



Staff Report

Date: June 16, 2022
To: Mayor Elizabeth Robbins and Council Members
From: Christa Johnson, Town Manager
Subject: Fiscal Year Ending June 30, 2023 Budget and Related Resolutions

Recommendation

It is recommended that the Town Council:

1. Receive a presentation on the fiscal year ending June 30, 2023 (FYE 2023) budget;
2. Adopt Resolution No. 2252 approving the FYE 2023 budget, setting the public safety parcel tax rate, and amending the Town's Salary Schedule;
3. Adopt Resolution No. 2253 setting the Town's appropriations limit as provided in Government Code Section 7910 for the fiscal year ending June 30, 2023.

Background and discussion

Attached is the Fiscal Year 2022-23 (FYE 2023) 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 \$11.4 million for FYE 2023.

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

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

The budget provides current services to Town of Ross residents as well as new projects and programs that have been discussed by the Town Council during the course of the fiscal year including at the March 15, 2022 Special Council Meeting annual strategic workshop that discussed the five-year financial forecast and the Budget Workshop on April 28, 2022. The budget message at the beginning of the budget document provides a summary of the overall budget.

At the Budget Workshop on April 28th, the Town Council discussed the proposed FYE 2023 budget in-depth. Changes made to the budget since the workshop on April 28th are attached.

The State Constitution requires the Gann appropriation limit be set for the fiscal year. This is done at the same time with adoption of the budget to ensure the Town is not taking in more taxes than allowed by the limit. The Town is under the limit by \$190,497. The Gann findings and calculations have been available to the public in the Town Clerk's office for fifteen (15) days prior to the adoption of the budget as required.

Fiscal, resource and timeline impacts

The FYE 2023 budget is an estimate of next year's results and is based on a number of assumptions. The budget as shown would result in a \$84K surplus to the General Fund and budgeted spending of \$699K more in the Special Revenue Funds than budgeted revenue. Any Special Revenue Fund spending above revenues will be funded by fund balances, which are accumulated to be used for this purpose.

Alternative actions

None recommended although the Town Council may decide to modify the budget.

Environmental review (if applicable)

N/A

Attachments

1. Schedule of net changes in fund balances made subsequent to budget workshop held April 28, 2022
2. Resolution No. 2252 Adopting the FYE 2023 budget, setting the public safety parcel tax assessment, and amending the Town's Salary Schedule
3. Resolution No. 2253 Setting the Gann appropriation limit for FYE 2023 with Exhibits A and B
4. Town of Ross FYE 2023 Budget

ATTACHMENT 1

Changes in FYE23 budget between workshop and final proposal

GENERAL FUND

Acct #	Net change in General Fund balance FYE 2023 per 4/28/22 workshop draft budget	\$ 36,417
Revenue changes: increase (decrease)		
5010-05	Property Tax revenue	35,000
5282-05	Property Tax - Excess ERAF Funds	10,000
5228-05	SB1383 CalRecycle Grant revenue	20,000
5229-05	Marin Wildfire Prev Authority JPA - revenue	4,486
5300-05	Planning Application Fees	25,000
5110-05	Building Permits	25,000
5105-05	Building Plan Review	3,000
5125-05	Resale Inspections	5,000
5315-05	Fee Program Administration	1,000
5313-05	Technology Fee	15,000
5114-05	Public Works Plan Review	5,000
5352-95	Recreation - Kids Classes	50,000
5401-66	Contributions RPOA (contribution to be received FYE22)	(10,000)
	Total revenue increases	<u>188,486</u>
Expense changes: increase (decrease)		
6447-10	Consultants - Videographer	3,000
8040-10	Miscellaneous	1,000
7820-10	PG&E - Buildings	1,200
6394-20	Wildfire Prevention Program -defensible space	2,243
6395-20	Wildfire Prevention Program -local prevention	2,243
7101-20	MERA - Police	(1,286)
6434-35	Building Administration/Inspections	(2,500)
6462-35	Scanning Services	(15,000)
8088-35	Permit Tracking License - annual fee 20%	3,821
6600-30	Animal Services	10,171
6630-30	Marin Map expense	3,000
6640-30	Transportation Authority of Marin-dues	454
6655-30	Marin General Services Authority	(1,600)
7200-30	Roadway Striping and Curb Painting	3,000
7240-30	Street Signs	2,000
7500-30	Vehicles - Gas & Oil	2,500
8088-30	Permit Tracking License - annual fee 80%	955
6449-95	Recreation Contractors - Program	50,000
6450-95	Recreation Consultants - Website	1,000
8688-05	Laurel Grove Right-of-Way	75,000
8689-05	SB1383 CalRecycle Grant expenditures	20,000
9177-66	Toilet Enclosures - Parks (work done in FYE22)	(20,000)
	Total expense increases	<u>141,201</u>
	Net change in General Fund balance FYE 2023 per proposed budget 6/16/22	<u>\$ 83,702</u>

SPECIAL REVENUE FUNDS

Acct #	Net change in Special Rev Fund balances FYE 23 per 4/28/22 workshop draft budget	(674,500)
9040-45	Road Improvements - Roadway Fund - increase	25,000
	Net change in Special Rev Fund balance FYE 2023 per proposed budget	<u>(699,500)</u>
	Net change in Total Fund balances FYE 2023 per proposed budget	<u>\$ (615,798)</u>

ATTACHMENT 2

TOWN OF ROSS

RESOLUTION NO. 2252

A RESOLUTION OF THE TOWN OF ROSS TOWN COUNCIL ADOPTING THE FISCAL YEAR ENDING (FYE) 2023 BUDGET AND SETTING THE PUBLIC SAFETY PARCEL TAX ASSESSMENT FOR FISCAL YEAR ENDING 2023

WHEREAS, the Ross Town Council held a public hearing on the proposed fiscal year ending (FYE) 2023 budget on April 28, 2022; and

WHEREAS, the Ross Town Council has determined the proposed FYE 2023 budget will provide Ross municipal services and the necessary construction of capital improvements; and

WHEREAS, Measure K, the Ross Public Safety Tax, was approved in November 2016 allowing the Town Council to set the annual parcel tax up to a maximum of \$970/parcel per year with annual cost of living adjustments; and the adjustment for FYE 2023 is 5.2% applied to the FYE 2022 parcel tax of \$1,085.

WHEREAS, staff recommends the parcel tax be set at \$1,141 per parcel; and

NOW THEREFORE BE IT RESOLVED, the Ross Town Council of the Town of Ross hereby adopts the Town of Ross FYE 2023 budget with expenditures totaling \$11,374,853 appropriated as follows, with transfers between funds as follows, and sets the annual parcel tax billed to residents at \$1,141 per parcel.

Summary of Expenditures	Per Budget	Pension UAL Paydown	Total
General Fund			
Operating	\$ 9,078,853	\$ 200,000	\$ 9,278,853
Facilities and Equipment	620,000		620,000
Emergency	-		-
	9,698,853	200,000	9,898,853
Special Revenue Funds			
Gas Tax	138,000		138,000
Roadway	688,000		688,000
Drainage	650,000		650,000
Public Safety Tax	-		-
General Plan Update	-		-
	\$ 11,174,853	\$ 200,000	\$ 11,374,853

Transfers

- From the Public Safety Tax Fund to the Operating Fund - \$953,342
- From the Operating Fund to the Facilities and Equipment Fund - \$500,000
- From the General Plan Update Fund to the Operating Fund - \$156,000

BE IT FURTHER RESOLVED, that the Town of Ross Salary Schedule attached hereto is amended to reflect the salary changes effective beginning July 1, 2022.

The foregoing resolution was duly and regularly adopted by the Ross Town Council at the regular meeting held on the 16th day of June 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Elizabeth Robbins, Mayor

ATTEST:

Linda Lopez, Town Clerk

TOWN OF ROSS
SALARY SCHEDULE
July 1, 2022

Department/Position	Hourly	Per Month				
	Rate	Salary	Step A	Step B	Step C	Step D
TOWN MANAGER approved by Resolution 2218 adopted 10/14/21 Town Manager		\$ 19,583	--	--	--	--
ADMINISTRATION approved by budget						
Administrative Manager/Town Clerk			\$ 7,813	\$ 8,203	\$ 8,612	\$ 9,044
Management Analyst			\$ 8,333	\$ 8,750	\$ 9,188	\$ 9,647
Town Treasurer		\$ 250	--	--	--	--
Office Assistant	\$27.01					
PLANNING AND BUILDING approved by budget						
Planning and Building Director			\$ 11,944	\$ 12,541	\$ 13,169	\$ 13,828
Senior Building Inspector			\$ 8,941	\$ 9,388	\$ 9,857	\$ 10,350
Building Permit Technician			\$ 6,339	\$ 6,655	\$ 6,989	\$ 7,337
Planner			\$ 7,258	\$ 7,621	\$ 8,002	\$ 8,402
PUBLIC WORKS approved by budget						
Public Works Director			\$ 12,997	\$ 13,646	\$ 14,329	\$ 15,047
Maintenance Supervisor			\$ 6,955	\$ 7,302	\$ 7,668	\$ 8,051
Senior Maintenance Worker			\$ 5,838	\$ 6,129	\$ 6,436	\$ 6,758
Maintenance Worker			\$ 5,128	\$ 5,384	\$ 5,654	\$ 5,936
POLICE CHIEF approved by Resolution 2197 adopted 3/29/21 Police Chief Education pay of \$250/month, Uniform Pay \$1,000/yr		\$ 13,916	--	--	--	--
POLICE approved by Resolution No. 2113 adopted 06/13/19						
Police Sergeant			\$ 8,735	\$ 9,172	\$ 9,631	\$ 10,113
Police Officer			\$ 7,403	\$ 7,773	\$ 8,163	\$ 8,570
MOU also calls for:						
Longevity pay of 2.5% - 5% of salary						
Education pay of \$50 to \$300 per month						
Shift differential pay of 5% for night hours						
Holiday in lieu pay for 12 holidays per year						
Uniform pay of \$1,000/year						
Police Lieutenant		\$ 11,476				
RECREATION approved by budget						
Recreation Manager - full time			\$ 7,995	\$ 8,394	\$ 8,814	\$ 9,255
Recreation Specialist - 75% time - 1560 hours	Hourly		\$ 31.09	\$ 32.65	\$ 34.28	\$ 35.99
Recreation Specialist - 45% time - 936 hours	Hourly		\$ 31.09	\$ 32.65	\$ 34.28	\$ 35.99
Clerk	Hourly		\$ 24.30	\$ 25.51	\$ 26.79	\$ 28.13
Recreation Instructor/Program Lead		\$18.00 - \$78.00				
Recreation Leader		\$15.00 - \$17.00				
Administrative Assistant		\$27.30 - \$38.11				

ATTACHMENT 3

TOWN OF ROSS

RESOLUTION NO. 2253

A RESOLUTION OF THE TOWN OF ROSS MAKING CERTAIN FINDINGS AND DETERMINATIONS IN COMPLIANCE WITH SECTION XIII(B) OF THE CALIFORNIA CONSTITUTION (GANN INITIATIVE) AND SETTING THE APPROPRIATION LIMIT FOR THE FISCAL YEAR ENDING (FYE) JUNE 30, 2023

WHEREAS, the Ross Town Council finds as follows:

1. The base year appropriate limit is established at \$622,265; and
2. The per capita cost of living factor for FYE 2023 shall be determined by using the change in California per capita personal income; and
3. The population factor for FYE 2023 shall be determined by using the greater of the change in population within the Town of Ross or within Marin County; and
4. The Town appropriation limit for the fiscal year ending June 30, 2023 is \$6,677,415 as documented in "Exhibit A" attached hereto and incorporated herein; and
5. The Town's proposed budget for the fiscal year ending June 30, 2023 anticipates \$6,486,918 in appropriations subject to the limit, which is \$190,497 less than the appropriations limit of \$6,677,415 and
6. The calculation of the budgeted appropriations subject to limit is documented in "Exhibit B" attached hereto and incorporated within.

NOW THEREFORE BE IT RESOLVED, the Town of Ross hereby resolves that, based on the foregoing figures and provisions of Article XIII(B) of the Constitution of the State of California, the following figure accordingly represents the Fiscal Year Ending June 30, 2023 Appropriation Limit for the Town of Ross at \$6,677,415.

The foregoing resolution was duly and regularly adopted by the Ross Town Council at its regular meeting held on the 16th day of June 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Elizabeth Robbins, Mayor

ATTEST:

Linda Lopez, Town Clerk

Attachments:

Exhibit A – Appropriation Limit

Exhibit B – Appropriations Subject to the Limit

TOWN OF ROSS
APPROPRIATION LIMIT

EXHIBIT A

Fiscal Year End	Per Capita Personal Income Factor	Population Change Factor	Appropriations Limit
1979	Base year as amended		\$622,265
1980	1.1017		729,617
1981	1.1211		817,974
1982	1.0912		892,573
1983	1.0679		953,179
1984	1.0235		975,579
1985	1.0474		1,021,821
1986	1.0374		1,060,037
1987	1.0230		1,084,418
1988	1.0347	1.0059	1,128,667
1989	1.0466	1.0092	1,192,131
1990	1.0519	1.0124	1,269,552
1991	1.0421	1.0148	1,342,581
1992	1.0414	1.0155	1,419,835
1993	1.0000	1.0179	1,445,250
1994	1.0272	1.0187	1,512,322
1995	1.0071	1.0120	1,541,336
1996	1.0427	1.0224	1,643,152
1997	1.0467	1.0158	1,747,061
1998	1.0467	1.0164	1,858,639
1999	1.0415	1.0156	1,965,970
2000	1.0453	1.0181	2,092,225
2001	1.0491	1.0118	2,220,853
2002	1.0782	1.0072	2,411,765
2003	1.0117	1.0099	2,464,138
2004	1.0231	1.0077	2,540,472
2005	1.0485	1.0253	2,731,076
2006	1.0965	1.0033	3,004,507
2007	1.0396	1.0007	3,125,672
2008	1.0442	1.0092	3,293,854
2009	1.0429	1.0097	3,468,481
2010	1.0062	1.0067	3,513,369
2011	0.9746	1.0087	3,453,919
2012	1.0251	1.0091	3,572,832
2013	1.0377	1.0105	3,746,457
2014	1.0512	1.0070	3,965,843
2015	0.9977	1.0042	3,973,340
2016	1.0382	1.0073	4,155,235
2017	1.0537	1.0033	4,392,820
2018	1.0369	1.0018	4,563,114
2019	1.0367	1.0017	4,738,622
2020	1.0385	0.9999	4,920,567
2021	1.0373	1.0008	5,108,187
2022	1.0573	0.9965	5,381,983
2023	1.0755	0.9889	5,724,073
Voter approved additional amount: Public Safety Special Tax			<u>953,342</u>
			<u><u>\$ 6,677,415</u></u>

TOWN OF ROSS
 APPROPRIATIONS SUBJECT TO THE LIMIT
 BASED ON ADOPTED BUDGET FOR THE
 FISCAL YEAR ENDED JUNE 30, 2023

EXHIBIT B

Revenue Source	TAX PROCEEDS	NON-TAX PROCEEDS	TOTAL
Property Taxes	\$ 4,870,000		\$ 4,870,000
Public Safety Special Tax	953,342		953,342
Property Taxes in Lieu of VLF	345,000		345,000
Property Tax - Excess ERAF	510,000		510,000
Real Property Transfer Tax	100,000		100,000
Sales Tax	65,000		65,000
Business Licenses	40,000		40,000
Homeowner Property Tax Relief	17,700		17,700
State Vehicle License Collection in Excess	2,950		2,950
Recreation Fees		765,500	765,500
Construction Penalties		25,000	25,000
Building Dept Revenue		733,100	733,100
Public Works Dept Revenue		133,400	133,400
Planning Fees		190,000	190,000
Co of Marin - Measure A Parks		8,694	8,694
Co of Marin - Zero Waste grant		9,200	9,200
Marin Wildfire Prev Authority JPA		112,786	112,786
State of CA - LEAP Grant - re: housing		-	-
State of CA - REAP Grant		20,000	20,000
State of CA - SB2 Grant - re: housing		7,000	7,000
State of CA - SB1383 - CalRecycle Grant		20,000	20,000
State of CA - Citizens Options for Publ Safety		169,000	169,000
Franchises		213,000	213,000
Miscellaneous		5,000	5,000
Miscellaneous Public Safety Revenue		38,674	38,674
Rents		262,209	262,209
Prop 172 Public Safety Sales Tax		27,000	27,000
Vehicle Code Fines		15,000	15,000
Proposition 68 Parks Grant		140,000	140,000
PG&E Rule 20A Undergrounding		-	-
Contributions - RPOA		-	-
	6,903,992	2,894,563	9,798,555
	70.46%	29.54%	100.00%
Interest	19,729	8,271	28,000
Total General Fund Revenue	\$ 6,923,721	\$ 2,902,834	\$ 9,826,555
Exclusions from Limitation:			
Qualified capital outlays	(235,000)		
Federal Mandates - Social Security/medicare	(201,802)		
Appropriations subject to the limit	\$ 6,486,918		
Appropriations Limit	6,677,415		
Under limit	\$ 190,497		

ATTACHMENT 4



Budget Message

Date: June 16, 2022
To: Mayor Robbins and Council Members
From: Christa Johnson, Town Manager
Subject: Fiscal Year 2022-23 (FYE23) Budget

I am pleased to present the Fiscal Year 2022-23 (FYE23) General Fund and Special Revenue Funds budget. The budget represents the Town's one-year financial plan for delivering services in a fiscally responsible manner consistent with the priorities and goals established by the Town Council.

The programs and projects in the budget are designed to help support the Town in meeting the following goals established by the Town Council and affirmed on March 15, 2022:

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

Background and discussion

Each year the Town is required to adopt an annual budget. The proposed budget is for the General Fund and Special Revenue Funds. The budget includes revenues and expenses related to Town operations and capital improvements. The overall budget for all Town Funds is approximately \$11.4 million for FYE23.

The budget provides current services to Town residents as well as new projects and programs that have been discussed by the Town Council during the course of the fiscal year including the discussion of the Capital Improvement Plan (CIP) and the five-year financial forecast and upcoming budget at the March 15, 2022 Special Council Meeting Annual Strategic Workshop and the budget workshop on April 28, 2022.

The COVID-19 pandemic has had impacts on the economy and revenue sources. The Town of Ross's revenue base has some protection from the immediate impacts given Ross's largest revenue source is

property taxes, which is more stable and slower to respond to changing economic conditions. Recreation and interest income have been the revenue sources that have been the most affected by the pandemic.

