



Agenda Item No. 9.

Staff Report

Date: June 12, 2025

To: Mayor Julie McMillan and Council Members

From: Christa Johnson, Town Manager

Subject: Fiscal Year Ending June 30, 2026 Budget and Related Resolutions

Recommendation

It is recommended that the Town Council:

1. Receive a presentation on the fiscal year ending June 30, 2026 (FYE 2026) budget;
2. Adopt Resolution No. 2525 approving the FYE 2026 budget, setting the public safety parcel tax rate, and amending the Town's Salary Schedule;
3. Adopt Resolution No. 2526 setting the Town's appropriations limit as provided in Government Code Section 7910 for the fiscal year ending June 30, 2026.

Background and discussion

Attached is the Fiscal Year 2025-26 (FYE 2026) 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 \$15.3 million for FYE 2026.

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 24, 2025, 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 24th, the Town Council discussed the proposed FYE 2026 budget in depth. Changes made to the budget since the workshop on April 24th 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 \$2,846,894. 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 2026 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 \$16K 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 24, 2025
2. Resolution No. 2525 Adopting the FYE 2026 budget, setting the public safety parcel tax assessment, and amending the Town's Salary Schedule
3. Resolution No. 2526 Setting the Gann appropriation limit for FYE 2026 with Exhibits A and B
4. Town of Ross FYE 2026 Budget

ATTACHMENT 1

Changes in FYE26 budget between workshop held 4/24/25 and final proposed budget 6/12/25

ALL FUNDS

Acct # Net change in total fund balances FYE 2026 per 4/24/25 workshop draft budget \$ (1,746,660)

Revenue changes: increase (decrease)

5010-05	Property Taxes	20,000
5080-05	Business Licenses	1,000
5185-05	Rental Income - Cellular	6,768
5060-05	Franchise - Cable TV	(1,000)
5487-05	Miscellaneous Revenue	19,000
5170-65	Interest Revenue - Drainage Fund	13,000
5350-95	Recreation - Adult Classes	10,000
5401-66	Contributions - Other	75,000
5501-45	TAM Safe Routes - Allen Ave.	(100,000)
	Total revenue increase (decrease)	<u>43,768</u>

Expense changes: increase (decrease)

Various	Wages and benefits - Planning	(22,050)
Various	Wages and benefits - General Government	16,401
Various	Workers Compensation Insurance	(25,562)
6455-10	Consultants - Employee Related Matters	30,000
6430-10	Auditor	(1,500)
6450-10	Consultants - Computer	40,915
6444-10	Consultants - Fee study/impact fee study	10,000
6465-10	Payroll Processing Fees	1,000
7942-10	Council Expense	3,000
8090-10	Software	2,000
Various	Insurance - property and liability	16,925
7990-10	Equipment Leasing - postage & copier	1,000
8085-10	RPOA Projects and Events	(1,500)
Various	Wages- Police - Longevity pay and related benefits	4,510
7501-20	Vehicle Gas and Oil	1,000
7171-20	Small Equipment and Repairs	500
8041-20	Miscellaneous - Police	20,000
6640-30	Transportation Authority of Marin-dues	441
7020-30	Park Maintenance - Ross Common	5,000
6449-95	Recreation - Contractors - Program	10,000
8038-95	Recreation - Rent - MAGC	3,000
9062-66	Natalie Coffin Greene Park - ped bridges	67,000
9075-45	Safe Routes - Allen Ave.	(200,000)
	Total expense increase (decrease)	<u>(17,920)</u>

Net change in total fund balances FYE 2026 per proposed budget 6/12/25

\$ (1,684,972)

ATTACHMENT 2

TOWN OF ROSS

RESOLUTION NO. 2525

A RESOLUTION OF THE TOWN OF ROSS TOWN COUNCIL ADOPTING THE FISCAL YEAR ENDING (FYE) 2026 BUDGET AND SETTING THE PARCEL TAX ASSESSMENT FOR FISCAL YEAR ENDING 2026

WHEREAS, the Ross Town Council held a public hearing on the proposed fiscal year ending (FYE) 2026 budget on April 24, 2025; and

WHEREAS, the Ross Town Council has determined the proposed FYE 2026 budget will provide Ross municipal services and the necessary construction of capital improvements; and

WHEREAS, Measure E the Ross Public Safety Tax was approved in 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 \$1,201.50 per parcel; and

NOW THEREFORE BE IT RESOLVED, the Town Council of the Town of Ross, hereby, adopts the Town of Ross FYE 2026 budget with expenditures totaling \$15,343,873 appropriated as follows, with transfers between funds as follows, and sets the annual parcel tax billed to residents at \$1,201.50 per parcel.

Summary of Expenditures	Per Budget	Pension UAL Paydown	Total
General Fund			
Operating	\$ 10,637,373	\$ 200,000	\$ 10,837,373
Facilities and Equipment	332,000	-	332,000
Emergency	-	-	-
	<u>10,969,373</u>	<u>200,000</u>	<u>11,169,373</u>
Capital Projects Fund	824,500	-	824,500
Special Revenue Funds			
Gas Tax	-	-	-
Roadway	950,000	-	950,000
Drainage	2,400,000	-	2,400,000
Public Safety Tax	-	-	-
General Plan Update	-	-	-
	<u>\$ 15,143,873</u>	<u>\$ 200,000</u>	<u>\$ 15,343,873</u>

Transfers

- From the Public Safety Tax Fund to the Operating Fund - \$1,003,981
- From the Operating Fund to the Capital Projects Fund - \$600,000
- From the Operating Fund to the Capital Projects Fund (prior years' surplus) \$1,000,000
- From the Facilities and Equipment Fund to the Capital Projects Fund - \$300,000
- From the General Plan Update Fund to the Operating Fund - \$175,000

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 6, 2025.

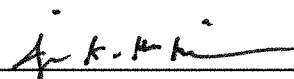
The foregoing resolution was duly and regularly adopted by the Ross Town Council at the regular meeting held on the 12th day of June 2025, by the following vote:

AYES: Council Members McMillan, Robbins, Dowling Kircher

NOES: Council Member Salter

ABSENT:

ABSTAIN:



Julie McMillan, Mayor

ATTEST:



Cyndie Martel, Town Clerk

TOWN OF ROSS
SALARY SCHEDULE
Effective July 6, 2025

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		\$ 23,072	--	--	--	--
ADMINISTRATION						
approved by budget						
Senior Accountant			\$ 9,912	\$ 10,407	\$ 10,928	\$ 11,474
Town Clerk			\$ 8,661	\$ 9,094	\$ 9,549	\$ 10,026
Administrative Analyst	\$30.00 - \$56.00					
Administrative Intern	\$20.00 - \$28.00					
Town Treasurer		\$ 250	--	--	--	--
Office Assistant	\$29.95					
approved by Resolution 2510 adopted 3/13/25						
Extra Help Senior Project Manager	\$59.55 - \$72.38					
PLANNING AND BUILDING						
approved by budget						
Planning and Building Director			\$ 14,510	\$ 15,236	\$ 15,997	\$ 16,797
Senior Building Inspector			\$ 9,912	\$ 10,407	\$ 10,928	\$ 11,475
Building Permit Technician			\$ 7,026	\$ 7,377	\$ 7,747	\$ 8,134
Planner			\$ 8,047	\$ 8,449	\$ 8,871	\$ 9,315
Assistant Planner			\$ 7,265	\$ 7,628	\$ 8,010	\$ 8,411
Administrative Analyst	\$30.00 - \$56.00					
Administrative Intern	\$20.00 - \$28.00					
PUBLIC WORKS						
approved by budget						
Public Works Director			\$ 14,510	\$ 15,236	\$ 15,997	\$ 16,797
Maintenance Supervisor			\$ 7,711	\$ 8,096	\$ 8,501	\$ 8,926
Senior Maintenance Worker			\$ 6,471	\$ 6,795	\$ 7,136	\$ 7,492
Maintenance Worker			\$ 5,684	\$ 5,969	\$ 6,268	\$ 6,581
POLICE CHIEF						
approved by Resolution No. 2307 adopted 05/11/2023						
Police Chief		\$ 17,301	--	--	--	--
Education pay of \$250/month, Uniform Pay \$1,000/yr						
POLICE						
approved by Resolution No. 2259 adopted 07/14/22						
Police Sergeant			\$ 9,770	\$ 10,259	\$ 10,771	\$ 11,310
Police Officer			\$ 8,279	\$ 8,693	\$ 9,129	\$ 9,585
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			\$ 8,863	\$ 9,306	\$ 9,771	\$ 10,260
Recreation Coordinator			\$ 6,089	\$ 6,394	\$ 6,714	\$ 7,049
Recreation Specialist	Hourly		\$ 34.46	\$ 36.19	\$ 38.00	\$ 39.90
Recreation Clerk	Hourly		\$ 26.94	\$ 28.29	\$ 29.71	\$ 31.19
Senior Recreation Instructor	\$41.00 - \$75.00					
Recreation Instructor/Program Lead	\$25.00 - \$40.00					
Recreation Leader	\$16.50 - \$24.00					

ATTACHMENT 3

TOWN OF ROSS

RESOLUTION NO. 2526

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, 2026

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, 2026 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, 2026 is \$7,597,192 as documented in "Exhibit A" attached hereto and incorporated herein; and
5. The Town's proposed budget for the fiscal year ending June 30, 2026 anticipates \$4,750,299 in appropriations subject to the limit, which is \$2,846,894 less than the appropriations limit of \$7,597,192 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, 2026 Appropriation Limit for the Town of Ross at \$7,597,192.

The foregoing resolution was duly and regularly adopted by the Ross Town Council at its regular meeting held on the 12th day of June 2025, by the following vote:

AYES: Council Members McMillan, Robbins, Dowling, Kircher

NOES: Council Member Salter

ABSENT:

ABSTAIN:

ATTEST:



Cyndie Martel, Town Clerk



Julie McMillan, Mayor

Attachments:

Exhibit A – Appropriation Limit

Exhibit B – Appropriations Subject to the Limit

TOWN OF ROSS
APPROPRIATION LIMIT
FISCAL YEAR ENDED JUNE 30, 2026

EXHIBIT A FYE26

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
Voter approved additional amount - public safety parcel tax			1,003,981
			<u>7,597,192</u>

EXHIBIT A FYE26

TOWN OF ROSS
 APPROPRIATIONS SUBJECT TO THE LIMIT
 BASED ON ADOPTED BUDGET FOR THE
 FISCAL YEAR ENDED JUNE 30, 2026

EXHIBIT B FYE26

Revenue Source	TAX PROCEEDS	NON-TAX PROCEEDS	TOTAL
Property Taxes	\$ 5,650,000		\$ 5,650,000
Public Safety Special Tax	1,003,981		1,003,981
Property Taxes in Lieu of VLF	383,500		383,500
Property Tax - Excess ERAF	525,000		525,000
Real Property Transfer Tax	60,000		60,000
Sales Tax	55,000		55,000
Business Licenses	40,000		40,000
Homeowner Property Tax Relief	17,300		17,300
State Vehicle License Collection in Excess	3,700		3,700
Recreation Fees		907,000	907,000
Appeal Fees & Construction Penalties		100,000	100,000
Building Dept Revenue		760,000	760,000
Public Works Dept Revenue		97,500	97,500
Planning Fees		226,500	226,500
Co of Marin - Measure A Parks		24,382	24,382
Marin Wildfire Prev Authority JPA		121,000	121,000
State of CA - Citizens Options for Publ Safety		194,000	194,000
Franchises		254,000	254,000
Miscellaneous		48,100	48,100
Miscellaneous Public Safety Revenue		26,900	26,900
Rents		241,038	241,038
Prop 172 Public Safety Sales Tax		27,000	27,000
Vehicle Code Fines		13,000	13,000
Contributions - Other		75,000	75,000
	7,738,481	3,115,420	10,853,901
Interest	248,839	351,161	600,000
Total General Fund Revenue	\$ 7,987,320	\$ 3,466,581	\$ 11,453,901
Exclusions from Limitation:			
Federal Mandates - Social Security/medicare	240,753		
Federal Mandates - RVFD - FLSA and medicare	48,000		
Qualified capital outlays	1,038,268		
Lease of qualified capital asset	10,000		
Reserve (set-aside) for future capital outlay	1,900,000		
Total Exclusions	3,237,021		
Appropriations subject to the limit	\$ 4,750,299		
Appropriations Limit	7,597,192		
Under (Over) Gann Limit	\$ 2,846,894		

EXHIBIT B FYE26

ATTACHMENT 4



Budget Message

Date: June 12, 2025

To: Mayor McMillan and Council Members

From: Christa Johnson, Town Manager

Subject: Fiscal Year 2025-26 (FYE26) Budget

I am pleased to present the Fiscal Year 2025-26 (FYE26) General Fund, Capital Projects Fund, and Special Revenue Funds budget. The budget represents the Town's one-year financial plan for delivering services in a fiscally responsible manner consistent with the priorities and goals established by the Town Council.

The programs and projects in the budget are designed to help support the Town in meeting the following goals established by the Town Council and revised on April 24, 2025 at the budget workshop:

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

Background and discussion

Each year the Town is required to adopt an annual budget. The proposed budget is for the General Fund, the Capital Projects Fund, and Special Revenue Funds. The budget includes revenues and expenses related to Town operations and capital improvements. The overall budget for all Town Funds is approximately \$15.3 million for FYE26.

The budget provides current services to the Town residents as well as new projects and programs that have been discussed by the Town Council during the course of the fiscal year including the discussion of the draft Capital Improvement Plan (CIP) and the five-year financial forecast and draft budget at the Special Council Meeting Annual Budget Workshop on April 24, 2025.

The \$15.3 million budget sustains financial responsibility and stability and continues to support the Town's other goals and objectives. We continue to move forward by investing in services and facilities for the community in FYE26. Projects for the year include emphasis on maintaining a safe community and improving emergency preparedness as well as moving forward with plans to update, rebuild, and modernize Town facilities.

The Town's Operating Fund Reserve Policy of 30% of Operating Fund expenditures including any transfer to the Facilities and Equipment Fund is met. The ending FYE26 budgeted reserve in the Operating Fund is estimated to be \$5 million, which exceeds the required amount of \$3.5 million. In addition, the Town has set aside \$1.5 million in an Emergency Fund.

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

- Enhanced cybersecurity services
- Website redesign
- Deployment of public safety automated license plate readers
- Consultant services to prepare for a development impact fees study required to be completed by 2029 and to finalize the general fee study
- A new public works tractor with attachments
- Expanded recreation programs including a transitional kindergarten afterschool program at Marin Art & Garden Center
- Implementing emergency preparedness policies and practices:
 - Vegetation management
 - Defensible space inspections
 - Public education/awareness
 - Evacuation route maps and enhancements
- Town Facilities modernization - next steps include beginning the environmental review process, securing temporary facilities for use during project construction, preparing a financing plan for Town Council consideration, and initiating the process to hire a project architect
- Undergrounding of utilities along Sir Francis Drake and Lagunitas Road adjacent to Town Hall
- Implementation of programs/projects contained within the certified 6th cycle Housing Element
- Ross Common electrical improvements and a new sprinkler system
- Completion of Natalie Coffin Greene Park pedestrian bridges (3)
- ADA (American Disabilities Act) improvements for sidewalks and ramps
- Shady Lane pedestrian improvements
- Sir Francis Drake Blvd and Morrison Avenue repaving projects
- Bolinas and Sir Francis Drake drainage improvements
- Winship Bridge next steps
- Initiate General Plan Update - a technical update to meet state laws, noise element, etc.

A major source of funding for Town police and fire protection services is the Public Safety Parcel Tax that was renewed on March 5, 2024 with 78% voter approval. For FYE26, the Town Council set the parcel tax at \$1,201.50 per Measure E. The Public Safety Parcel Tax provides approximately \$1M of the proposed \$10.6 million FYE26 Operating Fund budget.

