



Budget Report

Date: June 18, 2020

To: Mayor McMillan and Council Members

From: Joe Chinn, Town Manager

Subject: Fiscal Year 2020-21 (FYE21) Budget

I am pleased to present the Fiscal Year 2020-21 (FYE21) General Fund and Special Revenue Funds budget. The budget includes revenues and expenses related to Town operations and capital improvements. The budget was developed based on the continuing objectives of providing high quality services to the community in an efficient, effective, responsive, and financially responsible manner. The overall budget for all Town Funds is approximately \$9.8 Million for FYE21.

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

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

The budget provides current services to Town residents as well as new projects and programs that have been discussed by the Council during the course of the fiscal year including the discussion of the Capital Improvement Plan (CIP) at the February 13, 2020 Council meeting, the five year financial forecast and upcoming budget at the March 12, 2020 Council meeting, and the Budget Workshop on May 7, 2020.

The COVID-19 Pandemic of 2020 has significantly changed all sectors of society at the individual, community, business, and governmental level. The economic impact has been drastic and quick with the U.S. job losses soaring with the pandemic. A recession has already begun though the depth and duration is uncertain at this time. The Town of Ross's revenue base has some protection from the immediate impacts of the downturn given Ross's largest revenue source is property taxes, which is more stable and slow to respond to changing economic conditions. The types of revenue that are at risk are sales taxes, service charges, and permits and licenses which comprise approximately a quarter of Town operating revenues and are anticipated to decrease over 20% in total. Overall, Ross operating revenues are anticipated to decline compared to the prior fiscal year due to the COVID-19 emergency. Accordingly, most departments' expense budgets are being reduced from the prior fiscal year. The emphasis continues to be to sustain financial responsibility and stability as we continue to support the Town's goals and objectives. Given the dynamic nature of the COVID emergency we may have to revisit the budget in FYE21 if the revenue and/or expense impacts are significantly different than those projected in this budget.

We will continue to move forward by investing in services and facilities for the community in FYE21. The new projects for the year include additional emphasis on maintaining a safe community and improving emergency preparedness as well as enhancing maintenance of existing facilities and infrastructure.

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

- Implementing emergency preparedness policies and practices:
 - Vegetation management
 - Public education/awareness
 - Defensible space evaluations
 - Evacuation route maps and enhancements
- Review of Civic Center site to determine facilities to be constructed
- Civic Center Master Plan
- Ross Common landscaping master plan
- Downtown visioning including zoning review and community engagement
- Implementation of General Plan Housing Element policies including diversifying housing options
- Age Friendly Ross Strategic Plan
- Age friendly programs
- Community event expansion (though likely delayed until 2021)
- Recreation programs at Natalie Coffin Greene Park/Three Bear Hut
- Participate in County flood protection plan and proposed creek restoration and re-design of Allen Park (County Flood Control lead agency)
- Process underground utilities district(s)

In addition to these new projects and programs, there are numerous General Fund and other fund capital projects that are proposed in the FYE21 budget that are discussed later in this staff report.

A major source of funding for Town police and fire protection services has been the Public Safety Tax that passed in November 2016 with a 79% voter approval. For FYE21, it is proposed the parcel tax be set at \$1,069 per parcel, a 2.9% increase over the prior year tied to the CPI increase in the Bay Area. As proposed, the Public Safety Tax would provide approximately \$893K of the proposed \$8.3 million FYE21 General Fund budget.

FUNDS OVERVIEW

General Fund has three components

Operating Fund

Facilities and Equipment Fund

Emergency Fund

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

Gas Tax

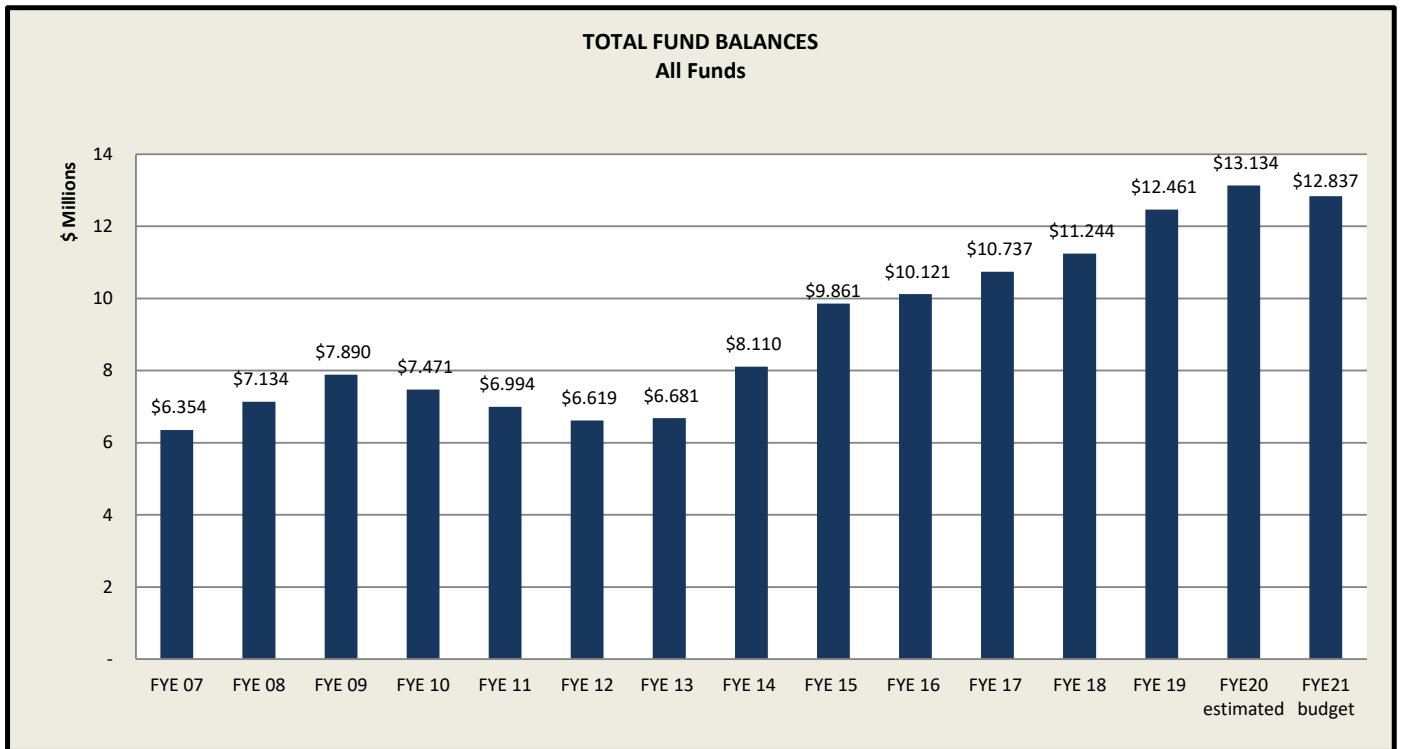
Roadway

Drainage

Public Safety Tax

COPS (Citizens Option for Public Safety)

General Plan Update



The net change in fund balances for FYE21 is summarized below and shows a \$79K positive net change to the General Fund. The Special Revenue Funds are budgeted to have expenses (which are mostly capital improvement projects) at \$376K higher than revenues and therefore fund balances, which were accumulated to fund such capital expenses, would be used along with annual revenues.

Budgeted Net Change in Fund Balances FYE21	
GENERAL FUND:	
Operating Fund	\$ 16,923
Facilities and Equipment Fund	62,000
Emergency Fund	-
	78,923
SPECIAL REVENUE FUNDS:	
Gas Tax	(163,000)
Roadway	(326,400)
Drainage	119,000
Public Safety Tax Fund	-
COPS Fund	(6,900)
General Plan Update Fund	1,000
	(376,300)
	\$ (297,377)

GENERAL FUND

The General Fund budgeted surplus of \$78,923 is based on General Fund resources of \$8,587,216 and General Fund expenses of \$8,508,293. The table below shows the General Fund revenue percentage changes in budget between FYE20 and FYE21.

Property Taxes	5.6%
Other Taxes	-3.7%
Intergovernmental Revenue	166.2%
Investment Income and Rents	-6.6%
Planning Revenue	-19.6%
Building Revenue	-20.8%
Public Works Revenue	-6.8%
Police Revenue	-1.1%
Recreation Revenue	-37.1%
Miscellaneous	19.2%

The table above illustrates that in the short-term the COVID emergency does not have an effect on property tax revenues but has a significant negative effect on services charges and user fees from the building, planning, recreation, and public works departments as well as some taxes such as the sales tax. The result of the revenue reduction is that most of the Town departments are reducing expenses in order to maintain a balanced budget without using fund balances or reserves.

General Fund expenditure percentage changes in budget between FYE20 and FYE21

General Government	-0.2%
Fire	5.9%
Police	-1.6%
Planning and Building	-11.6%
Public Works	-2.7%
Recreation	-35.2%
Capital Expenditures	47.5%

General Fund Capital Expenditures budgeted for FYE21 – despite the loss of revenues the budget continues to invest in capital improvements to preserve and enhance the community.

- Civic Center Facilities Master Plan \$70K
- Electric vehicle station \$24K
- Natalie Coffin Greene Park pedestrian bridge rehabilitation \$85K
- Resurface Allen Park tennis courts \$85K
- Ross Common restoration \$300K
- Seismic Study - Civic Center \$80K
- Town Hall improvements \$70K
- Public Safety building improvements \$25K
- ADA Transition Plan \$20K
- Technology equipment for various departments \$15K
- Furniture \$5K

OPERATING FUND

Revenue

Operating Fund revenues excluding transfers in are estimated at \$7.3M for the FYE21 budget, which is a 2.3% decrease from the FYE20 budget. The decrease would be 3.9% if not for the new Wildfire Prevention Authority JPA parcel tax that was approved by voters at the March 2020 election.

- Property tax revenues (account 5010-05) are budgeted at \$4.25M, a 4.1% increase over FYE20 estimated actual and a 4.7% increase over the prior year budget.
- Property tax in lieu of vehicle license fees and property tax excess ERAF funds are estimated at a combined \$743K, which is an 11.3% increase over the prior year budget.
- Other taxes are budgeted at \$367K, which is a 3.7% decrease from the prior year budget with sales taxes having the largest decrease.
- Intergovernmental revenue is increasing 166% over the prior year budget because of the new revenue from the Marin Wildfire Prevention Authority JPA in the amount of \$106K.
- Investments and rents are budgeted at \$361K, a 6.6% decrease from the prior year budget.
- Planning revenue is \$115K, a 20% decrease from the prior year budget.
- Building revenue is \$695K, a 21% decrease from the prior year budget and an 11% increase over FYE20 estimated actual.
- Public Works revenue is \$88K, a 6.8% decrease from the prior year budget.
- Recreation revenue is \$492K, which is 37% less than the FYE20 budget due to the effects of the COVID emergency.

Expenditures

Operating Fund expenses, excluding transfers out and an optional pension payment, are budgeted at \$7.5M, which is a 4.2% decrease from the FYE20 budget. Additionally, similar to the FYE20 budget, the FYE21 budget includes an additional payment of \$200K towards the pension unfunded liability on top of the normal amortized annual payment to CalPERS and this is reported as a separate line item after operating costs. In addition, the budget includes a \$550K transfer to the Facilities and Equipment Fund to pay for current year costs as well as enhancing the fund balance for future construction costs associated with repairing and/or replacing physically and functionally obsolete facilities.

General Government

- General Government budget is down .2% from the previous budget.
- Wages and benefits are 3.5% higher than the prior year budget.
- Outside services are 2.1% lower than the prior year budget.
- The budget includes a \$9.3K payment to the Community Homeless Fund similar to the prior years.
- Property and liability insurance has increased 8.4% with \$90K allocated to the various departments.
- Other expenses are anticipated to be steady.

Fire

- Fire Department expenses are budgeted at \$2.4M, 5.9% higher than the FYE20 budget, though excluding the new Wildfire JPA expenses the increase is a more modest 1.3%.
- The Ross Valley Fire Department JPA costs excluding a contribution for equipment is estimated at \$2.1M in the FYE21 budget, 1.5% higher than the FYE20 budget. The contribution to the JPA for equipment replacement is \$77K, 5.2% increase over the FYE20 budget.
- The budget also includes two new line items of \$53K each for wildfire defensible space and wildfire local prevention. The total wildfire prevention expenditures of \$106K are 100% funded by the Marin Wildfire Prevention Authority JPA.

Police

- Police budget of \$1.8M is down 1.6% from the prior year budget.
- Wages and benefits are 3.2% lower than the prior year budget due to changes in staffing. The budget provides for wage increase of 3% per the Police MOU and the Police Chief contract.
- Dispatch service costs are budgeted at \$55K, 10% higher than the prior budget.
- Major Crimes Task Force is budgeted at \$18K.
- COPS funds of \$170K are used to pay for the costs associated with one officer.

Planning and Building Department

- The Planning and Building Department budget of \$923K is 11.6% lower than the prior year's budget.
- Wages are 3% higher. Employee benefits are 7% lower due to benefit elections made by employees.
- Outside services of \$277K are 32% less than FYE20 budget. The major reason for this is the anticipation of decreased building activity and the ability for staff to perform services in-house instead of contracting out.
- The budget includes \$60K for planning consultants for work related to developing the Ross Common landscaping master plan, downtown visioning, and implementing General Plan housing element policies.
- The budget includes \$30K for scanning services to digitize archived historical planning records to make them available on-line.
- The Trakit annual permit license and credit card maintenance fee is \$34K with 80% charged to building/planning and 20% to Public Works.
- A portion of planning cost will be offset by a General Plan Update Fund transfer into the Operating Fund of \$30K.

Public Works

- Public Works Department expenses are budgeted at 2.7% less than the prior budget.
- Wages and benefits are 12% lower than the prior year budget due to reorganization of the staffing positions.
- Building, land, street, and tree maintenance costs of \$270K are budgeted at 12.7% higher than the prior budget because Ross Common maintenance costs of \$65K are now managed by the Public Works Department instead of being shared with the Recreation Department. Ross Common maintenance costs are partially offset by \$15K Marin County Measure A Park funds.

Recreation Department

- Recreation Department expenses of \$562K are 35% lower than the prior budget and ties in with the 37% decrease in Recreation revenues. The reductions in revenues are due to the limitations of operating most recreation programs due to the COVID-19 emergency health orders. Staff, contractor, and other expenses have been correspondingly reduced due to the reduction in programs and revenues.
- Wages are budgeted 32% lower than the prior budget due to a significant reduction of recreation instructors and leaders wages due to the COVID emergency reduction in programs and classes.
- Outside services and program expenses are lowered to tie in with the decrease in revenue.
- Debt service on the long-term facility lease with Ross School is budgeted at \$10K.

