



**Agenda Item No. 14.**

**Staff Report**

**Date:** June 15, 2023

**To:** Mayor P. Beach Kuhl and Council Members

**From:** Christa Johnson, Town Manager

**Subject:** Fiscal Year Ending June 30, 2024 Budget and Related Resolutions

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**Recommendation**

It is recommended that the Town Council:

1. Receive a presentation on the fiscal year ending June 30, 2024 (FYE 2024) budget;
2. Adopt Resolution No. 2314 approving the FYE 2024 budget, setting the public safety parcel tax rate, and amending the Town's Salary Schedule;
3. Adopt Resolution No. 2315 setting the Town's appropriations limit as provided in Government Code Section 7910 for the fiscal year ending June 30, 2024.

**Background and discussion**

Attached is the Fiscal Year 2023-24 (FYE 2024) General Fund, Capital Project 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 \$11.8 million for FYE 2024.

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 Budget Workshop on April 27, 2023, which also included a five-year forecast and a draft capital improvement plan. The budget message at the beginning of the budget document provides a summary of the overall budget.

The budget includes a new Capital Projects Fund to pay for the Town civic campus modernization and rebuilding. The Capital Projects Fund receives its initial funding from transfers from the Facilities and Equipment Fund of \$8,256,365 and the Operating Fund of \$550,000 for a total of \$8,806,365.

At the Budget Workshop on April 27th, the Town Council discussed the proposed FYE 2024 budget in depth. Changes made to the budget since the workshop on April 27<sup>th</sup> are attached.

The State Constitution requires the Gann appropriation limit be set for the fiscal year. This is done at the same time as the 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 \$326,238. 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 2024 budget is an estimate of next year's results and is based on a number of assumptions. The Operating Fund budgeted revenues exceed expenditures including transfers by \$21K while the other funds show expenditures greater than revenues which will be funded by prior year reserves 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 27, 2023
2. Resolution No. 2314 Adopting the FYE 2024 budget, setting the public safety parcel tax assessment, and amending the Town's Salary Schedule
3. Resolution No. 2315 Setting the Gann appropriation limit for FYE 2024 with Exhibits A and B
4. Town of Ross FYE 2024 Budget

# ATTACHMENT 1

Changes in FYE24 budget between workshop held 4/27/23 and final proposed budget 6/15/23

ALL FUNDS

Acct #	Net change in fund balances FYE 2024 per 4/27/23 workshop draft budget	\$ (668,588)
Revenue changes: increase (decrease)		
5010-05	Property Tax revenue	20,000
5282-05	Property Tax - Excess ERAF Funds	(51,000)
5185-05	Rental Income - Post Office	(10,451)
	Total revenue increase (decrease)	<u>(41,451)</u>
Expense changes: increase (decrease)		
Various	CalPERS - amortized UAL payment - reduced due to June 1, 2023 paydown	(15,992)
Various	Wages and benefits related to police sergeant step increase	8,472
Various	Wages and benefits related to Building and Planning Director	27,355
Various	Wages and benefits related to Public Works Director	1,461
Various	Wages and benefits related to Management Analyst	(150,846)
Various	Wages and benefits related to General Government temporary part-time employees	88,313
Various	Wages and benefits related to Assistant Planner position step increase	5,042
6448-10	Consultants - Other - recruiting fee, lease commission	45,000
7980-10	Election Costs	22,000
8085-10	RPOA Projects and Events	2,500
6390-20	Ross Valley Fire Department	(872)
6392-20	Ross Valley Fire Department - equip/maint	154
6760-20	Marin Co OES Service Contract	800
7944-20	Conferences and Travel	2,000
6655-30	Marin General Services Authority	(2,487)
7960-30	Assoc/Organizations/Dues	1,500
7209-30	Street Maintenance - Other	5,000
6595-30	Urban Forestry Plan - implementation	10,000
7170-30	Small Equipment - diesel emergency generator maintenance and BAAQMD permitting	7,000
6460-35	Consultants - Planning	20,000
7810-95	Telephone - Recreation Dept	(1,800)
8688-05	Laurel Grove Right of Way - move from FYE23 to FYE24	75,000
9062-66	Natalie Coffin Greene Park - ped bridges - two year project	(45,000)
9189-66	Town Hall Improvements - parking lot improvements	20,000
	Total expense increase (decrease) in expenses	<u>124,600</u>
	Net change in Total Fund balances FYE 2024 per proposed budget 6/15/23	<u>\$ (834,639)</u>

# ATTACHMENT 2

# TOWN OF ROSS

## RESOLUTION NO. 2314

### A RESOLUTION OF THE TOWN OF ROSS TOWN COUNCIL ADOPTING THE FISCAL YEAR ENDING (FYE) 2024 BUDGET AND SETTING THE PARCEL TAX ASSESSMENT FOR FISCAL YEAR ENDING 2024

**WHEREAS**, the Ross Town Council held a public hearing on the proposed fiscal year ending (FYE) 2024 budget on April 27, 2023; and

**WHEREAS**, the Ross Town Council has determined the proposed FYE 2024 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 2024 is 5.30% applied to the FYE 2023 parcel tax of \$1,141.

**WHEREAS**, staff recommends the parcel tax be set at \$1,201 per parcel; and

**NOW THEREFORE BE IT RESOLVED**, the Town Council of the Town of Ross, hereby, adopts the Town of Ross FYE 2024 budget with expenditures totaling \$11,848,063 appropriated as follows, with transfers between funds as follows, and sets the annual parcel tax billed to residents at \$1,201 per parcel.

Summary of Expenditures	Per Budget	Pension UAL Paydown	Total
General Fund			
Operating	\$ 9,200,063	\$ 200,000	\$ 9,400,063
Facilities and Equipment	675,000	-	675,000
Emergency	-	-	-
	<u>9,875,063</u>	<u>200,000</u>	<u>10,075,063</u>
Construction Projects Fund	250,000	-	250,000
Special Revenue Funds			
Gas Tax	130,000	-	130,000
Roadway	793,000	-	793,000
Drainage	600,000	-	600,000
Public Safety Tax	-	-	-
General Plan Update	-	-	-
	<u>\$ 11,648,063</u>	<u>\$ 200,000</u>	<u>\$ 11,848,063</u>

**Transfers**

- From the Public Safety Tax Fund to the Operating Fund - \$1,003,562
- From the Operating Fund to the Capital Projects Fund - \$550,000
- From the Facilities and Equipment Fund to the Capital Projects Fund - \$8,256,365
- From the General Plan Update Fund to the Operating Fund - \$25,000

**BE IT FURTHER RESOLVED**, that the Town Council of the Town of Ross Salary Schedule attached hereto is amended to reflect the salary changes effective the first full payroll after July 1<sup>st</sup> which begins July 9, 2023.

The foregoing resolution was duly and regularly adopted by the Ross Town Council at the regular meeting held on the 15<sup>th</sup> day of June 2023, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

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P. Beach Kuhl, Mayor

**ATTEST:**

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Cyndie Martel, Town Clerk

**TOWN OF ROSS**  
**SALARY SCHEDULE**  
July 9, 2023

Department/Position	Hourly	Per Month				
	Rate	Salary	Step A	Step B	Step C	Step D
<b>TOWN MANAGER</b> approved by Resolution 2218 adopted 10/14/21 amended and approved 12/08/22 - effective 11/08/22		\$ 20,563	--	--	--	--
<b>ADMINISTRATION</b> approved by budget						
Administrative Manager/Town Clerk			\$ 8,165	\$ 8,572	\$ 9,000	\$ 9,451
Administrative Analyst	\$40.00 - \$56.00					
Administrative Intern	\$20.00 - \$28.00					
Town Treasurer		\$ 250	--	--	--	--
Office Assistant	\$28.23					
<b>PLANNING AND BUILDING</b> approved by budget						
Planning and Building Director			\$ 13,677	\$ 14,361	\$ 15,079	\$ 15,833
Senior Building Inspector			\$ 9,343	\$ 9,810	\$ 10,269	\$ 10,816
Building Permit Technician			\$ 6,624	\$ 6,954	\$ 7,304	\$ 7,667
Planner			\$ 7,585	\$ 7,964	\$ 8,362	\$ 8,780
Assistant Planner			\$ 6,665	\$ 7,092	\$ 7,510	\$ 7,928
<b>PUBLIC WORKS</b> approved by budget						
Public Works Director			\$ 13,677	\$ 14,361	\$ 15,079	\$ 15,833
Maintenance Supervisor			\$ 7,268	\$ 7,631	\$ 8,013	\$ 8,413
Senior Maintenance Worker			\$ 6,100	\$ 6,405	\$ 6,726	\$ 7,062
Maintenance Worker			\$ 5,358	\$ 5,626	\$ 5,908	\$ 6,203
<b>POLICE CHIEF</b> approved by Resolution No. 2307 adopted 05/11/2023						
Police Chief		\$ 15,996	--	--	--	--
Education pay of \$250/month, Uniform Pay \$1,000/yr						
<b>POLICE</b> approved by Resolution No. 2259 adopted 07/14/22						
Police Sergeant			\$ 9,412	\$ 9,883	\$ 10,377	\$ 10,896
Police Officer			\$ 7,976	\$ 8,375	\$ 8,795	\$ 9,234
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 13 holidays per year						
Uniform pay of \$1,200/year						
<b>approved by budget</b>						
Police Lieutenant		\$ 11,476				
Police Officer Trainee		\$ 5,763				
<b>RECREATION</b> approved by budget						
Recreation Manager - full time			\$ 8,354	\$ 8,772	\$ 9,210	\$ 9,671
Recreation Specialist - 75% time - 1560 hours	Hourly		\$ 32.49	\$ 34.12	\$ 35.82	\$ 37.61
Recreation Specialist - 45% time - 936 hours	Hourly		\$ 32.49	\$ 34.12	\$ 35.82	\$ 37.61
Clerk	Hourly		\$ 25.39	\$ 26.66	\$ 28.00	\$ 29.40
Recreation Instructor/Program Lead	\$25.00 - \$78.00					
Recreation Leader	\$16.00 - \$24.00					
Administrative Assistant	\$28.53 - \$39.83					

# ATTACHMENT 3

# TOWN OF ROSS

## RESOLUTION NO. 2315

### 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, 2024

**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 June 30, 2024 shall be determined by using the change in California per capita personal income; and
3. The population factor for FYE June 30, 2024 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, 2024 is \$5,944,146 as documented in "Exhibit A" attached hereto and incorporated herein; and
5. The Town's proposed budget for the fiscal year ending June 30, 2024 anticipates \$5,617,907 in appropriations subject to the limit, which is \$326,238 less than the appropriations limit of \$5,944,146 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 Council of 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, 2024 Appropriation Limit for the Town of Ross at \$5,944,146.

The foregoing resolution was duly and regularly adopted by the Ross Town Council at its regular meeting held on the 15th day of June 2023, by the following vote:

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**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

\_\_\_\_\_  
P. Beach Kuhl, Mayor

ATTEST:

\_\_\_\_\_  
Cyndie Martel, Town Clerk

Attachments:

Exhibit A – Appropriation Limit

Exhibit B – Appropriations Subject to the Limit

TOWN OF ROSS  
 APPROPRIATION LIMIT  
 FYE2023-24

EXHIBIT A FYE24

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
2024	1.0444	0.9943	<b>5,944,146</b>

EXHIBIT A FYE24

TOWN OF ROSS  
 APPROPRIATIONS SUBJECT TO THE LIMIT  
 BASED ON ADOPTED BUDGET FOR THE  
 FISCAL YEAR ENDED JUNE 30, 2024

**EXHIBIT B FYE24**

Revenue Source	TAX PROCEEDS	NON-TAX PROCEEDS	TOTAL
Property Taxes	\$ 5,090,000		\$ 5,090,000
Public Safety Special Tax	1,003,562		1,003,562
Property Taxes in Lieu of VLF	367,000		367,000
Property Tax - Excess ERAF	500,000		500,000
Real Property Transfer Tax	50,000		50,000
Sales Tax	60,000		60,000
Business Licenses	35,000		35,000
Homeowner Property Tax Relief	17,800		17,800
State Vehicle License Collection in Excess	2,400		2,400
Recreation Fees		804,750	804,750
Construction Penalties		40,424	40,424
Building Dept Revenue		574,600	574,600
Public Works Dept Revenue		109,000	109,000
Planning Fees		225,000	225,000
Co of Marin - Measure A Parks		23,117	23,117
Co of Marin - Zero Waste grant		25,000	25,000
Marin Wildfire Prev Authority JPA		113,000	113,000
State of CA - Citizens Options for Publ Safety		173,000	173,000
Franchises		230,000	230,000
Miscellaneous		8,000	8,000
Miscellaneous Public Safety Revenue		46,474	46,474
Rents		251,758	251,758
Prop 172 Public Safety Sales Tax		27,000	27,000
Vehicle Code Fines		10,000	10,000
Proposition 68 Parks Grant		-	-
Contributions - RPOA		-	-
	7,125,762	2,661,123	9,786,885
Interest	112,506	87,494	200,000
Total General Fund Revenue	\$ 7,238,268	\$ 2,748,618	\$ 9,986,885
Exclusions from Limitation:			
Federal Mandates - Social Security/medicare	201,906		
Federal Mandates - RVFD - FLSA and medicare	48,000		
Qualified capital outlays	810,454		
Lease of qualified capital asset	10,000		
Reserve (set-aside) for future capital outlay	550,000		
Total Exclusions	1,620,360		
Appropriations subject to the limit	\$ 5,617,907		
Appropriations Limit	5,944,146		
Under (Over) Gann Limit	\$ 326,238		

**EXHIBIT B FYE24**

# ATTACHMENT 4



## Budget Message

**Date:** June 15, 2023  
**To:** Mayor Kuhl and Council Members  
**From:** Christa Johnson, Town Manager  
**Subject:** Fiscal Year 2023-24 (FYE24) Budget

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I am pleased to present the Fiscal Year 2023-24 (FYE24) General Fund, Capital Projects 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 April 27, 2023:

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, the Capital Projects 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 \$11.8 million for FYE24.

The budget provides current services to the 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 draft Capital Improvement Plan (CIP) and the five-year financial forecast and draft budget at the Special Council Meeting Annual Budget Workshop on April 27, 2023.

The \$11.8 million budget sustains financial responsibility and stability and continues to support the Town's other goals and objectives. We continue to move forward by investing in services and facilities for the community in FYE24. Projects for the year include emphasis on maintaining a safe community and improving emergency preparedness as well as moving forward with plans to update, rebuild, and modernize Town facilities.

The Town's Operating Fund Reserve Policy of 30% of Operating Fund expenditures including any transfer to the Facilities and Equipment Fund is met. The ending FYE24 budgeted reserve in the Operating Fund is estimated to be \$4.2 million, which exceeds the required amount of \$3 million. In addition, the Town has set aside \$1.5 million in an Emergency Fund.

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

- A fee study to update the last one completed in FYE16
- A new electric police vehicle
- Expanded recreation enrichment programs 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
- Town Facilities Master Plan next steps
- Implementation of programs/projects contained within the as yet to be finalized 6<sup>th</sup> cycle Housing Element
- Initial planning for the General Plan Update project
- Ross Common improvements
- Natalie Coffin Greene Park pedestrian bridges (2)
- Safe pathways to improve pedestrian safety
- Storm Drainage Master Plan completion
- Bolinas and Sir Francis Drake drainage improvements
- Road improvements
- Rule 20B PG&E undergrounding along Sir Francis Drake/Lagunitas Rd.
- Winship Bridge next steps

In addition to these new projects and programs, there are numerous General Fund and other fund capital projects that are proposed in the FYE24 budget that are discussed later in this staff report.

A major source of funding for Town police and fire protection services has been the Public Safety Tax that passed in November 2016 with a 79% voter approval. For FYE24, it is proposed the parcel tax be set at \$1,201 per parcel, a 5.30% increase over the prior year tied to the CPI increase in the Bay Area. As proposed, the Public Safety Tax would provide approximately \$1 million of the \$5 million cost to provide police and fire protection services.