FUNDS OVERVIEW

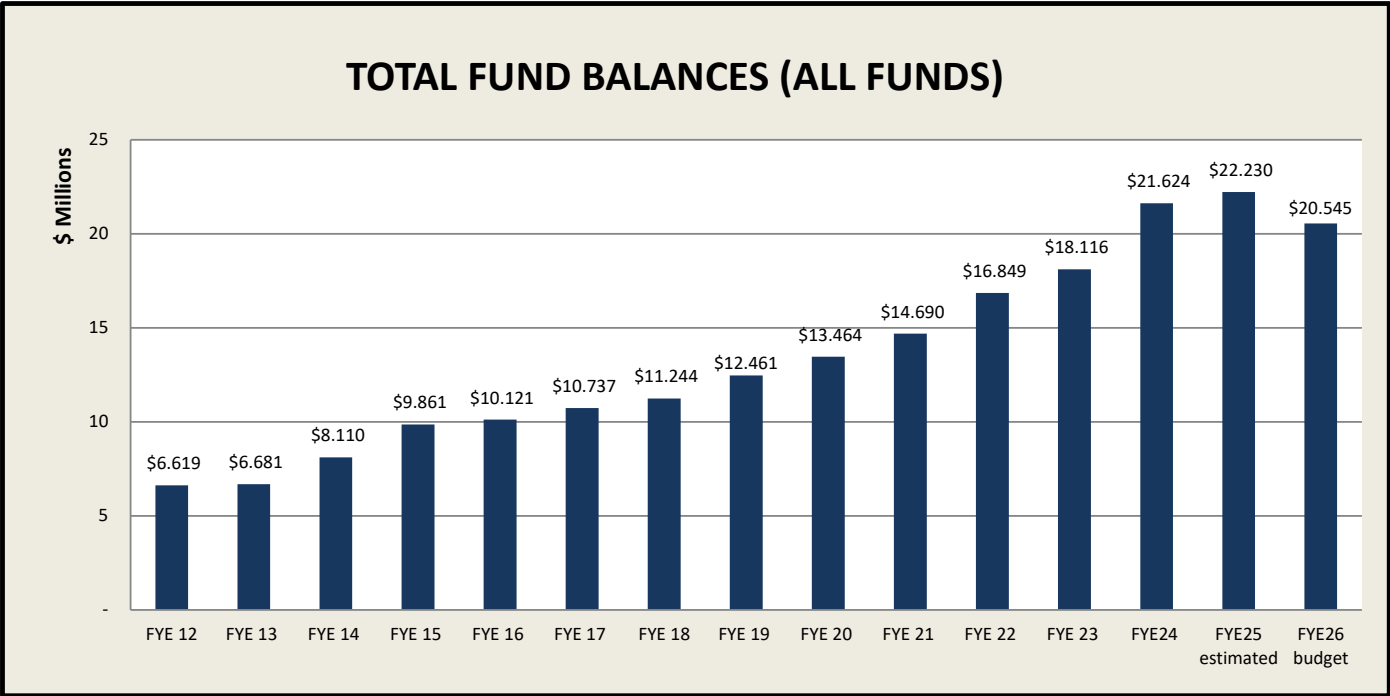
General Fund has three components:

- Operating Fund
- Facilities and Equipment Fund
- Emergency Fund

Capital Projects Fund (new in FYE 2024)

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

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



The net change in fund balances for FYE26 is summarized below and shows a positive \$16K change to the Operating Fund. The other funds are budgeted to have expenses (which are mostly capital improvement projects) more than revenues and therefore fund balances, which were accumulated to fund such capital expenses, will be used along with annual revenues.

	Net Change in Fund Balance	Transfer of prior year reserves	Ending Fund Balance
GENERAL FUND:			
Operating Fund	\$ 16,528	\$ (1,000,000)	\$ 5,053,440
Facilities and Equipment Fund	(457,000)		966,770
Emergency Fund	-		1,500,000
	(440,472)		7,520,210
Capital Projects Fund	75,500	1,000,000	11,766,844
SPECIAL REVENUE FUNDS:			
Gas Tax	(65,000)		35,058
Roadway	(421,000)		162,357
Drainage	(725,000)		708,049
Public Safety Tax Fund	-		-
General Plan Update Fund	(109,000)		352,806
	(1,320,000)		1,258,270
Total All Funds	\$ (1,684,972)		\$ 20,545,324

GENERAL FUND

The table below shows the Operating Fund revenue percentage changes in budget between FYE25 and FYE26.

Property Taxes	5.7%
Other Taxes	7.1%
Intergovernmental Revenue	6.0%
Investment Income and Rents	37.8%
Planning Revenue	13.3%
Building Revenue	-14.7%
Public Works Revenue	-7.2%
Police Revenue	-20.1%
Recreation Revenue	9.5%
Miscellaneous	71.8%

General Fund expenditure percentage changes in budget between FYE25 and FYE26

General Government	20.5%
Fire	-6.3%
Police	7.9%
Planning and Building	1.1%
Public Works	9.7%
Recreation	8.9%
Capital Expenditures	-2.2%

PENSION COSTS

The Town has been diligently paying down the unfunded liability. There have been substantial savings because CalPERS charges interest on the unfunded balance using a discount rate which was 7.5% in 2016 and is currently 6.8%.

	Optional UAL Paydowns		
	Safety Classic	Misc Classic	Total
FYE16	830,000	170,000	1,000,000
FYE17	165,000	35,000	200,000
FYE18	660,000	140,000	800,000
FYE21	490,000	110,000	600,000
FYE22	165,000	35,000	200,000
FYE23	165,000	35,000	200,000
FYE24	200,000	-	200,000
FYE25	200,000	-	200,000
	<u>2,875,000</u>	<u>525,000</u>	<u>3,400,000</u>

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

The Town has funded a Section 115 Trust (PARS) to prefund pension costs. The PARS account balance at March 31, 2025 was \$85,897. PARS three-year annual return as of June 30, 2024 is 1.45% and the 1-year return is 10.22%, with the three-year return below CalPERS investment performance and the one year above. The current budget does not plan for an addition to the PARS account.

The budget for FYE26 has a \$200,000 optional paydown of the UAL applied 100% to the Safety Classic Plan as its funded status of 79.6% is less than the other plans.

OPERATING FUND

Revenue

Operating Fund revenues excluding transfers-in are budgeted at \$10.3M for FYE26, which is 6.3% more than the FYE25 budget and .5% more than FYE25 estimated actual.

- Property tax revenues are budgeted at \$5.6M, a 4.6% increase over estimated FYE25 and a 6.1% increase over the prior year budget. Part of this increase is due to the fact that the collection fee the County charges is being recorded as an expense in FYE26 instead of an offset to revenue as in previous years, a change preferred by the Town's auditor.
- Property tax in lieu of vehicle license fees and property tax excess ERAF funds are estimated at a combined \$908K, the same as estimated actual for FYE25.
- Other taxes are budgeted at \$409K, which is a 7% increase over the prior year budget with Marin Sanitary Service franchise fees contributing to the increase.

- Intergovernmental revenue is 6% more than the prior year budget and includes \$121K from the Marin Wildfire Prevention Authority JPA and a \$194K state COPS grant.
- Investments and rents are budgeted at \$841K, a 38% increase over the previous budget. New in FYE26 is rent from the Ross Valley Paramedic Authority in the amount of \$24K. The Post Office is budgeted the same as in FYE25. Cellular rents from two leases total \$78K. Interest is budgeted at \$600K anticipating a rate of return of 3.5%. LAIF interest rates have increased from .33% as of June 30, 2021 to 4.3% as of March 31, 2025. As in previous years, the FYE26 budget does not allocate interest revenue to the Facilities and Equipment Fund or the Capital Projects Fund.
- Planning revenue is \$226K, 9% more than estimated FYE25.
- Building revenue is \$760K, 12% less than estimated FYE25. A five-year average was considered in determining the budget.
- Public Works revenue is \$97K, similar to estimated FYE25.
- Police revenue of \$40K is less than in prior years. Revenue from RVFD for reimbursement of utility costs for the fire station has been eliminated.
- Recreation revenue is \$907K, 9.5% more than the prior budget. A new after school program for transitional kindergarten is budgeted to bring in \$30K. A new account for Senior/Age Friendly Classes, which were previously included in Adult Classes, is budgeted at \$20K.

Expenditures

Operating Fund expenses, excluding transfers out and a discretionary pension payment, are budgeted at \$10.6M, which is a 5% increase over the FYE25 budget. A cost-of-living increase of 3% has been applied to most wages. The budget does not include wage/benefit increases for police officers as the Town is currently in negotiations with their bargaining group to renew a labor agreement that terminates on June 30, 2025. Additionally, like prior budgets, the FYE26 budget includes an additional discretionary payment of \$200K towards the pension unfunded liability and this is reported as a separate line item after operating costs. A transfer from the General Plan Update Fund to the Operating Fund of \$175K is budgeted to cover the cost of a consultant for plan updates and housing element implementation. In addition, the budget includes a \$600K transfer to the Capital Projects Fund plus an additional \$1M transfer of prior reserves.

General Government

- General Government budget is up 20% from the previous budget.
- Wages and benefits are 23% higher than the prior year budget due to the addition of a Senior Accountant position, a cost of living (COLA) adjustments, a step increase, and higher pension and medical costs. CalPERS health insurance premiums increased 9% effective January 1, 2025 and the budget estimates a 10% increase effective January 1, 2026.
- Outside services are 24% higher than the prior budget. Attorney services are budgeted 11% higher than the prior budget but lower than estimated FYE25. Marin County tax collection fee of \$65K is now being shown in the budget as an expense item instead of offsetting revenue as recommended by the auditor. Consultant services to prepare fee studies are budgeted at \$20,000. Audit expense is up due to the possibility of a Federal Single Audit being required because federal grant expenditures for Winship Bridge may exceed a threshold for this requirement. Technical support services, including cybersecurity, are budgeted at \$131K.
- Hosting the Marin County Mayors and Councilmembers dinner is budgeted at \$5K with the cost offset by \$2.5K in revenue.

- PLAN JPA, the Town's liability and property insurer, and SHARP JPA, the Town's workers' compensation insurance provider, have not finalized budgets for FYE26, but \$136K and \$172K, respectively, is allocated to the departments. In addition, \$25K has been budgeted for insurance claims which is the liability policy self-insured amount.
- A contribution to the Ross Property Owners' Association of \$25,500 is for support of holiday lighting, hanging flower baskets, banners, Live on the Common events, and other community events.
- Bank charges are going up \$1.5K to cover the cost of an investment bank fee in conjunction with purchasing investments earning higher rates than LAIF.

Fire

- The Ross Valley Fire Department is currently in negotiations with its labor groups to extend their contracts that terminate on June 30, 2025. The outcome of these negotiations will impact the Town's member contributions to the JPA. When the labor agreement is finalized the final costs will need to be incorporated into the Town's budget.
- The Third Amendment to the Joint Powers Agreement for the Ross Valley Fire Department includes Section 24.5 (a) - Ross Fire Station, which outlines operational changes associated with the station's closure. Effective July 1, 2025, the designated Ross Fire Station closure date, the Authority's annual operating costs will be reduced as a result of eliminating one fire engine from the vehicle replacement schedule and transitioning three (3) Captain positions and three (3) Engineer positions to six (6) Firefighter/Paramedic positions. The actual savings from these personnel changes will be calculated at the time each transition occurs, based on the difference in salary and fully loaded benefits between the classifications. The projected personnel savings tied to the station closure remain contingent upon the successful negotiation and implementation of a successor Memorandum of Understanding (MOU) effective July 1, 2025. Although the Authority currently estimates total savings of \$323,283 to be applied to Ross, it is important to note that not all of these savings will be realized immediately. The timing of personnel transitions depends on the resignation or retirement of incumbent employees, with the final transitions expected to occur in early 2026.
- As a result, Fire Department expenses are budgeted at \$3M, 6% less than the FYE25 budget. The Ross Valley Fire Department JPA budget has not been finalized, but a preliminary draft results in \$230K less than FYE25, an 8% decrease. Included in the JPA cost is Station 19 maintenance (27% of \$15K).
- The budget also includes two items of \$60.5K each for wildfire defensible space and wildfire local prevention. The total wildfire prevention expenditures of \$121K are 100% funded by the Marin Wildfire Prevention Authority JPA which is included in intergovernmental revenue.

Police

- Police budget of \$2.6M is up 8% from the prior year budget.
- Wages and benefits are 9% higher than the prior year budget with step increases and increases in health and pension costs.
- The budget includes funding for nine full-time positions. This includes one police officer position temporarily added to the department on April 4, 2024, for the purposes of succession planning and backfilling for an officer out on long term leave. This police officer is expected to return to duty this summer, therefore in FYE26 the Town Manager will be evaluating if there is a continued need for the additional officer and will make a recommendation to the Town Council based on that evaluation.

- The current Ross Police Officers Association MOU expires June 30, 2025, and a new MOU is being negotiated.
- Marin County Office of Emergency Services (OEM) which includes the service of AlertMarin is \$7.5K.
- Marin County Specialized Investigation Unit is budgeted the same as in FYE25 at \$13K.
- Dispatch service costs are budgeted at \$80K, including \$75K paid to the Town of Fairfax and \$5K to Sun Ridge Systems, 6.7% higher than the prior budget.
- MERA JPA operating expenses are estimated to be \$20K but a budget is not available yet.
- Included in Supplies-Medical is the purchase of two AEDs (defibrillators).
- The Town received a Police Wellness Grant from the State of California in FYE23 for \$15K and the FYE26 budget calls for the remaining funds of \$13K to be spent.

Planning and Building Department

- The Planning and Building Department budget of \$1.1M is 1% higher than the prior year budget. A housing element consultant is budgeted at \$50K to assist with zoning amendments that are required in the new housing element. Planning consultants are budgeted at \$179K which includes \$175K for a General Plan Update consultant and \$4K for a Branson traffic study. A transfer of \$175K from the General Plan update fund is budgeted to cover the cost of the General Plan Update consultant.
- Wages and benefits are budgeted 2% higher than FYE25 budget. Temporary part-time staffing with a budget of \$10K is to assist with housing element implementation tasks.
- The TRAKiT permit software annual license and credit card maintenance fee is estimated to be \$50K with 80% charged to Planning and Building and 20% to Public Works.

Public Works

- Public Works Department budget of \$1.1M is 9.7% more than the prior budget.
- Wages and benefits are 6% higher than the prior year budget, which includes a step increase.
- Building, land, street, and tree maintenance costs of \$390K are budgeted at 18% more than the prior budget with a \$35K increase in tree pruning and maintenance. The largest expense of \$100K for Ross Common maintenance is partially offset by \$24K Marin County Measure A Park funds, \$25K contribution from Ross School, and field rentals.

Recreation Department

- Recreation Department expenses of \$917K are 9% more than the prior budget. Wages and benefits are budgeted 6.7% higher than the prior budget due to a COLA for most staff, an increase in program staff for the new preschool program, a step increase, and increased health and pension costs.
- Outside services are 5% higher than the prior budget.
- A new afterschool transitional pre-school program is planned with classes held at the Marin Art & Garden Center. Rent for the facility use is budgeted at \$15K.
- Senior/Age Friendly Group expenses are budgeted at \$5K and Special Events which include the July 4th, Turkey Trot, and Town dinner events are budgeted at \$28K.
- Debt service on the long-term facility lease with Ross School is budgeted at \$10K.

Small Capital\Expenditures in the Operating Fund

- Technology equipment for the various departments is budgeted at \$17K for new computers and specialized police equipment. The Bear sculpture/monument restoration is budgeted at \$4K.

License plate readers are budgeted at \$28K with another \$24K due in FYE27. A website redesign is budgeted at \$30K.

FACILITIES FUND

- Facilities Fund expenses are budgeted at \$332K with \$212K for the completion of three pedestrian bridges in Natalie Coffin Greene Park. The cost of the bridges will be offset by a contribution of \$75K from a local trust. Ross Common Improvements of \$20K are for a new sprinkler system. A new public works tractor with attachments is budgeted at \$100K. A \$300K transfer is budgeted into the Capital Projects Fund leaving an estimated Facilities Fund balance at the end of FYE26 of \$967K.

EMERGENCY FUND

- The Emergency Fund was established in the 1990s with initial funding of \$1.5M for unforeseen economic uncertainties. No revenues or expenditures have been made from this fund.

CAPITAL PROJECTS FUND

- The Capital Projects Fund was new in FYE24 with a transfer of funds from the Facilities and Equipment Fund into the Capital Projects Fund. An additional transfer of prior year reserves of \$1.3M from the Operating Fund was budgeted in FYE25, which after expenditures will bring the fund balance at the end of FYE25 to \$10M.
- The planned expenditures for FYE26 are \$500K for utility undergrounding along Sir Francis Drake and Lagunitas Road adjacent to the Town Hall parcel and \$325K for the next steps in the facilities modernization project including \$75K for a part-time project manager.
- Transfers in from the Operating Fund and Facilities Fund total \$1.9M.
- The estimated fund balance at the end of FYE26 is \$11.7M.

GAS TAX FUND

- The Gas Tax Fund revenues are budgeted at \$135K. A \$200,000 transfer to the Roadway Fund is budgeted to partially fund the Sir Francis Drake Blvd. repaving project. The fund balance in the Gas Tax fund at the end of FYE26 is estimated to be \$35K.

ROADWAY FUND

- The Roadway Fund relies on both fund balances and annual revenues to fund expenses. Revenues are budgeted at \$329K including \$150K in impact fees and a Transportation of Marin (TAM) grants of \$169K.
- Road improvement projects of \$750K include \$700K for Sir Francis Drake and Morrison Road repaving and \$50K for ADA improvements. The Sir Francis Drake Blvd. project is partially funded by Transportation of Marin (TAM) grant of \$69K, Road Maintenance and Rehabilitation (RMRA) revenue of \$61K, and gas tax revenue. Road impact fees and prior reserves will fund the balance.
- Safe Pathway project of \$200K for Shady Lane is partially funded with a \$100K grant from TAM.
- The fund balance at the end of FYE26 is projected to be \$162K.