FACILITIES FUND

- The Facilities Fund expenses are budgeted at \$759K, which includes the list of Capital Expenditures listed earlier in this report. These items will be funded by a \$550K transfer in from the Operating Fund and a Proposition 68 Parks grant of \$200K from the State of California. There is also a grant from the Ross Property Owners Association of \$5K for Natalie Coffin Greene Park improvements and a \$6K electric vehicle station grant from the Transportation Authority of Marin.
- Staff recommended before the end of the current fiscal year that the transfer from the Operating Fund into the Facilities Fund that was budgeted at \$400K for FYE20 be increased to \$1M to provide for future capital needs. With this transfer the Facilities Fund balance is projected to be \$4.4 million at the end of FYE21.

GAS TAX FUND

- The Gas Tax Fund revenues are budgeted at \$113K which is approximately 7% less than the prior year's budget due to lower anticipated gas tax and RMRA revenues due to the COVID emergency. This revenue along with prior year reserves will pay for an allocated portion of the cost to rehabilitate Bolinas Avenue and Thomas Court and a slurry seal program. ADA improvements are budgeted at \$25K.

ROADWAY FUND

- The Roadway Fund relies on both fund balances and annual revenues to fund expenses. Revenues are budgeted at \$333K.
- Roadway improvements are budgeted at \$659K to be funded primarily with impact fees of \$160K, TAM Measure A and Safe Pathways to School funds of \$131K, and PG&E undergrounding funding of \$20K. The budget includes costs for the rehabilitation of Bolinas Avenue and Thomas Court and a slurry seal program.
- Sidewalk Improvement Program is budgeted at \$50K with \$10K of reimbursements.
- The TAM Safe Pathways to School Laurel Grove Avenue project which includes a new pedestrian pathway and some widening, reconfiguration, and improvements to the roadway will span several years with a total cost of \$700K and paid for with a TAM grant of \$400K and impact fees. For FYE21 the budget for this project is \$176K funded by grant revenue of \$81K and impact fees.

DRAINAGE FUND

- FYE21 revenues are budgeted at \$306K and expenses at \$187K.
- Drainage improvements of \$50K are paid with impact fees.
- Winship Bridge expenditures of \$137K are 100% funded by Federal Highway Bridge Program and contributions from the Marin County Flood Control District.

GENERAL PLAN UPDATE FUND

- The budget calls for a \$30K transfer of funds to the Operating Fund and \$40K to the Facilities Fund to offset general plan related implementation expenses in those two funds.

CONCLUSION

The FYE21 Operating Fund budget is balanced based on projected revenues and expenditures. Operating Fund revenues are budgeted at \$17K higher than expenses. The General Fund revenue sources are budgeted to be \$79K more than expenses. Staff will continue to consider and weigh the financial effects the COVID emergency and the recession will have on the current and next year's budget.

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 \$9.8 million funds essential safety, community, and recreation services to the community while also increasing investments in infrastructure and facilities that serve the residents.

It has been a pleasure to work with the talented Town staff in developing the budget. In particular, I want to thank Liz Ford, the Town Accountant, for her detailed knowledge and hard work in preparing the budget.

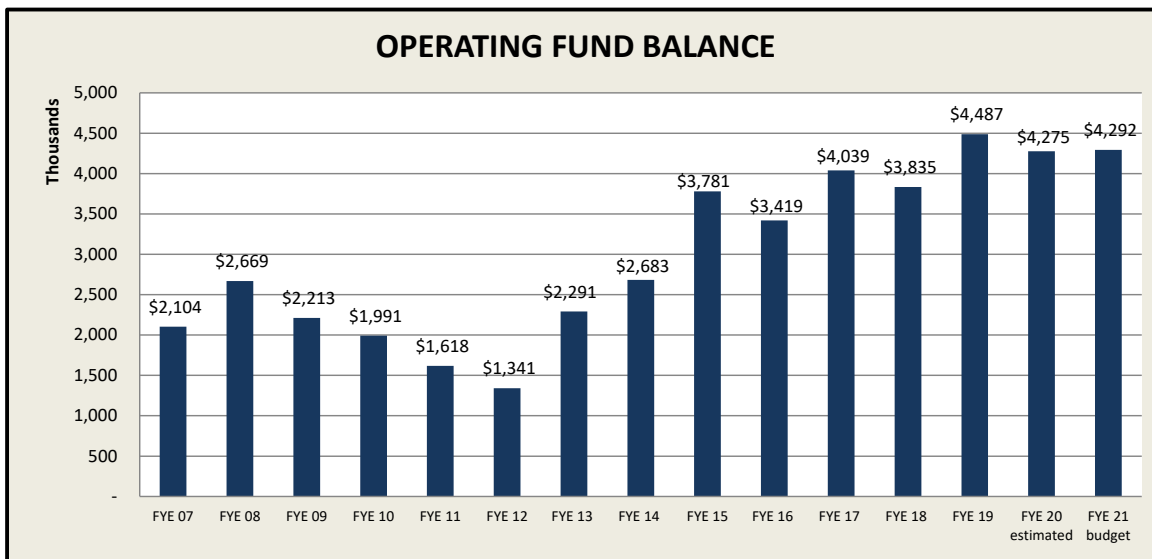
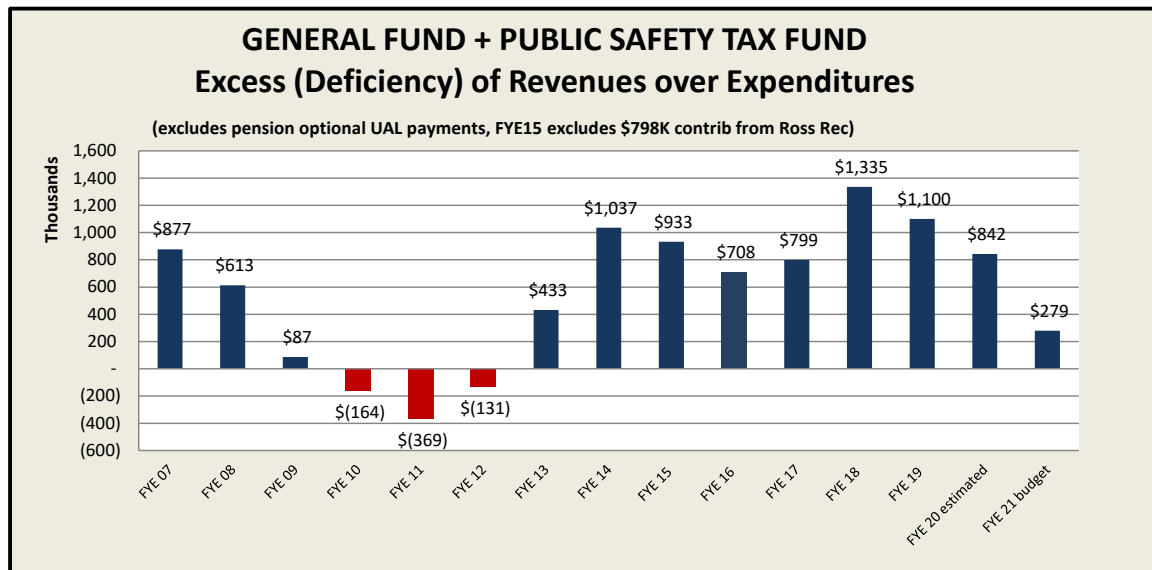
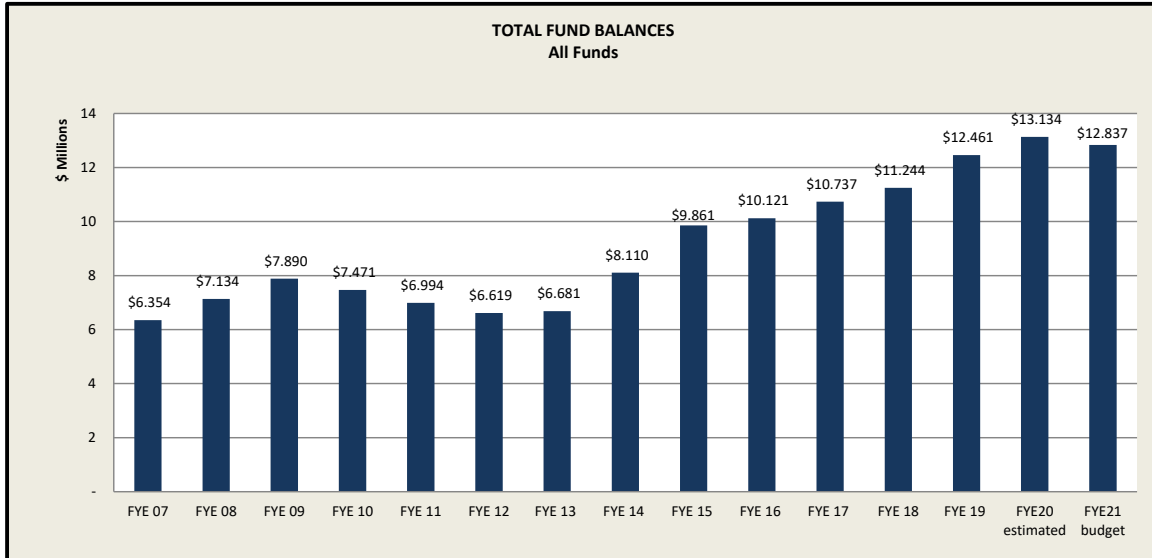
It is also a tremendous privilege and pleasure to serve the Town Council and the community. I look forward to working with the Town Council in the coming year to protect, preserve, and enhance the Ross community for its residents.

**TOWN OF ROSS
BUDGET
FY 2020-2021**

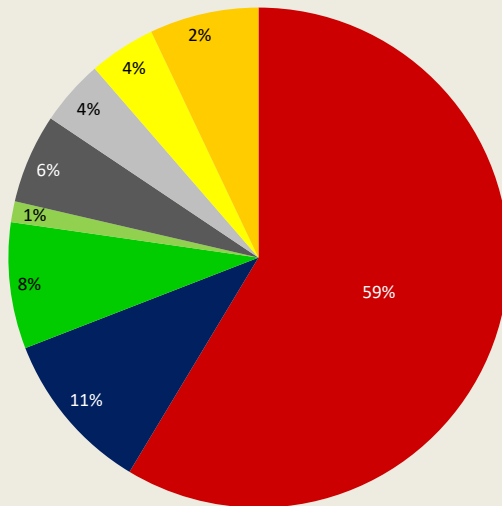


TOWN OF ROSS
BUDGET
2020 - 2021

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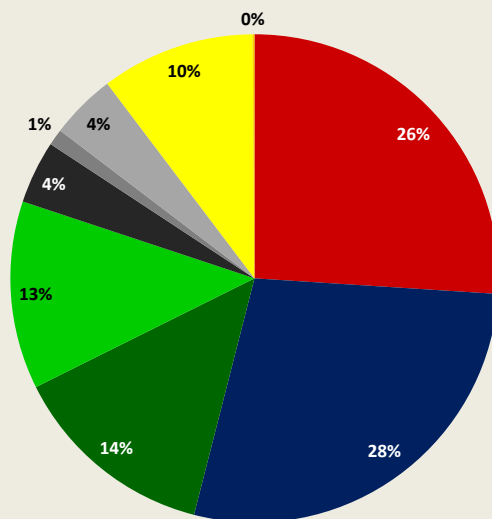
REVENUES
General Fund and Public Safety Tax Fund
Budget 2020 - 2021 = \$8,517,216



- Property Taxes - \$4,993,000
- Public Safety Tax - \$893,033
- Building - \$695,200
- Planning - \$115,000
- Recreation Fees - \$492,300
- Investments & Rents - \$361,283
- Other Taxes - \$367,000
- Other - \$600,400

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

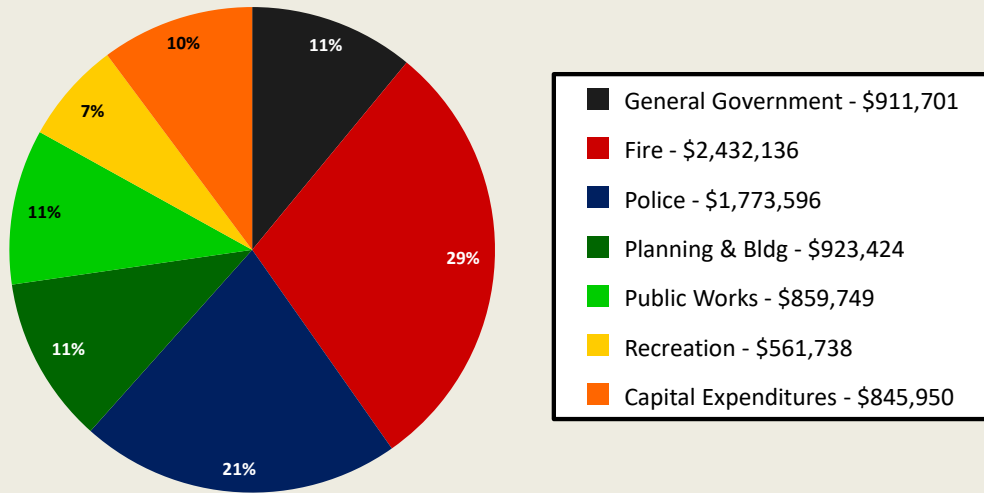
EXPENDITURES (by type)
General Fund (not including pension optional UAL pay down)
Budget 2020 - 2021 = \$8,308,293



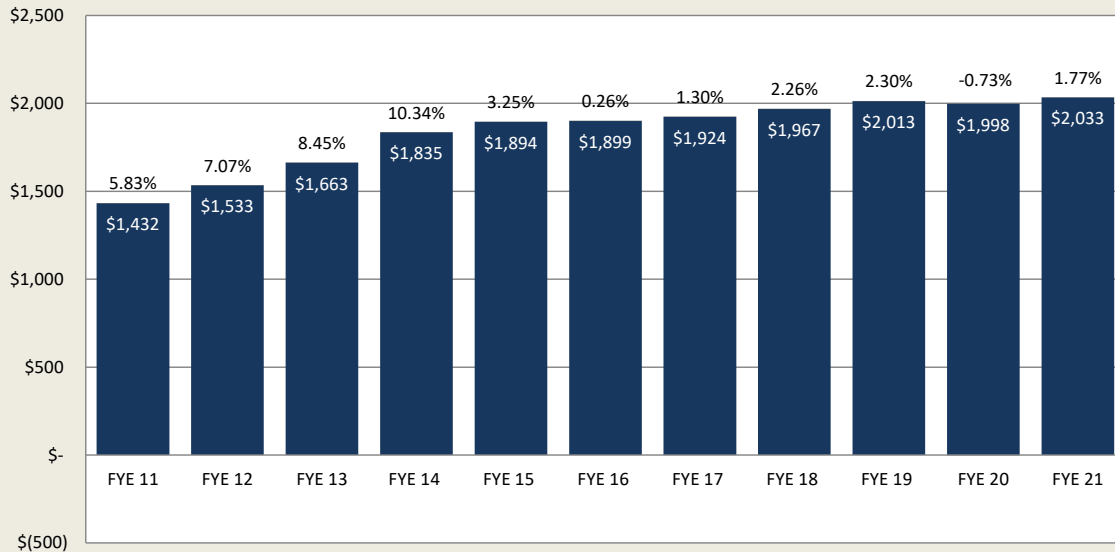
- Ross Valley Fire JPA - \$2,161,757
- Wages - \$2,323,677
- Employee Benefits - \$1,135,248
- Outside Services - \$1,034,158
- Maintenance & Repairs - \$346,300
- Insurance - \$90,000
- Other - \$361,203
- Capital Expenditures - \$845,950
- Debt Service - \$10,000