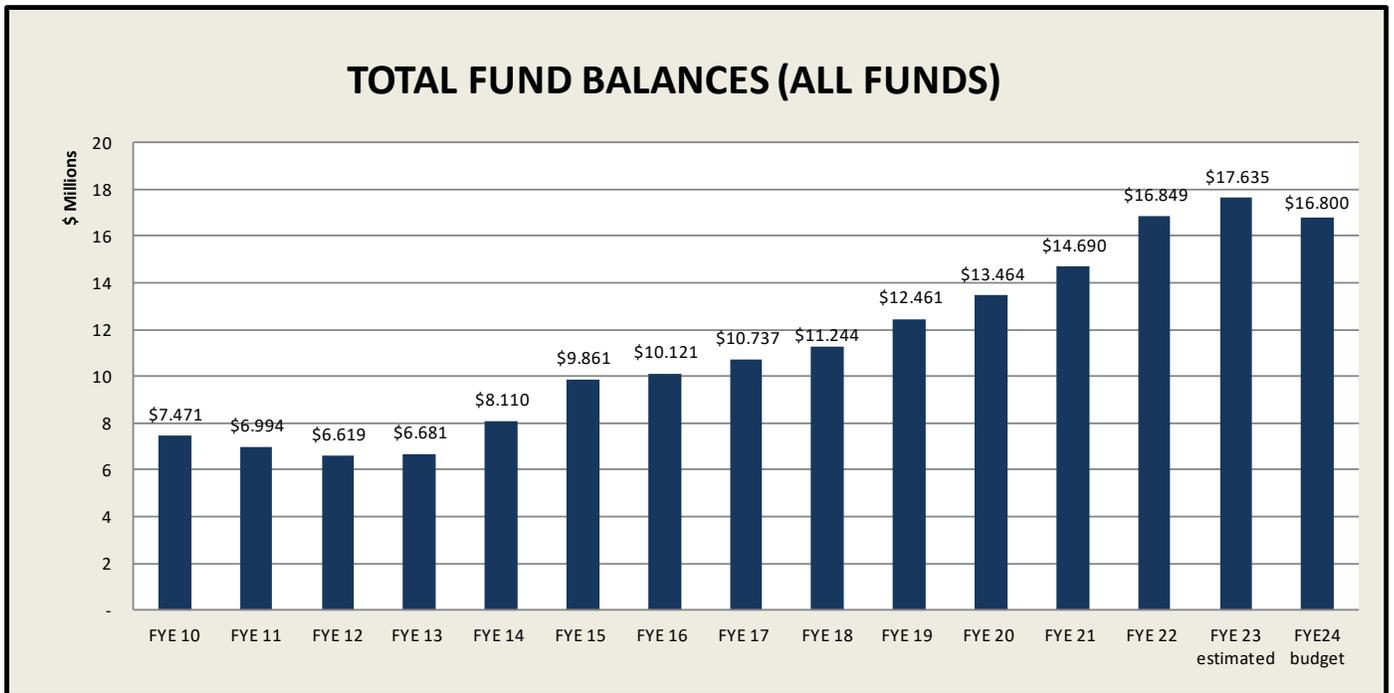
## FUNDS OVERVIEW

**General Fund** has three components:

- Operating Fund
- Facilities and Equipment Fund
- Emergency Fund

**Capital Projects Fund** for civic campus modernization and rebuild  
**Special Revenue Funds** (use of funds restricted by others or law)

- Gas Tax
- Roadway
- Drainage
- Public Safety Tax
- COPS (Citizens Option for Public Safety) (pre FYE23)
- General Plan Update



The net change in fund balances for FYE24 is summarized below and shows a negative change of \$827,579 to the Town's total fund balance which is due to capital project expenditures. Fund balances, which were accumulated to fund such capital expenses along with annual revenues are sufficient to provide funds for this change.

	Net Change in Fund Balance	Ending Fund Balance
<b>GENERAL FUND:</b>		
Operating Fund	\$ 21,398	\$ 4,176,158
Facilities and Equipment Fund	(8,890,941)	450,167
Emergency Fund	-	1,500,000
	<u>(8,869,543)</u>	<u>6,126,325</u>
Capital Projects Fund	8,556,365	8,556,365
<b>SPECIAL REVENUE FUNDS:</b>		
Gas Tax	800	88,139
Roadway	(361,261)	585,662
Drainage	(185,000)	1,212,122
Public Safety Tax Fund	-	-
General Plan Update Fund	24,000	276,783
	<u>(521,461)</u>	<u>2,162,706</u>
Total All Funds	<u>\$ (834,639)</u>	<u>\$ 16,845,396</u>

### GENERAL FUND

The table below shows the Operating Fund revenue percentage changes in budget between FYE23 and FYE24.

Property Taxes	4.1%
Other Taxes	-10.3%
Intergovernmental Revenue	-3.3%
Investment Income and Rents	55.7%
Planning Revenue	18.4%
Building Revenue	-21.6%
Public Works Revenue	-18.3%
Police Revenue	5.2%
Recreation Revenue	5.1%
Miscellaneous	60.0%

General Fund expenditure percentage changes in budget between FYE23 and FYE24

General Government	3.0%
Fire	4.0%
Police	9.5%
Planning and Building	-17.2%
Public Works	2.5%
Recreation	3.8%
Capital Expenditures	-27.7%

**PENSION COSTS**

The Town has been diligently paying down the unfunded liability. There have been substantial savings because CalPERS charges interest on the unfunded balance using a discount rate which was 7.5% in 2016 and is currently 6.8%. The Town’s actuary at CalPERS, Shelly Chu, calculated interest savings roughly around \$2.3 million over the entire amortization period for contributions made through FYE21. Not included in the savings are investment returns allocated to these payments which were positive for all years except for FYE22 and FYE23.

	Optional UAL Paydowns		
	Safety		
	Classic	Misc Classic	Total
FYE16	\$ 830,000	\$ 170,000	\$ 1,000,000
FYE17	165,000	35,000	200,000
FYE18	660,000	140,000	800,000
FYE21	490,000	110,000	600,000
FYE22	165,000	35,000	200,000
FYE23	165,000	35,000	200,000
	<u>\$ 2,475,000</u>	<u>\$ 525,000</u>	<u>\$ 3,000,000</u>

Besides optional paydown of the UAL, the Town has undertaken additional steps to mitigate pension costs. The Town reduced the amortization schedules to paydown the UAL from 30 years to 20 years which results in higher costs in the short run but much lower costs due to significantly less interest paid in the long run. Other significant savings were made when the Town stopped paying the police employee share of CalPERS of 7% and as of July 1, 2018 the police agreed to pay 3% of the employer share of normal cost.

The Town has funded a Section 115 Trust (PARS) to prefund pension costs. The PARS account balance at February 28, 2023 was \$71,703. Previous contributions to PARS in FYE19 and FYE20 of \$400,000 were paid to CalPERS in FYE21 as part of the paydown in that year. PARS three-year annual return as of June 30, 2022 is 3.17% and the 1-year return is -11.15%, both below CalPERS investment performance. The current budget does not plan for an addition to the PARS account.

The budget for FYE24 has a \$200,000 optional paydown of the UAL applied 100% to the Safety Classic Plan as its funded status of 92.7% is less than the Miscellaneous Classic of 96% and the Miscellaneous Classic Plan no longer has any active participants.

## **OPERATING FUND**

### **Revenue**

Operating Fund revenues excluding transfers in are estimated at \$9M for the FYE24 budget, which is 2.7% more than the FYE23 budget.

- Property tax revenues (account 5010-05) are budgeted at \$5.1M, a 2.7% increase over FYE23 estimated actual and a 4.5% increase over the prior year budget.
- Property tax in lieu of vehicle license fees and excess ERAF funds are estimated at a combined \$848K, which is a 1.4% increase over the prior year budget.
- Other taxes are budgeted at \$375K, which is a 10% decrease over the prior year budget with property transfer tax having the largest decrease.
- Intergovernmental revenue is decreasing 3.3% over the prior year budget.
- Investments and rents are budgeted at \$452K, a 56% increase over prior year budget. The Post Office lease is still being negotiated and cellular rents are budgeted the same as in FYE23. Interest is budgeted at \$200K, \$172K more than the prior budget. LAIF interest rates have increased from .33% as of June 30, 2021 to 2.8% as of April 30, 2023.
- Planning revenue is \$225K, an 18% increase over prior year budget.
- Building revenue is \$575K, a 22% decrease over prior year budget. This revenue fluctuates from year to year based on building activity.
- Public Works revenue is \$109K, an 18% decrease over prior year budget with a decrease in reimbursement from the County Flood Control District.
- Police revenue of \$56K is similar to prior year budget. A private donation by a resident of \$8K is included.
- Recreation revenue is \$805K, a 5% increase over prior year budget and a 3.7% increase over FYE23 estimated actual. The decrease in credit card fees is due to a plan to have participants pay the fee instead of the Town.

### **Expenditures**

Operating Fund expenses, excluding transfers out and a discretionary pension payment, are budgeted at \$9.2M, which is a 1% increase over FYE23 budget. A cost-of-living increase of 4.5% has been applied to wages. Additionally, like prior budgets, the FYE23 budget includes an additional discretionary payment of \$200K towards the pension unfunded liability on top of the normal amortized annual payment to CalPERS and this is reported as a separate line item after operating costs. In addition, the budget includes a \$550K transfer to the Capital Projects Fund to pay for current year costs as well as adding to 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 3% from the previous budget.
- Wages and benefits are 13% lower than the prior year budget due to staff changes. The Management Analyst position is deleted and replaced with part-time temporary employees for job specific tasks.

SHARP JPA, the Town's workers' compensation insurance provider, has not finalized amounts for FYE24.

- Outside services are 21% higher than the prior year budget with an 11% increase in attorney services. A fee study is budgeted at \$40K (the last fee study was done in FYE16). Other consultants include a possible recruitment fee and a post office lease commission.
- Town Council Expense is budgeted at \$10K, a \$6K increase to enable newly elected councilmembers to attend training in Sacramento.
- The Community Homeless Fund contribution for FYE23 is \$9,348.
- Property and liability insurance is estimated to increase by 5% over actual FYE23 with \$120K allocated to the various departments. PLAN JPA, the Town's insurance provider, has not finalized amounts for FYE24.
- Election costs for a November 2023 public safety parcel tax measure and a March 2024 councilmember election are budgeted at \$30K.
- A contribution to Ross Property Owners Association of \$29,000 as part of RPOA total budget of \$85,000 is for support of downtown enhancements including holiday decorations, hanging flowers, banners, live events on Ross Common including WinterFest, and post office upgrades.

## **Fire**

- Fire Department expenses are budgeted at \$2.8M, 4% higher than the FYE23 budget. The Ross Valley Fire Department JPA contribution is budgeted at 6.5% more than actual 2023, however, the JPA budget is still being developed and these draft figures will likely be revised prior to the budget hearing in June.
- The budget also includes two items of \$56K each for wildfire defensible space and wildfire local prevention. The total wildfire prevention expenditures of \$113K are 100% funded by the Marin Wildfire Prevention Authority JPA which is included in intergovernmental revenue.
- MERA notes and bonds have been paid off so the budget is zero.

## **Police**

- Police budget of \$2.2M is up 9.5% from the prior year budget.
- Wages and benefits are 8% higher than the prior year budget with an adjustment to the police chief salary and a provision for the payout of compensated absences.
- The current Ross Police Officers Association MOU expires June 30, 2025 and calls for wage increases of 3.8% per year.
- Dispatch service costs are budgeted at \$69K, 7% higher than the prior budget.
- MERA operating expense of \$19K is 25% higher than FYE23 actual due to a 19% increase in the MERA operating budget and a supplemental capital contribution.

## **Planning and Building Department**

- The Planning and Building Department budget of \$948K is 17% lower than the prior year's budget due to the Housing Element Study being completed in FYE23.
- Wages and benefits are 18% higher than FYE23 estimated actual due to a step increase, all positions filled, and an increase in salary range for the Planning and Building Director.
- Outside services of \$175K are 59% less than FYE23 budget due to the Housing Element Study being completed. Planning Consultants, account number 6460-35, are budgeted at \$50K which includes

\$5K for the Branson traffic study and \$25K for a General Plan Update consultant. A transfer from the General Plan Update Fund of \$25K will fund the cost of the update consultant.

- The budget includes \$10K for scanning services to digitize archived historical planning records to make them available on-line.
- The TrakiT annual permit license and credit card maintenance fee is \$42K with 80% charged to Planning and Building and 20% to Public Works.

### **Public Works**

- Public Works Department budget of \$1M is 2.5% more than the prior budget.
- Wages and benefits are 4.5% higher than the prior year budget which includes a step increase for the Maintenance Supervisor and an increase for the Public Works Director.
- Building, land, street, and tree maintenance costs of \$296K are budgeted at 3% less than the prior budget. The largest expense is for Ross Common maintenance of \$85K which is partially offset by \$23K Marin County Measure A Park funds, \$24K contribution from Ross School, and field rentals.

### **Recreation Department**

- Recreation Department expenses of \$807K are 4% higher than the prior budget and relate to an increase in Recreation revenues with increasing programs.
- Wages are budgeted 10% lower than the prior budget with most of the change due to the use of program contractors instead of employee instructors.
- There are two Recreation Specialist positions, one at 75% time and the other at 45% time.
- Outside services are 30% higher with the anticipation of more class offerings offered by program contractors.
- Age Friendly Group expense is budgeted at \$8K and Special Events which includes the July 4<sup>th</sup> 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**

- Technology equipment for the various departments is budgeted at \$26K. Furniture and workspace improvements are budgeted at \$7.5K. Zero Waste expenditures of \$25K are paid for with a grant. The Bear sculpture/monument restoration is budgeted at \$2.5K.

### **FACILITIES FUND**

- Facilities Fund expenses are budgeted at \$600K with the start of the construction of two pedestrian bridges at Natalie Coffin Greene Park, continued park improvements at Ross Common, Rule20B PG&E undergrounding on Sir Francis Drake/Lagunitas, continuing work on the Town Facilities Master Plan project, Town Hall Parking lot accessibility improvements, the purchase of an electric police vehicle, and the cost to acquire the Laurel Grove safe pathway right-of-way. These items will be primarily funded by prior year reserves.

### **CAPITAL PROJECTS FUND**

- The Capital Projects Fund is new for FYE24. It is funded by a current year contribution from the Operating Fund of \$550,000 and a transfer from the Facilities and Equipment Fund of \$8,256,365 for a total of \$8,806,365. The transfer from the Facilities and Equipment Fund is the sum of transfers from FYE17 to FYE23 from the Operating Fund to the Facilities and Equipment Fund which were

accumulated to provide for the cost of modernizing and rebuilding the Town civic campus. An expense of \$250,000 for the next steps in the process of rebuilding is budgeted for FYE24.

### **GAS TAX FUND**

- The Gas Tax Fund revenues are budgeted at \$131K which is 6% less than the prior budget. This revenue will pay for an allocated portion of the cost of the annual road rehabilitation projects discussed in the Roadway Fund.

### **ROADWAY FUND**

- The Roadway Fund relies on both fund balances and annual revenues to fund expenses. Revenues are budgeted at \$432K.
- Roadway Fund expenditures are budgeted at \$793K and funded with impact fees of \$150K, TAM Measure AA of \$67K, Safe Routes to School grants of \$206K, and prior year reserves.
- Roadway rehabilitation projects of \$248K are for Laurel Grove with \$72K allocated to the Gas Tax monies, \$58K to Road Maintenance and Rehabilitation (RMRA), and \$67K allocated to use up TAM Measure AA 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 partially paid for with TAM and Metropolitan Transit Commission grants of \$400K. For FYE24 the budget for this project is \$650K.

### **DRAINAGE FUND**

- Revenues are budgeted at \$415K and expenses at \$600K.
- Drainage improvements including the Bolinas/Sir Francis Drake of \$325K 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 \$25K is paid with impact fees.
- Winship Bridge expenditures are budgeted at \$250K and will be reimbursed by Federal Highway Bridge Program (HBP) grant.

### **GENERAL PLAN UPDATE FUND**

- The budget calls for a \$25K transfer of funds to the Operating Fund to cover the cost of a General Plan Update consultant.

### **Fiscal, resource and timeline impacts**

The FYE24 Operating Fund budget is balanced based on projected revenues and expenditures. Operating Fund revenues and transfers in are budgeted at \$21K higher than expenses and transfer out. The budget is founded on several assumptions based on currently available information. Currently, the budget does not include the results of a final Ross Valley Fire Department budget or final numbers from the Town's insurance provider, PLAN JPA for liability and property and SHARP JPA for workers compensation.

### **CONCLUSION**

The budget was developed based on the continuing objectives of providing high quality services to the community in an efficient, effective, responsive, and financially responsible manner. The overall budget for

all Town Funds of \$11.8 million funds essential safety, community, and recreation services to the community while also increasing investments in infrastructure and facilities that serve the residents.

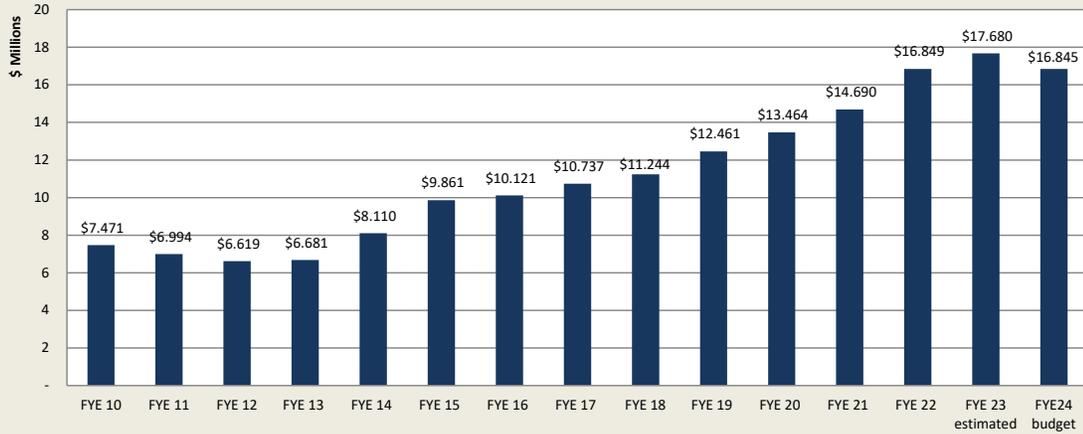
It has been a pleasure to work with the talented Town staff in developing the budget. I also want to thank the staff for their dedication and hard work in providing outstanding services to the Ross community. They help make Ross one of the best communities in America.