DRAINAGE FUND

- Revenues are budgeted at \$1.6M and expenses at \$2.4M.
- Drainage improvements, including a project to redirect Bolinas Avenue runoff from the outfall at the Winship Bridge, along with other smaller projects identified in the Storm Drain Master Plan, total \$900K and are paid with impact fees and prior reserves.
- Winship Bridge expenditures are budgeted at \$1.5M and will be reimbursed by a Federal Highway Bridge Program (HBP) grant distributed through CalTRANS.
- The fund balance at the end of FYE26 is estimated to be \$708K.

GENERAL PLAN UPDATE FUND

- The budget calls for a \$175K transfer of funds to the Operating Fund to cover the cost of a General Plan Update consultant.
- The fund balance at the end of FYE26 is estimated to be \$352K.

FISCAL, RESOURCES AND TIMELINE IMPACTS

The FYE26 Operating Fund budget is balanced based on projected revenues and expenditures. Operating Fund revenues and transfers in are budgeted at \$16K higher than expenditures. The budget is founded on several assumptions based on currently available information. Currently, the budget does not include the results of a final Ross Valley Fire Department budget nor final numbers from the Town's insurance providers, PLAN JPA for liability and property and SHARP JPA for workers compensation insurance.

CONCLUSION

The budget was developed based on the continuing objectives of providing high quality services to the community in an efficient, effective, responsive, and financially responsible manner. The overall budget for all Town Funds of \$15.3 million funds essential safety, community, and recreation services to the community while also increasing investments in infrastructure and facilities that serve the residents.

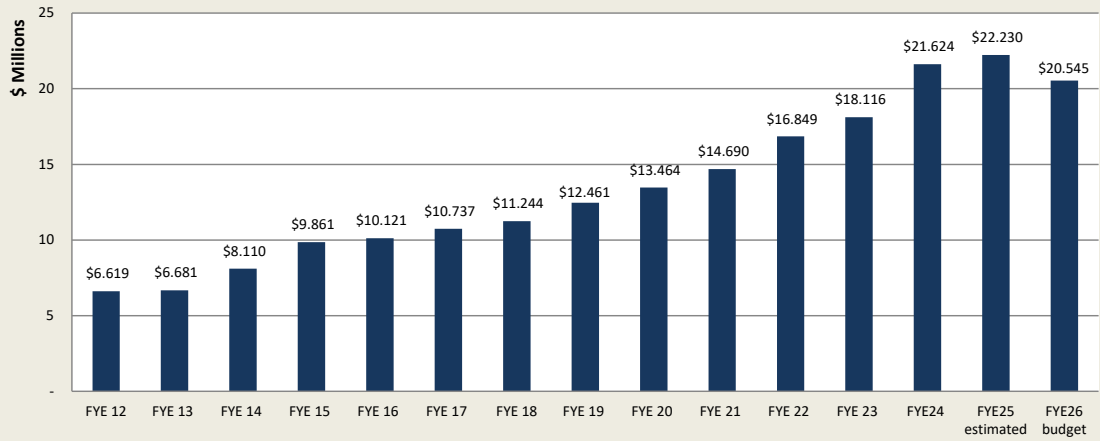
It has been a pleasure to work with the talented Town staff in developing the budget. I also want to thank the staff for their dedication and hard work in providing outstanding services to the Ross community.

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

TOWN OF ROSS
BUDGET
2025 - 2026

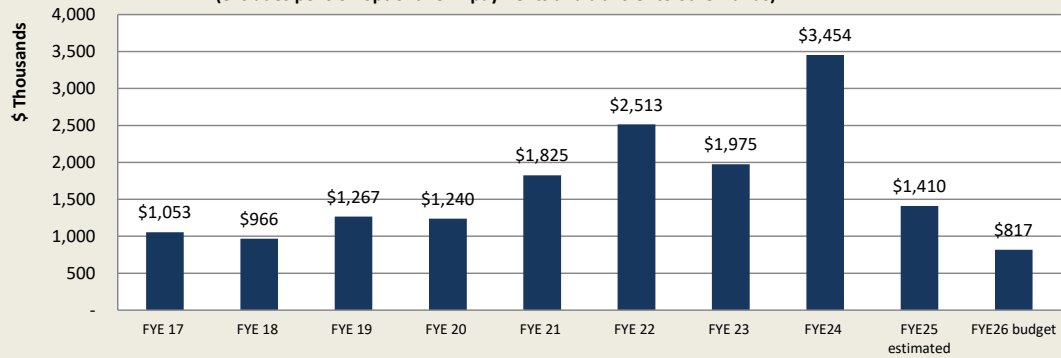
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TOTAL FUND BALANCES (ALL FUNDS)

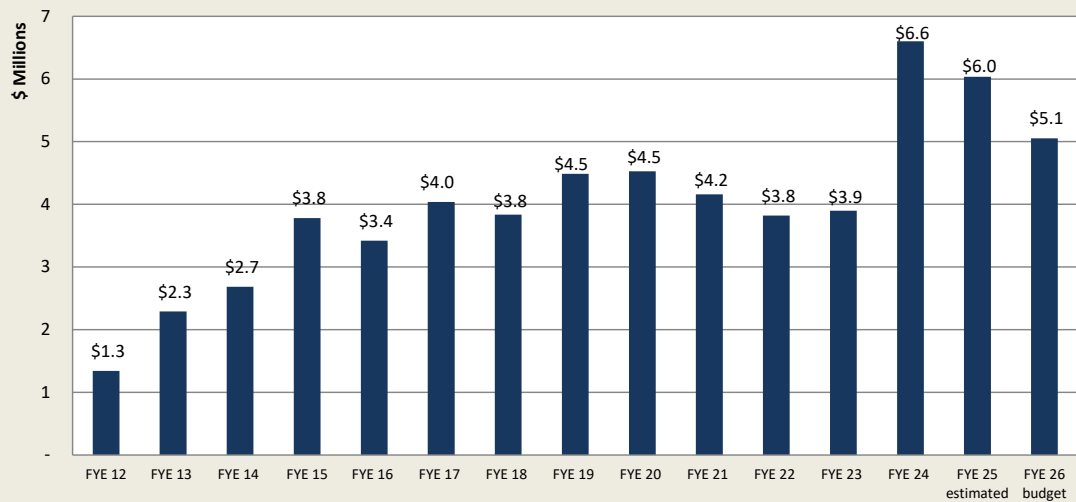


Operating Fund Excess (Deficiency) of Revenues over Expenditures

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



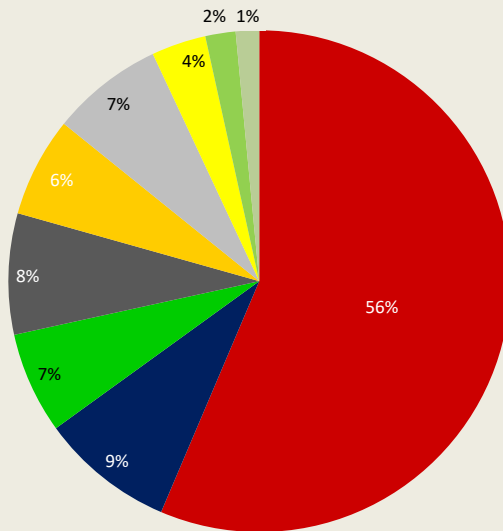
OPERATING FUND BALANCE



REVENUES

General Fund and Transfers In

Budget 2025 - 2026 = \$11,628,901



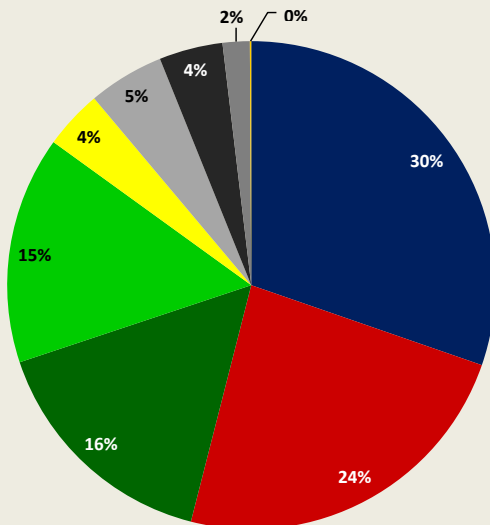
- Property Taxes - \$6,558,500
- Public Safety Tax - \$1,003,981
- Building - \$760,000
- Recreation Fees - \$907,000
- Other - \$747,882
- Investments & Rents - \$841,038
- Other Taxes - \$409,000
- Planning - \$226,500
- General Plan Xfer- \$175,000

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

EXPENDITURES (by type)

General Fund (not including pension optional UAL pay down)

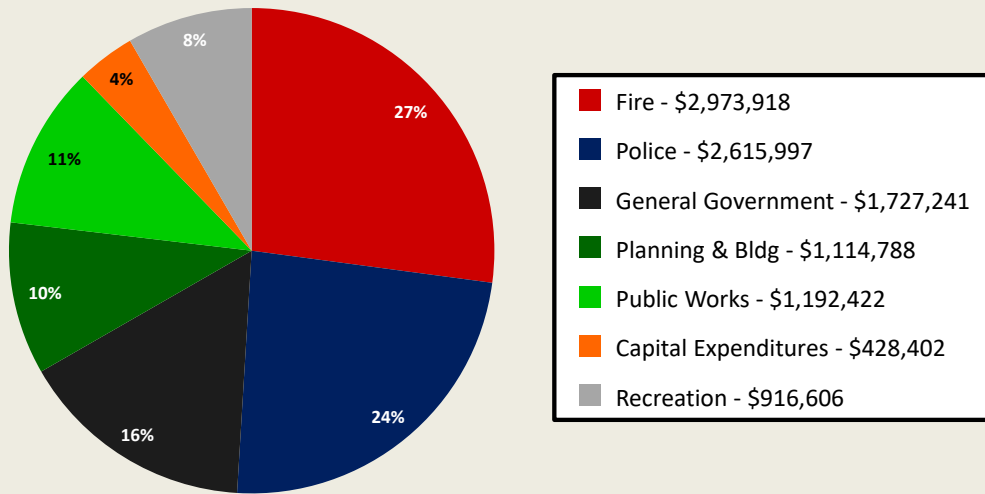
Budget 2025 - 2026 = \$10,969,373



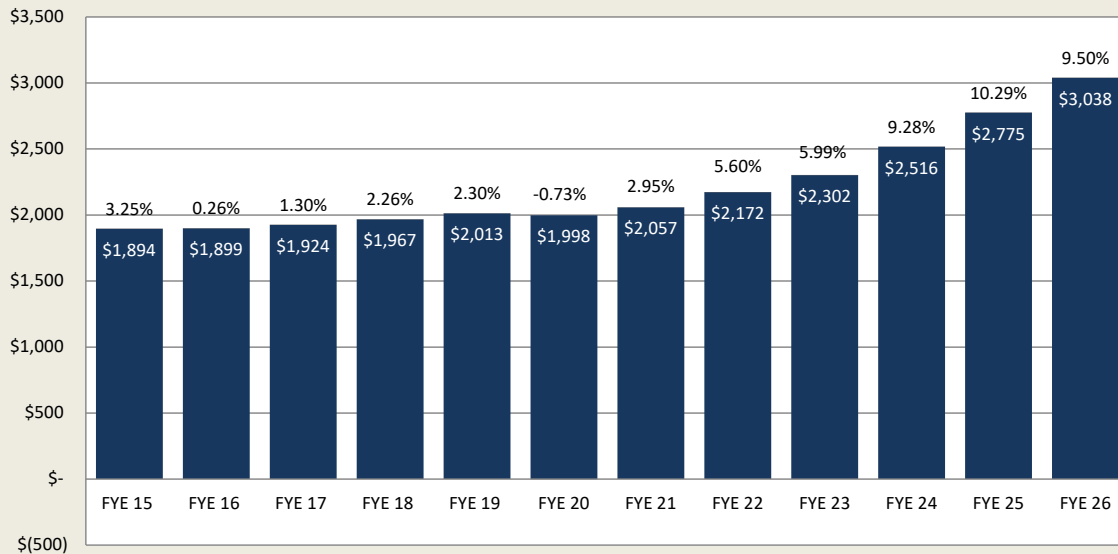
- Wages - \$3,325,003
- Ross Valley Fire JPA - \$2,596,119
- Employee Benefits - \$1,744,782
- Outside Services - \$1,654,684
- Capital Expenditures - \$428,402
- Other - \$551,158
- Maintenance & Repairs - \$462,300
- Insurance - \$196,925
- Debt Service - \$10,000

Employee benefits includes pension expense of \$850,810
 (excluding CalPERS optional unfunded liability payments)
 Maintenance & Repairs includes vehicle expense
 Other includes Other, Memberships & Organizations, and Rents

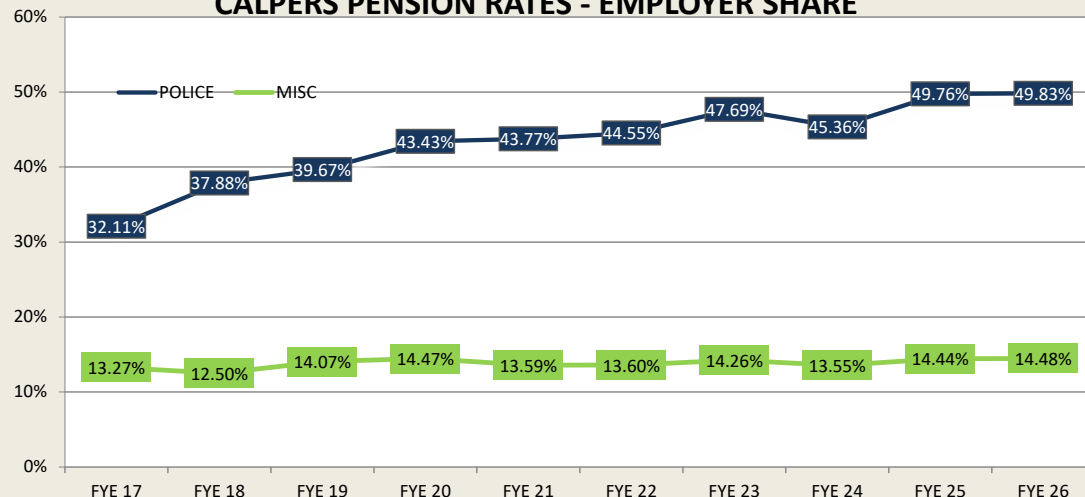
EXPENDITURES (by Department)
General Fund (not including pension optional UAL paydown)
Budget 2025 - 2026 = \$10,969,373



