



Agenda Item No. 16

Staff Report

Date: June 11, 2026

To: Mayor Julie McMillan and Council Members

From: Christa Johnson, Town Manager

Subject: Fiscal Year Ending June 30, 2027, Budget and Related Resolutions

Recommendation

It is recommended that the Town Council:

1. Receive a presentation on the fiscal year ending June 30, 2027 (FYE 2027) budget;
2. Adopt Resolution No. 2628 approving the FYE 2027 budget, setting the public safety parcel tax rate, and amending the Town's Salary Schedule;
3. Adopt Resolution No. 2629 setting the Town's appropriations limit as provided in Government Code Section 7910 for the fiscal year ending June 30, 2027.

Background and discussion

Attached is the Fiscal Year 2026-27 (FYE 2027) 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 \$15.8 million for FYE 2027.

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

8. Provide effective and timely communication with residents

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 and at the Budget Workshop on April 23, 2026, 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.

At the Budget Workshop on April 23rd, the Town Council discussed the proposed FYE 2027 budget in depth. Changes made to the budget since the workshop on April 23rd 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 \$5,382,500. 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 2027 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 \$141K, 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 23, 2026
2. Resolution No.2628 Adopting the FYE 2027 budget, setting the public safety parcel tax assessment, and amending the Town's Salary Schedule
3. Resolution No.2629 Setting the Gann appropriation limit for FYE 2027 with Exhibits A and B
4. Town of Ross FYE 2027 Budget

ATTACHMENT 1

Changes in FYE27 budget between workshop held 4/23/26 and final proposed budget 6/11/26

ALL FUNDS

Acct # Net change in total fund balances FYE 2027 per 4/23/26 workshop draft budget \$ (1,675,982)

Revenue changes: increase (decrease)

5010-05	Property Taxes	53,790
5050-05	Franchise - Marin Sanitary Service	-
	Total revenue increase (decrease)	<u>53,790</u>

Expense changes: increase (decrease)

6444-10	Consultants - Fee study	(20,000)
6450-10	Consultants - Computer	38,000
6119-10	Senior Accountant	(3,220)
6106-10	Town Clerk/Senior Management Analyst	968
6210-10	PERS - Employer Share	(178)
6220-10	Payroll Taxes	(173)
6260-10	Worker's Comp Insurance	(59)
6390-20	Ross Valley Fire Department	(85,994)
6811-20	Maintenance and Repairs	10,000
6085-20	Compensated Absences Payout	(10,715)
6221-20	Payroll Taxes	(820)
7171-20	Small Equipment and Repairs	(3,000)
6210-20	CalPERS - amortized UAL payment	(14,308)
6211-20	PERS - Employer Share	(14,308)
6435-35	Building Plan Review	(25,000)
8704-05	License Plate Readers	28,000
6472-10	Marin Co Tax Collection Fees	556
6210-30	PERS - Employer Share	1,259
6112-30	Maintenance Employees	15,883
6220-30	Payroll Taxes	1,215
6260-30	Worker's Comp Insurance	1,938
9040-45	Sir Francis Drake Blvd.	70,888

Total expense increase (decrease)	<u>(9,067)</u>
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Net change in total fund balances FYE 2027 per proposed budget 6/11/26	<u><u>\$ (1,613,125)</u></u>
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ATTACHMENT 2

TOWN OF ROSS

RESOLUTION NO. 2628

A RESOLUTION OF THE TOWN OF ROSS TOWN COUNCIL ADOPTING THE FISCAL YEAR ENDING (FYE) 2027 BUDGET AND SETTING THE PARCEL TAX ASSESSMENT FOR FISCAL YEAR ENDING 2027

WHEREAS, the Ross Town Council held a public hearing on the proposed fiscal year ending (FYE) 2027 budget on April 23, 2026; and

WHEREAS, the Ross Town Council has determined the proposed FYE 2027 budget will provide Ross municipal services and the necessary construction of capital improvements; and

WHEREAS, Measure E the Ross Public Safety Tax was approved on March 5, 2024 allowing the Town Council to set the annual parcel tax up to a maximum of \$1,201.50/parcel per year with annual cost of living adjustments; and

WHEREAS, staff recommends the parcel tax be set at \$1,231.00 per parcel; and

NOW THEREFORE BE IT RESOLVED, the Town Council of the Town of Ross, hereby, adopts the Town of Ross FYE 2027 budget with expenditures totaling \$15,793,611 appropriated as follows, with transfers between funds as follows, and sets the annual parcel tax billed to residents at \$1,231.00 per parcel.

		Pension UAL Paydown	
Summary of Expenditures	Per Budget	Paydown	Total
General Fund			
Operating	\$ 11,298,926	\$ 200,000	\$ 11,498,926
Facilities and Equipment	50,000	-	50,000
Emergency	-	-	-
	11,348,926	200,000	11,548,926
Capital Projects Fund	2,033,700	-	2,033,700
Special Revenue Funds			
Gas Tax	10,000	-	10,000
Roadway	550,985	-	550,985
Drainage	1,650,000	-	1,650,000
Public Safety Tax	-	-	-
General Plan Update	-	-	-
	\$ 15,593,611	\$ 200,000	\$ 15,793,611

Transfers

- From the Public Safety Tax Fund to the Operating Fund - \$1,028,891
- From the Operating Fund to the Capital Projects Fund - \$300,000
- From the Operating Fund to the Capital Projects Fund (prior years' surplus) \$2,500,000
- From the Facilities and Equipment Fund to the Capital Projects Fund - \$400,000
- From the General Plan Update Fund to the Operating Fund - \$175,000
- From Gas Tax Fund to Roadway Fund \$125,000

BE IT FURTHER RESOLVED, the Town Council of the Town of Ross hereby resolves that, the attached Salary Schedule hereto is amended to reflect the salary changes effective the first full payroll after July 1st which begins July 5, 2026.

The foregoing resolution was duly and regularly adopted by the Ross Town Council at the regular meeting held on the 11th day of June 2026, by the following vote:

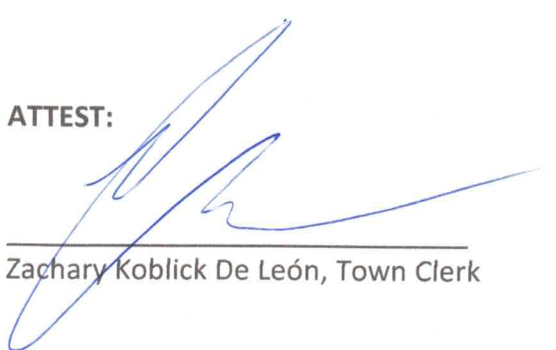
AYES: McMillan, Robbins, Kircher, Dowling, Salter

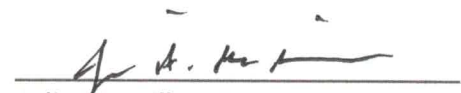
NOES:

ABSENT:

ABSTAIN:

ATTEST:



Zachary Koblick De León, Town Clerk

Julie McMillan, Mayor

ATTACHMENT 3

TOWN OF ROSS

RESOLUTION NO. 2629

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, 2027

WHEREAS, The Ross Town Council finds as follows:

1. The base year appropriation limit is established at \$622,265; and
2. The per capita cost of living factor for FYE June 30, 2027, shall be determined by using the change in California per capita personal income; and
3. The population factor for FYE June 30, 2026, 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, 2027, is \$7,975,453 as documented in "Exhibit A" attached hereto and incorporated herein; and
5. The Town's proposed budget for the fiscal year ending June 30, 2027 anticipates \$2,592,953 in appropriations subject to the limit, which is \$5,382,500 less than the appropriations limit of \$7,975,453 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, 2027, Appropriation Limit for the Town of Ross at \$7,975,453.

Attachments:

Exhibit A – Appropriation Limit

Exhibit B – Appropriations Subject to the Limit

The foregoing resolution was duly and regularly adopted by the Ross Town Council at its regular meeting held on the 11th day of June 2026, by the following vote:

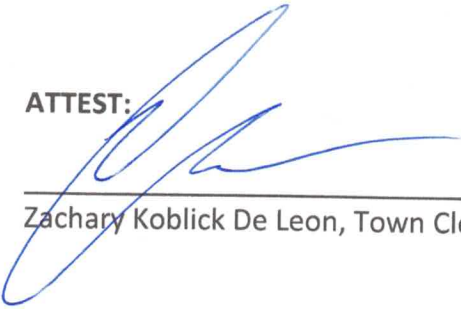
AYES: McMillan, Robbins, Kircher, Dowling, Salter

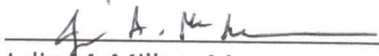
NOES:

ABSENT:

ABSTAIN:

ATTEST:



Zachary Koblick De Leon, Town Clerk

Julie McMillan, Mayor

TOWN OF ROSS
APPROPRIATION LIMIT
FISCAL YEAR ENDED JUNE 30, 2027

EXHIBIT A FYE27

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	5,944,146
2025	1.0362	0.9974	6,143,310
2026	1.0644	1.0083	6,593,212
2027	1.0495	1.0039	6,946,562
Voter approved additional amount - public safety parcel tax			1,028,891
			7,975,453

EXHIBIT A FYE27

TOWN OF ROSS
APPROPRIATIONS SUBJECT TO THE LIMIT
BASED ON ADOPTED BUDGET FOR THE
FISCAL YEAR ENDED JUNE 30, 2027

EXHIBIT B FYE27

Revenue Source	TAX PROCEEDS	NON-TAX PROCEEDS	TOTAL
Property Taxes	\$ 5,894,856		\$ 5,894,856
Public Safety Special Tax	1,028,891		1,028,891
Property Taxes in Lieu of VLF	418,776		418,776
Property Tax - Excess ERAF	550,000		550,000
Real Property Transfer Tax	65,000		65,000
Sales Tax	60,000		60,000
Business Licenses	40,000		40,000
Homeowner Property Tax Relief	17,239		17,239
State Vehicle License Collection in Excess	3,700		3,700
Recreation Fees		986,550	986,550
Appeal Fees & Construction Penalties		100,000	100,000
Building Dept Revenue		849,294	849,294
Public Works Dept Revenue		125,638	125,638
Planning Fees		178,000	178,000
Co of Marin - Measure A Parks		25,000	25,000
Co of Marin - Zero Waste grant		-	-
Marin Wildfire Prev Authority JPA		129,536	129,536
State of CA - Citizens Options for Publ Safety		200,000	200,000
Franchises		253,532	253,532
Miscellaneous		21,100	21,100
Miscellaneous Public Safety Revenue		26,800	26,800
Rents		252,039	252,039
Prop 172 Public Safety Sales Tax		26,000	26,000
Vehicle Code Fines		13,000	13,000
Proposition 68 Parks Grant		-	-
Contributions - RPOA		-	-
	8,078,462	3,186,488	11,264,950
Interest	131,511	468,489	600,000
Total General Fund Revenue	\$ 8,209,973	\$ 3,654,977	\$ 11,864,950
Exclusions from Limitation:			
Federal Mandates - Social Security/medicare	246,548		
Federal Mandates - RVFD - FLSA and medicare	48,000		
Qualified capital outlays	2,112,472		
Lease of qualified capital asset	10,000		
Reserve (set-aside) for future capital outlay	3,200,000		
Total Exclusions	5,617,020		
Appropriations subject to the limit	\$ 2,592,953		
Appropriations Limit	7,975,453		
Under (Over) Gann Limit	\$ 5,382,500		

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EXHIBIT A FYE27

TOWN OF ROSS
APPROPRIATIONS SUBJECT TO THE LIMIT
BASED ON ADOPTED BUDGET FOR THE
FISCAL YEAR ENDED JUNE 30, 2027

EXHIBIT B FYE27

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Appropriations Limit	7,975,453		
Under (Over) Gann Limit	\$ 5,382,500		

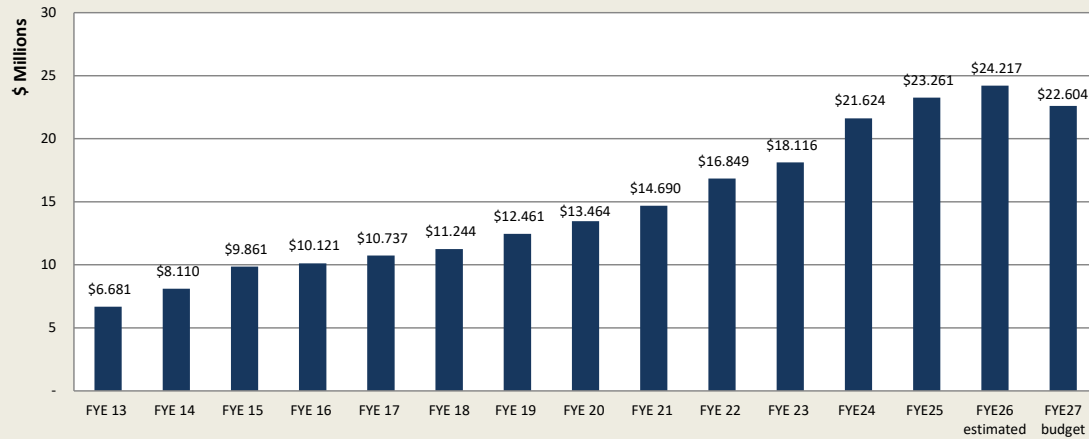
EXHIBIT B FYE27

ATTACHMENT 4

TOWN OF ROSS
BUDGET
2026 - 2027

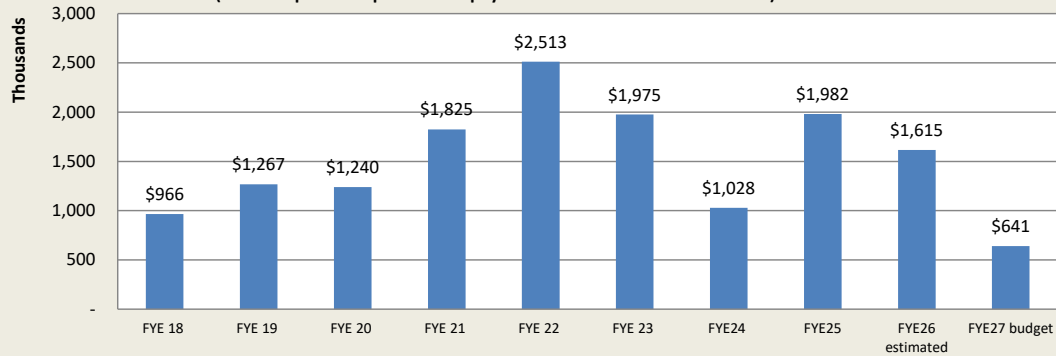
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TOTAL FUND BALANCES (ALL FUNDS)

