Budget Report

Date: June 14, 2016

To: Mayor Hoertkorn and Council Members

From: Joe Chinn, Town Manager

Subject: Discussion of Fiscal Year 2016-17 (FYE17) Budget

I am pleased to present the Fiscal Year 2016-17 (FYE17) 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 $9.6 million for FYE17.

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

- Foster and strengthen community involvement
- Maintain a safe community
- Sustain financial responsibility and stability
- Preserve community fabric through enhanced land use
- Improve infrastructure and facilities
- Utilize technology for access, process improvement, and cost reduction
- Enhance effectiveness and efficiency of delivery of services

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 at the Town Council Strategic Workshop held on February 12, 2016 and the Budget Workshop on April, 27, 2016.

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

- Technology – new Planning and Building permit tracking software, increased document scanning
- Zoning code amendments – tree ordinance, hillside lot ordinance, variances to use permits, nonconformity permits, design review clean-up
- Advisory Design Review (ADR) assessment and possible revisions
- Building construction time limit amendment
- Building Code adoption for 2017

- Wildland Urban Interface (WUI) to Council for action
- Police body camera system
- Police grant program to incentivize resident installation of cameras that can assist Police investigations
- New and expanded recreation programs to assist in meeting community needs
- Public safety parcel tax on the November 2016 ballot
- CalPERS further pay down of approximately $200,000 of unfunded liability. This is in addition to the $1 million pay down the Town will be making in FY 15-16 and the recent changes to reduce our amortization schedule. All financially responsible steps to significantly reduce future interest and principal costs.
- Natalie Coffin Greene Park and Three Bear Hut rehabilitation and design plans
- Sir Francis Drake/Bolinas Avenue intersection and pedestrian improvements
- Bolinas Avenue pavement rehabilitation complete by November 2017
- Pedestrian sidewalk extension at Laurel Grove under TAM Safe Routes project
- Drainage improvements to assist with localized nuisance flooding
- Various repairs of Town Hall and Public Safety building facilities
- Develop interim office space for development service departments to work more effectively and efficiently
- Plan for long-term building and space needs for Town given the age and condition of current facilities

The budget for FYE17 continues the Town's financially responsible practice of paying down long-term debts to reduce the overall costs in the long-term. For example, the budget includes an additional $200,000 pay down of the CalPERS retirement liability beyond our normal required payments to reduce the long-term costs. In addition, we are increasing our investments in capital improvements, and additionally, this budget includes the Town's first five year capital improvement plan (CIP).

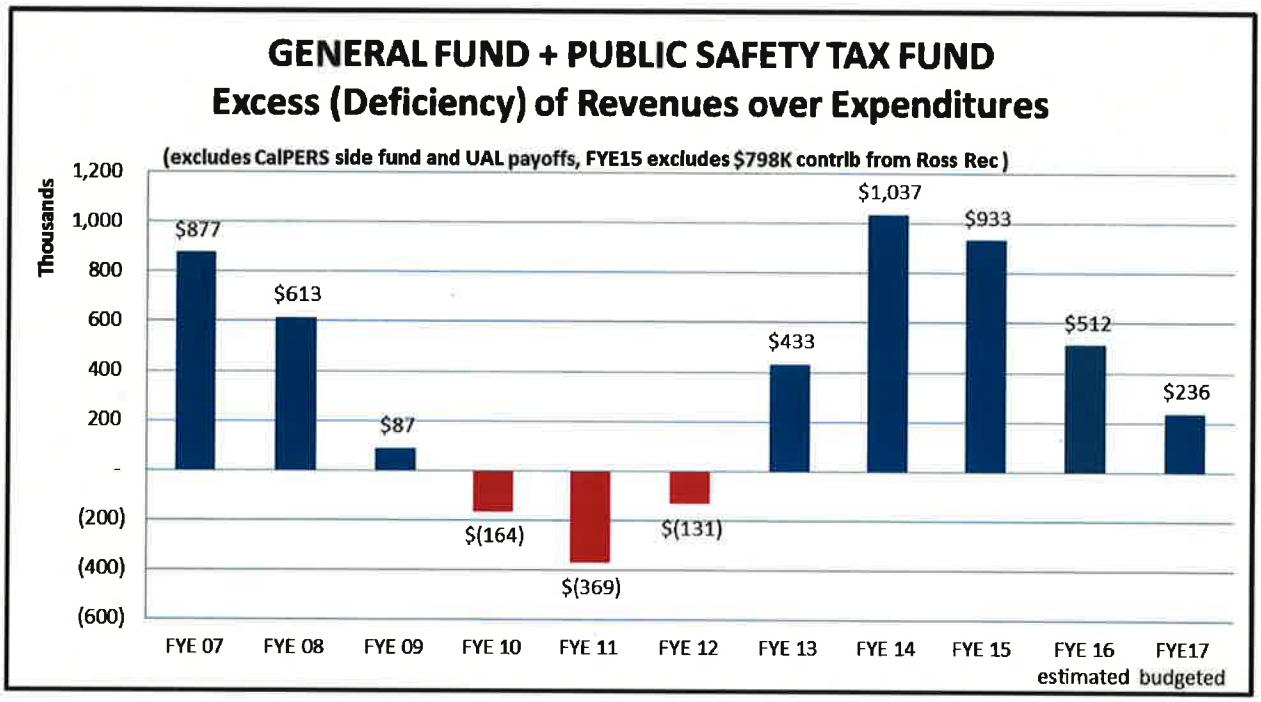
The continued development and improvement of capital infrastructure and facilities is essential to the future of the Town. Similar to most other jurisdictions, the Town faces challenges in which demand for infrastructure and facilities exceeds the resources available for their construction and operation. 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.

GENERAL FUND

The General Fund is the primary operating fund for the Town, receiving and disbursing revenue that is not required to be accounted for separately. The General Fund includes funding for the Town Department operations including payments for police, fire, recreation, public works, building, planning, and general government services as well as some capital improvement costs that are not funded by designated special funds such as the gas tax (road maintenance), road impact, and drainage impact fees.

The General Fund budget for the upcoming year shows a small surplus in the General Fund. The following graph shows the General Fund plus Public Safety Tax Fund excess (deficiency) of revenues

over expenditures for FYE07 - FYE17 (not including side fund and CalPERS UAL pay downs or the one-time Ross recreation revenue contribution).



The largest General Fund revenue source is property tax revenues which account for approximately $4.1 million of the total $7.7 million General and Public Safety Tax revenues (52% of total revenues). The Public Safety Tax of $950 per parcel accounts for $.79 million or 10% of total revenues which funds a significant share of police and fire expenses. Unlike most cities and towns, Ross generates very little revenue from sales taxes (budgeted at $42,000) and does not have a hotel/motel tax or utility user tax. Charges for services and fees are the Town's next largest sources of funding.

Revenue

- Property tax revenues are forecasted at $4.1M, a 3.1% increase over the FYE16 actual estimate and a 3.7% increase over the FYE16 budget.
- The total Building, Planning, and Public Works fee revenue is budgeted at approximately $1.1 million for FYE17 or approximately 14% of total General and Public Safety Fund revenue. For FYE17 the budget assumes building activity similar to the prior fiscal years and is based on the new fee schedule which was approved in April 2016 which resulted in some fees decreasing and some increasing. Overall, the budgeted Building, Planning, and Public Works revenues are approximately 5% less than the FYE16 budget.
- Recreation revenue of $1.15M is budgeted to increase by 3.7% over the FYE16 budget and Recreation operating expenses budgeted to increase by 3.4%. The result is the operating budgeted revenues are budgeted to fully pay for operating expenses. When adding in the costs of capital and debt service there is a small budgeted $17K deficit.

Expenditures

- General Fund expenses are budgeted at $7.5M, a 3.6% increase over the FYE16 actual estimate and a 1% increase over the FYE16 budget.
- Related to personnel, the budget adds a Public Works Director and a half-time Recreation Clerk to help meet the needs for the departments. The budgeted cost for FYE17 reflects the PW Director services being provided through the current contractual services. If during the fiscal year the Town hires a Public Works Director, the additional wage and benefit cost for the position will be offset by a reduction to the contract cost for those services.
- Fire Protection services are budgeted at $1.87 million which at 25% of General Fund expenses is the Town's largest department expense. The budget includes $1.75 million for the Ross Valley Fire Department JPA which is a 3.9% increase over our current budget for this service.
- Police budget of $1.58 million is up 6.3% over the estimated actual for FYE16 and up 7.5% from the prior year budget. However, if the costs are adjusted for a CalPERS accounting change that occurred this year, the real cost increase is 1.5% over the estimated actual for FYE16 and 2.8% over the FYE16 budget.
- The cost unit that received the largest percent increase in budget is capital expenses with a budget from the General Fund of $489k as the Town looks to increase investment in our facilities and improvements.
- The budget includes significant General Fund expenses in new technology such as the building and planning permitting tracking software, police body cameras, and a replacement telephone system.
- Given the Town paid off our 2012 loan from Marin County early this fiscal year (saving $22K of interest costs), the Town has no budgeted costs in the Debt Service cost center for FYE17.

ROADWAY FUND

The Town budget includes $890K for roadway improvements in the community. The Town leverages our dollars with a wide variety of funding sources to maximize the transportation improvements we can construct in a year. The budgeted improvements for FYE17 include:

- Sir Francis Drake/Bolinas improvements are to be constructed in FYE17 with a budgeted cost of $400K. The project is to be funded $274K with the OBAG grant, $63K from San Anselmo, and $63K from Town impact fees.
- ADA improvements $25K funded with impact fees.
- Road Improvements $280K funded with impact fees, TAM Measure A funds of $30K, and TAM Measure B funds of $23K.
- Laurel Grove sidewalk $35K funded with TAM safe routes funds of $25K.
- Sidewalk Improvement Program is budgeted for $100K with a target of $50K being funded by repair reimbursements.