Employee benefits includes pension expense of \$573,217
 (excluding CalPERS optional unfunded liability payments)
 Maintenance & Repairs includes vehicle expense
 Other includes Other, Memberships & Organizations, and Rents

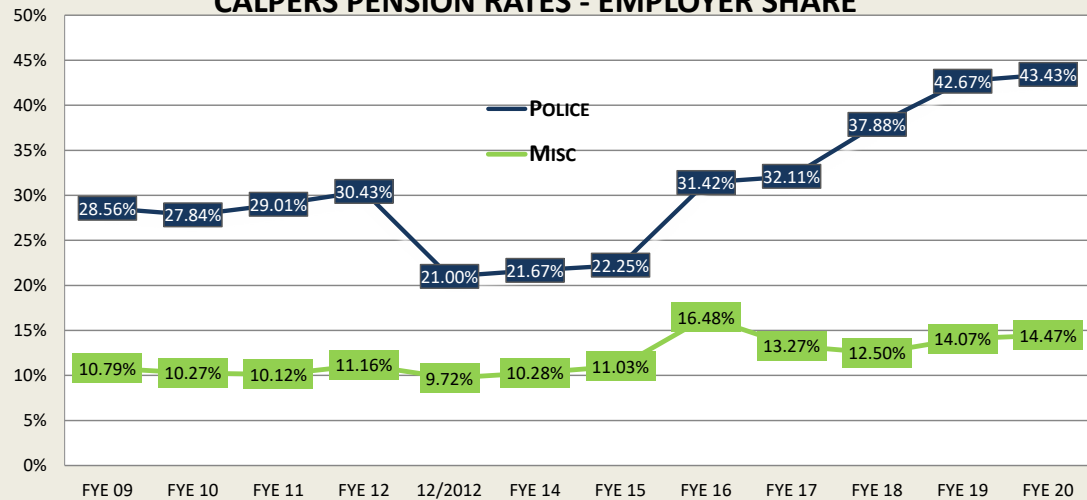
EXPENDITURES (by Department)
General Fund (not including pension optional UAL paydown)
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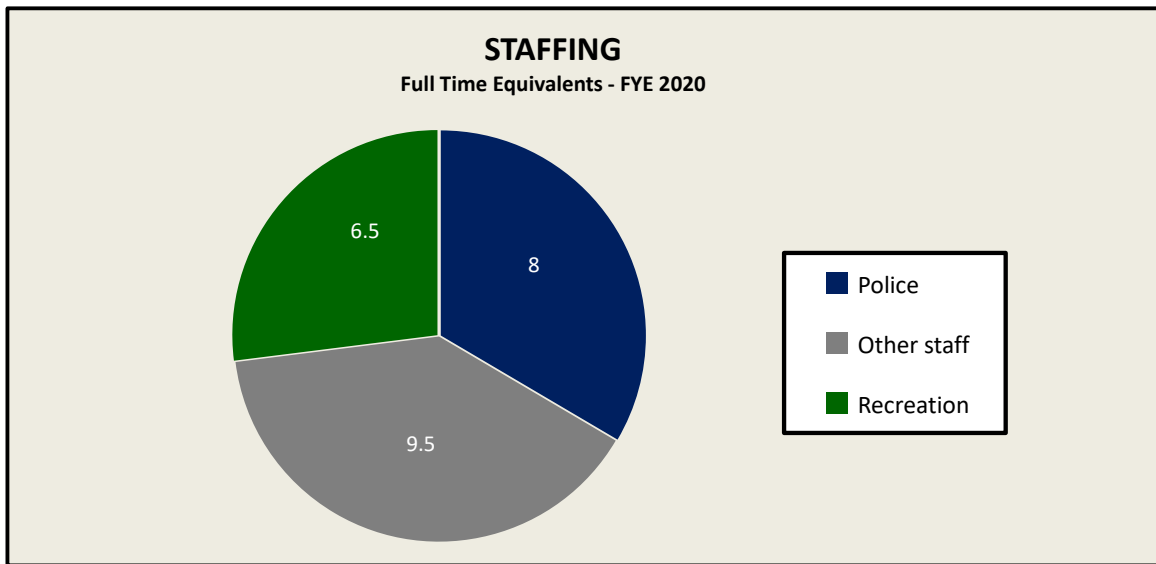
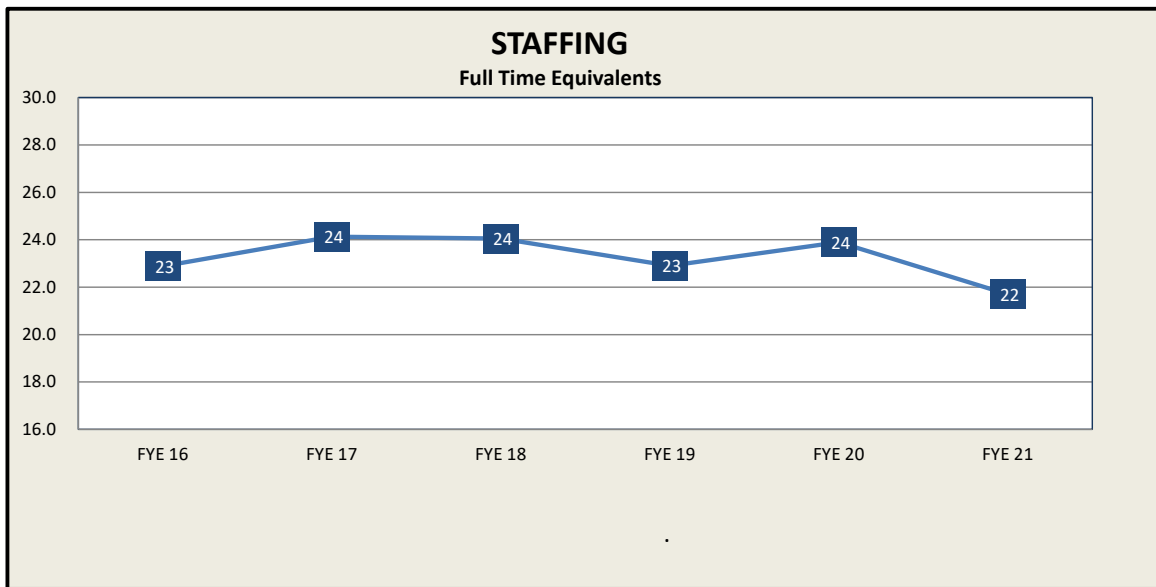
KAISER FAMILY PLAN RATES



CALPERS PENSION RATES - EMPLOYER SHARE



Note: Drop in rate 12/23/12 due to payoff of PERS side fund. Rates for FYE16 - FYE17 include UAL expressed as a percentage, years after include UAL dollars converted to a %



TOWN STAFFING - FULL TIME EQUIVALENTS

OPERATING FUND	FYE 15	FYE 16	FYE 17	FYE 18	FYE 19	FYE 20	FYE 21
General Government							
Town Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Town Clerk/Admin Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Asst. to Town Clerk	0.00	0.16	0.16	0.45	0.45	0.45	0.45
Treasurer	--	--	--	--	--	--	--
Subtotal	2.0	2.2	2.2	2.5	2.5	2.5	2.5
Planning and Building							
Planning and Building Director	0.0	0.0	0.0	0.0	0.0	1.00	1.00
Planning Manager	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Planner - Limited Term	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Senior Building Inspector	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Permit Technician	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Subtotal	1.0	1.0	1.0	1.0	3.0	4.0	4.0
Public Works							
Public Works Director	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Public Works Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Senior Maintenance Worker	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Building/Public Works Secretary	0.75	0.75	0.75	0.75	0.00	0.00	0.00
Subtotal	2.8	2.8	3.8	3.8	3.0	3.0	3.0
Public Safety - Police							
Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Officer (allocated to COPS Fund)	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Subtotal	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Recreation							
Recreation Manager	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Recreation Specialist	0.50	0.50	0.50	0.60	0.60	0.60	0.50
Recreation Specialist	--	0.50	0.50	0.60	0.60	0.60	0.50
Recreation Clerk	0.25	--	0.25	0.25	0.25	0.25	0.15
Admin Assistant	0.50	0.50	0.50	0.25	0.25	0.25	0.35
Office Asst to Town Clerk	0.00	0.32	0.32	0.00	0.00	0.00	0.00
Preschool Employees	3.50	2.40	2.40	2.40	0.00	0.00	0.00
Recreation Instructors/Leaders	1.50	4.00	4.00	4.00	4.00	4.00	2.00
Subtotal	7.0	9.0	9.2	8.9	6.5	6.5	4.3
Total staff	20.8	22.9	24.1	24.1	22.9	23.9	21.7

Town of Ross
All Funds - Budget Summary - Fiscal Year Ending June 30, 2021

	GENERAL FUND				SPECIAL REVENUE FUNDS						ALL FUNDS
	Operating Fund	Facilities & Equipment	Emergency	TOTAL GENERAL FUND	Gas Tax	Roadway	Drainage	Public Safety Tax	COPS	Gen Plan Update	TOTAL
Estimated Fund Bal 6/30/20	\$ 4,275,446	\$ 4,347,616	\$ 1,500,000	\$ 10,123,062	\$ 343,544	\$1,121,608	\$ 1,166,891	\$ -	\$ 9,849	\$ 369,142	\$ 13,134,096
Budgeted Revenue											
Property Taxes	4,993,000	-	-	4,993,000	-	-	-	-	-	-	4,993,000
Other Taxes	367,000	-	-	367,000	-	-	-	-	-	-	367,000
Intergovernmental	167,600	-	-	167,600	-	-	-	-	-	-	167,600
Investment Income and Rents	361,283	-	-	361,283	-	-	-	-	-	-	361,283
Planning Revenue	115,000	-	-	115,000	-	-	-	-	-	-	115,000
Building Revenue	695,200	-	-	695,200	-	-	-	-	-	-	695,200
Public Works Revenue	87,600	-	-	87,600	-	-	-	-	-	-	87,600
Police Revenue	43,700	-	-	43,700	-	-	-	-	-	-	43,700
Recreation Revenue	492,300	-	-	492,300	-	-	-	-	-	-	492,300
Miscellaneous	15,500	-	-	15,500	-	-	-	-	-	-	15,500
Other Fund Revenue	-	286,000	-	286,000	113,000	332,600	306,000	893,033	163,100	71,000	2,164,733
Total Budgeted Revenue	7,338,183	286,000	-	7,624,183	113,000	332,600	306,000	893,033	163,100	71,000	9,502,916
Budgeted Expenditures											
General Government	911,701	-	-	911,701	-	-	-	-	-	-	911,701
Fire	2,432,136	-	-	2,432,136	-	-	-	-	-	-	2,432,136
Police	1,773,596	-	-	1,773,596	-	-	-	-	-	-	1,773,596
Planning and Building	923,424	-	-	923,424	-	-	-	-	-	-	923,424
Public Works	859,749	-	-	859,749	-	-	-	-	-	-	859,749
Recreation	561,738	-	-	561,738	-	-	-	-	-	-	561,738
Capital Expenditures	31,950	-	-	31,950	-	-	-	-	-	-	31,950
Other Fund Expenditures	-	814,000	-	814,000	276,000	659,000	187,000	-	170,000	-	2,106,000
Total Budgeted Expenditures	7,494,293	814,000	-	8,308,293	276,000	659,000	187,000	-	170,000	-	9,600,293
Revenue Over (Under) Expend.	(156,110)	(528,000)	-	(684,110)	(163,000)	(326,400)	119,000	893,033	(6,900)	71,000	(97,377)
Transfer from Pub Safety Fund	893,033	-	-	893,033	-	-	-	(893,033)	-	-	-
Transfers to Facilities Fund	(550,000)	550,000	-	-	-	-	-	-	-	-	-
Transfers from Gen Plan Fund	30,000	40,000	-	70,000	-	-	-	-	-	(70,000)	-
Subtotal	216,923	62,000	-	278,923	(163,000)	(326,400)	119,000	-	(6,900)	1,000	(97,377)
Pension UAL pay down	(200,000)	-	-	(200,000)	-	-	-	-	-	-	(200,000)
Net Change in Fund Balance	16,923	62,000	-	78,923	(163,000)	(326,400)	119,000	-	(6,900)	1,000	(297,377)
Estimated Fund Bal 6/30/21	\$ 4,292,368	\$ 4,409,616	\$ 1,500,000	\$ 10,201,984	\$ 180,544	\$ 795,208	\$ 1,285,891	\$ -	\$ 2,949	\$ 370,142	\$ 12,836,718

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

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

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

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

Town of Ross
All Funds
Expenditure Summary
Budget 2020 - 2021

All Funds Expenditures BY DEPARTMENT	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
General Fund						
General Government	\$ 781,310	\$ 803,263	\$ 913,458	\$ 854,276	\$ 911,701	-0.2%
Fire	2,043,525	2,190,789	2,297,045	2,287,990	2,432,136	5.9%
Police	1,596,064	1,657,457	1,802,918	1,633,175	1,773,596	-1.6%
Planning and Building	885,149	739,923	1,044,166	802,968	923,424	-11.6%
Public Works	848,985	876,563	883,417	808,596	859,749	-2.7%
Recreation	1,079,914	850,238	850,849	696,952	551,738	-35.2%
<i>Subtotal</i>	7,234,947	7,118,233	7,791,853	7,083,956	7,452,343	-4.4%
Capital Expenditures	435,613	543,716	573,500	346,595	845,950	47.5%
Debt Service	10,000	10,000	10,000	10,000	10,000	0.0%
<i>Total General Fund Expenditures</i>	7,680,560	7,671,949	8,375,353	7,440,551	8,308,293	-0.8%
Special Revenue Funds						
Gas Tax Fund	51,236	123,205	121,315	113,946	276,000	127.5%
Roadway Fund	199,136	281,800	755,000	183,680	659,000	-12.7%
Drainage Fund	341,811	149,947	1,090,000	574,210	187,000	-82.8%
COPS Fund	145,000	150,000	175,500	195,799	170,000	-3.1%
General Plan Update Fund	-	-	-	-	-	0.0%
<i>Total Special Revenue Funds</i>	737,183	704,952	2,141,815	1,067,635	1,292,000	-39.7%
<i>Total Expenditures before optional pension payments</i>	\$ 8,417,743	\$ 8,376,901	\$ 10,517,168	\$ 8,508,186	\$ 9,600,293	-8.7%