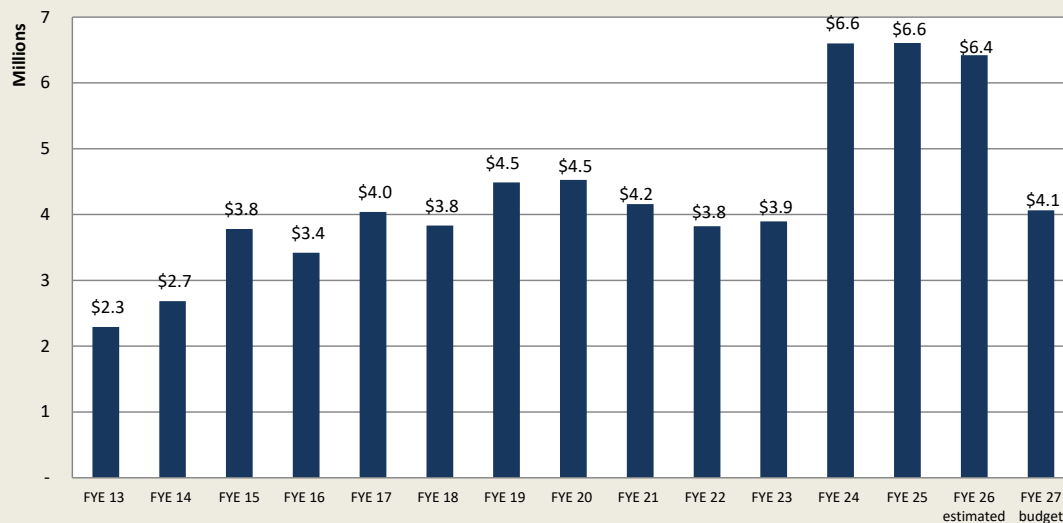


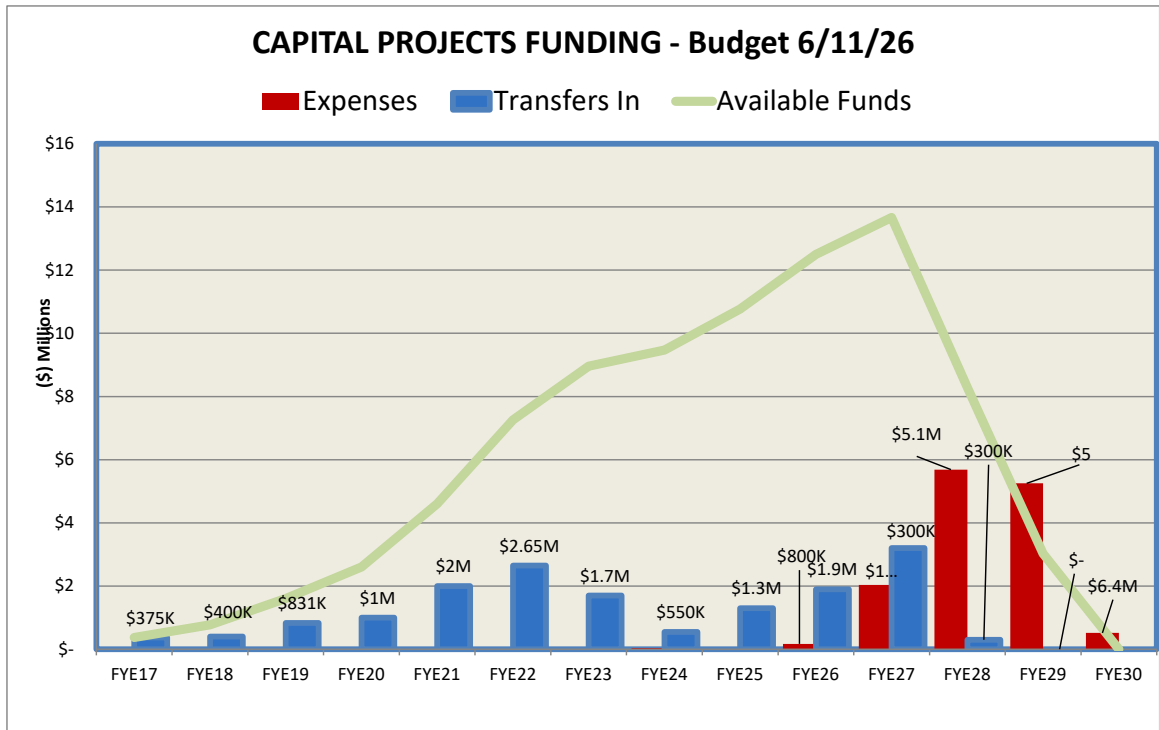
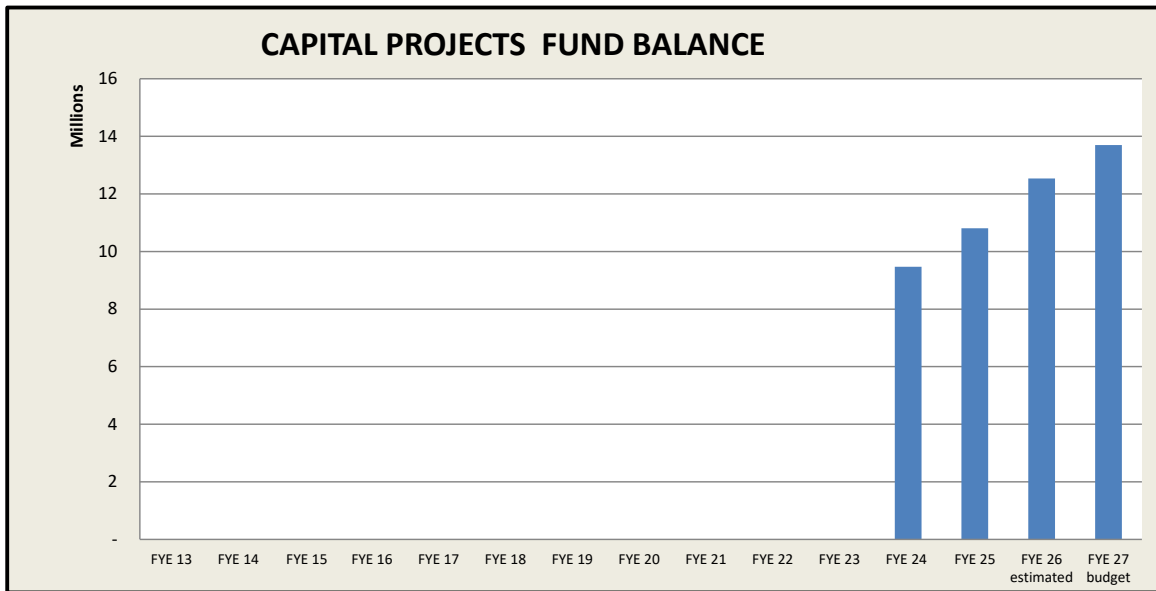
Operating Fund Excess (Deficiency) of Revenues over Expenditures

(excludes pension optional UAL payments and transfer to other funds)

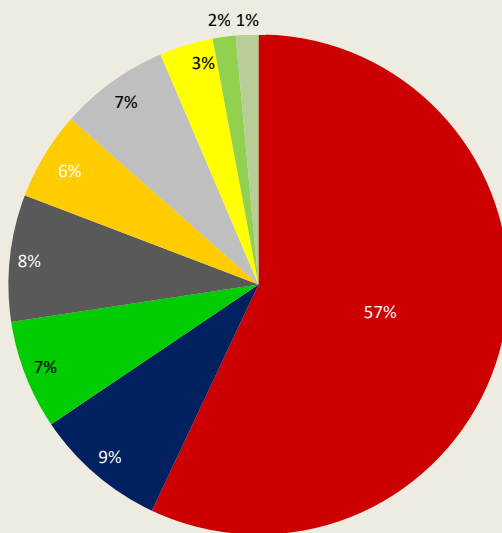


OPERATING FUND BALANCE



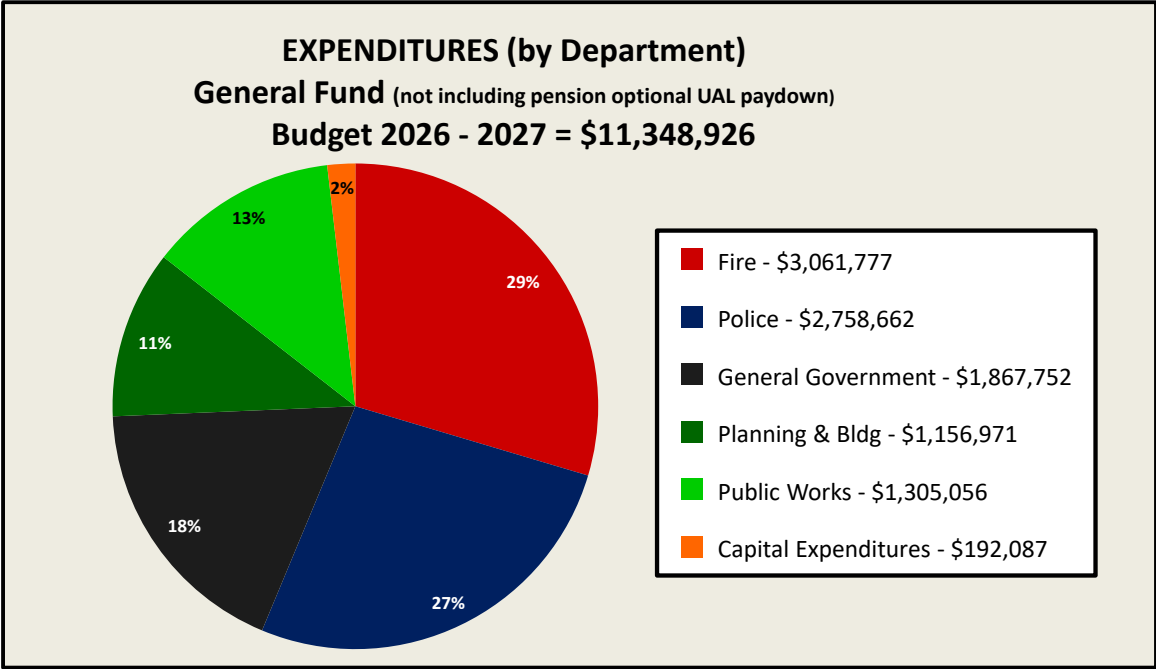
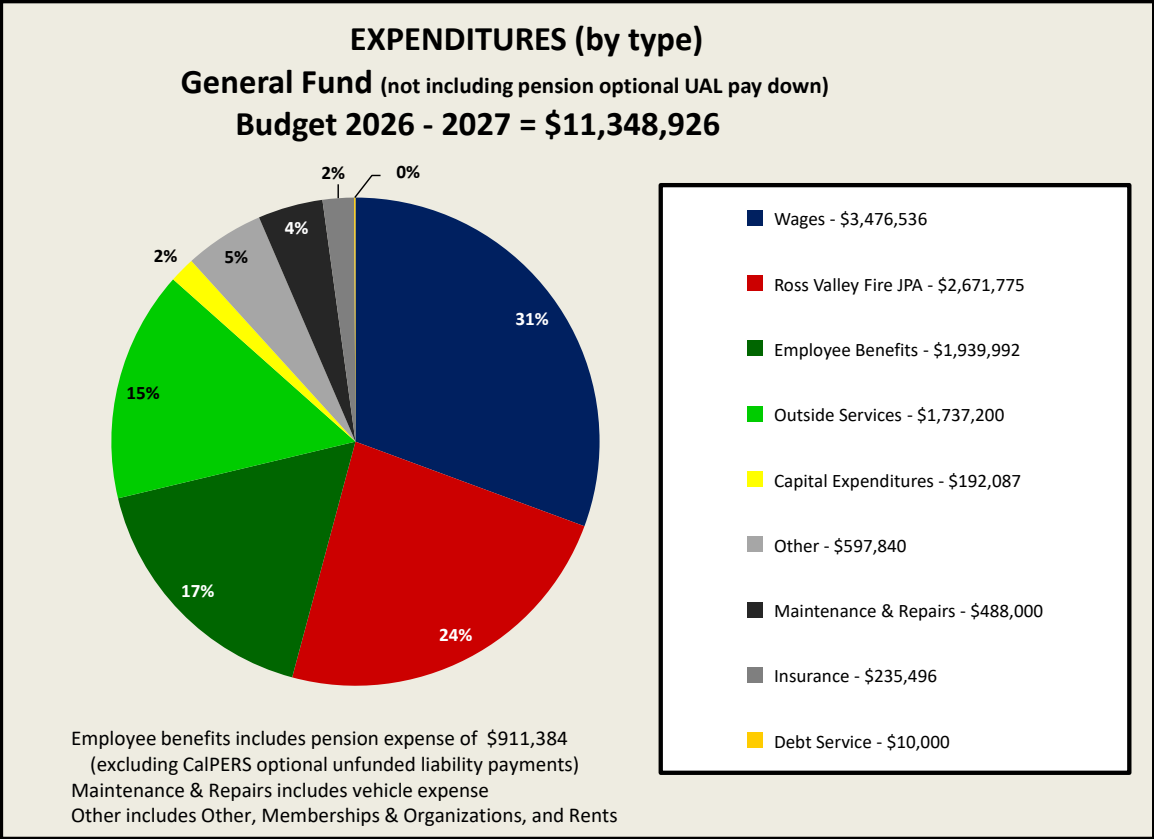


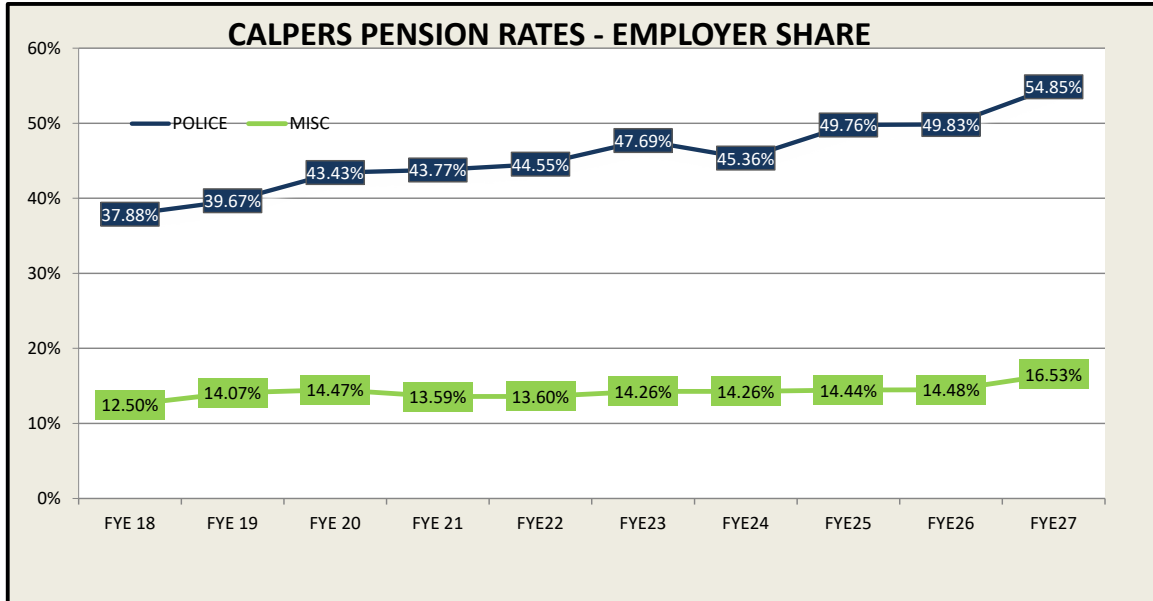
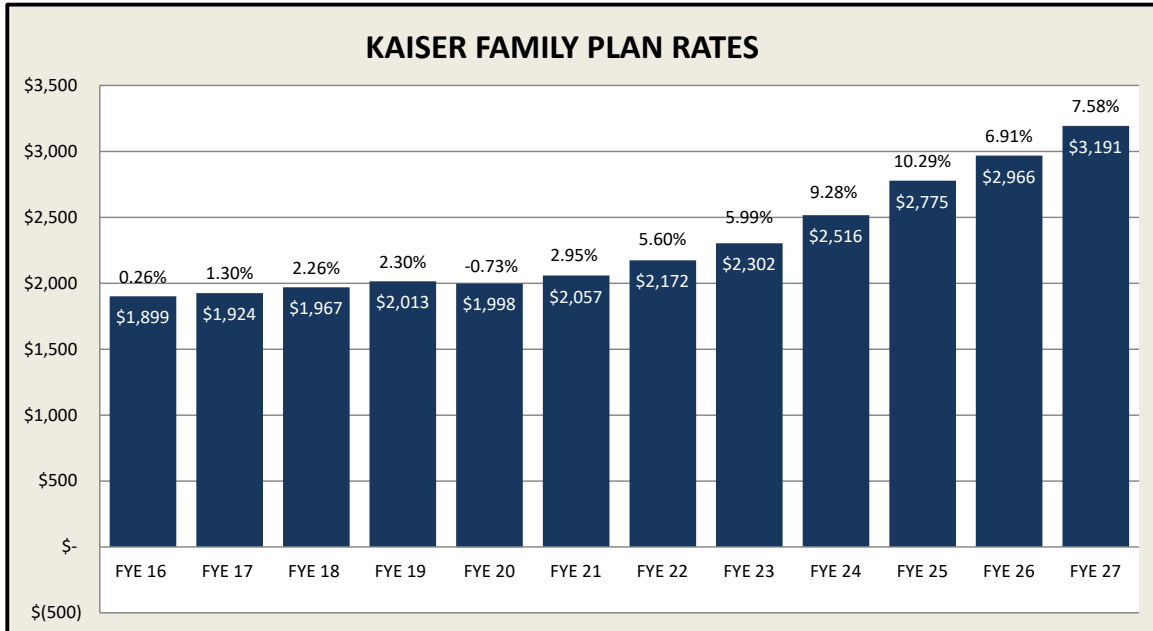
REVENUES
General Fund and Transfers In
Budget 2026 - 2027 = \$12,039,950