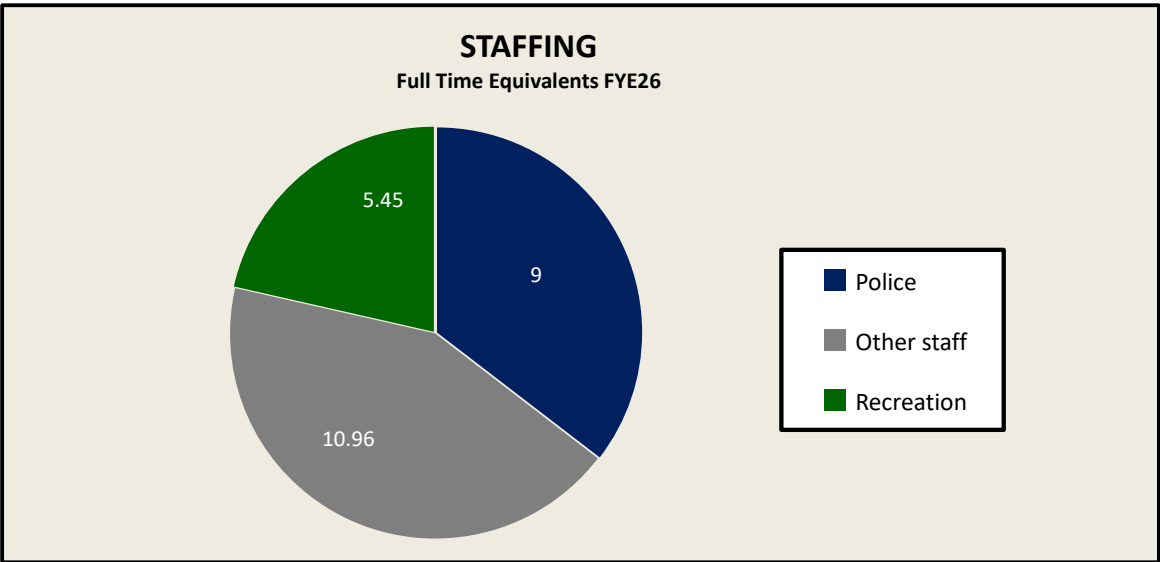
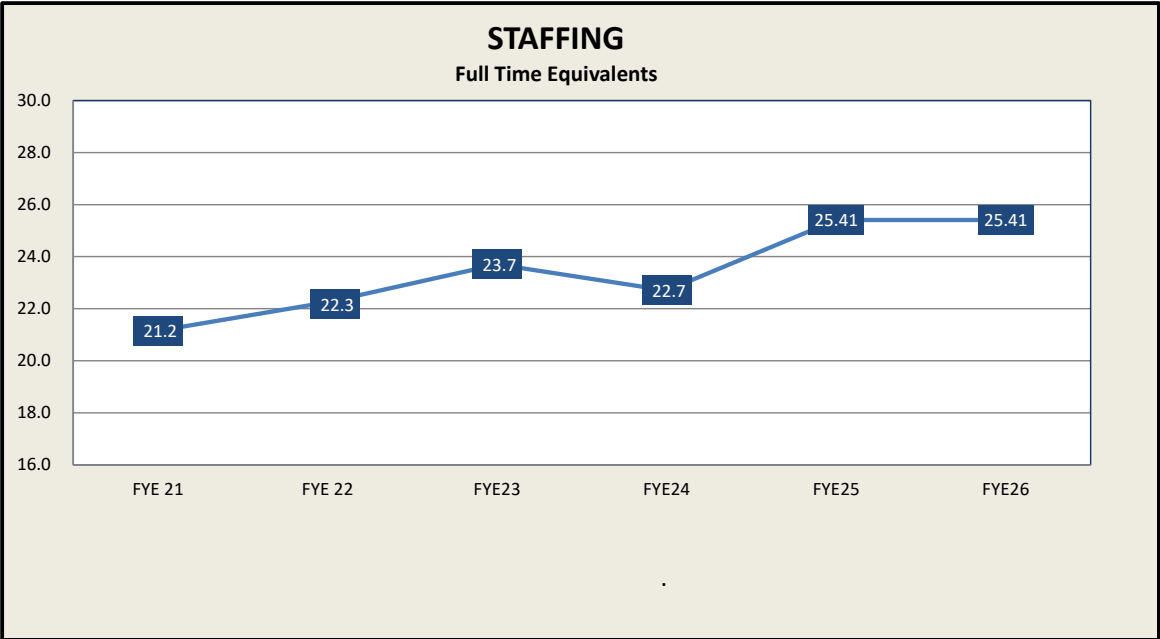
KAISER FAMILY PLAN RATES



CALPERS PENSION RATES - EMPLOYER SHARE



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



TOWN STAFFING - FULL TIME EQUIVALENTS

	FYE 21	FYE 22	FYE 23	FYE 24	FYE 25	FYE 26
General Government						
Town Manager	1.00	1.00	1.00	1.00	1.00	1.00
Senior Accountant	0.00	0.00	0.00	0.00	1.00	1.00
Town Clerk/Admin Manager	1.00	1.00	1.00	1.00	1.00	1.00
Office Asst. to Town Clerk	0.45	0.50	0.50	0.50	0.50	0.50
Senior Project Manager	0.00	0.00	0.00	0.00	0.46	0.46
Management Analyst	0.00	0.00	1.00	0.00	0.00	0.00
Treasurer	--	--	--	--	--	--
Subtotal	2.5	2.5	3.5	2.5	3.96	3.96
Planning and Building						
Planning and Building Director	1.00	1.00	1.00	1.00	1.00	1.00
Planning Manager	0.00	0.00	0.00	0.00	0.00	0.00
Planner	1.00	1.00	1.00	0.00	0.00	1.00
Assistant Planner	0.00	0.00	0.00	1.00	1.00	0.00
Senior Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00	1.00	1.00	1.00
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
Public Works Superintendent	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance Supervisor	0.00	1.00	1.00	1.00	1.00	1.00
Senior Maintenance Worker	1.00	0.00	0.00	1.00	1.00	1.00
Maintenance Worker	1.00	1.00	1.00	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
Sergeants	2.00	2.00	2.00	2.00	2.00	2.00
Officers	5.00	5.00	5.00	5.00	6.00	6.00
Officer Trainee	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal	8.0	8.0	8.0	8.0	9.0	9.0
Recreation						
Recreation Manager	0.60	0.75	1.00	1.00	1.00	1.00
Recreation Coordinator	0.00	0.00	0.00	0.00	1.00	1.00
Recreation Specialists	1.00	1.00	1.20	1.20	0.00	0.00
Recreation Clerk	0.00	0.00	0.00	0.00	0.45	0.45
Admin Assistant	0.10	0.00	0.00	0.00	0.00	0.00
Recreation Instructors/Leaders	2.00	3.00	3.00	3.00	3.00	3.00
Subtotal	3.7	4.8	5.2	5.2	5.45	5.45
Total staff	21.2	22.3	23.7	22.7	25.41	25.41

Town of Ross
All Funds - Budget Summary - Fiscal Year Ending June 30, 2026

	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 6/30/25	\$ 6,036,912	\$ 1,423,770	\$ 1,500,000	\$ 8,960,682	\$ 10,691,344	\$ 100,058	\$ 583,357	\$ 1,433,049	\$ -	\$ 461,806	\$ 22,230,296
Budgeted Revenue											
Property Taxes	6,558,500	-	-	6,558,500	-	-	-	-	-	-	6,558,500
Other Taxes	409,000	-	-	409,000	-	-	-	-	-	-	409,000
Intergovernmental	387,382	-	-	387,382	-	-	-	-	-	-	387,382
Investment Income and Rents	841,038	-	-	841,038	-	-	-	-	-	-	841,038
Planning Revenue	226,500	-	-	226,500	-	-	-	-	-	-	226,500
Building Revenue	760,000	-	-	760,000	-	-	-	-	-	-	760,000
Public Works Revenue	97,500	-	-	97,500	-	-	-	-	-	-	97,500
Police Revenue	39,900	-	-	39,900	-	-	-	-	-	-	39,900
Recreation Revenue	907,000	-	-	907,000	-	-	-	-	-	-	907,000
Miscellaneous	48,100	-	-	48,100	-	-	-	-	-	-	48,100
Other Fund Revenue	-	175,000	-	175,000	-	135,000	329,000	1,675,000	1,003,981	66,000	3,383,981
Total Budgeted Revenue	10,274,920	175,000	-	10,449,920	-	135,000	329,000	1,675,000	1,003,981	66,000	13,658,901
Budgeted Expenditures											
General Government	1,727,241	-	-	1,727,241	-	-	-	-	-	-	1,727,241
Fire	2,973,918	-	-	2,973,918	-	-	-	-	-	-	2,973,918
Police	2,615,997	-	-	2,615,997	-	-	-	-	-	-	2,615,997
Planning and Building	1,114,788	-	-	1,114,788	-	-	-	-	-	-	1,114,788
Public Works	1,192,422	-	-	1,192,422	-	-	-	-	-	-	1,192,422
Recreation	916,606	-	-	916,606	-	-	-	-	-	-	916,606
Small Capital Expenditures	96,402	-	-	96,402	-	-	-	-	-	-	96,402
Other Fund Expenditures	-	332,000	-	332,000	824,500	-	950,000	2,400,000	-	-	4,506,500
Total Budgeted Expenditures	10,637,373	332,000	-	10,969,373	824,500	-	950,000	2,400,000	-	-	15,143,873
Revenue Over (Under) Expend.	(362,453)	(157,000)	-	(519,453)	(824,500)	135,000	(621,000)	(725,000)	1,003,981	66,000	(1,484,972)
Transfer - Cap Projects Fund	(600,000)	(300,000)	-	(900,000)	900,000	-	-	-	-	-	-
Transfer - Pub Safety Fund	1,003,981	-	-	1,003,981	-	-	-	-	(1,003,981)	-	-
Transfer - General Plan Fund	175,000	-	-	175,000	-	-	-	-	-	(175,000)	-
Transfer - Roadway/Gas Tax	-	-	-	-	-	(200,000)	200,000	-	-	-	-
Pension UAL pay down	(200,000)	-	-	(200,000)	-	-	-	-	-	-	(200,000)
Subtotal	16,528	(457,000)	-	(440,472)	75,500	(65,000)	(421,000)	(725,000)	-	(109,000)	(1,684,972)
Transfer prior year reserves	(1,000,000)	-	-	(1,000,000)	1,000,000	-	-	-	-	-	-
Net Change in Fund Balance	(983,472)	(457,000)	-	(1,440,472)	1,075,500	(65,000)	(421,000)	(725,000)	-	(109,000)	(1,684,972)
Estimated Fund Bal 6/30/26	\$ 5,053,440	\$ 966,770	\$ 1,500,000	\$ 7,520,210	\$ 11,766,844	\$ 35,058	\$ 162,357	\$ 708,049	\$ -	\$ 352,806	\$ 20,545,324

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

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

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 Capital Projects Fund is met.

Town of Ross
All Funds
Expenditure Summary
Budget 2025 - 2026

All Funds Expenditures BY DEPARTMENT	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
General Fund						
General Government	\$ 1,019,955	\$ 1,104,211	\$ 1,433,658	\$ 1,499,677	\$ 1,727,241	20.5%
Fire	2,677,198	2,709,223	3,174,589	3,172,874	2,973,918	-6.3%
Police	1,792,120	1,896,528	2,424,955	2,160,950	2,615,997	7.9%
Planning and Building	1,129,116	885,771	1,102,657	914,559	1,114,788	1.1%
Public Works	981,617	1,026,440	1,087,161	1,105,838	1,192,422	9.7%
Recreation	739,031	763,772	832,705	899,159	906,606	8.9%
<i>Subtotal</i>	8,339,037	8,385,945	10,055,726	9,753,057	10,530,971	4.7%
Capital Expenditures	691,345	271,297	437,924	459,675	428,402	-2.2%
Debt Service	10,000	10,000	10,000	10,000	10,000	0.0%
<i>Total General Fund Expenditures</i>	9,040,382	8,667,242	10,503,650	10,222,732	10,969,373	4.4%
Capital Projects Fund						
	-	-	750,000	80,000	824,500	9.9%
Special Revenue Funds						
Gas Tax Fund	132,111	135,215	130,000	129,000	-	-100.0%
Roadway Fund	253,664	707,812	843,400	710,000	950,000	12.6%
Drainage Fund	225,891	590,231	1,900,000	300,000	2,400,000	26.3%
General Plan Update Fund	-	-	-	-	-	0.0%
<i>Total Special Revenue Funds</i>	611,666	1,433,258	2,873,400	1,139,000	3,350,000	16.6%
<i>Total Expenditures before optional pension payments</i>	\$ 9,652,048	\$ 10,100,500	\$ 14,127,050	\$ 11,441,732	\$ 15,143,873	7.2%

All Funds Expenditures BY TYPE OF EXPENSE	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Wages	\$ 2,409,707	\$ 2,590,196	\$ 3,092,646	\$ 2,838,462	\$ 3,325,003	7.5%
Employee Benefits	1,208,106	1,241,377	1,530,093	1,473,827	1,744,782	14.0%
Outside Services	1,501,562	1,070,538	1,494,807	1,465,568	1,654,684	10.7%
Ross Valley Fire Department	2,349,928	2,499,898	2,827,332	2,826,207	2,596,119	-8.2%
Memberships and Organizations	65,951	66,992	101,727	88,616	101,088	-0.6%
Rent	31,937	31,784	37,030	41,161	53,000	43.1%
Repairs and Maintenance	335,589	360,702	378,420	401,816	424,800	12.3%
Vehicles	29,815	28,482	36,000	41,500	37,500	4.2%
Insurance	118,083	159,028	178,500	187,552	196,925	10.3%
Other	288,359	336,948	379,171	388,348	397,070	4.7%
<i>Subtotal</i>	8,339,037	8,385,945	10,055,726	9,753,057	10,530,971	4.7%
Capital Expenditures	691,345	271,297	437,924	459,675	428,402	-2.2%
Debt Service	10,000	10,000	10,000	10,000	10,000	0.0%
<i>Subtotal</i>	9,040,382	8,667,242	10,503,650	10,222,732	10,969,373	4.4%
Capital Projects Fund	-	-	750,000	80,000	824,500	9.9%
Special Revenue Funds	611,666	1,433,258	2,873,400	1,139,000	3,350,000	16.6%
<i>Total Expenditures before optional pension payments</i>	\$ 9,652,048	\$ 10,100,500	\$ 14,127,050	\$ 11,441,732	\$ 15,143,873	7.2%

Town of Ross
Operating Fund
Summary
Budget 2025 - 2026

OPERATING FUND SUMMARY	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Revenue						
Property Taxes	\$ 5,811,629	\$ 6,055,627	\$ 6,204,264	\$ 6,308,500	\$ 6,558,500	5.7%
Other Taxes	390,993	398,230	382,000	413,844	409,000	7.1%
Intergovernmental Revenue	431,656	632,642	365,417	368,642	387,382	6.0%
Investment Income and Rents	372,671	1,154,975	610,270	961,398	841,038	37.8%
Planning Revenue	353,791	197,700	200,000	207,000	226,500	13.3%
Building Revenue	889,626	1,289,584	890,800	862,800	760,000	-14.7%
Public Works Revenue	111,232	157,474	105,100	101,972	97,500	-7.2%
Police Revenue	101,099	114,146	49,933	54,046	39,900	-20.1%
Recreation Revenue	796,954	889,378	828,500	915,324	907,000	9.5%
Miscellaneous	31,729	34,473	28,000	30,401	48,100	71.8%
Total	\$ 9,291,380	\$ 10,924,229	\$ 9,664,284	\$ 10,223,927	\$ 10,274,920	6.3%
Expenditures						
General Government	\$ 1,019,955	\$ 1,104,211	\$ 1,433,658	\$ 1,499,677	\$ 1,727,241	20.5%
Fire	2,677,198	2,709,223	3,174,589	3,172,874	2,973,918	-6.3%
Police	1,792,120	1,896,528	2,424,955	2,160,950	2,615,997	7.9%
Planning and Building	1,129,116	885,771	1,102,657	914,559	1,114,788	1.1%
Public Works	981,617	1,026,440	1,087,161	1,105,838	1,192,422	9.7%
Recreation	749,031	773,772	842,705	909,159	916,606	8.8%
Subtotal	8,349,037	8,395,945	10,065,726	9,763,057	10,540,971	4.7%
Small Capital Expenditures	76,450	78,368	77,924	113,031	96,402	23.7%
Total	8,425,487	8,474,313	10,143,650	9,876,088	10,637,373	4.9%
Revenue Over (Under) Expenditures	\$ 865,893	\$ 2,449,916	\$ (479,366)	\$ 347,839	\$ (362,453)	-24.4%
Transfer from General Plan Update Fnd	156,000	-	175,000	35,000	175,000	0.0%
Transfer from Public Safety Tax Fund	953,343	1,003,982	1,027,776	1,027,284	1,003,981	-2.3%
Subtotal	1,975,236	3,453,898	723,410	1,410,123	816,528	12.9%
Additional Optional Pension Payments	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	0.0%
Transfer to Facilities & Equip Fund	(1,700,000)	-	(475,000)	(475,000)	-	100.0%
Transfer to Capital Projects Fund	-	(550,000)	-	-	(600,000)	
Subtotal	75,236	2,703,898	48,410	735,123	16,528	-65.9%
Transfer prior year surplus to Cap Proj Fund		-	(1,300,000)	(1,300,000)	(1,000,000)	100.0%
Net change in Fund Balance	75,236	2,703,898	(1,251,590)	(564,877)	(983,472)	
Fund Balance Beg of Year - Operating	3,822,655	3,897,891	6,056,376	6,601,789	6,036,912	-0.3%
Estimated Fund Balance End of Year	3,897,891	6,601,789	4,804,786	6,036,912	5,053,440	5.2%