All Funds Expenditures BY TYPE OF EXPENSE	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Wages	\$ 2,157,505	\$ 2,153,654	\$ 2,476,475	\$ 2,273,474	\$ 2,323,677	-6.2%
Employee Benefits	1,045,778	1,084,314	1,211,185	1,071,416	1,135,248	-6.3%
Outside Services	1,291,261	1,053,166	1,172,474	809,150	1,034,158	-11.8%
Ross Valley Fire Department	1,908,876	2,019,897	2,125,213	2,134,213	2,161,757	1.7%
Memberships and Organizations	65,568	75,282	84,896	79,467	75,484	-11.1%
Rent	131,692	31,395	29,500	27,196	32,373	9.7%
Repairs and Maintenance	267,099	369,545	310,400	325,999	317,400	2.3%
Vehicles	30,336	30,190	28,900	27,900	28,900	0.0%
Insurance	75,019	86,862	83,000	82,305	90,000	8.4%
Other	261,813	213,928	269,810	252,836	253,346	-6.1%
<i>Subtotal</i>	7,234,947	7,118,233	7,791,853	7,083,956	7,452,343	-4.4%
Capital Expenditures	435,613	543,716	573,500	346,595	845,950	47.5%
Debt Service	10,000	10,000	10,000	10,000	10,000	0.0%
<i>Subtotal</i>	7,680,560	7,671,949	8,375,353	7,440,551	8,308,293	-0.8%
Special Revenue Funds	737,183	704,952	2,141,815	1,067,635	1,292,000	-39.7%
<i>Total Expenditures before optional pension payments</i>	\$ 8,417,743	\$ 8,376,901	\$ 10,517,168	\$ 8,508,186	\$ 9,600,293	-8.7%

Town of Ross
Operating Fund
Summary
Budget 2020 - 2021

OPERATING FUND SUMMARY	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Revenue						
Property Taxes	\$ 4,380,642	\$ 4,616,337	\$ 4,727,000	\$ 4,821,343	\$ 4,993,000	5.6%
Other Taxes	388,950	389,870	381,000	384,877	367,000	-3.7%
Intergovernmental Revenue	70,092	79,150	62,960	72,174	167,600	166.2%
Investment Income and Rents	329,784	474,422	386,900	438,912	361,283	-6.6%
Planning Revenue	146,584	108,702	143,000	122,000	115,000	-19.6%
Building Revenue	911,459	892,300	877,900	674,900	695,200	-20.8%
Public Works Revenue	77,243	116,585	94,000	84,500	87,600	-6.8%
Police Revenue	40,761	53,337	44,200	40,200	43,700	-1.1%
Recreation Revenue	1,079,796	874,577	783,100	560,650	492,300	-37.1%
Miscellaneous	11,273	13,874	13,000	30,300	15,500	19.2%
Total	\$ 7,436,584	\$ 7,619,154	\$ 7,513,060	\$ 7,229,856	\$ 7,338,183	-2.3%
Expenditures						
General Government	\$ 781,310	\$ 803,263	\$ 913,458	\$ 854,276	\$ 911,701	-0.2%
Fire	2,043,525	2,190,789	2,297,045	2,287,990	2,432,136	5.9%
Police	1,596,064	1,657,457	1,802,918	1,633,175	1,773,596	-1.6%
Planning and Building	885,149	739,923	1,044,166	802,968	923,424	-11.6%
Public Works	848,985	876,563	883,417	808,596	859,749	-2.7%
Recreation	1,089,914	860,238	860,849	706,952	561,738	-34.7%
Subtotal	7,244,947	7,128,233	7,801,853	7,093,956	7,462,343	-4.4%
Capital Expenditures	78,803	100,597	17,500	44,810	31,950	82.6%
Total	7,323,750	7,228,830	7,819,353	7,138,766	7,494,293	-4.2%
Revenue Over (Under) Expenditures	\$ 112,834	\$ 390,324	\$ (306,293)	\$ 91,090	\$ (156,110)	-49.0%
Transfer from General Plan Update Fnd	45,000	40,000	120,000	30,000	30,000	-75.0%
Transfer from Public Safety Tax Fund	808,280	836,670	866,992	866,932	893,033	3.0%
Subtotal	966,114	1,266,994	680,699	988,022	766,923	12.7%
Additional Optional Pension Payments	(820,394)	(200,000)	(200,000)	(200,000)	(200,000)	0.0%
Transfer to Facilities & Equip Fnd	(400,000)	(400,000)	(400,000)	(1,000,000)	(550,000)	37.5%
Net change in Fund Balance	(254,280)	666,994	80,699	(211,978)	16,923	
Fund Balance Beg of Year - Operating	4,038,619	3,834,766	4,241,091	4,487,424	4,275,446	0.8%
Fund Balance Beg of Year - Recreation	467,459	417,031	-	-	-	
Transfer from Rec to Facilities Fund	-	(431,367)	-	-	-	
Estimated Fund Balance End of Year	4,251,798	4,487,424	4,321,790	4,275,446	4,292,368	-0.7%

**Town of Ross
Operating Fund
Revenue
Budget 2020 - 2021**

OPERATING FUND REVENUE	Account	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Property Taxes							
Property Tax	5010-05	\$ 3,735,364	\$ 3,946,344	\$ 4,060,000	\$ 4,082,000	\$ 4,250,000	4.7%
Property Tax In Lieu of Vehicle Lic. Fee	5012-05	268,130	280,626	292,000	296,161	308,000	5.5%
Property Tax - Excess ERAF Funds	5282-05	377,148	389,367	375,000	443,182	435,000	16.0%
<i>Subtotal</i>		4,380,642	4,616,337	4,727,000	4,821,343	4,993,000	5.6%
Other Taxes							
Business Licenses	5080-05	48,733	41,699	45,000	40,000	40,000	-11.1%
Sales Tax	5040-05	60,712	75,510	65,000	60,000	50,000	-23.1%
Franchise - Cable TV	5060-05	57,881	55,714	57,000	55,000	50,000	-12.3%
Franchise - Marin Sanitary Service	5050-05	90,522	99,448	98,000	107,000	109,000	11.2%
Franchise - PG&E	5070-05	35,766	34,593	36,000	37,877	38,000	5.6%
Real Property Transfer Tax	5025-05	95,336	82,906	80,000	85,000	80,000	0.0%
<i>Subtotal</i>		388,950	389,870	381,000	384,877	367,000	-3.7%
Intergovernmental Revenue							
County of Marin - Measure A Parks	5123-05	18,883	20,107	20,460	20,184	15,400	-24.7%
Homeowner Property Tax Relief	5230-05	18,153	17,855	18,300	17,875	18,000	-1.6%
Intergovernmental - Other	5231-05	-	7,500	-	-	-	0.0%
Marin Haz JPA - Zero Waste Grant	5124-05	9,140	9,140	-	9,115	9,000	100.0%
Marin Wildfire Prev Authority JPA	5229-05	-	-	-	-	106,000	100.0%
Prop 172 1/2 Cent Sales Tax	5280-05	22,577	23,329	23,000	23,000	18,000	-21.7%
State Vehicle License Collection in Excess	5200-05	1,339	1,219	1,200	2,000	1,200	0.0%
<i>Subtotal</i>		70,092	79,150	62,960	72,174	167,600	166.2%
Investment Income and Rents							
Interest/Change in Value	5170-05	121,609	242,718	150,000	200,000	115,000	-23.3%
Rental Income - Cellular	5185-05	96,295	111,422	111,900	114,000	117,000	4.6%
Rental Income - Post Office	5181-05	111,880	120,282	125,000	124,912	129,283	3.4%
<i>Subtotal</i>		329,784	474,422	386,900	438,912	361,283	-6.6%
Planning Revenue							
Planning Application Fees	5300-05	119,227	87,516	115,000	105,000	95,000	-17.4%
Planning Construction Review	5310-05	27,357	21,186	28,000	17,000	20,000	-28.6%
<i>Subtotal</i>		146,584	108,702	143,000	122,000	115,000	-19.6%
Building Revenue							
Appeal Fees	5311-05	20,328	3,470	5,000	-	5,000	0.0%
Building Permits	5110-05	363,351	415,405	400,000	390,000	320,000	-20.0%
Building Plan Review	5105-05	356,745	305,890	300,000	120,000	224,000	-25.3%
Building - Bldg Stnd Adm Rev Fund (BSASRF)	5111-05	753	993	1,100	1,200	1,000	-9.1%
Building - Strong Motion Impl. Program (SMIP)	5113-05	2,225	3,126	2,700	3,700	3,000	11.1%
Building - SB-1186 Disability Access Fees	5081-05	350	1,614	2,100	1,000	1,200	-42.9%
Resale Inspections	5125-05	38,985	36,338	32,000	30,000	32,000	0.0%
Fee Program Administration	5315-05	17,961	27,964	25,000	33,000	19,000	-24.0%
Records Retention and Management	5112-05	15,851	8,455	12,000	9,000	10,000	-16.7%
Technology Fee	5313-05	94,910	89,045	98,000	87,000	80,000	-18.4%
<i>Subtotal</i>		911,459	892,300	877,900	674,900	695,200	-20.8%

Town of Ross
Operating Fund
Revenue
Budget 2020 - 2021

OPERATING FUND REVENUE	Account	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Public Works Revenue							
County of Marin Flood Control Reimb.	5106-05	9,461	5,576	9,000	-	-	-100.0%
Earth Grading Permits	5090-05	161	-	-	1,000	1,000	100.0%
Encroachments	5095-05	41,849	72,217	60,000	38,000	40,000	-33.3%
Miscellaneous	5096-05	-	-	-	-	-	0.0%
Public Works Plan Review	5114-05	699	5,860	7,000	9,500	7,000	0.0%
Ross School - Ross Common maint	5183-95	-	-	-	21,000	21,600	100.0%
Tree Removal Permits	5305-05	25,073	32,932	18,000	15,000	18,000	0.0%
<i>Subtotal</i>		77,243	116,585	94,000	84,500	87,600	-6.8%
Police Revenue							
Accident Report Copying	5320-05	200	100	200	200	200	0.0%
Alarm Permit Fee	5325-05	318	355	500	500	500	0.0%
Contributions - Police	5399-05	-	9,720	-	-	-	0.0%
POST Training Reimbursement	5240-05	1,402	1,206	4,500	3,000	3,000	-33.3%
Police Expense Reimbursements	5326-05	3,571	3,507	-	3,000	3,000	100.0%
Safety Building Reimbursements	5327-05	19,376	22,968	23,000	23,000	24,000	4.3%
Vehicle Code Fines	5150-05	15,894	15,481	16,000	10,500	13,000	-18.8%
<i>Subtotal</i>		40,761	53,337	44,200	40,200	43,700	-1.1%
Recreation Revenue							
Adult Classes	5350-95	10,065	7,045	10,000	3,500	7,000	-30.0%
Kids Classes	5352-95	758,476	789,953	780,000	570,000	480,000	-38.5%
Tennis Revenue	5361-95	6,040	4,740	3,500	2,000	5,000	42.9%
Rental Income - Field	5182-95	16,590	8,520	14,000	1,000	14,200	1.4%
Special Events - July 4th etc	5486-95	5,060	3,620	3,600	3,050	3,100	-13.9%
Miscellaneous Revenue	5487-95	-	198	-	1,100	-	0.0%
RV Sanitary Dist - reimbursements	5485-95	-	59,307	-	-	-	0.0%
Preschool related revenue	Various	310,034	25,000	-	-	-	0.0%
Credit Card Fees	5362-95	(26,469)	(23,806)	(28,000)	(20,000)	(17,000)	-39.3%
<i>Subtotal</i>		1,079,796	874,577	783,100	560,650	492,300	-37.1%
Miscellaneous							
Contributions - General	5400-05	94	-	-	-	-	0.0%
Mayor and Councilmember Dinner	5284-05	-	2,685	2,500	2,500	2,500	0.0%
Miscellaneous	5487-05	29	364	2,000	1,500	1,000	-50.0%
Permits - Film	5120-05	1,238	1,564	-	8,800	1,000	100.0%
Permits - Special Events	5318-05	510	709	500	1,000	1,000	100.0%
Reimbursement for Town Costs	5406-05	9,402	8,552	8,000	16,500	10,000	25.0%
<i>Subtotal</i>		11,273	13,874	13,000	30,300	15,500	19.2%
Total Revenue		\$ 7,436,584	\$ 7,619,154	\$ 7,513,060	\$ 7,229,856	\$ 7,338,183	-2.3%

Town of Ross
Operating Fund
General Government Expenditures
Budget 2020 - 2021

GENERAL GOV. EXPENDITURES	Account	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Wages							
Town Manager	6100-10	\$ 201,702	\$ 207,181	\$ 213,408	\$ 215,022	\$ 220,346	3.3%
Town Manager - Other Pay	6101-10	16,915	17,231	17,604	17,738	18,021	2.4%
Admin Mgr/Town Clerk	6106-10	91,335	93,828	98,000	98,758	102,000	4.1%
Office Assistant	6109-10	23,216	23,906	24,623	24,623	25,364	3.0%
Treasurer	6160-10	3,009	3,000	3,000	3,000	3,000	0.0%
<i>Subtotal</i>		336,177	345,146	356,635	359,141	368,731	3.4%
Employee Benefits							
PERS - Employer Share	6210-10	31,949	36,476	39,521	39,520	44,460	12.5%
Cafeteria Plan and Health Insurance	6230-10	31,984	32,831	34,550	33,300	33,980	-1.7%
OPEB - retiree health care	6232-10	4,800	-	-	-	-	0.0%
Dental Insurance	6240-10	1,993	2,081	2,123	2,112	2,185	3.0%
Life & Disability Insurance	6250-10	1,619	1,622	1,620	1,702	1,740	7.4%
Payroll Taxes	6220-10	21,137	21,371	22,016	22,016	22,807	3.6%
Worker's Comp Insurance	6260-10	9,332	8,764	8,795	7,505	7,500	-14.7%
<i>Subtotal</i>		102,814	103,145	108,624	106,155	112,672	3.7%
Outside Services							
Accountant	6400-10	53,383	53,003	65,000	65,000	66,950	3.0%
Attorneys	6420-10	126,265	138,196	170,000	145,000	155,000	-8.8%
Auditor	6430-10	22,300	32,300	23,000	23,000	23,000	0.0%
Consultants - Computer and Web	6450-10	14,830	16,490	20,000	17,000	20,000	0.0%
Consultants - Employee Related Matters	6455-10	2,865	1,701	19,000	5,000	25,000	31.6%
Consultants - Other (HdL, GASB, etc)	6448-10	27,469	13,316	28,000	20,000	25,000	-10.7%
Crossing Guard at SFD/Bolinas 50%	6468-10	-	-	9,000	9,000	9,000	0.0%
Custodial Services	6660-10	4,325	4,320	4,500	5,600	4,500	0.0%
Marin Mediation Services	6656-10	754	778	801	801	800	-0.1%
Minute Taker	6461-10	5,705	5,653	6,000	8,000	9,000	50.0%
Payroll Processing Fees	6465-10	861	554	1,050	600	700	-33.3%
Record Retention System	6471-10	5,413	90	500	500	500	0.0%
<i>Subtotal</i>		264,170	266,401	346,851	299,501	339,450	-2.1%
Memberships & Organizations							
Assoc/Organizations/Dues	7960-10	14,194	12,761	15,000	15,000	15,000	0.0%
Council Expense	7942-10	6,068	4,978	7,000	5,000	4,000	-42.9%
Community Homeless Fund	7945-10	9,348	9,348	9,348	9,348	9,348	0.0%
Hosting Mayor/Council Dinner	7941-10	-	5,496	6,000	5,000	-	-100.0%
Travel and Training	7944-10	1,947	2,724	6,000	2,000	6,000	0.0%
<i>Subtotal</i>		31,557	35,307	43,348	36,348	34,348	-20.8%
Repairs and Maintenance							
Equipment Repair	6930-10	-	-	-	-	-	
<i>Subtotal</i>		-	-	-	-	-	
Insurance							
Insurance	8000-10	7,503	8,686	8,300	8,231	9,000	8.4%
Insurance Claims/Costs	8020-10	-	-	-	-	-	0.0%
<i>Subtotal</i>		7,503	8,686	8,300	8,231	9,000	8.4%