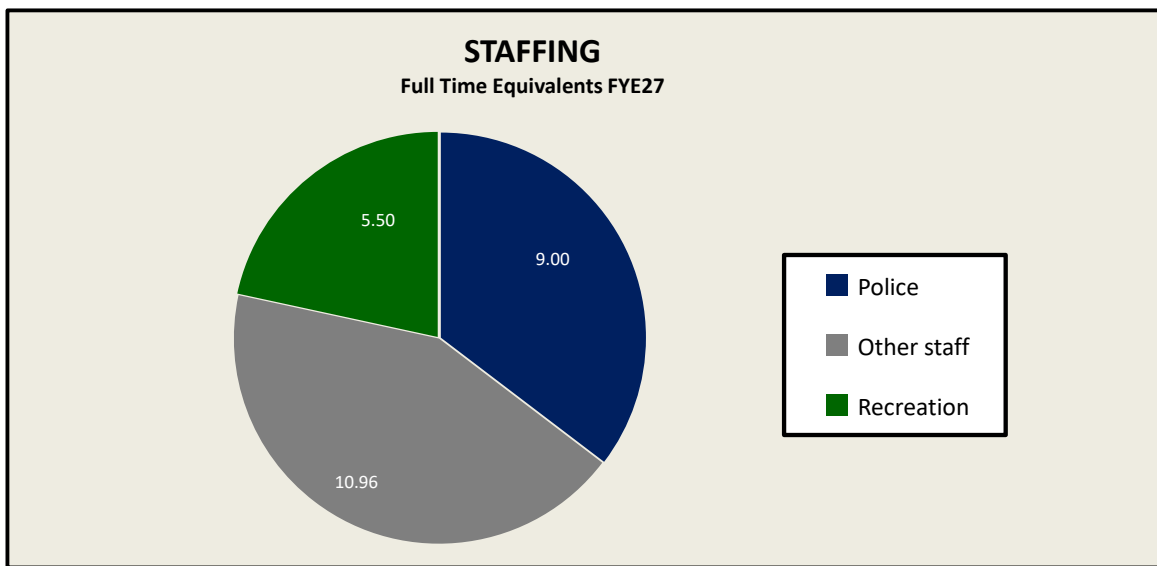
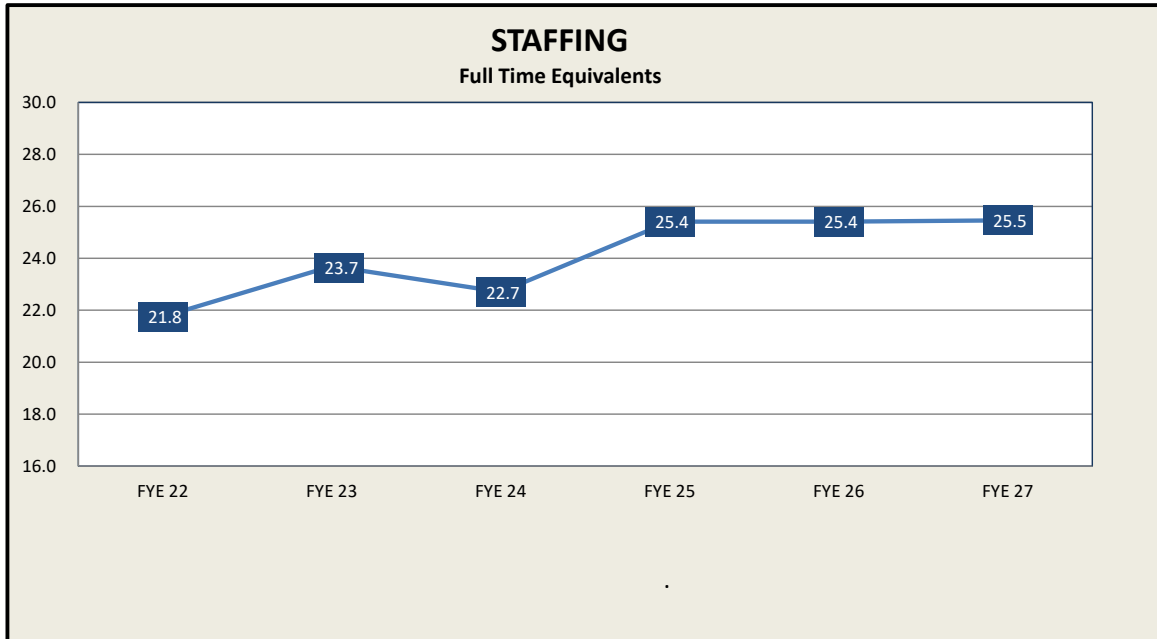


- Property Taxes - \$6,863,632
- Public Safety Tax - \$1,028,891
- Building - \$849,294
- Recreation Fees - \$986,550
- Other - \$688,013
- Investments & Rents - \$852,039
- Other Taxes - \$418,532
- Planning - \$178,000
- General Plan Xfer- \$175,000

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







TOWN STAFFING - FULL TIME EQUIVALENTS

OPERATING FUND	FYE 22	FYE 23	FYE 24	FYE 25	FYE 26	FYE 27
General Government						
Town Manager	1.00	1.00	1.00	1.00	1.00	1.00
Senior Accountant	0.00	0.00	0.00	1.00	1.00	1.00
Town Clerk/Admin Manager	1.00	1.00	1.00	1.00	1.00	0.00
Town Clerk/Senior Management Analyst	0.00	0.00	0.00	0.00	0.00	1.00
Office Asst. to Town Clerk	0.50	0.50	0.50	0.50	0.50	0.50
Senior Project Manager	0.00	0.00	0.00	0.46	0.46	0.46
Management Analyst	0.00	1.00	0.00	0.00	0.00	0.00
Subtotal	2.5	3.5	2.5	3.96	3.96	3.96
Planning and Building						
Planning and Building Director	1.00	1.00	1.00	1.00	1.00	1.00
Planner	1.00	1.00	0.00	0.00	0.00	1.00
Assistant Planner	0.00	0.00	1.00	1.00	1.00	0.00
Building Inspector II	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
Subtotal	4.0	4.0	4.0	4.0	4.0	4.0
Public Works						
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Senior Maintenance Worker	0.00	0.00	1.00	1.00	1.00	1.00
Maintenance Worker	1.00	1.00	0.00	0.00	0.00	0.00
Subtotal	3.0	3.0	3.0	3.0	3.0	3.0
Public Safety - Police						
Chief	1.00	1.00	1.00	1.00	1.00	1.00
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	0.00	0.00	0.00	1.00	1.00	1.00
Officer Trainee	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal	8.0	8.0	8.0	9.0	9.0	9.0
Recreation						
Recreation Manager	0.75	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	0.00	0.00	0.00	1.00	1.00	1.00
Recreation Specialist	0.50	1.20	1.20	0.00	0.00	0.00
Recreation Clerk	0.00	0.00	0.00	0.45	0.45	0.50
Admin Assistant	0.00	0.00	0.00	0.00	0.00	0.00
Recreation Instructors/Leaders	3.00	3.00	3.00	3.00	3.00	3.00
Subtotal	4.3	5.2	5.2	5.45	5.45	5.50
Total staff	21.8	23.7	22.7	25.41	25.41	25.46

Town of Ross
All Funds - Budget Summary - Fiscal Year Ending June 30, 2027

	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
Estimated Fund Bal 6/30/26	\$ 6,423,323	\$ 1,755,489	\$ 1,500,000	\$ 9,678,812	\$ 12,534,900	\$ 241,981	\$ 407,424	\$ 745,029	\$ -	\$ 608,774	\$ 24,216,920
Budgeted Revenue											
Property Taxes	6,863,632	-	-	6,863,632	-	-	-	-	-	-	6,863,632
Other Taxes	418,532	-	-	418,532	-	-	-	-	-	-	418,532
Intergovernmental	401,475	-	-	401,475	-	-	-	-	-	-	401,475
Investment Income and Rents	852,039	-	-	852,039	-	-	-	-	-	-	852,039
Planning Revenue	178,000	-	-	178,000	-	-	-	-	-	-	178,000
Building Revenue	849,294	-	-	849,294	-	-	-	-	-	-	849,294
Public Works Revenue	125,638	-	-	125,638	-	-	-	-	-	-	125,638
Police Revenue	39,800	-	-	39,800	-	-	-	-	-	-	39,800
Recreation Revenue	986,550	-	-	986,550	-	-	-	-	-	-	986,550
Miscellaneous	21,100	-	-	21,100	-	-	-	-	-	-	21,100
Other Fund Revenue	-	100,000	-	100,000	-	143,536	425,000	1,680,000	1,028,891	67,000	3,444,427
Total Budgeted Revenue	10,736,059	100,000	-	10,836,059	-	143,536	425,000	1,680,000	1,028,891	67,000	14,180,486
Budgeted Expenditures											
General Government	1,867,752	-	-	1,867,752	-	-	-	-	-	-	1,867,752
Fire	3,061,777	-	-	3,061,777	-	-	-	-	-	-	3,061,777
Police	2,758,662	-	-	2,758,662	-	-	-	-	-	-	2,758,662
Planning and Building	1,156,971	-	-	1,156,971	-	-	-	-	-	-	1,156,971
Public Works	1,305,056	-	-	1,305,056	-	-	-	-	-	-	1,305,056
Recreation	1,006,619	-	-	1,006,619	-	-	-	-	-	-	1,006,619
Capital Expenditures	142,087	-	-	142,087	2,033,700	-	-	-	-	-	2,175,787
Other Fund Expenditures	-	50,000	-	50,000	-	10,000	550,985	1,650,000	-	-	2,260,985
Total Budgeted Expenditures	11,298,926	50,000	-	11,348,926	2,033,700	10,000	550,985	1,650,000	-	-	15,593,611
Revenue Over (Under) Expend.	(562,866)	50,000	-	(512,866)	(2,033,700)	133,536	(125,985)	30,000	1,028,891	67,000	(1,413,125)
Transfer - Cap Projects Fund	(300,000)	(400,000)	-	(700,000)	700,000	-	-	-	-	-	-
Transfer - Pub Safety Fund	1,028,891	-	-	1,028,891	-	-	-	-	(1,028,891)	-	-
Transfer - General Plan Fund	175,000	-	-	175,000	-	-	-	-	-	(175,000)	-
Transfer - Roadway/Gas Tax	-	-	-	-	-	(125,000)	125,000	-	-	-	-
Transfer to Facilities Fund	-	-	-	-	-	-	-	-	-	-	-
Pension UAL pay down	(200,000)	-	-	(200,000)	-	-	-	-	-	-	(200,000)
Subtotal	141,024	(350,000)	-	(208,976)	(1,333,700)	8,536	(985)	30,000	-	(108,000)	(1,613,125)
Transfer prior year reserves	(2,500,000)	-	-	(2,500,000)	2,500,000	-	-	-	-	-	-
Net Change in Fund Balance	(2,358,976)	(350,000)	-	(2,708,976)	1,166,300	8,536	(985)	30,000	-	(108,000)	(1,613,125)
Estimated Fund Bal 6/30/27	\$ 4,064,347	\$ 1,405,489	\$ 1,500,000	\$ 6,969,836	\$ 13,701,200	\$ 250,517	\$ 406,439	\$ 775,029	\$ -	\$ 500,774	\$ 22,603,796

Restricted fund balances are amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling

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

Assigned fund balance is for funds assigned for a specific purpose expressed by the governing body. In this category is the Facilities and Equipment Fund.

Unassigned fund balances represent the residual classification of the government's General Fund. In this category is the Operating Fund and Emergency 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 2026 - 2027

All Funds Expenditures BY DEPARTMENT	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Est. Actual	FY 26-27 Budget	% change in Budget
General Fund						
General Government	\$ 1,104,211	\$ 1,388,617	\$ 1,727,241	\$ 1,773,752	\$ 1,867,752	8.1%
Fire	2,709,223	3,133,651	2,973,918	2,836,672	3,061,777	3.0%
Police	1,896,528	2,165,306	2,615,997	2,540,903	2,758,662	5.5%
Planning and Building	885,771	876,097	1,114,788	829,796	1,156,971	3.8%
Public Works	1,026,440	1,093,469	1,192,422	1,160,926	1,305,056	9.4%
Recreation	763,772	914,760	906,606	1,035,070	996,619	9.9%
<i>Subtotal</i>	8,385,945	9,571,900	10,530,971	10,177,120	11,146,839	5.8%
Small Capital Expenditures	271,297	408,433	428,402	375,391	192,087	-55.2%
Debt Service	10,000	10,000	10,000	10,000	10,000	0.0%
<i>Total General Fund Expenditures</i>	8,667,242	9,990,333	10,969,373	10,562,511	11,348,926	3.5%
Capital Projects Fund						
	-	1,465	824,500	170,000	2,033,700	146.7%
Special Revenue Funds						
Gas Tax Fund	135,215	134,829	-	5,000	10,000	100.0%
Roadway Fund	707,812	616,126	950,000	920,000	550,985	-42.0%
Drainage Fund	590,231	248,757	2,400,000	975,000	1,650,000	-31.3%
General Plan Update Fund	-	-	-	-	-	0.0%
<i>Total Special Revenue Funds</i>	1,433,258	999,712	3,350,000	1,900,000	2,210,985	-34.0%
<i>Total Expenditures before optional pension payments</i>	\$ 10,100,500	\$ 10,991,510	\$ 15,143,873	\$ 12,632,511	\$ 15,593,611	3.0%

All Funds Expenditures BY TYPE OF EXPENSE	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Est. Actual	FY 26-27 Budget	% change in Budget
Wages	\$ 2,590,196	\$ 2,870,474	\$ 3,325,003	\$ 3,219,055	\$ 3,476,536	4.6%
Employee Benefits	1,241,377	1,495,804	1,744,782	1,707,688	1,939,992	11.2%
Outside Services	1,070,538	1,301,778	1,658,734	1,585,847	1,737,200	4.7%
Ross Valley Fire Department	2,499,898	2,826,204	2,592,069	2,549,209	2,671,775	3.1%
Memberships and Organizations	66,992	66,999	101,088	83,331	125,415	24.1%
Rent	31,784	39,683	53,000	48,601	34,000	-35.8%
Repairs and Maintenance	360,702	391,405	424,800	399,673	448,500	5.6%
Vehicles	28,482	39,968	37,500	32,500	39,500	5.3%
Insurance	159,028	184,823	196,925	195,380	235,496	19.6%
Other	336,948	354,762	397,070	355,837	438,425	10.4%
<i>Subtotal</i>	8,385,945	9,571,900	10,530,971	10,177,120	11,146,839	5.8%
Small Capital Expenditures	271,297	408,433	428,402	375,391	192,087	-55.2%
Debt Service	10,000	10,000	10,000	10,000	10,000	0.0%
<i>Subtotal</i>	8,667,242	9,990,333	10,969,373	10,562,511	11,348,926	3.5%
Capital Projects Fund	-	1,465	824,500	170,000	2,033,700	146.7%
Special Revenue Funds	1,433,258	999,712	3,350,000	1,900,000	2,210,985	-34.0%
<i>Total Expenditures before optional pension payments</i>	\$ 10,100,500	\$ 10,991,510	\$ 15,143,873	\$ 12,632,511	\$ 15,593,611	3.0%

