) Expenditures		\$ 14,207	\$ 19,853	\$ (43,045)	\$ (22,945)	\$ (25,000)	
Fund Balance Beginning of Year		14,263	28,470	44,966	48,323	25,378	-43.6%
Estimated Fund Balance End of Year		\$ 28,470	\$ 48,323	\$ 1,921	\$ 25,378	\$ 378	-80.3%

Town of Ross
General Plan Update Fund
Budget 2017 - 2018

GENERAL PLAN UPDATE	Account	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Est. Actual	FY 17-18 Budget	% change in Budget
Revenue							
General Plan Update Impact Fees	5135-73	\$ 35,771	\$ 63,672	\$ 53,000	\$ 42,000	\$ 53,000	0.0%
Interest	5170-73	270	662	500	500	500	0.0%
Total Revenue		36,041	64,334	53,500	42,500	53,500	0.0%
Expenditures							
General Plan - Consultants	9002-73	-	-	25,000	-	-	
Total Expenditures		-	-	25,000	-	-	
Revenue Over (Under) Expenditures		\$ 36,041	\$ 64,334	\$ 28,500	\$ 42,500	\$ 53,500	87.7%
Transfer to Operating Fund		-	-	(30,000)	-	(45,000)	
Transfer to Facilities Fund		-	-	-	(23,000)	(15,000)	
Fund Balance Beginning of Year		86,741	122,782	165,282	187,116	206,616	25.0%
Estimated Fund Balance End of Year		\$ 122,782	\$ 187,116	\$ 163,782	\$ 206,616	\$ 200,116	22.2%

TOWN OF ROSS
5 YEAR CAPITAL IMPROVEMENT PLAN (CIP)
Fiscal Year 2016-17 through 2020-21

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 2016-17 through FY 2020-21. 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 2017-2018 (FYE18) 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 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.

On February 15, 2017, staff met with the Town Council at the Strategic Workshop to review the CIP project elements and priorities, estimated costs, and revenues. This CIP has been updated for the FYE18 budget to incorporate Council comments and new information received.

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 FYE17 costs are the same as included in the budget unless current cost estimates are available.

Projects selected for Pavement Rehabilitation Program are prioritized based on annual condition assessment and the timing of major underground pipeline projects by RVSD, MMWD and PG&E. Drainage Improvement projects are small, localized replacement projects which are primarily identified in consideration of public safety and frequency of failure. The Town's three bridges over Ross Creek and the Sir Francis Drake bridge over Corte Madera Creek require rehabilitation while the Winship bridge, similar to the Lagunitas bridge in 2010, is identified in regional flood protection studies as a significant impediment to flow and will likely require complete replacement.

There is generally better knowledge related to roads, bridges, and drainage project capital planning than for Town-owned buildings and recreational assets. The section below called "Town Facilities Challenge" provides a more detailed discussion of these other Town facilities.

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 comes from other sources such as the Town Operating Fund and Facilities and Equipment Fund. The FYE18 budget includes \$400,000 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.

Figure 3 - shows the 5-year schedule for the Pavement Rehabilitation Program described in Figure 1, above, including remaining projects to be completed FY 16/17. The expenses in Figure 3 for FY 16/17 and 17/18 may differ from Figure 1 because of anticipated construction schedule overlap of FY during the summer construction season.