Town of Ross
Operating Fund
General Government Expenditures
Budget 2020 - 2021

GENERAL GOV. EXPENDITURES	Account	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Other							
Bank Charges	6466-10	770	500	500	700	500	0.0%
Election Costs	7980-10	23	1,145	2,000	400	-	-100.0%
Equipment Leasing - postage & copier	7990-10	6,248	7,620	7,200	7,000	7,000	-2.8%
MIDAS (Internet Access)	7815-10	8,500	7,056	9,000	8,000	9,000	0.0%
Miscellaneous	8040-10	886	2,258	3,000	2,000	3,000	0.0%
Noticing, Mailing & Advert.	8060-10	3,163	3,014	3,500	3,500	3,500	0.0%
PG&E - Buildings	7820-10	1,219	2,151	2,000	2,800	2,000	0.0%
Software	8090-10	2,034	2,134	3,000	3,000	3,000	0.0%
Special Events and Activities	7940-10	5,708	5,676	7,000	6,000	7,000	0.0%
Supplies - Office	8130-10	8,449	10,842	10,000	9,000	10,000	0.0%
Telephones	7810-10	2,089	2,182	2,500	2,500	2,500	0.0%
<i>Subtotal</i>		39,089	44,578	49,700	44,900	47,500	-4.4%
Gen Gov Expenditures before CalPERS UAL		\$ 781,310	\$ 803,263	\$ 913,458	\$ 854,276	\$ 911,701	-0.2%
Pension UAL pay down	6217-10	40,111	8,750	8,750	8,750	8,750	
Total General Government Expenditures		\$ 821,421	\$ 812,013	\$ 922,208	\$ 863,026	\$ 920,451	

Town of Ross
Operating Fund
Fire Department Expenditures
Budget 2020 - 2021

FIRE EXPENDITURES	Account	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Employee Benefits							
CalPERS - amortized UAL payment	6210-20	92,733	112,315	115,549	115,549	123,817	7.2%
OPEB - retiree health care	6233-20	6,400	-	-	-	-	0.0%
<i>Subtotal</i>		99,133	112,315	115,549	115,549	123,817	7.2%
Outside Services							
Ross Valley Fire Department	6390-20	1,859,101	1,949,787	2,052,299	2,052,299	2,082,551	1.5%
Ross Valley Fire Department - equip/maint	6392-20	49,775	70,110	72,914	72,914	76,706	5.2%
Fire Inspection Program & Coordinator	6393-20	-	-	12,000	9,000	2,500	-79.2%
Fire Cost Study	6391-20	-	19,921	6,000	-	-	-100.0%
MERA (50% of debt service payment)	7099-20	9,696	9,706	9,683	9,683	9,689	0.1%
Wildfire Prevention Program -defensible space	6394-20	-	-	-	-	53,000	100.0%
Wildfire Prevention Program -local prevention	6395-20	-	-	-	-	53,000	100.0%
<i>Subtotal</i>		1,918,572	2,049,524	2,152,896	2,143,896	2,277,446	5.8%
Insurance	8000-20	15,003	17,373	16,600	16,461	18,000	8.4%
Rents - Facilities Rental - Trailer	8135-20	10,817	11,577	12,000	12,084	12,873	7.3%
Fire Expenditures before CalPERS UAL		\$ 2,043,525	\$ 2,190,789	\$ 2,297,045	\$ 2,287,990	\$ 2,432,136	5.9%
Pension UAL pay down	6217-20	330,000	82,500	82,500	82,500	82,500	
Total Fire Expenditures		\$ 2,373,525	\$ 2,273,289	\$ 2,379,545	\$ 2,370,490	\$ 2,514,636	

**Town of Ross
Operating Fund
Police Department Expenditures
Budget 2020 - 2021**

POLICE EXPENDITURES	Account	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Wages							
Police Chief	6033-20	\$ 141,751	\$ 144,861	\$ 152,784	\$ 153,959	\$ 157,368	3.0%
Police Sergeants	6034-20	220,045	227,455	234,984	216,000	238,656	1.6%
Police Officers	6035-20	379,329	381,287	409,758	340,000	406,812	-0.7%
Overtime	6110-20	21,594	29,386	30,000	40,000	34,000	13.3%
EMT/Educational Incentive	6043-20	20,702	20,422	21,000	18,000	18,750	-10.7%
Longevity Pay	6044-20	28,820	29,024	30,827	22,000	20,869	-32.3%
Holiday Pay	6045-20	26,776	26,792	28,456	24,000	26,693	-6.2%
Uniform Pay	6141-20	7,022	6,807	7,000	6,000	7,000	0.0%
In Lieu Health	6173-20	-	-	-	1,500	3,000	100.0%
Contingency for Comp Absences	6085-20	-	-	63,800	63,714	45,000	-29.5%
<i>Subtotal</i>		846,039	866,034	978,608	885,173	958,148	-2.1%
Employee Benefits							
PERS - Employer Share	6211-20	224,797	241,292	264,905	245,000	286,185	8.0%
Cafeteria Plan and Health Insurance	6231-20	150,683	151,211	164,317	122,500	127,067	-22.7%
OPEB - retiree health care	6232-20	25,600	-	-	-	-	0.0%
Dental Insurance	6241-20	11,556	11,859	10,801	9,000	11,120	3.0%
Life and Disability Insurance	6251-20	4,116	4,042	3,612	3,600	3,612	0.0%
Payroll Taxes	6221-20	65,923	67,295	75,167	67,000	73,419	-2.3%
Workers Comp	6261-20	64,212	65,631	65,077	54,739	52,820	-18.8%
<i>Subtotal</i>		546,887	541,330	583,879	501,839	554,224	-5.1%
Outside Services							
Booking and Misc. Arrest Fees	6620-20	-	-	500	500	500	0.0%
Dispatching Services	6681-20	41,114	45,176	50,200	50,240	55,200	10.0%
J. Prandi Children's Center	6741-20	995	995	995	995	995	0.0%
Major Crimes Task Force	6700-20	15,480	16,749	17,062	17,062	17,619	3.3%
Marin County OES Service Contract	6760-20	-	3,716	3,800	1,886	2,000	-47.4%
NERA	7101-20	20,650	20,709	21,024	21,024	21,611	2.8%
Payroll Processing Fees	6465-20	2,153	1,358	2,000	1,400	1,500	-25.0%
TRAK Wanted Persons System	6750-20	145	-	150	150	150	0.0%
<i>Subtotal</i>		80,537	88,703	95,731	93,257	99,575	4.0%
Memberships and Organizations							
Association Membership Dues	7961-20	300	748	700	750	750	7.1%
<i>Subtotal</i>		300	748	700	750	750	7.1%
Maintenance and Repairs							
Cleaning and Maintenance	6812-20	4,069	5,150	5,500	5,500	5,500	0.0%
Computer & Telecom Maintenance	8030-20	8,397	8,831	9,000	9,300	9,500	5.6%
Small Equipment and Repairs	7171-20	1,875	1,973	2,000	2,000	2,000	0.0%
Station Repairs	6810-20	18,019	49,628	25,000	25,000	25,000	0.0%
<i>Subtotal</i>		32,360	65,582	41,500	41,800	42,000	1.2%
Vehicles							
Vehicle Gas and Oil	7501-20	12,373	12,768	12,000	11,000	12,000	0.0%
Vehicle Repairs	7521-20	10,829	7,939	9,500	9,500	9,500	0.0%
<i>Subtotal</i>		23,202	20,707	21,500	20,500	21,500	0.0%
Insurance							
Insurance	8001-20	15,003	17,373	16,600	16,461	18,000	8.4%
Insurance Claims	8020-20	-	-	-	-	-	0.0%
<i>Subtotal</i>		15,003	17,373	16,600	16,461	18,000	8.4%

Town of Ross
Operating Fund
Police Department Expenditures
Budget 2020 - 2021

POLICE EXPENDITURES	Account	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Other							
Cell Phones	7815-20	1,528	2,216	2,400	2,400	2,400	0.0%
Disaster Council	8089-20	-	-	4,000	2,500	4,000	0.0%
Duplication Costs	8091-20	1,680	1,920	2,600	5,000	5,000	92.3%
Email/Internet	7819-20	12,320	8,623	10,000	10,000	10,000	0.0%
Emergency Generator Fuel Costs	8133-20	1,299	-	1,000	1,000	1,000	0.0%
Miscellaneous Expense	8041-20	398	436	500	500	3,000	500.0%
Mobile Data Terminal Fees	7818-20	2,516	2,526	2,600	2,600	2,600	0.0%
PG&E	7820-20	14,870	26,306	26,000	32,000	34,000	30.8%
Police Policy Maintenance	8081-20	4,182	4,266	4,300	4,395	4,400	2.3%
Publications	8082-20	108	115	300	300	300	0.0%
Supplies - Investigative	8120-20	244	163	350	350	350	0.0%
Supplies - Medical	8125-20	43	341	500	500	500	0.0%
Supplies - Office	8131-20	1,290	1,454	1,500	1,500	1,500	0.0%
Supplies - Range	8100-20	1,235	1,699	1,700	1,700	1,700	0.0%
Telephones	7810-20	5,516	5,882	5,650	5,650	5,650	0.0%
Training and Classes	7922-20	4,507	1,033	-	3,000	3,000	100.0%
Video Camera Grants	8134-20	-	-	1,000	-	-	-100.0%
Subtotal		51,736	56,980	64,400	73,395	79,400	23.3%
Police Expenditures before CalPERS UAL		\$ 1,596,064	\$ 1,657,457	\$ 1,802,918	\$ 1,633,175	\$ 1,773,596	-1.6%
Pension UAL pay down	6218-20	330,000	82,500	82,500	82,500	82,500	
Total Police Expenditures		\$ 1,926,064	\$ 1,739,957	\$ 1,885,418	\$ 1,715,675	\$ 1,856,096	

Town of Ross
Operating Fund
Planning and Building Department Expenditures
Budget 2020 - 2021

PLANNING AND BUILDING	Account	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Wages							
Planning and Building Director	6105-35	-	80,677	148,195	123,400	136,266	-8.1%
Planning Manager	6107-35	122,761	54,465	-	-	-	0.0%
Planner - Limited Term	6108-35	-	-	82,000	76,431	94,764	15.6%
Senior Building Inspector	6111-35	-	58,446	110,928	111,803	116,740	5.2%
Permit Technician	6152-35	5,442	69,377	76,850	77,447	82,750	7.7%
Planning - Other Pay	6104-35	2,400	2,400	2,400	2,400	2,400	0.0%
<i>Subtotal</i>		130,603	265,365	420,374	391,481	432,920	3.0%
Employee Benefits							
PERS - Employer Share	6210-35	18,568	22,941	45,723	41,500	48,917	7.0%
Cafeteria Plan and Health Insurance	6230-35	18,295	18,624	72,717	53,991	56,500	-22.3%
OPEB - retiree health care	6232-35	1,600	-	-	-	-	0.0%
Dental Insurance	6240-35	1,445	1,371	5,209	3,400	4,371	-16.1%
Life & Disability Insurance	6250-35	879	1,064	3,229	3,229	3,229	0.0%
Payroll Taxes	6220-35	9,670	10,034	32,014	30,000	33,899	5.9%
Worker's Comp Insurance	6260-35	3,685	3,604	9,600	8,192	9,000	-6.3%
<i>Subtotal</i>		54,142	57,638	168,491	140,312	155,915	-7.5%
Outside Services							
Building Administration	6434-35	197,711	97,887	100,000	60,000	65,000	-35.0%
Building Inspections	6110-35	116,900	42,929	8,000	2,000	5,000	-37.5%
Building Plan Review	6435-35	272,645	166,368	180,000	85,000	105,000	-41.7%
Business License Administration	6436-35	11,382	9,500	12,000	10,000	12,000	0.0%
Planning Consultants	6460-35	63,197	71,773	70,000	15,000	60,000	-14.3%
Scanning Services	6462-35	6,314	6,514	40,000	40,000	30,000	-25.0%
<i>Subtotal</i>		668,149	394,971	410,000	212,000	277,000	-32.4%
Memberships & Organizations							
Assoc/Organizations/Dues	7960-35	513	683	1,000	1,000	1,000	0.0%
Travel and Training	7944-35	290	4,368	4,500	5,500	6,000	33.3%
<i>Subtotal</i>		803	5,051	5,500	6,500	7,000	27.3%
Vehicle Expense							
Vehicle - Other	7528-35	-	-	1,000	1,000	1,000	0.0%
<i>Subtotal</i>		-	-	1,000	1,000	1,000	0.0%
Insurance							
Insurance	8000-35	7,503	8,686	8,300	8,230	9,000	8.4%
<i>Subtotal</i>		7,503	8,686	8,300	8,230	9,000	8.4%
Other							
Building - BSASRF and SMIP Fees	6638-35	3,263	2,532	3,800	4,900	4,000	5.3%
Equipment Leasing - copier	7990-35	-	1,526	3,500	5,000	5,000	42.9%
Miscellaneous	8040-35	-	520	500	1,500	500	0.0%
Permit Tracking License - annual fee 80%	8088-35	19,867	-	20,840	25,985	27,029	29.7%
Publications, Codes, etc.	8080-35	663	1,776	700	700	700	0.0%
Supplies - Office	8130-35	156	1,618	800	5,000	3,000	275.0%
Telephone	7810-35	-	240	360	360	360	0.0%
<i>Subtotal</i>		23,949	8,212	30,500	43,445	40,589	33.1%
Planning & Bldg Expenditures before CalPERS UAL		\$ 885,149	\$ 739,923	\$ 1,044,166	\$ 802,968	\$ 923,424	-11.6%
Pension UAL pay down	6217-35	38,209	8,750	8,750	8,750	8,750	
Total Planning and Bldg Expenditures		\$ 923,358	\$ 748,673	\$ 1,052,916	\$ 811,718	\$ 932,174	