DRAINAGE FUND

The Town budget includes $955K for drainage improvements including funding a number of projects to assist with localized nuisance flooding during storm events as well as the longer-term project of rehabilitating or replacing older bridges. The Town looks to maximize grant funding for these projects. Some of the drainage and bridge projects that are budgeted for include:

- Drainage Improvements - $325K funded with impact fees
  - Allen Avenue drainage improvements

  - Brookwood Road drainage
  - Bolinas Avenue drainage analysis and potential design
  - Madrona Avenue improvements
  - Wellington Avenue/Fallen Leaf Ave. intersection catch basin replacement
  - Drain pipe investigation in Garden/Winship area
  - Lagunitas/Glenwood intersection catch basin inlet modification and new trash rack
- Federal Highway Bridge Program – 88.53% federal funding
  - Glenwood Bridge – scoping rehabilitation/replacement
  - Shady Lane Bridge – scoping and rehabilitation/replacement
  - SFD Blvd. Bridge – scoping and rehabilitation/replacement
- Federal Highway Bridge Program – 100% federal funding
  - Winship Bridge – replacement design - $320K
  - Norwood Bridge – scoping rehabilitation/replacement
- Town Hydrology Review

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 $9.6 million funds essential safety, community, and recreation services while also increasing funding towards new technology to assist staff in providing services to the residents as well as 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.

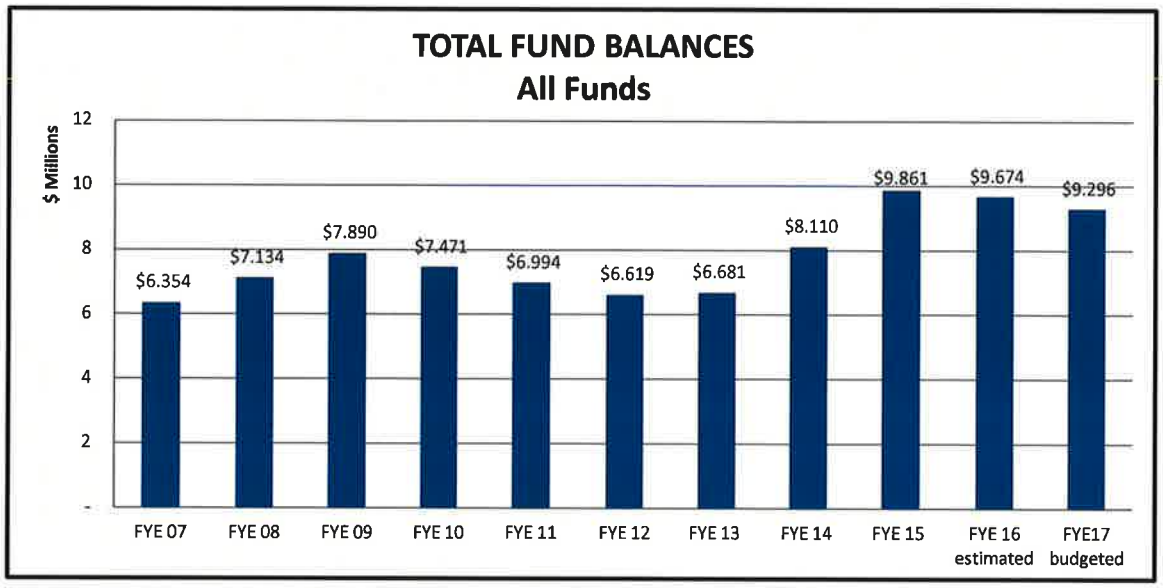
It is also a tremendous privilege and pleasure to serve the Town Council and the community. I look forward to working with the Town Council in the coming year to protect, preserve, and enhance the Ross community for its residents.

TOWN OF ROSS

FY 2017 ADOPTED BUDGET

TOWN OF ROSS
BUDGET
2016 - 2017

	Page #
GRAPHS	2-5
STAFFING	6
ALL FUNDS	
Budget Summary	7
Expenditure Summary	8
GENERAL FUND	
Operating Fund	
Summary	9
Revenues	10-11
Expenditures	
General Government	12-13
Fire	14
Police	15-16
Planning	17
Public Works/Building	18-19
Debt Service	20
Capital Expenditures	21
Recreation Fund	22-23
Facilities and Equipment Fund	24
Legal Defense Fund	25
Emergency Fund	26
SPECIAL REVENUE FUNDS	
Gas Tax Fund	27
Roadway Fund	28
Drainage Fund	29
Public Safety Tax Fund	30
COPS (Citizens' Options for Public Safety) Fund	31
Building Permit Excess Reserve Fund	32
General Plan Update Fund	33
Capital Improvement Plan (CIP)	34-38
SALARY SCHEDULE effective July 3, 2016	39


TOTAL FUND BALANCES
All Funds
$ Millions
12
10
8
6
4
2
-
$6.354
$7.134
$7.890
$7.471
$6.994
$6.619
$6.681
$8.110
$9.861
$9.674
$9.296
FYE 07
FYE 08
FYE 09
FYE 10
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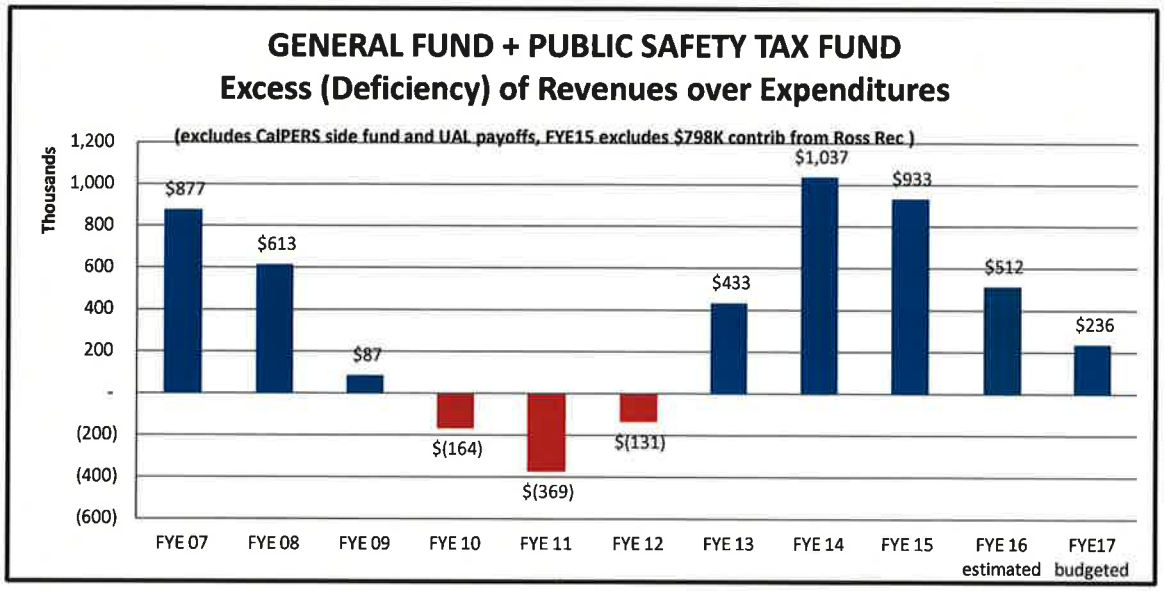
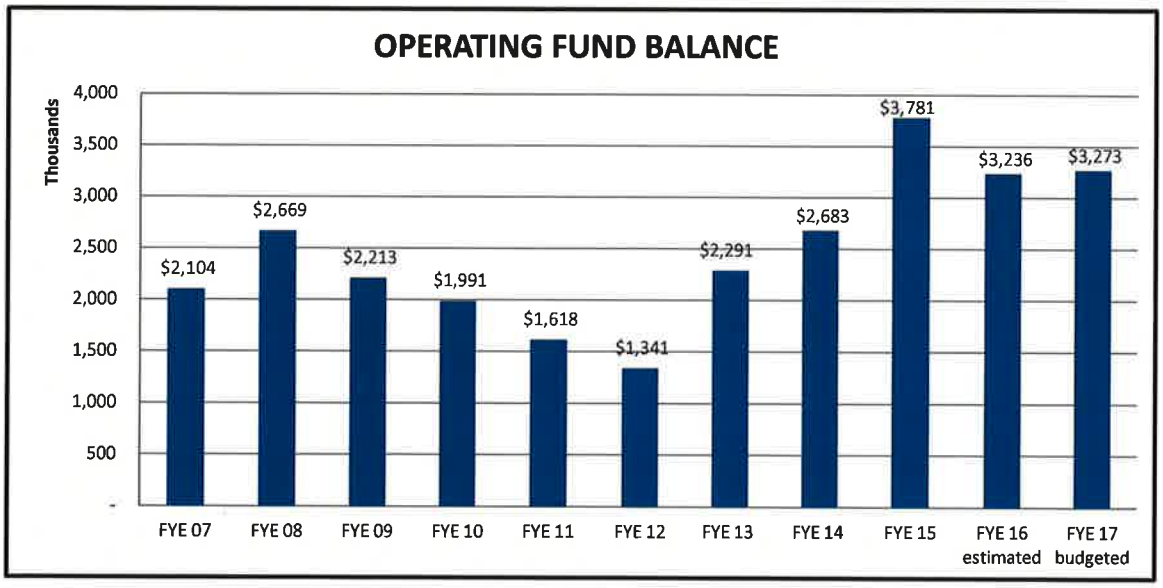
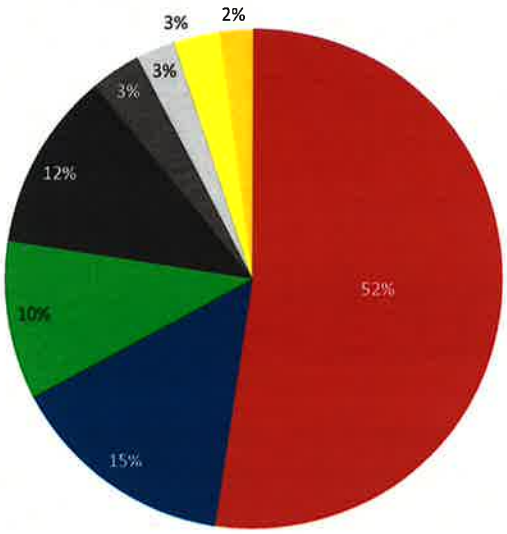
FYE 15
FYE 16 estimated
FYE17 budgeted