The \$11.4 million budget sustains financial responsibility and stability and continues to support the Town's other goals and objectives. The Town continues to move forward by investing in services and facilities for the community in FYE23. The new projects for the year include additional emphasis on maintaining a safe community and improving emergency preparedness as well as enhancing maintenance of existing facilities and infrastructure.

The Town's Operating Fund Reserve Policy of 30% of Operating Fund expenditures including any transfer to the Facilities and Equipment Fund is achieved in the FYE23 Budget. The ending FYE23 budgeted reserve in the Operating Fund is estimated to be \$5.1M which exceeds the required amount of \$2.9M. In addition, the Town has set aside \$1.5M in an Emergency Fund.

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

- Additional services for cyber security protection
- Development of an Urban Forestry Management Plan
- Expanded recreation programs and events including July 4th and Age Friendly activities
- Support of Ross Property Owners Association events and downtown enhancements
- Implementing emergency preparedness policies and practices:
 - Vegetation management
 - Defensible space inspections
 - Public education/awareness
 - Evacuation route maps and enhancements
- Preparation of a Town Facilities Master Plan
- The addition of a full-time analyst position to complete several new programs mandated by the State of California and to assist in moving forward several Town Council priorities in the areas of environmental stewardship, disaster preparedness, community outreach, grant applications and reporting
- Continued implementation of the Ross Common Landscape Improvement Plan
- Natalie Coffin Greene Park amenities
- Safe pathways to improve pedestrian safety
- Storm Drainage Master Plan
- Bolinas and Sir Francis Drake drainage improvements
- Winship Bridge right of way work
- Completion of the General Plan Housing Element Update
- Development of a Vehicle Miles Traveled (VMT) Ordinance
- Accessory Dwelling Unit (ADU) tool kit
- Review of Branson School's annual traffic report
- Participating in a regional study to identify how best to comply with SB 1383 composting procurement requirements

In addition to these new projects and programs, there are numerous General Fund and other fund capital projects that are proposed in the FYE23 budget that are discussed later in this staff report.

A major source of funding for Town police and fire protection services is the Public Safety Tax that passed in November 2016 with a 79% voter approval. For FYE23, it is proposed the parcel tax be set at \$1,141 per parcel, a 5.2% increase over the prior year tied to the CPI increase in the Bay Area. As proposed, the Public Safety Tax would provide approximately \$953K which covers approximately 20% of the Town’s annual costs related to the provision of police, fire and paramedic services.

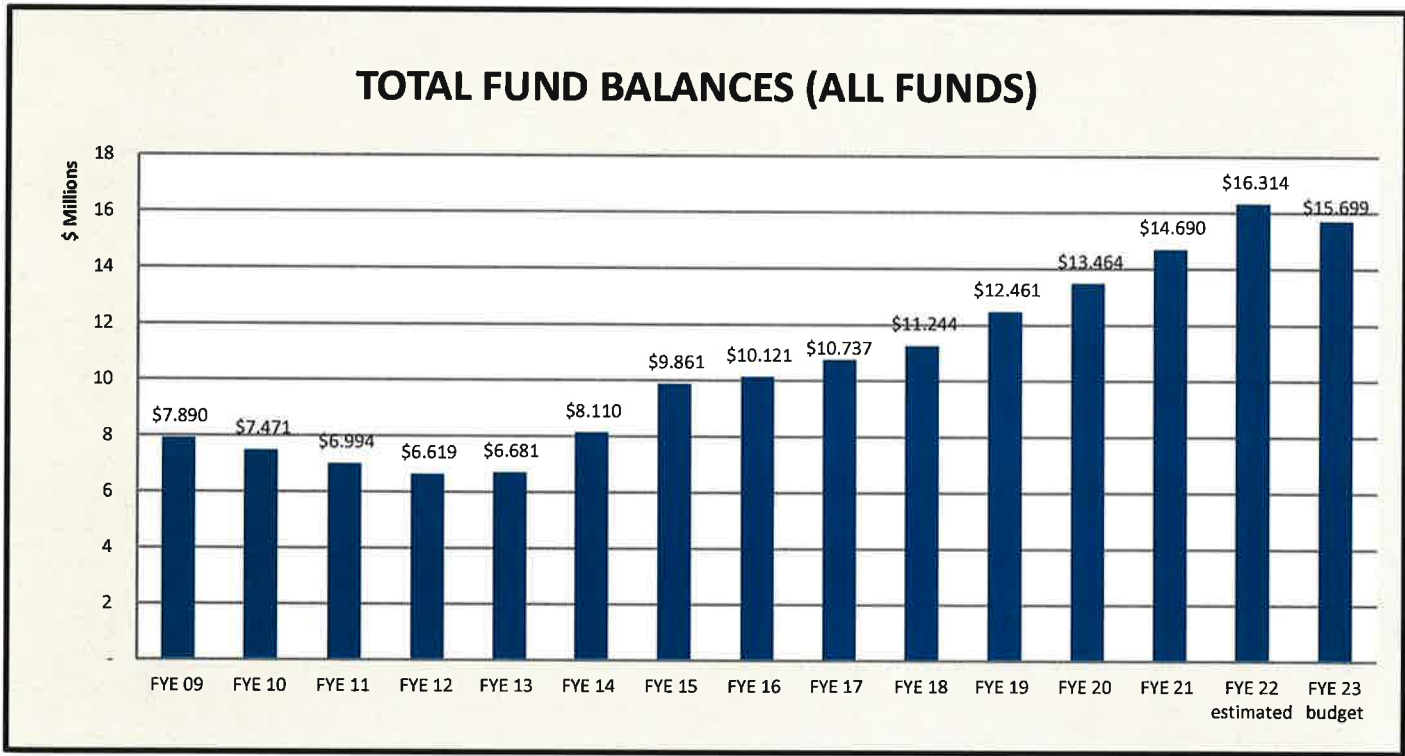
FUNDS OVERVIEW

General Fund has three components

- Operating Fund
- Facilities and Equipment Fund
- Emergency Fund

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

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



The net change in fund balances for FYE23 is summarized below and shows a positive \$84K change to the General Fund made up of a \$39K surplus in the Operating Fund and \$45K surplus in the Facilities and Equipment Fund. The Special Revenue Funds are budgeted to have expenses (which are mostly capital

improvement projects) at \$700K higher than revenues and therefore fund balances, which were accumulated to fund such capital expenses, would be used along with annual revenues.

Budgeted Net Change in Fund Balances FYE23	
GENERAL FUND:	
Operating Fund	\$ 38,702
Facilities and Equipment Fund	45,000
Emergency Fund	-
	<u>83,702</u>
SPECIAL REVENUE FUNDS:	
Gas Tax	500
Roadway	(107,000)
Drainage	(497,500)
Public Safety Tax Fund	-
COPS Fund	-
General Plan Update Fund	(95,500)
	<u>(699,500)</u>
	<u>\$ (615,798)</u>

GENERAL FUND

The table below shows the Operating Fund revenue percentage changes in budget between FYE22 and FYE23.

Property Taxes	10.5%
Other Taxes	3.2%
Intergovernmental Revenue	43.4%
Investment Income and Rents	-6.8%
Planning Revenue	53.2%
Building Revenue	-3.6%
Public Works Revenue	50.2%
Police Revenue	17.4%
Recreation Revenue	50.4%
Miscellaneous	-37.5%

The table below shows General Fund expenditure percentage changes in budget between FYE22 and FYE23.

General Government	33.1%
Fire	5.2%
Police	10.1%
Planning and Building	1.3%
Public Works	8.3%
Recreation	22.7%
Capital Expenditures	-4.9%

General Fund Capital Expenditures budgeted for FYE23 – the budget continues to invest in capital improvements to preserve and enhance the community. The General Fund accounts for \$791K of the total \$2.3 million capital funding included in the budget. The General Fund capital budget items include:

- Town Hall Facilities Master Plan \$150K
- Ross Common restoration \$375K
- Town Hall parking lot improvements \$25K
- Public Safety building improvements \$25K
- ADA Transition Plan – facilities \$25K
- Natalie Coffin Greene Park amenities \$20K
- Laurel Grove safe pathway right-of-way \$75K
- Technology equipment for various departments \$42K
- Workspace adjustments \$15K
- Furniture \$5K
- Monument restoration \$2.5K
- SB1383 recycle grant expenditures on a composting procurement study \$20K

OPERATING FUND

Revenue

Operating Fund revenues excluding transfers in are estimated at \$8.7M for the FYE23 budget, which is 13% more than the FYE22 budget.

- Property tax revenues are budgeted at \$4.9M, a 6.3% increase over FYE22 estimated actual and a 10% 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 \$855K, which is an 2% decrease over the estimated actual for FYE22.
- Other taxes are budgeted at \$418K, which is a 3.2% increase over the prior year budget with property transfer tax having the largest increase.
- Intergovernmental revenue is increasing 43% over the prior year budget. The COPS (Citizens Options for Public Safety) grant is accounted for in the Operating Fund for FYE23 instead of a separate special revenue fund. A separate fund is not required for the COPS grant and moving it to the Operating Fund will reduce the accounting burden of maintaining a separate fund and, also provide clarity of the total cost of police wages and benefits which will no longer be allocated to the COPS Fund. New in FYE23 is \$20K from an SB1383 CalRecycle grant. This is a one-time grant to assist the Town meet the requirements of SB 1383, the State’s mandatory organics recycling legislation.

- Investments and rents are budgeted at \$290K, a 6.8% decrease over prior year budget. The Post Office rent is increasing 3.5%, cellular rents are up 1%, and interest is down 49%. LAIF interest rates have dropped from 2.57% as of June 30, 2019 to .32% as of March 31, 2022.
- Planning revenue is \$190K, a 53% increase over prior year budget.
- Building revenue is \$733K, a 3.6% decrease over prior year budget.
- Public Works revenue is \$133K, a 50% increase over prior year budget with a reimbursement from the County Flood Control District of \$30K contributing to the increase.
- Police revenue of \$54K is similar to prior year budget. A private donation by a resident of \$8K is included.
- Recreation revenue is \$765K, a 50% increase over prior year budget and a 2% decrease over FYE22 estimated actual. Recreation revenue is still below the pre-COVID revenue of \$875K in FYE19. As COVID restrictions are modified related to recreation classes and programs, the recreation participation rate and thus revenues will change.

Expenditures

Operating Fund expenses, excluding transfers out and a discretionary pension payment, are budgeted at \$9.1M, which is an 12% increase over FYE22 budget. A cost-of-living increase of 3.8% based on the November 2021 Bay Area CPI index has been applied to wages of those employees not covered by employment or labor agreements. Additionally, similar to prior budgets, the FYE22 budget includes an additional discretionary payment of \$200K towards the pension unfunded liability on top of the normal amortized annual payment to CalPERS and this is reported as a separate line item after operating costs. In addition, the budget includes a \$500K transfer to the Facilities and Equipment Fund to pay for current year costs as well as maintaining the fund balance for future construction costs associated with repairing and/or replacing physically and functionally obsolete facilities.

General Government

- General Government budget is up 33% from the previous budget.
- Wages and benefits are 43% higher than the prior year budget primarily because of the addition of an Analyst position.
- Outside services are 16.5% higher than the prior year budget due to increased hours of legal services, 11% increase for audit services, and new budgeted items including an appraisal for the renewal of the post office lease, a cyber risk assessment consultant, and a record retention policy update. Also contributing to the increase is a 100% increase requested by the Town's IT consultant, Marin IT, for upgrades to the Town's computer system which includes enhanced cyber risk reduction.
- The budget for the videographer is \$8K which includes \$3K for Advisory Design Review meetings.
- The Community Homeless Fund contribution for FYE23 is \$9.3K.
- Property and liability insurance is estimated to increase by 11% over actual FYE22 with \$113K allocated to the various departments.
- A new line item is a contribution to Ross Property Owners Association of \$26,500 for support of downtown enhancements including holiday decorations, hanging flowers, banners, and improved lighting and for live events on Ross Common including the Winterfest and band concerts.

Fire

- Fire Department expenses are budgeted at \$2.8M, 5% higher than the FYE22 budget. A new labor agreement for FYE23 is still being negotiated by Ross Valley Fire Department JPA.
- The Ross Valley Fire Department JPA costs excluding a contribution for equipment is estimated at \$2.3M in the FYE23 budget, 5.4% higher than the FYE22 budget. The contribution to the JPA for equipment replacement is \$83K, 4% higher than the FYE22 budget.
- The budget also includes two line items of \$56K each for wildfire defensible space and wildfire local prevention. The total wildfire prevention expenditures of \$112K are 100% funded by the Marin Wildfire Prevention Authority JPA which is included in intergovernmental revenue.
- MERA notes and bonds (radios) have been paid off so the budget is zero in FYE23.

Police

- Police budget of \$2M is up 10.2% from the prior year budget.
- Wages and benefits are 10% higher than the prior year budget. The primary reason for this increase is that the COPS (Citizens Options of Public Safety) state grant estimated to be \$169K and the corresponding cost of approximately one officer are now being accounted for in the Operating Fund instead of a separate COPS Fund. This change in accounting will simplify the accounting and provide a better picture of the cost of wages and benefits within the Police Department.
- The current Ross Police Officers Association Memorandum of Understanding (MOU) expires June 30, 2022 and a new one is being negotiated. The budget will need to be adjusted upon completion of negotiations with the Police Officers Association and Town Council's approval of a revised MOU. The budget is based on the return to a fully staffed department of eight Police Department personnel.
- Dispatch service costs are budgeted at \$65K, 9.6% higher than the prior budget.
- A MERA operating expense (radios) of \$14K is 3.6% less than the prior budget.

Planning and Building Department

- The Planning and Building Department budget of \$1.1M is 1.3% higher than the prior year's budget.
- Wages and benefits are 4.6% higher than the prior year budget.
- Outside services of \$423K are 6.2% less than FYE22 budget. Planning Consultants are budgeted at \$291K which includes \$156K for the Housing Element Update, \$75K for a contract planner to maintain current planning turnaround times while other staff devote significant time to the Housing Element Update, SB 9 implementation, and other long range planning efforts, \$45K for the Vehicle Miles Traveled study, \$10K for an ADU Tool Kit, and \$5K for review of Branson School's annual traffic report.
- The budget includes \$10K for scanning services to digitize archived historical planning records to make them available on-line.
- Travel and Training is \$13,500 which includes State-required ADA compliance training for the Senior Building Official.
- The TrakiT annual permit license and credit card maintenance fee is \$42K, including the purchase of two additional user licenses, with 80% charged to Planning and Building and 20% to Public Works.
- A portion of planning costs will be offset by a General Plan Update Fund transfer into the Operating Fund of \$156K for the remaining cost of the Housing Element Update.

Public Works

- Public Works Department budget of \$1M is 8.3% greater than the prior budget.
- Wages and benefits are 9% higher than the prior year budget due to an equity adjustment for the Director of Public Works, an employee step increase, and a cost-of-living increase to salaries.
- Building, land, street, and tree maintenance costs of \$305K are budgeted at 6% higher than the prior budget. The largest expense is for Ross Common maintenance costs of \$85K which are partially offset by \$9K Marin County Measure A Park funds and a \$23K contribution from Ross School.

Recreation Department

- Recreation Department expenses of \$745K are 22% higher than the prior budget and relates to an increase in Recreation revenues with additional programs and participants as COVID-restrictions ease.
- Wages are budgeted 12% higher than the prior budget primarily due to the gradual return of staffing levels to pre-Covid levels that correlates to the increase in programming and participation levels. The Recreation Manager position is increased from 75% time to full time. There are two Recreation Specialist positions, one at 75% time and the other at 45% time.
- Outside services and program expenses are 41% higher with the anticipation of more class offerings.
- Per Town Council direction at the March 15, 2022 annual Strategic Workshop, the Age Friendly Group expense is budgeted at \$8K. Special Events, which includes the July 4th and Town dinner events, is budgeted at \$21K.
- Debt service on the long-term facility lease with Ross School is budgeted at \$10K.

Capital and one-time expenditures in the Operating Fund

- Laurel Grove safe pathway right-of-way acquisition expenses are budgeted at \$75K. Technology equipment for the various departments is budgeted at \$42K. Furniture is budgeted at \$5K. Needed adjustments to workspaces is budgeted at \$15K. Zero Waste expenditures of \$11K are paid for with a grant. The Bear sculpture/monument restoration is budgeted at \$2.5K. CalRecycle SB1383 grant expenditures are budgeted at \$20K matching the grant total.

FACILITIES FUND

- The Facilities Fund expenses are budgeted at \$620K, which includes the Capital Expenditures listed earlier in this report. These items will be funded by a \$500K transfer in from the Operating Fund, a \$140K Proposition 68 parks grant from the State of California to partially fund the \$375K Ross Common restoration project, and construction penalties of \$25K.

GAS TAX FUND

- The Gas Tax Fund revenues are budgeted at \$138K which is 10% more than estimated FYE22 actual. This revenue will pay for an allocated portion of the cost of the annual road rehabilitation projects.

ROADWAY FUND

- The Roadway Fund relies on both fund balances and annual revenues to fund expenses. Revenues are budgeted at \$581K.
- Roadway Fund expenditures are budgeted at \$688K and funded with impact fees of \$150K, TAM Measure AA and B revenue of \$97K, Safe Routes to School grants of \$332K, and prior year reserves of \$107K.

- Roadway improvements of \$326K are for the improvements to Fernhill and a slurry seal of Skyland with \$138K allocated to the Gas Tax Fund and \$97K allocated to use up TAM Measure A and B funds.
- The TAM Safe Routes to School Laurel Grove Avenue project which includes a new pedestrian pathway and some widening, reconfiguration, and improvements to the roadway spans several years with a total cost of \$1.1M and paid for with a TAM grant of \$400K and impact fees. For FYE23 the budget for this project is \$475K funded by grant revenue of \$332K and \$143K of impact fees.

DRAINAGE FUND

- Revenues are budgeted at \$153K and expenses at \$650K.
- Drainage improvements of \$200K are paid with impact fees.
- The Storm Drain Master Plan, which will identify the long-range maintenance and replacement needs of the Town-maintained storm drain system, expense of \$100K is paid with impact fees.
- Winship Bridge expenditures are budgeted at \$350K. Funding for this Federal Highway Bridge Program (HBP) has been delayed until 2024 or possibly later. The Town is proceeding with environmental certification work (NEPA) and right-of-way certification using Drainage Fund impact fees and reserves until the HBP funds are received at a later date.

COPS (Citizens Options for Public Safety) FUND

- This is a State grant which will be accounted for in the Operating Fund beginning FYE23.

GENERAL PLAN UPDATE FUND

- The budget calls for a \$156K transfer of funds to the Operating Fund to cover the cost of the required Housing Element Update.