Town of Ross
Operating Fund
Public Works Department Expenditures
Budget 2020 - 2021

PUBLIC WORKS	Account	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Wages							
Director Pub Works/Town Engineer	6090-30	\$ 138,343	\$ 149,215	\$ 156,923	\$ 158,131	\$ 161,632	3.0%
Director of PW - Other Pay	6091-30	3,610	3,600	3,600	3,628	3,600	0.0%
Maintenance Workers	6112-30	54,768	59,074	63,258	105,897	134,676	112.9%
In Lieu Health	6173-30	1,595	-	-	1,985	3,000	100.0%
Public Works Superintendent	6100-30	101,779	104,520	107,656	44,583	-	-100.0%
Public Works Supt - other pay	6101-30	1,662	2,400	2,400	462	-	-100.0%
Building and PW Secretary	6150-30	44,087	-	-	-	-	0.0%
<i>Subtotal</i>		345,844	318,809	333,837	314,686	302,907	-9.3%
Employee Benefits							
PERS - Employer Share	6210-30	45,314	58,262	53,099	47,600	53,405	0.6%
Cafeteria Plan and Health Insurance	6230-30	60,012	83,089	63,125	49,047	43,313	-31.4%
OPEB - retiree health care	6232-30	8,000	-	-	-	-	0.0%
Dental Insurance	6240-30	4,333	6,477	4,629	4,000	3,774	-18.5%
Life & Disability Insurance	6250-30	2,541	3,013	2,215	2,200	1,967	-11.2%
Payroll Taxes	6220-30	27,092	34,652	24,540	24,000	22,095	-10.0%
Worker's Comp Insurance	6260-30	22,110	23,951	23,706	20,229	17,000	-28.3%
Uniform Reimb.	6140-30	398	-	-	-	-	0.0%
<i>Subtotal</i>		169,800	209,444	171,314	147,076	141,555	-17.4%
Outside Services							
Animal Services	6600-30	22,934	22,104	26,709	26,709	30,894	15.7%
Arborists	6410-30	6,161	12,881	9,000	10,000	11,000	22.2%
Engineering Services - Other	6440-30	1,728	24,209	20,000	15,000	20,000	0.0%
Outside Services - maintenance work	6115-30	3,300	2,650	4,000	1,000	2,500	-37.5%
Payroll Processing Fees	6465-30	861	543	1,000	500	550	-45.0%
<i>Subtotal</i>		34,984	62,387	60,709	53,209	64,944	7.0%
Memberships & Organizations							
Assoc/Organizations/Dues	7960-30	221	491	500	1,100	1,000	100.0%
Marin General Services Authority	6655-30	3,611	5,395	5,375	5,375	5,375	0.0%
Marin Map	6630-30	6,000	6,000	6,000	6,000	3,000	-50.0%
MCSTOPPP - Marin Co Pollution Prevention	6650-30	10,175	9,269	9,623	9,623	9,861	2.5%
MTC - StreetSavers Subscription	6657-30	-	-	750	750	750	0.0%
Storm Water Fees-State and Nat'l	6651-30	7,192	7,330	7,300	7,330	7,500	2.7%
Transportation Authority of Marin-dues	6640-30	5,709	5,691	5,800	5,691	5,900	1.7%
<i>Subtotal</i>		32,908	34,176	35,348	35,869	33,386	-5.6%
Building and Land Maintenance							
Building Maintenance	6810-30	13,987	8,067	12,000	12,000	12,000	0.0%
Creek Maintenance	6900-30	7,261	6,070	10,000	4,000	7,000	-30.0%
Drainage Maintenance	6910-30	8,624	6,574	9,000	7,000	9,000	0.0%
Park Maintenance - Coffin Greene	7010-30	7,362	7,716	8,500	8,500	8,800	3.5%
Park Maintenance - F.S. Allen	7000-30	11,290	11,675	13,500	12,000	12,500	-7.4%
Park Maintenance - Ross Common							
County of Marin Measure A Parks	7020-30	22,164	37,029	25,000	25,000	65,000	160.0%
Pest Control	6841-30	4,065	4,020	4,000	4,500	4,100	2.5%
6 Redwood Parcel Maintenance	6840-30	47	451	1,000	1,000	-	-100.0%
Sanitation	7840-30	3,595	3,818	3,900	2,499	3,000	-23.1%
Town Hall/Post Office Landscaping	6809-30	-	1,101	6,000	10,000	9,000	50.0%
Water	7850-30	12,875	9,924	15,000	16,000	15,000	0.0%
<i>Subtotal</i>		91,270	96,445	107,900	102,499	145,400	34.8%

Town of Ross
Operating Fund
Public Works Department Expenditures
Budget 2020 - 2021

PUBLIC WORKS	Account	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Street Maintenance							
Bridge Maintenance and Repair	6905-30	-	-	5,000	5,000	5,000	0.0%
PG&E - Street Lights	7830-30	32,741	31,542	33,000	26,000	27,000	-18.2%
Roadway Striping and Curb Painting	7200-30	317	-	2,000	1,000	2,000	0.0%
Median Island Maintenance	7215-30	186	676	1,000	1,000	1,000	0.0%
Street Signs	7240-30	653	3,724	2,000	2,000	2,000	0.0%
Street Sweeping	7210-30	52,000	50,000	52,000	52,000	52,000	0.0%
Street Maintenance - Other	7209-30	513	845	1,000	1,000	1,000	0.0%
Traffic Signal Maintenance	7250-30	3,009	7,313	5,000	4,000	5,000	0.0%
<i>Subtotal</i>		89,419	94,100	101,000	92,000	95,000	-5.9%
Tree Maintenance -							
Tree Planting and Replacement	7440-30	1,329	1,506	4,000	2,000	3,000	-25.0%
Tree Pruning & Maintenance	7400-30	7,481	8,250	9,000	9,000	9,000	0.0%
Tree Removal	7430-30	14,650	8,938	18,000	8,000	18,000	0.0%
<i>Subtotal</i>		23,460	18,694	31,000	19,000	30,000	-3.2%
Vehicles							
Vehicles - Gas & Oil	7500-30	2,213	2,370	2,400	2,400	2,400	0.0%
Vehicles - Repairs and Other	7520-30	4,921	7,113	4,000	4,000	4,000	0.0%
<i>Subtotal</i>		7,134	9,483	6,400	6,400	6,400	0.0%
Insurance							
Insurance	8000-30	15,003	17,372	16,600	16,461	18,000	8.4%
Insurance Claims/Costs	8020-30	-	-	-	-	-	0.0%
<i>Subtotal</i>		15,003	17,372	16,600	16,461	18,000	8.4%
Rents							
Portable Office Space	8033-30	9,851	-	-	-	-	0.0%
<i>Subtotal</i>		9,851	-	-	-	-	0.0%
Other							
Miscellaneous	8040-30	-	105	100	200	200	100.0%
PG&E - Buildings	7820-30	15,738	3,924	4,000	5,000	5,000	25.0%
Permit Tracking License - annual fee 20%	8088-30	4,967	-	5,210	6,496	6,757	29.7%
Small Equipment	7170-30	2,104	3,624	2,000	4,500	4,000	100.0%
Supplies - Office	8130-30	2,984	4,153	4,000	2,000	2,000	-50.0%
Telephones	7810-30	1,849	1,641	2,000	1,200	1,200	-40.0%
Training & Classes	7920-30	1,670	2,206	2,000	2,000	3,000	50.0%
<i>Subtotal</i>		29,312	15,653	19,310	21,396	22,157	14.7%
Public Works Expend before CalPERS UAL		\$ 848,985	\$ 876,563	\$ 883,417	\$ 808,596	\$ 859,749	-2.7%
Pension UAL pay down	6217-30	76,969	17,500	17,500	17,500	17,500	
Total Public Works Expenditures		\$ 925,954	\$ 894,063	\$ 900,917	\$ 826,096	\$ 877,249	

**Town of Ross
Recreation Department
Expenditures
Budget 2020 - 2021**

RECREATION EXPENDITURES	Account	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Wages							
Recreation Manager (75% time)	6180-95	82,624	84,876	87,422	88,093	51,628	-40.9%
Recreation Specialists	6182-95	51,023	71,732	80,150	63,000	70,356	-12.2%
Recreation Instructors and Leaders	6192-95	199,195	186,518	200,000	145,000	100,000	-50.0%
Admin Assistant	6184-95	12,767	4,498	8,500	21,500	27,948	228.8%
Admin Clerk	6186-95	7,970	4,826	5,098	-	5,995	17.6%
In Lieu Health	6173-95	3,364	5,850	5,850	5,400	5,044	-13.8%
Preschool Teachers	6190-95	141,899	-	-	-	-	0.0%
<i>Subtotal</i>		498,842	358,300	387,020	322,993	260,971	-32.6%
Employee Benefits							
PERS - Employer Share	6210-95	11,798	15,904	17,362	17,000	16,434	-5.3%
Cafeteria Plan and Health Insurance	6230-95	-	-	-	-	-	0.0%
OPEB - retiree health care	6232-95	1,600	-	-	-	-	0.0%
Dental Insurance	6240-95	328	1,373	1,739	1,500	1,888	8.6%
Life & Disability Insurance	6250-95	954	1,777	1,602	1,600	1,485	-7.3%
Payroll Taxes	6220-95	43,498	31,276	32,799	32,000	19,760	-39.8%
Worker's Comp Insurance	6260-95	14,824	10,112	9,827	8,386	7,500	-23.7%
<i>Subtotal</i>		73,002	60,442	63,329	60,486	47,066	-25.7%
Outside Services							
Accountant	6400-95	5,041	3,469	-	-	-	0.0%
Attorneys	6420-95	10,716	-	5,000	-	-	-100.0%
Brochure	8206-95	5,743	1,468	2,000	-	-	-100.0%
Custodial Services	6660-95	5,265	5,115	5,000	5,000	5,000	0.0%
Consultants - Other	6448-95	58	-	1,000	1,000	1,000	0.0%
Contractors - Preschool	6451-95	4,640	1,850	-	-	-	0.0%
Contractors - Program	6449-95	189,548	185,772	205,000	125,000	120,000	-41.5%
Consultants - Website	6450-95	7,978	10,416	10,000	8,000	9,000	-10.0%
Payroll Processing Fees	6465-95	4,736	2,987	3,500	2,500	2,500	-28.6%
<i>Subtotal</i>		233,725	211,077	231,500	141,500	137,500	-40.6%
Rent							
Rent - Program	8036-95	9,291	9,824	10,000	10,000	12,000	20.0%
Rent - Ross School - summer program	8037-95	6,388	8,744	7,500	5,112	7,500	0.0%
Rent - Preschool at St. John's	8035-95	80,345	1,250	-	-	-	0.0%
Lease Termination Fee - St. John's	8035-95	15,000	-	-	-	-	0.0%
<i>Subtotal</i>		111,024	19,818	17,500	15,112	19,500	11.4%
Maintenance and Repairs							
Park Maintenance - Ross Common County of Marin Measure A Parks	7020-95	22,598	88,275	25,000	61,000	-	-100.0%
Tennis/Paddle Court Maintenance	7032-95	7,992	4,020	4,000	9,700	5,000	25.0%
Maintenance - Other	6932-95	-	2,429	-	-	-	0.0%
<i>Subtotal</i>		30,590	94,724	29,000	70,700	5,000	-82.8%
Insurance							
Insurance	8000-95	15,004	17,372	16,600	16,461	18,000	8.4%
Insurance Claims/Costs	8020-95	-	-	-	-	-	0.0%
<i>Subtotal</i>		15,004	17,372	16,600	16,461	18,000	8.4%
Other - Preschool Expense							
Other Preschool Expense	Various	30,038	-	-	-	-	0.0%
<i>Subtotal</i>		30,038	-	-	-	-	0.0%
Program Expense							
Program Expense for Classes	8250-95	56,814	58,252	80,000	40,000	22,000	-72.5%
<i>Subtotal</i>		56,814	58,252	80,000	40,000	22,000	-72.5%

Town of Ross
Recreation Department
Expenditures
Budget 2020 - 2021

RECREATION EXPENDITURES	Account	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Other							
Advertising	8204-95	8,660	9,014	4,500	5,100	5,000	11.1%
Bank Charges	6466-95	148	163	200	200	200	0.0%
Miscellaneous	8040-95	1,698	1,447	2,500	2,500	2,500	0.0%
Postage	8208-95	211	120	200	200	200	0.0%
Special Events and Activities	7940-95	10,119	15,575	12,000	13,000	25,000	108.3%
Supplies	8130-95	3,961	1,127	3,500	3,000	3,000	-14.3%
Telephone	7810-95	6,078	2,807	3,000	5,700	5,800	93.3%
<i>Subtotal</i>		30,875	30,253	25,900	29,700	41,700	61.0%
Debt Service							
Ross School - Lease - interest	8525-95	9,438	9,410	9,380	9,380	9,349	-0.3%
Ross School - Lease - principal	8525-95	562	590	620	620	651	5.0%
<i>Subtotal</i>		10,000	10,000	10,000	10,000	10,000	0.0%
Recreation Expend before CalPERS UAL & Arrears		\$ 1,089,914	\$ 860,238	\$ 860,849	\$ 706,952	\$ 561,738	-34.7%
Pension UAL pay down	6217-95	5,105	-	-	-	-	
Total Recreation Expenditures		\$ 1,095,019	\$ 860,238	\$ 860,849	\$ 706,952	\$ 561,738	-34.7%

Town of Ross
Operating Fund
Capital Expenditures
Budget 2020 - 2021

CAPITAL EXPENDITURES	Account	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Furniture	8685-05	-	3,689	8,000	6,000	5,000	
Police Expenses - see donation	8682-05	6,749	12,951	-	7,000	-	
Sculpture/Monument Restoration	9141-05	-	-	-	9,810	2,450	
Technology Equip - Gen Gov	8527-05	985	-	2,000	2,000	2,000	
Technology Equip - Planning & Bldg	8693-05	-	5,901	2,000	4,500	2,000	
Technology Equip - Police	8691-05	-	-	1,500	4,500	2,000	
Technology Equip - Public Works	8696-05	-	2,650	2,000	2,000	5,000	
Technology Equip - Recreation	8690-05	1,607	-	2,000	-	4,500	
Zero Waste Grant Expenditures	8697-05	13,301	9,079	-	9,000	9,000	
Prior Year Capital Expenditures	Various	56,161	66,327	-	-	-	
Total Capital Expenditures		\$ 78,803	\$ 100,597	\$ 17,500	\$ 44,810	\$ 31,950	82.6%