**Town of Ross
Operating Fund
Revenue
Budget 2025 - 2026**

OPERATING FUND REVENUE	Account	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Property Taxes							
Property Tax	5010-05	\$ 4,963,627	\$ 5,112,629	\$ 5,325,000	\$ 5,400,000	\$ 5,650,000	6.1%
Property Tax In Lieu of Vehicle Lic. Fee	5012-05	349,727	366,864	379,264	383,500	383,500	1.1%
Property Tax - Excess ERAF Funds	5014-05	498,275	576,134	500,000	525,000	525,000	5.0%
<i>Subtotal</i>		5,811,629	6,055,627	6,204,264	6,308,500	6,558,500	5.7%
Other Taxes							
Business Licenses	5080-05	38,948	40,278	38,000	40,500	40,000	5.3%
Sales Tax	5040-05	72,354	53,640	50,000	55,000	55,000	10.0%
Franchise - Cable TV	5060-05	55,624	56,751	55,000	52,500	53,000	-3.6%
Franchise - Marin Sanitary Service	5050-05	125,350	132,059	135,000	141,000	146,000	8.1%
Franchise - PG&E	5070-05	50,064	52,632	54,000	54,844	55,000	1.9%
Real Property Transfer Tax	5025-05	48,653	62,870	50,000	70,000	60,000	20.0%
<i>Subtotal</i>		390,993	398,230	382,000	413,844	409,000	7.1%
Intergovernmental Revenue							
Marin - Measure A Parks	5123-05	12,917	24,730	23,117	24,827	24,382	5.5%
Marin - Zero Waste Grant	5124-05	27,509	18,538	-	-	-	0.0%
Marin Wildfire Prev Authority JPA	5229-05	111,625	132,402	120,000	121,000	121,000	0.8%
State of CA - Homeowner Property Tax Relief	5230-05	17,806	17,498	17,500	17,326	17,300	-1.1%
State of CA - Prop 172 1/2 Cent Sales Tax	5280-05	26,129	24,960	27,000	27,000	27,000	0.0%
State of CA - LEAP Grant	5233-05	-	65,000	-	-	-	0.0%
State of CA - REAP Grant	5234-05	20,000	-	-	-	-	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	-	-	(20,250)	-	0.0%
State of CA - COPS grant	5232-05	173,532	186,630	175,000	195,056	194,000	10.9%
State of CA - Police Wellness Grant	5220-05	15,000	-	-	-	-	0.0%
State Vehicle License Collection in Excess	5200-05	2,393	2,884	2,800	3,683	3,700	32.1%
TAM - Meas B E 3-EV Outreach	5500-05	4,495	-	-	-	-	0.0%
Intergovernmental - Other	5231-05	-	-	-	-	-	0.0%
<i>Subtotal</i>		431,656	632,642	365,417	368,642	387,382	6.0%
Investment Income and Rents							
Interest/Change in Value	5170-05	111,953	925,464	400,000	750,000	600,000	50.0%
Rental Income - Cellular	5185-05	127,892	91,134	71,388	72,516	78,156	9.5%
Rental Income - Post Office	5181-05	132,826	138,377	138,882	138,882	138,882	0.0%
Rental Income - RVPA JPA	5179-05	-	-	-	-	24,000	100.0%
<i>Subtotal</i>		372,671	1,154,975	610,270	961,398	841,038	37.8%
Planning Revenue							
Planning Application Fees	5300-05	349,887	196,350	200,000	200,000	225,000	12.5%
Planning Construction Review	5310-05	3,904	1,350	-	7,000	1,500	100.0%
<i>Subtotal</i>		353,791	197,700	200,000	207,000	226,500	13.3%
Building Revenue							
Appeal Fees	5311-05	-	-	-	-	-	0.0%
Building Permits	5110-05	391,679	680,972	450,000	400,000	400,000	-11.1%
Building Plan Review	5105-05	382,273	385,531	300,000	330,000	250,000	-16.7%
Building - Bldg Stnd Adm Rev Fund (BSASRF)	5111-05	947	1,644	1,500	1,000	1,000	-33.3%
Building - Strong Motion Impl. Program (SMIP)	5113-05	3,010	5,285	4,500	2,500	2,500	-44.4%
Building - SB-1186 Disability Access Fees	5081-05	1,776	1,865	1,800	1,800	1,500	-16.7%
Resale Inspections	5125-05	17,707	25,652	15,000	30,000	20,000	33.3%
Fee Program Administration	5315-05	16,190	49,714	25,000	19,000	18,000	-28.0%
Records Retention and Management	5112-05	6,861	11,600	8,000	8,500	7,000	-12.5%
Technology Fee	5313-05	69,183	127,321	85,000	70,000	60,000	-29.4%
<i>Subtotal</i>		889,626	1,289,584	890,800	862,800	760,000	-14.7%

**Town of Ross
Operating Fund
Revenue
Budget 2025 - 2026**

OPERATING FUND REVENUE	Account	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Public Works Revenue							
County of Marin Flood Control Reimb.	5106-05	13,100	31,900	5,000	5,000	-	-100.0%
Earth Grading Permits	5090-05	278	-	100	-	-	-100.0%
Encroachments	5095-05	59,568	79,419	50,000	50,000	50,000	0.0%
Public Works Plan Review	5114-05	(5,164)	(1,303)	3,000	1,000	1,000	-66.7%
Ross School - Ross Common maint	5183-05	23,516	24,198	25,000	24,972	25,500	2.0%
Tree Removal Permits	5305-05	19,934	23,260	22,000	21,000	21,000	-4.5%
<i>Subtotal</i>		111,232	157,474	105,100	101,972	97,500	-7.2%
Police Revenue							
Accident Report Copying	5320-05	198	228	300	300	300	0.0%
Alarm & Misc. Permit Fees	5325-05	124	242	200	500	100	-50.0%
Contributions - Police	5399-05	8,174	8,174	8,174	8,174	-	-100.0%
POST Training Reimbursement	5240-05	1,742	903	1,000	1,000	1,500	50.0%
Police Expense Reimbursements	5326-05	54,733	64,628	-	-	25,000	100.0%
Safety Building Reimbursements	5327-05	26,024	29,236	30,259	30,072	-	-100.0%
Vehicle Code Fines	5150-05	10,104	10,735	10,000	14,000	13,000	30.0%
<i>Subtotal</i>		101,099	114,146	49,933	54,046	39,900	-20.1%
Recreation Revenue							
Adult Classes	5350-95	41,865	76,447	50,000	110,000	75,000	50.0%
Senior/Age Friendly Classes	5351-95	-	-	-	-	20,000	100.0%
Kids Classes	5352-95	765,519	778,571	750,000	775,000	785,000	4.7%
Contributions - Fee Assistance	5353-95	-	31,000	-	-	-	0.0%
Tennis Keys	5361-95	4,980	18,960	15,000	15,000	15,000	0.0%
Rental Income - Rec Facilities	5182-95	8,800	9,328	9,000	9,000	9,000	0.0%
Special Events - Town Dinner, Turkey Trot etc.	5486-95	3,320	4,377	4,500	8,824	5,000	11.1%
Miscellaneous Revenue	5487-95	-	-	-	-	-	0.0%
Credit Card Fees	5362-95	(27,530)	(29,305)	-	(2,500)	(2,000)	-100.0%
<i>Subtotal</i>		796,954	889,378	828,500	915,324	907,000	9.5%
Miscellaneous							
Contributions - General	5400-05	-	-	-	601	-	0.0%
EV Charging Station	5408-05	-	5,216	5,000	6,300	5,600	12.0%
Mayor and Councilmember Dinner	5284-05	-	-	2,500	-	2,500	0.0%
Miscellaneous	5487-05	5,401	4,777	-	1,500	20,000	100.0%
Permits - Film	5120-05	-	-	-	-	-	0.0%
Permits - Special Events	5318-05	1,040	834	500	-	-	-100.0%
Reimbursement for Town Costs	5406-05	25,288	23,646	20,000	22,000	20,000	0.0%
<i>Subtotal</i>		31,729	34,473	28,000	30,401	48,100	71.8%
Total Revenue		\$ 9,291,380	\$ 10,924,229	\$ 9,664,284	\$ 10,223,927	\$ 10,274,920	6.3%

Town of Ross
Operating Fund
General Government Expenditures
Budget 2025 - 2026

GENERAL GOV. EXPENDITURES	Account	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Wages							
Town Manager	6100-10	\$ 243,541	\$ 254,722	\$ 264,050	\$ 271,502	\$ 284,876	7.9%
Town Manager - Other Pay	6101-10	19,431	20,082	20,643	30,000	26,166	26.8%
Senior Accountant	6119-10	-	-	-	7,106	122,988	100.0%
Town Clerk	6106-10	110,574	100,810	109,104	109,104	118,486	8.6%
Temporary part-time wages	6166-10	-	-	80,000	-	20,000	-75.0%
Office Assistant	6109-10	28,394	30,379	30,240	30,240	31,150	3.0%
In Lieu Health	6173-10	1,506	1,500	1,500	1,500	1,500	0.0%
Treasurer	6160-10	3,012	3,000	-	3,000	3,000	0.0%
Compensated Absences Payout	6085-10	12,050	-	-	-	-	0.0%
<i>Subtotal</i>		418,508	410,493	505,537	452,452	608,166	20.3%
Employee Benefits							
PERS - Employer Share	6210-10	51,203	48,349	62,822	60,000	77,189	22.9%
Cafeteria Plan and Health Insurance	6230-10	40,110	41,902	46,431	48,490	78,619	69.3%
OPEB - retiree health care	6232-10	-	-	-	-	-	0.0%
Dental Insurance	6240-10	2,233	2,188	2,161	2,161	2,698	24.9%
Life & Disability Insurance	6250-10	2,159	2,083	2,098	2,098	3,009	43.4%
Payroll Taxes	6220-10	25,012	24,624	30,557	26,500	38,683	26.6%
Worker's Comp Insurance	6260-10	9,348	10,345	12,000	11,810	10,844	-9.6%
<i>Subtotal</i>		130,065	129,491	156,069	151,059	211,043	35.2%
Outside Services							
Accountant	6400-10	77,239	72,529	77,625	80,000	20,000	-74.2%
Attorneys	6420-10	147,782	224,617	225,000	290,000	250,000	11.1%
Auditor	6430-10	26,000	34,000	30,000	38,000	49,500	65.0%
Consultants - Computer	6450-10	29,098	19,622	87,204	100,000	130,915	50.1%
Consultants - Employee Related Matters	6455-10	1,954	185	10,000	10,000	60,000	500.0%
Consultants - Fee study/impact fee study	6444-10	-	-	30,000	30,000	20,000	-33.3%
Consultants - Other (HdL, GASB, etc)	6448-10	25,491	18,549	75,000	25,000	75,000	0.0%
Consultants - Videographer	6447-10	4,648	4,346	5,000	5,000	5,000	0.0%
Crossing Guard at SFD/Bolinas 50%	6468-10	10,239	6,147	10,000	11,500	11,500	15.0%
Custodial Services	6660-10	7,515	4,785	6,000	4,000	4,500	-25.0%
Marin Co Tax Collection Fees	6472-10	-	-	-	63,916	65,000	100.0%
Mediation Services - MGSA and other	6656-10	919	876	921	921	925	0.4%
Minute Taker	6461-10	7,485	4,560	7,500	6,600	6,000	-20.0%
Payroll Processing Fees	6465-10	1,469	6,176	6,000	7,800	8,000	33.3%
Record Retention System - policy update	6471-10	2,699	600	650	650	750	15.4%
<i>Subtotal</i>		342,538	396,992	570,900	673,387	707,090	23.9%
Memberships & Organizations							
Assoc/Organizations/Dues	7960-10	15,966	13,221	16,000	15,000	15,000	-6.3%
Council Expense	7942-10	2,914	4,852	10,000	6,000	11,000	10.0%
Community Homeless Fund	7945-10	-	-	10,303	10,303	-	-100.0%
Hosting Mayor/Council Dinner	7941-10	111	55	5,000	-	5,000	0.0%
Travel and Training	7944-10	3,528	6,751	8,500	8,500	10,000	17.6%
<i>Subtotal</i>		22,519	24,879	49,803	39,803	41,000	-17.7%
Repairs and Maintenance							
Equipment Repair	6930-10	-	-	-	-	-	
<i>Subtotal</i>		-	-	-	-	-	
Insurance							
Insurance	8000-10	11,459	12,046	15,350	15,056	17,193	12.0%
Insurance Claims/Costs	8020-10	2,989	38,570	25,000	37,000	25,000	0.0%
<i>Subtotal</i>		14,448	50,616	40,350	52,056	42,193	4.6%

Town of Ross
Operating Fund
General Government Expenditures
Budget 2025 - 2026

GENERAL GOV. EXPENDITURES	Account	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Other							
Bank Charges	6466-10	329	185	1,000	750	2,000	100.0%
Election Costs	7980-10	3,375	6,491	-	-	-	0.0%
Equipment Leasing - postage & copier	7990-10	5,849	8,519	9,000	12,000	12,000	33.3%
MIDAS (Internet Access)	7815-10	7,720	7,164	7,500	7,170	7,500	0.0%
Miscellaneous	8040-10	9,991	342	20,000	35,000	20,000	0.0%
Noticing, Mailing & Advert.	8060-10	5,207	4,209	4,500	3,000	4,000	-11.1%
PG&E - Buildings	7820-10	3,676	2,396	3,500	3,000	2,750	-21.4%
RPOA Projects and Events	8085-10	26,500	29,000	27,000	27,000	25,500	-5.6%
Software	8090-10	6,729	15,337	15,000	20,000	20,000	33.3%
Special Events and Activities	7940-10	6,826	6,446	10,500	8,000	10,500	0.0%
Supplies - Office	8130-10	12,584	7,769	10,000	10,000	10,000	0.0%
Telephones	7810-10	3,091	3,882	3,000	5,000	3,500	16.7%
<i>Subtotal</i>		91,877	91,740	111,000	130,920	117,750	6.1%
Gen Gov Expenditures before CalPERS UAL		\$ 1,019,955	\$ 1,104,211	\$ 1,433,658	\$ 1,499,677	\$ 1,727,241	20.5%
Pension UAL pay down	6217-10	8,750	-	-	-	-	
Total General Government Expenditures		\$ 1,028,705	\$ 1,104,211	\$ 1,433,658	\$ 1,499,677	\$ 1,727,241	

Town of Ross
Operating Fund
Fire Department Expenditures
Budget 2025 - 2026

FIRE EXPENDITURES	Account	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Employee Benefits							
CalPERS - amortized UAL payment	6210-20	144,269	120,624	157,527	157,527	192,414	22.1%
OPEB - retiree health care	6233-20	-	-	-	-	-	0.0%
<i>Subtotal</i>		144,269	120,624	157,527	157,527	192,414	22.1%
Outside Services							
Ross Valley Fire Department	6390-20	2,266,963	2,414,445	2,739,315	2,738,189	2,515,301	-8.2%
Ross Valley Fire Department - equip/maint	6392-20	82,965	85,453	88,017	88,018	76,768	-12.8%
Ross Valley Fire - Station 19 maintenance	6389-20	-	-	-	-	4,050	100.0%
Wildfire Prevention Program -defensible space	6394-20	104,914	21,007	60,000	60,000	60,500	0.8%
Wildfire Prevention Program -local prevention	6395-20	28,436	17,235	60,000	60,000	60,500	0.8%
<i>Subtotal</i>		2,483,278	2,538,140	2,947,332	2,946,207	2,717,119	-7.8%
Maintenance and Repairs	6811-20	12,181	8,916	20,000	20,000	10,000	-50.0%
Insurance	8000-20	22,918	24,091	30,700	30,110	34,385	12.0%
Rents - Facilities Rental - Trailer	8135-20	14,552	17,452	19,030	19,030	20,000	5.1%
<i>Fire Expenditures before CalPERS UAL</i>		\$ 2,677,198	\$ 2,709,223	\$ 3,174,589	\$ 3,172,874	\$ 2,973,918	-6.3%
Pension UAL pay down	6217-20	82,500	100,000	100,000	100,000	100,000	
<i>Total Fire Expenditures</i>		\$ 2,759,698	\$ 2,809,223	\$ 3,274,589	\$ 3,272,874	\$ 3,073,918	