GENERAL FUND + PUBLIC SAFETY TAX FUND
Excess (Deficiency) of Revenues over Expenditures
(excludes CalPERS side fund and UAL payoffs, FYE15 excludes $798K contrib from Ross Rec)
Thousands
1,200
1,000
800
600
400
200
-
(200)
(400)
(600)
$877
$613
$87
$(164)
$(369)
$(131)
$433
$1,037
$933
$512
$236
FYE 07
FYE 08
FYE 09
FYE 10
FYE 11
FYE 12
FYE 13
FYE 14
FYE 15
FYE 16 estimated
FYE17 budgeted


OPERATING FUND BALANCE
Thousands
4,000
3,500
3,000
2,500
2,000
1,500
1,000
500
-
$2,104
$2,669
$2,213
$1,991
$1,618
$1,341
$2,291
$2,683
$3,781
$3,236
$3,273
FYE 07
FYE 08
FYE 09
FYE 10
FYE 11
FYE 12
FYE 13
FYE 14
FYE 15
FYE 16 estimated
FYE 17 budgeted

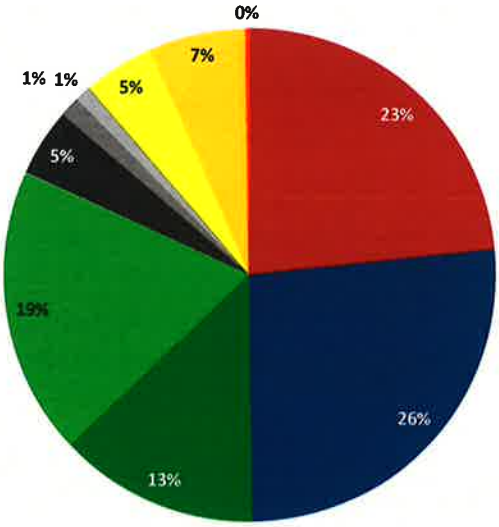
REVENUES
General Fund and Public Safety Tax Fund
Budget 2016 - 2017 = $7,749,351



- Property Taxes - $4,058,000
- Recreation Fees - $1,145,000
- Public Safety Tax - $791,550
- Pub Works/Building - $896,700
- Other Taxes - $251,000
- Planning - $198,000
- Investments & Rents - $232,687
- Other - $176,414

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 CalPERS unfunded liability pay down)
Budget 2016-2017 = $7,543,191



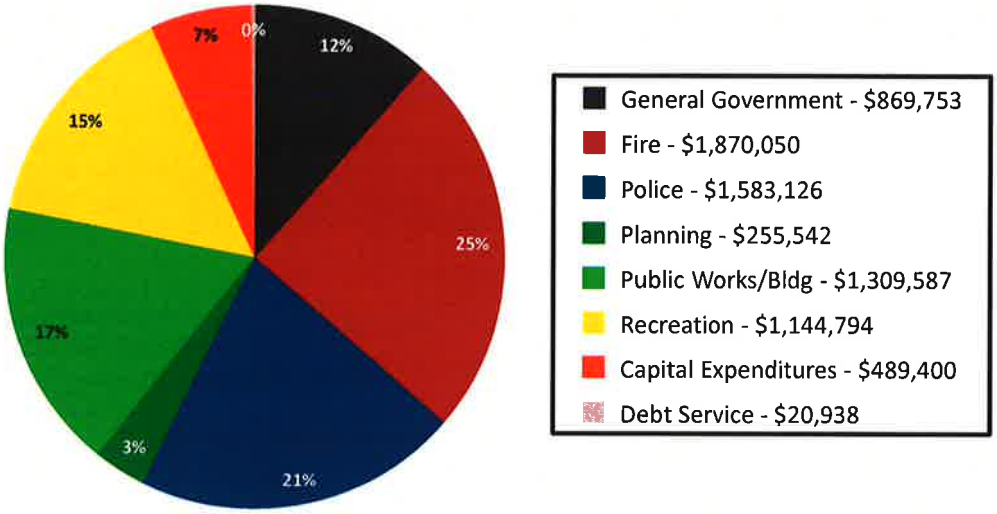
- Ross Valley Fire Dept - $1,754,649
- Wages - $1,994,944
- Employee Benefits - $995,207
- Outside Services - $1,419,078
- Maintenance & Repairs - $336,400
- Rent - $102,198
- Insurance - $79,000
- Other - $351,378
- Capital Expenditures - $489,400
- Debt Service - $20,938

Employee benefits includes pension expense of $363,083
(excluding CalPERS unfunded liability payments)
Maintenance & Repairs includes vehicle expense
Other includes Other and Memberships & Organizations

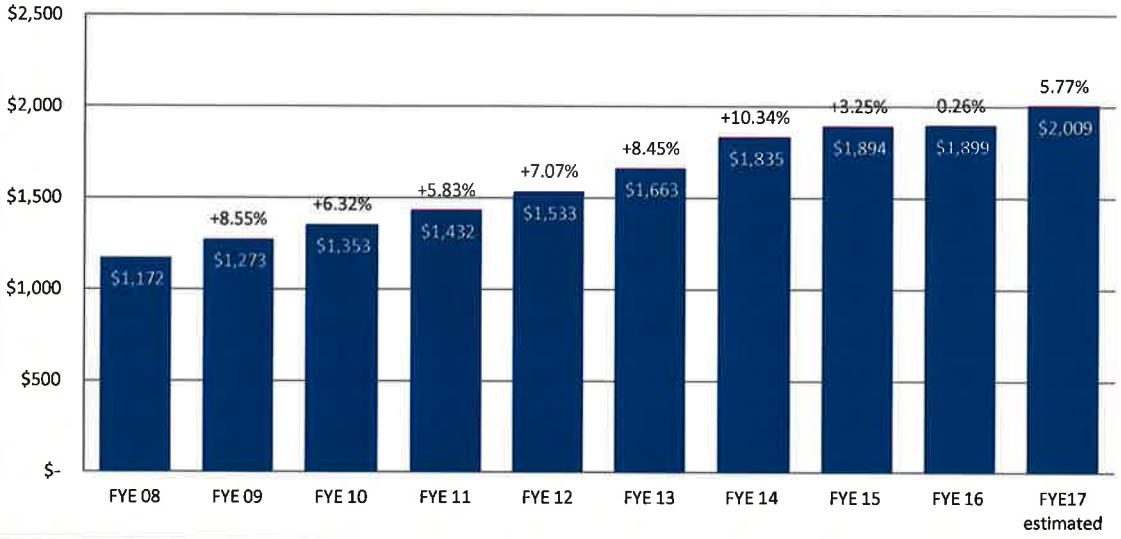
EXPENDITURES (by Department)

General Fund (not including CalPERS unfunded liability pay down)