Town of Ross
Operating Fund
Summary
Budget 2026 - 2027

OPERATING FUND SUMMARY	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Est. Actual	FY 26-27 Budget	% change in Budget
Revenue						
Property Taxes	\$ 6,055,627	\$ 6,331,561	\$ 6,558,500	\$ 6,613,330	\$ 6,863,632	4.7%
Other Taxes	398,230	429,963	409,000	692,733	418,532	2.3%
Intergovernmental Revenue	632,642	370,390	387,382	398,780	401,475	3.6%
Investment Income and Rents	1,154,975	1,148,951	841,038	852,171	852,039	1.3%
Planning Revenue	197,700	183,723	226,500	162,130	178,000	-21.4%
Building Revenue	1,289,584	1,014,236	760,000	883,731	849,294	11.7%
Public Works Revenue	157,474	96,464	97,500	151,970	125,638	28.9%
Police Revenue	114,146	58,162	39,900	50,460	39,800	-0.3%
Recreation Revenue	889,378	957,301	907,000	1,011,185	986,550	8.8%
Miscellaneous	34,473	30,274	48,100	21,422	21,100	-56.1%
Total	\$ 10,924,229	\$ 10,621,025	\$ 10,274,920	\$ 10,837,912	\$ 10,736,059	4.5%
Expenditures						
General Government	\$ 1,104,211	\$ 1,388,617	\$ 1,727,241	\$ 1,773,752	\$ 1,867,752	8.1%
Fire	2,709,223	3,133,651	2,973,918	2,836,672	3,061,777	3.0%
Police	1,896,528	2,165,306	2,615,997	2,540,903	2,758,662	5.5%
Planning and Building	885,771	876,097	1,114,788	829,796	1,156,971	3.8%
Public Works	1,026,440	1,093,469	1,192,422	1,160,926	1,305,056	9.4%
Recreation	773,772	924,760	916,606	1,045,070	1,006,619	9.8%
Subtotal	8,395,945	9,581,900	10,540,971	10,187,120	11,156,839	5.8%
Capital Expenditures	78,368	85,206	96,402	39,934	142,087	47.4%
Total	8,474,313	9,667,106	10,637,373	10,227,054	11,298,926	6.2%
Revenue Over (Under) Expenditures	\$ 2,449,916	\$ 953,919	\$ (362,453)	\$ 610,858	\$ (562,866)	55.3%
Transfer from General Plan Update Fnd	-	-	175,000	-	175,000	0.0%
Transfer from Public Safety Tax Fund	1,003,982	1,027,776	1,003,981	1,003,981	1,028,891	2.5%
Subtotal	3,453,898	1,981,695	816,528	1,614,839	641,024	-21.5%
Additional Optional Pension Payments	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	0.0%
Transfer to Facilities & Equip Fund	-	(475,000)	-	-	-	100.0%
Transfer to Capital Projects Fund	(550,000)	-	(600,000)	(600,000)	(300,000)	-50.0%
Subtotal	2,703,898	1,306,695	16,528	814,839	141,024	753.2%
Transfer prior year surplus to Cap Proj Fund	-	(1,300,000)	(1,000,000)	(1,000,000)	(2,500,000)	150.0%
Net change in Fund Balance	2,703,898	6,695	(983,472)	(185,161)	(2,358,976)	
Fund Balance Beg of Year - Operating	3,897,891	6,601,789	6,036,912	6,608,484	6,423,323	6.4%
Estimated Fund Balance End of Year	6,601,789	6,608,484	5,053,440	6,423,323	4,064,347	-19.6%

**Town of Ross
Operating Fund
Revenue
Budget 2026 - 2027**

OPERATING FUND REVENUE	Account	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Est. Actual	FY 26-27 Budget	% change in Budget
Property Taxes							
Property Tax	5010-05	\$ 5,112,629	\$ 5,391,592	\$ 5,650,000	\$ 5,633,443	\$ 5,894,856	4.3%
Property Tax In Lieu of Vehicle Lic. Fee	5012-05	366,864	383,500	383,500	402,705	418,776	9.2%
Property Tax - Excess ERAF Funds	5014-05	576,134	556,469	525,000	577,182	550,000	4.8%
<i>Subtotal</i>		6,055,627	6,331,561	6,558,500	6,613,330	6,863,632	4.7%
Other Taxes							
Business Licenses	5080-05	40,278	40,447	40,000	40,000	40,000	0.0%
Sales Tax	5040-05	53,640	64,779	55,000	291,362	60,000	9.1%
Franchise - Cable TV	5060-05	56,751	52,106	53,000	45,129	46,483	-12.3%
Franchise - Marin Sanitary Service	5050-05	132,059	140,619	146,000	144,267	152,049	4.1%
Franchise - PG&E	5070-05	52,632	54,844	55,000	56,975	55,000	0.0%
Real Property Transfer Tax	5025-05	62,870	77,169	60,000	115,000	65,000	8.3%
<i>Subtotal</i>		398,230	429,963	409,000	692,733	418,532	2.3%
Intergovernmental Revenue							
Marin - Measure A Parks	5123-05	24,730	24,827	24,382	38,394	25,000	2.5%
Marin - Zero Waste Grant	5124-05	18,538	-	-	-	-	0.0%
Marin Wildfire Prev Authority JPA	5229-05	132,402	124,636	121,000	125,303	129,536	7.1%
State of CA - Homeowner Property Tax Relief	5230-05	17,498	17,326	17,300	17,294	17,239	-0.4%
State of CA - Prop 172 1/2 Cent Sales Tax	5280-05	24,960	25,005	27,000	25,841	26,000	-3.7%
State of CA - LEAP Grant	5233-05	65,000	-	-	-	-	0.0%
State of CA - SB2 Grant - re: housing	5235-05	160,000	-	-	-	-	0.0%
State of CA - SB1383 - CalRecycle Grant	5228-05	-	(20,250)	-	-	-	0.0%
State of CA - COPS grant	5232-05	186,630	195,162	194,000	201,846	200,000	3.1%
State of CA - Police Wellness Grant	5220-05	-	-	-	(13,470)	-	0.0%
State Vehicle License Collection in Excess	5200-05	2,884	3,683	3,700	3,572	3,700	0.0%
<i>Subtotal</i>		632,642	370,390	387,382	398,780	401,475	3.6%
Investment Income and Rents							
Interest/Change in Value	5170-05	925,464	940,978	600,000	600,000	600,000	0.0%
Rental Income - Cellular	5185-05	91,134	69,090	78,156	78,157	78,157	0.0%
Rental Income - Post Office	5181-05	138,377	138,882	138,882	138,882	138,882	0.0%
Rental Income - RVPA JPA	5179-05			24,000	35,133	35,000	45.8%
<i>Subtotal</i>		1,154,975	1,148,951	841,038	852,171	852,039	1.3%
Planning Revenue							
Planning Application Fees	5300-05	196,350	177,119	225,000	162,130	178,000	-20.9%
Planning Construction Review	5310-05	1,350	6,604	1,500	-	-	-100.0%
<i>Subtotal</i>		197,700	183,723	226,500	162,130	178,000	-21.4%
Building Revenue							
Building Permits	5110-05	680,972	506,053	400,000	500,000	500,000	25.0%
Building Plan Review	5105-05	385,531	335,918	250,000	247,627	300,000	20.0%
Building - Bldg Stnd Adm Rev Fund (BSASRF)	5111-05	1,644	1,076	1,000	738	1,294	29.4%
Building - Strong Motion Impl. Program (SMIP)	5113-05	5,285	3,628	2,500	2,404	2,500	0.0%
Building - SB-1186 Disability Access Fees	5081-05	1,865	1,793	1,500	2,334	1,500	0.0%
Resale Inspections	5125-05	25,652	30,454	20,000	24,760	20,000	0.0%
Fee Program Administration	5315-05	49,714	29,799	18,000	19,868	15,000	-16.7%
Records Retention and Management	5112-05	11,600	10,117	7,000	11,000	9,000	28.6%
Technology Fee	5313-05	127,321	95,399	60,000	75,000	-	-100.0%
<i>Subtotal</i>		1,289,584	1,014,236	760,000	883,731	849,294	11.7%

Town of Ross
Operating Fund
Revenue
Budget 2026 - 2027

OPERATING FUND REVENUE	Account	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Est. Actual	FY 26-27 Budget	% change in Budget
Public Works Revenue							
County of Marin Flood Control Reimb.	5106-05	31,900	-	-	-	-	0.0%
Encroachments	5095-05	79,419	50,780	50,000	104,637	75,000	50.0%
Public Works Plan Review	5114-05	(1,303)	568	1,000	200	500	-50.0%
Ross School - Ross Common maint	5183-05	24,198	24,972	25,500	25,347	26,138	2.5%
Tree Removal Permits	5305-05	23,260	20,144	21,000	21,786	24,000	14.3%
<i>Subtotal</i>		157,474	96,464	97,500	151,970	125,638	28.9%
Police Revenue							
Accident Report Copying	5320-05	228	290	300	189	300	0.0%
Alarm Permit Fee	5325-05	242	660	100	571	500	400.0%
Contributions - Police	5399-05	8,174	8,174	-	-	-	0.0%
POST Training Reimbursement	5240-05	903	856	1,500	700	1,000	-33.3%
Police Expense Reimbursements	5326-05	64,628	3	25,000	19,000	25,000	0.0%
Safety Building Reimbursements	5327-05	29,236	30,072	-	-	-	0.0%
Vehicle Code Fines	5150-05	10,735	18,106	13,000	30,000	13,000	0.0%
<i>Subtotal</i>		114,146	58,162	39,900	50,460	39,800	-0.3%
Recreation Revenue							
Adult Classes	5350-95	76,447	101,697	75,000	77,244	80,000	6.7%
Senior/Age Friendly Classes	5351-95	-	-	20,000	28,682	30,000	50.0%
Kids Classes	5352-95	778,571	821,158	785,000	880,080	750,000	-4.5%
Tots Classes	5355-95	-	-	-	-	100,000	100.0%
Contributions - Fee Assistance	5353-95	31,000	-	-	-	-	0.0%
Tennis Keys	5361-95	18,960	17,735	15,000	14,076	19,000	26.7%
Rental Income - Rec Facilities	5182-95	9,328	9,491	9,000	4,500	6,050	-32.8%
Special Events - Town Dinner etc.	5486-95	4,377	9,455	5,000	7,599	3,000	-40.0%
Miscellaneous Revenue	5487-95	-	-	-	250	-	0.0%
Credit Card Fees	5362-95	(29,305)	(2,235)	(2,000)	(1,246)	(1,500)	-25.0%
<i>Subtotal</i>		889,378	957,301	907,000	1,011,185	986,550	8.8%
Miscellaneous							
Contributions - General	5400-05	-	601	-	-	-	0.0%
EV Charging Station	5408-05	5,216	6,316	5,600	7,521	5,600	0.0%
Mayor and Councilmember Dinner	5284-05	-	-	2,500	-	2,500	0.0%
Miscellaneous	5487-05	4,777	1,304	20,000	6,039	1,000	-95.0%
Permits - Film	5120-05	-	-	-	1,963	-	0.0%
Permits - Special Events	5318-05	834	-	-	-	-	0.0%
Reimbursement for Town Costs	5406-05	23,646	22,052	20,000	5,900	12,000	-40.0%
<i>Subtotal</i>		34,473	30,274	48,100	21,422	21,100	-56.1%
Total Revenue		\$ 10,924,229	\$ 10,621,025	\$ 10,274,920	\$ 10,837,912	\$ 10,736,059	4.5%

**Town of Ross
Operating Fund
General Government Expenditures
Budget 2026 - 2027**

		FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% change
GENERAL GOV. EXPENDITURES		Actual	Actual	Budget	Est. Actual	Budget	in Budget
Account							
Wages							
Town Manager	6100-10	\$ 254,722	\$ 271,502	\$ 284,876	\$ 299,582	\$ 293,111	2.9%
Town Manager - Other Pay	6101-10	20,082	23,776	26,166	26,231	26,783	2.4%
Senior Accountant	6119-10	-	9,894	122,988	123,187	131,850	7.2%
Town Clerk/Senior Management Analyst	6106-10	100,810	109,479	118,486	118,896	117,189	-1.1%
Temporary part-time wages	6166-10	-	-	20,000	-	10,000	-50.0%
Office Assistant	6109-10	30,379	32,311	31,150	32,878	32,085	3.0%
In Lieu Health	6173-10	1,500	1,506	1,500	1,511	1,500	0.0%
Treasurer	6160-10	3,000	3,012	3,000	392	-	-100.0%
Compensated Absences Payout	6085-10	-	-	-	16,576	-	0.0%
<i>Subtotal</i>		410,493	451,480	608,166	619,256	612,519	0.7%
Employee Benefits							
PERS - Employer Share	6210-10	48,349	58,768	77,189	75,962	82,450	6.8%
Cafeteria Plan and Health Insurance	6230-10	41,902	48,490	78,619	72,260	97,302	23.8%
Dental Insurance	6240-10	2,188	2,167	2,698	3,085	4,622	71.3%
Life & Disability Insurance	6250-10	2,083	2,102	3,009	3,036	3,151	4.7%
Payroll Taxes	6220-10	24,624	28,552	38,683	38,842	38,988	0.8%
Worker's Comp Insurance	6260-10	10,345	11,810	10,844	10,584	10,896	0.5%
<i>Subtotal</i>		129,491	151,889	211,043	203,769	237,410	12.5%
Outside Services							
Accountant	6400-10	72,529	82,145	20,000	20,000	15,000	-25.0%
Attorneys	6420-10	224,617	242,243	250,000	352,936	300,000	20.0%
Auditor	6430-10	34,000	38,000	49,500	40,000	42,000	-15.2%
Consultants - Computer	6450-10	19,622	87,930	130,915	130,915	173,000	32.1%
Consultants - Civic Campus	6451-10	-	-	-	85,000	-	0.0%
Consultants - Employee Related Matters	6455-10	185	1,139	60,000	-	30,000	-50.0%
Consultants - Fee study	6444-10	-	27,484	20,000	13,806	-	-100.0%
Consultants - Other (HdL, GASB, etc)	6448-10	18,549	5,695	75,000	10,329	63,000	-16.0%
Consultants - Videographer	6447-10	4,346	5,508	5,000	8,288	8,000	60.0%
Crossing Guard at SFD/Bolinas 50%	6468-10	6,147	13,966	11,500	12,067	14,382	25.1%
Custodial Services	6660-10	4,785	3,630	4,500	3,960	4,500	0.0%
Marin Co Tax Collection Fees	6472-10	-	63,916	65,000	72,598	74,776	15.0%
Mediation Services - MGSA and other	6656-10	876	921	925	970	985	6.5%
Minute Taker	6461-10	4,560	5,565	6,000	8,790	8,500	41.7%
Payroll Processing Fees	6465-10	6,176	7,617	8,000	7,000	8,000	0.0%
Record Retention System - policy update	6471-10	600	450	750	750	750	0.0%
<i>Subtotal</i>		396,992	586,209	707,090	767,409	742,893	5.1%
Memberships & Organizations							
Assoc/Organizations/Dues	7960-10	13,221	14,051	15,000	12,000	15,000	0.0%
Council Expense	7942-10	4,852	5,751	11,000	11,000	33,000	200.0%
Hosting Mayor/Council Dinner	7941-10	55	24	5,000	-	5,000	0.0%
Travel and Training	7944-10	6,751	4,437	10,000	6,180	12,000	20.0%
<i>Subtotal</i>		24,879	24,263	41,000	29,180	65,000	58.5%
Insurance							
Insurance	8000-10	12,046	15,056	17,193	17,038	21,050	22.4%
Insurance Claims/Costs	8020-10	38,570	34,271	25,000	25,000	25,000	0.0%
<i>Subtotal</i>		50,616	49,327	42,193	42,038	46,050	9.1%