**Town of Ross
Operating Fund
Police Department Expenditures
Budget 2025 - 2026**

POLICE EXPENDITURES	Account	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Wages							
Police Chief	6033-20	\$ 169,782	\$ 191,793	\$ 199,628	\$ 200,248	\$ 207,613	4.0%
Police Sergeants	6034-20	249,136	258,576	274,440	274,500	282,673	3.0%
Police Officers	6035-20	319,275	438,568	663,749	535,000	699,217	5.3%
Overtime	6110-20	139,113	70,781	50,000	55,000	50,000	0.0%
EMT/Educational Incentive	6043-20	15,807	17,044	19,500	18,158	21,000	7.7%
Longevity Pay	6044-20	16,528	15,584	18,288	14,627	22,331	22.1%
Holiday Pay	6045-20	26,735	33,564	46,159	40,781	48,322	4.7%
Uniform Pay	6141-20	6,150	7,794	10,800	8,114	10,800	0.0%
In Lieu Health	6173-20	3,011	3,000	3,000	3,000	3,000	0.0%
Compensated Absences Payout	6085-20	-	-	50,000	-	80,000	60.0%
<i>Subtotal</i>		945,537	1,036,704	1,335,565	1,149,428	1,424,956	6.7%
Employee Benefits							
PERS - Employer Share	6211-20	270,346	283,557	365,460	326,000	407,188	11.4%
Cafeteria Plan and Health Insurance	6231-20	102,601	139,600	175,945	183,127	220,613	25.4%
OPEB - retiree health care	6232-20	-	-	-	-	-	0.0%
Dental Insurance	6241-20	7,801	8,965	10,216	9,500	10,981	7.5%
Life and Disability Insurance	6251-20	3,852	4,792	4,860	3,750	4,860	0.0%
Payroll Taxes	6221-20	64,205	72,160	99,413	90,000	107,608	8.2%
Workers Comp	6261-20	73,536	81,384	93,000	91,525	84,042	-9.6%
<i>Subtotal</i>		522,341	590,458	748,894	703,902	835,292	11.5%
Outside Services							
Consultants - police matters	6455-20	31,127	2,650	15,000	15,000	15,000	0.0%
Contract Police Services	6675-20	34,681	3,203	10,000	-	-	-100.0%
Dispatching Services	6681-20	68,912	69,747	75,000	75,000	80,000	6.7%
J. Prandi Children's Center	6741-20	995	995	995	995	995	0.0%
Marin Co OEM Service Contract	6760-20	3,604	-	7,500	7,500	7,500	0.0%
Marin Co Specialized Investigation Unit	6701-20	12,471	12,471	13,000	12,471	13,000	0.0%
NERA	7101-20	15,385	19,274	19,685	19,685	19,899	1.1%
Payroll Processing Fees	6465-20	1,149	-	-	-	-	0.0%
Critical Reach System	6750-20	210	125	200	200	200	0.0%
<i>Subtotal</i>		168,534	108,465	141,380	130,851	136,594	-3.4%
Memberships and Organizations							
Association Membership Dues	7961-20	1,026	400	700	700	700	0.0%
Conferences and Travel	7944-20	-	2,677	4,000	1,000	4,000	0.0%
<i>Subtotal</i>		1,026	3,077	4,700	1,700	4,700	0.0%
Maintenance and Repairs							
Cleaning and Maintenance	6812-20	6,175	7,195	7,920	7,920	8,000	1.0%
Computer & Telecom Maintenance	8030-20	11,838	12,892	-	-	-	0.0%
Small Equipment and Repairs	7171-20	2,596	1,881	2,000	10,000	4,500	125.0%
Station Repairs	6810-20	1,900	1,829	10,000	1,000	5,000	-50.0%
<i>Subtotal</i>		22,509	23,797	19,920	18,920	17,500	-12.1%
Vehicles							
Vehicle Gas and Oil	7501-20	14,847	14,588	16,000	17,000	17,000	6.3%
Vehicle Repairs	7521-20	10,725	8,470	10,000	15,000	10,000	0.0%
<i>Subtotal</i>		25,572	23,058	26,000	32,000	27,000	3.8%
Insurance							
Insurance	8001-20	22,918	24,091	30,700	30,110	34,385	12.0%
Insurance Claims	8020-20	-	-	-	-	-	0.0%
<i>Subtotal</i>		22,918	24,091	30,700	30,110	34,385	12.0%

Town of Ross
Operating Fund
Police Department Expenditures
Budget 2025 - 2026

POLICE EXPENDITURES	Account	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Other							
Cell Phones	7815-20	4,381	4,445	5,000	4,000	4,500	-10.0%
Community Engagement	7821-20	2,014	1,810	2,000	1,000	2,000	0.0%
Disaster Council/Prep	8089-20	-	500	1,500	1,000	1,000	-33.3%
Duplication Costs	8091-20	6,240	7,402	7,500	1,000	1,000	-86.7%
Email/Internet	7819-20	8,529	8,756	9,000	8,800	9,000	0.0%
Emergency Generator Fuel Costs	8133-20	-	-	500	-	-	-100.0%
Miscellaneous Expense	8041-20	2,212	7,380	10,000	3,000	25,000	150.0%
Mobile Data Terminal Fees	7818-20	3,126	3,270	3,000	4,050	4,100	36.7%
PG&E	7820-20	38,345	36,583	39,000	48,000	48,000	23.1%
Police Policy Maintenance	8081-20	5,227	5,541	5,500	5,901	6,000	9.1%
Publications	8082-20	-	-	500	-	500	0.0%
Software - iRIMS etc.	8090-20	-	-	2,826	3,748	4,000	41.5%
Supplies - Investigative	8120-20	331	10	500	500	500	0.0%
Supplies - Medical	8125-20	-	1,266	500	4,500	4,500	800.0%
Supplies - Office	8131-20	2,005	2,599	2,500	2,000	2,000	-20.0%
Supplies - Range	8100-20	2,743	-	1,000	1,000	1,000	0.0%
Telephones	7810-20	5,322	3,954	4,500	4,000	4,000	-11.1%
Training and Classes	7922-20	1,928	3,112	9,000	1,540	5,000	-44.4%
Wellness Programs	8098-20	1,280	250	13,470	-	13,470	0.0%
<i>Subtotal</i>		83,683	86,878	117,796	94,039	135,570	15.1%
Police Expenditures before CalPERS UAL		\$ 1,792,120	\$ 1,896,528	\$ 2,424,955	\$ 2,160,950	\$ 2,615,997	7.9%
Pension UAL pay down	6218-20	82,500	100,000	100,000	100,000	100,000	
Total Police Expenditures		\$ 1,874,620	\$ 1,996,528	\$ 2,524,955	\$ 2,260,950	\$ 2,715,997	

Town of Ross
Operating Fund
Planning and Building Department Expenditures
Budget 2025 - 2026

PLANNING AND BUILDING	Account	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Wages							
Planning and Building Director	6105-35	149,616	175,932	184,158	179,997	191,854	4.2%
Planner/Asst Planner	6108-35	59,701	93,570	97,990	98,314	105,294	7.5%
Senior Building Inspector	6111-35	124,678	118,869	133,686	134,119	137,690	3.0%
Permit Technician	6152-35	88,383	91,928	94,764	95,075	97,607	3.0%
Temporary part-time wages	6166-35	-	-	30,000	2,610	10,000	-66.7%
Planning - Other Pay	6104-35	2,363	2,548	3,600	3,614	3,600	0.0%
Compensated Absences Payout	6085-35	-	-	-	-	-	100.0%
<i>Subtotal</i>		424,741	482,847	544,198	513,729	546,045	0.3%
Employee Benefits							
PERS - Employer Share	6210-35	52,795	47,604	59,696	58,200	67,387	12.9%
Cafeteria Plan and Health Insurance	6230-35	66,920	63,161	77,419	77,100	84,338	8.9%
OPEB - retiree health care	6232-35	-	-	-	-	-	0.0%
Dental Insurance	6240-35	4,681	4,026	5,303	4,200	4,239	-20.1%
Life & Disability Insurance	6250-35	2,960	2,875	3,188	3,262	3,300	3.5%
Payroll Taxes	6220-35	33,052	37,501	39,629	40,000	41,097	3.7%
Worker's Comp Insurance	6260-35	11,216	12,415	10,500	10,333	9,489	-9.6%
<i>Subtotal</i>		171,624	167,582	195,735	193,095	209,850	7.2%
Outside Services							
Building Administration/Inspections	6434-35	1,980	-	2,000	2,000	2,000	0.0%
Building Plan Review	6435-35	157,914	54,986	80,000	45,000	45,000	-43.8%
Business License Administration	6436-35	8,605	9,568	9,500	9,500	9,500	0.0%
Consultants - Housing Element	6454-35	255,534	91,345	75,000	35,000	50,000	-33.3%
Consultants - Planning	6460-35	40,838	3,073	103,000	14,000	179,000	73.8%
Consultants - Videographer	6447-35	2,728	1,995	3,000	3,000	3,000	0.0%
Scanning Services	6462-35	5,938	1,582	15,000	29,500	-	-100.0%
<i>Subtotal</i>		473,537	162,549	287,500	138,000	288,500	0.3%
Memberships & Organizations							
Assoc/Organizations/Dues	7960-35	355	150	1,000	1,000	1,000	0.0%
Travel and Training	7944-35	1,781	925	5,000	6,000	5,000	0.0%
<i>Subtotal</i>		2,136	1,075	6,000	7,000	6,000	0.0%
Vehicle Expense							
Vehicle - Other	7528-35	517	1,279	1,000	1,000	1,000	0.0%
<i>Subtotal</i>		517	1,279	1,000	1,000	1,000	0.0%
Insurance							
Insurance	8000-35	11,459	12,046	15,350	15,056	17,193	12.0%
<i>Subtotal</i>		11,459	12,046	15,350	15,056	17,193	12.0%
Other							
Building - BSASRF and SMIP Fees	6638-35	3,712	6,474	5,625	3,000	3,000	-46.7%
Equipment Leasing - copier	7990-35	5,132	6,577	6,500	429	-	-100.0%
Miscellaneous	8040-35	1,993	6,259	1,000	1,000	1,000	0.0%
Permit Tracking License - annual fee 80%	8088-35	33,541	36,818	37,600	40,000	40,000	6.4%
Notices, Publications, Codes, etc.	8080-35	-	882	700	1,000	1,000	42.9%
Supplies - Office	8130-35	124	271	750	500	500	-33.3%
Telephone	7810-35	600	1,112	700	750	700	0.0%
<i>Subtotal</i>		45,102	58,393	52,875	46,679	46,200	-12.6%
Planning & Bldg Expenditures before CalPERS UAL		\$ 1,129,116	\$ 885,771	\$ 1,102,657	\$ 914,559	\$ 1,114,788	1.1%
Pension UAL pay down	6217-35	8,750	-	-	-	-	
Total Planning and Bldg Expenditures		\$ 1,137,866	\$ 885,771	\$ 1,102,657	\$ 914,559	\$ 1,114,788	

Town of Ross
Operating Fund
Public Works Department Expenditures
Budget 2025 - 2026

PUBLIC WORKS	Account	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Wages							
Director Pub Works/Town Engineer	6090-30	\$ 181,259	\$ 189,815	\$ 195,700	\$ 196,339	\$ 201,567	3.0%
Director of PW - Other Pay	6091-30	3,614	3,600	3,600	3,600	3,600	0.0%
Maintenance Employees	6112-30	159,551	171,615	184,918	185,533	194,996	5.4%
<i>Subtotal</i>		344,424	365,030	384,218	385,472	400,163	4.1%
Employee Benefits							
PERS - Employer Share	6210-30	64,068	57,484	71,934	72,000	85,796	19.3%
Cafeteria Plan and Health Insurance	6230-30	59,660	65,278	72,271	72,135	78,719	8.9%
OPEB - retiree health care	6232-30	-	-	-	-	-	0.0%
Dental Insurance	6240-30	3,700	3,644	3,732	3,589	3,660	-1.9%
Life & Disability Insurance	6250-30	2,291	2,349	2,291	2,426	2,441	6.5%
Payroll Taxes	6220-30	24,579	26,459	26,465	26,465	29,125	10.1%
Worker's Comp Insurance	6260-30	21,188	23,450	25,500	25,095	23,044	-9.6%
Uniform Reimb.	6140-30	525	183	500	500	500	0.0%
<i>Subtotal</i>		176,011	178,847	202,692	202,210	223,286	10.2%
Outside Services							
Animal Services	6600-30	40,171	38,407	34,027	34,027	35,000	2.9%
Arborists	6410-30	7,368	7,031	10,000	10,000	10,000	0.0%
Engineering Services - Other	6440-30	13,567	2,750	10,000	10,000	10,000	0.0%
Outside Services - maintenance work	6115-30	7,635	4,770	5,000	2,500	5,000	0.0%
Urban Forestry Plan	6595-30	9,120	9,260	-	-	-	0.0%
Payroll Processing Fees	6465-30	459	-	-	-	-	0.0%
<i>Subtotal</i>		78,320	62,218	59,027	56,527	60,000	1.6%
Memberships & Organizations							
Assoc/Organizations/Dues	7960-30	2,301	2,000	2,500	2,000	2,000	-20.0%
Marin Climate & Energy Partnership	6654-30	3,192	3,192	3,192	3,192	3,200	0.3%
Marin General Services Authority	6655-30	2,900	513	502	502	1,000	99.2%
Marin Map	6630-30	6,000	6,031	6,000	6,000	6,000	0.0%
MCSTOPPP - Marin Co Pollution Prevention	6650-30	11,256	11,429	11,430	11,430	15,647	36.9%
MTC - StreetSavers Subscription	6657-30	-	-	900	900	900	0.0%
Storm Water Fees-State and Nat'l	6651-30	7,067	7,067	8,000	7,279	7,500	-6.3%
Transportation Authority of Marin-dues	6640-30	5,754	5,663	5,700	5,810	6,341	11.2%
<i>Subtotal</i>		38,470	35,895	38,224	37,113	42,588	11.4%
Building and Land Maintenance							
Building Maintenance	6810-30	18,046	23,840	15,000	7,000	15,000	0.0%
Creek Maintenance	6900-30	22,985	10,000	10,000	10,000	10,000	0.0%
Drainage Maintenance	6910-30	1,158	9,817	15,000	15,000	15,000	0.0%
Park Maintenance - Coffin Greene	7010-30	9,571	12,136	10,000	10,000	10,000	0.0%
Park Maintenance - F.S. Allen	7000-30	14,611	14,243	13,000	14,000	14,000	7.7%
Park Maintenance - Ross Common	7020-30	97,816	106,783	95,000	95,000	100,000	5.3%
Pest Control	6841-30	9,769	3,822	5,000	5,500	5,000	0.0%
Sanitation	7840-30	2,865	3,394	3,500	8,296	8,300	137.1%
Town Hall/Post Office Landscaping	6809-30	3,945	7,184	16,000	17,000	12,000	-25.0%
Water	7850-30	6,378	8,255	10,000	16,800	15,000	50.0%
<i>Subtotal</i>		187,144	199,474	192,500	198,596	204,300	6.1%

Town of Ross
Operating Fund
Public Works Department Expenditures
Budget 2025 - 2026

PUBLIC WORKS	Account	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Street Maintenance							
Bridge Maintenance and Repair	6905-30	867	692	5,000	1,000	5,000	0.0%
PG&E - Street Lights	7830-30	29,243	32,210	32,000	40,000	40,000	25.0%
Roadway Striping and Curb Painting	7200-30	132	807	3,000	3,000	3,000	0.0%
Median Island Maintenance	7215-30	1,120	997	1,000	1,000	1,000	0.0%
Street Signs	7240-30	1,170	1,558	2,500	2,500	2,500	0.0%
Street Sweeping	7210-30	52,300	52,800	52,000	52,000	52,000	0.0%
Street Maintenance - Other	7209-30	8,683	7,768	6,000	15,000	10,000	66.7%
Traffic Signal Maintenance	7250-30	4,516	3,922	5,000	10,000	5,000	0.0%
<i>Subtotal</i>		98,031	100,754	106,500	124,500	118,500	11.3%
Tree Maintenance -							
Tree Planting and Replacement	7440-30	-	1,055	2,500	2,500	2,500	0.0%
Tree Pruning & Maintenance	7400-30	3,560	5,260	15,000	15,000	50,000	233.3%
Tree Removal	7430-30	6,775	14,220	15,000	15,000	15,000	0.0%
<i>Subtotal</i>		10,335	20,535	32,500	32,500	67,500	107.7%
Vehicles							
Vehicles - Gas & Oil	7500-30	3,618	2,747	4,000	2,500	2,500	-37.5%
Vehicles - Repairs and Other	7520-30	108	1,398	5,000	6,000	7,000	40.0%
<i>Subtotal</i>		3,726	4,145	9,000	8,500	9,500	5.6%
Insurance							
Insurance	8000-30	22,918	24,092	30,700	30,110	34,385	12.0%
Insurance Claims/Costs	8020-30	505	-	-	-	-	
<i>Subtotal</i>		23,423	24,092	30,700	30,110	34,385	12.0%
Other							
EV Charging Station	8075-30	-	3,085	3,100	3,110	3,200	3.2%
Miscellaneous	8040-30	552	1,013	600	1,000	1,000	66.7%
PG&E - Buildings	7820-30	5,421	7,610	8,000	8,000	8,300	3.8%
Permit Tracking License - annual fee 20%	8088-30	8,385	9,667	9,400	10,000	10,000	6.4%
Small Equipment	7170-30	1,319	5,536	3,000	2,000	2,000	-33.3%
Supplies - Office	8130-30	942	1,727	1,500	1,600	1,500	0.0%
Telephones	7810-30	1,965	1,991	2,200	2,600	2,200	0.0%
Training & Classes	7920-30	3,149	4,821	4,000	2,000	4,000	0.0%
<i>Subtotal</i>		21,733	35,450	31,800	30,310	32,200	1.3%
Public Works Expend before CalPERS UAL		\$ 981,617	\$ 1,026,440	\$ 1,087,161	\$ 1,105,838	\$ 1,192,422	9.7%
Pension UAL pay down	6217-30	17,500	-	-	-	-	
Total Public Works Expenditures		\$ 999,117	\$ 1,026,440	\$ 1,087,161	\$ 1,105,838	\$ 1,192,422	