Town Facilities Challenge

The Town is preparing a Town Facilities Master Plan 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. Currently, there is approximately \$2.0 million in the Facilities and Equipment Fund that is available to fund these types of capital improvements. In addition, the FYE18 budget includes a \$400,000 transfer from the Operating Fund to the Facilities and Equipment Fund, and the five year Financial Forecast conducted as part of the Strategic Workshop in February 2017 included approximately \$130,000 funding annually in FYE19 and thereafter to fund these types of facilities from the Town’s Operating Fund. 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 FYE21. 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 16-17 Est. Actual	FY 17-18 Budget Est.	FY 18-19 Budget Est.	FY 19-20 Budget Est.	FY 20-21 Budget Est.	Total	Comments
Expenditures								
Roadway Improvements								
Pavement Rehabilitation Program	9040-45	\$215,000	\$237,000	\$272,000	\$373,000	\$468,000	\$1,565,000	
ADA Transition Plan - Improvements	9125-45	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$100,000	
Rule 20A PG&E Undergrounding	9201-45	\$0	\$70,000	\$200,000			\$270,000	\$220,000 work credit and \$50,000 5-year borrow
SFD/Bolinas Improve - TAM OBAG	9076-45	\$541,000					\$541,000	
TAM Safe Routes-Laurel Grove sidewalk	9075-45	\$35,000	\$10,000				\$45,000	
Lagunitas pathway and bike lanes	9200-45	\$0	\$20,000	\$400,000			\$420,000	FY 16-17 Scoping - From Willow to Glenwood
High Intensity Reflect Signs	9072-45	\$0	\$15,000	\$5,000	\$3,000	\$0	\$23,000	
Bolinas Avenue Median	9079-45	\$0	\$10,000				\$10,000	represents 50% cost share
Sidewalk Improvement Program		\$96,673	\$100,000				\$196,673	
Subtotal		\$887,673	\$487,000	\$902,000	\$401,000	\$493,000	\$3,170,673	
Bridges								
<i>Highway Bridge Program (HBP) - federally funded program</i>								
Glenwood Bridge - HBP - Rehabilitation	9170-65	\$1,000	\$85,000	\$180,000	\$430,000	\$200,000	\$896,000	88.53% Federal Funding
Norwood Bridge - HBP - Rehabilitation	9171-65	\$1,000	\$85,000	\$180,000	\$430,000	\$200,000	\$896,000	100% Federal Funding
Shady Lane Bridge - HBP - Rehab.	9172-65	\$1,000	\$85,000	\$180,000	\$430,000	\$200,000	\$896,000	88.53% Federal Funding
SFD Bridge - HBP - Rehabilitation	9173-65	\$1,000	\$85,000	\$180,000	\$430,000	\$200,000	\$896,000	88.53% Federal Funding
Winship Bridge - HBP - Replacement	9064-65	\$80,000	\$640,000	\$1,140,000	\$580,000	\$0	\$2,440,000	100% Federal and FCD Funding
Subtotal		\$84,000	\$980,000	\$1,860,000	\$2,300,000	\$800,000	\$6,024,000	
Drainage								
Drainage Improvements - Townwide	9007-65	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000	
Bolinas Drainage		\$30,000	\$240,000	\$80,000			\$350,000	represents 50% cost share
Town Hydrology Drainage Review	9032-65						\$0	
Creek Bank Protection at Town Hall				\$200,000	\$200,000	\$200,000	\$600,000	Rock slope protection - Town Hall to corp. yard
Subtotal		\$105,000	\$315,000	\$355,000	\$275,000	\$275,000	\$1,325,000	
Facilities								
Office Space	9181-66	\$90,000	\$0	\$0	\$0	\$0	\$90,000	
Natalie Coffin Greene Park & 3 Bear Hut	9062-66	\$48,000	\$30,000				\$78,000	FY 16/17 - Design; FY 17/18 Construction
Civic Center - Facilities Master Plan	9105-66	\$25,000	\$30,000				\$55,000	Scoping
Ross Common Rehabilitation	9188-66	\$0	\$25,000				\$25,000	
Townwide Facilities Replacement Plan	9183-66	\$15,750	\$20,000				\$35,750	Used to determine needs
Town Hall Improvements	9189-66	\$0	\$30,000				\$30,000	
Town Hall Window Shades	9093-66	\$0	\$25,000				\$25,000	
Public Safety Building	9199-66	\$0	\$20,000				\$20,000	
6 Redwood	9138-66	\$0	\$30,000	\$0	\$0	\$0	\$30,000	Cost estimate above insurance coverage
Post Office Lighting	9180-66	\$0	\$25,000	\$0	\$0	\$0	\$25,000	
Facilities Maintenance		\$0	\$0	\$80,000	\$80,000	\$80,000	\$240,000	Scoping with Facilities Replacement Plan
ADA improvements	9125-66	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$80,000	Scoping
Subtotal		\$178,750	\$255,000	\$100,000	\$100,000	\$100,000	\$733,750	
Total Expenditures		\$1,255,423	\$2,037,000	\$3,217,000	\$3,076,000	\$1,668,000	\$11,253,423	