Town of Ross
Operating Fund
General Government Expenditures
Budget 2026 - 2027

		FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% change
GENERAL GOV. EXPENDITURES		Actual	Actual	Budget	Est. Actual	Budget	in Budget
Account							
Other							
Bank Charges	6466-10	185	920	2,000	2,305	2,630	31.5%
Election Costs	7980-10	6,491	-	-	460	12,000	100.0%
Recruitment	7931-10	-	-	-	-	2,000	100.0%
Equipment Leasing - postage & copier	7990-10	8,519	12,480	12,000	12,018	12,000	0.0%
MIDAS (Internet Access)	7815-10	7,164	5,424	7,500	7,194	7,500	0.0%
Miscellaneous	8040-10	342	31,947	20,000	10,000	10,000	-50.0%
Noticing, Mailing & Advert.	8060-10	4,209	3,478	4,000	6,000	6,000	50.0%
PG&E - Buildings	7820-10	2,396	2,659	2,750	2,772	2,750	0.0%
RPOA Projects and Events	8085-10	29,000	27,000	25,500	25,500	25,500	0.0%
Software	8090-10	15,337	20,204	20,000	22,000	53,000	165.0%
Special Events and Activities	7940-10	6,446	7,195	10,500	10,500	17,000	61.9%
Supplies - Office	8130-10	7,769	9,297	10,000	10,000	10,000	0.0%
Telephones	7810-10	3,882	4,845	3,500	3,353	3,500	0.0%
<i>Subtotal</i>		91,740	125,449	117,750	112,100	163,880	39.2%
Gen Gov Expenditures before CalPERS UAL		\$ 1,104,211	\$ 1,388,617	\$ 1,727,241	\$ 1,773,752	\$ 1,867,752	8.1%
Pension UAL pay down	6217-10	-	-	-	-	-	
Total General Government Expenditures		\$ 1,104,211	\$ 1,388,617	\$ 1,727,241	\$ 1,773,752	\$ 1,867,752	

Town of Ross
Operating Fund
Fire and Paramedic Department Expenditures
Budget 2026 - 2027

FIRE AND PARAMEDIC EXPENDITURES	Account	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Est. Actual	FY 26-27 Budget	% change in Budget
Employee Benefits							
CalPERS - amortized UAL payment	6210-20	120,624	157,527	192,414	185,826	201,617	4.8%
<i>Subtotal</i>		120,624	157,527	192,414	185,826	201,617	4.8%
Outside Services							
Ross Valley Fire Department	6390-20	2,414,445	2,738,187	2,515,301	2,471,940	2,593,003	3.1%
Ross Valley Fire Department - equip/maint	6392-20	85,453	88,017	76,768	77,269	78,772	2.6%
Ross Valley Fire - Maintenance Cost	6389-20	-	-	4,050	-	6,750	66.7%
Wildfire Prevention Program -defensible spac	6394-20	21,007	38,213	60,500	23,138	64,768	7.1%
Wildfire Prevention Program -local prevention	6395-20	17,235	46,950	60,500	26,842	64,768	7.1%
<i>Subtotal</i>		2,538,140	2,911,367	2,717,119	2,599,189	2,808,061	3.3%
Maintenance and Repairs	6811-20	8,916	15,000	10,000	4,050	10,000	0.0%
Insurance	8000-20	24,091	30,110	34,385	34,076	42,099	22.4%
Rents - Facilities Rental - Trailer	8135-20	17,452	19,647	20,000	13,532	-	-100.0%
Fire Expenditures before CalPERS UAL		\$ 2,709,223	\$ 3,133,651	\$ 2,973,918	\$ 2,836,672	\$ 3,061,777	3.0%
Pension UAL pay down	6217-20	100,000	100,000	100,000	100,000	100,000	
Total Fire Expenditures		\$ 2,809,223	\$ 3,233,651	\$ 3,073,918	\$ 2,936,672	\$ 3,161,777	

**Town of Ross
Operating Fund
Police Department Expenditures
Budget 2026 - 2027**

POLICE EXPENDITURES	Account	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Est. Actual	FY 26-27 Budget	% change in Budget
Wages							
Police Chief	6033-20	\$ 191,793	\$ 200,248	\$ 207,613	\$ 214,337	\$ 210,000	1.1%
Police Sergeants	6034-20	258,576	275,375	282,673	302,428	308,328	9.1%
Police Officers	6035-20	438,568	563,770	699,217	756,030	775,988	11.0%
Overtime	6110-20	70,781	44,797	50,000	10,772	25,000	-50.0%
EMT/Educational Incentive	6043-20	17,044	18,259	21,000	21,161	24,000	14.3%
Longevity Pay	6044-20	15,584	17,817	22,331	23,828	24,387	9.2%
Holiday Pay	6045-20	33,564	41,164	48,322	48,689	53,466	10.6%
Uniform Pay	6141-20	7,794	8,353	10,800	10,431	10,800	0.0%
In Lieu Health	6173-20	3,000	3,011	3,000	2,585	-	-100.0%
Compensated Absences Payout	6085-20	-	-	80,000	24,916	56,070	-29.9%
<i>Subtotal</i>		1,036,704	1,172,794	1,424,956	1,415,176	1,488,039	4.4%
Employee Benefits							
PERS - Employer Share	6211-20	283,557	343,662	407,188	419,542	437,847	7.5%
Cafeteria Plan and Health Insurance	6231-20	139,600	183,127	220,613	215,717	256,978	16.5%
Dental Insurance	6241-20	8,965	10,554	10,981	10,195	11,943	8.8%
Life and Disability Insurance	6251-20	4,792	4,449	4,860	5,100	4,860	0.0%
Payroll Taxes	6221-20	72,160	87,819	107,608	102,299	112,992	5.0%
Workers Comp	6261-20	81,384	91,525	84,042	82,024	84,898	1.0%
<i>Subtotal</i>		590,458	721,136	835,292	834,877	909,518	8.9%
Outside Services							
Consultants - police matters	6455-20	2,650	3,629	15,000	5,000	15,000	0.0%
Contract Police Services	6675-20	3,203	-	-	-	3,000	100.0%
Dispatching Services	6681-20	69,747	70,000	80,000	80,067	87,000	8.8%
J. Prandi Children's Center	6741-20	995	995	995	995	995	0.0%
Marin Co OEM Service Contract	6760-20	-	7,500	7,500	7,500	7,500	0.0%
Marin Co Specialized Investigation Unit	6701-20	12,471	12,471	13,000	13,000	13,000	0.0%
NERA	7101-20	19,274	19,685	19,899	20,325	20,326	2.1%
Critical Reach System	6750-20	125	140	200	200	200	0.0%
<i>Subtotal</i>		108,465	114,420	136,594	127,087	147,021	7.6%
Memberships and Organizations							
Association Membership Dues	7961-20	400	430	700	700	700	0.0%
Conferences and Travel	7944-20	2,677	-	4,000	1,000	4,000	0.0%
<i>Subtotal</i>		3,077	430	4,700	1,700	4,700	0.0%
Maintenance and Repairs							
Cleaning and Maintenance	6812-20	7,195	7,260	8,000	7,920	8,000	0.0%
Computer & Telecom Maintenance	8030-20	12,892	-	-	-	-	0.0%
Small Equipment and Repairs	7171-20	1,881	9,693	4,500	4,000	9,000	100.0%
Station Repairs	6810-20	1,829	26	5,000	2,000	5,000	0.0%
<i>Subtotal</i>		23,797	16,979	17,500	13,920	22,000	25.7%
Vehicles							
Vehicle Gas and Oil	7501-20	14,588	16,391	17,000	17,000	18,000	5.9%
Vehicle Repairs	7521-20	8,470	15,290	10,000	4,000	7,000	-30.0%
<i>Subtotal</i>		23,058	31,681	27,000	21,000	25,000	-7.4%
Insurance							
Insurance	8001-20	24,091	30,110	34,385	34,076	42,099	22.4%
<i>Subtotal</i>		24,091	30,110	34,385	34,076	42,099	22.4%

Town of Ross
Operating Fund
Police Department Expenditures
Budget 2026 - 2027

POLICE EXPENDITURES	Account	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Est. Actual	FY 26-27 Budget	% change in Budget
Other							
Cell Phones	7815-20	4,445	3,386	4,500	4,482	4,000	-11.1%
Community Engagement	7821-20	1,810	1,140	2,000	542	2,000	0.0%
Disaster Council/Prep	8089-20	500	-	1,000		500	-50.0%
Duplication Costs	8091-20	7,402	477	1,000	2,393	2,000	100.0%
Email/Internet-MIDAS	7819-20	8,756	6,629	9,000	8,792	9,000	0.0%
Miscellaneous Expense	8041-20	7,380	1,752	25,000	952	25,000	0.0%
Mobile Data Terminal Fees	7818-20	3,270	3,761	4,100	3,000	3,000	-26.8%
PG&E	7820-20	36,583	44,275	48,000	48,054	48,000	0.0%
Police Policy Maintenance	8081-20	5,541	5,901	6,000	6,000	6,285	4.8%
Publications	8082-20	-	-	500	250	500	0.0%
Software - iRIMS etc.	8090-20	-	1,260	4,000	4,490	4,500	12.5%
Supplies - Investigative	8120-20	10	360	500	2,760	500	0.0%
Supplies - Medical	8125-20	1,266	346	4,500	3,500	2,000	-55.6%
Supplies - Office	8131-20	2,599	1,990	2,000	2,026	2,000	0.0%
Supplies - Range	8100-20	-	1,175	1,000	1,573	4,000	300.0%
Telephones	7810-20	3,954	3,696	4,000	2,093	4,000	0.0%
Training and Classes	7922-20	3,112	1,608	5,000	2,160	3,000	-40.0%
Wellness Programs	8098-20	250	-	13,470	-	-	-100.0%
<i>Subtotal</i>		86,878	77,756	135,570	93,068	120,285	-11.3%
Police Expenditures before CalPERS UAL		\$ 1,896,528	\$ 2,165,306	\$ 2,615,997	\$ 2,540,903	\$ 2,758,662	5.5%
Pension UAL pay down	6218-20	100,000	100,000	100,000	100,000	100,000	
Total Police Expenditures		\$ 1,996,528	\$ 2,265,306	\$ 2,715,997	\$ 2,640,903	\$ 2,858,662	

**Town of Ross
Operating Fund
Planning and Building Department Expenditures
Budget 2026 - 2027**

PLANNING AND BUILDING	Account	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Est. Actual	FY 26-27 Budget	% change in Budget
Wages							
Planning and Building Director	6105-35	175,932	179,997	191,854	193,355	207,611	8.2%
Planner/Asst Planner	6108-35	93,570	98,314	105,294	101,993	108,241	2.8%
Senior Building Inspector	6111-35	118,869	130,071	137,690	-	-	-100.0%
Building Inspector II	6110-35	-	-	-	20,000	118,841	100.0%
Permit Technician	6152-35	91,928	95,075	97,607	98,315	100,536	3.0%
Temporary part-time wages	6166-35	-	2,610	10,000	-	-	-100.0%
Planning - Other Pay	6104-35	2,548	3,614	3,600	3,600	3,600	0.0%
<i>Subtotal</i>		482,847	509,681	546,045	417,262	538,830	-1.3%
Employee Benefits							
PERS - Employer Share	6210-35	47,604	59,404	67,387	53,840	68,172	1.2%
Cafeteria Plan and Health Insurance	6230-35	63,161	77,081	84,338	68,563	103,293	22.5%
Dental Insurance	6240-35	4,026	4,156	4,239	2,861	5,201	22.7%
Life & Disability Insurance	6250-35	2,875	3,262	3,300	2,470	3,300	0.0%
Payroll Taxes	6220-35	37,501	38,711	41,097	29,793	40,089	-2.5%
Worker's Comp Insurance	6260-35	12,415	10,333	9,489	9,261	9,585	1.0%
<i>Subtotal</i>		167,582	192,947	209,850	166,788	229,641	9.4%
Outside Services							
Building Administration/Inspections	6434-35	-	1,500	2,000	60,000	2,000	0.0%
Building Plan Review	6435-35	54,986	60,555	45,000	90,000	65,000	44.4%
Business License Administration	6436-35	9,568	8,980	9,500	9,500	9,500	0.0%
Consultants - Housing Element	6454-35	91,345	8,542	50,000	-	50,000	0.0%
Consultants - Planning	6460-35	3,073	-	179,000	6,231	179,000	0.0%
Consultants - Videographer	6447-35	1,995	2,015	3,000	3,000	3,000	0.0%
Scanning Services	6462-35	1,582	29,500	-	4,692	5,000	100.0%
<i>Subtotal</i>		162,549	111,092	288,500	173,423	313,500	8.7%
Memberships & Organizations							
Assoc/Organizations/Dues	7960-35	150	150	1,000	320	500	-50.0%
Travel and Training	7944-35	925	5,271	5,000	2,561	5,000	0.0%
<i>Subtotal</i>		1,075	5,421	6,000	2,881	5,500	-8.3%
Vehicle Expense							
Vehicle - Other	7528-35	1,279	-	1,000	2,000	2,000	100.0%
<i>Subtotal</i>		1,279	-	1,000	2,000	2,000	100.0%
Insurance							
Insurance	8000-35	12,046	15,056	17,193	17,038	21,050	22.4%
<i>Subtotal</i>		12,046	15,056	17,193	17,038	21,050	22.4%
Other							
Building - BSASRF and SMIP Fees	6638-35	6,474	2,068	3,000	3,000	3,000	0.0%
Equipment Leasing - copier	7990-35	6,577	429	-	-	-	0.0%
Miscellaneous	8040-35	6,259	637	1,000	3,847	1,000	0.0%
Permit Tracking License - annual fee 80%	8088-35	36,818	35,932	40,000	40,456	40,000	0.0%
Publications, Codes, etc.	8080-35	882	1,402	1,000	1,900	1,000	0.0%
Supplies - Office	8130-35	271	510	500	500	750	50.0%
Telephone	7810-35	1,112	922	700	700	700	0.0%
<i>Subtotal</i>		58,393	41,900	46,200	50,403	46,450	0.5%
Planning & Bldg Expenditures before CalPERS UAL							
		\$ 885,771	\$ 876,097	\$ 1,114,788	\$ 829,796	\$ 1,156,971	3.8%
Pension UAL pay down	6217-35	-	-	-	-	-	
Total Planning and Bldg Expenditures		\$ 885,771	\$ 876,097	\$ 1,114,788	\$ 829,796	\$ 1,156,971	

Town of Ross
Operating Fund
Public Works Department Expenditures
Budget 2026 - 2027