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

TOWN OF ROSS  
BUDGET  
2023 - 2024

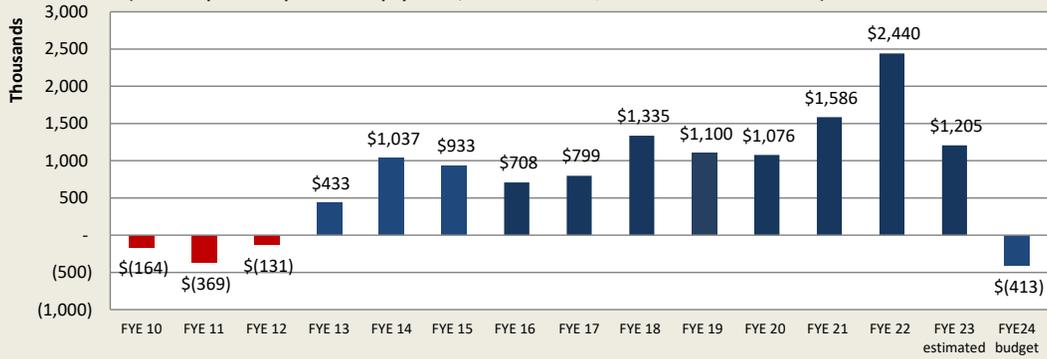
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### TOTAL FUND BALANCES (ALL FUNDS)

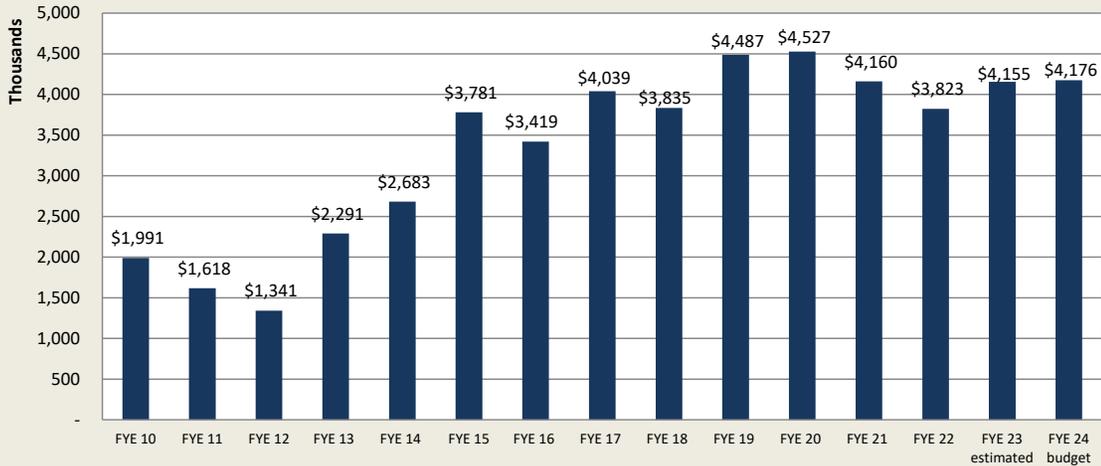


### GENERAL FUND + PUBLIC SAFETY TAX FUND Excess (Deficiency) of Revenues over Expenditures

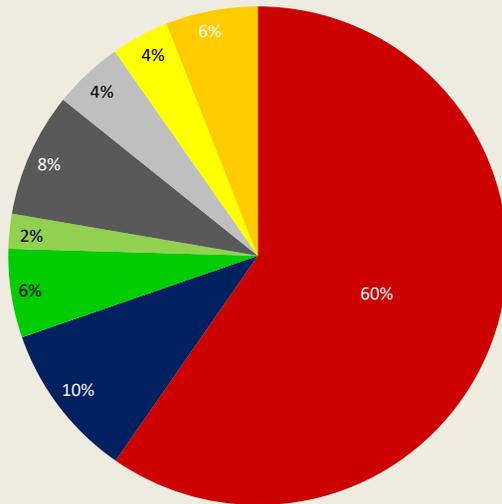
(excludes pension optional UAL payments, FYE15 excludes \$798K contrib from Ross Rec)



### OPERATING FUND BALANCE



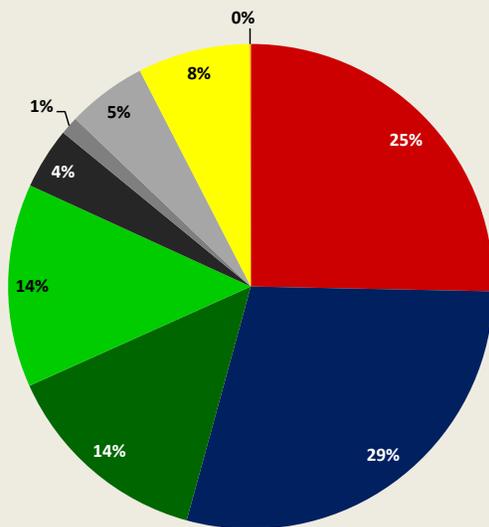
**REVENUES**  
**General Fund and Public Safety Tax Fund**  
**Budget 2023 - 2024 = \$9,986,885**



- Property Taxes - \$5,957,000
- Public Safety Tax - \$1,003,562
- Building - \$574,600
- Planning - \$225,000
- Recreation Fees - \$804,750
- Investments & Rents - \$451,758
- Other Taxes - \$375,000
- Other - \$595,215

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

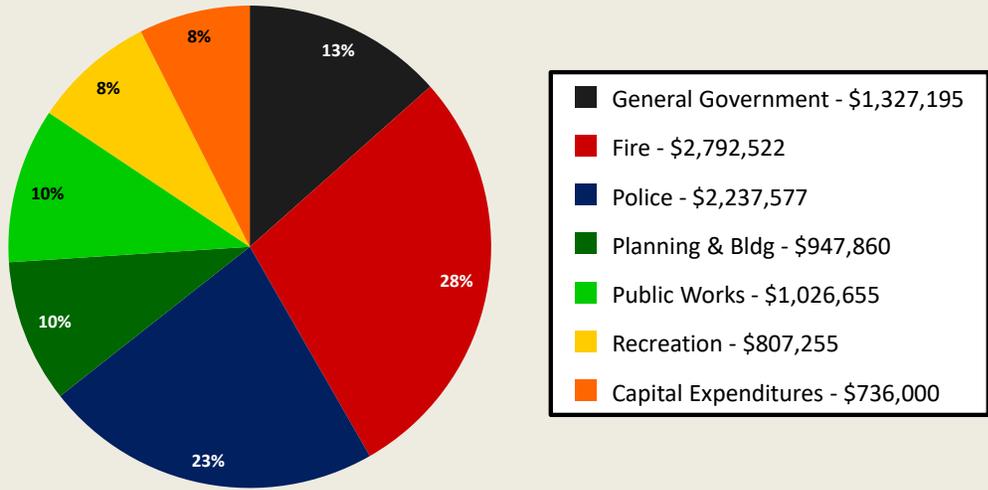
**EXPENDITURES (by type)**  
**General Fund (not including pension optional UAL pay down)**  
**Budget 2023 - 2024 = \$9,875,063**



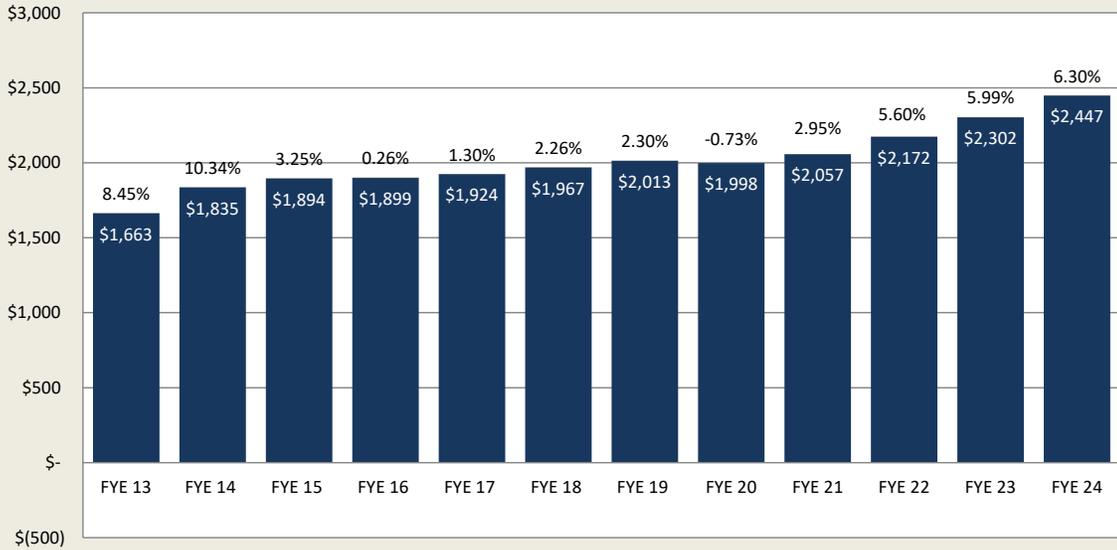
- Ross Valley Fire JPA - \$2,499,898
- Wages - \$2,857,978
- Employee Benefits - \$1,385,300
- Outside Services - \$1,338,386
- Maintenance & Repairs - \$404,365
- Insurance - \$120,000
- Other - \$523,136
- Capital Expenditures - \$736,000
- Debt Service - \$10,000

Employee benefits includes pension expense of \$637,700  
 (excluding CalPERS optional unfunded liability payments)  
 Maintenance & Repairs includes vehicle expense  
 Other includes Other, Memberships & Organizations, and Rents

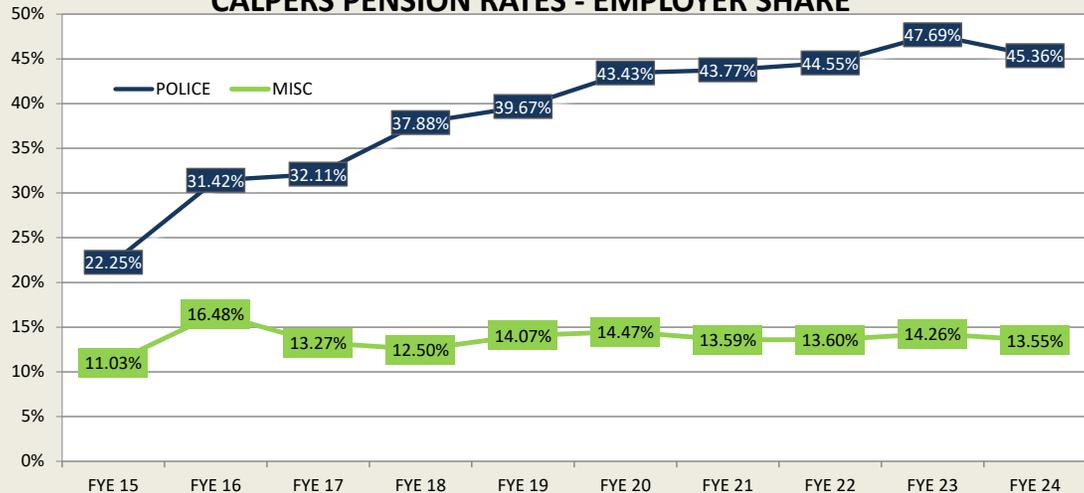
**EXPENDITURES (by Department)**  
**General Fund (not including pension optional UAL paydown)**  
**Budget 2023 - 2024 = \$9,875,063**



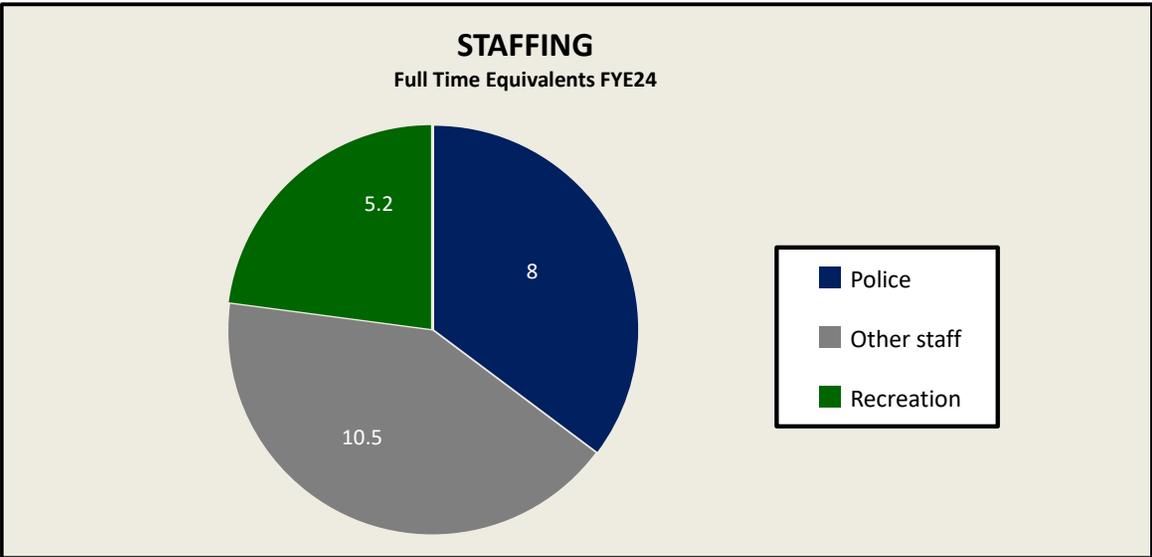
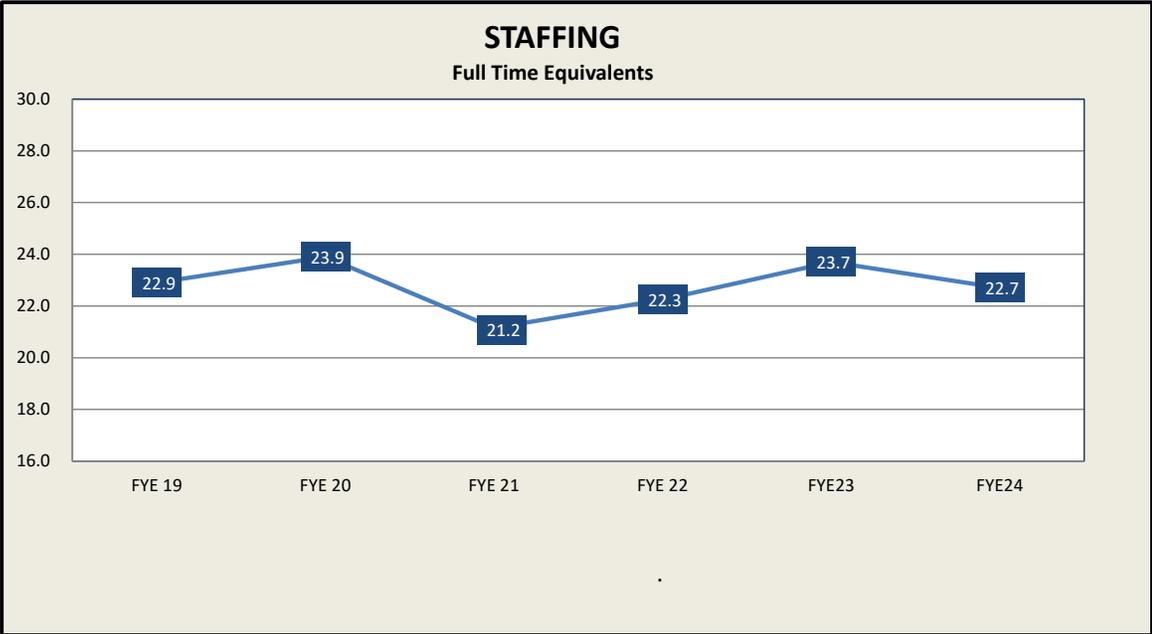
**KAISER FAMILY PLAN RATES**



**CALPERS PENSION RATES - EMPLOYER SHARE**



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



**TOWN STAFFING - FULL TIME EQUIVALENTS**

<b>OPERATING FUND</b>	<b>FYE 19</b>	<b>FYE 20</b>	<b>FYE 21</b>	<b>FYE 22</b>	<b>FYE 23</b>	<b>FYE 24</b>
<b>General Government</b>						
Town Manager	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
Management Analyst	0.00	0.00	0.00	0.00	1.00	0.00
Office Asst. to Town Clerk	0.45	0.45	0.45	0.50	0.50	0.50
Treasurer	--	--	--	--	--	--
<b>Subtotal</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>3.5</b>	<b>2.5</b>
<b>Planning and Building</b>						
Planning and Building Director	0.0	1.00	1.00	1.00	1.00	1.00
Planning Manager	1.00	0.00	0.00	0.00	0.00	0.00
Planner	0.00	1.00	1.00	1.00	1.00	0.00
Assistant Planner	0.00	0.00	0.00	0.00	0.00	1.00
Senior Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00	1.00	1.00	1.00
<b>Subtotal</b>	<b>3.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Public Works</b>						
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Superintendent	1.00	1.00	0.00	0.00	0.00	0.00
Maintenance Supervisor	0.00	0.00	0.00	1.00	1.00	1.00
Senior Maintenance Worker	1.00	1.00	1.00	0.00	0.00	0.00
Maintenance Worker	0.00	0.00	1.00	1.00	1.00	1.00
<b>Subtotal</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>Public Safety - Police</b>						
Chief	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
Sergeant	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
Officer	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
Officer	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
Officer Trainee	0.00	0.00	0.00	0.00	0.00	0.00
<b>Subtotal</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>
<b>Recreation</b>						
Recreation Manager	0.75	0.75	0.60	0.75	1.00	1.00
Recreation Specialist	0.60	0.60	0.50	0.50	0.75	0.75
Recreation Specialist	0.60	0.60	0.50	0.50	0.45	0.45
Recreation Clerk	0.25	0.25	0.00	0.00	0.00	0.00
Admin Assistant	0.25	0.25	0.10	0.00	0.00	0.00
Recreation Instructors/Leaders	4.00	4.00	2.00	3.00	3.00	3.00
<b>Subtotal</b>	<b>6.5</b>	<b>6.5</b>	<b>3.7</b>	<b>4.8</b>	<b>5.2</b>	<b>5.2</b>
<b>Total staff</b>	<b>22.9</b>	<b>23.9</b>	<b>21.2</b>	<b>22.3</b>	<b>23.7</b>	<b>22.7</b>