Fiscal, resource and timeline impacts

The FYE23 Operating Fund budget is balanced based on projected revenues and expenditures. Operating Fund revenues are budgeted at \$39K higher than expenses. The budget is founded on a number of assumptions based on currently available information. At this time, the budget does not include the final results of a Ross Valley Fire Department budget, the results of a new Ross Public Safety Officers Association Memorandum of Understanding, or final numbers from the Town's insurance provider, PLAN JPA or SHARP. Estimated costs have been included and the budget will need to be adjusted should the final costs substantially change from these estimates.

CalPERS

The Town has a net pension liability of \$4.4 based on the Town's most recent audit. The Town has been aggressive in paying down the unfunded pension liability to reduce long-term costs of the Town's retirement program, CalPERS. The Town's numerous steps to reduce total PERS costs include:

- In June 2016, the Town made an additional \$1 million payment to CalPERS to reduce the UAL debt that saved the Town \$1.2 million of interest costs
- Paid an additional \$200,000 down in FYE17 (saving the 7% to 7.5% interest cost, a net savings of over \$200,000)
- Paid an additional \$820,000 down in FYE18 that saved the Town approximately \$720,000 of interest costs over 20 years.

- In FYE19 established a Section 115 Trust through PARS to diversify and reduce long-term pension debt and funded it with \$200,000 in each of subsequent two fiscal years.
- In FYE21 the Town Council made a UAL payment direct to CalPERS in the amount of \$600K using \$400,000 from the Section 115 Trust along with a \$200,00 contribution from the Operating Fund. In FYE22 the budget includes a \$200K UAL payment and the FYE23 budget also includes a \$200K UAL payment.
- The Financial Forecast continues to include \$200,000 additional funding each year related to either continued funding the Section 115 Trust for funding long-term pension cost or directly paying a portion of CalPERS UAL costs to reduce the long-term annual interest charged and thus total CalPERS long-term costs.
- The Town also reduced the amortization schedules for PERS costs from 30 years to 20 years which results in higher costs in the short run but much lower total costs due to significantly less interest paid in the long run.
- Police personnel are paying a 3% portion of the employer share of CalPERS thereby reducing the Town's costs.

CONCLUSION

The FYE23 Operating Fund budget is balanced based on projected revenues and expenditures. Operating Fund revenues are budgeted at \$39K higher than expenses.

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 \$11.4 million funds essential safety, community, and recreation services to the community while also increasing investments in infrastructure and facilities that serve the residents.

Over the past several years, the Town Council's prudent financial decisions have positioned the Town to weather the volatile nature of the current economy which includes rising inflation, the impacts of a continuing pandemic, and an exceedingly competitive labor market.

I want to conclude by thanking the Town's management team and staff for their assistance in developing a budget plan that allocates resources to maintain high quality services and further advances the Town Council's goals and priorities. In particular, I want to thank Liz Ford, the Town Accountant, for her detailed knowledge and efforts in preparing the budget. As the new Town Manager, I relied heavily on her and staff's expertise to develop this FYE23 budget.

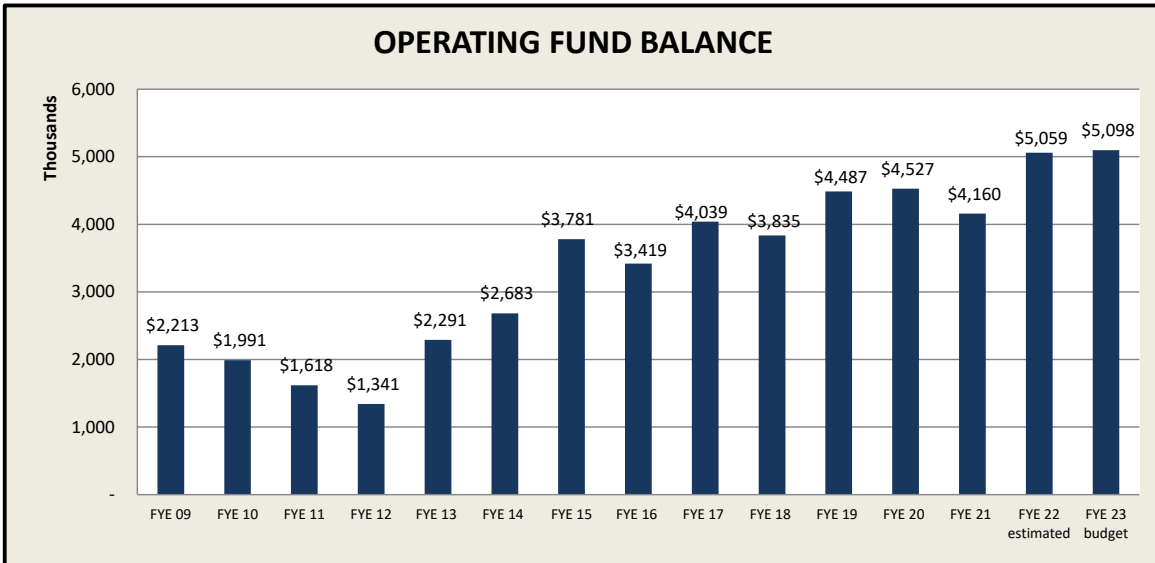
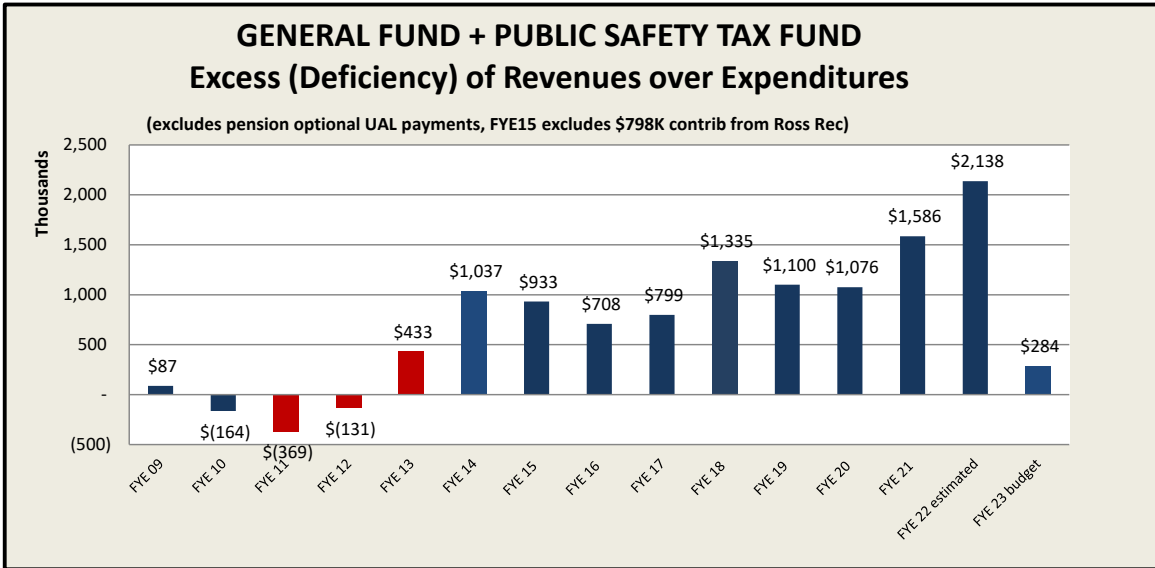
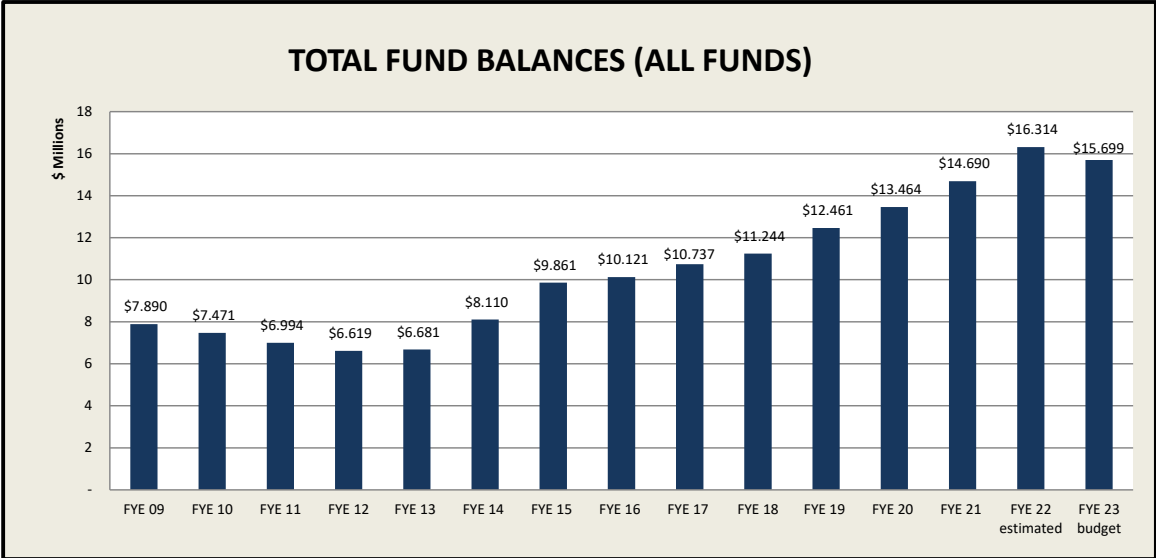
Thank you for the opportunity to lead this team of dedicated and hardworking Town employees. We look forward to working with the Town Council in the coming year to maintain and enhance the Ross community for its residents.



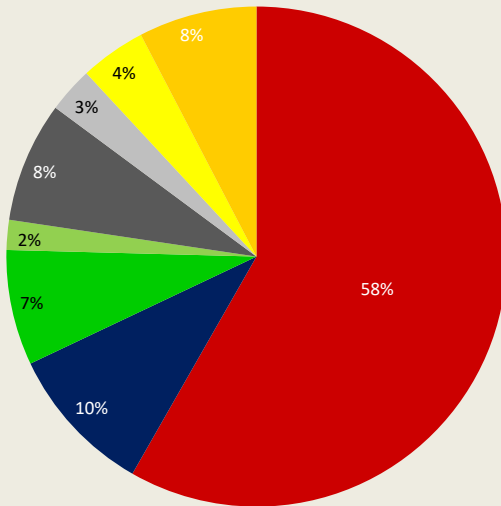
**TOWN OF ROSS BUDGET
FY 2022-2023**

TOWN OF ROSS
BUDGET
2022 - 2023

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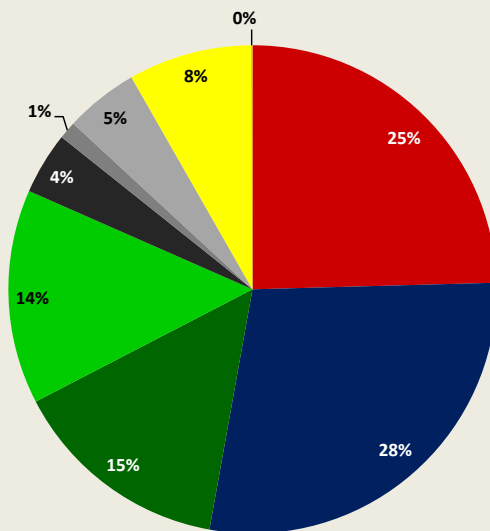
REVENUES
General Fund and Public Safety Tax Fund
Budget 2022 - 2023 = \$9,826,555



- Property Taxes - \$5,725,000
- Public Safety Tax - \$953,342
- Building - \$733,100
- Planning - \$190,000
- Recreation Fees - \$765,500
- Investments & Rents - \$290,209
- Other Taxes - \$418,000
- Other - \$751,404

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

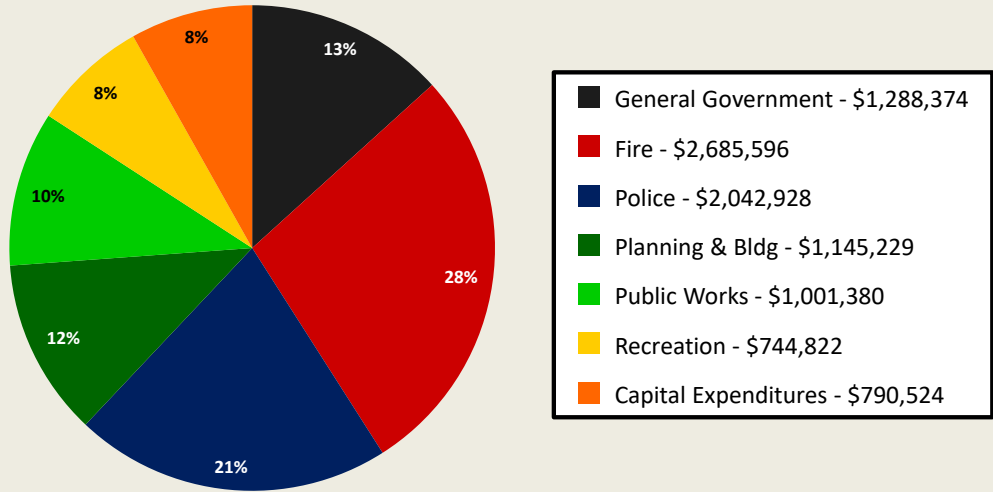
EXPENDITURES (by type)
General Fund (not including pension optional UAL pay down)
Budget 2022 - 2023 = \$9,698,853



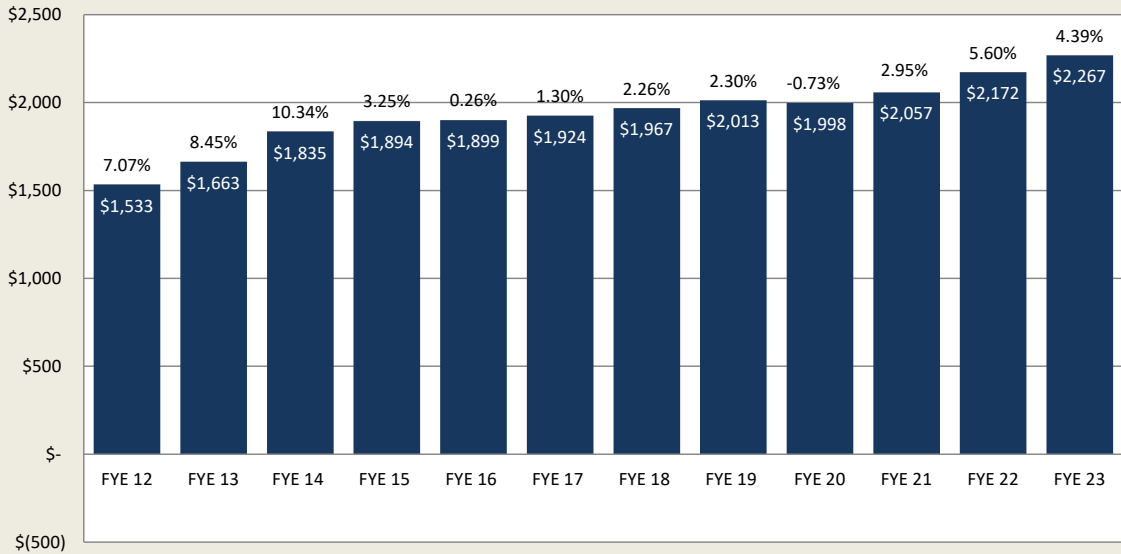
- Ross Valley Fire JPA - \$2,382,965
- Wages - \$2,740,253
- Employee Benefits - \$1,413,051
- Outside Services - \$1,377,509
- Maintenance & Repairs - \$399,762
- Insurance - \$112,880
- Other - \$471,909
- Capital Expenditures - \$790,524
- Debt Service - \$10,000

Employee benefits includes pension expense of \$671,831
 (excluding CalPERS optional unfunded liability payments)
 Maintenance & Repairs includes vehicle expense
 Other includes Other, Memberships & Organizations, and Rents

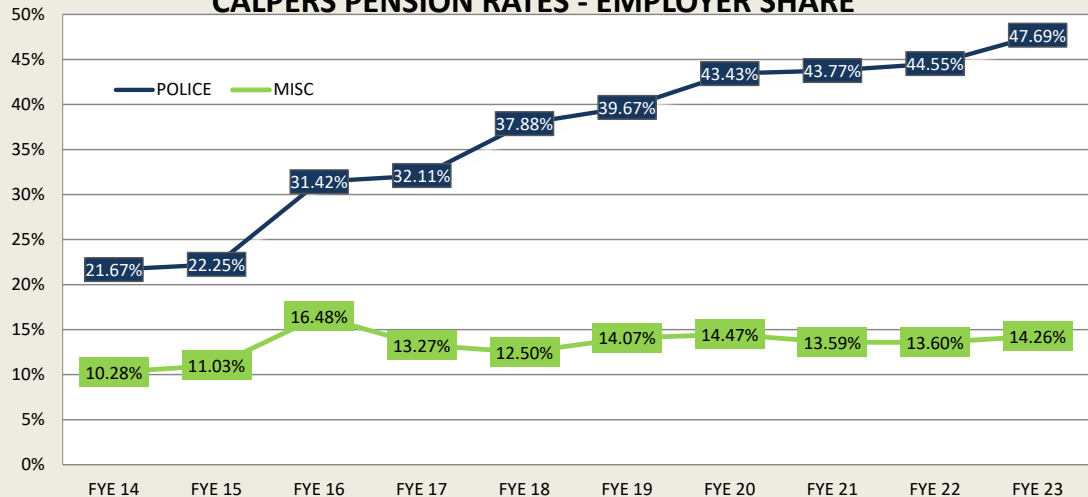
EXPENDITURES (by Department)
General Fund (not including pension optional UAL paydown)
Budget 2022 - 2023 = \$9,698,853