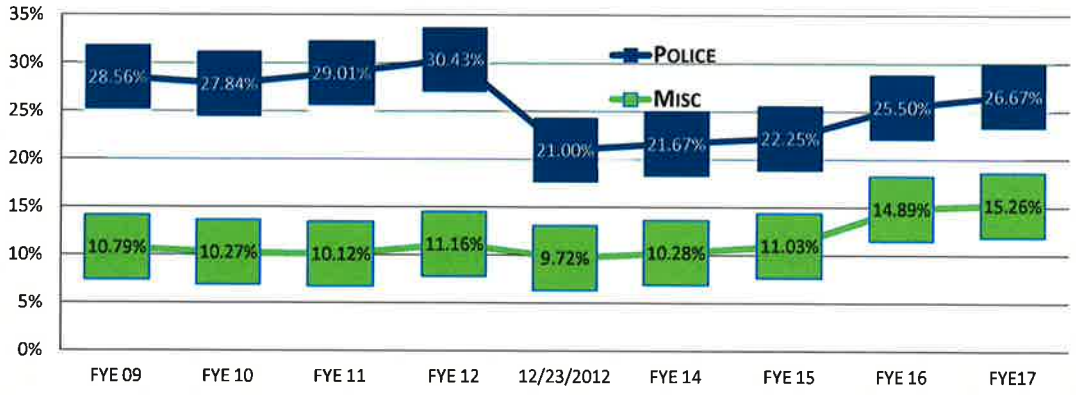
Budget 2016 - 2017 = $7,543,191



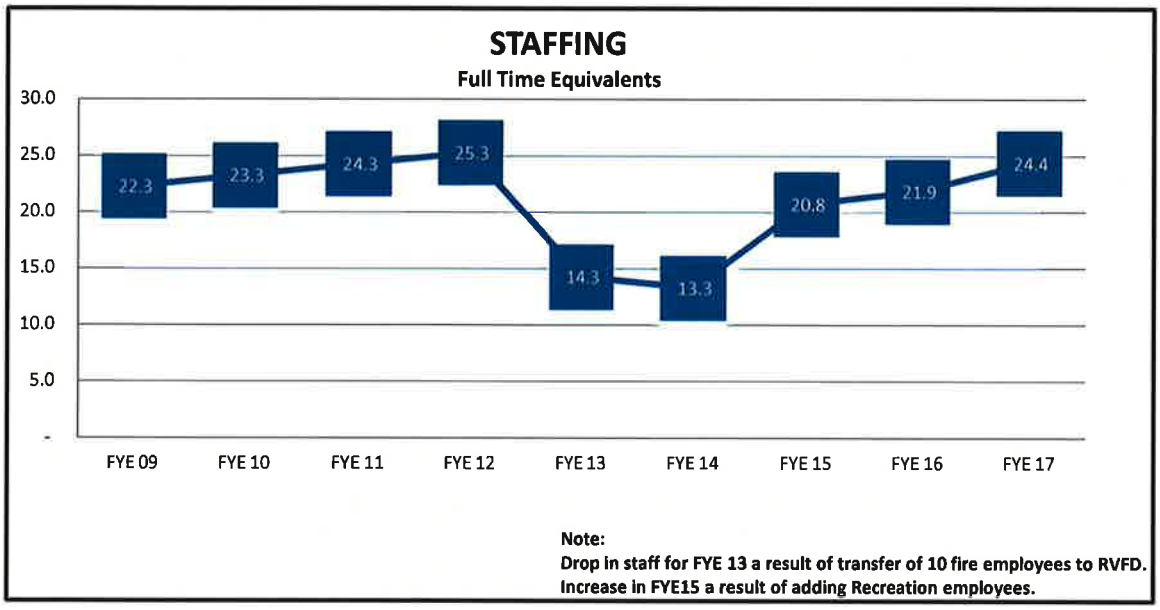
KAISER FAMILY PLAN RATES

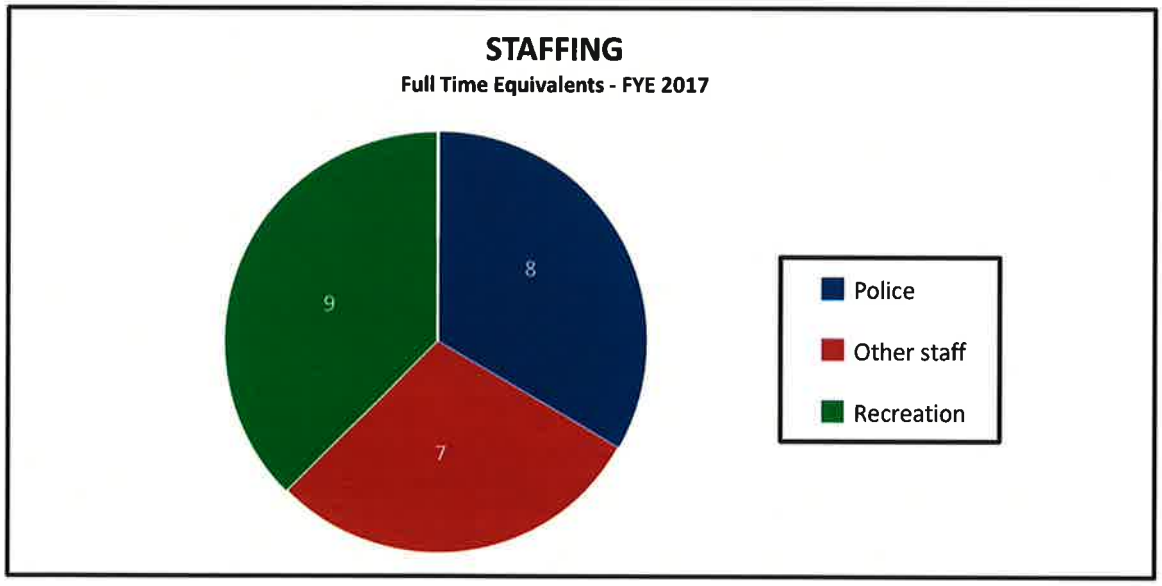


CALPERS PENSION RATES - EMPLOYER SHARE



Note:
Drop in rate 12/23/12 due to payoff of PERS side fund.
Rates for FYE16 and FYE17 include UAL expressedas a percentage.


STAFFING
Full Time Equivalents
30.0
25.0
20.0
15.0
10.0
5.0
-
22.3
23.3
24.3
25.3
14.3
13.3
20.8
21.9
24.4
FYE 09
FYE 10
FYE 11
FYE 12
FYE 13
FYE 14
FYE 15
FYE 16
FYE 17
Note:
Drop in staff for FYE 13 a result of transfer of 10 fire employees to RVFD.
Increase in FYE15 a result of adding Recreation employees.


STAFFING
Full Time Equivalents - FYE 2017
8
7
9
Police
Other staff
Recreation

TOWN STAFFING - FULL TIME EQUIVALENTS									
OPERATING FUND	**FYE 09**	**FYE 10**	**FYE 11**	**FYE 12**	**FYE 13**	**FYE 14**	**FYE 15**	**FYE 16**	**FYE 17**
General Gov and Public Works									
Town Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Town Clerk/Admin Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Office Asst. to Town Clerk (333.33 hrs)	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.16	0.16
Treasurer	--	--	--	--	--	--	--	--	--
Planning Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Public Works Director	1.0	1.0	1.0	1.0	1.0	0.0	0.00	0.00	1.00
Public Works Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Maintenance Worker	0.8	0.8	0.8	0.8	0.8	0.8	1.00	0.00	1.00
Building/Public Works Secretary	0.5	0.5	0.5	0.5	0.5	0.5	0.75	0.75	0.75
Subtotal	**6.3**	**6.3**	**6.3**	**6.3**	**6.3**	**5.3**	**5.8**	**4.9**	**6.9**
Public Safety - Fire									
Chief	1.0	1.0	1.0	1.0	--	--	--	--	--
Captain	1.0	1.0	1.0	1.0	--	--	--	--	--
Captain	1.0	1.0	1.0	1.0	--	--	--	--	--
Captain	--	--	1.0	1.0	--	--	--	--	--
Engineer	1.0	1.0	1.0	1.0	--	--	--	--	--
Engineer	1.0	1.0	1.0	1.0	--	--	--	--	--
Engineer	1.0	1.0	1.0	1.0	--	--	--	--	--
Apprentice Firefighter	1.0	1.0	1.0	1.0	--	--	--	--	--
Apprentice Firefighter	1.0	1.0	1.0	1.0	--	--	--	--	--
Apprentice Firefighter	1.0	1.0	1.0	1.0	--	--	--	--	--
Subtotal	**9.0**	**9.0**	**10.0**	**10.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
Public Safety - Police									
Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Sergeant	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Sergeant	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Officer	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Officer	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Officer	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Officer	--	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Officer (allocated to COPS Fund)	--	--	--	1.0	1.0	1.0	1.00	1.00	1.00
Community Resource Officer	1.0	1.0	1.0	1.0	--	--	--	--	--
Subtotal	**7.0**	**8.0**	**8.0**	**9.0**	**8.0**	**8.0**	**8.0**	**8.0**	**8.0**
RECREATION FUND									
Recreation Manager (75% time)	--	--	--	--	--	--	0.75	0.75	0.75
Recreation Specialist (less than 1K hrs.)	--	--	--	--	--	--	0.50	0.50	0.50
Recreation Specialist (less than 1K hrs.)	--	--	--	--	--	--	--	0.50	0.50
Recreation Clerk	--	--	--	--	--	--	0.25	--	0.50
Admin Assistant (less than 1K hrs)	--	--	--	--	--	--	0.50	0.50	0.50
Office Asst to Town Clerk (666.66 hrs)	--	--	--	--	--	--	0.00	0.32	0.32
Garden Sch - Head Teacher	--	--	--	--	--	--	0.50	0.00	0.00
Garden Sch - Head Teacher	--	--	--	--	--	--	0.50	0.00	0.00
Garden Sch - Teacher	--	--	--	--	--	--	0.50	0.00	0.00
Garden Sch - Teacher	--	--	--	--	--	--	0.50	0.00	0.00
Garden Sch - Subs	--	--	--	--	--	--	n/a	0.00	0.00
St. Johns - Head Teacher	--	--	--	--	--	--	0.50	0.48	0.48
St Johns - Teacher	--	--	--	--	--	--	0.50	0.48	0.48
St Johns - Teacher	--	--	--	--	--	--	0.50	0.48	0.48
St Johns - Teacher	--	--	--	--	--	--	--	0.48	0.48
St Johns - Teacher	--	--	--	--	--	--	--	0.48	0.48
St Johns - Substitutes	--	--	--	--	--	--	n/a	n/a	n/a
Recreation Instructors/Program Leads	--	--	--	--	--	--	0.75	2.00	2.00
Recreation Leaders	--	--	--	--	--	--	0.75	2.00	2.00
Subtotal	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**7.0**	**9.0**	**9.5**
Total staff	**22.3**	**23.3**	**24.3**	**25.3**	**14.3**	**13.3**	**20.8**	**21.9**	**24.4**

Notes

*FY12/13, Ross Fire merged into Ross Valley Fire District (RVFD)

Town of Ross

All Funds - Budget Summary - 2016-2017

	GENERAL FUND					SPECIAL REVENUE FUNDS						ALL FUNDS
	Operating Fund	Recreation	Facilities & Equipment	Emergency	TOTAL GENERAL FUND	Gas Tax	Roadway	Drainage	Public Safety Tax	COPS	Gen Plan Update	TOTAL
Estimated Fund Bal 6/30/16	**$ 3,236,302**	**$ 853,432**	**$ 1,680,397**	**$ 1,500,000**	**$ 7,270,131**	**$ 268,703**	**$ 901,478**	**$ 1,023,872**	**$ -**	**$ 44,966**	**$ 165,282**	**$ 9,674,431**
Budgeted Revenue												
Property Taxes	4,058,000	-	-	-	4,058,000	-	-	-	-	-	-	4,058,000
Other Taxes	251,000	-	-	-	251,000	-	-	-	-	-	-	251,000
Intergovernmental Revenue	58,914	-	-	-	58,914	-	-	-	-	-	-	58,914
Investment Income and Rents	232,687	-	-	-	232,687	-	-	-	-		-	232,687
Building Department Revenue	753,700	-	-	-	753,700	-	-	-	-	-	-	753,700
Public Works Revenue	143,000	-	-	-	143,000	-	-	-	-	-	-	143,000
Planning	198,000	-	-	-	198,000	-	-	-	-	-	-	198,000
Police Revenue	49,000	-	-	-	49,000	-	-	-	-	-	-	49,000
Miscellaneous	18,500	-	-	-	18,500	-	-	-	-	-	-	18,500
Other Fund Revenue	-	1,145,000	50,000	-	1,195,000	56,973	677,963	797,194	791,550	100,000	53,500	3,672,180
Total Budgeted Revenue	5,762,801	1,145,000	50,000	-	6,957,801	56,973	677,963	797,194	791,550	100,000	53,500	9,434,981
Budgeted Expenditures												
General Government	825,753	-	-	-	825,753	-	-	-	-	-	-	825,753
Fire	1,870,050	-	-	-	1,870,050	-	-	-	-	-	-	1,870,050
Police	1,583,126	-	-	-	1,583,126	-	-	-	-	-	-	1,583,126
Planning	255,542	-	-	-	255,542	-	-	-	-	-	-	255,542
Public Works/Building	1,309,587	-	-	-	1,309,587	-	-	-	-	-	-	1,309,587
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	128,900	-	-	-	128,900	-	-	-	-	-	-	128,900
Other Fund Expenditures	-	1,162,294	407,938	-	1,570,232	56,973	889,500	955,000	-	143,045	25,000	3,639,750
Total Budgeted Expenditures	5,972,959	1,162,294	407,938	-	7,543,191	56,973	889,500	955,000	-	143,045	25,000	9,612,709
Revenue Over (Under) Expend.	(210,158)	(17,294)	(357,938)	-	(585,390)	-	(211,537)	(157,806)	791,550	(43,045)	28,500	(177,728)
Transfer from Public Safety Tax Fund to Operating Fund	791,550	-	-	-	791,550	-	-	-	(791,550)	-	-	-
Transfer to Facilities Fund	(375,000)	-	375,000	-	-	-	-	-	-	-	-	-
Transfer from Gen Plan Fund	30,000	-	-	-	30,000						(30,000)	-
Subtotal	236,392	(17,294)	17,062	-	236,160	-	(211,537)	(157,806)	-	(43,045)	(1,500)	(177,728)
CalPERS unfunded liability pay down	(200,000)				(200,000)							(200,000)
Net Change in Fund Balance	**36,392**	**(17,294)**	**17,062**	**-**	**36,160**	**-**	**(211,537)**	**(157,806)**	**-**	**(43,045)**	**(1,500)**	**(377,728)**
Estimated Fund Bal 6/30/17	**$ 3,272,694**	**$ 836,138**	**$ 1,697,459**	**$ 1,500,000**	**$ 7,306,290**	**$ 268,703**	**$ 689,941**	**$ 866,066**	**$ -**	**$ 1,921**	**$ 163,782**	**$ 9,296,703**

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 all 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. In this category is the Recreation Fund.