Town of Ross  
All Funds - Budget Summary - Fiscal Year Ending June 30, 2024

	GENERAL FUND				CAPITAL PROJECTS FUND	SPECIAL REVENUE FUNDS						ALL FUNDS
	Operating Fund	Facilities & Equipment	Emergency	TOTAL GENERAL FUND		Gas Tax	Roadway	Drainage	Public Safety Tax		Gen Plan Update	TOTAL
									COPS			
<b>Estimated Fund Bal 6/30/23</b>	<b>\$ 4,154,760</b>	<b>\$ 9,341,108</b>	<b>\$ 1,500,000</b>	<b>\$ 14,995,868</b>	<b>\$ -</b>	<b>\$ 87,339</b>	<b>\$ 946,923</b>	<b>\$ 1,397,122</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 252,783</b>	<b>\$ 17,680,035</b>
<b>Budgeted Revenue</b>												
Property Taxes	5,957,000	-	-	5,957,000	-	-	-	-	-	-	-	5,957,000
Other Taxes	375,000	-	-	375,000	-	-	-	-	-	-	-	375,000
Intergovernmental	381,317	-	-	381,317	-	-	-	-	-	-	-	381,317
Investment Income and Rents	451,758	-	-	451,758	-	-	-	-	-	-	-	451,758
Planning Revenue	225,000	-	-	225,000	-	-	-	-	-	-	-	225,000
Building Revenue	574,600	-	-	574,600	-	-	-	-	-	-	-	574,600
Public Works Revenue	109,000	-	-	109,000	-	-	-	-	-	-	-	109,000
Police Revenue	56,474	-	-	56,474	-	-	-	-	-	-	-	56,474
Recreation Revenue	804,750	-	-	804,750	-	-	-	-	-	-	-	804,750
Miscellaneous	8,000	-	-	8,000	-	-	-	-	-	-	-	8,000
Other Fund Revenue	-	40,424	-	40,424	-	130,800	431,739	415,000	1,003,562	-	49,000	2,070,525
<b>Total Budgeted Revenue</b>	<b>8,942,899</b>	<b>40,424</b>	<b>-</b>	<b>8,983,323</b>	<b>-</b>	<b>130,800</b>	<b>431,739</b>	<b>415,000</b>	<b>1,003,562</b>	<b>-</b>	<b>49,000</b>	<b>11,013,424</b>
<b>Budgeted Expenditures</b>												
General Government	1,327,195	-	-	1,327,195	-	-	-	-	-	-	-	1,327,195
Fire	2,792,522	-	-	2,792,522	-	-	-	-	-	-	-	2,792,522
Police	2,237,577	-	-	2,237,577	-	-	-	-	-	-	-	2,237,577
Planning and Building	947,860	-	-	947,860	-	-	-	-	-	-	-	947,860
Public Works	1,026,655	-	-	1,026,655	-	-	-	-	-	-	-	1,026,655
Recreation	807,255	-	-	807,255	-	-	-	-	-	-	-	807,255
Capital Expenditures	61,000	-	-	61,000	-	-	-	-	-	-	-	61,000
Other Fund Expenditures	-	675,000	-	675,000	250,000	130,000	793,000	600,000	-	-	-	2,448,000
<b>Total Budgeted Expenditures</b>	<b>9,200,063</b>	<b>675,000</b>	<b>-</b>	<b>9,875,063</b>	<b>250,000</b>	<b>130,000</b>	<b>793,000</b>	<b>600,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,648,063</b>
<b>Revenue Over (Under) Expend.</b>	<b>(257,164)</b>	<b>(634,576)</b>	<b>-</b>	<b>(891,740)</b>	<b>(250,000)</b>	<b>800</b>	<b>(361,261)</b>	<b>(185,000)</b>	<b>1,003,562</b>	<b>-</b>	<b>49,000</b>	<b>(634,639)</b>
Transfer - Pub Safety Fund	1,003,562	-	-	1,003,562	-	-	-	-	(1,003,562)	-	-	-
Transfer - Capital Project Fund	(550,000)	(8,256,365)	-	(8,806,365)	8,806,365	-	-	-	-	-	-	-
Transfer - Gen Plan Fund	25,000	-	-	25,000	-	-	-	-	-	-	(25,000)	-
<b>Subtotal</b>	<b>221,398</b>	<b>(8,890,941)</b>	<b>-</b>	<b>(8,669,543)</b>	<b>8,556,365</b>	<b>800</b>	<b>(361,261)</b>	<b>(185,000)</b>	<b>-</b>	<b>-</b>	<b>24,000</b>	<b>(634,639)</b>
Pension UAL pay down	(200,000)	-	-	(200,000)	-	-	-	-	-	-	-	(200,000)
<b>Net Change in Fund Balance</b>	<b>21,398</b>	<b>(8,890,941)</b>	<b>-</b>	<b>(8,869,543)</b>	<b>8,556,365</b>	<b>800</b>	<b>(361,261)</b>	<b>(185,000)</b>	<b>-</b>	<b>-</b>	<b>24,000</b>	<b>(834,639)</b>
<b>Estimated Fund Bal 6/30/24</b>	<b>\$ 4,176,158</b>	<b>\$ 450,167</b>	<b>\$ 1,500,000</b>	<b>\$ 6,126,325</b>	<b>\$ 8,556,365</b>	<b>\$ 88,139</b>	<b>\$ 585,662</b>	<b>\$ 1,212,122</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 276,783</b>	<b>\$ 16,845,396</b>

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

**Capital Projects fund** is for funds set aside for the modernizing and rebuilding of Town facilities.

**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 2023 - 2024**

All Funds Expenditures BY DEPARTMENT	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
<b>General Fund</b>						
General Government	\$ 785,159	\$ 1,072,548	\$ 1,288,374	\$ 1,115,683	\$ 1,327,195	3.0%
Fire	2,432,841	2,496,335	2,685,596	2,739,141	2,792,522	4.0%
Police	1,677,374	1,674,188	2,042,928	1,859,940	2,237,577	9.5%
Planning and Building	810,329	974,706	1,145,229	1,222,420	947,860	-17.2%
Public Works	836,802	904,411	1,001,380	1,035,787	1,026,655	2.5%
Recreation	457,158	608,302	767,822	756,430	797,255	3.8%
<i>Subtotal</i>	6,999,663	7,730,490	8,931,329	8,729,401	9,129,063	2.2%
Capital Expenditures	298,096	199,187	1,018,524	683,662	736,000	-27.7%
Debt Service	10,000	10,000	10,000	10,000	10,000	0.0%
<i>Total General Fund Expenditures</i>	7,307,759	7,939,677	9,959,853	9,423,063	9,875,063	-0.9%
<b>Capital Projects Fund</b>						
	-	-	-	-	250,000	100.0%
<b>Special Revenue Funds</b>						
Gas Tax Fund	276,200	200,194	138,000	138,000	130,000	-5.8%
Roadway Fund	398,812	540,870	688,000	308,500	793,000	15.3%
Drainage Fund	133,549	161,465	650,000	146,000	600,000	-7.7%
COPS Fund	170,000	175,032	-	-	-	0.0%
General Plan Update Fund	-	-	-	-	-	0.0%
<i>Total Special Revenue Funds</i>	978,561	1,077,561	1,476,000	592,500	1,523,000	3.2%
<i>Total Expenditures before optional pension payments</i>	\$ 8,286,320	\$ 9,017,238	\$ 11,435,853	\$ 10,015,563	\$ 11,648,063	1.9%

All Funds Expenditures BY TYPE OF EXPENSE	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
Wages	\$ 2,247,272	\$ 2,395,711	\$ 2,773,253	\$ 2,474,086	\$ 2,857,978	3.1%
Employee Benefits	1,092,395	1,119,980	1,413,051	1,206,165	1,385,300	-2.0%
Outside Services	824,592	1,150,694	1,377,509	1,702,091	1,338,386	-2.8%
Ross Valley Fire Department	2,159,257	2,267,992	2,382,965	2,349,928	2,499,898	4.9%
Memberships and Organizations	50,362	74,411	101,083	83,228	106,736	5.6%
Rent	14,139	26,658	35,500	32,552	33,000	-7.0%
Repairs and Maintenance	313,465	328,317	365,262	395,865	368,865	1.0%
Vehicles	17,561	42,163	34,500	31,500	35,500	2.9%
Insurance	92,330	102,889	112,880	118,083	120,000	6.3%
Other	188,290	221,675	335,326	335,903	383,400	14.3%
<i>Subtotal</i>	6,999,663	7,730,490	8,931,329	8,729,401	9,129,063	2.2%
Capital Expenditures	298,096	199,187	1,018,524	683,662	736,000	-27.7%
Debt Service	10,000	10,000	10,000	10,000	10,000	0.0%
<i>Subtotal</i>	7,307,759	7,939,677	9,959,853	9,423,063	9,875,063	-0.9%
Capital Projects Fund	-	-	-	-	250,000	
Special Revenue Funds	978,561	1,077,561	1,476,000	592,500	1,523,000	3.2%
<i>Total Expenditures before optional pension payments</i>	\$ 8,286,320	\$ 9,017,238	\$ 11,435,853	\$ 10,015,563	\$ 11,648,063	1.9%

**Town of Ross  
Operating Fund  
Summary  
Budget 2023 - 2024**

<b>OPERATING FUND SUMMARY</b>	<b>FY 20-21 Actual</b>	<b>FY 21-22 Actual</b>	<b>FY 22-23 Budget</b>	<b>FY 22-23 Est. Actual</b>	<b>FY 23-24 Budget</b>	<b>% change in Budget</b>
<b>Revenue</b>						
Property Taxes	\$ 5,016,300	\$ 5,433,120	\$ 5,725,000	\$ 5,803,275	\$ 5,957,000	4.1%
Other Taxes	535,770	481,658	418,000	373,064	375,000	-10.3%
Intergovernmental Revenue	229,927	776,386	394,330	435,193	381,317	-3.3%
Investment Income and Rents	385,295	304,209	290,209	522,209	451,758	55.7%
Planning Revenue	239,860	320,475	190,000	362,000	225,000	18.4%
Building Revenue	819,051	972,893	733,100	762,400	574,600	-21.6%
Public Works Revenue	97,263	128,121	133,400	116,116	109,000	-18.3%
Police Revenue	223,192	86,725	53,674	96,048	56,474	5.2%
Recreation Revenue	374,569	753,110	765,500	776,120	804,750	5.1%
Miscellaneous	20,448	12,269	5,000	32,600	8,000	60.0%
<b>Total</b>	<b>\$ 7,941,675</b>	<b>\$ 9,268,966</b>	<b>\$ 8,708,213</b>	<b>\$ 9,279,026</b>	<b>\$ 8,942,899</b>	<b>2.7%</b>
<b>Expenditures</b>						
General Government	\$ 785,159	\$ 1,072,548	\$ 1,288,374	\$ 1,115,683	\$ 1,327,195	3.0%
Fire	2,432,841	2,496,335	2,685,596	2,739,141	2,792,522	4.0%
Police	1,677,374	1,674,188	2,042,928	1,859,940	2,237,577	9.5%
Planning and Building	810,329	974,706	1,145,229	1,222,420	947,860	-17.2%
Public Works	836,802	904,411	1,001,380	1,035,787	1,026,655	2.5%
Recreation	467,158	618,302	777,822 <sup>1</sup>	766,430	807,255	3.8%
<i>Subtotal</i>	7,009,663	7,740,490	8,941,329	8,739,401	9,139,063	2.2%
Capital Expenditures	30,018	20,346	170,524	116,862	61,000	-64.2%
<b>Total</b>	<b>7,039,681</b>	<b>7,760,836</b>	<b>9,111,853</b>	<b>8,856,263</b>	<b>9,200,063</b>	<b>1.0%</b>
<b>Revenue Over (Under) Expenditures</b>						
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 901,994</b>	<b>\$ 1,508,130</b>	<b>\$ (403,640)</b>	<b>\$ 422,763</b>	<b>\$ (257,164)</b>	<b>-36.3%</b>
Transfer from General Plan Update Fnd	30,000	98,221	156,000	156,000	25,000	-84.0%
Transfer from Public Safety Tax Fund	893,079	906,471	953,342	953,342	1,003,562	5.3%
<b>Subtotal</b>	<b>1,825,073</b>	<b>2,512,822</b>	<b>705,702</b>	<b>1,532,105</b>	<b>771,398</b>	<b>9.3%</b>
Additional Optional Pension Payments	(600,000)	(200,000)	(200,000)	(200,000)	(200,000)	0.0%
Transfer to Facilities & Equip Fnd	(2,000,000)	(2,650,000)	(500,000)	(1,000,000)	-	-100.0%
Transfer to Capital Projects Fund	-	-	-	-	(550,000)	100.0%
<b>Net change in Fund Balance</b>	<b>(774,927)</b>	<b>(337,178)</b>	<b>5,702</b>	<b>332,105</b>	<b>21,398</b>	
Fund Balance Beg of Year - Operating	4,934,760	4,159,833	3,559,243	3,822,655	4,154,760	16.7%
<b>Estimated Fund Balance End of Year</b>	<b>4,159,833</b>	<b>3,822,655</b>	<b>3,564,945</b>	<b>4,154,760</b>	<b>4,176,158</b>	<b>17.1%</b>

<sup>1</sup> The budget for Recreation Leaders/Instructors was increased from \$120,000 to \$153,000 - see Agenda Item No. 8 passed 10/13/22

**Town of Ross  
Operating Fund  
Revenue  
Budget 2023 - 2024**

OPERATING FUND REVENUE	Account	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
<b>Property Taxes</b>							
Property Tax	5010-05	\$ 4,261,055	\$ 4,558,251	\$ 4,870,000	\$ 4,955,000	\$ 5,090,000	4.5%
Property Tax In Lieu of Vehicle Lic. Fee	5012-05	307,282	322,390	345,000	350,000	367,000	6.4%
Property Tax - Excess ERAF Funds	5014-05	447,963	552,479	510,000	498,275	500,000	-2.0%
<i>Subtotal</i>		5,016,300	5,433,120	5,725,000	5,803,275	5,957,000	4.1%
<b>Other Taxes</b>							
Business Licenses	5080-05	40,504	38,413	40,000	38,000	35,000	-12.5%
Sales Tax	5040-05	129,390	66,041	65,000	60,000	60,000	-7.7%
Franchise - Cable TV	5060-05	50,996	56,272	53,000	55,000	55,000	3.8%
Franchise - Marin Sanitary Service	5050-05	114,224	119,736	120,000	120,000	125,000	4.2%
Franchise - PG&E	5070-05	40,568	40,540	40,000	50,064	50,000	25.0%
Real Property Transfer Tax	5025-05	160,088	160,656	100,000	50,000	50,000	-50.0%
<i>Subtotal</i>		535,770	481,658	418,000	373,064	375,000	-10.3%
<b>Intergovernmental Revenue</b>							
ARPA American Rescue Plan / SLFRF Funds	5121-05	-	586,332	-	-	-	0.0%
CARES Act - Coronavirus Relief	5122-05	50,000	-	-	-	-	0.0%
Marin - Measure A Parks	5123-05	19,897	22,783	8,694	12,917	23,117	165.9%
Marin - Zero Waste Grant	5124-05	9,186	9,186	9,200	27,509	25,000	171.7%
Marin Wildfire Prev Authority JPA	5229-05	107,380	108,983	112,786	112,786	113,000	0.2%
State of CA - Homeowner Property Tax Relief	5230-05	17,548	17,611	17,700	17,806	17,800	0.6%
State of CA - Prop 172 1/2 Cent Sales Tax	5280-05	24,046	28,549	27,000	26,000	27,000	0.0%
State of CA - REAP Grant	5234-05	-	-	20,000	20,000	-	-100.0%
State of CA - SB2 Grant - re: housing	5235-05	-	-	7,000	7,000	-	-100.0%
State of CA - SB1383 - CalRecycle Grant	5228-05	-	-	20,000	20,250	-	-100.0%
State of CA - Citizens Options for Public Safety	5232-05	-	-	169,000	173,532	173,000	2.4%
State of CA - Police Wellness Grant	5220-05	-	-	-	15,000	-	0.0%
State Vehicle License Collection in Excess	5200-05	1,870	2,942	2,950	2,393	2,400	-18.6%
Intergovernmental - Other	5231-05	-	-	-	-	-	0.0%
<i>Subtotal</i>		229,927	776,386	394,330	435,193	381,317	-3.3%
<b>Investment Income and Rents</b>							
Interest/Change in Value	5170-05	134,309	49,131	28,000	260,000	200,000	614.3%
Rental Income - Cellular	5185-05	121,703	122,252	123,718	123,718	123,718	0.0%
Rental Income - Post Office	5181-05	129,283	132,826	138,491	138,491	128,040	-7.5%
<i>Subtotal</i>		385,295	304,209	290,209	522,209	451,758	55.7%
<b>Planning Revenue</b>							
Planning Application Fees	5300-05	214,877	308,471	175,000	330,000	225,000	28.6%
Planning Construction Review	5310-05	24,983	12,004	15,000	32,000	-	-100.0%
<i>Subtotal</i>		239,860	320,475	190,000	362,000	225,000	18.4%
<b>Building Revenue</b>							
Appeal Fees	5311-05	-	1,845	-	-	-	0.0%
Building Permits	5110-05	440,003	481,907	375,000	340,000	250,000	-33.3%
Building Plan Review	5105-05	229,242	318,573	233,000	322,000	233,000	0.0%
Building - Bldg Stnd Adm Rev Fund (BSASRF)	5111-05	638	1,088	1,000	900	500	-50.0%
Building - Strong Motion Impl. Program (SMIP)	5113-05	2,175	3,517	2,000	2,700	1,500	-25.0%
Building - SB-1186 Disability Access Fees	5081-05	1,854	1,793	1,600	1,800	1,600	0.0%
Resale Inspections	5125-05	48,187	27,960	30,000	17,000	15,000	-50.0%
Fee Program Administration	5315-05	17,247	29,008	15,000	14,000	14,000	-6.7%
Records Retention and Management	5112-05	7,094	9,871	5,500	6,000	4,000	-27.3%
Technology Fee	5313-05	72,611	97,331	70,000	58,000	55,000	-21.4%
<i>Subtotal</i>		819,051	972,893	733,100	762,400	574,600	-21.6%