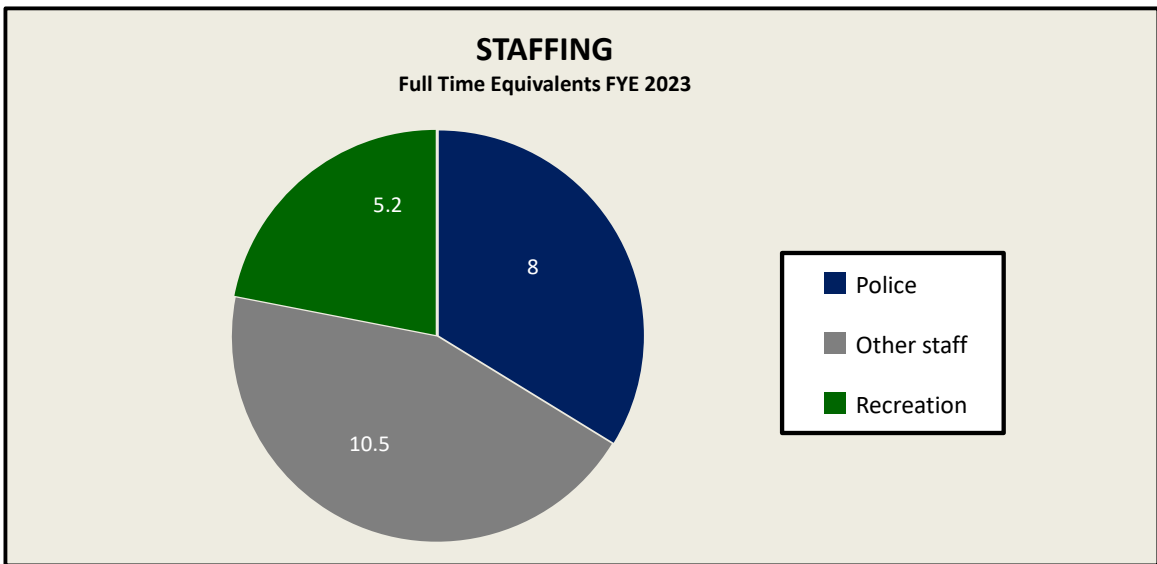
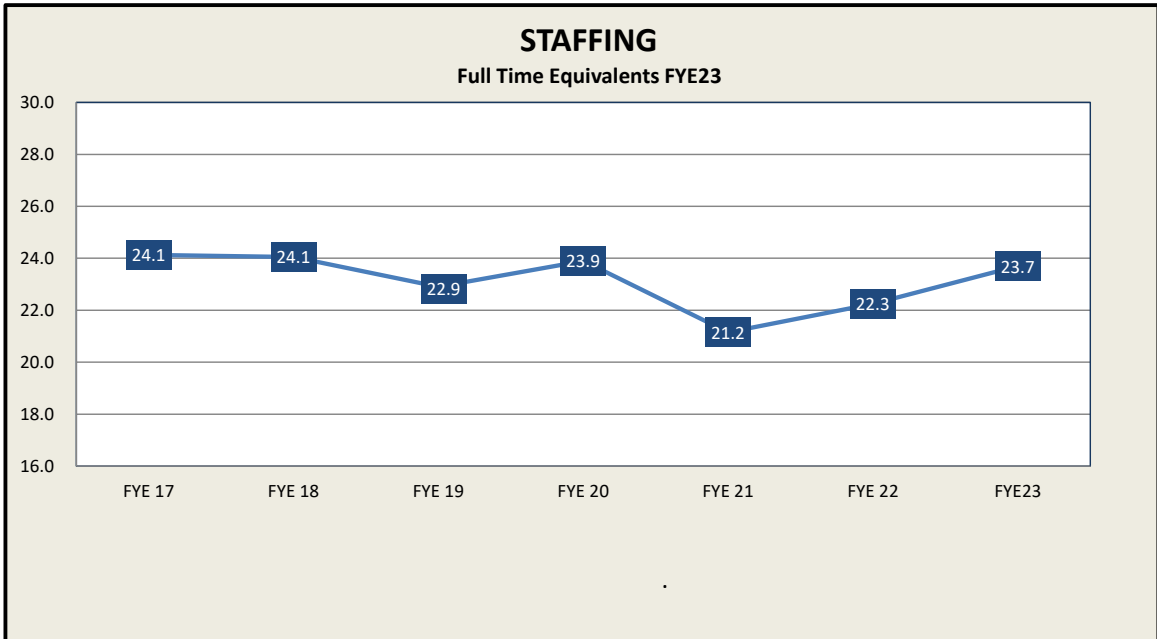
KAISER FAMILY PLAN RATES



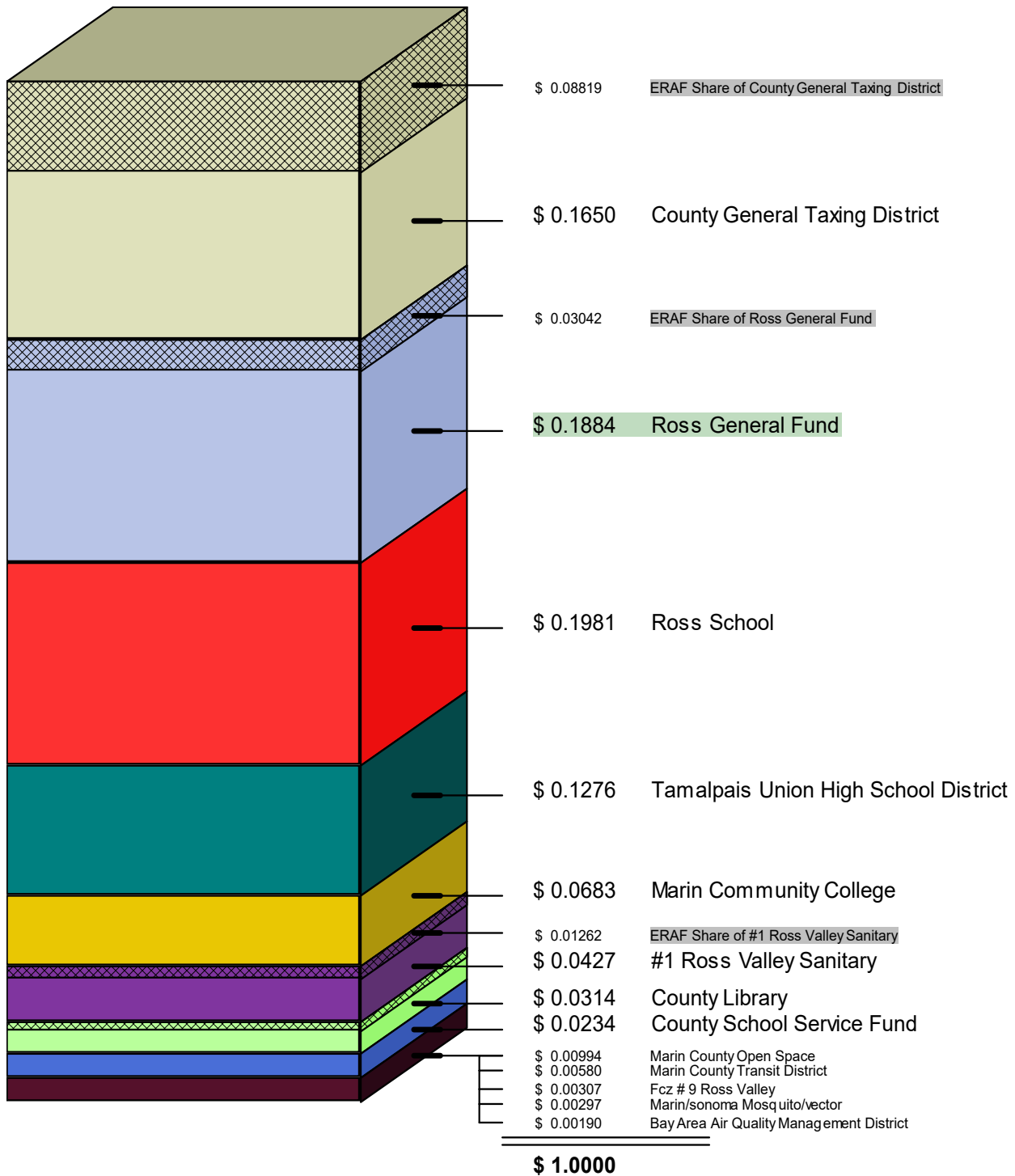
CALPERS PENSION RATES - EMPLOYER SHARE



Rates for FYE16 - FYE17 include UAL expressed as a percentage, years after include UAL dollars converted to a percentage.



THE TOWN OF ROSS PROPERTY TAX DOLLAR BREAKDOWN



TOWN STAFFING - FULL TIME EQUIVALENTS

OPERATING FUND	FYE 17	FYE 18	FYE 19	FYE 20	FYE 21	FYE 22	FYE 23
General Government							
Town Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Town Clerk/Admin Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Management Analyst	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Office Asst. to Town Clerk	0.16	0.45	0.45	0.45	0.45	0.50	0.50
Treasurer	--	--	--	--	--	--	--
Subtotal	2.2	2.5	2.5	2.5	2.5	2.5	3.5
Planning and Building							
Planning and Building Director	0.0	0.0	0.0	1.00	1.00	1.00	1.00
Planning Manager	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Planner	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Senior Building Inspector	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Permit Technician	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Subtotal	1.0	1.0	3.0	4.0	4.0	4.0	4.0
Public Works							
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Superintendent	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Maintenance Supervisor	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Senior Maintenance Worker	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Maintenance Worker	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Building/Public Works Secretary	0.75	0.75	0.00	0.00	0.00	0.00	0.00
Subtotal	3.8	3.8	3.0	3.0	3.0	3.0	3.0
Public Safety - Police							
Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Officer (allocated to COPS Fund)	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Subtotal	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Recreation							
Recreation Manager	0.75	0.75	0.75	0.75	0.60	0.75	1.00
Recreation Specialist	0.50	0.60	0.60	0.60	0.50	0.50	0.75
Recreation Specialist	0.50	0.60	0.60	0.60	0.50	0.50	0.45
Recreation Clerk	0.25	0.25	0.25	0.25	0.00	0.00	0.00
Admin Assistant	0.50	0.25	0.25	0.25	0.10	0.00	0.00
Office Asst to Town Clerk	0.32	0.00	0.00	0.00	0.00	0.00	0.00
Preschool Employees	2.40	2.40	0.00	0.00	0.00	0.00	0.00
Recreation Instructors/Leaders	4.00	4.00	4.00	4.00	2.00	3.00	3.00
Subtotal	9.2	8.9	6.5	6.5	3.7	4.8	5.2
Total staff	24.1	24.1	22.9	23.9	21.2	22.3	23.7

Town of Ross
All Funds - Budget Summary - Fiscal Year Ending June 30, 2023

	GENERAL FUND				SPECIAL REVENUE FUNDS						ALL FUNDS
	Operating Fund	Facilities & Equipment	Emergency	TOTAL GENERAL FUND	Gas Tax	Roadway	Drainage	Public Safety Tax	COPS	Gen Plan Update	TOTAL
Estimated Fund Bal 6/30/22	\$ 5,059,243	\$ 7,128,830	\$ 1,500,000	\$ 13,688,073	\$ 99,756	\$ 972,867	\$ 1,337,165	\$ -	\$ -	\$ 216,515	\$ 16,314,376
Budgeted Revenue											
Property Taxes	5,725,000	-	-	5,725,000	-	-	-	-	-	-	5,725,000
Other Taxes	418,000	-	-	418,000	-	-	-	-	-	-	418,000
Intergovernmental	394,330	-	-	394,330	-	-	-	-	-	-	394,330
Investment Income and Rents	290,209	-	-	290,209	-	-	-	-	-	-	290,209
Planning Revenue	190,000	-	-	190,000	-	-	-	-	-	-	190,000
Building Revenue	733,100	-	-	733,100	-	-	-	-	-	-	733,100
Public Works Revenue	133,400	-	-	133,400	-	-	-	-	-	-	133,400
Police Revenue	53,674	-	-	53,674	-	-	-	-	-	-	53,674
Recreation Revenue	765,500	-	-	765,500	-	-	-	-	-	-	765,500
Miscellaneous	5,000	-	-	5,000	-	-	-	-	-	-	5,000
Other Fund Revenue	-	165,000	-	165,000	138,500	581,000	152,500	953,342	-	60,500	2,050,842
Total Budgeted Revenue	8,708,213	165,000	-	8,873,213	138,500	581,000	152,500	953,342	-	60,500	10,759,055
Budgeted Expenditures											
General Government	1,288,374	-	-	1,288,374	-	-	-	-	-	-	1,288,374
Fire	2,685,596	-	-	2,685,596	-	-	-	-	-	-	2,685,596
Police	2,042,928	-	-	2,042,928	-	-	-	-	-	-	2,042,928
Planning and Building	1,145,229	-	-	1,145,229	-	-	-	-	-	-	1,145,229
Public Works	1,001,380	-	-	1,001,380	-	-	-	-	-	-	1,001,380
Recreation	744,822	-	-	744,822	-	-	-	-	-	-	744,822
Capital Expenditures	170,524	-	-	170,524	-	-	-	-	-	-	170,524
Other Fund Expenditures	-	620,000	-	620,000	138,000	688,000	650,000	-	-	-	2,096,000
Total Budgeted Expenditures	9,078,853	620,000	-	9,698,853	138,000	688,000	650,000	-	-	-	11,174,853
<i>Revenue Over (Under) Expend.</i>	(370,640)	(455,000)	-	(825,640)	500	(107,000)	(497,500)	953,342	-	60,500	(415,798)
Transfer from Pub Safety Fund	953,342	-	-	953,342	-	-	-	(953,342)	-	-	-
Transfers to Facilities Fund	(500,000)	500,000	-	-	-	-	-	-	-	-	-
Transfers from Gen Plan Fund	156,000	-	-	156,000	-	-	-	-	-	(156,000)	-
<i>Subtotal</i>	<i>238,702</i>	<i>45,000</i>	<i>-</i>	<i>283,702</i>	<i>500</i>	<i>(107,000)</i>	<i>(497,500)</i>	<i>-</i>	<i>-</i>	<i>(95,500)</i>	<i>(415,798)</i>
Pension UAL pay down	(200,000)	-	-	(200,000)	-	-	-	-	-	-	(200,000)
Net Change in Fund Balance	38,702	45,000	-	83,702	500	(107,000)	(497,500)	-	-	(95,500)	(615,798)
Estimated Fund Bal 6/30/23	\$ 5,097,945	\$ 7,173,830	\$ 1,500,000	\$ 13,771,775	\$ 100,256	\$ 865,867	\$ 839,665	\$ -	\$ -	\$ 121,015	\$ 15,698,578

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

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

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

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

The Reserve Policy to maintain a fund balance of 30% of Operating Fund expenses and transfer to Facilities Fund is met.

**Town of Ross
All Funds
Expenditure Summary
Budget 2022 - 2023**

All Funds Expenditures BY DEPARTMENT	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
General Fund						
General Government	\$ 820,517	\$ 785,159	\$ 968,114	\$ 1,093,164	\$ 1,288,374	33.1%
Fire	2,293,225	2,432,841	2,553,172	2,549,323	2,685,596	5.2%
Police	1,629,978	1,677,374	1,854,706	1,738,320	2,042,928	10.1%
Planning and Building	718,621	810,329	1,131,031	1,173,844	1,145,229	1.3%
Public Works	782,510	836,802	924,849	931,348	1,001,380	8.3%
Recreation	674,506	457,158	599,036	631,516	734,822	22.7%
<i>Subtotal</i>	6,919,357	6,999,663	8,030,908	8,117,515	8,898,329	10.8%
Capital Expenditures	379,313	298,096	831,450	297,050	790,524	-4.9%
Debt Service	10,000	10,000	10,000	10,000	10,000	0.0%
<i>Total General Fund Expenditures</i>	7,308,670	7,307,759	8,872,358	8,424,566	9,698,853	9.3%
Special Revenue Funds						
Gas Tax Fund	102,219	276,200	224,000	217,000	138,000	-38.4%
Roadway Fund	147,070	398,812	777,000	488,693	688,000	-11.5%
Drainage Fund	569,201	133,549	575,000	180,000	650,000	13.0%
COPS Fund	194,388	170,000	167,000	174,821	-	-100.0%
General Plan Update Fund	-	-	-	-	-	0.0%
<i>Total Special Revenue Funds</i>	1,012,878	978,561	1,743,000	1,060,514	1,476,000	-15.3%
Total Expenditures before optional pension payments	\$ 8,321,548	\$ 8,286,320	\$ 10,615,358	\$ 9,485,080	\$ 11,174,853	5.3%

All Funds Expenditures BY TYPE OF EXPENSE	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Wages	\$ 2,264,530	\$ 2,247,272	\$ 2,443,437	\$ 2,448,755	\$ 2,740,253	12.1%
Employee Benefits	1,056,408	1,092,395	1,218,805	1,132,593	1,413,051	15.9%
Outside Services	695,252	824,592	1,248,297	1,403,042	1,377,509	10.4%
Ross Valley Fire Department	2,125,214	2,159,257	2,262,786	2,267,992	2,382,965	5.3%
Memberships and Organizations	76,765	50,362	73,316	91,034	101,083	37.9%
Rent	26,632	14,139	33,500	30,860	35,500	6.0%
Repairs and Maintenance	326,808	313,465	346,700	342,762	365,262	5.4%
Vehicles	26,335	17,561	42,900	46,000	34,500	-19.6%
Insurance	82,305	92,330	90,000	101,650	112,880	25.4%
Other	239,108	188,290	271,166	252,827	335,326	23.7%
<i>Subtotal</i>	6,919,357	6,999,663	8,030,908	8,117,515	8,898,329	10.8%
Capital Expenditures	379,313	298,096	831,450	297,050	790,524	-4.9%
Debt Service	10,000	10,000	10,000	10,000	10,000	0.0%
<i>Subtotal</i>	7,308,670	7,307,759	8,872,358	8,424,566	9,698,853	9.3%
Special Revenue Funds	1,012,878	978,561	1,743,000	1,060,514	1,476,000	-15.3%
Total Expenditures before optional pension payments	\$ 8,321,548	\$ 8,286,320	\$ 10,615,358	\$ 9,485,080	\$ 11,174,853	5.3%

**Town of Ross
Operating Fund
Summary
Budget 2022 - 2023**

OPERATING FUND SUMMARY	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Revenue						
Property Taxes	\$ 4,834,277	\$ 5,016,300	\$ 5,180,000	\$ 5,456,869	\$ 5,725,000	10.5%
Other Taxes	410,628	535,770	405,000	488,540	418,000	3.2%
Intergovernmental Revenue	71,892	229,927	274,900	839,153	394,330	43.4%
Investment Income and Rents	446,183	385,295	311,300	285,527	290,209	-6.8%
Planning Revenue	112,751	239,860	124,000	312,000	190,000	53.2%
Building Revenue	691,574	819,051	760,600	908,595	733,100	-3.6%
Public Works Revenue	90,324	97,263	88,800	136,018	133,400	50.2%
Police Revenue	50,483	223,192	45,700	85,706	53,674	17.4%
Recreation Revenue	574,576	374,569	509,000	781,300	765,500	50.4%
Miscellaneous	29,935	20,448	8,000	12,180	5,000	-37.5%
Total	\$ 7,312,623	\$ 7,941,675	\$ 7,707,300	\$ 9,305,888	\$ 8,708,213	13.0%
Expenditures						
General Government	\$ 820,517	\$ 785,159	\$ 968,114	\$ 1,093,164	\$ 1,288,374	33.1%
Fire	2,293,225	2,432,841	2,553,172	2,549,323	2,685,596	5.2%
Police	1,629,978	1,677,374	1,854,706	1,738,320	2,042,928	10.1%
Planning and Building	718,621	810,329	1,131,031 ¹	1,173,844	1,145,229	1.3%
Public Works	782,510	836,802	924,849	931,348	1,001,380	8.3%
Recreation	684,506	467,158	609,036	641,516	744,822	22.3%
Subtotal	6,929,357	7,009,663	8,040,908	8,127,515	8,908,329	10.8%
Capital Expenditures	40,580	30,018	37,450	35,434	170,524	355.3%
Total	6,969,937	7,039,681	8,078,358	8,162,950	9,078,853	12.4%
Revenue Over (Under) Expenditures	\$ 342,686	\$ 901,994	\$ (371,058)	\$ 1,142,939	\$ (370,640)	-0.1%
Transfer from General Plan Update Fnd	30,000	30,000	200,000 ²	200,000	156,000	-22.0%
Transfer from Public Safety Tax Fund	866,932	893,079	906,470	906,470	953,342	5.2%
Subtotal	1,239,618	1,825,073	735,412	2,249,409	738,702	0.4%
Additional Optional Pension Payments	(200,000)	(600,000)	(200,000)	(200,000)	(200,000)	0.0%
Transfer to Facilities & Equip Fnd	(1,000,000)	(2,000,000)	(1,150,000) ³	(1,150,000)	(500,000)	-56.5%
Net change in Fund Balance	39,618	(774,927)	(614,588)	899,409	38,702	
Fund Balance Beg of Year - Operating	4,895,143	4,934,761	3,767,363	4,159,834	5,059,243	34.3%
Estimated Fund Balance End of Year	4,934,761	4,159,834	3,152,775	5,059,243	5,097,945	61.7%

¹ The budget for Planning Consultants a/n 6460-35 was revised from \$85K to \$285K for FYE22. See Town Council agenda item 11 approved 3/10/22.