Figure 2
Capital Improvement Plan (CIP) Revenues

Revenues

Item	Account	FY 16-17 Est. Actual	FY 17-18 Budget Est.	FY 18-19 Budget Est.	FY 19-20 Budget Est.	FY 20-21 Budget Est.	Total	Comments
Roadway Improvements								
Road Impact Fees	5115-45	\$160,000	\$200,000	\$200,000	\$200,000	\$200,000	\$960,000	
TAM Measure A - local streets	5504-45	\$32,982	\$32,500	\$29,900	\$29,900	\$29,900	\$155,182	
TAM Measure B - Element 1	5505-45	\$25,605				\$26,000	\$51,605	
Rule 20A PG&E Undergrounding		\$0	\$70,000	\$200,000			\$270,000	\$220,000 work credit and \$50,000 5-year borrow
TAM OBAG - SFD/Bolinas Improvement	5503-45	\$274,000	\$0	\$0	\$0	\$0	\$274,000	Federal Funds
San Anselmo - SFD/Bolinas	5503-45	\$118,000	\$0	\$0	\$0	\$0	\$118,000	Town of San Anselmo Cost Share
Sidewalk Improvement Reimb	5509-45	\$6,000					\$6,000	
Gas Tax	5120-51	\$54,302	\$61,342	\$265,700	\$266,000	\$106,000	\$753,344	Apply to pavement rehab projects
TAM Safe Routes-Laurel Grove sidewalk	5501-45	\$25,000	\$0	\$0	\$0	\$0	\$25,000	
Subtotal Roadway Funding		\$695,889	\$363,842	\$695,600	\$495,900	\$361,900	\$2,613,131	
<i>Road Fund cumulative balance</i>		<i>\$1,018,593</i>	<i>\$703,651</i>	<i>\$497,251</i>	<i>\$592,151</i>	<i>\$461,051</i>	<i>\$557,542</i>	
Bridges								
Glenwood Bridge - HBP - Rehabilitation	5145-65	\$0	\$75,251	\$159,354	\$380,679	\$177,060	\$792,344	88.53% Federal Funding
Norwood Bridge - HBP - Rehabilitation	5146-65	\$0	\$85,000	\$180,000	\$430,000	\$200,000	\$895,000	100% Federal Funding
Shady Lane Bridge - HBP - Rehab.	5147-65	\$885	\$75,251	\$159,354	\$380,679	\$177,060	\$793,229	88.53% Federal Funding
SFD Bridge - HBP - Rehabilitation	5148-65	\$885	\$75,251	\$159,354	\$380,679	\$177,060	\$793,229	88.53% Federal Funding
Winship Bridge - HBP - Replacement	5140-65	\$80,000	\$640,000	\$1,140,000	\$580,000	\$0	\$2,440,000	100% funding - federal & County Flood Control
Subtotal Bridge Funding		\$81,771	\$950,752	\$1,798,062	\$2,152,037	\$731,180	\$5,713,801	
Drainage								
Drainage Impact Fees	5115-65	\$160,000	\$200,000	\$200,000	\$200,000	\$200,000	\$960,000	
Subtotal Drainage Funding		\$160,000	\$200,000	\$200,000	\$200,000	\$200,000	\$960,000	
<i>Drainage Fund cumulative balance</i>		<i>\$1,075,453</i>	<i>\$983,975</i>	<i>\$767,037</i>	<i>\$544,074</i>	<i>\$400,254</i>	<i>\$675,199</i>	
Facilities								
Other Funding/Fund Balance		\$250,000	\$275,000	\$100,000	\$100,000	\$100,000	\$825,000	
Subtotal Facilities Funding		\$250,000	\$275,000	\$100,000	\$100,000	\$100,000	\$825,000	
Total Revenue		\$1,187,660	\$1,789,594	\$2,793,662	\$2,947,937	\$1,393,080	\$11,344,673	

Figure 3 - PAVEMENT REHABILITATION PROGRAM

Schedule for 2016-17

Brookwood Lane (entire length)	37	17,280 SF*	\$56,160
Redwood Avenue (Brookwood to Town Limit)	36	13,910 SF*	\$45,208
		Subtotal	\$101,368
		Including 20% Contingency and 25% Engineering	\$146,983

Schedule for 2017-18

Wellington Avenue (Madena to End)	37	2,985 SF*	\$9,701
Wellington Avenue (Fallen Leaf to Madera)	54	14,091 SF	\$45,796
Wellington Avenue (Garden to Fallen Leaf)	32	13,413 SF*	\$43,592
Fallen Leaf (entire length)	45	4,950 SF	\$16,088
		Subtotal	\$115,177
		Including 20% Contingency and 25% Engineering	\$167,006