Town of Ross
Recreation Department
Expenditures
Budget 2025 - 2026

RECREATION EXPENDITURES	Account	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Wages							
Recreation Manager	6180-95	110,252	97,112	110,840	116,399	118,762	7.1%
Recreation Coordinator	6181-95	-	-	70,947	46,659	74,720	5.3%
Recreation Specialists	6182-95	74,288	79,223	-	46,490	-	0.0%
Recreation Clerk	6183-95	-	-	28,342	12,000	29,192	3.0%
Recreation Instructors and Leaders	6192-95	86,595	113,537	110,000	112,000	120,000	9.1%
In Lieu Health	6173-95	5,362	5,250	3,000	3,833	3,000	0.0%
<i>Subtotal</i>		276,497	295,122	323,129	337,381	345,674	7.0%
Employee Benefits							
PERS - Employer Share	6210-95	30,133	18,386	19,292	20,000	20,835	8.0%
Cafeteria Plan and Health Insurance	6230-95	-	-	12,870	8,812	14,023	9.0%
OPEB - retiree health care	6232-95	-	-	-	-	-	0.0%
Dental Insurance	6240-95	585	576	590	615	579	-1.9%
Life & Disability Insurance	6250-95	1,339	1,377	1,340	1,750	1,518	13.3%
Payroll Taxes	6220-95	22,391	23,691	26,084	26,000	27,809	6.6%
Worker's Comp Insurance	6260-95	9,348	10,345	9,000	8,857	8,133	-9.6%
<i>Subtotal</i>		63,796	54,375	69,176	66,034	72,897	5.4%
Outside Services							
Custodial Services	6660-95	6,049	6,863	8,000	8,303	13,000	62.5%
Contractors - Program	6449-95	282,904	281,393	300,000	330,000	320,000	6.7%
Website and Registration	6450-95	13,573	13,816	8,000	8,500	8,500	6.3%
Payroll Processing Fees	6465-95	2,757	-	-	-	-	0.0%
<i>Subtotal</i>		305,283	302,072	316,000	346,803	341,500	8.1%
Memberships & Organizations							
Travel and Training	7944-95	1,800	2,066	3,000	3,000	6,800	126.7%
<i>Subtotal</i>		1,800	2,066	3,000	3,000	6,800	126.7%
Rent							
Rent - Kentfield School District	8036-95	17,385	13,258	15,000	15,000	15,000	0.0%
Rent - MAGC	8038-95	-	-	-	4,500	15,000	100.0%
Rent - Ross School - summer program	8037-95	-	1,074	3,000	2,631	3,000	0.0%
<i>Subtotal</i>		17,385	14,332	18,000	22,131	33,000	83.3%
Maintenance and Repairs							
Tennis/Paddle Court Maintenance	7032-95	5,389	7,226	7,000	7,300	7,000	0.0%
Maintenance - Other	6932-95	-	-	-	-	-	0.0%
<i>Subtotal</i>		5,389	7,226	7,000	7,300	7,000	0.0%
Insurance							
Insurance	8000-95	22,917	24,092	30,700	30,110	34,385	12.0%
Insurance Claims/Costs	8020-95	-	-	-	-	-	0.0%
<i>Subtotal</i>		22,917	24,092	30,700	30,110	34,385	12.0%
Program Expense							
Program Expense for Adult & Senior	8205-95	6,181	8,139	8,000	12,000	5,000	-37.5%
Program Expense for Kids Classes	8250-95	12,298	14,377	15,000	15,000	18,000	20.0%
<i>Subtotal</i>		18,479	22,516	23,000	27,000	23,000	0.0%

Town of Ross
Recreation Department
Expenditures
Budget 2025 - 2026

RECREATION EXPENDITURES	Account	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Other							
Advertising	8204-95	1,749	2,156	4,000	4,000	4,000	0.0%
Bank Charges	6466-95	198	450	250	100	100	-60.0%
Fee Assistance Program	8210-95	-	8,300	9,000	22,700	-	-100.0%
Miscellaneous	8040-95	2,459	2,934	2,500	1,500	2,500	0.0%
Postage	8208-95	224	257	250	100	250	0.0%
Special Events July4th, Town dinner etc	7940-95	17,168	22,121	21,000	26,000	28,000	33.3%
Supplies	8130-95	3,116	3,442	3,000	3,000	3,500	16.7%
Telephone	7810-95	2,571	2,311	2,700	2,000	4,000	48.1%
<i>Subtotal</i>		27,485	41,971	42,700	59,400	42,350	-0.8%
Debt Service							
Ross School - Lease - interest	8525-95	9,283	9,380	9,349	9,349	9,317	-0.3%
Ross School - Lease - principal	8525-95	717	620	651	651	683	4.9%
<i>Subtotal</i>		10,000	10,000	10,000	10,000	10,000	0.0%
Recreation Expend before CalPERS UAL & Arrears		\$ 749,031	\$ 773,772	\$ 842,705	\$ 909,159	\$ 916,606	8.8%
Pension UAL pay down	6217-95	-	-	-	-	-	
Total Recreation Expenditures		\$ 749,031	\$ 773,772	\$ 842,705	\$ 909,159	\$ 916,606	

Town of Ross
Operating Fund
Small Capital Expenditures
Budget 2025 - 2026

SMALL CAPITAL EXPENDITURES	Account	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Air Conditioning for Recreation	8686-05	-	-	-	19,697	-	
Furniture	8685-05	-	-	6,500	6,500	2,000	
Laurel Grove Right of Way	8688-05	12,500	-	-	-	-	
License Plate Readers	8704-05	-	-	-	-	28,000	
Mobile Radar Unit	8700-05	-	-	8,000	14,251	-	
Police Expenses - see donation	8682-05	8,457	8,573	8,174	8,174	2,402	
Sculpture/Monument Restoration	9141-05	2,995	-	5,000	3,808	4,000	
SHARP Reimbursed Expenses	8687-05	-	22,334	15,000	15,464	15,000	
Technology Equip - Gen Gov	8527-05	11,825	-	5,000	5,137	5,000	
Technology Equip - Planning & Bldg	8693-05	-	14,573	2,500	2,500	2,500	
Technology Equip - Police	8691-05	2,938	10,391	2,500	2,500	2,500	
Technology Equip - Public Works	8696-05	-	3,390	2,500	2,500	2,500	
Technology Equip - Recreation	8690-05	9,205	-	2,500	2,500	2,500	
Telephone System	8701-05	-	-	-	30,000	-	
Website Redesign	8703-05	-	-	-	-	30,000	
Workspace Improvements	8698-05	-	-	-	-	-	
SB1383 CalRecycle Grant	8689-05	-	-	20,250	-	-	
Zero Waste Grant Expenditures	8697-05	28,530	19,107	-	-	-	
Prior Year Capital Expenditures	Various	-	-	-	-	-	
Total Capital Expenditures		\$ 76,450	\$ 78,368	\$ 77,924	\$ 113,031	\$ 96,402	23.7%

Town of Ross
Facilities and Equipment Fund
Budget 2025 - 2026

FACILITIES AND EQUIPMENT FUND	Account	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Revenue							
Construction Penalties	5311-66	\$ 63,913	\$ 247,462	\$ 150,000	\$ 192,157	\$ 100,000	
Proposition 68 Parks Grant	5291-66	177,952	-	-	-	-	
Contributions RPOA	5401-66	-	-	-	10,374	-	
Contributions - Other	5402-66	-	-	-	-	75,000	
Prior Year Revenue	5487-66	-	-	-	-	-	
Total Revenue		241,865	247,462	150,000	202,531	175,000	16.7%
Facilities Capital Improvements							
ADA Transition Plan/Town Hall	9126-66	4,835	138,378	-	3,000	-	
Allen Park tennis Courts	9095-66	6,070	-	-	4,147	-	
Bald Hill Acquisition	9198-66	200,000	-	-	-	-	
Laurel Grove Right of Way acquisition	9215-66	-	-	-	103,735	-	
Natalie Coffin Greene Park - ped bridges	9062-66	12,227	-	165,000	100,000	212,000	
Public Safety Building	9199-66	-	-	25,000	-	-	
Ross Common Restoration/Improvements	9188-66	216,467	-	50,000	20,000	20,000	
Ross Common Storage Shed	9190-66	-	-	10,000	12,595	-	
Toilet Enclosures - Parks	9177-66	3,800	-	-	-	-	
Town Facilities Master Plan	9185-66	162,285	-	-	-	-	
Town Hall Improvements	9189-66	9,211	-	20,000	-	-	
Prior Year Expenditures	Various	-	-	-	-	-	
Total Capital Improvements	-	614,895	138,378	270,000	243,477	232,000	-14.07%
Equipment							
Vehicle - Police	8530-66	-	54,551	90,000	103,167	-	
Vehicle - Public Works	8530-66	-	-	-	-	100,000	
Total Equipment		-	54,551	90,000	103,167	100,000	
Total Expenditures		614,895	192,929	360,000	346,644	332,000	-7.8%
Revenue Over (Under) Expenditures		\$ (373,030)	\$ 54,533	\$ (210,000)	\$ (144,113)	\$ (157,000)	
Transfer from Operating Fund-current		1,700,000	-	475,000	475,000	-	-100.0%
Transfer to Capital Projects Fund		-	(8,956,365)	-	-	(300,000)	-100.0%
Fund Balance Beginning of Year		8,667,745	9,994,715	779,152	1,092,883	1,423,770	
Estimated Fund Balance End of Year		\$ 9,994,715	\$ 1,092,883	\$ 1,044,152	\$ 1,423,770	\$ 966,770	

Town of Ross
Emergency Fund
Budget 2025 - 2026

EMERGENCY FUND	Account	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 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 2025 - 2026

CAPITAL PROJECTS FUND	Account	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Revenue							
Interest - LAIF FMV adjustment	5170-76	\$ -	\$ (35,021)	\$ -	\$ -	\$ -	
Total Revenue		-	(35,021)	-	-	-	
Expenditures - Civic Center							
Civic Center Modernization Project	9185-76	-	-	250,000	50,000	250,000	
Project Manager	9186-76	-	-	-	5,000	74,500	
Subtotal		-	-	250,000	55,000	324,500	
Expenditures - Undergrounding							
Rule 20A PG&E Undergrounding - Lag/SFD	9210-76	-	-	500,000	25,000	500,000	
Total Expenditures		-	-	750,000	80,000	824,500	
Revenue Over (Under) Expenditures		\$ -	\$ (35,021)	\$ (750,000)	\$ (80,000)	\$ (824,500)	
Transfer from Operating Fund		-	550,000	-	-	600,000	
Transfer from Operating Fund - prior year surplus				1,300,000	1,300,000	1,000,000	
Transfer from Facilities&Equip Fund		-	8,956,365	-	-	300,000	
Fund Balance Beginning of Year		-	-	9,456,365	9,471,344	10,691,344	
Estimated Fund Balance End of Year		\$ -	\$ 9,471,344	\$ 10,006,365	\$ 10,691,344	\$ 11,766,844	

Town of Ross
Gas Tax Fund
Budget 2025 - 2026

GAS TAX FUND	Account	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Revenue							
State Gas Tax Revenue	5120-51	\$ 64,615	\$ 69,282	\$ 70,000	\$ 71,000	\$ 71,000	1.4%
Road Maint & Rehab Account RMRA	5127-51	52,111	60,257	60,000	59,000	61,000	1.7%
Interest	5170-51	892	5,887	3,000	6,000	3,000	0.0%
Total Revenue		117,618	135,426	133,000	136,000	135,000	1.5%
Expenditures							
Road Repair/Improvements	9002-51	80,000	74,958	70,000	70,000	-	
Road Maint & Rehab Account RMRA	9003-51	52,111	60,257	60,000	59,000	-	
Prior Year Expenditures	Various	-	-	-	-	-	
Total Expenditures		132,111	135,215	130,000	129,000	-	-100.0%
Revenue Over (Under) Expenditures		\$ (14,493)	\$ 211	\$ 3,000	\$ 7,000	\$ 135,000	
Transfer to Roadway Fund - SFD Paving - RMRA Funds			-	-	-	(61,000)	
Transfer to Roadway Fund - SFD Paving - Other						(139,000)	
Total Transfers		-	-	-	-	(200,000)	
Fund Balance Beginning of Year		107,338	92,847	95,054	93,058	100,058	
Estimated Fund Balance End of Year		\$ 92,845	\$ 93,058	\$ 98,054	\$ 100,058	\$ 35,058	

Town of Ross
Roadway Fund
Budget 2025-2026

ROADWAY FUND	Account	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Revenue							
Road Impact Fees	5115-45	\$ 121,908	\$ 441,480	\$ 180,000	\$ 150,000	\$ 150,000	-16.7%
TAM Measures AA 2.1 Local Roads	5504-45	70,861	65,034	68,000	68,000	69,000	
TAM Measure B 1.1 - Local Roads	5505-45	23,613	-	-	-	-	
TAM Reserve Strategy Meas A 3.2	5514-45	2,547	2,502	-	-	-	
TAM Safe Routes - Shady	5501-45	48,010	158,226	-	-	100,000	
MTC Safe Routes - Laurel Grove	5512-45	24,696	2,563	-	-	-	
Prior Year Revenue	Various	-	-	-	-	-	
Interest	5170-45	6,123	37,247	15,000	30,000	10,000	
Total Revenue		297,758	707,052	263,000	248,000	329,000	25.1%
Expenditures							
Road Improvements:							
ADA Transition Plan/Improvements	9125-45	-	36,548	45,000	38,000	50,000	
Sir Francis Drake Blvd.	9040-45					450,000	
Morrison Road	9040-45					250,000	
Allen Avenue Widening	9040-45	-	-	200,000	27,000	-	
Pavement Rehabilitation Prog-other	9040-45	178,408	-	260,000	68,000	-	
Total Road Improvements		178,408	36,548	505,000	133,000	750,000	
Safe Routes:							
Shady Lane	9075-45	-	-	-	-	200,000	
Laurel Grove - TAM AA	9075-45	-	67,536	-	-	-	
Laurel Grove - TAM Safe Routes	9075-45	48,019	603,728	338,400	577,000	-	
Laurel Grove - MTC Safe Routes	9123-45	27,237	-	-	-	-	
Total Safe Routes Expenditures		75,256	671,264	338,400	577,000	200,000	
Total Expenditures		253,664	707,812	843,400	710,000	950,000	12.6%
Revenue Over (Under) Expenditures		\$ 44,094	\$ (760)	\$ (580,400)	\$ (462,000)	\$ (621,000)	
Transfer in from Gas Tax Fund		-	-	-	-	200,000	
Fund Balance Beginning of Year		1,002,023	1,046,117	995,794	1,045,357	583,357	
Estimated Fund Balance End of Year		\$ 1,046,117	\$ 1,045,357	\$ 415,394	\$ 583,357	\$ 162,357	

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

State Gas Tax revenue	\$ 71,000
State Road Maintenance and Rehabilitation grant (RMRA)	61,000
Transportation Authority of Marin (TAM) Measure AA grant	69,000
	<u>\$ 201,000</u>

Town of Ross
Drainage Fund
Budget 2025 - 2026

DRAINAGE FUND	Account	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Revenue							
Drainage Impact Fees	5115-65	\$ 121,908	\$ 441,480	\$ 180,000	\$ 150,000	\$ 150,000	-16.7%
Winship Bridge Replace (HBP) (MCFCD)	5140-65	-	181,279	1,500,000	125,000	1,500,000	
Interest	5170-65	11,671	64,711	30,000	60,000	25,000	
Total Revenue		133,579	687,470	1,710,000	335,000	1,675,000	-2.0%
Expenditures							
Bolinas - SFDrake Dainage	9205-65	54,218	78,183	250,000	100,000	600,000	
Drainage Improvements - Townwide	9007-65	112,943	340,317	150,000	75,000	300,000	
Storm Drain Master Plan	9200-65	57,320	22,938	-	-	-	
Winship Bridge Replacement	9064-65	1,410	148,793	1,500,000	125,000	1,500,000	
Prior Year Expenditures	Various	-	-	-	-	-	
Total Expenditures		225,891	590,231	1,900,000	300,000	2,400,000	26.3%
Revenue Over (Under) Expenditures		\$ (92,312)	\$ 97,239	\$ (190,000)	\$ 35,000	\$ (725,000)	
Fund Balance Beginning of Year		1,393,122	1,300,810	1,348,926	1,398,049	1,433,049	
Estimated Fund Balance End of Year		\$ 1,300,810	\$ 1,398,049	\$ 1,158,926	\$ 1,433,049	\$ 708,049	

Town of Ross
Public Safety Tax Fund
Budget 2025 - 2026

PUBLIC SAFETY TAX FUND	Account	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Revenue							
Public Safety Tax	5020-40	\$ 953,343	\$ 1,003,982	\$ 1,027,776	\$ 1,027,284	\$ 1,003,981	-2.3%
Total Revenue		953,343	1,003,982	1,027,776	1,027,284	1,003,981	-2.3%
Revenue Over (Under) Expenditures							
		\$ 953,343	\$ 1,003,982	\$ 1,027,776	\$ 1,027,284	\$ 1,003,981	-2.3%
Transfers							
Transfer to General Fund - Police & Fire	5950-40	(953,343)	(1,003,982)	(1,027,776)	(1,027,284)	(1,003,981)	-2.3%
Total Transfers		(953,343)	(1,003,982)	(1,027,776)	(1,027,284)	(1,003,981)	-2.3%
Fund Balance Beginning of Year		-	-	-	-	-	
Estimated Fund Balance End of Year		\$ -	\$ -	\$ -	\$ -	\$ -	