² The budget for the transfer from the General Plan Update Fund to the Operating Fund was revised from \$30K to \$200K for FYE22. See agenda item 11 approved 3/10/22

³ The budget for the transfer from the Operating Fund to the Facilities and Equip Fund was adjusted from \$550,000 to \$1,150,000 - see Agenda Item 12a passed 5/12/22 .

**Town of Ross
Operating Fund
Revenue
Budget 2022 - 2023**

OPERATING FUND REVENUE	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Property Taxes							
Property Tax	5010-05	\$ 4,094,934	\$ 4,261,055	\$ 4,425,000	\$ 4,582,000	\$ 4,870,000	10.1%
Property Tax In Lieu of Vehicle Lic. Fee	5012-05	296,161	307,282	315,000	322,390	345,000	9.5%
Property Tax - Excess ERAF Funds	5282-05	443,182	447,963	440,000	552,479	510,000	15.9%
<i>Subtotal</i>		4,834,277	5,016,300	5,180,000	5,456,869	5,725,000	10.5%
Other Taxes							
Business Licenses	5080-05	39,634	40,504	40,000	38,000	40,000	0.0%
Sales Tax	5040-05	64,412	129,390	80,000	65,000	65,000	-18.8%
Franchise - Cable TV	5060-05	58,448	50,996	46,000	56,000	53,000	15.2%
Franchise - Marin Sanitary Service	5050-05	111,041	114,224	117,000	119,000	120,000	2.6%
Franchise - PG&E	5070-05	37,877	40,568	42,000	40,540	40,000	-4.8%
Real Property Transfer Tax	5025-05	99,216	160,088	80,000	170,000	100,000	25.0%
<i>Subtotal</i>		410,628	535,770	405,000	488,540	418,000	3.2%
Intergovernmental Revenue							
ARPA American Rescue Plan / SLFRF Funds	5121-05	-	-	-	586,331	-	0.0%
CARES Act - Coronavirus Relief	5122-05	-	50,000	-	-	-	0.0%
Marin - Measure A Parks	5123-05	20,184	19,897	20,000	22,783	8,694	-56.5%
Marin - Zero Waste Grant	5124-05	9,115	9,186	9,000	9,186	9,200	2.2%
Marin Wildfire Prev Authority JPA	5229-05	-	107,380	108,300	108,300	112,786	4.1%
State of CA - Homeowner Property Tax Relief	5230-05	17,875	17,548	17,700	17,611	17,700	0.0%
State of CA - Prop 172 1/2 Cent Sales Tax	5280-05	22,719	24,046	23,000	27,000	27,000	17.4%
State of CA - LEAP Grant - re: housing	5233-05	-	-	65,000	65,000	-	-100.0%
State of CA - REAP Grant	5234-05	-	-	-	-	20,000	100.0%
State of CA - SB2 Grant - re: housing	5235-05	-	-	30,000	-	7,000	-76.7%
State of CA - SB1383 - CalRecycle Grant	5228-05	-	-	-	-	20,000	0.0%
State of CA - Citizens Options for Publ Safety	5232-05	-	-	-	-	169,000	100.0%
State Vehicle License Collection in Excess	5200-05	1,999	1,870	1,900	2,942	2,950	55.3%
Intergovernmental - Other	5231-05	-	-	-	-	-	0.0%
<i>Subtotal</i>		71,892	229,927	274,900	839,153	394,330	43.4%
Investment Income and Rents							
Interest/Change in Value	5170-05	207,894	134,309	55,000	28,000	28,000	-49.1%
Rental Income - Cellular	5185-05	113,377	121,703	122,500	123,718	123,718	1.0%
Rental Income - Post Office	5181-05	124,912	129,283	133,800	133,809	138,491	3.5%
<i>Subtotal</i>		446,183	385,295	311,300	285,527	290,209	-6.8%
Planning Revenue							
Planning Application Fees	5300-05	94,326	214,877	100,000	300,000	175,000	75.0%
Planning Construction Review	5310-05	18,425	24,983	24,000	12,000	15,000	-37.5%
<i>Subtotal</i>		112,751	239,860	124,000	312,000	190,000	53.2%
Building Revenue							
Appeal Fees	5311-05	-	-	-	1,845	-	0.0%
Building Permits	5110-05	405,920	440,003	375,000	440,000	375,000	0.0%
Building Plan Review	5105-05	112,689	229,242	240,000	310,000	233,000	-2.9%
Building - Bldg Stnd Adm Rev Fund (BSASRF)	5111-05	1,166	638	1,000	1,000	1,000	0.0%
Building - Strong Motion Impl. Program (SMIP)	5113-05	3,734	2,175	3,000	3,000	2,000	-33.3%
Building - SB-1186 Disability Access Fees	5081-05	952	1,854	1,600	1,750	1,600	0.0%
Resale Inspections	5125-05	35,179	48,187	35,000	29,000	30,000	-14.3%
Fee Program Administration	5315-05	33,462	17,247	23,000	25,000	15,000	-34.8%
Records Retention and Management	5112-05	9,051	7,094	7,000	9,000	5,500	-21.4%
Technology Fee	5313-05	89,421	72,611	75,000	88,000	70,000	-6.7%
<i>Subtotal</i>		691,574	819,051	760,600	908,595	733,100	-3.6%

Town of Ross
Operating Fund
Revenue
Budget 2022 - 2023

OPERATING FUND REVENUE	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Public Works Revenue							
County of Marin Flood Control Reimb.	5106-05	-	-	-	15,000	30,000	0.0%
Earth Grading Permits	5090-05	729	-	1,000	-	500	-50.0%
Encroachments	5095-05	42,627	44,738	40,000	67,000	50,000	25.0%
Public Works Plan Review	5114-05	9,455	11,241	10,000	5,000	10,000	0.0%
Ross School - Ross Common maint	5183-05	21,000	21,336	21,800	22,018	22,900	5.0%
Tree Removal Permits	5305-05	16,513	19,948	16,000	27,000	20,000	25.0%
<i>Subtotal</i>		90,324	97,263	88,800	136,018	133,400	50.2%
Police Revenue							
Accident Report Copying	5320-05	180	110	200	700	1,000	400.0%
Alarm Permit Fee	5325-05	313	334	500	500	500	0.0%
Contributions - Police	5399-05	4,700	8,298	-	8,174	8,174	0.0%
POST Training Reimbursement	5240-05	3,196	958	3,000	1,352	1,000	-66.7%
Police Expense Reimbursements	5326-05	6,656	172,559	3,000	36,000	3,000	0.0%
Safety Building Reimbursements	5327-05	22,688	23,940	24,000	23,980	25,000	4.2%
Vehicle Code Fines	5150-05	12,750	16,993	15,000	15,000	15,000	0.0%
<i>Subtotal</i>		50,483	223,192	45,700	85,706	53,674	17.4%
Recreation Revenue							
Adult Classes	5350-95	3,480	15,887	11,000	21,000	22,000	100.0%
Kids Classes	5352-95	584,715	365,801	500,000	755,000	750,000	50.0%
Tennis Revenue	5361-95	2,074	3,520	4,000	20,000	5,000	25.0%
Rental Income - Field	5182-95	1,680	6,800	8,000	5,000	8,000	0.0%
Special Events - Town Dinner etc.	5486-95	3,050	-	3,000	5,300	5,000	66.7%
Miscellaneous Revenue	5487-95	1,089	-	-	-	-	0.0%
Credit Card Fees	5362-95	(21,512)	(17,439)	(17,000)	(25,000)	(24,500)	44.1%
<i>Subtotal</i>		574,576	374,569	509,000	781,300	765,500	50.4%
Miscellaneous							
Contributions - General	5400-05	-	-	-	-	-	0.0%
Mayor and Councilmember Dinner	5284-05	2,490	-	2,500	-	2,500	0.0%
Miscellaneous	5487-05	1,152	14,260	1,000	5,500	1,000	0.0%
Permits - Film	5120-05	8,766	3,325	1,000	1,680	-	-100.0%
Permits - Special Events	5318-05	815	-	500	500	500	0.0%
Reimbursement for Town Costs	5406-05	16,712	2,863	3,000	4,500	1,000	-66.7%
<i>Subtotal</i>		29,935	20,448	8,000	12,180	5,000	-37.5%
Total Revenue		\$ 7,312,623	\$ 7,941,675	\$ 7,707,300	\$ 9,305,888	\$ 8,708,213	13.0%

**Town of Ross
Operating Fund
General Government Expenditures
Budget 2022 - 2023**

GENERAL GOV. EXPENDITURES	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Wages							
Town Manager	6100-10	\$ 215,062	\$ 221,211	\$ 226,956	\$ 237,369	\$ 240,486	6.0%
Town Manager - Other Pay	6101-10	17,741	18,091	18,417	34,153	19,229	4.4%
Admin Mgr/Town Clerk	6106-10	98,789	102,422	104,550	107,458	128,529	22.9%
Management Analyst	6165-10	-	-	-	-	100,000	100.0%
Office Assistant	6109-10	24,636	25,260	26,025	27,092	28,089	7.9%
In Lieu Health	6173-10	-	-	1,500	1,500	1,500	0.0%
Treasurer	6160-10	3,023	3,012	3,000	3,000	3,000	0.0%
Compensated Absences Payout	6085-10	-	-	-	55,743	13,500	100.0%
<i>Subtotal</i>		359,251	369,996	380,448	466,315	534,334	40.4%
Employee Benefits							
PERS - Employer Share	6210-10	39,154	44,456	49,669	50,000	62,718	26.3%
Cafeteria Plan and Health Insurance	6230-10	33,279	34,251	35,864	36,000	67,210	87.4%
OPEB - retiree health care	6232-10	-	-	-	-	-	0.0%
Dental Insurance	6240-10	2,342	2,143	2,185	2,185	2,782	27.3%
Life & Disability Insurance	6250-10	1,702	1,724	1,740	1,860	2,700	55.2%
Payroll Taxes	6220-10	22,196	22,197	23,073	23,500	34,560	49.8%
Worker's Comp Insurance	6260-10	7,505	7,148	8,434	8,636	13,329	58.0%
<i>Subtotal</i>		106,178	111,919	120,966	122,181	183,299	51.5%
Outside Services							
Accountant	6400-10	63,941	64,644	69,000	70,000	71,000	2.9%
Attorneys	6420-10	138,598	111,802	155,000	210,000	170,500	10.0%
Auditor	6430-10	20,300	14,800	23,500	23,250	26,000	10.6%
Consultants - Computer and Web	6450-10	15,095	16,468	20,000	20,000	45,000	125.0%
Consultants - Employee Related Matters	6455-10	902	500	25,000	25,000	25,000	0.0%
Consultants - Other (HdL, GASB, etc)	6448-10	11,901	12,309	35,000	15,000	40,000	14.3%
Consultants - Videographer	6447-10	-	-	5,000	2,500	8,000	60.0%
Crossing Guard at SFD/Bolinas 50%	6468-10	4,532	-	9,000	9,000	10,130	12.6%
Custodial Services	6660-10	5,673	9,880	10,000	10,000	10,000	0.0%
Mediation Services - MGSA and other	6656-10	801	2,110	1,000	866	1,000	0.0%
Minute Taker	6461-10	7,475	5,999	7,000	9,000	10,000	42.9%
Payroll Processing Fees	6465-10	425	409	700	700	750	7.1%
Record Retention System - policy update	6471-10	-	120	500	500	3,000	500.0%
<i>Subtotal</i>		269,643	239,041	360,700	395,816	420,380	16.5%
Memberships & Organizations							
Assoc/Organizations/Dues	7960-10	14,163	12,553	15,000	15,000	15,525	3.5%
Council Expense	7942-10	4,813	1,175	4,000	4,000	4,000	0.0%
Community Homeless Fund	7945-10	9,348	-	-	11,677	9,348	0.0%
Hosting Mayor/Council Dinner	7941-10	5,002	-	5,000	-	5,000	0.0%
Marin Co - Housing First Fund (ARPA)	7946-10	-	-	-	10,810	-	0.0%
Travel and Training	7944-10	1,461	525	6,000	6,000	6,000	0.0%
<i>Subtotal</i>		34,787	14,253	30,000	47,487	39,873	32.9%
Repairs and Maintenance							
Equipment Repair	6930-10	-	-	-	-	-	-
<i>Subtotal</i>		-	-	-	-	-	-
Insurance							
Insurance	8000-10	8,231	9,233	9,000	10,165	11,288	25.4%
Insurance Claims/Costs	8020-10	-	-	-	-	-	0.0%
<i>Subtotal</i>		8,231	9,233	9,000	10,165	11,288	25.4%

Town of Ross
 Operating Fund
 General Government Expenditures
 Budget 2022 - 2023

GENERAL GOV. EXPENDITURES	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Other							
Bank Charges	6466-10	661	230	500	500	500	0.0%
Election Costs	7980-10	2,385	-	2,000	-	2,000	0.0%
Equipment Leasing - postage & copier	7990-10	5,774	5,858	7,000	7,000	7,000	0.0%
MIDAS (Internet Access)	7815-10	7,910	7,902	9,000	9,000	9,000	0.0%
Miscellaneous	8040-10	1,516	4,015	20,000	5,000	20,000	0.0%
Noticing, Mailing & Advert.	8060-10	3,702	3,549	3,500	3,500	3,500	0.0%
PG&E - Buildings	7820-10	2,362	2,625	2,500	3,700	3,700	48.0%
RPOA Projects and Events	8085-10	-	-	-	-	26,500	100.0%
Software	8090-10	2,235	-	3,000	3,000	4,000	33.3%
Special Events and Activities	7940-10	5,861	3,621	7,000	7,000	10,000	42.9%
Supplies - Office	8130-10	7,830	10,665	10,000	10,000	10,000	0.0%
Telephones	7810-10	2,191	2,252	2,500	2,500	3,000	20.0%
<i>Subtotal</i>		42,427	40,717	67,000	51,200	99,200	48.1%
Gen Gov Expenditures before CalPERS UAL		\$ 820,517	\$ 785,159	\$ 968,114	\$ 1,093,164	\$ 1,288,374	33.1%
Pension UAL pay down	6217-10	8,750	27,500	8,750	8,750	8,750	
Total General Government Expenditures		\$ 829,267	\$ 812,659	\$ 976,864	\$ 1,101,914	\$ 1,297,124	

Town of Ross
Operating Fund
Fire Department Expenditures
Budget 2022 - 2023

FIRE EXPENDITURES	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Employee Benefits							
CalPERS - amortized UAL payment	6210-20	115,549	123,817	139,021	128,776	144,269	3.8%
OPEB - retiree health care	6233-20	-	-	-	-	-	0.0%
<i>Subtotal</i>		115,549	123,817	139,021	128,776	144,269	3.8%
Outside Services							
Ross Valley Fire Department	6390-20	2,052,300	2,082,551	2,183,012	2,188,218	2,300,000	5.4%
Ross Valley Fire Department - equip/maint	6392-20	72,914	76,706	79,774	79,774	82,965	4.0%
Fire Inspection Program & Coordinator	6393-20	8,500	-	-	-	-	0.0%
Fire Cost Study	6391-20	2,569	-	-	-	-	0.0%
MERA (50% of debt service payment)	7099-20	9,683	9,689	1,065	1,065	-	-100.0%
Wildfire Prevention Program -defensible space	6394-20	-	33,361	54,150	54,150	56,393	4.1%
Wildfire Prevention Program -local prevention	6395-20	-	58,133	54,150	54,150	56,393	4.1%
<i>Subtotal</i>		2,145,966	2,260,440	2,372,151	2,377,357	2,495,751	5.2%
Maintenance and Repairs							
Fire Station Misc. Repairs	6811-20	2,355	19,282	10,000	10,000	10,000	0.0%
<i>Subtotal</i>		2,355	19,282	10,000	10,000	10,000	0.0%
Insurance	8000-20	16,461	18,466	18,000	20,330	22,576	25.4%
Rents - Facilities Rental - Trailer	8135-20	12,894	10,836	14,000	12,860	13,000	-7.1%
Fire Expenditures before CalPERS UAL		\$ 2,293,225	\$ 2,432,841	\$ 2,553,172	\$ 2,549,323	\$ 2,685,596	5.2%
Pension UAL pay down	6217-20	82,500	245,000	82,500	82,500	82,500	
Total Fire Expenditures		\$ 2,375,725	\$ 2,677,841	\$ 2,635,672	\$ 2,631,823	\$ 2,768,096	