Schedule for 2018-19

Bolinas Avenue (Remaining length)	17-13-22	40,560 SF**	\$131,820
Olive Avenue (West/Left of Walnut)	69	4,590 SF	\$14,918
Olive Avenue (East/Right of Walnut)	46	1,445 SF	\$4,696
Walnut Avenue (Lagunitas to Olive)	43	5,040 SF	\$16,380
Walnut Avenue (Olive to Dead End)	64	6,120 SF	\$19,890
		Subtotal	\$187,704
		Including 20% Contingency and 25% Engineering	\$272,170

Schedule for 2019-20

Lagunitas Road (213' W. of Willow to Woodside)	48	22,282 SF	\$72,417
Lagunitas Road (Allen to 213' W of Willow)	52	31,283 SF	\$101,670
Thomas Court (Entire Court)	59	6,900 SF	\$22,425
Chestnut Avenue (Bridge Road to Town Limit)	70	18,590 SF	\$60,418
		Subtotal	\$256,929
		Including 20% Contingency and 25% Engineering	\$372,547

Schedule for 2020-21

El Camino Bueno (Entire Length)	63	23,530 SF	\$76,473
Lagunitas Road (Woodside to Glenwood)	60	42,390 SF	\$137,768
Laurel Grove (Walters to Canyon)	66	33,410 SF	\$108,583
		Subtotal	\$322,823
		Including 20% Contingency and 25% Engineering	\$468,093

REMAINING STREETS NEEDING WORK		172,150 SF	\$559,488
--------------------------------	--	------------	-----------

TOWN OF ROSS
SALARY SCHEDULE
Effective July 2, 2017

Department/Position	Unit	Hourly	Per Month				
		Rate	Salary	Step A	Step B	Step C	Step D
TOWN MANAGER							
approved by budget							
Town Manager	<i>Unrepresented</i>		\$ 16,315	--	--	--	--
ADMINISTRATION/PLANNING							
approved by budget							
Administrative Manager/Town Clerk	<i>Unrepresented</i>		\$ 7,591	--	--	--	--
Planning Manager	<i>Unrepresented</i>		--	\$ 9,442	\$ 9,914	\$ 10,409	\$ 10,930
Town Treasurer	<i>Unrepresented</i>		\$ 250	--	--	--	--
Office Assistant (.45 time)	<i>Unrepresented</i>	\$23.23					
PUBLIC WORKS							
approved by budget							
Public Works Director	<i>Unrepresented</i>			\$ 10,647	\$ 11,179	\$ 11,738	\$ 12,326
Public Works Superintendent	<i>Unrepresented</i>		\$ 8,456	--	--	--	--
Building Dept. Secretary (3/4 time)	<i>Unrepresented</i>	\$36.28					
Maintenance Worker	<i>Unrepresented</i>		--	\$ 4,292	\$ 4,506	\$ 4,732	\$ 4,969
POLICE CHIEF							
approved by Resolution 1942 adopted 3/10/16							
Police Chief	<i>Unrepresented</i>		\$ 11,709	--	--	--	--
Education pay of \$250/month, Uniform Pay \$1,000/yr							
POLICE							
approved by Resolution No. 1923 adopted 11/12/15							
Police Sergeant	<i>Ross Police Officers Assn</i>		--	\$ 7,723	\$ 8,110	\$ 8,516	\$ 8,942
Police Officer	<i>Ross Police Officers Assn</i>		--	\$ 6,546	\$ 6,873	\$ 7,218	\$ 7,578
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							
RECREATION							
approved by budget							
Recreation Manager (3/4 time)	<i>Unrepresented</i>		\$ 6,867	--	--	--	--
Recreation Specialist	<i>Unrepresented</i>	\$27.55 - \$34.85					
Clerk	<i>Unrepresented</i>	\$21.53 - \$26.17					
Head Preschool Teacher	<i>Unrepresented</i>	\$22.55 - \$35.88					
Preschool Teacher	<i>Unrepresented</i>	\$18.45 - \$30.24					
Preschool Substitute	<i>Unrepresented</i>	\$18.45 - \$20.50					
Recreation Instructor/Program Lead	<i>Unrepresented</i>	\$15.00 - \$78.00					
Recreation Leader	<i>Unrepresented</i>	\$10.50 - \$14.50					
Administrative Assistant	<i>Unrepresented</i>	\$25.61 - \$31.12					