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 Equipment Fund.

Town of Ross
All Funds
Expenditure Summary
Budget 2016 - 2017

All Funds Expenditures BY DEPARTMENT	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
General Fund						
General Government	$ 719,159	$ 777,267	$ 883,077	$ 813,962	$ 869,753	-1.5%
Fire	1,619,211	1,703,733	1,767,403	1,748,594	1,870,050	5.8%
Police	1,354,339	1,446,923	1,473,119	1,489,841	1,583,126	7.5%
Planning	175,797	230,307	180,006	279,975	255,542	42.0%
Public Works/Building	793,801	971,204	1,365,365	1,284,709	1,309,587	-4.1%
Recreation	-	1,217,011	1,106,934	1,044,159	1,144,794	3.4%
Subtotal	4,662,307	6,346,445	6,775,904	6,661,239	7,032,853	3.8%
Capital Expenditures	264,685	185,389	264,387	178,220	489,400	85.1%
Debt Service	431,338	259,441	428,747	440,118	20,938	-95.1%
Total General Fund Expenditures	5,358,330	6,791,275	7,469,038	7,279,578	7,543,191	1.0%
Special Revenue Funds						
Gas Tax Fund	69,239	65,075	57,979	57,479	56,973	-1.7%
Roadway Fund	394,781	1,003,821	445,000	203,369	889,500	99.9%
Drainage Fund	229,172	154,298	583,954	323,894	955,000	63.5%
Asset Forfeiture Fund	24,186	-	-	-	-	0.0%
COPS Fund	100,000	100,000	100,000	100,000	143,045	43.0%
Bldg Permit Excess Reserve	-	-	-	-	-	0.0%
General Plan Update Fund	167	-	-	-	25,000	0.0%
Total Special Revenue Funds	817,545	1,323,194	1,186,933	684,742	2,069,518	74.4%
Total Expenditures before CalPERS unfunded liability pay down	**$ 6,175,875**	**$ 8,114,469**	**$ 8,655,971**	**$ 7,964,320**	**$ 9,612,709**	11.1%

All Funds Expenditures BY TYPE OF EXPENSE	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Wages	$ 1,275,823	$ 1,868,326	$ 1,794,126	$ 1,782,036	$ 1,994,944	11.2%
Employee Benefits	752,149	989,797	859,565	818,319	995,207	15.8%
Outside Services	603,876	1,092,278	1,527,846	1,614,856	1,419,078	-7.1%
Ross Valley Fire Department	1,589,159	1,639,490	1,688,675	1,661,482	1,754,649	3.9%
Memberships and Organizations	60,296	55,259	68,738	73,950	80,508	17.1%
Rent	10,872	142,005	106,022	85,611	102,198	-3.6%
Repairs and Maintenance	175,515	246,083	326,000	277,600	305,400	-6.3%
Vehicles	35,779	26,296	45,500	29,000	31,000	-31.9%
Insurance	59,378	81,921	79,830	73,015	79,000	-1.0%
Other	99,460	204,990	279,602	245,370	270,870	-3.1%
Subtotal	4,662,307	6,346,445	6,775,904	6,661,239	7,032,853	3.8%
Capital Expenditures	264,685	185,389	264,387	178,220	489,400	85.1%
Debt Service	431,338	259,441	428,747	440,118	20,938	-95.1%
Subtotal	5,358,330	6,791,275	7,469,038	7,279,578	7,543,191	1.0%
Special Revenue Funds	817,545	1,323,194	1,186,933	684,742	2,069,518	74.4%
Total Expenditures before CalPERS unfunded liability pay down	**$ 6,175,875**	**$ 8,114,469**	**$ 8,655,971**	**$ 7,964,320**	**$ 9,612,709**	11.1%

Town of Ross
Operating Fund
Summary
Budget 2016 - 2017

OPERATING FUND SUMMARY	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Revenue						
Property Taxes	$ 3,559,991	$ 3,720,525	$ 3,912,327	$ 3,934,231	$ 4,058,000	3.7%
Other Taxes	228,814	264,145	240,364	257,427	251,000	4.4%
Intergovernmental Revenue	48,359	99,643	58,004	70,793	58,914	1.6%
Investment Income and Rents	236,740	240,055	213,504	240,172	232,687	9.0%
Building Department Revenue	1,011,729	892,206	855,500 [1]	921,870	753,700	-11.9%
Public Works Revenue	21,415	50,880	127,000 [1]	127,000	143,000	12.6%
Planning	216,996	227,373	171,000	233,000	198,000	15.8%
Police Revenue	31,385	36,967	26,200	56,301	49,000	87.0%
Miscellaneous	64,104	74,670	31,000	13,475	18,500	-40.3%
Total Revenue	**$ 5,419,533**	**$ 5,606,464**	**$ 5,634,899**	**$ 5,854,269**	**$ 5,762,801**	**2.3%**
Expenditures before PERS unfunded accrued liability payment (UAL)						
General Government	$ 719,159	$ 777,267	$ 883,077	$ 813,962	$ 825,753	-6.5%
Fire	1,619,211	1,703,733	1,767,403	1,748,594	1,870,050	5.8%
Police	1,354,339	1,446,923	1,473,119	1,489,841	1,583,126	7.5%
Planning	175,797	230,307	180,006	279,975	255,542	42.0%
Public Works/Building	793,801	944,195	1,340,365 [1]	1,274,709	1,309,587	-2.3%
Subtotal	4,662,307	5,102,425	5,643,970	5,607,080	5,844,059	3.5%
Debt Service	420,010	216,101	385,407 [1]	385,268	-	-100.0%
Capital Expenditures	16,390	71,012	28,500	23,068	128,900	352.3%
Total Expenditures before PERS UAL	**5,098,707**	**5,389,538**	**6,057,877**	**6,015,416**	**5,972,959**	**-1.4%**
Revenue Over (Under) Expenditures	**$ 320,826**	**$ 216,926**	**$ (422,978)**	**$ (161,148)**	**$ (210,158)**	-50.3%
Transfer from General Plan Update Fnd	-	-	-	-	30,000	
Transfer from Public Safety Tax Fund	793,222	792,528	792,714	791,816	791,550	-0.1%
Subtotal	**1,114,048**	**1,009,454**	**369,736**	**630,668**	**611,392**	**65.4%**
CalPERS UAL pay down	-	-	(1,150,107) [1]	(1,150,107)	(200,000)	-82.6%
Proceeds Co of Marin TRAN Notes	-	-	- [1]	-	-	
Transfer to Facilities & Equip Fnd	(721,494)	(25,000)	(25,000)	(25,000)	(375,000)	1400.0%
Transfer from Recreation Fund	-	112,852	-	-	-	
Net change in Fund Balance	**392,554**	**1,097,306**	**(805,371)**	**(544,439)**	**36,392**	
Fund Balance Beginning of Year	2,290,881	2,683,435	3,399,801	3,780,741	3,236,302	-4.8%
Estimated Fund Balance End of Year	**$ 2,683,435**	**$ 3,780,741**	**$ 2,594,430**	**$ 3,236,302**	**$ 3,272,694**	**26.1%**

[1] FYE16 budget revised - see Agenda Items 12(b) 9/10/15, 10(e) 5/12/16, and 9(f) 6/14/16