**Town of Ross
Operating Fund
Police Department Expenditures
Budget 2022 - 2023**

POLICE EXPENDITURES	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Wages							
Police Chief	6033-20	\$ 153,959	\$ 160,646	\$ 162,913	\$ 164,116	\$ 166,986	2.5%
Police Sergeants	6034-20	215,560	237,855	245,712	196,008	255,049	3.8%
Police Officers	6035-20	336,928	394,674	417,116	325,000	530,161	27.1%
Overtime	6110-20	33,849	55,061	35,000	120,000	35,000	0.0%
EMT/Educational Incentive	6043-20	17,976	18,091	18,000	18,000	21,000	16.7%
Longevity Pay	6044-20	21,120	22,487	21,494	18,000	16,012	-25.5%
Holiday Pay	6045-20	23,817	28,604	29,946	23,000	35,570	18.8%
Uniform Pay	6141-20	6,000	6,961	7,000	5,500	8,000	14.3%
In Lieu Health	6173-20	1,523	3,784	6,000	3,996	3,000	-50.0%
Police - Other Pay	6046-20	-	-	4,000	-	4,000	0.0%
Compensated Absences Payout	6085-20	63,714	11,732	60,000	88,301	-	-100.0%
<i>Subtotal</i>		874,446	939,895	1,007,181	961,921	1,074,778	6.7%
Employee Benefits							
PERS - Employer Share	6211-20	244,318	278,937	293,380	260,000	323,880	10.4%
Cafeteria Plan and Health Insurance	6231-20	120,535	116,954	120,302	105,000	176,059	46.3%
OPEB - retiree health care	6232-20	-	-	-	-	-	0.0%
Dental Insurance	6241-20	10,229	10,084	10,129	9,000	12,709	25.5%
Life and Disability Insurance	6251-20	3,001	3,543	3,612	3,000	4,128	14.3%
Payroll Taxes	6221-20	65,348	58,546	81,714	70,000	81,433	-0.3%
Workers Comp	6261-20	54,739	50,055	72,289	70,000	73,093	1.1%
<i>Subtotal</i>		498,170	518,119	581,426	517,000	671,303	15.5%
Outside Services							
Dispatching Services	6681-20	50,240	55,305	59,300	62,629	65,000	9.6%
J. Prandi Children's Center	6741-20	995	995	995	995	995	0.0%
Major Crimes Task Force	6700-20	17,062	3,118	-	-	-	0.0%
Marin Co OES Service Contract	6760-20	1,886	5,656	2,000	3,700	3,700	85.0%
Marin Co Specialized Investigation Unit	6701-20	-	-	12,471	12,471	12,471	0.0%
MERA	7101-20	21,024	21,611	14,684	14,684	14,156	-3.6%
Payroll Processing Fees	6465-20	1,062	1,097	1,200	1,200	1,200	0.0%
TRAK Wanted Persons System	6750-20	-	100	150	150	150	0.0%
<i>Subtotal</i>		92,269	87,882	90,800	95,829	97,672	7.6%
Memberships and Organizations							
Association Membership Dues	7961-20	748	800	750	750	1,200	60.0%
<i>Subtotal</i>		748	800	750	750	1,200	60.0%
Maintenance and Repairs							
Cleaning and Maintenance	6812-20	4,931	5,895	6,000	5,800	6,300	5.0%
Computer & Telecom Maintenance	8030-20	16,878	9,861	10,000	13,000	12,000	20.0%
Small Equipment and Repairs	7171-20	9,596	1,045	2,000	2,000	2,000	0.0%
Station Repairs	6810-20	21,405	4,710	25,000	10,000	25,000	0.0%
<i>Subtotal</i>		52,810	21,511	43,000	30,800	45,300	5.3%
Vehicles							
Vehicle Gas and Oil	7501-20	9,563	8,880	10,000	12,000	13,000	30.0%
Vehicle Repairs	7521-20	12,235	4,879	9,500	9,500	12,000	26.3%
<i>Subtotal</i>		21,798	13,759	19,500	21,500	25,000	28.2%
Insurance							
Insurance	8001-20	16,461	18,466	18,000	20,330	22,576	25.4%
Insurance Claims	8020-20	-	-	-	-	-	0.0%
<i>Subtotal</i>		16,461	18,466	18,000	20,330	22,576	25.4%

Town of Ross
Operating Fund
Police Department Expenditures
Budget 2022 - 2023

POLICE EXPENDITURES	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Other							
Cell Phones	7815-20	2,263	2,423	4,200	6,000	6,000	42.9%
Community Engagement	7821-20	-	-	-	-	3,000	100.0%
Disaster Council	8089-20	1,445	-	2,000	-	2,500	25.0%
Duplication Costs	8091-20	4,775	5,163	5,000	5,500	5,500	10.0%
Email/Internet	7819-20	9,667	9,658	10,000	10,000	10,000	0.0%
Emergency Generator Fuel Costs	8133-20	-	1,339	1,000	1,000	1,000	0.0%
Miscellaneous Expense	8041-20	5,709	4,771	12,000	12,000	12,000	0.0%
Mobile Data Terminal Fees	7818-20	2,512	2,840	2,600	3,000	3,000	15.4%
PG&E	7820-20	30,184	30,441	36,000	36,000	36,000	0.0%
Police Policy Maintenance	8081-20	4,395	4,549	4,700	4,840	5,000	6.4%
Publications	8082-20	99	157	300	250	500	66.7%
Supplies - Investigative	8120-20	267	70	350	700	600	71.4%
Supplies - Medical	8125-20	399	618	500	500	500	0.0%
Supplies - Office	8131-20	1,517	2,887	2,000	1,200	2,000	0.0%
Supplies - Range	8100-20	901	2,386	1,700	500	1,700	0.0%
Telephones	7810-20	6,267	7,333	6,700	6,700	6,800	1.5%
Training and Classes	7922-20	2,876	2,307	5,000	2,000	9,000	80.0%
<i>Subtotal</i>		73,276	76,942	94,050	90,190	105,100	11.7%
Police Expenditures before CalPERS UAL		\$ 1,629,978	\$ 1,677,374	\$ 1,854,706	\$ 1,738,320	\$ 2,042,928	10.1%
Pension UAL pay down	6218-20	82,500	245,000	82,500	82,500	82,500	
Total Police Expenditures		\$ 1,712,478	\$ 1,922,374	\$ 1,937,206	\$ 1,820,820	\$ 2,125,428	

**Town of Ross
Operating Fund
Planning and Building Department Expenditures
Budget 2022 - 2023**

PLANNING AND BUILDING	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Wages							
Planning and Building Director	6105-35	123,430	136,643	146,658	135,000	152,377	3.9%
Planner	6108-35	76,452	95,156	97,133	88,536	100,819	3.8%
Senior Building Inspector	6111-35	111,829	117,219	119,654	119,654	124,211	3.8%
Permit Technician	6152-35	77,465	83,094	84,821	84,821	88,039	3.8%
Planning - Other Pay	6104-35	1,865	2,409	2,400	2,400	2,400	0.0%
Compensated Absences Payout	6085-35	-	-	-	13,155	-	
<i>Subtotal</i>		391,041	434,521	450,666	443,566	467,846	3.8%
Employee Benefits							
PERS - Employer Share	6210-35	40,965	48,738	50,554	45,100	56,286	11.3%
Cafeteria Plan and Health Insurance	6230-35	49,996	59,928	65,768	60,000	69,267	5.3%
OPEB - retiree health care	6232-35	-	-	-	-	-	0.0%
Dental Insurance	6240-35	4,192	4,285	4,371	3,300	4,371	0.0%
Life & Disability Insurance	6250-35	2,699	3,185	3,229	2,500	3,360	4.1%
Payroll Taxes	6220-35	30,499	33,838	34,416	35,000	35,756	3.9%
Worker's Comp Insurance	6260-35	8,192	8,578	10,843	10,843	11,234	3.6%
<i>Subtotal</i>		136,543	158,552	169,181	156,743	180,274	6.6%
Outside Services							
Building Administration/Inspections	6434-35	45,440	8,832	25,000	5,000	7,500	-70.0%
Building Plan Review	6435-35	62,527	76,243	105,000	150,000	103,500	-1.4%
Business License Administration	6436-35	9,191	10,202	11,000	11,000	11,000	0.0%
Planning Consultants	6460-35	6,265	72,067	285,000 ¹	340,000	291,000	2.1%
Scanning Services	6462-35	13,440	1,815	25,000	3,000	10,000	-60.0%
<i>Subtotal</i>		136,863	169,159	451,000	509,000	423,000	-6.2%
Memberships & Organizations							
Assoc/Organizations/Dues	7960-35	315	770	1,000	1,000	2,000	100.0%
Travel and Training	7944-35	5,131	635	7,500	7,500	13,500	80.0%
<i>Subtotal</i>		5,446	1,405	8,500	8,500	15,500	82.4%
Vehicle Expense							
Vehicle - Other	7528-35	-	956	1,000	1,000	1,000	0.0%
<i>Subtotal</i>		-	956	1,000	1,000	1,000	0.0%
Insurance							
Insurance	8000-35	8,230	9,233	9,000	10,165	11,288	25.4%
<i>Subtotal</i>		8,230	9,233	9,000	10,165	11,288	25.4%
Other							
Building - BSASRF and SMIP Fees	6638-35	3,550	2,682	4,000	2,500	3,000	-25.0%
Equipment Leasing - copier	7990-35	4,956	5,163	5,000	5,000	5,000	0.0%
Miscellaneous	8040-35	1,072	-	500	1,000	500	0.0%
Permit Tracking License - annual fee 80%	8088-35	25,985	27,284	28,125	32,469	33,421	18.8%
Publications, Codes, etc.	8080-35	-	-	700	700	700	0.0%
Supplies - Office	8130-35	4,755	1,014	3,000	3,000	3,000	0.0%
Telephone	7810-35	180	360	360	200	700	94.4%
<i>Subtotal</i>		40,498	36,503	41,685	44,869	46,321	11.1%
Planning & Bldg Expenditures before CalPERS UAL							
		\$ 718,621	\$ 810,329	\$ 1,131,031	\$ 1,173,844	\$ 1,145,229	1.3%
Pension UAL pay down	6217-35	8,750	27,500	8,750	8,750	8,750	
Total Planning and Bldg Expenditures		\$ 727,371	\$ 837,829	\$ 1,139,781	\$ 1,182,594	\$ 1,153,979	

¹ The budget for Planning Consultants a/n 6460-35 was revised from \$85,000 to \$285,000 for FYE22. See agenda item 11 approved 3/10/22.

**Town of Ross
Operating Fund
Public Works Department Expenditures
Budget 2022 - 2023**

PUBLIC WORKS	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Wages							
Director Pub Works/Town Engineer	6090-30	\$ 158,167	\$ 162,296	\$ 165,669	\$ 165,669	\$ 180,562	9.0%
Director of PW - Other Pay	6091-30	3,628	3,614	3,600	3,600	3,600	0.0%
Maintenance Employees	6112-30	105,926	135,348	147,943	147,943	158,864	7.4%
In Lieu Health	6173-30	1,985	3,011	3,000	1,500	-	-100.0%
Public Works Superintendent	Various	45,045	-	-	-	-	0.0%
<i>Subtotal</i>		314,751	304,269	320,212	318,712	343,026	7.1%
Employee Benefits							
PERS - Employer Share	6210-30	47,592	53,402	60,063	60,063	64,068	6.7%
Cafeteria Plan and Health Insurance	6230-30	49,048	43,807	45,899	51,390	58,802	28.1%
OPEB - retiree health care	6232-30	-	-	-	-	-	0.0%
Dental Insurance	6240-30	4,047	3,674	3,774	3,774	3,774	0.0%
Life & Disability Insurance	6250-30	2,054	2,133	1,967	1,967	2,100	6.7%
Payroll Taxes	6220-30	23,337	21,825	23,022	23,022	24,273	5.4%
Worker's Comp Insurance	6260-30	20,229	16,203	20,482	20,482	21,762	6.2%
Uniform Reimb.	6140-30	309	-	-	-	300	0.0%
<i>Subtotal</i>		146,616	141,044	155,207	160,698	175,080	12.8%
Outside Services							
Animal Services	6600-30	26,709	30,894	28,932	28,932	40,171	38.8%
Arborists	6410-30	8,225	6,344	10,000	11,000	10,000	0.0%
Engineering Services - Other	6440-30	10,856	7,300	20,000	15,000	20,000	0.0%
Outside Services - maintenance work	6115-30	-	3,903	2,500	2,500	2,500	0.0%
Urban Forestry Plan	6595-30	-	-	-	-	5,000	100.0%
Payroll Processing Fees	6465-30	425	484	500	500	500	0.0%
<i>Subtotal</i>		46,215	48,925	61,932	57,932	78,171	26.2%
Memberships & Organizations							
Assoc/Organizations/Dues	7960-30	1,015	3,674	3,500	3,500	3,500	0.0%
Marin Climate & Energy Partnership	6654-30	2,500	1,500	2,500	2,500	3,200	28.0%
Marin General Services Authority	6655-30	2,875	3,049	4,316	4,316	2,900	-32.8%
Marin Map	6630-30	6,000	3,000	-	-	6,000	100.0%
MCSTOPPP - Marin Co Pollution Prevention	6650-30	9,623	9,861	9,900	9,933	11,256	13.7%
MTC - StreetSavers Subscription	6657-30	750	-	750	750	900	20.0%
Storm Water Fees-State and Nat'l	6651-30	7,330	7,730	7,900	7,067	9,000	13.9%
Transportation Authority of Marin-dues	6640-30	5,691	5,090	5,200	5,231	5,754	10.7%
<i>Subtotal</i>		35,784	33,904	34,066	33,297	42,510	24.8%
Building and Land Maintenance							
Building Maintenance	6810-30	10,382	15,662	12,000	20,000	20,000	66.7%
Creek Maintenance	6900-30	-	4,150	7,000	7,000	7,000	0.0%
Drainage Maintenance	6910-30	3,782	7,654	8,000	8,000	15,000	87.5%
Park Maintenance - Coffin Greene	7010-30	9,467	8,049	8,800	13,000	10,000	13.6%
Park Maintenance - F.S. Allen	7000-30	11,181	21,605	13,000	15,000	13,000	0.0%
Park Maintenance - Ross Common	7020-30	26,713	82,225	85,000	85,000	85,000	0.0%
Pest Control	6841-30	4,340	4,114	4,100	4,300	4,300	4.9%
6 Redwood Parcel Maintenance	6840-30	396	-	-	-	-	0.0%
Sanitation	7840-30	2,499	4,710	4,800	5,162	5,162	7.5%
Town Hall/Post Office Landscaping	6809-30	11,286	3,585	6,000	5,000	6,000	0.0%
Water	7850-30	15,247	8,335	15,000	8,000	10,000	-33.3%
<i>Subtotal</i>		95,293	160,089	163,700	170,462	175,462	7.2%

Town of Ross
Operating Fund
Public Works Department Expenditures
Budget 2022 - 2023

PUBLIC WORKS	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Street Maintenance							
Bridge Maintenance and Repair	6905-30	4,298	262	5,000	5,000	5,000	0.0%
PG&E - Street Lights	7830-30	25,048	25,540	27,000	27,000	27,000	0.0%
Roadway Striping and Curb Painting	7200-30	163	914	2,000	2,000	5,000	150.0%
Median Island Maintenance	7215-30	1,926	463	1,000	1,000	1,000	0.0%
Street Signs	7240-30	561	318	2,000	1,000	3,000	50.0%
Street Sweeping	7210-30	48,000	53,000	52,000	52,000	52,000	0.0%
Street Maintenance - Other	7209-30	-	4,809	4,000	1,000	4,000	0.0%
Traffic Signal Maintenance	7250-30	3,716	4,092	5,000	9,000	5,000	0.0%
<i>Subtotal</i>		83,712	89,398	98,000	98,000	102,000	4.1%
Tree Maintenance -							
Tree Planting and Replacement	7440-30	-	-	3,000	1,000	3,000	0.0%
Tree Pruning & Maintenance	7400-30	6,517	4,500	9,000	4,500	4,500	-50.0%
Tree Removal	7430-30	12,000	13,000	15,000	20,000	20,000	33.3%
<i>Subtotal</i>		18,517	17,500	27,000	25,500	27,500	1.9%
Vehicles							
Vehicles - Gas & Oil	7500-30	1,920	2,094	2,400	3,500	6,000	150.0%
Vehicles - Repairs and Other	7520-30	2,617	752	20,000	20,000	2,500	-87.5%
<i>Subtotal</i>		4,537	2,846	22,400	23,500	8,500	-62.1%
Insurance							
Insurance	8000-30	16,461	18,466	18,000	20,330	22,576	25.4%
Insurance Claims/Costs	8020-30	-	-	-	-	-	0.0%
<i>Subtotal</i>		16,461	18,466	18,000	20,330	22,576	25.4%
Other							
Miscellaneous	8040-30	317	326	500	1,000	500	0.0%
PG&E - Buildings	7820-30	4,758	3,755	5,000	5,000	5,500	10.0%
Permit Tracking License - annual fee 20%	8088-30	6,496	6,821	7,031	8,117	8,355	18.8%
Publications, Codes, etc.	8080-30	117	-	-	-	-	
Small Equipment	7170-30	5,926	5,995	5,000	1,500	5,000	0.0%
Supplies - Office	8130-30	1,266	1,157	2,000	2,500	2,000	0.0%
Telephones	7810-30	1,161	1,757	1,800	1,800	2,200	22.2%
Training & Classes	7920-30	583	550	3,000	3,000	3,000	0.0%
<i>Subtotal</i>		20,624	20,361	24,331	22,917	26,555	9.1%
Public Works Expend before CalPERS UAL		\$ 782,510	\$ 836,802	\$ 924,849	\$ 931,348	\$ 1,001,380	8.3%
Pension UAL pay down	6217-30	17,500	55,000	17,500	17,500	17,500	
Total Public Works Expenditures		\$ 800,010	\$ 891,802	\$ 942,349	\$ 948,848	\$ 1,018,880	