Town of Ross  
Operating Fund  
Revenue  
Budget 2023 - 2024

OPERATING FUND REVENUE	Account	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
<b>Public Works Revenue</b>							
County of Marin Flood Control Reimb.	5106-05	-	-	30,000	13,100	15,000	-50.0%
Earth Grading Permits	5090-05	-	-	500	500	500	0.0%
Encroachments	5095-05	44,738	72,222	50,000	55,000	50,000	0.0%
Public Works Plan Review	5114-05	11,241	4,860	10,000	4,000	6,000	-40.0%
Ross School - Ross Common maint	5183-05	21,336	22,018	22,900	23,516	24,500	7.0%
Tree Removal Permits	5305-05	19,948	29,021	20,000	20,000	13,000	-35.0%
<i>Subtotal</i>		97,263	128,121	133,400	116,116	109,000	-18.3%
<b>Police Revenue</b>							
Accident Report Copying	5320-05	110	678	1,000	200	200	-80.0%
Alarm Permit Fee	5325-05	334	366	500	150	100	-80.0%
Contributions - Police	5399-05	8,298	8,174	8,174	8,174	8,174	0.0%
POST Training Reimbursement	5240-05	958	1,352	1,000	1,500	1,000	0.0%
Police Expense Reimbursements	5326-05	172,559	35,917	3,000	50,000	10,000	233.3%
Safety Building Reimbursements	5327-05	23,940	23,980	25,000	26,024	27,000	8.0%
Vehicle Code Fines	5150-05	16,993	16,258	15,000	10,000	10,000	-33.3%
<i>Subtotal</i>		223,192	86,725	53,674	96,048	56,474	5.2%
<b>Recreation Revenue</b>							
Adult Classes	5350-95	15,887	20,990	22,000	36,000	30,000	36.4%
Kids Classes	5352-95	365,801	726,252	750,000	750,000	760,000	1.3%
Tennis Keys	5361-95	3,520	20,897	5,000	4,000	15,000	200.0%
Rental Income - Field	5182-95	6,800	4,490	8,000	8,800	8,000	0.0%
Special Events - Town Dinner etc.	5486-95	-	5,681	5,000	3,320	4,000	-20.0%
Miscellaneous Revenue	5487-95	-	-	-	-	-	0.0%
Credit Card Fees	5362-95	(17,439)	(25,200)	(24,500)	(26,000)	(12,250)	-50.0%
<i>Subtotal</i>		374,569	753,110	765,500	776,120	804,750	5.1%
<b>Miscellaneous</b>							
Contributions - General	5400-05	-	-	-	-	-	0.0%
Mayor and Councilmember Dinner	5284-05	-	-	2,500	-	2,500	0.0%
Miscellaneous	5487-05	14,260	5,417	1,000	5,500	-	-100.0%
Permits - Film	5120-05	3,325	1,680	-	-	-	0.0%
Permits - Special Events	5318-05	-	431	500	1,100	500	0.0%
Reimbursement for Town Costs	5406-05	2,863	4,741	1,000	26,000	5,000	400.0%
<i>Subtotal</i>		20,448	12,269	5,000	32,600	8,000	60.0%
<b>Total Revenue</b>		<b>\$ 7,941,675</b>	<b>\$ 9,268,966</b>	<b>\$ 8,708,213</b>	<b>\$ 9,279,026</b>	<b>\$ 8,942,899</b>	<b>2.7%</b>

**Town of Ross  
Operating Fund  
General Government Expenditures  
Budget 2023 - 2024**

GENERAL GOV. EXPENDITURES	Account	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
<b>Wages</b>							
Town Manager	6100-10	\$ 221,211	\$ 237,369	\$ 240,486	\$ 243,541	\$ 251,533	4.6%
Town Manager - Other Pay	6101-10	18,091	34,153	19,229	19,431	19,892	3.4%
Admin Mgr/Town Clerk	6106-10	102,422	107,519	128,529	110,157	100,891	-21.5%
Management Analyst	6165-10	-	-	100,000	25,000	-	-100.0%
Temporary part-time wages	6166-10	-	-	-	-	80,000	100.0%
Office Assistant	6109-10	25,260	27,108	28,089	28,500	29,354	4.5%
In Lieu Health	6173-10	-	1,523	1,500	1,505	1,500	0.0%
Treasurer	6160-10	3,012	3,012	3,000	3,000	3,000	0.0%
Compensated Absences Payout	6085-10	-	55,743	13,500	12,050	-	-100.0%
<i>Subtotal</i>		369,996	466,427	534,334	443,184	486,170	-9.0%
<b>Employee Benefits</b>							
PERS - Employer Share	6210-10	44,456	49,838	62,718	51,811	47,994	-23.5%
Cafeteria Plan and Health Insurance	6230-10	34,251	38,345	67,210	40,109	40,264	-40.1%
OPEB - retiree health care	6232-10	-	-	-	-	-	0.0%
Dental Insurance	6240-10	2,143	2,025	2,782	2,700	2,228	-19.9%
Life & Disability Insurance	6250-10	1,724	2,059	2,700	2,200	2,098	-22.3%
Payroll Taxes	6220-10	22,197	28,403	34,560	26,000	30,038	-13.1%
Worker's Comp Insurance	6260-10	7,148	9,036	13,329	9,348	12,055	-9.6%
<i>Subtotal</i>		111,919	129,706	183,299	132,168	134,677	-26.5%
<b>Outside Services</b>							
Accountant	6400-10	64,644	72,469	71,000	78,000	75,000	5.6%
Attorneys	6420-10	111,802	205,561	170,500	170,500	190,000	11.4%
Auditor	6430-10	14,800	23,250	26,000	26,000	28,000	7.7%
Consultants - Computer and Web	6450-10	16,468	16,030	45,000	40,000	40,000	-11.1%
Consultants - Employee Related Matters	6455-10	500	24,585	25,000	5,000	20,000	-20.0%
Consultants - Fee study	6444-10	-	-	-	-	40,000	100.0%
Consultants - Other (HdL, GASB, etc)	6448-10	12,309	11,541	40,000	26,000	75,000	87.5%
Consultants - Videographer	6447-10	-	935	8,000	6,000	4,000	-50.0%
Crossing Guard at SFD/Bolinas 50%	6468-10	-	9,055	10,130	10,130	10,000	-1.3%
Custodial Services	6660-10	9,880	9,860	10,000	10,000	10,000	0.0%
Mediation Services - MGSA and other	6656-10	2,110	866	1,000	919	1,000	0.0%
Minute Taker	6461-10	5,999	8,820	10,000	8,500	7,500	-25.0%
Payroll Processing Fees	6465-10	409	521	750	1,500	6,000	700.0%
Record Retention System - policy update	6471-10	120	120	3,000	3,000	3,000	0.0%
<i>Subtotal</i>		239,041	383,613	420,380	385,549	509,500	21.2%
<b>Memberships &amp; Organizations</b>							
Assoc/Organizations/Dues	7960-10	12,553	14,964	15,525	16,000	16,000	3.1%
Council Expense	7942-10	1,175	1,073	4,000	4,000	10,000	150.0%
Community Homeless Fund	7945-10	-	11,677	9,348	9,348	9,348	0.0%
Hosting Mayor/Council Dinner	7941-10	-	-	5,000	111	5,000	0.0%
Marin Co - Housing First Fund (ARPA)	7946-10	-	10,810	-	-	-	0.0%
Travel and Training	7944-10	525	935	6,000	4,000	8,500	41.7%
<i>Subtotal</i>		14,253	39,459	39,873	33,459	48,848	22.5%
<b>Repairs and Maintenance</b>							
Equipment Repair	6930-10	-	-	-	-	-	
<i>Subtotal</i>		-	-	-	-	-	
<b>Insurance</b>							
Insurance	8000-10	9,233	10,165	11,288	11,459	12,000	6.3%
Insurance Claims/Costs	8020-10	-	1,239	-	2,989	-	-100.0%
<i>Subtotal</i>		9,233	11,404	11,288	14,448	12,000	6.3%

Town of Ross  
Operating Fund  
General Government Expenditures  
Budget 2023 - 2024

GENERAL GOV. EXPENDITURES	Account	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
<b>Other</b>							
Bank Charges	6466-10	230	197	500	500	500	0.0%
Election Costs	7980-10	-	68	2,000	3,375	30,000	1400.0%
Equipment Leasing - postage & copier	7990-10	5,858	6,131	7,000	7,000	7,500	7.1%
MIDAS (Internet Access)	7815-10	7,902	7,935	9,000	9,000	9,000	0.0%
Miscellaneous	8040-10	4,015	3,246	20,000	20,000	20,000	0.0%
Noticing, Mailing & Advert.	8060-10	3,549	3,701	3,500	4,500	4,500	28.6%
PG&E - Buildings	7820-10	2,625	3,182	3,700	4,000	3,500	-5.4%
RPOA Projects and Events	8085-10	-	-	26,500	26,500	29,000	9.4%
Software	8090-10	-	2,505	4,000	6,500	9,000	125.0%
Special Events and Activities	7940-10	3,621	4,405	10,000	10,000	10,000	0.0%
Supplies - Office	8130-10	10,665	7,950	10,000	12,500	10,000	0.0%
Telephones	7810-10	2,252	2,619	3,000	3,000	3,000	0.0%
<i>Subtotal</i>		40,717	41,939	99,200	106,875	136,000	37.1%
<b>Gen Gov Expenditures before CalPERS UAL</b>		<b>\$ 785,159</b>	<b>\$ 1,072,548</b>	<b>\$ 1,288,374</b>	<b>\$ 1,115,683</b>	<b>\$ 1,327,195</b>	<b>3.0%</b>
Pension UAL pay down	6217-10	27,500	8,750	8,750	8,750	-	
<b>Total General Government Expenditures</b>		<b>\$ 812,659</b>	<b>\$ 1,081,298</b>	<b>\$ 1,297,124</b>	<b>\$ 1,124,433</b>	<b>\$ 1,327,195</b>	

Town of Ross  
Operating Fund  
Fire Department Expenditures  
Budget 2023 - 2024

FIRE EXPENDITURES	Account	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
<b>Employee Benefits</b>							
CalPERS - amortized UAL payment	6210-20	123,817	128,776	144,269	144,269	120,624	-16.4%
OPEB - retiree health care	6233-20	-	-	-	-	-	0.0%
<i>Subtotal</i>		123,817	128,776	144,269	144,269	120,624	-16.4%
<b>Outside Services</b>							
Ross Valley Fire Department	6390-20	2,082,551	2,188,218	2,300,000	2,266,963	2,414,444	5.0%
Ross Valley Fire Department - equip/maint	6392-20	76,706	79,774	82,965	82,965	85,454	3.0%
MERA (50% of debt service payment)	7099-20	9,689	1,065	-	-	-	0.0%
Wildfire Prevention Program -defensible space	6394-20	33,361	13,705	56,393	117,509	56,500	0.2%
Wildfire Prevention Program -local prevention	6395-20	58,133	36,478	56,393	69,965	56,500	0.2%
<i>Subtotal</i>		2,260,440	2,319,240	2,495,751	2,537,402	2,612,898	4.7%
<b>Maintenance and Repairs</b>							
Fire Station Misc. Repairs	6811-20	19,282	15,134	10,000	20,000	20,000	100.0%
<i>Subtotal</i>		19,282	15,134	10,000	20,000	20,000	100.0%
<b>Insurance</b>	8000-20	18,466	20,330	22,576	22,918	24,000	6.3%
<b>Rents - Facilities Rental - Trailer</b>	8135-20	10,836	12,855	13,000	14,552	15,000	15.4%
<b><i>Fire Expenditures before CalPERS UAL</i></b>		<b>\$ 2,432,841</b>	<b>\$ 2,496,335</b>	<b>\$ 2,685,596</b>	<b>\$ 2,739,141</b>	<b>\$ 2,792,522</b>	<b>4.0%</b>
Pension UAL pay down	6217-20	245,000	82,500	82,500	82,500	100,000	
<b><i>Total Fire Expenditures</i></b>		<b>\$ 2,677,841</b>	<b>\$ 2,578,835</b>	<b>\$ 2,768,096</b>	<b>\$ 2,821,641</b>	<b>\$ 2,892,522</b>	

**Town of Ross  
Operating Fund  
Police Department Expenditures  
Budget 2023 - 2024**

<b>POLICE EXPENDITURES</b>	<b>Account</b>	<b>FY 20-21 Actual</b>	<b>FY 21-22 Actual</b>	<b>FY 22-23 Budget</b>	<b>FY 22-23 Est. Actual</b>	<b>FY 23-24 Budget</b>	<b>% change in Budget</b>
<b>Wages</b>							
Police Chief	6033-20	\$ 160,646	\$ 169,116	\$ 166,986	\$ 169,782	\$ 191,793	14.9%
Police Sergeants	6034-20	237,855	196,279	255,049	250,000	259,354	1.7%
Police Officers	6035-20	394,674	311,569	530,161	323,000	549,516	3.7%
Overtime	6110-20	55,061	104,063	35,000	150,000	50,000	42.9%
EMT/Educational Incentive	6043-20	18,091	15,404	21,000	16,500	19,500	-7.1%
Longevity Pay	6044-20	22,487	17,291	16,012	16,500	17,361	8.4%
Holiday Pay	6045-20	28,604	21,532	35,570	27,000	39,693	11.6%
Uniform Pay	6141-20	6,961	5,280	8,000	6,200	9,600	20.0%
In Lieu Health	6173-20	3,784	4,389	3,000	3,000	3,000	0.0%
Police - Other Pay	6046-20	-	-	4,000	-	-	-100.0%
Compensated Absences Payout	6085-20	11,732	88,301	-	-	50,000	100.0%
<i>Subtotal</i>		939,895	933,224	1,074,778	961,982	1,189,817	10.7%
<b>Employee Benefits</b>							
PERS - Employer Share	6211-20	278,937	252,070	323,880	270,000	330,544	2.1%
Cafeteria Plan and Health Insurance	6231-20	116,954	104,683	176,059	100,000	171,648	-2.5%
OPEB - retiree health care	6232-20	-	-	-	-	-	0.0%
Dental Insurance	6241-20	10,084	8,171	12,709	8,000	10,936	-14.0%
Life and Disability Insurance	6251-20	3,543	2,805	4,128	4,500	4,320	4.7%
Payroll Taxes	6221-20	58,546	68,250	81,433	63,000	88,681	8.9%
Workers Comp	6261-20	50,055	66,695	73,093	73,536	90,752	24.2%
<i>Subtotal</i>		518,119	502,674	671,303	519,036	696,880	3.8%
<b>Outside Services</b>							
Consultants - Employee Related Matters	6455-20	-	-	-	35,000	5,000	100.0%
Contract Police Services	6675-20	-	-	-	60,000	25,000	100.0%
Dispatching Services	6681-20	55,305	62,629	65,000	68,912	69,500	6.9%
J. Prandi Children's Center	6741-20	995	995	995	995	995	0.0%
Major Crimes Task Force	6700-20	3,118	-	-	-	-	0.0%
Marin Co OES Service Contract	6760-20	5,656	3,604	3,700	3,604	4,500	21.6%
Marin Co Specialized Investigation Unit	6701-20	-	12,471	12,471	12,471	13,000	4.2%
MERA	7101-20	21,611	14,684	14,156	15,385	19,274	36.2%
Payroll Processing Fees	6465-20	1,097	1,280	1,200	1,200	-	-100.0%
Critical Reach System	6750-20	100	-	150	210	210	40.0%
<i>Subtotal</i>		87,882	95,663	97,672	197,777	137,479	40.8%
<b>Memberships and Organizations</b>							
Association Membership Dues	7961-20	800	300	1,200	1,200	1,200	0.0%
Conferences and Travel	7944-20	-	-	-	-	2,000	100.0%
<i>Subtotal</i>		800	300	1,200	1,200	3,200	166.7%
<b>Maintenance and Repairs</b>							
Cleaning and Maintenance	6812-20	5,895	5,735	6,300	6,500	6,500	3.2%
Computer & Telecom Maintenance	8030-20	9,861	13,353	12,000	12,000	12,000	0.0%
Small Equipment and Repairs	7171-20	1,045	625	2,000	2,500	2,000	0.0%
Station Repairs	6810-20	4,710	3,623	25,000	10,000	25,000	0.0%
<i>Subtotal</i>		21,511	23,336	45,300	31,000	45,500	0.4%
<b>Vehicles</b>							
Vehicle Gas and Oil	7501-20	8,880	14,657	13,000	14,000	14,000	7.7%
Vehicle Repairs	7521-20	4,879	5,346	12,000	8,000	12,000	0.0%
<i>Subtotal</i>		13,759	20,003	25,000	22,000	26,000	4.0%
<b>Insurance</b>							
Insurance	8001-20	18,466	20,330	22,576	22,918	24,000	6.3%
Insurance Claims	8020-20	-	-	-	-	-	0.0%
<i>Subtotal</i>		18,466	20,330	22,576	22,918	24,000	6.3%