Town of Ross
Operating Fund
Revenue
Budget 2016 - 2017

OPERATING FUND REVENUE	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Property Taxes							
Property Tax	**5010**	$ 2,906,056	$ 3,092,033	$ 3,303,846	$ 3,315,000	$ 3,450,000	4.4%
Property Tax In Lieu of Vehicle Lic. Fee	**5012**	208,250	221,164	238,481	237,386	248,000	4.0%
Property Tax - Excess ERAF Funds	**5282**	356,894	303,872	290,000	296,845	275,000	-5.2%
Real Property Transfer Tax	**5025**	88,791	103,456	80,000	85,000	85,000	6.3%
Subtotal		3,559,991	3,720,525	3,912,327	3,934,231	4,058,000	3.7%
Other Taxes							
Business Licenses	**5080**	39,355	43,625	35,000	40,000	40,000	14.3%
Sales Tax	**5040**	24,283	33,151	25,000	42,000	42,000	68.0%
Property Tax in Lieu of Sales Tax(3xflip)	**5011**	9,990	7,364	7,364	6,220	-	-100.0%
Franchise - Cable TV	**5060**	41,203	60,360	53,000	53,000	53,000	0.0%
Franchise - Marin Sanitary Service	**5050**	81,958	89,645	90,000	84,000	85,000	-5.6%
Franchise - PG&E	**5070**	32,025	30,000	30,000	32,207	31,000	3.3%
Subtotal		228,814	264,145	240,364	257,427	251,000	4.4%
Intergovernmental Revenue							
County of Marin - Measure A Parks	**5123**	9,459	17,504	17,504	17,915	18,114	3.5%
County of Marin - Zero Waste Grant	**5124**	-	13,499	-	7,368	-	0.0%
Homeowner Property Tax Relief	**5230**	18,494	18,379	18,500	18,225	18,300	-1.1%
Prop 172 1/2 Cent Sales Tax	**5280**	19,368	20,982	21,000	21,000	21,500	2.4%
State Mandated Cost Reimb.	**5126**	-	28,270	-	5,279	-	0.0%
State Vehicle License Collection in Excess	**5200**	1,038	1,009	1,000	1,006	1,000	0.0%
Subtotal		48,359	99,643	58,004	70,793	58,914	1.6%
Investment Income and Rents							
Interest/Change in Value	**5170**	12,878	22,688	15,000	40,000	30,000	100.0%
Rental Income - Cellular	**5185**	92,717	89,117	90,792	92,636	93,000	2.4%
Rental Income - Post Office	**5181**	105,620	105,600	107,712	107,536	109,687	1.8%
Rental Income - Residence	**5180**	25,525	22,650	-	-	-	0.0%
Subtotal		236,740	240,055	213,504	240,172	232,687	9.0%
Building Department Revenue							
Construction Penalties	**5311**		-	-	45,870	-	
Building Permits	**5110**	778,698	681,360	661,000 [1]	661,000	610,000	-7.7%
Building - Bldg Stnd Adm Rev Fund (BSASRF)	**5111**	939	905	1,000	1,000	1,000	0.0%
Building - Strong Motion Impl Program (SMIP)	**5113**	2,415	2,567	2,500	3,000	2,700	8.0%
Resale Inspections	**5125**	29,582	23,371	22,000	24,000	27,000	22.7%
Fee Program Administration	**5315**	33,976	27,864	22,000	30,000	20,000	-9.1%
Records Retention and Management	**5112**	26,110	24,523	22,000	22,000	11,000	-50.0%
Technology and Facilities Fee	**5313**	140,009	131,616	125,000 [1]	135,000	82,000	-34.4%
Subtotal		1,011,729	892,206	855,500	921,870	753,700	-11.9%
Public Works Revenue							
Earth Grading Permits	**5090**	2,732	1,666	2,000	2,000	3,000	50.0%
Encroachments	**5095**	18,683	49,214	125,000 [1]	125,000	140,000	12.0%
Subtotal		21,415	50,880	127,000	127,000	143,000	12.6%
Planning							
Planning Application Fees	**5300**	125,999	139,470	95,000	147,000	150,000	57.9%
Planning Construction Review	**5310**	75,415	68,250	60,000	70,000	30,000	-50.0%
Planning Administrative Citations	**5319**	2,929	-	1,000	-	-	-100.0%
Tree Removal Permits	**5305**	12,653	19,653	15,000	16,000	18,000	20.0%
Subtotal		216,996	227,373	171,000	233,000	198,000	15.8%

[1] FYE16 budget revised - see Agenda Item 9(f) 6/14/16

Town of Ross
Operating Fund
Revenue
Budget 2016 - 2017

OPERATING FUND REVENUE	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Police Revenue							
ABAG Reimb-Police Policy,Dispatching, Vests	**5237**	3,950	-	1,200	-	-	-100.0%
Accident Report Copying	**5320**	120	165	200	250	200	0.0%
Alarm Permit Fee	**5325**	775	675	800	350	500	-37.5%
Contributions - Police	**5399**	8,495	10,000	-	10,000	10,000	100.0%
Federal Grant for Vests	**5241**	816	-	500	341	300	-40.0%
POST Training Reimbursement	**5240**	2,023	54	3,500	1,500	1,500	-57.1%
Safety Building Reimbursements	**5327**	-	-	-	13,360	13,500	100.0%
Police Reimbursements	**5326**	-	-	-	10,500	3,000	100.0%
Vehicle Code Fines	**5150**	15,206	26,073	20,000	20,000	20,000	0.0%
Subtotal		31,385	36,967	26,200	56,301	49,000	87.0%
Miscellaneous							
Contributions - General	**5400**	3,720	1,669	2,000	500	500	-75.0%
Mayor and Councilmember Dinner	**5284**	2,450	2,485	3,000	2,475	2,500	-16.7%
Miscellaneous	**5487**	14,316	19,363	6,000	3,000	5,000	-16.7%
Permits - Film	**5120**	12,600	41,120	7,500	-	-	-100.0%
Permits - Special Events	**5318**	750	469	500	500	500	0.0%
Reimbursement for Town Costs	**5406**	15,268	9,564	12,000	7,000	10,000	-16.7%
Ross Recreation Insurance Reimb.	**5340**	15,000	-	-	-	-	0.0%
Subtotal		64,104	74,670	31,000	13,475	18,500	-40.3%
Total Revenue		**$ 5,419,533**	**$ 5,606,464**	**$ 5,634,899**	**$ 5,854,269**	**$ 5,762,801**	**2.3%**

Town of Ross
Operating Fund
General Government Expenditures
Budget 2016 - 2017

GENERAL GOV. EXPEND.	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Wages							
Town Manager	**6100-10**	$ 180,862	$ 197,852	$ 180,000	$ 188,349	$ 191,000	6.1%
Town Manager - Other Pay	**6101-10**	25,413	18,798	15,600	14,652	16,260	4.2%
Admin Mgr/Town Clerk	**6106-10**	81,822	83,967	86,283	85,307	88,440	2.5%
Office Asst. 333.3 hrs (2/3 to Recreation)	**6109-10**	-	738	8,333	7,322	7,517	-9.8%
Treasurer	**6160-10**	3,017	3,009	3,000	3,000	3,000	0.0%
Comp Time Buyback	**6172-10**	-	-	-	-	-	0.0%
Subtotal		291,114	304,364	293,216	298,630	306,217	4.4%
Employee Benefits							
PERS - Employee Share	**6200-10**	5,616	889	-	-	-	0.0%
PERS - Employer Share	**6210-10**	27,120	30,524	21,311	15,430	28,054	31.6%
Cafeteria Plan and Health Insurance	**6230-10**	8,549	13,178	32,243	31,950	32,938	2.2%
OPEB - retiree health care	**6232-10**	4,098	29,779	13,140	14,782	6,000	-54.3%
Dental Insurance	**6240-10**	2,234	2,085	2,267	2,984	2,169	-4.3%
Life & Disability Insurance	**6250-10**	1,423	1,286	1,506	1,541	1,517	0.7%
Payroll Taxes	**6220-10**	18,801	18,392	17,661	16,762	17,355	-1.7%
Worker's Comp Insurance	**6260-10**	8,485	12,170	11,495	12,553	10,455	-9.1%
Subtotal		76,326	108,303	99,624	96,002	98,489	-1.1%
Outside Services							
Accountant	**6400-10**	45,942	50,509	53,500	55,000	55,000	2.8%
Attorneys	**6420-10**	108,460	139,088	140,000	160,000	160,000	14.3%
Auditor	**6430-10**	18,100	18,100	27,000	19,000	20,000	-25.9%
Consultants - Computer and Web	**6450-10**	15,129	14,820	25,800	17,620	20,000	-22.5%
Consultants - Employee Related Matters	**6455-10**	46,094	35,537	55,000	15,000	20,000	-63.6%
Consultants - Fee Study	**6444-10**	-	-	50,000	35,706	-	-100.0%
Consultants - Other (HdL,GASB, etc)	**6448-10**	12,625	14,975	15,000	5,000	20,000	33.3%
Custodial Services	**6660-10**	2,820	2,820	3,000	3,300	3,500	16.7%
Marin Mediation Services	**6656-10**	1,178	1,202	1,226	1,232	1,300	6.0%
Minute Taker	**6461-10**	9,345	6,440	6,000	6,000	6,000	0.0%
Payroll Processing Fees	**6465-10**	1,133	792	1,500	1,200	1,200	-20.0%
Record Retention System	**6471-10**	5,240	192	5,000	500	500	-90.0%
Subtotal		266,066	284,475	383,026	319,558	307,500	-19.7%
Memberships & Organizations							
Assoc/Organizations/Dues	**7960-10**	16,414	8,330	12,000	12,000	12,000	0.0%
Council Expense	**7942-10**	8,245	4,245	7,000	7,000	7,000	0.0%
Community Homeless Fund	**7945-10**	-	-	-	9,348	9,348	100.0%
Hosting Mayor/Council Dinner	**7941-10**	4,281	5,637	5,600	6,000	6,000	7.1%
Marin Community Media Ctr Subsidy	**6652-10**	-	-	3,228	-	-	-100.0%
Travel and Training	**7944-10**	3,538	6,838	7,000	4,000	7,000	0.0%
Subtotal		32,478	25,050	34,828	38,348	41,348	18.7%
Repairs and Maintenance							
Equipment Repair	**6930-10**	-	-	2,500	-	-	-100.0%
Subtotal		-	-	2,500	-	-	-100.0%
Insurance							
Insurance	**8000-10**	9,896	7,583	7,583	7,002	7,500	-1.1%
Insurance Claims/Costs	**8020-10**	-	-	1,000	1,000	1,000	0.0%
Subtotal		9,896	7,583	8,583	8,002	8,500	-1.0%

Town of Ross
Operating Fund
General Government Expenditures
Budget 2016 - 2017

GENERAL GOV. EXPEND.	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Other							
Bank Charges	**6466-10**	890	912	1,000	1,200	1,300	30.0%
Election Costs	**7980-10**	78	1,316	3,000	22	3,000	0.0%
Equipment Leasing - postage & copier	**7990-10**	4,997	4,514	5,500	5,500	5,700	3.6%
MIDAS (Internet Access)	**7815-10**	8,783	8,298	8,500	8,500	8,500	0.0%
Miscellaneous	**8040-10**	2,951	8,414	15,000	5,000	14,000	-6.7%
Noticing, Mailing & Advert.	**8060-10**	3,683	3,927	3,700	3,500	3,500	-5.4%
PG&E - Buildings	**7820-10**	978	765	1,500	1,200	1,200	-20.0%
Software	**8090-10**	2,258	1,807	2,500	3,000	3,000	20.0%
Special Events and Activities	**7940-10**	8,564	7,006	10,000	12,000	12,000	20.0%
Supplies - Office	**8130-10**	7,178	7,735	7,500	11,000	9,000	20.0%
Telephones	**7810-10**	2,919	2,798	3,100	2,500	2,500	-19.4%
Subtotal		43,279	47,492	61,300	53,422	63,700	3.9%
General Gov. Expenditures before CalPERS UAL		**$ 719,159**	**$ 777,267**	**$ 883,077**	**$ 813,962**	**$ 825,753**	**-6.5%**
CalPERS UAL pay down	**6217-10**	-	-	48,827	48,827	8,500	
Total General Government Expenditures		**$ 719,159**	**$ 777,267**	**$ 931,903**	**$ 862,789**	**$ 834,253**	