Town of Ross
Recreation Department
Expenditures
Budget 2022 - 2023

RECREATION EXPENDITURES	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Wages							
Recreation Manager	6180-95	88,113	65,933	72,391	72,391	105,196	45.3%
Recreation Specialists	6182-95	64,765	53,869	86,689	60,000	89,825	3.6%
Recreation Instructors and Leaders	6192-95	144,407	68,687	120,000	120,000	120,000	0.0%
Admin Assistant	6184-95	22,239	4,434	-	-	-	0.0%
In Lieu Health	6173-95	5,517	5,668	5,850	5,850	5,250	-10.3%
<i>Subtotal</i>		325,041	198,591	284,931	258,241	320,270	12.4%
Employee Benefits							
PERS - Employer Share	6210-95	14,464	13,022	18,129	16,000	20,609	13.7%
Cafeteria Plan and Health Insurance	6230-95	-	-	-	-	-	0.0%
OPEB - retiree health care	6232-95	-	-	-	-	-	0.0%
Dental Insurance	6240-95	1,204	585	1,790	536	597	-66.7%
Life & Disability Insurance	6250-95	1,686	1,526	1,370	1,623	1,440	5.1%
Payroll Taxes	6220-95	27,612	16,663	23,282	20,000	25,779	10.7%
Worker's Comp Insurance	6260-95	8,386	7,148	8,434	9,036	10,401	23.3%
<i>Subtotal</i>		53,352	38,944	53,005	47,195	58,826	11.0%
Outside Services							
Custodial Services	6660-95	4,180	4,850	5,000	2,500	8,000	60.0%
Contractors - Program	6449-95	114,362	162,978	160,000	220,000	225,000	40.6%
Consultants - Website	6450-95	8,631	8,325	7,000	10,000	10,000	42.9%
Payroll Processing Fees	6465-95	2,337	2,249	2,500	2,600	2,500	0.0%
<i>Subtotal</i>		129,510	178,402	174,500	235,100	245,500	40.7%
Memberships & Organizations							
Travel and Training	7944-95	-	-	-	1,000	2,000	100.0%
<i>Subtotal</i>		-	-	-	1,000	2,000	100.0%
Rent							
Rent - Program	8036-95	8,626	1,050	12,000	15,000	15,000	25.0%
Rent - Ross School - summer program	8037-95	5,112	2,253	7,500	3,000	7,500	0.0%
<i>Subtotal</i>		13,738	3,303	19,500	18,000	22,500	15.4%
Maintenance and Repairs							
Park Maintenance - Ross Common	7020-95	64,311	-	-	-	-	0.0%
Tennis/Paddle Court Maintenance	7032-95	9,810	5,685	5,000	8,000	5,000	0.0%
Maintenance - Other	6932-95	-	-	-	-	-	0.0%
<i>Subtotal</i>		74,121	5,685	5,000	8,000	5,000	0.0%
Insurance							
Insurance	8000-95	16,461	18,466	18,000	20,330	22,576	25.4%
Insurance Claims/Costs	8020-95	-	-	-	-	-	0.0%
<i>Subtotal</i>		16,461	18,466	18,000	20,330	22,576	25.4%
Program Expense							
Program Expense for Classes	8250-95	36,777	2,370	15,000	15,000	15,000	0.0%
<i>Subtotal</i>		36,777	2,370	15,000	15,000	15,000	0.0%

Town of Ross
Recreation Department
Expenditures
Budget 2022 - 2023

RECREATION EXPENDITURES	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Other							
Advertising	8204-95	5,020	-	2,500	1,000	2,500	0.0%
Age Friendly Group	8205-95	-	-	-	-	8,000	100.0%
Bank Charges	6466-95	168	75	100	150	150	50.0%
Miscellaneous	8040-95	1,940	971	2,500	2,500	2,500	0.0%
Postage	8208-95	134	148	200	200	200	0.0%
Special Events July4th, Town dinner etc	7940-95	11,414	4,608	15,000	16,000	21,000	40.0%
Supplies	8130-95	1,807	1,661	3,000	3,000	3,000	0.0%
Telephone	7810-95	5,023	3,934	5,800	5,800	5,800	0.0%
<i>Subtotal</i>		25,506	11,397	29,100	28,650	43,150	48.3%
Debt Service							
Ross School - Lease - interest	8525-95	9,380	9,349	9,317	9,317	9,283	-0.4%
Ross School - Lease - principal	8525-95	620	651	683	683	717	5.0%
<i>Subtotal</i>		10,000	10,000	10,000	10,000	10,000	0.0%
Recreation Expend before CalPERS UAL & Arrears		\$ 684,506	\$ 467,158	\$ 609,036	\$ 641,516	\$ 744,822	22.3%
Pension UAL pay down	6217-95	-	-	-	-	-	
Total Recreation Expenditures		\$ 684,506	\$ 467,158	\$ 609,036	\$ 641,516	\$ 744,822	

Town of Ross
Operating Fund
Capital Expenditures
Budget 2022 - 2023

CAPITAL EXPENDITURES	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Furniture	8685-05	3,974	-	5,000	5,000	5,000	
Laurel Grove Right of Way	8688-05	-	-	-	-	75,000	
Police Expenses - see donation	8682-05	9,061	9,349	-	12,714	8,174	
Sculpture/Monument Restoration	9141-05	7,095	-	2,450	2,720	2,450	
Technology Equip - Gen Gov	8527-05	1,484	4,450	2,000	2,000	2,000	
Technology Equip - Planning & Bldg	8693-05	4,987	-	2,000	5,000	10,000	
Technology Equip - Police	8691-05	4,112	8,911	10,000	5,000	15,000	
Technology Equip - Public Works	8696-05	3,989	-	5,000	1,000	2,000	
Technology Equip - Recreation	8690-05	-	-	2,000	2,000	5,000	
Workspace Improvements	8698-05	-	-	-	-	15,000	
SB1383 CalRecycle Grant	8689-05	-	-	-	-	20,000	
Zero Waste Grant Expenditures	8697-05	5,878	7,308	9,000	-	10,900	
Prior Year Capital Expenditures	Various	-	-	-	-	-	
Total Capital Expenditures		\$ 40,580	\$ 30,018	\$ 37,450	\$ 35,434	\$ 170,524	355.3%

**Town of Ross
Facilities and Equipment Fund
Budget 2022 - 2023**

FACILITIES AND EQUIPMENT FUND	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Revenue							
Construction Penalties	5311-66	\$ 130,250	\$ 3,556	\$ -	\$ 58,700	\$ 25,000	
Proposition 68 Parks Grant	5291-66	-	-	177,000	37,000	140,000	
Contributions - Park Improvements	5400-66	6,000	-	-	-	-	
Contributions RPOA	5401-66	20,000	10,000	-	10,000	-	
EV Station Grants - TAM and MCE	5498-66	-	-	-	19,500	-	
PG&E Rule 20A Undergrounding	5507-66	-	-	50,000	-	-	
Prior Year Revenue	5487-66	-	-	-	-	-	
Total Revenue		156,250	13,556	227,000	125,200	165,000	-27.3%
Facilities Capital Improvements							
ADA Transition Plan/Town Hall	9126-66	-	4,785	25,000	1,300	25,000	
Allen Park Tennis Courts	9095-66	-	87,500	-	-	-	
Electric Vehicle Station	9179-66	-	-	4,000	28,316	-	
Natalie Coffin Greene Park	9062-66	61,783	27,960	-	-	20,000	
Public Safety Building	9199-66	22,459	15,917	15,000	15,000	25,000	
Ross Common Restoration	9188-66	-	-	425,000	50,000	375,000	
Ross Common - Wells	9192-66	-	-	50,000	40,000	-	
PG&E Rule 20A Undergrounding	9201-66	-	-	50,000	-	-	
Toilet Enclosures - Parks	9177-66	-	-	-	20,000	-	
Town Facilities Master Plan	9185-66	-	24,366	200,000	25,000	150,000	
Town Hall Improvements	9189-66	22,000	10,669	25,000	25,000	25,000	
Prior Year Expenditures	Various	195,282	54,685	-	-	-	
Total Capital Improvements		301,524	225,882	794,000	204,616	620,000	-21.91%
Equipment							
Vehicle - Police	8530-66	-	42,196	-	57,000	-	
Vehicle - PW	8530-66	37,209	-	-	-	-	
Total Equipment		37,209	42,196	-	57,000	-	
Total Expenditures		338,733	268,078	794,000	261,616	620,000	-21.9%
Revenue Over (Under) Expenditures		\$ (182,483)	\$ (254,522)	\$ (567,000)	\$ (136,416)	\$ (455,000)	
Transfer from (to) Operating Fund		1,000,000	2,000,000	1,150,000 ¹	1,150,000	500,000	
Transfer from General Plan Fund		19,100	15,000	25,000	25,000	-	
Fund Balance Beginning of Year		3,493,151	4,329,768	6,077,387	6,090,246	7,128,830	
Estimated Fund Balance End of Year		\$ 4,329,768	\$ 6,090,246	\$ 6,685,387	\$ 7,128,830	\$ 7,173,830	

¹ The budget for the transfer from the Operating Fund to the Facilities and Equip Fund was adjusted from \$550,000 to \$1,150,000 - see Agenda Item 12a passed 5/12/22 .

Town of Ross
Emergency Fund
Budget 2022 - 2023

EMERGENCY FUND	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 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 2022 - 2023

GAS TAX FUND	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Revenue							
State Gas Tax Revenue	5120-51	\$ 60,682	\$ 61,656	\$ 67,000	\$ 72,370	\$ 80,000	19.4%
Road Maint & Rehab Account RMRA	5127-51	43,750	47,273	49,000	52,755	58,000	18.4%
Traffic Congestion Relief SB1	5128-51	2,840	-	-	-	-	0.0%
Interest	5170-51	7,784	2,021	2,000	500	500	-75.0%
Total Revenue		115,056	110,950	118,000	125,625	138,500	17.4%
Expenditures							
ADA Improvements	9125-51	-	45,200	25,000	18,000	-	
P-TAP Pavement Mgmt Report	9078-51	-	3,000	-	-	-	
Road Repair/Improvements	9002-51	54,000	180,727	150,000	150,000	80,000	
Road Maint & Rehab Account RMRA	9003-51	45,379	47,273	49,000	49,000	58,000	
Traffic Congestion Relief Exp	9004-51	2,840	-	-	-	-	
Prior Year Expenditures	Various	-	-	-	-	-	
Total Expenditures		102,219	276,200	224,000	217,000	138,000	-38.4%
Revenue Over (Under) Expenditures							
		\$ 12,837	\$ (165,250)	\$ (106,000)	\$ (91,375)	\$ 500	
Transfer to Roadway Fund		-	-	-	-	-	
Fund Balance Beginning of Year		343,544	356,381	187,381	191,131	99,756	
Estimated Fund Balance End of Year		\$ 356,381	\$ 191,131	\$ 81,381	\$ 99,756	\$ 100,256	

Town of Ross
Roadway Fund
Budget 2022-2023

ROADWAY FUND	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Revenue							
Road Impact Fees	5115-45	\$ 284,762	\$ 151,083	\$ 160,000	\$ 210,000	\$ 150,000	-6.3%
Rule 20A PG&E Undergrounding	5507-45	-	-	-	-	-	
TAM Measures AA 2.1 Local Roads	5504-45	38,612	49,603	54,500	54,491	73,400	
TAM Measure B 1.1 - Local Roads	5505-45	24,583	-	-	-	23,600	
TAM Redwood Mkt Meas AA 2.4	5511-45	-	12,938	-	2,062	-	
TAM Safe Routes - Laurel Grove	5501-45	32,849	47,852	319,000	90,000	257,000	
MTC Safe Routes - Laurel Grove	5512-45	-	-	-	25,000	75,000	
Miscellaneous	5487-45	3,804	11,384	-	-	-	
Interest	5170-45	20,091	6,039	9,000	2,000	2,000	
Total Revenue		404,701	278,899	542,500	383,553	581,000	7.1%
Expenditures							
ADA Transition Plan/Improvements	9125-45	-	-	18,000	-	25,000	
Road Improvements	9040-45	48,498	260,287	322,500	297,140	91,000	
Road Improvements - TAM AA & B	9040-45	63,195	49,603	54,500	54,491	97,000	
Rule 20A PG&E Undergrounding	9201-45	-	-	-	-	-	
Sidewalk Improvement Program	9202-45	2,528	-	-	-	-	
TAM Redwood Mkt Meas AA 2.4	9124-45	-	12,938	-	2,062	-	
TAM Safe Routes - Laurel Grove	9075-45	32,849	75,984	400,000	110,000	400,000	
MTC Safe Routes - Laurel Grove	9123-45	-	-	-	25,000	75,000	
Prior Year Expenditures	Various	-	-	-	-	-	
Total Expenditures		147,070	398,812	777,000	488,693	688,000	-11.5%
Revenue Over (Under) Expenditures		\$ 257,631	\$ (119,913)	\$ (234,500)	\$ (105,140)	\$ (107,000)	
Transfer in from Gas Tax Fund		-	-	-	-	-	
Fund Balance Beginning of Year		940,289	1,197,920	1,098,816	1,078,007	972,867	
Estimated Fund Balance End of Year		\$ 1,197,920	\$ 1,078,007	\$ 864,316	\$ 972,867	\$ 865,867	

Town of Ross
Drainage Fund
Budget 2022 - 2023

DRAINAGE FUND	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Revenue							
Drainage Impact Fees	5115-65	\$ 284,762	\$ 150,813	\$ 160,000	\$ 210,000	\$ 150,000	-6.3%
Winship Bridge Replace (HBP) (MCFCD)	5140-65	99,766	91,471	350,000	-	-	
Interest	5170-65	13,595	4,907	7,000	3,000	2,500	
Total Revenue		398,123	247,191	517,000	213,000	152,500	-70.5%
Expenditures							
Bolinas - SFDrake Dainage	9205-65	-	-	-	20,000	150,000	
Drainage Improvements	9007-65	31,725	23,477	75,000	90,000	50,000	
Storm Drain Master Plan	9200-65	-	-	150,000	50,000	100,000	
Winship Bridge Replacement	9064-65	99,766	110,072	350,000	20,000	350,000	
Prior Year Expenditures	Various	437,710	-	-	-	-	
Total Expenditures		569,201	133,549	575,000	180,000	650,000	13.0%
Revenue Over (Under) Expenditures		\$ (171,078)	\$ 113,642	\$ (58,000)	\$ 33,000	\$ (497,500)	
Fund Balance Beginning of Year		1,361,601	1,190,523	1,319,523	1,304,165	1,337,165	
Estimated Fund Balance End of Year		\$ 1,190,523	\$ 1,304,165	\$ 1,261,523	\$ 1,337,165	\$ 839,665	

Town of Ross
Public Safety Tax Fund
Budget 2022 - 2023

PUBLIC SAFETY TAX FUND	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Revenue							
Public Safety Tax	5020-40	\$ 866,932	\$ 893,079	\$ 906,470	\$ 906,470	\$ 953,342	5.2%
Total Revenue		866,932	893,079	906,470	906,470	953,342	5.2%
Revenue Over (Under) Expenditures							
		\$ 866,932	\$ 893,079	\$ 906,470	\$ 906,470	\$ 953,342	5.2%
Transfers							
Transfer to General Fund - Police & Fire	5950-40	(866,932)	(893,079)	(906,470)	(906,470)	(953,342)	5.2%
Total Transfers		(866,932)	(893,079)	(906,470)	(906,470)	(953,342)	5.2%
Fund Balance Beginning of Year		-	-	-	-	-	
Estimated Fund Balance End of Year		\$ -	\$ -	\$ -	\$ -	\$ -	

Town of Ross
COPS (Citizens Options for Public Safety) Fund
Budget 2022 - 2023

COPS FUND	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Revenue							
COPS - State Grant	5120-90	\$ 163,435	\$ 164,192	\$ 163,000	\$ 168,900	\$ -	-100.0%
Other		-	-	-	-	-	
Interest	5170-90	1,026	3	-	5	-	
Total Revenue		164,461	164,195	163,000	168,905	-	-100.0%
Expenditures							
Front Line Law Enforcement							
Personnel	9000-90	163,932	170,000	167,000	174,821	-	
Consultants - other	9210-90	1,867	-	-	-	-	
Equipment	9221-90	28,589	-	-	-	-	
Total Expenditures		194,388	170,000	167,000	174,821	-	-100.0%
Revenue Over (Under) Expenditures		\$ (29,927)	\$ (5,805)	\$ (4,000)	\$ (5,916)	\$ -	
Fund Balance Beginning of Year		41,648	11,721	4,721	5,916	-	
Estimated Fund Balance End of Year		\$ 11,721	\$ 5,916	\$ 721	\$ -	\$ -	

Town of Ross
General Plan Update Fund
Budget 2022 - 2023

GENERAL PLAN UPDATE	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est. Actual	FY 22-23 Budget	% change in Budget
Revenue							
General Plan Update Fees	5135-73	\$ 99,667	\$ 52,347	\$ 60,000	\$ 80,000	\$ 60,000	0.0%
Interest	5170-73	7,349	2,110	2,600	1,000	500	-80.8%
Total Revenue		107,016	54,457	62,600	81,000	60,500	-3.4%
Expenditures							
General Plan - Consultants	9002-73	-	-	-	-	-	
Total Expenditures		-	-	-	-	-	0.0%
Revenue Over (Under) Expenditures		\$ 107,016	\$ 54,457	\$ 62,600	\$ 81,000	\$ 60,500	
Transfer to Operating Fund		(30,000)	(30,000)	(200,000) ¹	(200,000)	(156,000)	
Transfer to Facilities Fund		(19,100)	(15,000)	(25,000)	(25,000)	-	
Fund Balance Beginning of Year		293,142	351,058	358,658	360,515	216,515	
Estimated Fund Balance End of Year		\$ 351,058	\$ 360,515	\$ 366,258	\$ 216,515	\$ 121,015	

¹ The budget for the transfer from the General Plan Update Fund to the Operating Fund was revised from \$30K to \$200K for FYE22. See agenda item 11 approved 3/10/22

TOWN OF ROSS
SALARY SCHEDULE
July 1, 2022

Department/Position	Hourly	Per Month				
	Rate	Salary	Step A	Step B	Step C	Step D
TOWN MANAGER approved by Resolution 2218 adopted 10/14/21						
Town Manager		\$ 19,583	--	--	--	--
ADMINISTRATION approved by budget						
Administrative Manager/Town Clerk			\$ 7,813	\$ 8,203	\$ 8,612	\$ 9,044
Management Analyst			\$ 8,333	\$ 8,750	\$ 9,188	\$ 9,647
Town Treasurer		\$ 250	--	--	--	--
Office Assistant	\$27.01					
PLANNING AND BUILDING approved by budget						
Planning and Building Director			\$ 11,944	\$ 12,541	\$ 13,169	\$ 13,828
Senior Building Inspector			\$ 8,941	\$ 9,388	\$ 9,857	\$ 10,350
Building Permit Technician			\$ 6,339	\$ 6,655	\$ 6,989	\$ 7,337
Planner			\$ 7,258	\$ 7,621	\$ 8,002	\$ 8,402
PUBLIC WORKS approved by budget						
Public Works Director			\$ 12,997	\$ 13,646	\$ 14,329	\$ 15,047
Maintenance Supervisor			\$ 6,955	\$ 7,302	\$ 7,668	\$ 8,051
Senior Maintenance Worker			\$ 5,838	\$ 6,129	\$ 6,436	\$ 6,758
Maintenance Worker			\$ 5,128	\$ 5,384	\$ 5,654	\$ 5,936
POLICE CHIEF approved by Resolution 2197 adopted 3/29/21						
Police Chief		\$ 13,916	--	--	--	--
Education pay of \$250/month, Uniform Pay \$1,000/yr						
POLICE approved by Resolution No. 2113 adopted 06/13/19						
Police Sergeant			\$ 8,735	\$ 9,172	\$ 9,631	\$ 10,113
Police Officer			\$ 7,403	\$ 7,773	\$ 8,163	\$ 8,570
MOU also calls for:						
Longevity pay of 2.5% - 5% of salary						
Education pay of \$50 to \$300 per month						
Shift differential pay of 5% for night hours						
Holiday in lieu pay for 12 holidays per year						
Uniform pay of \$1,000/year						
Police Lieutenant		\$ 11,476				
RECREATION approved by budget						
Recreation Manager - full time			\$ 7,995	\$ 8,394	\$ 8,814	\$ 9,255
Recreation Specialist - 75% time - 1560 hours	Hourly		\$ 31.09	\$ 32.65	\$ 34.28	\$ 35.99
Recreation Specialist - 45% time - 936 hours	Hourly		\$ 31.09	\$ 32.65	\$ 34.28	\$ 35.99
Clerk	Hourly		\$ 24.30	\$ 25.51	\$ 26.79	\$ 28.13
Recreation Instructor/Program Lead	\$18.00 - \$78.00					
Recreation Leader	\$15.00 - \$17.00					
Administrative Assistant	\$27.30 - \$38.11					

TOWN OF ROSS
5 YEAR CAPITAL IMPROVEMENT PLAN (CIP)
Fiscal Year 2021-22 through 2025-26

Background and discussion

The Five-Year Capital Improvement Plan (CIP) is a planning tool designed to identify facilities and infrastructure improvements which will be considered for development over a five-year time frame beginning in FY 2021-22 estimated actuals through FY 2025-26. This item includes CIP tables showing a list of proposed capital improvements and their currently estimated expenses as well as revenues identified for funding those improvements. The CIP is a companion portion of the budget process for the fiscal year 2022-2023 (FYE23) budget.