PUBLIC WORKS	Account	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Est. Actual	FY 26-27 Budget	% change in Budget
Wages							
Director Pub Works/Town Engineer	6090-30	\$ 189,815	\$ 196,339	\$ 201,567	\$ 203,024	\$ 207,611	3.0%
Director of PW - Other Pay	6091-30	3,600	3,614	3,600	3,628	3,600	0.0%
Maintenance Employees	6112-30	171,615	185,530	194,996	196,079	218,809	12.2%
In Lieu Health	6173-30	-	-	-	-	-	0.0%
Compensated Absences Payout	6085-30	-	-	-	-	29,750	100.0%
<i>Subtotal</i>		365,030	385,483	400,163	402,732	459,770	14.9%
Employee Benefits							
PERS - Employer Share	6210-30	57,484	72,558	85,796	86,165	97,536	13.7%
Cafeteria Plan and Health Insurance	6230-30	65,278	71,958	78,719	75,582	82,675	5.0%
Dental Insurance	6240-30	3,644	3,679	3,660	2,868	3,660	0.0%
Life & Disability Insurance	6250-30	2,349	2,424	2,441	2,470	2,291	-6.1%
Payroll Taxes	6220-30	26,459	28,040	29,125	30,772	31,594	8.5%
Worker's Comp Insurance	6260-30	23,450	25,095	23,044	22,491	25,216	9.4%
Uniform Reimb.	6140-30	183	335	500	500	500	0.0%
<i>Subtotal</i>		178,847	204,089	223,286	220,847	243,472	9.0%
Outside Services							
Animal Services	6600-30	38,407	34,027	35,000	34,991	35,000	0.0%
Arborists	6410-30	7,031	5,961	10,000	9,258	10,000	0.0%
Engineering Services - Other	6440-30	2,750	6,178	10,000	1,000	6,000	-40.0%
Outside Services - maintenance work	6115-30	4,770	4,065	5,000	5,000	10,000	100.0%
Urban Forestry Plan	6595-30	9,260	-	-	-	-	0.0%
Payroll Processing Fees	6465-30	-	-	-	-	-	0.0%
<i>Subtotal</i>		62,218	50,231	60,000	50,249	61,000	1.7%
Memberships & Organizations							
Assoc/Organizations/Dues	7960-30	2,000	1,295	2,000	1,600	2,000	0.0%
Marin Climate & Energy Partnership	6654-30	3,192	3,192	3,200	3,192	3,200	0.0%
Marin General Services Authority	6655-30	513	502	1,000	504	1,000	0.0%
Marin Map	6630-30	6,031	6,000	6,000	6,000	6,000	0.0%
MCSTOPPP - Marin Co Pollution Prevention	6650-30	11,429	11,430	15,647	15,647	15,647	0.0%
MTC - StreetSavers Subscription	6657-30	-	-	900	900	900	0.0%
Storm Water Fees-State and Nat'l	6651-30	7,067	7,279	7,500	7,279	7,500	0.0%
Transportation Authority of Marin-dues	6640-30	5,663	5,810	6,341	6,341	6,468	2.0%
<i>Subtotal</i>		35,895	35,508	42,588	41,463	42,715	0.3%
Building and Land Maintenance							
Building Maintenance	6810-30	23,840	2,565	15,000	15,000	25,000	66.7%
Creek Maintenance	6900-30	10,000	4,200	10,000	3,000	10,000	0.0%
Drainage Maintenance	6910-30	9,817	6,238	15,000	5,000	10,000	-33.3%
Park Maintenance - Coffin Greene	7010-30	12,136	10,115	10,000	10,000	10,000	0.0%
Park Maintenance - F.S. Allen	7000-30	14,243	13,928	14,000	14,000	14,000	0.0%
Park Maintenance - Ross Common	7020-30	106,783	106,556	100,000	116,000	100,000	0.0%
Pest Control	6841-30	3,822	5,044	5,000	5,000	5,000	0.0%
Sanitation-Ross Valley	7840-30	3,394	8,296	8,300	6,569	8,300	0.0%
Town Hall/Post Office Landscaping	6809-30	7,184	20,987	12,000	13,003	30,000	150.0%
Water	7850-30	8,255	16,115	15,000	15,000	15,000	0.0%
<i>Subtotal</i>		199,474	194,044	204,300	202,572	227,300	11.3%

Town of Ross
Operating Fund
Public Works Department Expenditures
Budget 2026 - 2027

PUBLIC WORKS	Account	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Est. Actual	FY 26-27 Budget	% change in Budget
Street Maintenance							
Bridge Maintenance and Repair	6905-30	692	68	5,000	10,000	5,000	0.0%
PG&E - Street Lights	7830-30	32,210	41,526	40,000	32,917	40,000	0.0%
Roadway Striping and Curb Painting	7200-30	807	-	3,000	1,000	1,000	-66.7%
Median Island Maintenance	7215-30	997	994	1,000	1,000	1,000	0.0%
Street Signs	7240-30	1,558	2,174	2,500	2,500	2,500	0.0%
Street Sweeping	7210-30	52,800	45,237	52,000	52,000	52,000	0.0%
Street Maintenance - Other	7209-30	7,768	14,996	10,000	10,000	10,000	0.0%
Traffic Signal Maintenance	7250-30	3,922	12,262	5,000	5,215	5,000	0.0%
<i>Subtotal</i>		100,754	117,257	118,500	114,632	116,500	-1.7%
Tree Maintenance -							
Tree Planting and Replacement	7440-30	1,055	1,391	2,500	2,500	2,500	0.0%
Tree Pruning & Maintenance	7400-30	5,260	23,720	50,000	50,000	50,000	0.0%
Tree Removal	7430-30	14,220	15,650	15,000	5,000	15,000	0.0%
<i>Subtotal</i>		20,535	40,761	67,500	57,500	67,500	0.0%
Vehicles							
Vehicles - Gas & Oil	7500-30	2,747	2,405	2,500	2,500	2,500	0.0%
Vehicles - Repairs and Other	7520-30	1,398	5,882	7,000	7,000	10,000	42.9%
<i>Subtotal</i>		4,145	8,287	9,500	9,500	12,500	31.6%
Insurance							
Insurance	8000-30	24,092	30,110	34,385	34,076	42,099	22.4%
Insurance Claims/Costs	8020-30	-	-	-	-	-	-
<i>Subtotal</i>		24,092	30,110	34,385	34,076	42,099	22.4%
Other							
EV Charging Station	8075-30	3,085	3,110	3,200	3,200	3,200	0.0%
Miscellaneous	8040-30	1,013	968	1,000	1,000	1,000	0.0%
PG&E - Buildings	7820-30	7,610	7,277	8,300	6,521	8,300	0.0%
Permit Tracking License - annual fee 20%	8088-30	9,667	8,983	10,000	10,114	10,000	0.0%
Small Equipment	7170-30	5,536	2,443	2,000	2,775	2,000	0.0%
Supplies - Office	8130-30	1,727	1,670	1,500	1,820	1,500	0.0%
Telephones	7810-30	1,991	2,888	2,200	1,426	2,200	0.0%
Training & Classes	7920-30	4,821	360	4,000	500	4,000	0.0%
<i>Subtotal</i>		35,450	27,699	32,200	27,356	32,200	0.0%
Public Works Expend before CalPERS UAL		\$ 1,026,440	\$ 1,093,469	\$ 1,192,422	\$ 1,160,926	\$ 1,305,056	9.4%
Pension UAL pay down	6217-30	-	-	-	-	-	-
Total Public Works Expenditures		\$ 1,026,440	\$ 1,093,469	\$ 1,192,422	\$ 1,160,926	\$ 1,305,056	

**Town of Ross
Recreation Department
Expenditures
Budget 2026 - 2027**

RECREATION EXPENDITURES	Account	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Est. Actual	FY 26-27 Budget	% change in Budget
Wages							
Recreation Manager	6180-95	97,112	116,399	118,762	120,990	126,811	6.8%
Recreation Coordinator	6181-95	-	46,659	74,720	76,103	85,289	14.1%
Recreation Specialists	6182-95	79,223	46,490	-	-	-	0.0%
Recreation Clerk	6183-95	-	11,765	29,192	36,105	50,277	72.2%
Recreation Instructors and Leaders	6192-95	113,537	125,889	120,000	130,000	115,000	-4.2%
In Lieu Health	6173-95	5,250	3,834	3,000	1,431	-	-100.0%
<i>Subtotal</i>		295,122	351,036	345,674	364,629	377,378	9.2%
Employee Benefits							
PERS - Employer Share	6210-95	18,386	21,288	20,835	21,154	24,766	18.9%
Cafeteria Plan and Health Insurance	6230-95	-	7,699	14,023	35,829	53,020	278.1%
Dental Insurance	6240-95	576	615	579	473	579	0.0%
Life & Disability Insurance	6250-95	1,377	1,482	1,518	1,550	1,518	0.0%
Payroll Taxes	6220-95	23,691	28,275	27,809	28,637	30,234	8.7%
Worker's Comp Insurance	6260-95	10,345	8,857	8,133	7,938	8,216	1.0%
<i>Subtotal</i>		54,375	68,216	72,897	95,581	118,333	62.3%
Outside Services							
Custodial Services	6660-95	6,863	7,157	13,000	8,200	8,000	-38.5%
Contractors - Program	6449-95	281,393	338,564	320,000	400,000	320,000	0.0%
Website and Registration	6450-95	13,816	8,942	8,500	9,500	8,500	0.0%
<i>Subtotal</i>		302,072	354,663	341,500	417,700	336,500	-1.5%
Memberships & Organizations							
Travel and Training	7944-95	2,066	1,377	6,800	8,106	7,500	10.3%
<i>Subtotal</i>		2,066	1,377	6,800	8,106	7,500	10.3%
Rent							
Rent - Program	8036-95	13,258	13,890	15,000	16,474	15,000	0.0%
Rent - MAGC	8038-95	-	3,515	15,000	15,000	15,000	0.0%
Rent - Ross School - summer program	8037-95	1,074	2,631	3,000	3,595	4,000	33.3%
<i>Subtotal</i>		14,332	20,036	33,000	35,069	34,000	3.0%
Maintenance and Repairs							
Tennis/Paddle Court Maintenance	7032-95	7,226	7,364	7,000	7,000	5,200	-25.7%
<i>Subtotal</i>		7,226	7,364	7,000	7,000	5,200	-25.7%
Insurance							
Insurance	8000-95	24,092	30,110	34,385	34,076	42,099	22.4%
<i>Subtotal</i>		24,092	30,110	34,385	34,076	42,099	22.4%
Program Expense							
Program Expense for Adult & Senior	8205-95	8,139	12,533	5,000	10,000	6,000	20.0%
Program Expense for Kids Classes	8250-95	14,377	19,357	18,000	18,000	25,000	38.9%
<i>Subtotal</i>		22,516	31,890	23,000	28,000	31,000	34.8%

Town of Ross
Recreation Department
Expenditures
Budget 2026 - 2027

RECREATION EXPENDITURES	Account	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Est. Actual	FY 26-27 Budget	% change in Budget
Other							
Advertising	8204-95	2,156	946	4,000	4,000	5,000	25.0%
Bank Charges	6466-95	450	85	100	360	360	260.0%
Fee Assistance Program	8210-95	8,300	15,424	-	-	-	0.0%
Miscellaneous	8040-95	2,934	1,323	2,500	2,200	2,500	0.0%
Postage	8208-95	257	8	250	350	250	0.0%
Special Events July4th, Town dinner etc	7940-95	22,121	26,245	28,000	33,000	30,000	7.1%
Supplies	8130-95	3,442	3,459	3,500	3,000	3,500	0.0%
Telephone	7810-95	2,311	2,578	4,000	2,000	3,000	-25.0%
<i>Subtotal</i>		41,971	50,068	42,350	44,910	44,610	5.3%
Debt Service							
Ross School - Lease - interest	8525-95	9,380	9,380	9,317	9,317	9,283	-0.4%
Ross School - Lease - principal	8525-95	620	620	683	683	717	5.0%
<i>Subtotal</i>		10,000	10,000	10,000	10,000	10,000	0.0%
Recreation Expend before CalPERS UAL & Arrears		\$ 773,772	\$ 924,760	\$ 916,606	\$ 1,045,070	\$ 1,006,619	9.8%
Pension UAL pay down	6217-95	-	-	-	-	-	
Total Recreation Expenditures		\$ 773,772	\$ 924,760	\$ 916,606	\$ 1,045,070	\$ 1,006,619	

Town of Ross
Operating Fund
Small Capital Expenditures
Budget 2026 - 2027

SMALL CAPITAL EXPENDITURES	Account	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Est. Actual	FY 26-27 Budget	% change in Budget
Air Conditioning for Recreation	8686-05	-	22,697	-			
Furniture	8685-05	-	-	2,000	-	-	
License Plate Readers	8704-05	-	-	28,000	-	28,000	
Mobile Radar Unit	8700-05	-	14,251	-		-	
Police Expenses - see donation	8682-05	8,573	8,576	2,402	-	2,402	
Sculpture/Monument Restoration	9141-05	-	3,808	4,000	3,999	4,000	
SHARP Reimbursed Expenses	8687-05	22,334	11,869	15,000	935	15,000	
Technology Equip - Gen Gov	8527-05	-	7,040	5,000	-	52,185	
Technology Equip - Planning & Bldg	8693-05	14,573	-	2,500	-	2,500	
Technology Equip - Police	8691-05	10,391	1,095	2,500	35,000	2,500	
Technology Equip - Public Works	8696-05	3,390	-	2,500	-	3,000	
Technology Equip - Recreation	8690-05	-	-	2,500	-	2,500	
Telephone System	8701-05	-	15,870	-		-	
Website Redesign	8703-05	-	-	30,000	-	30,000	
Zero Waste Grant Expenditures	8697-05	19,107	-	-	-	-	
Prior Year Capital Expenditures	Various	-	-	-	-	-	
Total Small Capital Expenditures		\$ 78,368	\$ 85,206	\$ 96,402	\$ 39,934	\$ 142,087	47.4%

Town of Ross
Facilities and Equipment Fund
Budget 2026 - 2027

FACILITIES AND EQUIPMENT FUND	Account	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Est. Actual	FY 26-27 Budget	% change in Budget
Revenue							
Construction Penalties	5311-66	\$ 247,462	\$ 210,183	\$ 100,000	\$ 886,214	\$ 100,000	
Proposition 68 Parks Grant	5291-66	-	-	-	-	-	
Contributions RPOA	5401-66	-	19,893	-	-	-	
Contributions - Other	5402-66	-	-	75,000	30,000	-	
Prior Year Revenue	5487-66	-	-	-	-	-	
Total Revenue		247,462	230,076	175,000	916,214	100,000	-42.9%
Facilities Capital Improvements							
ADA Transition Plan/Town Hall	9126-66	138,378	2,294	-	-	-	
Allen Park tennis Courts	9095-66	-	4,147	-	-	-	
Laurel Grove Right of Way acquisition	9215-66	-	103,735	-	-	-	
Natalie Coffin Greene Park - ped bridges	9062-66	-	78,922	212,000	212,000	-	
Ross Common Restoration/Improvements	9188-66	-	6,400	20,000	20,000	-	
Ross Common Storage Shed	9190-66	-	12,595	-	-	-	
Town Hall Improvements	9189-66	-	11,967	-	-	-	
Total Capital Improvements	-	138,378	220,060	232,000	232,000	-	-100.0%
Equipment							
Vehicle - Police	8530-66	54,551	103,167	-	-	50,000	
Vehicle - Public Works	8530-66	-	-	100,000	103,457	-	
Total Equipment		54,551	103,167	100,000	103,457	50,000	-50.0%
Total Expenditures							
		192,929	323,227	332,000	335,457	50,000	-84.9%
Revenue Over (Under) Expenditures							
		\$ 54,533	\$ (93,151)	\$ (157,000)	\$ 580,757	\$ 50,000	
Transfer from Operating Fund-current		-	475,000	-	-	-	100.0%
Transfer to Capital Projects Fund		(8,956,365)	-	(300,000)	(300,000)	(400,000)	33.3%
Fund Balance Beginning of Year		9,994,715	1,092,883	1,423,770	1,474,732	1,755,489	
Estimated Fund Balance End of Year		\$ 1,092,883	\$ 1,474,732	\$ 966,770	\$ 1,755,489	\$ 1,405,489	