Town of Ross
Facilities and Equipment Fund
Budget 2020 - 2021

FACILITIES AND EQUIPMENT FUND	Account	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Revenue							
Construction Penalties	5311-66	\$ 422,885	\$ 206,000	\$ 75,000	\$ 130,250	\$ 75,000	
Proposition 68 Parks Grant	5291-66	-	-	-	-	200,000	
Contributions - Park Improvements	5400-66	-	22,000	5,000	6,000	5,000	
Contributions RPOA - downtown enhance	5401-66	-	-	20,000	20,000	-	
Insurance Proceeds - Fire Damage	5495-66	275,857	27,446	-	-	-	
Electric Vehicle Grant - CA EPA and TAM	5497-66	-	3,000	-	-	-	
EV Station Grant-MTC,BAAQMD, & TAM	5498-66	-	11,000	-	-	6,000	
Reimb from RVFD-covered parking strcture	5496-66	19,549	-	-	-	-	
Misc - Ross School Reimb for Pump	5487-66	-	4,113	-	-	-	
Misc - Sale of Police Vehicle	5487-66	3,500	3,000	-	-	-	
Total Revenue		721,791	276,559	100,000	156,250	286,000	186.0%
Facilities Capital Improvements							
ADA Improvements	9125-66	-	-	20,000	-	-	
ADA Transition Plan	9126-66	-	-	20,000	-	20,000	
Civic Center Facilities Master Plan	9185-66	8,492	-	70,000	-	70,000	
Downtown Enhancements	9182-66	-	-	42,000	41,600	-	
Electric Vehicle Station	9179-66	-	16,750	-	-	24,000	
Natalie Coffin Greene Park	9062-66	25,469	329,770	85,000	61,783	85,000	
Post Office Lighting	9180-66	-	-	12,000	-	-	
Public Safety Building	9199-66	55,568	-	20,000	25,000	25,000	
Resurface Allen Park Tennis Courts	9095-66	-	-	48,000	-	85,000	
Ross Common Restoration	9188-66	16,299	12,340	100,000	-	300,000	
Seismic Study - Civic Center	9105-66	-	-	9,000	13,500	80,000	
6 Redwood	9138-66	165,859	10,519	70,000	137,902	-	
Town Hall Improvements	9189-66	-	-	60,000	22,000	70,000	
Prior Year Expenditures	Various	64,886	-	-	-	-	
Total Capital Improvements	-	336,573	369,379	556,000	301,785	759,000	36.51%
Equipment							
Vehicle - Police	8530-66	20,237	44,934	-	-	55,000	
Vehicle - PW	8530-66	-	-	-	37,209	-	
Vehicle - Planning and Building	8530-66	-	28,806	-	-	-	
Total Equipment		20,237	73,740	-	-	55,000	100.00%
Debt Service							
Capitalized Lease Payments		-	-	-	-	-	
Total Debt Service		-	-	-	-	-	
Total Expenditures		356,810	443,119	556,000	301,785	814,000	46.4%
Revenue Over (Under) Expenditures		\$ 364,981	\$ (166,560)	\$ (456,000)	\$ (145,535)	\$ (528,000)	
Transfer from (to) Operating Fund		400,000	400,000	400,000	1,000,000	550,000	
Transfer from Recreation Fund		-	431,367	-	-	-	
Transfer from General Plan Fund		4,200	-	-	-	40,000	
Fund Balance Beginning of Year		2,059,163	2,828,344	3,290,113	3,493,151	4,347,616	
Estimated Fund Balance End of Year		\$ 2,828,344	\$ 3,493,151	\$ 3,234,113	\$ 4,347,616	\$ 4,409,616	

Town of Ross
Emergency Fund
Budget 2020 - 2021

EMERGENCY FUND	Account	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Revenue							
Interest	5170-68	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenue		-	-	-	-	-	
Expenditures							
	9130-68	-	-	-	-	-	
Total Expenditures		-	-	-	-	-	
Revenue Over (Under) Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance Beginning of Year		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	0.0%
Estimated Fund Balance End of Year		\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	0.0%

Town of Ross
Gas Tax Fund
Budget 2020 - 2021

GAS TAX FUND	Account	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Revenue							
State Gas Tax Revenue	5120-51	\$ 56,863	\$ 55,071	\$ 69,534	\$ 62,033	\$ 65,000	-6.5%
Road Maint & Rehab Account RMRA	5127-51	11,722	49,629	41,925	42,073	43,000	2.6%
Traffic Congestion Relief SB1	5128-51	2,891	2,856	2,856	2,840	-	-100.0%
Interest	5170-51	5,037	9,219	7,000	7,000	5,000	-28.6%
Total Revenue		76,513	116,775	121,315	113,946	113,000	-6.9%
Expenditures							
ADA Improvements	9125-51	5,000	-	25,000	10,000	25,000	
P-TAP Pavement Mgmnt Report	9078-51	-	3,000	-	3,000	-	
Road Repair/Improvements	9002-51	31,623	69,349	51,534	54,404	208,000	
Road Maint & Rehab Account RMRA	9003-51	11,722	48,000	41,925	43,702	43,000	
Traffic Congestion Relief Exp	9004-51	2,891	2,856	2,856	2,840	-	
Prior Year Expenditures	Various	-	-	-	-	-	
Total Expenditures		51,236	123,205	121,315	113,946	276,000	127.5%
Revenue Over (Under) Expenditures							
		\$ 25,277	\$ (6,430)	\$ -	\$ -	\$ (163,000)	
Transfer to Roadway Fund		-	-	-	-	-	
Fund Balance Beginning of Year		324,697	349,974	349,972	343,544	343,544	
Estimated Fund Balance End of Year		\$ 349,974	\$ 343,544	\$ 349,972	\$ 343,544	\$ 180,544	

Town of Ross
Roadway Fund
Budget 2020-2021

ROADWAY FUND	Account	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Revenue							
Road Impact Fees	5115-45	\$ 160,458	\$ 239,554	\$ 200,000	\$ 280,000	\$ 160,000	-20.0%
Rule 20A PG&E Undergrounding	5507-45	-	-	-	-	20,000	
TAM Measures A & AA	5504-45	35,259	33,611	38,612	38,612	49,600	
TAM Measure B-Element 1	5505-45	-	-	24,583	24,583	-	
TAM Safe Pathways to School	5501-45	-	-	-	-	81,000	
Sidewalk Improvement Reimb	5509-45	-	19,368	-	-	10,000	
TAM Bike/Ped Master Plan Update	5510-45	-	15,000	-	-	-	
Miscellaneous	5487-45		10,288		3,804	-	
Interest	5170-45	12,245	20,457	15,000	18,000	12,000	
Total Revenue		207,962	338,278	278,195	364,999	332,600	19.6%
Expenditures							
ADA Improvements	9125-45	15,500	10,000	-	-	-	
Road Improvements	9040-45	172,229	268,494	695,000	37,485	363,400	
Road Improvements - TAM A & B	9040-45	-	-	-	63,195	49,600	
Rule 20A PG&E Undergrounding	9201-45	-	-	-	-	20,000	
Sidewalk Improvement Program	9202-45	-	-	50,000	3,000	50,000	
Signal Modification at Lagunitas/SFD	9204-45	-	-	10,000	-	-	
TAM Safe Pathways to School	9075-45	-	-	-	80,000	176,000	
Prior Year Expenditures	Various	11,407	3,306	-	-	-	
Total Expenditures		199,136	281,800	755,000	183,680	659,000	-12.7%
Revenue Over (Under) Expenditures		\$ 8,826	\$ 56,478	\$ (476,805)	\$ 181,319	\$ (326,400)	
Transfer in from Gas Tax Fund		-	-	-	-	-	
Fund Balance Beginning of Year		874,985	883,811	949,057	940,289	1,121,608	
Estimated Fund Balance End of Year		\$ 883,811	\$ 940,289	\$ 472,252	\$ 1,121,608	\$ 795,208	

Town of Ross
Drainage Fund
Budget 2020 - 2021

DRAINAGE FUND	Account	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Revenue							
Drainage Impact Fees	5115-65	\$ 160,458	\$ 210,505	\$ 200,000	\$ 280,000	\$ 160,000	-20.0%
Winship Bridge Replace (HBP) (MCFCD)	5140-65	112,124	117,800	640,000	86,500	137,000	
Prior year revenues	Various	-	-	-	-	-	
Interest	5170-65	15,857	30,827	20,000	13,000	9,000	
Total Revenue		288,439	359,132	860,000	379,500	306,000	-64.4%
Expenditures							
Bolinas Avenue Drainage Improv.	9205-65	19,957	31,019	400,000	437,443	-	
Bridge Historic Evaluation	9206-65	12,254	1,128	-	-	-	
Drainage Improvements	9007-65	194,591	-	50,000	50,000	50,000	
Winship Bridge Replacement	9064-65	112,124	117,800	640,000	86,500	137,000	
Prior Year Expenditures	Various	2,885	-	-	267	-	
Total Expenditures		341,811	149,947	1,090,000	574,210	187,000	-82.8%
Revenue Over (Under) Expenditures		\$ (53,372)	\$ 209,185	\$ (230,000)	\$ (194,710)	\$ 119,000	
Fund Balance Beginning of Year		1,205,788	1,152,416	1,382,096	1,361,601	1,166,891	
Estimated Fund Balance End of Year		\$ 1,152,416	\$ 1,361,601	\$ 1,152,096	\$ 1,166,891	\$ 1,285,891	

Town of Ross
Public Safety Tax Fund
Budget 2020 - 2021

PUBLIC SAFETY TAX FUND	Account	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Revenue							
Public Safety Tax	5020-40	\$ 808,280	\$ 836,670	\$ 866,992	\$ 866,932	\$ 893,033	3.0%
Total Revenue		808,280	836,670	866,992	866,932	893,033	3.0%
Revenue Over (Under) Expenditures							
		\$ 808,280	\$ 836,670	\$ 866,992	\$ 866,932	\$ 893,033	3.0%
Transfers							
Transfer to General Fund - Police & Fire	5950-40	(808,280)	(836,670)	(866,992)	(866,932)	(893,033)	3.0%
Total Transfers		(808,280)	(836,670)	(866,992)	(866,932)	(893,033)	3.0%
Fund Balance Beginning of Year		-	-	-	-	-	
Estimated Fund Balance End of Year		\$ -	\$ -	\$ -	\$ -	\$ -	

Town of Ross
COPS (Citizens Options for Public Safety) Fund
Budget 2020 - 2021

COPS FUND	Account	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Revenue							
COPS - State Grant	5120-90	\$ 144,934	\$ 155,402	\$ 150,000	\$ 163,000	\$ 163,000	8.7%
Other		-	-	-	-	-	
Interest	5170-90	532	842	-	1,000	100	
Total Revenue		145,466	156,244	150,000	164,000	163,100	8.7%
Expenditures							
Front Line Law Enforcement							
Personnel	9000-90	145,000	150,000	165,000	163,932	170,000	
Consultants - other	9210-90	-	-	4,000	1,867	-	
Equipment	9221-90	-	-	-	30,000	-	
Training and Classes	9220-90	-	-	6,500	-	-	
Total Expenditures		145,000	150,000	175,500	195,799	170,000	-3.1%
Revenue Over (Under) Expenditures		\$ 466	\$ 6,244	\$ (25,500)	\$ (31,799)	\$ (6,900)	
Fund Balance Beginning of Year		34,938	35,404	35,404	41,648	9,849	
Estimated Fund Balance End of Year		\$ 35,404	\$ 41,648	\$ 9,904	\$ 9,849	\$ 2,949	

Town of Ross
General Plan Update Fund
Budget 2020 - 2021

GENERAL PLAN UPDATE	Account	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Est. Actual	FY 20-21 Budget	% change in Budget
Revenue							
General Plan Update Impact Fees	5135-73	\$ 56,198	\$ 83,760	\$ 70,000	\$ 99,000	\$ 65,000	-7.1%
Interest	5170-73	3,676	7,129	6,000	7,000	6,000	0.0%
Total Revenue		59,874	90,889	76,000	106,000	71,000	-6.6%
Expenditures							
General Plan - Consultants	9002-73	-	-	-	-	-	
Total Expenditures		-	-	-	-	-	0.0%
Revenue Over (Under) Expenditures		\$ 59,874	\$ 90,889	\$ 76,000	\$ 106,000	\$ 71,000	
Transfer to Operating Fund		(45,000)	(40,000)	(120,000)	(30,000)	(30,000)	
Transfer to Facilities Fund		(4,200)	-	-	-	(40,000)	
Fund Balance Beginning of Year		231,579	242,253	279,253	293,142	369,142	
Estimated Fund Balance End of Year		\$ 242,253	\$ 293,142	\$ 235,253	\$ 369,142	\$ 370,142	

TOWN OF ROSS
SALARY SCHEDULE
July 1, 2020

Department/Position						
	Hourly	Per Month				
	Rate	Salary	Step A	Step B	Step C	Step D
TOWN MANAGER						
approved by Resolution 2119 adopted 8/8/19						
Town Manager		\$ 18,362	--	--	--	--
ADMINISTRATION						
approved by budget						
Administrative Manager/Town Clerk			\$ 7,343	\$ 7,710	\$ 8,095	\$ 8,500
Town Treasurer		\$ 250	--	--	--	--
Office Assistant (.45 time)	\$25.39					
PLANNING AND BUILDING						
approved by budget						
Planning and Building Director			\$ 11,226	\$ 11,787	\$ 12,378	\$ 12,997
Senior Building Inspector			\$ 8,404	\$ 8,824	\$ 9,265	\$ 9,728
Building Permit Technician			\$ 5,958	\$ 6,255	\$ 6,569	\$ 6,896
Planner			\$ 6,822	\$ 7,163	\$ 7,521	\$ 7,897
PUBLIC WORKS						
approved by budget						
Public Works Director			\$ 11,634	\$ 12,215	\$ 12,827	\$ 13,469
Senior Maintenance Worker			\$ 5,487	\$ 5,761	\$ 6,049	\$ 6,352
Maintenance Worker			\$ 4,819	\$ 5,060	\$ 5,314	\$ 5,580
POLICE CHIEF						
approved by Resolution 2101 adopted 4/4/19						
Police Chief		\$ 13,114	--	--	--	--
Education pay of \$250/month, Uniform Pay \$1,000/yr						
POLICE						
approved by Resolution No. 2113 adopted 06/13/19						
Police Sergeant			\$ 8,481	\$ 8,905	\$ 9,351	\$ 9,819
Police Officer			\$ 7,188	\$ 7,546	\$ 7,925	\$ 8,321
MOU also calls for:						
Longevity pay of 2.5% - 5% of salary						
Education pay of \$50 to \$300 per month						
Shift differential pay of 5% for night hours						
Holiday in lieu pay for 12 holidays per year						
Uniform pay of \$1,000/year						
Police Lieutenant		\$ 11,196				
RECREATION						
approved by budget						
Recreation Manager (3/4 time)			\$ 6,482	\$ 6,806	\$ 7,147	\$ 7,504
Recreation Specialist	Hourly		\$ 29.22	\$ 30.68	\$ 32.22	\$ 33.83
Clerk	Hourly		\$ 22.84	\$ 23.98	\$ 25.18	\$ 26.44
Recreation Instructor/Program Lead	\$16.00 - \$78.00					
Recreation Leader	\$13.00 - \$15.50					
Administrative Assistant	\$27.30 - \$38.11					

TOWN OF ROSS
5 YEAR CAPITAL IMPROVEMENT PLAN (CIP)
Fiscal Year 2019-20 through 2023-24

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 2019-20 through FY 2023-24. 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 2020-2021 (FYE21) budget.