Town of Ross
Operating Fund
Fire Department Expenditures
Budget 2016 - 2017

FIRE DEPT. EXPENDITURES	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Employee Benefits							
OPEB - retiree health care	**6233-20**	7,567	34,205	18,000	17,646	11,000	-38.9%
CalPERS - amortized UAL payment	**6210-20**	-	-	-	-	68,502	100.0%
Other		1,716	-	-	-	-	
Subtotal		9,283	34,205	18,000	17,646	79,502	341.7%
Outside Services							
Ross Valley Fire Department	**6390-20**	1,589,159	1,639,490	1,688,675	1,661,482	1,754,649	3.9%
Ross Valley Fire Department - equip replace	**6392-20**	-	-	-	-	-	
MERA (50% of debt service payment)	**7099-20**	-	-	9,690	9,691	9,701	0.1%
Fire Cost Allocation Study	**6391-20**	-	4,000	25,000	34,900	-	-100.0%
Subtotal		1,589,159	1,643,490	1,723,365	1,706,073	1,764,350	2.4%
Insurance	**8000-20**	9,897	15,166	15,166	14,003	15,000	-1.1%
Rents - Facilities Rental - Trailer	**8135-20**	10,872	10,872	10,872	10,872	11,198	3.0%
Fire Expenditures before CalPERS UAL		**$ 1,619,211**	**$ 1,703,733**	**$ 1,767,403**	**$ 1,748,594**	**$ 1,870,050**	**5.8%**
CalPERS UAL pay down	**6217-20**	-	-	477,401	477,401	83,000	
Total Fire Expenditures		**$ 1,619,211**	**$ 1,703,733**	**$ 2,244,804**	**$ 2,225,994**	**$ 1,953,050**	

Town of Ross
Operating Fund
Police Department Expenditures
Budget 2016 - 2017

POLICE DEPT. EXPENDITURES	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Wages							
Police Chief	**6033-20**	$ 127,566	$ 129,156	$ 128,802	$ 130,162	$ 136,010	5.6%
Police Sergeants	**6034-20**	190,162	198,718	198,576	198,576	212,352	6.9%
Police Officers	**6035-20**	286,777	302,792	336,612	346,612	360,288	7.0%
Overtime	**6110-20**	20,978	35,091	30,000	30,000	30,000	0.0%
EMT/Educational Incentive	**6043-20**	15,226	16,104	18,000	19,912	19,500	8.3%
Longevity Pay	**6044-20**	16,898	19,038	25,575	25,575	27,940	9.2%
Holiday Pay	**6045-20**	21,208	20,290	24,076	23,129	38,686	60.7%
Uniform Pay	**6141-20**	6,715	6,333	7,000	7,000	7,000	0.0%
Subtotal		685,530	727,522	768,640	780,966	831,775	8.2%
Employee Benefits							
PERS - Employee Share	**6201-20**	45,208	16,795	20,352	16,000	-	-100.0%
PERS - Employer Share	**6211-20**	172,032	149,341	136,090	140,000	207,825	52.7%
Cafeteria Plan and Health Insurance	**6231-20**	130,061	145,175	163,732	160,220	161,536	-1.3%
OPEB - retiree health care	**6232-20**	19,150	117,784	55,000	55,428	33,000	-40.0%
Dental Insurance	**6241-20**	11,720	11,721	13,184	12,000	12,616	-4.3%
Life and Disability Insurance	**6251-20**	1,551	1,706	2,062	2,800	2,062	0.0%
Payroll Taxes	**6221-20**	61,478	63,910	66,999	68,000	63,707	-4.9%
Workers Comp	**6261-20**	64,684	54,853	65,461	65,158	74,158	13.3%
Subtotal		505,884	561,285	522,880	519,606	554,905	6.1%
Outside Services							
Booking and Misc. Arrest Fees	**6620-20**	-	-	500	500	500	0.0%
Dispatching Services	**6681-20**	33,061	32,062	33,500	33,775	33,775	0.8%
J. Prandi Children's Center	**6741-20**	995	995	995	995	995	0.0%
Major Crimes Task Force	**6700-20**	12,565	3,992	9,377	9,377	10,227	9.1%
Marin County OES Service Contract	**6760-20**	915	915	915	3,676	3,676	301.7%
MERA	**7101-20**	9,404	9,724	19,414	20,005	20,454	5.4%
Payroll Processing Fees	**6465-20**	2,626	1,859	3,000	2,500	2,500	-16.7%
TRAK Wanted Persons System	**6750-20**	-	-	150	-	150	0.0%
Subtotal		59,566	49,547	67,851	70,828	72,277	6.5%
Memberships and Organizations							
Association Membership Dues	**7961-20**	700	930	700	740	700	0.0%
Subtotal		700	930	700	740	700	0.0%
Maintenance and Repairs							
Cleaning and Maintenance	**6812-20**	5,664	6,557	6,000	6,000	6,000	0.0%
Computer & Telecom Maintenance	**8030-20**	2,310	3,634	3,000	7,100	7,100	136.7%
Radio Repairs	**7102-20**	670	136	500	500	500	0.0%
Small Equipment and Repairs	**7171-20**	2,165	1,949	2,000	2,000	2,000	0.0%
Station Repairs	**6810-20**	10,158	11,478	8,000	8,000	6,500	-18.8%
Subtotal		20,967	23,754	19,500	23,600	22,100	13.3%
Vehicles							
Vehicle Gas and Oil	**7501-20**	14,599	13,277	20,000	12,000	14,000	-30.0%
Vehicle Repairs	**7521-20**	10,823	6,418	5,500	8,000	6,500	18.2%
Vehicle Tires	**7511-20**	1,474	545	2,000	2,000	1,500	-25.0%
Subtotal		26,896	20,240	27,500	22,000	22,000	-20.0%
Insurance							
Insurance	**8001-20**	9,897	15,166	15,166	14,003	15,000	-1.1%
Insurance Claims	**8020-20**	-	6,091	1,000	-	1,000	0.0%
Subtotal		9,897	21,257	16,166	14,003	16,000	-1.0%

Town of Ross
Operating Fund
Police Department Expenditures
Budget 2016 - 2017

POLICE DEPT. EXPENDITURES	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Other							
CA Legal Source Book & Law Refer.	**8070-20**	64	40	600	600	600	0.0%
Cell Phones	**7815-20**	2,208	1,415	1,800	1,800	1,800	0.0%
Chief's Misc. Expense Account	**8041-20**	472	417	500	500	500	0.0%
Duplication Costs	**8091-20**	1,784	1,787	1,700	1,700	1,700	0.0%
Email/Internet	**7819-20**	12,152	12,132	12,132	12,132	12,132	0.0%
Emergency Generator Fuel Costs	**8133-20**	1,375	-	1,000	1,000	1,000	0.0%
Miscellaneous Expense	**8040-20**	1,766	51	400	1,000	500	25.0%
Mobile Data Terminal Fees	**7818-20**	2,699	3,241	3,700	2,600	2,600	-29.7%
PG&E	**7820-20**	8,029	9,497	9,000	17,500	18,500	105.6%
Police Policy Maintenance	**8081-20**	2,950	2,867	2,950	3,688	3,688	25.0%
Publications	**8082-20**	155	107	350	350	300	-14.3%
Supplies - Investigative	**8120-20**	224	202	250	350	350	40.0%
Supplies - Medical	**8125-20**	-	-	1,000	500	500	-50.0%
Supplies - Office	**8131-20**	1,865	2,021	2,000	1,500	2,000	0.0%
Supplies - Range	**8100-20**	646	1,546	1,500	1,500	1,500	0.0%
Telephones	**7810-20**	2,459	3,478	3,000	4,500	3,700	23.3%
Training and Classes	**7922-20**	2,593	1,619	4,500	4,500	4,500	0.0%
Video Camera Grants	**8134-20**	-	-	-	-	5,000	100.0%
Water/Sanitation	**7840-20**	3,458	1,968	3,500	2,378	2,500	-28.6%
Subtotal		44,899	42,388	49,882	58,098	63,370	27.0%
Police Expenditures before CalPERS UAL		**$ 1,354,339**	**$ 1,446,923**	**$ 1,473,119**	**$ 1,489,841**	**$ 1,583,126**	**7.5%**
CalPERS UAL paydown	**6218-20**	-	-	477,401	477,401	83,000	
Total Police Expenditures		**$ 1,354,339**	**$ 1,446,923**	**$ 1,950,520**	**$ 1,967,242**	**$ 1,666,126**	

Town of Ross
Operating Fund
Planning Department Expenditures
Budget 2016 - 2017

PLANNING DEPARTMENT	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Wages							
Planning Manager	**6107-35**	110,604	96,946	110,000	64,167	112,750	2.5%
Subtotal		110,604	96,946	110,000	64,167	112,750	2.5%
Employee Benefits							
PERS - Employee Share	**6200-35**	-	-	-	-	-	0.0%
PERS - Employer Share	**6210-35**	11,341	7,759	8,803	4,305	15,043	70.9%
Cafeteria Plan and Health Insurance	**6230-35**	22,017	20,874	23,182	10,387	24,105	4.0%
OPEB - retiree health care	**6232-35**	1,500	9,000	4,860	3,200	2,000	-58.8%
Dental Insurance	**6240-35**	1,648	1,346	1,648	902	1,577	-4.3%
Life & Disability Insurance	**6250-35**	786	655	786	459	786	0.0%
Payroll Taxes	**6220-35**	8,858	7,745	8,744	5,238	8,835	1.0%
Worker's Comp Insurance	**6260-35**	3,375	3,878	4,400	2,567	3,946	-10.3%
Subtotal		49,525	51,258	52,423	27,057	56,292	7.4%
Outside Services							
Arborists	**6410-35**	3,263	7,388	5,000	4,000	5,000	0.0%
Consultants - Planning	**6460-35**	2,509	67,132	5,000	175,000	70,000	1300.0%
Subtotal		5,772	74,520	10,000	179,000	75,000	650.0%
Memberships & Organizations							
Assoc/Organizations/Dues	**7960-35**	-	-	-	250	500	
Travel and Training	**7944-35**	-	-	-	-	1,500	
Subtotal		-	-	-	250	2,000	
Insurance							
Insurance	**8000-35**	9,896	7,583	7,583	7,001	7,500	
Subtotal		9,896	7,583	7,583	7,001	7,500	
Other							
Miscellaneous	**8040-35**	-	-	-	1,000	1,000	
Software	**8090-35**	-	-	-	1,000	500	
Supplies - Office	**8130-35**	-	-	-	500	500	
Subtotal		-	-	-	2,500	2,000	
Planning Expenditures before CalPERS UAL		**$ 175,797**	**$ 230,307**	**$ 180,006**	**$ 279,975**	**$ 255,542**	**42.0%**
CalPERS UAL pay down	**6217-35**	-	-	48,827	48,827	8,500	
Total Planning Expenditures		**$ 175,797**	**$ 230,307**	**$ 228,833**	**$ 328,802**	**$ 264,042**	