Town of Ross  
Operating Fund  
Police Department Expenditures  
Budget 2023 - 2024

POLICE EXPENDITURES	Account	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
<b>Other</b>							
Cell Phones	7815-20	2,423	5,457	6,000	6,000	6,000	0.0%
Community Engagement	7821-20	-	-	3,000	3,000	3,000	0.0%
Disaster Council/Prep	8089-20	-	-	2,500	2,500	2,500	0.0%
Duplication Costs	8091-20	5,163	5,736	5,500	6,500	6,500	18.2%
Email/Internet	7819-20	9,658	9,698	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	4,771	6,514	12,000	3,000	10,000	-16.7%
Mobile Data Terminal Fees	7818-20	2,840	3,134	3,000	3,000	3,000	0.0%
PG&E	7820-20	30,441	32,967	36,000	38,000	38,000	5.6%
Police Policy Maintenance	8081-20	4,549	4,840	5,000	5,227	5,500	10.0%
Publications	8082-20	157	-	500	500	500	0.0%
Supplies - Investigative	8120-20	70	677	600	500	500	-16.7%
Supplies - Medical	8125-20	618	139	500	500	500	0.0%
Supplies - Office	8131-20	2,887	1,569	2,000	2,000	2,000	0.0%
Supplies - Range	8100-20	2,386	862	1,700	3,000	1,700	0.0%
Telephones	7810-20	7,333	5,179	6,800	6,800	7,500	10.3%
Training and Classes	7922-20	2,307	1,886	9,000	5,000	9,000	0.0%
Wellness Programs	8098-20	-	-	-	7,500	7,500	100.0%
<i>Subtotal</i>		76,942	78,658	105,100	104,027	114,700	9.1%
Police Expenditures before CalPERS UAL		\$ 1,677,374	\$ 1,674,188	\$ 2,042,928	\$ 1,859,940	\$ 2,237,577	9.5%
Pension UAL pay down	6218-20	245,000	82,500	82,500	82,500	100,000	
<b>Total Police Expenditures</b>		\$ 1,922,374	\$ 1,756,688	\$ 2,125,428	\$ 1,942,440	\$ 2,337,577	

**Town of Ross  
Operating Fund  
Planning and Building Department Expenditures  
Budget 2023 - 2024**

<b>PLANNING AND BUILDING</b>	<b>Account</b>	<b>FY 20-21 Actual</b>	<b>FY 21-22 Actual</b>	<b>FY 22-23 Budget</b>	<b>FY 22-23 Est. Actual</b>	<b>FY 23-24 Budget</b>	<b>% change in Budget</b>
<b>Wages</b>							
Planning and Building Director	6105-35	136,643	131,031	152,377	150,726	190,000	24.7%
Planner/Asst Planner	6108-35	95,156	88,536	100,819	60,000	93,882	-6.9%
Senior Building Inspector	6111-35	117,219	120,194	124,211	124,678	129,789	4.5%
Permit Technician	6152-35	83,094	85,192	88,039	88,383	92,006	4.5%
Planning - Other Pay	6104-35	2,409	1,763	2,400	2,317	3,600	50.0%
Compensated Absences Payout	6085-35	-	13,155	-	-	-	
<i>Subtotal</i>		434,521	439,871	467,846	426,104	509,277	8.9%
<b>Employee Benefits</b>							
PERS - Employer Share	6210-35	48,738	46,980	56,286	52,000	59,161	5.1%
Cafeteria Plan and Health Insurance	6230-35	59,928	57,288	69,267	67,000	79,509	14.8%
OPEB - retiree health care	6232-35	-	-	-	-	-	0.0%
Dental Insurance	6240-35	4,285	3,376	4,371	4,700	5,468	25.1%
Life & Disability Insurance	6250-35	3,185	2,861	3,360	3,000	3,188	-5.1%
Payroll Taxes	6220-35	33,838	34,227	35,756	33,000	36,518	2.1%
Worker's Comp Insurance	6260-35	8,578	10,843	11,234	11,216	11,489	2.3%
<i>Subtotal</i>		158,552	155,575	180,274	170,916	195,333	8.4%
<b>Outside Services</b>							
Building Administration/Inspections	6434-35	8,832	3,656	7,500	2,500	2,000	-73.3%
Building Plan Review	6435-35	76,243	131,223	103,500	190,000	100,000	-3.4%
Business License Administration	6436-35	10,202	9,225	11,000	11,000	10,000	-9.1%
Consultants - Planning	6460-35	72,067	173,099	291,000	350,000	50,000	-82.8%
Consultants - Videographer	6447-35	-	-	-	3,000	3,000	100.0%
Scanning Services	6462-35	1,815	2,588	10,000	5,000	10,000	0.0%
<i>Subtotal</i>		169,159	319,791	423,000	561,500	175,000	-58.6%
<b>Memberships &amp; Organizations</b>							
Assoc/Organizations/Dues	7960-35	770	933	2,000	1,000	1,000	-50.0%
Travel and Training	7944-35	635	2,359	13,500	5,000	10,000	-25.9%
<i>Subtotal</i>		1,405	3,292	15,500	6,000	11,000	-29.0%
<b>Vehicle Expense</b>							
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%
<b>Insurance</b>							
Insurance	8000-35	9,233	10,165	11,288	11,459	12,000	6.3%
<i>Subtotal</i>		9,233	10,165	11,288	11,459	12,000	6.3%
<b>Other</b>							
Building - BSASRF and SMIP Fees	6638-35	2,682	4,944	3,000	2,000	2,000	-33.3%
Equipment Leasing - copier	7990-35	5,163	5,414	5,000	5,500	5,500	10.0%
Miscellaneous	8040-35	-	1,254	500	2,500	1,000	100.0%
Permit Tracking License - annual fee 80%	8088-35	27,284	32,469	33,421	33,541	33,600	0.5%
Publications, Codes, etc.	8080-35	-	1,424	700	700	700	0.0%
Supplies - Office	8130-35	1,014	507	3,000	500	750	-75.0%
Telephone	7810-35	360	-	700	700	700	0.0%
<i>Subtotal</i>		36,503	46,012	46,321	45,441	44,250	-4.5%
<b>Planning &amp; Bldg Expenditures before CalPERS UAL</b>							
		\$ 810,329	\$ 974,706	\$ 1,145,229	\$ 1,222,420	\$ 947,860	-17.2%
Pension UAL pay down	6217-35	27,500	8,750	8,750	8,750	-	
<b>Total Planning and Bldg Expenditures</b>		<b>\$ 837,829</b>	<b>\$ 983,456</b>	<b>\$ 1,153,979</b>	<b>\$ 1,231,170</b>	<b>\$ 947,860</b>	

Town of Ross  
Operating Fund  
Public Works Department Expenditures  
Budget 2023 - 2024

PUBLIC WORKS	Account	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
<b>Wages</b>							
Director Pub Works/Town Engineer	6090-30	\$ 162,296	\$ 166,538	\$ 180,562	\$ 180,562	\$ 190,000	5.2%
Director of PW - Other Pay	6091-30	3,614	3,614	3,600	3,600	3,600	0.0%
Maintenance Employees	6112-30	135,348	148,726	158,864	158,864	170,594	7.4%
In Lieu Health	6173-30	3,011	1,523	-	-	-	0.0%
<i>Subtotal</i>		304,269	320,401	343,026	343,026	364,194	6.2%
<b>Employee Benefits</b>							
PERS - Employer Share	6210-30	53,402	57,324	64,068	64,068	57,464	-10.3%
Cafeteria Plan and Health Insurance	6230-30	43,807	51,453	58,802	59,500	62,678	6.6%
OPEB - retiree health care	6232-30	-	-	-	-	-	0.0%
Dental Insurance	6240-30	3,674	3,340	3,774	3,774	3,848	2.0%
Life & Disability Insurance	6250-30	2,133	2,220	2,100	2,100	2,291	9.1%
Payroll Taxes	6220-30	21,825	23,155	24,273	24,273	25,308	4.3%
Worker's Comp Insurance	6260-30	16,203	20,482	21,762	21,188	25,812	18.6%
Uniform Reimb.	6140-30	-	-	300	525	-	-100.0%
<i>Subtotal</i>		141,044	157,974	175,080	175,428	177,401	1.3%
<b>Outside Services</b>							
Animal Services	6600-30	30,894	28,932	40,171	40,171	38,407	-4.4%
Arborists	6410-30	6,344	11,188	10,000	10,000	10,000	0.0%
Engineering Services - Other	6440-30	7,300	10,267	20,000	20,000	20,000	0.0%
Outside Services - maintenance work	6115-30	3,903	650	2,500	4,000	5,000	100.0%
Urban Forestry Plan	6595-30	-	-	5,000	9,120	10,000	100.0%
Payroll Processing Fees	6465-30	484	477	500	500	-	-100.0%
<i>Subtotal</i>		48,925	51,514	78,171	83,791	83,407	6.7%
<b>Memberships &amp; Organizations</b>							
Assoc/Organizations/Dues	7960-30	3,674	2,223	3,500	3,500	5,000	42.9%
Marin Climate & Energy Partnership	6654-30	1,500	2,500	3,200	3,192	3,200	0.0%
Marin General Services Authority	6655-30	3,049	4,316	2,900	2,900	513	-82.3%
Marin Map	6630-30	3,000	-	6,000	6,000	6,000	0.0%
MCSTOPPP - Marin Co Pollution Prevention	6650-30	9,861	9,933	11,256	11,256	11,412	1.4%
MTC - StreetSavers Subscription	6657-30	-	-	900	900	900	0.0%
Storm Water Fees-State and Nat'l	6651-30	7,730	7,067	9,000	7,067	8,000	-11.1%
Transportation Authority of Marin-dues	6640-30	5,090	5,231	5,754	5,754	5,663	-1.6%
<i>Subtotal</i>		33,904	31,270	42,510	40,569	40,688	-4.3%
<b>Building and Land Maintenance</b>							
Building Maintenance	6810-30	15,662	17,447	20,000	17,000	10,000	-50.0%
Creek Maintenance	6900-30	4,150	5,000	7,000	23,000	10,000	42.9%
Drainage Maintenance	6910-30	7,654	7,006	15,000	15,000	15,000	0.0%
Park Maintenance - Coffin Greene	7010-30	8,049	15,247	10,000	10,000	10,000	0.0%
Park Maintenance - F.S. Allen	7000-30	21,605	14,829	13,000	14,500	13,000	0.0%
Park Maintenance - Ross Common	7020-30	82,225	80,757	85,000	100,000	85,000	0.0%
Pest Control	6841-30	4,114	5,793	4,300	9,500	5,000	16.3%
Sanitation	7840-30	4,710	5,162	5,162	2,865	2,865	-44.5%
Town Hall/Post Office Landscaping	6809-30	3,585	6,003	6,000	6,000	6,000	0.0%
Water	7850-30	8,335	6,525	10,000	10,000	10,000	0.0%
<i>Subtotal</i>		160,089	163,769	175,462	207,865	166,865	-4.9%

Town of Ross  
Operating Fund  
Public Works Department Expenditures  
Budget 2023 - 2024

PUBLIC WORKS	Account	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
<b>Street Maintenance</b>							
Bridge Maintenance and Repair	6905-30	262	2,501	5,000	5,000	5,000	0.0%
PG&E - Street Lights	7830-30	25,540	26,226	27,000	28,000	27,000	0.0%
Roadway Striping and Curb Painting	7200-30	914	-	5,000	5,000	5,000	0.0%
Median Island Maintenance	7215-30	463	968	1,000	1,000	1,000	0.0%
Street Signs	7240-30	318	563	3,000	3,000	3,000	0.0%
Street Sweeping	7210-30	53,000	52,000	52,000	52,000	52,000	0.0%
Street Maintenance - Other	7209-30	4,809	10,116	4,000	9,000	9,000	125.0%
Traffic Signal Maintenance	7250-30	4,092	9,487	5,000	5,000	5,000	0.0%
<i>Subtotal</i>		89,398	101,861	102,000	108,000	107,000	4.9%
<b>Tree Maintenance -</b>							
Tree Planting and Replacement	7440-30	-	-	3,000	3,000	3,000	0.0%
Tree Pruning & Maintenance	7400-30	4,500	-	4,500	4,500	4,500	0.0%
Tree Removal	7430-30	13,000	16,600	20,000	15,000	15,000	-25.0%
<i>Subtotal</i>		17,500	16,600	27,500	22,500	22,500	-18.2%
<b>Vehicles</b>							
Vehicles - Gas & Oil	7500-30	2,094	3,019	6,000	6,000	6,000	0.0%
Vehicles - Repairs and Other	7520-30	752	19,141	2,500	2,500	2,500	0.0%
<i>Subtotal</i>		2,846	22,160	8,500	8,500	8,500	0.0%
<b>Insurance</b>							
Insurance	8000-30	18,466	20,330	22,576	22,918	24,000	6.3%
Insurance Claims/Costs	8020-30	-	-	-	505	-	0.0%
<i>Subtotal</i>		18,466	20,330	22,576	23,423	24,000	6.3%
<b>Other</b>							
Miscellaneous	8040-30	326	484	500	600	500	0.0%
PG&E - Buildings	7820-30	3,755	4,788	5,500	5,500	5,500	0.0%
Permit Tracking License - annual fee 20%	8088-30	6,821	8,117	8,355	8,385	8,400	0.5%
Small Equipment	7170-30	5,995	1,619	5,000	1,500	10,000	100.0%
Supplies - Office	8130-30	1,157	1,934	2,000	1,000	1,500	-25.0%
Telephones	7810-30	1,757	1,495	2,200	2,200	2,200	0.0%
Training & Classes	7920-30	550	95	3,000	3,500	4,000	33.3%
<i>Subtotal</i>		20,361	18,532	26,555	22,685	32,100	20.9%
<b>Public Works Expend before CalPERS UAL</b>		<b>\$ 836,802</b>	<b>\$ 904,411</b>	<b>\$ 1,001,380</b>	<b>\$ 1,035,787</b>	<b>\$ 1,026,655</b>	<b>2.5%</b>
Pension UAL pay down	6217-30	55,000	17,500	17,500	17,500	-	
<b>Total Public Works Expenditures</b>		<b>\$ 891,802</b>	<b>\$ 921,911</b>	<b>\$ 1,018,880</b>	<b>\$ 1,053,287</b>	<b>\$ 1,026,655</b>	

Town of Ross  
Recreation Department  
Expenditures  
Budget 2023 - 2024

RECREATION EXPENDITURES	Account	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
<b>Wages</b>							
Recreation Manager	6180-95	65,933	74,487	105,196	111,500	102,663	-2.4%
Recreation Specialists	6182-95	53,869	51,052	89,825	80,000	90,607	0.9%
Recreation Instructors and Leaders	6192-95	68,687	104,455	153,000 <sup>1</sup>	103,000	110,000	-28.1%
Admin Assistant	6184-95	4,434	-	-	-	-	0.0%
In Lieu Health	6173-95	5,668	5,794	5,250	5,290	5,250	0.0%
<i>Subtotal</i>		198,591	235,788	353,270	299,790	308,519	-12.7%
<b>Employee Benefits</b>							
PERS - Employer Share	6210-95	13,022	14,596	20,609	30,000	21,913	6.3%
Cafeteria Plan and Health Insurance	6230-95	-	-	-	-	-	0.0%
OPEB - retiree health care	6232-95	-	-	-	-	-	0.0%
Dental Insurance	6240-95	585	536	597	600	609	2.0%
Life & Disability Insurance	6250-95	1,526	1,623	1,440	1,400	1,326	-7.9%
Payroll Taxes	6220-95	16,663	19,484	25,779	23,000	25,282	-1.9%
Worker's Comp Insurance	6260-95	7,148	9,036	10,401	9,348	11,257	8.2%
<i>Subtotal</i>		38,944	45,275	58,826	64,348	60,386	2.7%
<b>Outside Services</b>							
Custodial Services	6660-95	4,850	400	8,000	6,500	8,000	0.0%
Contractors - Program	6449-95	162,978	235,769	225,000	265,000	300,000	33.3%
Consultants - Website	6450-95	8,325	10,027	10,000	12,000	12,000	20.0%
Payroll Processing Fees	6465-95	2,249	2,669	2,500	2,500	-	-100.0%
<i>Subtotal</i>		178,402	248,865	245,500	286,000	320,000	30.3%
<b>Memberships &amp; Organizations</b>							
Travel and Training	7944-95	-	90	2,000	2,000	3,000	50.0%
<i>Subtotal</i>		-	90	2,000	2,000	3,000	50.0%
<b>Rent</b>							
Rent - Program	8036-95	1,050	11,363	15,000	15,000	15,000	0.0%
Rent - Ross School - summer program	8037-95	2,253	2,440	7,500	3,000	3,000	-60.0%
<i>Subtotal</i>		3,303	13,803	22,500	18,000	18,000	-20.0%
<b>Maintenance and Repairs</b>							
Tennis/Paddle Court Maintenance	7032-95	5,685	7,617	5,000	6,500	7,000	40.0%
Maintenance - Other	6932-95	-	-	-	-	-	0.0%
<i>Subtotal</i>		5,685	7,617	5,000	6,500	7,000	40.0%
<b>Insurance</b>							
Insurance	8000-95	18,466	20,330	22,576	22,917	24,000	6.3%
Insurance Claims/Costs	8020-95	-	-	-	-	-	0.0%
<i>Subtotal</i>		18,466	20,330	22,576	22,917	24,000	6.3%
<b>Program Expense</b>							
Program Expense for Classes	8250-95	2,370	10,396	15,000	16,000	15,000	0.0%
<i>Subtotal</i>		2,370	10,396	15,000	16,000	15,000	0.0%