A 5-Year CIP is useful in:

- Identifying long-term capital improvement objectives with direction from Council
- Identifying possible funding opportunities
- Enhancing coordination and communication between departments and other entities involved in the development of capital projects
- Increasing alignment between infrastructure and facilities projects and the Council's goals, objectives and annual budget process
- Increasing the awareness of planned capital projects for the public and community partners

The continued development of capital infrastructure and public facilities will be essential to the future of the Town. Like most other jurisdictions, the Town faces challenges in which demand for infrastructure and facilities exceeds the resources available for their construction and operation. This challenge is better understood by going through the process of developing the CIP. The improvements identified in the CIP that get approved by the Council will provide a clear and achievable investment which will maintain, improve, and expand the infrastructure and facilities serving the citizens of Ross.

The CIP is intended to be dynamic in nature and will change from year to year as priorities, needs and funding change. The CIP is a guide for the consideration, selection, and development of roads, drainage improvements, bridges, and other Town buildings and facilities. There will be continual refinement of this information as we move forward.

The following tables are included:

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

Town facilities. The expenditures for actual estimated FYE20 costs are the same as included in the budget unless current cost estimates are available.

Roadway Improvements

Pavement Rehabilitation Program: Roadway projects selected for Pavement Rehabilitation Program are prioritized based on annual condition assessment of the Pavement Condition Index (PCI) and the timing of major underground pipeline projects by the Town as well as by RVSD, MMWD and PG&E. 2017 through 2019 saw major underground utility construction work and subsequent pavement restoration performed on Ross Common, Lagunitas Road, Shady Lane, Southwood Avenue and Upper Road by RVSD and PG&E. Although this work caused significant disruption in the form of traffic and noise, the PCI of these streets was improved at little or no cost to the Town. 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 \$10,000 each year for this purpose.

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 completed an ADA Transition Plan Report in 2007 which identified and cataloged all the pedestrian public access routes in Town, including sidewalks, pathways, and accessible ramps within the Town-maintained roadway system. Although this report will be updated with current costs and projects completed to date, it is still used by Public Works to assess and prioritize needs within Town. Short term projects include Redwood Avenue and Lagunitas Road. sidewalk and pathway "gap closures."

Rule 20A PG&E Undergrounding: The Town established a Rule 20A undergrounding district in 2019 to underground the overhead utility lines along the Civic Center frontage to facilitate the redevelopment of the Town's facilities on the Civic Center parcel. It is estimated that the Town would contribute \$100,000 in FY21-22 in addition to the Town's Rule 20A credits to fund this project.

Laurel Grove Safe Routes to School (SRTS) Project: This \$700,000 (estimated) project will provide a new pedestrian pathway on Laurel Grove from Sir Francis Drake to Canyon Way and will include some widening and reconfiguration of the roadway to accommodate a safe pedestrian route. \$400,000 is funded by a Safe Pathways to School grant awarded by the Transportation Authority of Marin (TAM) in 2019.

Sidewalk Improvement Program: These funds are set aside to improve sidewalks and pathways on Town-owned property or can be used to supplement the ADA transition improvements.

Bridges & Drainage

Winship Bridge – HBP – Replacement: The Winship Bridge replacement project, which is on track to be fully funded by the Highway Bridge Program (HBP) and some Marin County Flood Control

Flood Zone 9 funding, is in the final stages of environmental approval and construction is expected to commence in early 2021.

Drainage Improvements – Townwide: Except for the relatively large Bolinas Avenue Storm Drain project which was completed in the Fall of 2019 under a joint-funding agreement with the Town of San Anselmo, all of the Town’s drainage improvement projects are small, localized replacement projects which are primarily identified in consideration of public safety and frequency of failure.

Creek Bank Protection at Town Hall: In 2011, a sheet pile wall was constructed on the west bank of Corte Madera Creek across from the Town Hall parking lot to stabilize the bank and prevent erosion. Additional stabilization is likely required in the near future to stabilize the bank along the parking area, coinciding with the Civic Center redevelopment project.

Facilities

There is generally better knowledge related to roads, bridges, and drainage project capital planning than for Town-owned buildings. Facilities such as Town Hall and the public safety buildings are physically and functionally obsolete and require significant dollars to rehabilitate or re-build new.

The Town is currently evaluating the various services the Town provides from the Town Civic Center site to determine service needs and related facilities that should be provided from the Civic Center site in the future. Following a Council policy decision on the services to be provided from the Civic Center site, the Town will begin a Town Facility Master Plan which will provide the facilities goals and priorities, site analysis and program information, illustrative site plan (with multiple concepts reviewed in the process), phasing, implementation sequence, and costs associated with the facility development. These processes will include significant community engagement and meetings to develop policies and facilities that best meet the needs for Ross. Given these issues and the need for the Facilities Master Plan, the Facilities section of Figure 1 identifies “Assessments Needed to Determine Future Projects” which will be scoped and cost estimates provided with the potential future projects as a result of the studies and discussions with the Council and community. Thus, at this time most of the Facilities costs after FYE21 still need to be determined.

Related to parks and recreation facilities, in FYE20 the Town completed two significant park projects in the rehabilitation of Natalie Coffin Greene Park, including the restoration of Three Bear Hut, and the landscape improvements to 6 Redwood that connect the area to the rest of the Common. In the next fiscal year, the Town will be conducting a landscape improvement plan for the Common with construction occurring within the next couple of years. The Town will be utilizing State Proposition 68 grant funds for much of this project.

Figure 2 - Revenues show the revenue sources for the capital projects included in Figure 1. The Roadways, Bridges, and Drainage improvements are shown being funded by a mix of grant

programs, roadway and drainage impact fees, and by utilizing a portion of the existing fund balances in the Roadway and Drainage Funds (which are designated for capital improvements).

The funding for other Town facilities comes from other sources such as the Town Operating Fund and Facilities and Equipment Fund. The FYE20 budget (as well as each budget since FYE17) includes transferring \$400,000 from the Operating Fund to meet the significant facility needs of the Town which staff is recommending increasing to \$1,000,000 this fiscal year. The FYE21 budget includes a transfer from the Operating Fund to the Facilities Fund of \$500,000 to assist in funding substantial future facility capital costs. Other funding will come from grants, contributions, and existing Facilities and Equipment Fund balance which is to be used for capital improvement projects.

Funding for the Town's buildings and parks will be challenging. Currently, there is approximately \$3.4 million in the Facilities and Equipment Fund that is available to fund these types of capital improvements with this fiscal year's \$1.0 million transfer in still to occur. Other funding sources will be reviewed, analyzed, and potentially pursued including additional funds from the Operating Fund, grants, partnering relationships, contributions, and potential ballot measures.

Fiscal, resource and timeline impacts

This CIP shows rough estimated expenses and revenues to fund the Town's future capital projects through FYE24. Many of the expense estimates are very preliminary and are anticipated to change as scopes and designs move forward on the respective projects. Figures will be updated as better information becomes known.

Figure 1
Capital Improvement Plan (CIP) Expenses

Expenses

Item	Account	FY 19-20 Est. Actual	FY 20-21 Budget Est.	FY 21-22 Budget Est.	FY 22-23 Budget Est.	FY 23-24 Budget Est.	Total	Comments
Expenditures								
Roadway Improvements								
Pavement Rehabilitation Program	9040-45	\$195,000	\$664,000	\$302,000	\$509,000	\$187,000	\$1,857,000	includes 25% Eng + 20% contingency
ADA Transition Plan - Improvements	9125-45/51	\$10,000	\$25,000	\$25,000	\$25,000	\$25,000	\$110,000	Curb Ramp & access in ROW
Rule 20A PG&E Undergrounding	9201-45		\$20,000	\$370,000			\$390,000	
SRTS Laurel Grove		\$80,000	\$176,000	\$444,000			\$700,000	
Sidewalk Improvement Program	9202-45	\$3,000	\$50,000	\$50,000	\$25,000	\$25,000	\$153,000	
Subtotal		\$288,000	\$935,000	\$1,191,000	\$559,000	\$237,000	\$3,210,000	
Bridges & Drainage								
Winship Bridge - HBP - Replacement	9064-65	\$86,000	\$137,000	\$1,613,600			\$1,836,600	100% Federal and FCD Funding
Drainage Improvements - Townwide	9007-65	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	
Bolinas Drainage (50% share with S.A.)	9205-65	\$437,500		\$169,000			\$606,500	50% cost share except FY21-22
Creek Bank Protection at Town Hall				\$100,000	\$100,000	\$100,000	\$300,000	slope protection - Town Hall to corp. yard
Subtotal		\$573,500	\$187,000	\$1,932,600	\$150,000	\$150,000	\$2,993,100	
Facilities								
Natalie Coffin Greene Park & 3 Bear Hut	9062-66	\$61,800	\$85,000				\$146,800	
Civic Center - Facilities Master Plan	9105-66	\$0	\$70,000	Assessments needed to determine Future Projects			\$70,000	Used to determine needs
ADA Transition Plan	9126-66	\$0	\$20,000				\$20,000	
Seismic Improvements - Town Hall	9105-66	\$10,500	\$80,000				\$90,500	Scenario I + 15%
Town Hall Improvements	9189-66	\$22,000	\$70,000				\$92,000	
Public Safety Building	9199-66	\$25,000	\$25,000				\$50,000	
Ross Common Rehabilitation	9188-66	\$0	\$300,000				\$300,000	
Resurface Allen Park Tennis Courts		\$0	\$85,000				\$85,000	
Downtown Enhancements		\$41,600					\$41,600	
Post Office EV Station			\$24,000				\$24,000	
6 Redwood	9138-66	\$137,900					\$137,900	
Facilities Maintenance			\$50,000	\$50,000	\$50,000	\$50,000	\$200,000	Scoping with Facilities Replacement Plan
ADA improvements	9125-66		\$20,000	\$20,000	\$20,000	\$20,000	\$80,000	Scoping
Subtotal		\$298,800	\$829,000	\$70,000	\$70,000	\$70,000	\$1,337,800	
Total Expenditures		\$1,160,300	\$1,951,000	\$3,193,600	\$779,000	\$457,000	\$7,540,900	

Figure 2
Capital Improvement Plan (CIP) Revenues

Revenues

Item	Account	FY 19-20 Est. Actual	FY 20-21 Budget Est.	FY 21-22 Budget Est.	FY 22-23 Budget Est.	FY 23-24 Budget Est.	Total	Comments
<u>Roadway Improvements</u>								
Road Impact Fees	5115-45	\$227,000	\$160,000	\$200,000	\$200,000	\$200,000	\$987,000	
TAM LSR Measure A, AA	5504-45	\$38,600	\$49,600	\$51,900	\$53,400	\$54,800	\$248,300	
TAM Measure B - Element 1	5505-45	\$24,580			\$24,000		\$48,580	
Rule 20A PG&E Undergrounding			\$20,000	\$270,000			\$290,000	SFD Undergrounding Town Civic Center
Sidewalk Improvement Reimb	5509-45	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$40,000	
Gas Tax/RMRA	5120-51	\$248,000	\$248,000	\$248,000	\$117,000	\$117,000	\$978,000	For pavement rehab projects
TAM Laurel Grove SRTS Grant			\$81,000	\$319,000			\$400,000	
Subtotal Roadway Funding		\$538,180	\$568,600	\$1,098,900	\$404,400	\$381,800	\$2,991,880	
<i>from(+) or to(-) Road Fund balance</i>							\$218,120	
<u>Bridges & Drainage</u>								
Winship Bridge - HBP - Replacement	5140-65	\$86,000	\$137,000	\$1,613,600			\$1,836,600	100% funding - federal & MCFCF
Drainage Impact Fees	5115-65	\$227,000	\$160,000	\$200,000	\$200,000	\$200,000	\$987,000	
Subtotal Bridge + Drainage Funding		\$313,000	\$297,000	\$1,813,600	\$200,000	\$200,000	\$2,823,600	
<i>from(+) or to(-) Drainage Fund balance</i>							\$169,500	
<u>Facilities</u>								
Contributions - Park Improvements	5400-60	\$6,000	\$5,000				\$11,000	
Contributions - Downtown enhancements		\$20,000						
Prop 68 Park Grant			\$200,000				\$200,000	
TAM EV Station Grants			\$6,000				\$6,000	
Other Funding/Fund Balance		\$272,800	\$618,000	\$70,000	\$70,000	\$70,000	\$1,120,800	
Subtotal Facilities Funding		\$298,800	\$829,000	\$70,000	\$70,000	\$70,000	\$1,337,800	
Total Revenue		\$1,149,980	\$1,694,600	\$2,982,500	\$674,400	\$651,800	\$7,540,900	

Figure 3 - PAVEMENT REHABILITATION PROGRAM

Schedule for 2019-20

Olive Avenue		
North Avenue		
Walnut Avenue		
Chestnut, Southwood etc.		
	Subtotal	
	Actual	\$195,240

Schedule for 2020-21

	PCI	AREA	
Bolinas Avenue (1/2 width in Ross only)	3	36,600 SF**	\$420,900
Thomas Court (Entire Court)	34	6,900 SF	\$26,941
Slurry Seal Program			\$10,000
		Subtotal	\$457,841
		Including 20% Contingency and 25% Engineering	\$663,869
** Portion in Ross Town Limits reconstruct @ \$11.50/SF			

Schedule for 2021-22

Ross Common (Redwood to Lagunitas)	52	39,985 SF	\$156,119
Shady Lane (Bolinas to Southwood) slurry	76	36,225 SF	\$13,886
Redwood (Ross Common to elbow)	64	7,280 SF	\$28,424
Slurry Seal Program			\$10,000
		Subtotal	\$208,430
		Including 20% Contingency and 25% Engineering	\$302,223

Schedule for 2022-23

Chestnut Avenue (Bridge Road to Town Limit)	53	18,590 SF	\$72,584
Sunnydale Way (Entire Court)	62	2,000 SF	\$7,682
Winding Way (Laurel Grove to 600' West)	54	9,600 SF	\$37,483
Upper Road (Entire Length)	90-65-62	77,660 SF	\$303,219
Slurry Seal Program			\$10,000
		Subtotal	\$350,702
		Including 20% Contingency and 25% Engineering	\$508,518

Schedule for 2023-24

Lagunitas Road (Entire Length) slurry	80-90	129,109 SF	\$49,492
Garden Road (Winship to Wellington)	48	9,520 SF	\$37,170
Hill Road	43	8,250 SF	\$32,212
Slurry Seal Program			\$10,000
		Subtotal	\$128,874
		Including 20% Contingency and 25% Engineering	\$186,867