Town of Ross
Emergency Fund
Budget 2026 - 2027

EMERGENCY FUND	Account	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Est. Actual	FY 26-27 Budget	% change in Budget
Revenue							
Interest	5170-68	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenue		-	-	-	-	-	
Expenditures							
	9130-68	-	-	-	-	-	
Total Expenditures		-	-	-	-	-	
Revenue Over (Under) Expenditures			\$ -	\$ -	\$ -	\$ -	
Fund Balance Beginning of Year		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	0.0%
Estimated Fund Balance End of Year		\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	0.0%

Town of Ross
Capital Projects Fund
Budget 2026 - 2027

CAPITAL PROJECTS FUND		FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% change
Account		Actual	Actual	Budget	Est. Actual	Budget	in Budget
Revenue							
Interest - LAIF FMV adjustment	5170-76	\$ (35,021)	\$ 35,021	\$ -	\$ -	\$ -	
Total Revenue		(35,021)	35,021	-	-	-	
Expenditures							
Town Master Plan Facilities	9185-76	-	-	250,000	30,000	500,000	100.0%
Paramedic Facility	9183-76	-	-	-	-	525,000	100.0%
Police Station	9184-76	-	-	-	-	300,000	100.0%
Project Manager-wages	9186-76	-	-	74,500	55,410	77,297	3.8%
Project Manager-payroll taxes	9187-76	-	\$ -	-	4,590	6,403	100.0%
Rule 20B PG&E Undergrounding - Lag/SFD	9210-76	-	1,465	\$ 500,000	80,000	625,000	25.0%
Total Expenditures		-	1,465	824,500	170,000	2,033,700	146.7%
Revenue Over (Under) Expenditures		\$ (35,021)	\$ 33,556	\$ (824,500)	\$ (170,000)	\$ (2,033,700)	146.7%
Transfer from Operating Fund		550,000	\$ -	600,000	600,000	300,000	-50.0%
Transfer from Operating Fund - prior year surplus			1,300,000	1,000,000	1,000,000	2,500,000	150.0%
Transfer from Facilities&Equip Fund		8,956,365		300,000	300,000	400,000	33.3%
Fund Balance Beginning of Year		-	9,471,344	10,691,344	10,804,900	12,534,900	17.2%
Estimated Fund Balance End of Year		\$ 9,471,344	\$ 10,804,900	\$ 11,766,844	\$ 12,534,900	\$ 13,701,200	

Town of Ross
Gas Tax Fund
Budget 2026 - 2027

GAS TAX FUND	Account	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Est. Actual	FY 26-27 Budget	% change in Budget
Revenue							
State Gas Tax Revenue	5120-51	\$ 69,282	\$ 71,082	\$ 71,000	\$ 72,749	\$ 73,991	4.2%
Road Maint & Rehab Account RMRA	5127-51	60,257	63,747	61,000	61,824	65,545	7.5%
Interest	5170-51	5,887	7,732	3,000	11,618	4,000	33.3%
Total Revenue		135,426	142,561	135,000	146,191	143,536	6.3%
Expenditures							
Road Repair/Improvements	9002-51	74,958	71,082	-	5,000	10,000	100.0%
Road Maint & Rehab Account RMRA	9003-51	60,257	63,747	-	-	-	0.0%
Total Expenditures		135,215	134,829	-	5,000	10,000	100.0%
Revenue Over (Under) Expenditures		\$ 211	\$ 7,732	\$ 135,000	\$ 141,191	\$ 133,536	
Transfer to Roadway Fund - SFD Paving - RMRA F		-	-	(61,000)	(61,824)	(65,545)	
Transfer to Roadway Fund - SFD Paving - Other		-	-	(139,000)	(139,000)	(59,455)	
Total Transfers				(200,000)	(200,824)	(125,000)	
Fund Balance Beginning of Year		92,847	93,058	100,058	100,790	241,981	
Estimated Fund Balance End of Year		\$ 93,058	\$ 100,790	\$ 35,058	\$ 241,981	\$ 250,517	

Town of Ross
Roadway Fund
Budget 2026-2027

ROADWAY FUND	Account	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Est. Actual	FY 26-27 Budget	% change in Budget
Revenue							
Road Impact Fees	5115-45	\$ 441,480	\$ 232,777	\$ 150,000	\$ 145,000	\$ 150,000	0.0%
TAM Measures AA 2.1 Local Roads	5504-45	65,034	64,076	69,000	65,000	\$ 65,000	
TAM Measure B 1.1 - Local Roads	5505-45	-	36,749	-	-	-	
TAM Reserve Strategy Meas A 3.2	5514-45	2,502	214	-	-	-	
TAM Safe Routes	5501-45	158,226	-	100,000	100,000	\$ 200,000	
MTC Safe Routes - Laurel Grove	5512-45	2,563	-	-	-	-	
Interest	5170-45	37,247	33,553	10,000	20,000	\$ 10,000	
Total Revenue		707,052	367,369	329,000	330,000	425,000	29.2%
Expenditures							
Road Improvements:							
ADA Transition Plan/Improvements	9125-45	36,548	37,767	50,000	20,000	\$ 25,000	
Sir Francis Drake Blvd.	9040-45			450,000	450,000	\$ 225,985	
Morrison Road	9040-45			250,000	250,000	\$ -	
Allen Avenue Widening	9040-45	-	67,722	-	200,000	300,000	
Pavement Rehabilitation Prog-other	9040-45	-	-	-			
Total Road Improvements		36,548	105,489	750,000	920,000	550,985	
Safe Routes:							
Shady Lane	9075-45	-	-	200,000	-	\$ -	
Laurel Grove - TAM AA	9075-45	67,536	-	-	-	-	
Laurel Grove - TAM Safe Routes	9075-45	603,728	510,637	-	-	-	
Total Safe Routes Expenditures		671,264	510,637	200,000	-	-	
Total Expenditures		707,812	616,126	950,000	920,000	550,985	-42.0%
Revenue Over (Under) Expenditures		\$ (760)	\$ (248,757)	\$ (621,000)	\$ (590,000)	\$ (125,985)	
Transfer in from Gas Tax Fund		-	-	200,000	200,824	125,000	
Fund Balance Beginning of Year		1,046,117	1,045,357	583,357	796,600	407,424	
Estimated Fund Balance End of Year		\$ 1,045,357	\$ 796,600	\$ 162,357	\$ 407,424	\$ 406,439	

Note: Sir Francis Drake Blvd. repaving partially funded by:

State Gas Tax revenue	\$ 95,440	
State Road Maintenance and Rehabilitation grant (RMRA)	65,545	\$ 160,985
Transportation Authority of Marin (TAM) Measure AA grant	65,000	
	<u>\$ 225,985</u>	<u>\$ -</u>

Town of Ross
Drainage Fund
Budget 2026 - 2027

DRAINAGE FUND	Account	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Est. Actual	FY 26-27 Budget	% change in Budget
Revenue							
Drainage Impact Fees	5115-65	\$ 441,480	\$ 232,777	\$ 150,000	\$ 145,000	\$ 150,000	0.0%
Winship Bridge Replace (HBP) (MCFCD)	5140-65	181,279	-	1,500,000	75,000	1,500,000	
Interest	5170-65	64,711	67,960	25,000	50,000	30,000	
Total Revenue		687,470	300,737	1,675,000	270,000	1,680,000	0.3%
Expenditures							
Bolinas - SFDrake Dainage	9205-65	78,183	128,294	600,000	600,000	-	
Drainage Improvements	9007-65	340,317	70,337	300,000	300,000	150,000	
Storm Drain Master Plan	9200-65	22,938	-	-	-	-	
Winship Bridge Replacement	9064-65	148,793	50,126	1,500,000	75,000	1,500,000	
Prior Year Expenditures	Various	-	-	-	-	-	
Total Expenditures		590,231	248,757	2,400,000	975,000	1,650,000	-31.3%
Revenue Over (Under) Expenditures		\$ 97,239	\$ 51,980	\$ (725,000)	\$ (705,000)	\$ 30,000	
Fund Balance Beginning of Year		\$ 1,300,810	1,398,049	1,433,049	1,450,029	745,029	
Estimated Fund Balance End of Year		\$ 1,398,049	\$ 1,450,029	\$ 708,049	\$ 745,029	\$ 775,029	

Town of Ross
Public Safety Tax Fund
Budget 2026 - 2027

PUBLIC SAFETY TAX FUND	Account	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Est. Actual	FY 26-27 Budget	% change in Budget
Revenue							
Public Safety Tax	5020-40	\$ 1,003,982	\$ 1,027,776	\$ 1,003,981	\$ 1,003,981	\$ 1,028,891	2.5%
Total Revenue		1,003,982	1,027,776	1,003,981	1,003,981	1,028,891	2.5%
Revenue Over (Under) Expenditures		\$ 1,003,982	\$ 1,027,776	\$ 1,003,981	\$ 1,003,981	\$ 1,028,891	2.5%
Transfers							
Transfer to General Fund - Police & Fire	5950-40	(1,003,982)	(1,027,776)	(1,003,981)	(1,003,981)	(1,028,891)	2.5%
Total Transfers		(1,003,982)	(1,027,776)	(1,003,981)	(1,003,981)	(1,028,891)	2.5%
Fund Balance Beginning of Year		-	-	-	-	-	
Estimated Fund Balance End of Year		\$ -	\$ -	\$ -	\$ -	\$ -	

Town of Ross
General Plan Update Fund
Budget 2026 - 2027

GENERAL PLAN UPDATE	Account	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Est. Actual	FY 26-27 Budget	% change in Budget
Revenue							
General Plan Update Fees	5135-73	\$ 120,187	\$ 81,472	\$ 55,000	\$ 58,949	\$ 55,000	0.0%
Interest	5170-73	18,082	22,957	11,000	23,592	12,000	9.1%
Total Revenue		138,269	104,429	66,000	82,541	67,000	1.5%
Expenditures							
General Plan - Consultants	9002-73	-	-	-	-	-	
Total Expenditures		-	-	-	-	-	0.0%
Revenue Over (Under) Expenditures		\$ 138,269	\$ 104,429	\$ 66,000	\$ 82,541	\$ 67,000	
Transfer to Operating Fund		-	-	(175,000)	-	(175,000)	
Transfer to Facilities Fund		-	-	-	-	-	
Fund Balance Beginning of Year		283,537	421,804	461,806	526,233	608,774	
Estimated Fund Balance End of Year		\$ 421,804	\$ 526,233	\$ 352,806	\$ 608,774	\$ 500,774	

TOWN OF ROSS
SALARY SCHEDULE
Effective July 05, 2026

Department/Position	Hourly	Per Month				
	Rate	Salary	Step A	Step B	Step C	Step D
TOWN MANAGER						
amended and restated by Resolution 2500 adopted 3/13/25 - effective 11/08/24		\$ 23,880	--	--	--	--
ADMINISTRATION						
approved by budget						
Senior Accountant			\$ 10,209	\$ 10,719	\$ 11,256	\$ 11,818
Town Clerk/Senior Management Analyst			\$ 9,685	\$ 10,169	\$ 10,678	\$ 11,212
Administrative Analyst	\$30.00 - \$56.00					
Administrative Intern	\$20.00 - \$28.00					
Office Assistant	\$30.85					
Retired Annuitant Extra Help	\$86.22					
PLANNING AND BUILDING						
approved by budget						
Planning and Building Director			\$ 14,945	\$ 15,693	\$ 16,477	\$ 17,301
Senior Building Inspector			\$ 10,209	\$ 10,720	\$ 11,256	\$ 11,819
Building Inspector II			\$ 8,554	\$ 8,982	\$ 9,432	\$ 9,903
Building Inspector I			\$ 7,038	\$ 7,390	\$ 7,759	\$ 8,147
Building Permit Technician			\$ 7,237	\$ 7,599	\$ 7,979	\$ 8,378
Planner			\$ 8,288	\$ 8,702	\$ 9,137	\$ 9,594
Assistant Planner			\$ 7,483	\$ 7,857	\$ 8,250	\$ 8,663
Administrative Analyst	\$30.00 - \$56.00					
Administrative Intern	\$20.00 - \$28.00					
PUBLIC WORKS						
approved by budget						
Public Works Director			\$ 14,945	\$ 15,693	\$ 16,477	\$ 17,301
Maintenance Supervisor			\$ 8,697	\$ 9,132	\$ 9,589	\$ 10,068
Senior Maintenance Worker			\$ 7,054	\$ 7,407	\$ 7,777	\$ 8,166
Maintenance Worker			\$ 5,855	\$ 6,148	\$ 6,456	\$ 6,778
POLICE CHIEF						
approved by Resolution No. 2618 adopted 04/02/2026						
Police Chief		\$ 17,500	--	--	--	--
Education pay of \$250/month, Uniform Pay \$1,000/yr						
POLICE						
approved by Resolution No. 2529 adopted 07/10/25						
Police Sergeant			\$ 10,989	\$ 11,539	\$ 12,115	\$ 12,722
Police Officer			\$ 9,312	\$ 9,778	\$ 10,267	\$ 10,781
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 and Field Training						
Holiday in lieu pay for 13 holidays per year						
Uniform pay of \$1,200/year						
approved by budget						
Police Lieutenant		\$ 12,175				
Police Officer Trainee		\$ 6,114				
RECREATION						
approved by budget						
Recreation Manager			\$ 9,129	\$ 9,585	\$ 10,064	\$ 10,568
Recreation Coordinator			\$ 6,272	\$ 6,586	\$ 6,915	\$ 7,261
Recreation Specialist	Hourly		\$ 35.50	\$ 37.28	\$ 39.14	\$ 41.10
Recreation Clerk	Hourly		\$ 27.75	\$ 29.14	\$ 30.60	\$ 32.12
Senior Recreation Instructor	\$41.00 - \$75.00					
Recreation Instructor/Program Lead	\$25.00 - \$40.00					
Recreation Leader	\$16.90 - \$24.00					

TOWN OF ROSS
DRAFT 5 YEAR CAPITAL IMPROVEMENT PLAN (CIP)
Fiscal Year 2025-26 through 2029-30

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 the current fiscal year (FY) 2025-26 estimated actuals through FY 2029-30. 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 2026-2027 (Fiscal Year-End or FYE27) 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 FYE30.

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 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. FYE26 saw the complete pavement rehabilitation of two highly distressed roadways; the Town-maintained segment of Morrison Road and a 1,100-foot stretch of Sir Francis Drake Boulevard between Bolinas Avenue and just past El Camino Bueno.

For the upcoming fiscal year 2026-2027 the planned pavement rehabilitation program includes a 1.5 inch grind and asphalt overlay of Hill Road, West Road, and East Road. The condition of these three roads are considered poor (PCI 36-54) and are all located in the same neighborhood.

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 \$25,000 each year for this purpose.

Optimal slurry seal candidates include streets with higher PCI's that do not yet show signs of base failure, or "alligator cracking". Slurry seals can extend the useable life of these types of roadways by up to 5 years. Brookwood Lane, which was paved back in 2017, received a Class 2 slurry seal in FYE25 under a shared services program with San Anselmo. A more robust slurry seal treatment process known as a "micro-surfacing" was used for Shady Lane in FYE26 in conjunction with new striping and installation of bike "sharrows". The likely candidates for the FYE27 slurry seal program would be Redwood Drive, which was paved back in 2017.

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 crosswalk safety zone delineations, sidewalk and pathway repairs along Shady Lane and Sir Francis Drake and updating some substandard accessible ramps throughout town. Similar to the pavement rehabilitation program, these types of maintenance projects are funded by the Roadway Fund and Gas Tax Fund.