Town of Ross  
Recreation Department  
Expenditures  
Budget 2023 - 2024

RECREATION EXPENDITURES	Account	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
<b>Other</b>							
Advertising	8204-95	-	700	2,500	2,500	2,500	0.0%
Age Friendly Group	8205-95	-	-	8,000	8,000	8,000	0.0%
Bank Charges	6466-95	75	125	150	150	150	0.0%
Miscellaneous	8040-95	971	2,533	2,500	2,500	2,500	0.0%
Postage	8208-95	148	188	200	225	200	0.0%
Special Events July4th, Town dinner etc	7940-95	4,608	17,276	21,000	21,000	21,000	0.0%
Supplies	8130-95	1,661	1,976	3,000	3,000	3,000	0.0%
Telephone	7810-95	3,934	3,340	5,800	3,500	4,000	-31.0%
<i>Subtotal</i>		11,397	26,138	43,150	40,875	41,350	-4.2%
<b>Debt Service</b>							
Ross School - Lease - interest	8525-95	9,349	9,317	9,283	9,283	9,247	-0.4%
Ross School - Lease - principal	8525-95	651	683	717	717	753	5.0%
<i>Subtotal</i>		10,000	10,000	10,000	10,000	10,000	0.0%
<b>Recreation Expend before CalPERS UAL &amp; Arrears</b>		<b>\$ 467,158</b>	<b>\$ 618,302</b>	<b>\$ 777,822</b>	<b>\$ 766,430</b>	<b>\$ 807,255</b>	<b>3.8%</b>
Pension UAL pay down	6217-95	-	-	-	-	-	
<b>Total Recreation Expenditures</b>		<b>\$ 467,158</b>	<b>\$ 618,302</b>	<b>\$ 777,822</b>	<b>\$ 766,430</b>	<b>\$ 807,255</b>	

<sup>1</sup> The budget for Recreation Leaders/Instructors was increased from \$120,000 to \$153,000 - see Agenda Item No. 8 passed 10/13/22

Town of Ross  
Operating Fund  
Capital Expenditures  
Budget 2023 - 2024

CAPITAL EXPENDITURES	Account	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
Furniture	8685-05	-	819	5,000	2,500	2,500	
Laurel Grove Right of Way	8688-05	-	-	75,000	-	-	
Police Expenses - see donation	8682-05	9,349	9,630	8,174	8,456	8,550	
Sculpture/Monument Restoration	9141-05	-	2,720	2,450	2,450	2,450	
Technology Equip - Gen Gov	8527-05	4,450	1,893	2,000	18,000	2,500	
Technology Equip - Planning & Bldg	8693-05	-	2,074	10,000	2,000	2,500	
Technology Equip - Police	8691-05	8,911	3,210	15,000	15,000	7,500	
Technology Equip - Public Works	8696-05	-	-	2,000	2,000	2,500	
Technology Equip - Recreation	8690-05	-	-	5,000	12,456	2,500	
Workspace Improvements	8698-05	-	-	15,000	5,000	5,000	
SB1383 CalRecycle Grant	8689-05	-	-	20,000	20,000	-	
Zero Waste Grant Expenditures	8697-05	7,308	-	10,900	29,000	25,000	
Prior Year Capital Expenditures	Various	-	-	-	-	-	
<b>Total Capital Expenditures</b>		<b>\$ 30,018</b>	<b>\$ 20,346</b>	<b>\$ 170,524</b>	<b>\$ 116,862</b>	<b>\$ 61,000</b>	<b>-64.2%</b>

**Town of Ross  
Facilities and Equipment Fund  
Budget 2023 - 2024**

FACILITIES AND EQUIPMENT FUND	Account	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
<b>Revenue</b>							
Construction Penalties	5311-66	\$ 3,556	\$ 75,456	\$ 25,000	\$ 62,163	\$ 40,424	
Proposition 68 Parks Grant	5291-66	-	-	140,000	178,000	-	
Contributions RPOA	5401-66	10,000	11,384	-	-	-	
EV Station Grants - TAM and MCE	5498-66	-	19,500	-	-	-	
Prior Year Revenue	5487-66	-	-	-	-	-	
<b>Total Revenue</b>		<b>13,556</b>	<b>106,340</b>	<b>165,000</b>	<b>240,163</b>	<b>40,424</b>	<b>-75.5%</b>
<b>Facilities Capital Improvements</b>							
ADA Transition Plan/Town Hall	9126-66	4,785	2,015	25,000	10,000	60,000	
Allen Park tennis Courts	9095-66	87,500	-	10,000	7,000	-	
Bald Hill Acquisition	9198-66	-	-	200,000	200,000	-	
Electric Vehicle Station	9179-66	-	28,316	-	-	-	
Laurel Grove Right of Way acquisition	9215-66	-	-	-	-	75,000	
Natalie Coffin Greene Park - ped bridges	9062-66	27,960	-	20,000	-	75,000	
Public Safety Building	9199-66	15,917	2,500	25,000	5,000	25,000	
Ross Common Restoration	9188-66	-	70,496	375,000	212,000	125,000	
Ross Common - Wells	9192-66	-	34,528	-	-	-	
Rule 20B PG&E Undergrounding - Lagunitas	9210-66	-	-	-	-	200,000	
Toilet Enclosures - Parks	9177-66	-	21,368	-	3,800	-	
Town Facilities Master Plan	9185-66	24,366	-	168,000	120,000	-	
Town Hall Improvements	9189-66	10,669	19,618	25,000	9,000	40,000	
Prior Year Expenditures	Various	54,685	-	-	-	-	
<b>Total Capital Improvements</b>	-	<b>225,882</b>	<b>178,841</b>	<b>848,000</b>	<b>566,800</b>	<b>600,000</b>	<b>-29.25%</b>
<b>Equipment</b>							
Vehicle - Police	8530-66	42,196	-	-	-	75,000	
<b>Total Equipment</b>		<b>42,196</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	
<b>Total Expenditures</b>		<b>268,078</b>	<b>178,841</b>	<b>848,000</b>	<b>566,800</b>	<b>675,000</b>	<b>-20.4%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (254,522)</b>	<b>\$ (72,501)</b>	<b>\$ (683,000)</b>	<b>\$ (326,637)</b>	<b>\$ (634,576)</b>	
Transfer from Operating Fund		2,000,000	2,650,000	500,000	1,000,000	-	-100.0%
Transfer from General Plan Fund		15,000	-	-	-	-	0.0%
Transfer to Capital Projects Fund		-	-	-	-	(8,256,365)	100.0%
Fund Balance Beginning of Year		4,329,768	6,090,246	8,628,830	8,667,745	9,341,108	
<b>Estimated Fund Balance End of Year</b>		<b>\$ 6,090,246</b>	<b>\$ 8,667,745</b>	<b>\$ 8,445,830</b>	<b>\$ 9,341,108</b>	<b>\$ 450,167</b>	

<sup>1</sup> The budget for the Allen Park Tennis Court a/n 9095-66 - see Agenda No. 15 approved 12/08/22 - \$10,000 to set up Pickle Ball courts

<sup>2</sup> The budget for the Bald Hill Acquisition a/n 9198-66 - see Agenda No. 13 approved 11/10/22 - \$200,000

<sup>3</sup> The budget for Town Facilities Master Plan a/n 9185-66 was amended from \$150,000 to \$168,000 - see Agenda No. 9 approved 10/13/22

Town of Ross  
Emergency Fund  
Budget 2023 - 2024

EMERGENCY FUND	Account	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
<b>Revenue</b>							
Interest	5170-68	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue</b>		-	-	-	-	-	
<b>Expenditures</b>							
	9130-68	-	-	-	-	-	
<b>Total Expenditures</b>		-	-	-	-	-	
<b>Revenue Over (Under) Expenditures</b>		\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance Beginning of Year		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	0.0%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>0.0%</b>

Town of Ross  
Capital Projects Fund  
Budget 2023 - 2024

CAPITAL PROJECTS FUND	Account	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
<b>Revenue</b>							
Interest	5170-76	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue</b>		-	-	-	-	-	
<b>Expenditures</b>							
Town Facilities Master Plan	9185-76	-	-	-	0	250,000	
<b>Total Expenditures</b>		-	-	-	-	250,000	
<b>Revenue Over (Under) Expenditures</b>		\$ -	\$ -	\$ -	\$ -	\$ (250,000)	
Transfer from Operating Fund		-	-	-	-	550,000	
Transfer from Facilities&Equip Fund		-	-	-	-	8,256,365	
Fund Balance Beginning of Year		-	-	-	-	-	
<b>Estimated Fund Balance End of Year</b>		\$ -	\$ -	\$ -	\$ -	\$ 8,556,365	

Town of Ross  
Gas Tax Fund  
Budget 2023 - 2024

GAS TAX FUND	Account	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
<b>Revenue</b>							
State Gas Tax Revenue	<b>5120-51</b>	\$ 61,656	\$ 65,547	\$ 80,000	\$ 66,000	\$ 72,000	-10.0%
Road Maint & Rehab Account RMRA	<b>5127-51</b>	47,273	50,194	58,000	51,000	58,000	0.0%
Interest	<b>5170-51</b>	2,021	659	500	1,000	800	60.0%
<b>Total Revenue</b>		<b>110,950</b>	<b>116,400</b>	<b>138,500</b>	<b>118,000</b>	<b>130,800</b>	<b>-5.6%</b>
<b>Expenditures</b>							
P-TAP Pavement Mgmt Report	<b>9078-51</b>	3,000	-	-	-	-	
Road Repair/Improvements	<b>9002-51</b>	180,727	150,000	80,000	80,000	72,000	
Road Maint & Rehab Account RMRA	<b>9003-51</b>	47,273	50,194	58,000	58,000	58,000	
Prior Year Expenditures	<b>Various</b>	45,200	-	-	-	-	
<b>Total Expenditures</b>		<b>276,200</b>	<b>200,194</b>	<b>138,000</b>	<b>138,000</b>	<b>130,000</b>	<b>-5.8%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (165,250)</b>	<b>\$ (83,794)</b>	<b>\$ 500</b>	<b>\$ (20,000)</b>	<b>\$ 800</b>	
Transfer to Roadway Fund		-	-	-	-	-	
Fund Balance Beginning of Year		356,381	191,133	99,756	107,339	87,339	
<b>Estimated Fund Balance End of Year</b>		<b>\$ 191,131</b>	<b>\$ 107,339</b>	<b>\$ 100,256</b>	<b>\$ 87,339</b>	<b>\$ 88,139</b>	

Town of Ross  
Roadway Fund  
Budget 2023-2024

ROADWAY FUND	Account	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
<b>Revenue</b>							
Road Impact Fees	5115-45	\$ 151,083	\$ 244,560	\$ 150,000	\$ 120,000	\$ 150,000	0.0%
TAM Measures AA 2.1 Local Roads	5504-45	49,603	54,491	73,400	73,400	67,539	
TAM Measure B 1.1 - Local Roads	5505-45	-	-	23,600	23,600	-	
TAM Safe Routes - Laurel Grove	5501-45	47,852	113,062	257,000	-	206,200	
MTC Safe Routes - Laurel Grove	5512-45	-	47,680	75,000	20,000	-	
Prior Year Revenue	Various	24,322	2,062	-	-	-	
Interest	5170-45	6,039	3,031	2,000	16,400	8,000	
<b>Total Revenue</b>		<b>278,899</b>	<b>464,886</b>	<b>581,000</b>	<b>253,400</b>	<b>431,739</b>	<b>-25.7%</b>
<b>Expenditures</b>							
ADA Transition Plan/Improvements	9125-45	-	-	25,000	18,000	25,000	
Road Improvements	9040-45	260,287	323,575	91,000	123,500	50,461	
Road Improvements - TAM AA & B	9040-45	49,603	54,491	97,000	97,000	67,539	
TAM Safe Routes - Laurel Grove	9075-45	75,984	113,062	400,000	50,000	650,000	
MTC Safe Routes - Laurel Grove	9123-45	-	47,680	75,000	20,000	-	
Prior Year Expenditures	Various	12,938	2,062	-	-	-	
<b>Total Expenditures</b>		<b>398,812</b>	<b>540,870</b>	<b>688,000</b>	<b>308,500</b>	<b>793,000</b>	<b>15.3%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (119,913)</b>	<b>\$ (75,984)</b>	<b>\$ (107,000)</b>	<b>\$ (55,100)</b>	<b>\$ (361,261)</b>	
Transfer in from Gas Tax Fund		-	-	-	-	-	
Fund Balance Beginning of Year		1,197,920	1,078,007	972,867	1,002,023	946,923	
<b>Estimated Fund Balance End of Year</b>		<b>\$ 1,078,007</b>	<b>\$ 1,002,023</b>	<b>\$ 865,867</b>	<b>\$ 946,923</b>	<b>\$ 585,662</b>	

Town of Ross  
Drainage Fund  
Budget 2023 - 2024

DRAINAGE FUND	Account	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
<b>Revenue</b>							
Drainage Impact Fees	5115-65	\$ 150,813	\$ 244,560	\$ 150,000	\$ 120,000	\$ 150,000	0.0%
Winship Bridge Replace (HBP) (MCFCD)	5140-65	91,471	666	-	-	250,000	
Interest	5170-65	4,907	5,196	2,500	30,000	15,000	
<b>Total Revenue</b>		<b>247,191</b>	<b>250,422</b>	<b>152,500</b>	<b>150,000</b>	<b>415,000</b>	<b>172.1%</b>
<b>Expenditures</b>							
Bolinas - SFDrake Dainage	9205-65	-	6,839	150,000	11,000	250,000	
Drainage Improvements	9007-65	23,477	101,488	50,000	75,000	75,000	
Storm Drain Master Plan	9200-65	-	38,628	100,000	40,000	25,000	
Winship Bridge Replacement	9064-65	110,072	14,510	350,000	20,000	250,000	
Prior Year Expenditures	Various	-	-	-	-	-	
<b>Total Expenditures</b>		<b>133,549</b>	<b>161,465</b>	<b>650,000</b>	<b>146,000</b>	<b>600,000</b>	<b>-7.7%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 113,642</b>	<b>\$ 88,957</b>	<b>\$ (497,500)</b>	<b>\$ 4,000</b>	<b>\$ (185,000)</b>	
Fund Balance Beginning of Year		1,190,523	1,304,165	1,337,165	1,393,122	1,397,122	
<b>Estimated Fund Balance End of Year</b>		<b>\$ 1,304,165</b>	<b>\$ 1,393,122</b>	<b>\$ 839,665</b>	<b>\$ 1,397,122</b>	<b>\$ 1,212,122</b>	

Town of Ross  
Public Safety Tax Fund  
Budget 2023 - 2024

PUBLIC SAFETY TAX FUND	Account	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
<b>Revenue</b>							
Public Safety Tax	5020-40	\$ 893,079	\$ 906,471	\$ 953,342	\$ 953,342	\$ 1,003,562	5.3%
<b>Total Revenue</b>		<b>893,079</b>	<b>906,471</b>	<b>953,342</b>	<b>953,342</b>	<b>1,003,562</b>	<b>5.3%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 893,079</b>	<b>\$ 906,471</b>	<b>\$ 953,342</b>	<b>\$ 953,342</b>	<b>\$ 1,003,562</b>	<b>5.3%</b>
<b>Transfers</b>							
Transfer to General Fund - Police & Fire	5950-40	(893,079)	(906,471)	(953,342)	(953,342)	(1,003,562)	5.3%
<b>Total Transfers</b>		<b>(893,079)</b>	<b>(906,471)</b>	<b>(953,342)</b>	<b>(953,342)</b>	<b>(1,003,562)</b>	<b>5.3%</b>
Fund Balance Beginning of Year		-	-	-	-	-	
<b>Estimated Fund Balance End of Year</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Town of Ross  
COPS (Citizens Options for Public Safety) Fund  
Budget 2023 - 2024