A 5-Year CIP is useful in:

- Identifying long-term capital improvement objectives with direction from the Town 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 Town 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 is 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 are approved by the Town 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 improvements, bridges, parks, and other Town buildings and facilities. There will be continual refinement of this information as we move forward.

The following tables are included:

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

Town facilities. The expenditures for actual estimated FYE22 costs are the same as included in the budget unless current cost estimates are available.

Roadway Improvements

Pavement Rehabilitation Program: Roadway projects selected for Pavement Rehabilitation Program are prioritized based on annual condition assessment of the Pavement Condition Index (PCI) and the timing of major underground pipeline projects by the Town as well as by RVSD, MMWD and PG&E. FYE22 saw the completion of that year's pavement program including pavement overlays for Ross Common, Redwood Ave, and the Post Office parking lot, and a microsurfacing on El Camino Bueno. Prior to paving in these locations, Public Works used the opportunity to install underground conduit for the proposed EV stations at the Post Office parking lot and for extending the Post Office irrigation well discharge line across Ross Common to irrigate the "grove area" next to Ross School.

In general, streets with PCI's higher than 80 can benefit from periodic slurry seals to add 3-5 years of additional pavement "life" so the Town sets aside \$15,000 each year for this purpose. Other slurry seal candidates include streets with higher PCI's that have undergone recent extensive open trench-related pavement restoration. The FYE22 slurry seal project was a micro-surfacing of El Camino Bueno which was heavily impacted by the 2017-2019 RVSD utility undergrounding projects and recent service lateral trenching by PG&E and MMWD. The Town is planning a similar microsurfacing of Skyland Way for FYE23 slurry seal program in addition to full pavement restoration of Fernhill Ave between Shady Lane and Glenwood. In addition to the restoration of Fernhill Avenue roadway, the FYE23 CIP proposes also that an asphalt pedestrian pathway be constructed on Fernhill Avenue between Norwood Drive and Branson School along the Southerly side of the street.

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

ADA Transition Plan – Improvements: The Town of Ross updated the 2007 ADA Transition Plan in FYE21 which identified and cataloged all the pedestrian public access routes in Town, including sidewalks, pathways, and accessible ramps within the Town-maintained roadway system. This report is used by Public Works to assess and prioritize needs within Town. Short term projects from this plan include new handicap ramps on Sir Francis Drake near the Winship Bridge, and possible sidewalk and pathway repairs along Sir Francis Drake and Shady Lane. These types of projects are funded by the Roadway Fund and Gas Tax Fund

ADA Transition Plan – Town Hall Buildings: The Town of Ross prepared an ADA Transition Plan for the Town Hall in FYE22 to identify ADA compliance needs for those structures identified as "Public assembly areas". For the initial project the FYE23 CIP proposes a reconstruction of the administration and accessible parking area damaged by tree root uplift adjacent to the Town Hall, including the addition of two compact parking spaces for the EV station that was installed in 2020.

This project is estimated to cost about \$60,000. This project will be funded by the Facilities and Equipment fund.

Laurel Grove Safe Routes to School (SRTS) Project: This \$1,100,000 (estimated) project will provide a new pedestrian pathway on Laurel Grove from Sir Francis Drake to Canyon Way and will include some widening and reconfiguration of the roadway to accommodate a safe pedestrian route. \$400,000 is funded by a Safe Pathways to School grant awarded by the Transportation Authority of Marin (TAM) in 2019 with the balance funded by the Roadway fund. The Town is near completion of 65% design level plans and construction may begin in late 2022. Looking ahead to a future Phase III extension toward Makin Grade, the Town received a \$75,000 grant from MTC for preliminary engineering. If Council approves the extension, final design would be scheduled to coincide with the construction of the current phase, however the forecasted shortfall in the roadway fund by FYE24 will require a readjustment of the pavement program or additional grant funding to accommodate this improvement.

Bridges & Drainage

Winship Bridge – HBP – Replacement: The Winship Bridge replacement project completed the California environmental certification process (CEQA) in 2020 and is in the final stages of the Federal environmental certification process (NEPA). Right-of-way and final design is expected to be completed by the end of 2022 and construction is expected to commence in Spring of 2023.

Up until the end of 2020, the funding for this project was on track to be fully funded by the Highway Bridge Program (HBP) and some Marin County Flood Control (MCFCD) Flood Zone 9 funding. Caltrans and MTC who administer the HBP program announced in late 2020 that the HBP program was “oversubscribed” and several bridge projects that were not yet cleared for construction (such as Winship Bridge) may see delays in construction funding allocations until 2024 or possibly later. The project is continuing with NEPA and Right-of-Way certification effectively “borrowing” from the Town’s drainage fund until the HBP is funded. The draft CIP currently assumes that construction funding can be made available on schedule for construction commencing in Fall of 2023 and completion in 2024.

Drainage Improvements – Town wide: In 2019 the extensive Bolinas Avenue Storm Drain project was completed under a joint-funding agreement with the Town of San Anselmo. The CIP is proposing an extension of that project to redirect the Bolinas Avenue runoff from the outfall at the Winship bridge to a point further downstream, just below the Sir Francis Drake bridge. This project will provide an additional level of flood protection to the Bolinas Avenue residents and will cost approximately \$600,000 and would be funded by the Drainage Fund. Design would be completed in late 2022 and construction could be completed by mid-2023.

Most of the Town’s remaining drainage improvement projects are small, localized replacement projects which are primarily identified in consideration of public safety and frequency of failure. The Town hired a consultant team in FYE22 to prepare a Storm Drain Master Plan to identify the long-range maintenance and replacement needs of the Town-maintained storm drain system and the CIP is budgeting \$75,000 per year to fund these rehabilitation-type projects.

Creek Bank Protection Town Hall Parcel: Stabilization along the Town Hall parking lot Corte Madera Creek bank is needed in the near future to stabilize the bank and prevent erosion, coinciding with the timing of the Town facilities redevelopment project.

Facilities

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

The Town is currently evaluating the various services the Town provides from the Town Hall and safety building site to determine service needs and related facilities that should be provided from this site in the future. Following a Town Council policy decision in November 2021 to eliminate Fire Station 18 in Ross, the Town will begin a Town Facility Master Plan which will provide the facilities goals and priorities, site analysis and program information, illustrative site plan (with multiple concepts reviewed in the process), phasing, implementation sequence, and costs associated with the facility development. This process will include significant community engagement and meetings to develop policies and facilities that best meet the needs for Ross, including the final decisions regarding the inclusion of paramedic facilities. The Facilities section of Figure 1 represents an estimated cost of \$14,000,000 expended through FYE26 to complete the reconstruction of the Town facilities including site reconstruction and new Town Administration, Police, and the (assumed) Paramedic facilities.

The Town established a Rule 20A undergrounding district in 2019 to underground the overhead utility lines along the Town Hall parcel frontage as part of the redevelopment of the Town's facilities on this parcel mentioned above. In 2021 the Rule 20A program underwent major changes by the California PUC which essentially ended the Rule 20A credit allocation program the "5-year borrow" option, and the ability to purchase credits from other agencies at discounted costs. PG&E has estimated the cost of this undergrounding project to be approximately \$1,300,000. The Town will have \$280,000 in Rule 20A credits accumulated so it is estimated that the Town would need to contribute \$1,020,000 from the Facilities and Equipment fund through FYE25 to fund this project.

Related to parks and recreation facilities, the Town completed the Ross Common Landscaping Improvement Master Plan in FYE22 at a cost of \$37,500, which identifies several minor projects intended to improve and enhance public access to the Common, with implementation occurring over the next five years. The first project, scheduled for this summer, will be the rehabilitation and replacement of the asphalt pathways and sidewalks throughout the Common and along the street frontage, estimated to cost about \$375,000. The Town will be utilizing State Proposition 68 grant funds of \$177,000 for a portion of the total project costs, with the remainder coming from the Facilities and Equipment Fund. The remaining projects planned over the next 4 years include the removal and replacement of the perimeter hedge and the installation of minor park amenities that were identified in the Landscape Improvement Master Plan.

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. Revenue from impact fees have been reduced by approximately 25% from previous years estimates to account for perceived slow-down in new construction permits and the new California laws regarding charging impact fees on new ADU permits.

The funding for other Town facilities and parks comes from other sources such as the Town Operating Fund and Facilities and Equipment Fund. Funding for the Town's buildings and parks will be challenging. The Facilities and Equipment Fund is expected to have a fund balance of \$7M at the end of this fiscal year which includes \$575,000 from the federal American Rescue Plan grant and the current budgeted transfer from the Operating Fund of \$550,000. The Town has been actively saving funds to assist in funding a portion of the public safety and administration facility costs and anticipates that it will have approximately \$7 million available to contribute to the facilities. The remainder of the facility costs would likely need to come from some form of debt financing.

With each budget since FYE17 the Town has transferred at least \$375,000 annually from the Operating Fund to meet the significant facility needs of the Town. In FYE20, the Town increased the transfer to \$1 million. In FYE22, the transfer was increased to \$2 million. In FYE22, a \$550,000 transfer has been budgeted and in FYE23 the proposed budget includes a transfer of \$500,000 to assist in funding substantial future facility capital costs. The Town plans to continue budgeting for a minimum of \$500,000 per year transfers from the Operating Fund to the Facilities Fund in the coming years.

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

Fiscal, resource and timeline impacts

This CIP shows rough estimated expenses and revenues to fund the Town's future capital projects through FYE26. 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 21-22 Est. Actual	FY 22-23 Budget Est.	FY 23-24 Budget Est.	FY 24-25 Budget Est.	FY 25-26 Budget Est.	Total
Expenditures							
Roadway Improvements							
Pavement Rehabilitation Program	9040-45	\$550,600	\$325,000	\$351,000	\$545,000	\$269,000	\$2,040,600
ADA Transition Plan - Improvements	9125-45/51	\$18,000	\$25,000	\$25,000	\$25,000	\$25,000	\$118,000
Safe Routes - Laurel Grove	9075-45	\$90,000	\$475,000	\$700,000			\$1,265,000
Subtotal		\$658,600	\$825,000	\$1,076,000	\$570,000	\$294,000	\$3,423,600
Bridges & Drainage							
Winship Bridge - HBP - Replacement	9064-65	\$20,000	\$350,000	\$1,250,000	\$2,465,000		\$4,085,000
Drainage Improvements - Townwide	9007-65	\$15,000	\$50,000	\$75,000	\$75,000	\$75,000	\$290,000
Bolinas-SFD Drainage	9205-65	\$20,000	\$150,000	\$430,000			\$600,000
Storm Drain Master Plan		\$50,000	\$100,000				\$150,000
Creek Bank Protection Town Hall site					\$300,000		\$300,000
Subtotal		\$105,000	\$650,000	\$1,755,000	\$2,840,000	\$75,000	\$5,425,000
Facilities							
Natalie Coffin Greene Park Amenities	9062-66	\$0	\$20,000	\$85,000			\$105,000
Town Master Plan Facilities	9105-66	\$25,000	\$150,000	\$850,000	\$5,000,000	\$8,600,000	\$14,625,000
Town Hall Improvements	9189-66	\$25,000	\$25,000	\$20,000	\$20,000	\$20,000	\$110,000
Public Safety Building	9199-66	\$5,000	\$25,000	\$25,000	\$25,000		\$80,000
Bathroom Enclosures FAP NCG			\$18,000				\$18,000
Rule 20A PG&E Undergrounding	9201-45			\$200,000	\$650,000	\$250,000	\$1,100,000
Ross Common Rehabilitation	9188-66	\$50,000	\$375,000	\$125,000	\$100,000		\$650,000
ADA Transition Plan - facilities	9126-66	\$1,300	\$25,000	\$40,000	\$20,000	\$20,000	\$106,300
							\$0
Ross Common Well Rehab (3 wells)		\$40,000					\$40,000
Post Office EV Station	9179-66	\$28,000					\$28,000
Subtotal		\$174,300	\$638,000	\$1,345,000	\$5,815,000	\$8,890,000	\$16,862,300
Total Expenditures		\$937,900	\$2,113,000	\$4,176,000	\$9,225,000	\$9,259,000	\$25,710,900

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

Revenues

Item	Account	FY 21-22 Est. Actual	FY 22-23 Budget Est.	FY 23-24 Budget Est.	FY 24-25 Budget Est.	FY 25-26 Budget Est.	Total
Revenues							
Roadway Improvements							
Road Impact Fees	5115-45	\$100,000	\$150,000	\$150,000	\$150,000	\$150,000	\$700,000
TAM LSR Measure A, AA	5504-45	\$54,500	\$73,400	\$56,500	\$57,500	\$57,500	\$299,400
TAM Measure B - Element 1	5505-45		\$23,600			\$24,000	\$47,600
Gas Tax/RMRA	5120-51	\$125,625	\$138,000	\$125,000	\$120,000	\$120,000	\$628,625
TAM Laurel Grove SRTS Grant		\$90,000	\$332,000				\$422,000
Subtotal Roadway Funding		\$370,125	\$717,000	\$331,500	\$327,500	\$351,500	\$2,097,625
<i>from(+) or to(-) Roadway Fund balance</i>		<i>\$288,475</i>	<i>\$84,000</i>	<i>\$744,500</i>	<i>\$242,500</i>	<i>-\$57,500</i>	<i>\$1,301,975</i>
Bridges & Drainage							
Winship Bridge - HBP - Replacement	5140-65	\$0	\$0	\$1,620,000	\$2,465,000		\$4,085,000
Drainage Impact Fees	5115-65	\$100,000	\$150,000	\$150,000	\$150,000	\$150,000	\$700,000
Subtotal Bridge + Drainage Funding		\$100,000	\$150,000	\$1,770,000	\$2,615,000	\$150,000	\$4,785,000
<i>from(+) or to(-) Drainage Fund balance</i>		<i>\$5,000</i>	<i>\$500,000</i>	<i>-\$15,000</i>	<i>\$225,000</i>	<i>-\$75,000</i>	<i>\$640,000</i>
Facilities							
Contributions - Park Improvements	5400-60		\$10,000				\$10,000
Rule 20A PG&E Work Credits				\$0	\$280,000		\$280,000
Prop 68 Park Grant		\$37,000	\$140,000				\$177,000
TAM EV Station Grants		\$19,500					\$19,500
Facility Debt Financing					\$3,500,000	\$4,000,000	\$7,500,000
<i>Other Funding/Fund Balance</i>		<i>\$117,800</i>	<i>\$488,000</i>	<i>\$1,065,000</i>	<i>\$2,315,000</i>	<i>\$4,890,000</i>	<i>\$8,875,800</i>
Subtotal Facilities Funding		\$174,300	\$638,000	\$1,065,000	\$6,095,000	\$8,890,000	\$16,862,300
Total Revenue		\$644,425	\$1,505,000	\$3,166,500	\$9,037,500	\$9,391,500	\$25,686,900

Figure 3 - PAVEMENT REHABILITATION PROGRAM

Schedule for 2022-23	PCI	AREA	
Fernhill Ave (Entire Length)	64	49,380 SF	224,370
			Subtotal
			224,370
			Including 20% Contingency and 25% Engineering
			325,336

Schedule for 2023-24	PCI	AREA	
Laurel Grove (SFD-Canyon)	71-86	44,000 SF	182,103
Winding Way (Laurel Grove to 600' West)	54	9,600 SF	39,732
Slurry Seal Program			20,000
			Subtotal
			241,835
			Including 20% Contingency and 25% Engineering
			350,661

Schedule for 2024-25	PCI	AREA	
Hill Road	43	8,250 SF	34,144
Upper Road (Entire Length)	90-65-62	77,660 SF	321,412
Slurry Seal Program			20,000
			Subtotal
			375,557
			Including 20% Contingency and 25% Engineering
			544,557

Schedule for 2025-26	PCI	AREA	
Winship Avenue	80-90	24,095 SF	99,722
Sunnyside Way (Entire Court)	62	2,000 SF	8,277
Garden Rd.	48	9,520 SF	39,401
Wellington Ave (Barber-Garden)	48	5,525 SF	22,866
			\$15,000
			Subtotal
			185,267
			Including 20% Contingency and 25% Engineering
			268,637