Town of Ross
General Plan Update Fund
Budget 2024 - 2025

GENERAL PLAN UPDATE	Account	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est. Actual	FY 25-26 Budget	% change in Budget
Revenue							
General Plan Update Fees	5135-73	\$ 79,991	\$ 120,187	\$ 75,000	\$ 55,000	\$ 55,000	-26.7%
Interest	5170-73	3,763	18,082	10,000	20,000	11,000	10.0%
Total Revenue		83,754	138,269	85,000	75,000	66,000	-22.4%
Expenditures							
General Plan - Consultants	9002-73	-	-	-	-	-	
Total Expenditures		-	-	-	-	-	0.0%
Revenue Over (Under) Expenditures		\$ 83,754	\$ 138,269	\$ 85,000	\$ 75,000	\$ 66,000	
Transfer to Operating Fund		(156,000)	-	(175,000)	(35,000)	(175,000)	
Transfer to Facilities Fund		-	-	-	-	-	
Fund Balance Beginning of Year		355,783	283,537	415,858	421,806	461,806	
Estimated Fund Balance End of Year		\$ 283,537	\$ 421,806	\$ 325,858	\$ 461,806	\$ 352,806	

TOWN OF ROSS
SALARY SCHEDULE
Effective July 6, 2025

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		\$ 23,072	--	--	--	--
ADMINISTRATION						
approved by budget						
Senior Accountant			\$ 9,912	\$ 10,407	\$ 10,928	\$ 11,474
Town Clerk			\$ 8,661	\$ 9,094	\$ 9,549	\$ 10,026
Administrative Analyst	\$30.00 - \$56.00					
Administrative Intern	\$20.00 - \$28.00					
Town Treasurer		\$ 250	--	--	--	--
Office Assistant	\$29.95					
approved by Resolution 2510 adopted 3/13/25						
Extra Help Senior Project Manager	\$59.55 - \$72.38					
PLANNING AND BUILDING						
approved by budget						
Planning and Building Director			\$ 14,510	\$ 15,236	\$ 15,997	\$ 16,797
Senior Building Inspector			\$ 9,912	\$ 10,407	\$ 10,928	\$ 11,475
Building Permit Technician			\$ 7,026	\$ 7,377	\$ 7,747	\$ 8,134
Planner			\$ 8,047	\$ 8,449	\$ 8,871	\$ 9,315
Assistant Planner			\$ 7,265	\$ 7,628	\$ 8,010	\$ 8,411
Administrative Analyst	\$30.00 - \$56.00					
Administrative Intern	\$20.00 - \$28.00					
PUBLIC WORKS						
approved by budget						
Public Works Director			\$ 14,510	\$ 15,236	\$ 15,997	\$ 16,797
Maintenance Supervisor			\$ 7,711	\$ 8,096	\$ 8,501	\$ 8,926
Senior Maintenance Worker			\$ 6,471	\$ 6,795	\$ 7,136	\$ 7,492
Maintenance Worker			\$ 5,684	\$ 5,969	\$ 6,268	\$ 6,581
POLICE CHIEF						
approved by Resolution No. 2307 adopted 05/11/2023						
Police Chief		\$ 17,301	--	--	--	--
Education pay of \$250/month, Uniform Pay \$1,000/yr						
POLICE						
approved by Resolution No. 2259 adopted 07/14/22						
Police Sergeant			\$ 9,770	\$ 10,259	\$ 10,771	\$ 11,310
Police Officer			\$ 8,279	\$ 8,693	\$ 9,129	\$ 9,585
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			\$ 8,863	\$ 9,306	\$ 9,771	\$ 10,260
Recreation Coordinator			\$ 6,089	\$ 6,394	\$ 6,714	\$ 7,049
Recreation Specialist	Hourly		\$ 34.46	\$ 36.19	\$ 38.00	\$ 39.90
Recreation Clerk	Hourly		\$ 26.94	\$ 28.29	\$ 29.71	\$ 31.19
Senior Recreation Instructor	\$41.00 - \$75.00					
Recreation Instructor/Program Lead	\$25.00 - \$40.00					
Recreation Leader	\$16.50 - \$24.00					

TOWN OF ROSS
DRAFT 5 YEAR CAPITAL IMPROVEMENT PLAN (CIP)
Fiscal Year 2024-25 through 2028-29

Background and discussion

The Five-Year Capital Improvement Plan (CIP) is a planning tool designed to identify facilities and infrastructure improvements which will be considered for development over a five-year time frame beginning in FY 2024-25 estimated actuals through FY 2028-29. 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 2025-2026 (Fiscal Year-End or FYE26) 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 FYE29.

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. FYE25 saw the completion of Phase II of the Laurel Grove Safe Pathways Project, which involved the complete pavement rehabilitation of Laurel Grove Avenue between Monte Alegria and Canyon Road inclusive.

For the upcoming fiscal year 2025-2026 the pavement rehabilitation Program includes a 1,100 foot stretch of Sir Francis Drake Boulevard (SFDB) between Bolinas Avenue and El Camino Bueno and the entire 890 feet of the publicly maintained portion of Morrison Road. The condition of the SFDB pavement between 82 Sir Francis Drake and 53 Sir Francis Drake (inclusive) in Ross has deteriorated to a point where standard roadway maintenance practices (i.e. pothole filling) are no longer cost effective. The traffic lane striping and delineation is also deteriorated and requires complete replacement. The pavement on Morrison Road is in very poor condition and currently has the lowest Pavement Condition Index (PCI) of all the Town maintained streets (22 out of 100).

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.

The annual slurry seal budget has increased from \$15,000 beginning FYE26 to accelerate the application of the slurry seal program to more streets. 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. The likely candidates for the FYE26 slurry seal program would be Redwood Drive, which was paved back in 2017. A more robust slurry seal treatment known as a "microseal" is planned for Shady Lane in FYE26 in conjunction with new striping and installation of bike "sharrows".

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 sidewalk and pathway repairs along 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.

ADA Transition Plan – Town Hall Buildings:

The Town of Ross prepared an ADA Transition Plan for the Town Hall in FYE22 to identify ADA compliance needs for those structures identified as “Public assembly areas”. The FYE23 CIP proposed a reconstruction of the administration and accessible parking area damaged by tree root uplift adjacent to the Town Hall. These capital improvements also included the addition of two compact EV parking spaces and was completed in the first quarter of FYE24. 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 building maintenance.

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 FYE27 with completion in FYE29.

Shady Lane: The re-paving of the pedestrian pathway along Shady Lane began in FYE24, and as of FYE25 the Town has completed the Town-maintained segments between Lagunitas Road and Southwood Avenue. 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 which will allow the pathway to be completed all the way to Bolinas Avenue and bicycle “sharrows” to be added to the pavement surface. The cost of the Shady Lane project is estimated to cost approximately \$200,000 (net cost \$100,000 with the SRTS grant) and is scheduled for construction in Spring 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 & Drainage

Winship Bridge – HBP – Replacement: The Winship Bridge replacement project completed the California environmental certification process (CEQA) in 2020 but is still in the final stages of the

Federal environmental certification process (NEPA). Right-of-way and final design is expected to be completed by the end of 2025 and construction is expected to commence in Summer of 2027.

The funding for this project is on track to be fully funded by the Highway Bridge Program (HBP), State Toll Credits, and some Marin County Flood Control (MCFCD) Flood Zone 9 funding. 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 2027 and completion in 2028.

Drainage Improvements – Town wide:

Bolinas Storm Drain: In 2019 the extensive Bolinas Avenue Storm Drain project was completed under a joint-funding agreement with the Town of San Anselmo. The CIP is proposing Phase 2, an extension of the 2019 project which redirects the Bolinas Avenue runoff from the outfall at the Winship bridge to a point further downstream, just below the Sir Francis Drake bridge. This project will provide an additional level of flood protection to the residents along Bolinas Avenue and will cost approximately \$600,000. Construction is anticipated to be completed by the Summer of 2026.

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 planned for the upcoming fiscal year (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 similar capital drainage replacement-type projects.

Facilities

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

Following a Town Council policy decision in November 2021 to eliminate Fire Station 18 in Ross, the Town began a Town Facility Master Plan which 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.

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 recently informed by PG&E that our accumulated \$290,000 in Rule 20A credits should be available for reimbursement when the project nears completion. However, due to the uncertainty of the Rule 20 reimbursement process, neither of these reimbursement options are currently being considered as a revenue source.

The Capital Projects Fund section of Figure 1 represents an estimated cost of \$13,000,000 expended through FYE29. 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 FYE29.

Related to parks and recreation facilities, the Town completed the Ross Common Landscaping Improvement Master Plan in FYE22 which identifies several minor projects intended to improve and enhance public access to the Common, with implementation occurring over the next five years. The first project, completed in 2022, was the rehabilitation and replacement of the asphalt pathways and sidewalks throughout the Common and along the street frontage, at a 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 remaining projects planned over the next four years include the installation of minor park amenities that were identified in the Landscape Improvement Master Plan, and the replacement of the pedestrian bridges at Natalie Coffin Greene Park.

Figure 2 - Revenues show the revenue sources for 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 and to a lesser extent, the new California laws regarding charging impact fees on new ADU permits.

A Capital Projects Fund in FYE24 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 \$10 million at the end of FYE26. The Facilities and Equipment Fund, which transferred approximately \$9,000,000 to the Capital Projects Fund in FYE24, is estimated to have a balance of \$1,500,000 at the end of FYE26. Since the cost of forecasted capital projects exceeds the amount available, other sources will likely need to come from some form of debt financing.

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

Fiscal, resource and timeline impacts

This CIP shows rough estimated expenses and revenues to fund the Town's future capital projects through FYE29. 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 24-25 Est. Actual	FY 25-26 Budget Est.	FY 26-27 Budget Est.	FY 27-28 Budget Est.	FY 28-29 Budget Est.	Total
Expenditures							
<u>Roadway Improvements</u>							
Pavement Rehabilitation Program	9040-45		\$700,000	\$169,000	\$112,000	\$193,000	\$1,174,000
ADA Transition Plan - Improvements	9125-45/51	\$38,000	\$50,000	\$25,000	\$25,000	\$25,000	\$163,000
Safe Routes - Laurel Grove	9075-45	\$677,000		\$250,000	\$300,000	\$200,000	\$1,427,000
Safe Routes - Allen/Shady	9040-45	\$27,000	\$200,000	\$200,000			\$427,000
Subtotal		\$742,000	\$950,000	\$644,000	\$437,000	\$418,000	\$3,191,000
<u>Bridges & Drainage</u>							
Winship Bridge - HBP - Replacement	9064-65	\$125,000	\$1,500,000	\$5,000,000	\$2,000,000		\$8,625,000
Drainage Improvements - Townwide	9007-65	\$75,000	\$300,000	\$150,000	\$150,000	\$150,000	\$825,000
Bolinas-SFD Drainage	9205-65	\$100,000	\$600,000				\$700,000
Storm Drain Master Plan	9200-65	\$23,000					\$23,000
Subtotal		\$323,000	\$2,400,000	\$5,150,000	\$2,150,000	\$150,000	\$10,173,000
<u>Facilities & Equipment</u>							
Natalie Coffin Greene Park Bridges	9062-66	\$100,000	\$212,000				\$312,000
Town Hall Improvements	9189-66	\$4,100					\$4,100
Public Safety Building	9199-66						\$0
Ross Common Rehabilitation	9188-66	\$20,000	\$20,000				\$40,000
Park Facilities (benches, sheds)	9190-66	\$13,000					\$13,000
ADA Transition Plan - facilities	9126-66	\$3,000					\$3,000
Vehicles (DPW)	8530-66	\$22,200	\$100,000				\$122,200
Laurel Grove Right-of-Way Acquisition	9215-66	\$103,700	\$0				\$103,700
Subtotal		\$266,000	\$332,000	\$0	\$0	\$0	\$598,000
<u>Capital Project Fund</u>							
Town Master Plan Facilities	9185-76	\$50,000	\$250,000	\$1,000,000	\$3,000,000	\$6,367,200	\$10,667,200
Project Manager	9186-76	\$18,300	\$74,500	\$74,500	\$74,500	\$74,500	\$316,300
SFD-Lagunitas Utility Undergrounding	9210-76	\$25,000	\$500,000	\$125,000	\$2,000,000	\$0	\$2,650,000
Subtotal		\$93,300	\$824,500	\$1,199,500	\$5,074,500	\$6,441,700	\$13,633,500
<u>Total Expenditures</u>							
		\$1,424,300	\$4,506,500	\$6,993,500	\$7,661,500	\$7,009,700	\$27,595,500

Figure 2

Capital Improvement Plan (CIP) Revenues

Revenues

Item	Account	FY 24-25 Est. Actual	FY 25-26 Budget Est.	FY 26-27 Budget Est.	FY 27-28 Budget Est.	FY 28-29 Budget Est.	Total
Revenues							
<u>Roadway Improvements</u>							
Road Impact Fees	5115-45	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
TAM LSR Measure A, AA	5504-45	\$68,000	\$69,000	\$68,000	\$68,000	\$68,000	\$341,000
TAM Measure B - Element 1	5505-45	\$0	\$0	\$0	\$0	\$24,000	\$24,000
Gas Tax+RMRA transfer in			\$200,000	\$130,000	\$130,000	\$130,000	\$590,000
TAM SRTS Grants			\$100,000	\$200,000	\$100,000		\$400,000
Interest	5170-45	\$24,000	\$10,000	\$10,000	\$10,000	\$10,000	\$64,000
Subtotal Roadway Funding		\$242,000	\$529,000	\$558,000	\$458,000	\$382,000	\$2,169,000
<i>from(+) or to(-) Roadway Fund balance</i>		<i>\$500,000</i>	<i>\$421,000</i>	<i>\$86,000</i>	<i>-\$21,000</i>	<i>\$36,000</i>	<i>\$1,022,000</i>
<u>Bridges & Drainage</u>							
Winship Bridge - HBP funding	5140-65	\$40,000	\$1,500,000	\$5,000,000	\$2,000,000	\$0	\$8,540,000
Drainage Impact Fees	5115-65	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
Interest	5170-45	\$24,000	\$12,000	\$15,000	\$15,000	\$15,000	\$81,000
Subtotal Bridge + Drainage Funding		\$214,000	\$1,662,000	\$5,165,000	\$2,165,000	\$165,000	\$9,371,000
<i>from(+) or to(-) Drainage Fund balance</i>		<i>\$109,000</i>	<i>\$738,000</i>	<i>-\$15,000</i>	<i>-\$15,000</i>	<i>-\$15,000</i>	<i>\$802,000</i>
<u>Facilities & Equipment</u>							
Construction Penalties		\$150,000	\$100,000	\$100,000	\$100,000	\$100,000	\$550,000
Operating Fund Transfers		\$475,000					\$475,000
Other funding (RPOA, grants, etc.)		\$10,400	\$75,000				\$85,400
Subtotal Facilities Funding		\$635,400	\$175,000	\$100,000	\$100,000	\$100,000	\$1,110,400
<u>Capital Projects Fund</u>							
Facilities Equipment Fund Transfers			\$300,000				\$300,000
Operating Fund Transfers/surplus		\$1,300,000	\$1,600,000	\$1,221,100	\$2,700,000	\$6,000,000	\$12,821,100
Subtotal Capital Funding		\$1,300,000	\$1,900,000	\$1,221,100	\$2,700,000	\$6,000,000	\$13,121,100
Total Revenue		\$3,000,400	\$5,425,000	\$7,115,100	\$5,387,000	\$6,668,000	\$27,595,500

Figure 3 - PAVEMENT REHABILITATION PROGRAM

Schedule for 2025-26

	PCI	AREA	
Sir Francis Drake: ElCaminoB-Bolinas	61	31,000 SF	\$169,998
Morrison Road	20	16,200 SF	\$200,984
Annual Slurry Seal			\$0
		Subtotal	\$370,982
		Including 20% Contingency and 25% Engineering	\$537,923

Schedule for 2026-27

	PCI	AREA	
Allen Avenue	84	16,750 SF	\$91,854
Annual Slurry Seal			\$25,000
		Subtotal	\$116,854
		Including 20% Contingency and 25% Engineering	\$169,438

Schedule for 2027-28

	PCI	AREA	
Garden Rd.	48	9,520 SF	\$52,206
Annual Slurry Seal			\$25,000
		Subtotal	\$77,206
		Including 20% Contingency and 25% Engineering	\$111,948

Schedule for 2028-29

	PCI	AREA	
Walters Road	64	11,520 SF	\$63,173
Hill Road	43	8,250 SF	\$45,241
Annual Slurry Seal			\$25,000
		Subtotal	\$133,415
		Including 20% Contingency and 25% Engineering	\$193,451