COPS FUND	Account	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
<b>Revenue</b>							
COPS - State Grant	5120-90	\$ 164,192	\$ 169,098	\$ -	\$ -	\$ -	0.0%
Other		-	-	-	-	-	
Interest	5170-90	3	16	-	-	-	
<b>Total Revenue</b>		<b>164,195</b>	<b>169,114</b>	-	-	-	<b>0.0%</b>
<b>Expenditures</b>							
Front Line Law Enforcement							
Personnel	9000-90	170,000	175,032	-	-	-	
Consultants - other	9210-90	-	-	-	-	-	
Equipment	9221-90	-	-	-	-	-	
<b>Total Expenditures</b>		<b>170,000</b>	<b>175,032</b>	-	-	-	<b>0.0%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (5,805)</b>	<b>\$ (5,918)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Fund Balance Beginning of Year		11,721	5,918	-	-	-	
<b>Estimated Fund Balance End of Year</b>		<b>\$ 5,916</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Town of Ross  
General Plan Update Fund  
Budget 2023 - 2024

GENERAL PLAN UPDATE	Account	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Est. Actual	FY 23-24 Budget	% change in Budget
<b>Revenue</b>							
General Plan Update Fees	5135-73	\$ 52,347	\$ 92,262	\$ 60,000	\$ 45,000	\$ 45,000	-25.0%
Interest	5170-73	2,110	1,227	500	8,000	4,000	700.0%
<b>Total Revenue</b>		<b>54,457</b>	<b>93,489</b>	<b>60,500</b>	<b>53,000</b>	<b>49,000</b>	<b>-19.0%</b>
<b>Expenditures</b>							
General Plan - Consultants	9002-73	-	-	-	-	-	
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 54,457</b>	<b>\$ 93,489</b>	<b>\$ 60,500</b>	<b>\$ 53,000</b>	<b>\$ 49,000</b>	
Transfer to Operating Fund		(30,000)	(98,221)	(156,000) <sup>1</sup>	(156,000)	(25,000)	
Transfer to Facilities Fund		(15,000)	-	-	-	-	
Fund Balance Beginning of Year		351,058	360,515	216,515	355,783	252,783	
<b>Estimated Fund Balance End of Year</b>		<b>\$ 360,515</b>	<b>\$ 355,783</b>	<b>\$ 121,015</b>	<b>\$ 252,783</b>	<b>\$ 276,783</b>	

<sup>1</sup> 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 9, 2023

Department/Position	Hourly	Per Month				
	Rate	Salary	Step A	Step B	Step C	Step D
<b>TOWN MANAGER</b> approved by Resolution 2218 adopted 10/14/21 amended and approved 12/08/22 - effective 11/08/22		\$ 20,563	--	--	--	--
<b>ADMINISTRATION</b> approved by budget						
Administrative Manager/Town Clerk			\$ 8,165	\$ 8,572	\$ 9,000	\$ 9,451
Administrative Analyst	\$40.00 - \$56.00					
Administrative Intern	\$20.00 - \$28.00					
Town Treasurer		\$ 250	--	--	--	--
Office Assistant	\$28.23					
<b>PLANNING AND BUILDING</b> approved by budget						
Planning and Building Director			\$ 13,677	\$ 14,361	\$ 15,079	\$ 15,833
Senior Building Inspector			\$ 9,343	\$ 9,810	\$ 10,269	\$ 10,816
Building Permit Technician			\$ 6,624	\$ 6,954	\$ 7,304	\$ 7,667
Planner			\$ 7,585	\$ 7,964	\$ 8,362	\$ 8,780
Assistant Planner			\$ 6,665	\$ 7,092	\$ 7,510	\$ 7,928
<b>PUBLIC WORKS</b> approved by budget						
Public Works Director			\$ 13,677	\$ 14,361	\$ 15,079	\$ 15,833
Maintenance Supervisor			\$ 7,268	\$ 7,631	\$ 8,013	\$ 8,413
Senior Maintenance Worker			\$ 6,100	\$ 6,405	\$ 6,726	\$ 7,062
Maintenance Worker			\$ 5,358	\$ 5,626	\$ 5,908	\$ 6,203
<b>POLICE CHIEF</b> approved by Resolution No. 2307 adopted 05/11/2023						
Police Chief		\$ 15,996	--	--	--	--
Education pay of \$250/month, Uniform Pay \$1,000/yr						
<b>POLICE</b> approved by Resolution No. 2259 adopted 07/14/22						
Police Sergeant			\$ 9,412	\$ 9,883	\$ 10,377	\$ 10,896
Police Officer			\$ 7,976	\$ 8,375	\$ 8,795	\$ 9,234
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 13 holidays per year						
Uniform pay of \$1,200/year						
<b>approved by budget</b>						
Police Lieutenant		\$ 11,476				
Police Officer Trainee		\$ 5,763				
<b>RECREATION</b> approved by budget						
Recreation Manager - full time			\$ 8,354	\$ 8,772	\$ 9,210	\$ 9,671
Recreation Specialist - 75% time - 1560 hours	Hourly		\$ 32.49	\$ 34.12	\$ 35.82	\$ 37.61
Recreation Specialist - 45% time - 936 hours	Hourly		\$ 32.49	\$ 34.12	\$ 35.82	\$ 37.61
Clerk	Hourly		\$ 25.39	\$ 26.66	\$ 28.00	\$ 29.40
Recreation Instructor/Program Lead	\$25.00 - \$78.00					
Recreation Leader	\$16.00 - \$24.00					
Administrative Assistant	\$28.53 - \$39.83					

**TOWN OF ROSS**  
**DRAFT 5 YEAR CAPITAL IMPROVEMENT PLAN (CIP)**  
**Fiscal Year 2022-23 through 2026-27**

**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 2022-23 estimated actuals through FY 2026-27. 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 2023-2024 (FYE24) 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 residents 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.

Financial tabulations are included at the end of this report summarizing the forecasted expenses, revenues, and the pavement program through FYE27.

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

## **Roadway Improvements**

**Pavement Rehabilitation Program:** Roadway projects selected for Pavement Rehabilitation Program are usually 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 trenching operations proposed by RVSD, MMWD and PG&E. FYE23 saw the completion of the full pavement restoration of Fernhill Ave between Shady Lane and Glenwood. The FYE23 CIP also proposed that an asphalt pedestrian pathway be constructed on Fernhill Avenue between Norwood Drive and Branson School along the Southerly side of the street, however to avoid a potential conflict in the right of way, this project has been postponed until the West Ross utility undergrounding project is completed in this area.

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 planned microsurfacing of Skyland Way for the FYE23 slurry seal program was cancelled when the Ross Valley Sanitation District announced the replacement of the sewer main in the street and repaved most of the roadway during their open trench restoration during the Summer of 2022.

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 maintenance 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". The FYE23 CIP proposed a reconstruction of the administration and accessible parking area damaged by tree root uplift adjacent to the Town Hall. These improvements included the addition of two compact parking spaces for the EV station that was installed in 2020. This project was estimated to cost about \$60,000 but it was determined that the pavement restoration requires exploratory review by the Town Arborist and this project was postponed until this fiscal year. This project will be funded by the Facilities and Equipment fund.

**Laurel Grove Safe Routes to School (SRTS) Project Phase II:** This project will provide a new pedestrian pathway on Laurel Grove from Sir Francis Drake to Canyon Way and will include some pavement widening, traffic calming, and realignment of the roadway to accommodate the safe

pedestrian route. A \$400,000 Safe Pathways to School grant awarded by the Transportation Authority of Marin (TAM) in 2019 and the Roadway and Gas Tax funds provide the balance of funding for this \$1,100,000 (estimated) project. The Phase II project has been divided into two phases to allow time to acquire the necessary right of way near Canyon Rd so the first part (Phase IIA) which ends after the intersection with Monte Alegria is scheduled for Summer of 2023, with the remainder (Phase IIB) to Canyon Rd. scheduled for the Spring of 2024. Looking ahead to a future Phase III extension from the Phase IIB limits at Canyon Rd. toward Makin Grade, the Town received a \$75,000 grant from MTC in 2021 for preliminary engineering and right of way surveying. If the Town Council approves this Phase III extension, final design would be scheduled to coincide with the construction of Phase IIB, however the forecasted shortfall in the roadway fund by FYE25 will require a readjustment of the pavement program or additional grant funding to accommodate the Phase III improvements.

### **Bridges & Drainage**

**Winship Bridge – HBP – Replacement:** The Winship Bridge replacement project completed the California environmental certification process (CEQA) in 2020 but is still 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 2024 and construction is expected to commence in Spring of 2025.

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 2025 and completion in 2026.

**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 \$850,000 and would be funded by the Drainage Fund. Design would be completed in late 2023 and construction could be completed by mid-2024.

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 Corte Madera Creek bank near the Town Hall back parking lot is needed soon 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 began a Town Facility Master Plan which will provide the facility's goals and priorities, site analysis and program information, an illustrative site plan (with multiple concepts reviewed in the process), phasing, implementation sequence, and costs associated with the facility development. This process will include community engagement and meetings to develop policies and facilities that best meet the needs for Ross. The Facilities section of Figure 1 represents an estimated cost of \$20,300,000 expended through FYE27 to complete the reconstruction of the Town facilities including site reconstruction and new Town Administration, Police, and 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 was recently informed that our accumulated \$280,000 in Rule 20A credits cannot be expended because of the disparity in costs so the Town will need to contribute all the costs through FYE27 to fund this project.

Related to parks and recreation facilities, the Town completed the Ross Common Landscaping Improvement Master Plan in FYE22 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, completed in 2022, was the rehabilitation and replacement of the asphalt pathways and sidewalks throughout the Common and along the street frontage, at a cost of \$178,000. The Town is utilizing State Proposition 68 grant funds of \$177,000 to fund these projects on the Ross Common, with the remainder coming from the Facilities and Equipment Fund. The remaining projects planned over the next four 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, and the replacement of the pedestrian bridges at Natalie Coffin Greene Park.

**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.

A new Capital Projects Fund in fiscal year ending 2024 was created for the purpose of providing funding for the cost of rebuilding and modernizing the Town facilities along with other major capital projects. The Capital Projects Fund is anticipated to have a balance of \$8.5 million at the end of FYE24. The Facilities and Equipment Fund which provided most of the funding for the Capital Projects Fund is estimated to have a balance of \$450,000 at the end of FYE24. Since the cost of capital projects exceeds the amount available, other sources will likely need to come from some form of debt financing.

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 FYE27. 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 22-23 Est. Actual	FY 23-24 Budget Est.	FY 24-25 Budget Est.	FY 25-26 Budget Est.	FY 26-27 Budget Est.	Total
<b>Expenditures</b>							
<b>Roadway Improvements</b>							
Pavement Rehabilitation Program	9040-45	\$358,500	\$248,000	\$153,000	\$213,000	\$251,000	\$1,223,500
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	\$70,000	\$650,000	\$350,000			\$1,070,000
<b>Subtotal</b>		<b>\$446,500</b>	<b>\$923,000</b>	<b>\$528,000</b>	<b>\$238,000</b>	<b>\$276,000</b>	<b>\$2,411,500</b>
<b>Bridges &amp; Drainage</b>							
Winship Bridge - HBP - Replacement	9064-65	\$20,000	\$250,000	\$1,500,000	\$2,000,000		\$3,770,000
Drainage Improvements - Townwide	9007-65	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000
Bolinas-SFD Drainage	9205-65	\$11,000	\$250,000	\$550,000			\$811,000
Storm Drain Master Plan	9200-65	\$40,000	\$25,000				\$65,000
Creek Bank Protection Town Hall site				\$300,000			\$300,000
<b>Subtotal</b>		<b>\$146,000</b>	<b>\$600,000</b>	<b>\$2,425,000</b>	<b>\$2,075,000</b>	<b>\$75,000</b>	<b>\$5,321,000</b>
<b>Facilities</b>							
Natalie Coffin Greene Park Bridges	9062-66	\$0	\$75,000	\$105,000			\$180,000
Town Master Plan Facilities	9185-76	\$120,000	\$250,000	\$6,000,000	\$12,000,000	\$2,000,000	\$20,370,000
Town Hall Improvements	9189-66	\$9,000	\$20,000	\$20,000			\$49,000
Public Safety Building	9199-66	\$5,000	\$25,000	\$25,000			\$55,000
SFD-Lagunitas Utility Undergrounding	9201-45		\$200,000	\$650,000	\$500,000	\$0	\$1,350,000
Ross Common Rehabilitation	9188-66	\$212,000	\$125,000	\$35,000			\$372,000
ADA Transition Plan - facilities	9126-66	\$10,000	\$60,000	\$20,000			\$90,000
Bathroom Enclosures FAP NCG		\$3,800					\$3,800
							\$0
<b>Subtotal</b>		<b>\$359,800</b>	<b>\$755,000</b>	<b>\$6,855,000</b>	<b>\$12,500,000</b>	<b>\$2,000,000</b>	<b>\$22,469,800</b>
<b>Total Expenditures</b>		<b>\$952,300</b>	<b>\$2,278,000</b>	<b>\$9,808,000</b>	<b>\$14,813,000</b>	<b>\$2,351,000</b>	<b>\$30,202,300</b>

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

**Revenues**

Item	Account	FY 22-23 Est. Actual	FY 23-24 Budget Est.	FY 24-25 Budget Est.	FY 25-26 Budget Est.	FY 26-27 Budget Est.	Total
<b>Revenues</b>							
<b><u>Roadway Improvements</u></b>							
Road Impact Fees	5115-45	\$120,000	\$150,000	\$150,000	\$150,000	\$150,000	\$720,000
TAM LSR Measure A, AA	5504-45	\$73,400	\$56,500	\$57,500	\$57,500	\$57,500	\$302,400
TAM Measure B - Element 1	5505-45	\$23,600			\$24,000		\$47,600
Gas Tax+RMRA	5120-51	\$117,000	\$130,000	\$120,000	\$120,000	\$120,000	\$607,000
TAM Laurel Grove SRTS Grant II & III		\$20,000	\$206,200				\$226,200
<b>Subtotal Roadway Funding</b>		<b>\$354,000</b>	<b>\$542,700</b>	<b>\$327,500</b>	<b>\$351,500</b>	<b>\$327,500</b>	<b>\$1,903,200</b>
<i>from(+) or to(-) Roadway Fund balance</i>		<i>\$92,500</i>	<i>\$380,300</i>	<i>\$200,500</i>	<i>-\$113,500</i>	<i>-\$51,500</i>	<i>\$508,300</i>
<b><u>Bridges &amp; Drainage</u></b>							
Winship Bridge - HBP - Replacement	5140-65	\$0	\$250,000	\$1,500,000	\$2,000,000		\$3,750,000
Drainage Impact Fees	5115-65	\$120,000	\$150,000	\$150,000	\$150,000	\$150,000	\$720,000
<b>Subtotal Bridge + Drainage Funding</b>		<b>\$120,000</b>	<b>\$400,000</b>	<b>\$1,650,000</b>	<b>\$2,150,000</b>	<b>\$150,000</b>	<b>\$4,470,000</b>
<i>from(+) or to(-) Drainage Fund balance</i>		<i>\$26,000</i>	<i>\$200,000</i>	<i>\$775,000</i>	<i>-\$75,000</i>	<i>-\$75,000</i>	<i>\$851,000</i>
<b><u>Facilities</u></b>							
Contributions - Park Improvements	5400-60						\$0
Prop 68 Park Grant		\$178,000					\$178,000
General Fund Transfer		\$500,000	\$550,000	\$500,000	\$450,000	\$400,000	\$2,400,000
from(+) or to(-) Capital Project Fund		-\$338,200	\$190,000	\$3,000,000	\$6,000,000	\$1,600,000	\$10,451,800
Other Funding		\$20,000	\$15,000	\$3,355,000	\$6,050,000	\$0	\$9,440,000
<b>Subtotal Facilities Funding</b>		<b>\$359,800</b>	<b>\$755,000</b>	<b>\$6,855,000</b>	<b>\$12,500,000</b>	<b>\$2,000,000</b>	<b>\$22,469,800</b>
<b>Total Revenue</b>		<b>\$833,800</b>	<b>\$1,697,700</b>	<b>\$8,832,500</b>	<b>\$15,001,500</b>	<b>\$2,477,500</b>	<b>\$30,202,300</b>

**Figure 3 - PAVEMENT REHABILITATION PROGRAM**

<b>Schedule for 2023-24</b>	<b>PCI</b>	<b>AREA</b>	
Laurel Grove (Phase 2A)	71-86	36,500 SF	151,063
Slurry Seal Program			20,000
		Subtotal	171,063
		Including 20% Contingency and 25% Engineering	<b>248,041</b>

<b>Schedule for 2024-25</b>	<b>PCI</b>	<b>AREA</b>	
Laurel Grove (Phase 2B)	71-86	10,000 SF	41,387
Slurry Seal Program			20,000
		Subtotal	61,387
		Including 20% Contingency and 25% Engineering	<b>153,116</b>

<b>Schedule for 2025-26</b>	<b>PCI</b>	<b>AREA</b>	
Winding Way (Laurel Grove to 600' West)	54	11,400 SF	47,181
Canyon Road	50-79	21,500 SF	88,982
Walters Road	64	11,520 SF	47,678
Slurry Seal Program			20,000
		Subtotal	203,842
		Including 20% Contingency and 25% Engineering	<b>212,842</b>

<b>Schedule for 2026-27</b>	<b>PCI</b>	<b>AREA</b>	
Garden Rd.	48	9,520 SF	39,401
Hill Road	43	8,250 SF	34,144
Upper Road (Woodhvn-Oak)	61	19,200 SF	79,463
Slurry Seal Program			20,000
		Subtotal	173,008
		Including 20% Contingency and 25% Engineering	<b>250,862</b>