Safe Routes to School (SRTS) Projects:

Laurel Grove Avenue: The Laurel Grove SRTS project Phase I and II provides a new pedestrian pathway on Laurel Grove from Sir Francis Drake to Canyon Way and was completed in the fourth quarter of FYE25. Looking ahead to the Laurel Grove SRTS Phase III extension from the Phase II limits at Canyon Road to the Town Limits at Makin Grade, the Town received a \$75,000 grant from MTC in 2021 for preliminary engineering and right of way surveying which was completed in 2023. In March, 2025, the Town received \$200,000 in TAM Measure AA/SRTS grant funding for the final design and construction of Phase III. The cost of the Phase III extension to Makin Grade is estimated to cost approximately \$600,000 (net cost \$400,000 with the SRTS grant) and is scheduled for construction in 2 sub-phases beginning in FYE28 with completion in FYE29.

Shady Lane: The re-paving of the pedestrian pathway along Shady Lane began in FYE24, completed the Town-maintained segments between Lagunitas Road and Southwood Avenue in FYE25. These relatively short segments were funded by the Roadway Fund for ADA Transition Plan improvements within the public right of way. In March, 2025 the Town received \$100,000 in TAM Measure AA/SRTS grant funding for Shady Lane, and the pathway was completed all the way to Bolinas Avenue and bicycle “sharrows” were applied on to a new class II micro-surface. The cost of this last phase of the Shady Lane project was approximately \$240,000 (net cost \$140,000 with the SRTS grant) and was completed in May 2026.

Allen Avenue:

At the April 25, 2024 Budget Workshop, Town Council directed staff to scope out a project on Allen Avenue that would improve pedestrian safety for Ross School students during drop-off and pick-up. In addition, the upper segment of Allen Avenue is in poor condition and requires full pavement rehabilitation. The cost of the Allen Avenue project is estimated to cost approximately \$292,000 (net cost \$192,000 with the SRTS grant) and is scheduled for construction in Summer 2026 through Summer 2027.

Bridges and Drainage Improvements

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 2026 and construction is expected to commence in Summer of 2028.

The funding for this project is on track to be fully funded by the Highway Bridge Program (HBP), State Toll Credits. Marin County Flood Control District (MCFCD) Flood Zone 9 contributed funding for the preparation of the CEQA certification in 2019-2020. The program has recently seen additional federal infrastructure funding commitments, and the project will continue with NEPA, Right-of-Way, and final design tasks which are fully reimbursable under the HBP. The CIP currently assumes that HBP construction funding will be available on schedule for construction commencing in Summer of 2028 and completion in 2029.

Bolinas Storm Drain: In 2019 the extensive Bolinas Avenue Storm Drain Phase 1 project was completed under a joint-funding agreement with the Town of San Anselmo. Phase 2 of the project is an extension of the 2019 project which redirects most of the Bolinas Avenue runoff along Sir Francis Drake to a point just downstream of the Sir Francis Drake bridge. This project provides an additional level of flood protection to the residents in the flood-prone areas of Bolinas Avenue, Shady Lane, and Fernhill Ave. The final segment of Phase 2 is anticipated to be completed in July of 2026. When completed, the total cost of Phase 2 will be approximately \$1,000,000.

Townwide Drainage improvements: Most of the Town's upcoming drainage improvement projects are small, localized pipe or drainage way replacement projects which are primarily identified in consideration of public safety, nuisance, and frequency of failure. Drainage projects completed in FYE26 include the repair of adverse drainage conditions at three separate locations along Sir Francis Drake, and the replacement of a failed culvert on Oak Avenue at the end of Bolinas Avenue. Beginning in FYE27, the CIP is budgeting \$150,000 per year to fund primarily drainage culvert replacement-type projects identified in the 2023 Storm Drain System Condition Assessment & Capital Improvement Master Plan.

Facilities Improvements

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.

Following a Town Council policy decision in November 2021 to eliminate Fire Station 18 in Ross, the Town began a Town Facility Master Plan (FMP) which provides 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, which included community engagement and meetings to develop policies and facilities that best meet the needs for Ross was completed in June 2023 with Town Council direction to initiate the phased implementation of the FMP's Concept B. On May 6, 2026 the Town Council adopted Resolution No. 2623 directing the Town Manager to initiate an amendment to the Town's Facilities Master Plan to support the Citizens' Advisory Committee concept as the preferred alternative to Concept B, subject to further technical, operational, and financial analysis by the Town. More specifically, the Town Council directed that the analysis shall be as expeditious as possible and shall include development of a comprehensive project scope and fully burdened cost estimate, including space program, site infrastructure, parking, public works facilities, and public safety operational requirements that would update Section III (Space Program) and Section V (Cost Estimate) of the current adopted Facilities Master Plan. Furthermore, the Town Council directed the Town Manager to engage with relevant stakeholders, including, but not limited to the Citizens' Advisory Committee, Ross Valley Paramedic Authority, Ross Police Department, Ross Public Works Department, and the Ross Valley Fire Department to provide input during the process to amend the Facilities Master Plan.

The process of initiating an amendment to the FMP has begun. It is expected that the Capital Improvement Plan will require updating upon completion of the FMP amendment process.

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 \$2,000,000. The Town was informed by PG&E that our accumulated \$300,000 in Rule 20A credits should be available for reimbursement when the project nears completion.

The Capital Projects Fund section of Figure 1 represents an estimated cost of \$13,600,000 expended through FYE30. This includes the cost to complete the design and environmental certification for the Town facilities project and construct the undergrounding of overhead facilities by FYE28, and begin construction of the new Town Administration, Police, and Paramedic facilities in FY 2027-28.

ADA Transition Plan – Town Hall Buildings:

The Town of Ross prepared an ADA Transition Plan for the Town Hall in FYE22 to identify capital projects to meet ADA compliance needs for those structures identified as "Public assembly areas". These capital improvements included the addition of two compact EV parking spaces completed in 2023 and a reconstruction of the administration and accessible parking area damaged by tree root uplift adjacent to the Town Hall completed in the fourth quarter of 2024.

In anticipation of the implementation of the Town Facilities Master Plan, there are no ADA related capital expenditures planned for the Town Hall and Public Safety buildings after FYE25, although ADA compliance measures will continue under the Public Works Operating fund budget for public and emergency services building maintenance.

Related to parks and recreation facilities, the Town completed the Ross Common Landscaping Improvement Master Plan in FYE22 which identifies several projects intended to improve and enhance public access to the Common, with implementation occurring over the subsequent 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 total cost of \$222,000. The Town utilized State Proposition 68 grant funds of \$177,000 to fund the pathway project on the Ross Common, with the remainder coming from the Facilities and Equipment Fund. The park and recreation capital projects completed this year included the installation of some minor park amenities that were identified in the Landscape Improvement Master Plan, and the replacement of the pedestrian bridges at Natalie Coffin Greene Park.

The inclusion of the Ross Common playfield rehabilitation into the five-year CIP was a topic of discussion throughout the FYE27 budget process. During the April 23, 2026 budget workshop, the Town Council directed staff to allocate funding from the Facilities and Equipment fund for

the complete replacement of the playfield turf, substrata, and irrigation system. This project was identified and vetted through the Ross Common Landscaping Improvement Master Plan and is estimated to cost \$1,000,000. Planning and Environmental tasks are scheduled to begin in Summer, 2027 with construction beginning in the Fall of 2028 and the field opening for public use in the Fall of 2029.

Figure 2 - Revenues show the revenue sources for capital projects included in Figure 1. The Roadways, Bridges, and Drainage improvements capital projects are shown to be funded by a mix of grant programs, roadway impact fees and drainage impact fees, and by drawing from the existing fund balances in the Roadway and Drainage Funds. Revenue from these impact fees are the primary source of funding for roadway and drainage projects and have trended downward from previous years estimates to account for the anticipated slow-down in new construction permits.

In FYE24 a Capital Projects Fund 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 approximately \$12.6 million at the beginning of FY 2026-27. Since the cost of forecasted capital projects exceeds the amount available, other sources will likely need to come from some form of debt financing.

The Facilities and Equipment Fund, which transferred approximately \$9,000,000 to seed the Capital Projects Fund in FYE24, is estimated to have a balance of approximately \$1.5 million at the beginning of FY 2026-27.

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, bond sales, or 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 FYE30. Many of the expense estimates are preliminary and are anticipated to change as scopes and designs move forward on the respective projects. Figures will be updated as better information becomes known.

Figure 1

Expenses

Capital Improvement Plan (CIP) Expenses

Item	Account	FY 25-26 Est. Actual	FY 26-27 Budget Est.	FY 27-28 Budget Est.	FY 28-29 Budget Est.	FY 29-30 Budget Est.	Total
Expenditures							
<u>Roadway Improvements</u>							
Pavement Rehabilitation Program	9040-45	\$ 700,000	\$ 225,985	\$ 218,525	\$ 243,234	\$ 464,232	\$ 1,851,976
ADA Transition Plan - Improvements	9125-45/51	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 120,000
Safe Routes - Laurel Grove P3	9075-45			\$ 250,000	\$ 300,000		\$ 550,000
Safe Routes - Shady/Allen	9040-45	\$ 200,000	\$ 300,000				\$ 500,000
Subtotal		\$ 920,000	\$ 550,985	\$ 493,525	\$ 568,234	\$ 489,232	\$ 3,021,976
<u>Bridges & Drainage</u>							
Winship Bridge - HBP - Replacement	9064-65	\$ 75,000	\$ 1,500,000	\$ 6,500,000	\$ 2,000,000	\$ -	\$ 10,075,000
Drainage Improvements - Townwide	9007-65	\$ 300,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000
Bolinas-SFD Drainage	9205-65	\$ 600,000					\$ 600,000
Subtotal		\$ 975,000	\$ 1,650,000	\$ 6,650,000	\$ 2,150,000	\$ 150,000	\$ 11,575,000
<u>Facilities & Equipment</u>							
Natalie Coffin Greene Park Bridges	9062-66	\$ 212,000					\$ 212,000
Town Hall Improvements	9189-66						\$ -
Public Safety Building	9199-66						\$ -
Ross Common Rehabilitation	9188-66	\$ 20,000		\$ 100,000	\$ 650,000	\$ 250,000	\$ 1,020,000
Park Facilities (benches, sheds)	9190-66						\$ -
ADA Transition Plan - facilities	9126-66						\$ -
Vehicles (DPW & Police)	8530-66	\$ 100,000	\$ 50,000	\$ 100,000	\$ 100,000		\$ 350,000
Subtotal		\$ 332,000	\$ 50,000	\$ 200,000	\$ 750,000	\$ 250,000	\$ 1,582,000
<u>Capital Project Fund</u>							
Town Master Plan Facilities	9185-76	\$ 20,000	\$ 500,000	\$ 500,000	\$ 500,000		\$ 1,520,000
Paramedic Facility	9185-76		\$ 525,000	\$ 1,500,000	\$ 1,900,000	\$ 103,125	\$ 4,028,125
Police Station	9185-76		\$ 300,000	\$ 1,519,365	\$ 2,600,000	\$ 329,105	\$ 4,748,470
Project Manager Support	9186-76	\$ 60,000	\$ 83,700	\$ 167,000	\$ 250,000	\$ 83,700	\$ 644,400
SFD-Lagunitas Utility Undergrounding	9210-76	\$ 50,000	\$ 625,000	\$ 2,000,000			\$ 2,675,000
Subtotal Capital Expenses		\$ 130,000	\$ 2,033,700	\$ 5,686,365	\$ 5,250,000	\$ 515,930	\$ 13,615,995
<u>Total Expenditures</u>							
		\$ 2,357,000	\$ 4,284,685	\$ 13,029,890	\$ 8,718,234	\$ 1,405,162	\$ 29,794,971

Figure 2

Revenues

Capital Improvement Plan (CIP) Revenues

Item	Account	FY 25-26 Est. Actual	FY 26-27 Budget Est.	FY 27-28 Budget Est.	FY 28-29 Budget Est.	FY 29-30 Budget Est.	Total
Revenues							
<u>Roadway Improvements</u>							
Road Impact Fees	5115-45	\$ 145,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 745,000
TAM LSR Measure A, AA	5504-45	\$ 65,000	\$ 65,000	\$ 57,000	\$ 60,000	\$ 60,000	\$ 307,000
TAM Measure B - Element 1	5505-45		\$ -	\$ -	\$ 24,000	\$ -	\$ 24,000
Gas Tax+RMRA transfer in		\$ 200,000	\$ 125,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 715,000
TAM SRTS Grants		\$ 100,000	\$ 200,000	\$ 100,000			\$ 400,000
Interest	5170-45	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 60,000
Subtotal Roadway Funding		\$ 530,000	\$ 550,000	\$ 447,000	\$ 374,000	\$ 350,000	\$ 2,251,000
<i>from(+) or to(-) Roadway Fund balance</i>		\$ 390,000	\$ 985	\$ 46,525	\$ 194,234	\$ 139,232	\$ 770,976
<u>Bridges & Drainage</u>							
Winship Bridge - HBP funding	5140-65	\$ 75,000	\$ 1,500,000	\$ 6,500,000	\$ 2,000,000	\$ -	\$ 10,075,000
Drainage Impact Fees	5115-65	\$ 145,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 745,000
Interest	5170-45	\$ 50,000	\$ 30,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 125,000
Subtotal Bridge + Drainage Funding		\$ 270,000	\$ 1,680,000	\$ 6,665,000	\$ 2,165,000	\$ 165,000	\$ 10,945,000
<i>from(+) or to(-) Drainage Fund balance</i>		\$ 705,000	\$ (30,000)	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ 630,000
<u>Facilities & Equipment</u>							
Construction Penalties		\$ 689,700	\$ 100,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 864,700
Other funding		\$ 75,000					\$ 75,000
Subtotal Facilities Funding		\$ 764,700	\$ 100,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 939,700
<i>from(+) or to(-) Facilities Fund balance</i>							\$ 642,300
<u>Capital Projects Fund</u>							
Rule 20A Credits				\$ 300,000			\$ 300,000
Operating Fund Transfer in		\$ 130,000	\$ 2,033,700	\$ 5,386,365	\$ 5,250,000	\$ 515,930	\$ 13,315,995
Subtotal Capital Funding		\$ 130,000	\$ 2,033,700	\$ 5,686,365	\$ 5,250,000	\$ 515,930	\$ 13,615,995
Total Revenue		\$ 2,789,700	\$ 4,334,685	\$ 12,854,890	\$ 7,993,234	\$ 1,180,162	\$ 29,794,971

Figure 3 - PAVEMENT REHABILITATION PROGRAM

Schedule for 2026-27

	PCI	AREA	
Hill Road	36	8,250 SF	\$61,337
West Rd	50	4,070 SF	\$30,259
East Rd	54	5,280 SF	\$39,256
Annual Slurry Seal			\$25,000
		Subtotal	\$155,852
		Including 20% Contingency and 25% Engineering	\$225,985

Schedule for 2027-28

	PCI	AREA	
Winding Way	36	11,400 SF	\$84,756
Canyon Rd	46	5,508 SF	\$40,951
Annual Slurry Seal			\$25,000
		Subtotal	\$150,707
		Including 20% Contingency and 25% Engineering	\$218,525

Schedule for 2028-29

	PCI	AREA	
Baywood Ave (public)	38	19,200 SF	\$142,747
Annual Slurry Seal			\$25,000
		Subtotal	\$167,747
		Including 20% Contingency and 25% Engineering	\$243,234

Schedule for 2029-30

	PCI	AREA	
Upper Road (all)	50/66	39,700 SF	\$295,160
Annual Slurry Seal			\$25,000
		Subtotal	\$320,160
		Including 20% Contingency and 25% Engineering	\$464,232