Town of Ross
Operating Fund
Public Works/Building Department Expenditures
Budget 2016 - 2017

PUBLIC WORKS / BUILDING	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Wages							
Director of Public Works	6090-30	$ -	$ -	$ -	$ -	$ -	0.0%
Public Works Superintendent	6100-30	92,911	86,889	96,116	93,468	98,519	2.5%
Public Works - Maint Worker	6112-30	53,781	32,251	-	10,417	50,000	100.0%
Building and PW Secretary (75 time)	6150-30	37,150	53,168	53,602	53,602	54,942	2.5%
In Lieu Health	6173-30	-	2,225	2,250	2,250	2,250	0.0%
Comp Time Buy Back	6172-30	-	663	-	-	-	
Vacation Buy Out	6113-30	4,733	4,626	-	-	-	
Subtotal		188,575	179,822	151,968	159,737	205,711	35.4%
Employee Benefits							
PERS - Employee Share	6200-30	12,575	1,831	-	-	-	0.0%
PERS - Employer Share	6210-30	18,998	18,871	12,162	12,189	30,566	151.3%
Cafeteria Plan and Health Insurance	6230-30	24,106	22,593	24,938	21,917	42,791	71.6%
OPEB - retiree health care	6232-30	6,436	46,246	23,000	22,764	11,000	-52.2%
Dental Insurance	6240-30	2,193	1,966	2,112	1,658	3,598	70.3%
Life & Disability Insurance	6250-30	1,290	1,582	1,235	1,250	1,751	41.8%
Payroll Taxes	6220-30	15,465	14,529	12,284	13,584	16,367	33.2%
Worker's Comp Insurance	6260-30	30,068	25,436	16,010	14,816	23,043	43.9%
Uniform Reimb.	6140-30	-	915	1,000	1,000	-	-100.0%
Subtotal		111,131	133,969	92,741	89,178	129,116	39.2%
Outside Services							
Animal Control	6600-30	21,141	19,051	21,779	21,779	22,000	1.0%
Bldg Permit Scanning	6462-30	4,240	4,460	6,000	3,000	5,000	-16.7%
Building Dept Administration	6434-30	-	-	80,000 [1]	80,000	70,000	-12.5%
Building Dept Inspections	6110-30	68,079	100,888	110,000	108,000	115,000	4.5%
Building Dept Plan Review	6435-30	157,043	180,544	220,000 [1]	217,000	200,000	-9.1%
Business License Administration	6436-30	6,269	9,788	10,000	10,000	10,000	0.0%
Engineering Services - Encroachments	6439-30	-	-	140,000 [1]	140,000	120,000	100.0%
Engineering Services - Other	6440-30	11,667	62,207	120,000	160,000	140,000	16.7%
Outside Services - maintenance work	6115-30	2,900	-	60,000	5,000	5,000	-91.7%
Payroll Processing Fees	6465-30	1,133	792	1,500	1,000	1,000	-33.3%
Subtotal		272,472	377,730	769,279	745,779	688,000	-10.6%
Memberships & Organizations							
Building - BSASRF Fees	6636-30	601	813	1,000	1,200	1,200	20.0%
Building - SMIP Fees	6638-30	1,521	2,438	2,500	4,000	4,000	60.0%
Marin General Services Authority	6655-30	2,460	2,971	4,460	4,365	4,500	0.9%
Marin Map	6630-30	6,493	6,063	6,500	6,000	6,000	-7.7%
MCSTOPPP - Marin Co Pollution Prevention	6650-30	6,762	6,782	7,000	8,010	8,010	14.4%
MTC - StreetSavers Subscription	6657-30	-	-	1,250	750	750	-40.0%
Storm Water Fees-State and Nat'l	6651-30	4,852	5,826	6,000	4,579	6,000	0.0%
Transportation Authority of Marin-dues	6640-30	4,429	4,386	4,500	5,708	6,000	33.3%
Subtotal		27,118	29,279	33,210	34,612	36,460	9.8%
Building and Land Maintenance							
Building Maintenance	6810-30	6,430	14,581	15,000	12,000	12,000	-20.0%
Creek Maintenance	6900-30	-	-	4,000	3,000	3,000	-25.0%
Drainage Maintenance	6910-30	1,731	14,581	10,000	10,000	12,000	20.0%
Park Maintenance - Coffin Greene	7010-30	5,872	6,462	17,500	12,000	12,000	-31.4%
Park Maintenance - F.S. Allen	7000-30	8,334	9,802	8,000	8,000	8,000	0.0%
Park Maintenance - Post Office	7030-30	4,195	3,811	10,000	6,000	8,000	-20.0%
Park Maintenance - Ross Common County of Marin Measure A Parks	7020-30	15,273	32,979	25,000	25,000	19,000	-24.0%
Pest Control	6841-30	-	-	-	-	3,900	100.0%
Redwood Rd Parcel Maintenance	6840-30	3,258	4,111	2,000	2,000	1,000	-50.0%
Town Hall Landscaping	6809-30	-	-	7,500	7,500	2,000	-73.3%
Water - Parks	7850-30	7,777	3,986	10,000	8,000	8,000	-20.0%
Subtotal		52,870	90,313	109,000	93,500	88,900	-18.4%

[1] FYE16 budget revised - see Agenda Item 9(f) 6/14/16

Town of Ross
Operating Fund
Public Works/Building Department Expenditures
Budget 2016 - 2017

PUBLIC WORKS / BUILDING	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Street Maintenance							
PG&E - Street Lights	**7830-30**	30,374	30,653	32,000	32,000	34,000	6.3%
Roadway Striping and Curb Painting	**7200-30**	-	-	3,500	4,000	6,000	71.4%
SFD Median Island Maintenance	**7215-30**	-	650	5,000	4,000	2,000	-60.0%
Street Signs	**7240-30**	1,137	718	2,000	1,000	1,500	-25.0%
Street Sweeping	**7210-30**	50,000	52,000	52,000	52,000	52,000	0.0%
Traffic Signal Maintenance	**7250-30**	6,741	2,651	6,000	3,000	4,000	-33.3%
Subtotal		88,252	86,672	100,500	96,000	99,500	-1.0%
Tree Maintenance -							
Tree Planting and Replacement	**7440-30**	-	-	5,000	2,000	3,000	-40.0%
Tree Pruning	**7400-30**	2,176	1,720	10,000	4,000	4,000	-60.0%
Tree Removal	**7430-30**	11,250	12,925	20,000	14,000	14,000	-30.0%
Subtotal		13,426	14,645	35,000	20,000	21,000	-40.0%
Vehicles							
Vehicles - Gas & Oil	**7500-30**	6,596	3,748	8,000	4,000	6,000	-25.0%
Vehicles - Repairs	**7520-30**	2,287	2,308	10,000	3,000	3,000	-70.0%
Subtotal		8,883	6,056	18,000	7,000	9,000	-50.0%
Insurance							
Insurance	**8000-30**	19,792	15,166	15,166	14,003	15,000	-1.1%
Insurance Claims/Costs	**8020-30**	-	-	1,000	1,000	1,000	0.0%
Subtotal		19,792	15,166	16,166	15,003	16,000	-1.0%
Other							
PG&E - Buildings	**7820-30**	5,264	4,966	6,000	6,500	7,000	16.7%
Publications, Codes, etc.	**8080-30**	153	153	1,000	400	400	-60.0%
Small Equipment	**7170-30**	1,203	1,686	2,000	1,500	2,000	0.0%
Supplies - Office	**8130-30**	2,770	2,342	3,000	3,000	3,000	0.0%
Telephones	**7810-30**	1,036	1,111	1,500	1,500	1,500	0.0%
Training & Classes	**7920-30**	856	285	1,000	1,000	2,000	100.0%
Subtotal		11,282	10,543	14,500	13,900	15,900	9.7%
Public Works Expenditures before CalPERS UAL		**$ 793,801**	**$ 944,195**	**$ 1,340,365**	**$ 1,274,709**	**$ 1,309,587**	**-2.3%**
CalPERS UAL pay down	**6218-20**	-	-	97,653	97,653	17,000	
Total Public Works Expenditures		**$ 793,801**	**$ 944,195**	**$ 1,438,018**	**$ 1,372,362**	**$ 1,326,587**	

Town of Ross
Operating Fund
Debt Service
Budget 2016 - 2017

DEBT SERVICE	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change In Budget
MERA Capital Bond Payment	**7814-25**	$ 19,376	$ 19,380	$ -	$ -	$ -	
Principal - Co of Marin (PERS Side Fund)	**8301-25**	386,000	184,000	350,777 [1]	350,777	-	-100.0%
Interest - Co of Marin (PERS Side Fund)	**8302-25**	14,634	12,721	34,630	34,491	-	-100.0%
Total Debt Service		**$ 420,010**	**$ 216,101**	**$ 385,407**	**$ 385,268**	**$ -**	-100.0%

[1] a/n 8301-25 revised FYE16 budget per Agenda Item 12b passed Sept. 10, 2015.

Town of Ross
Operating Fund
Capital Expenditures
Budget 2016 -2017

CAPITAL EXPENDITURES	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Telephone System Replacement	**8515-05**	-	-	-	-	6,500	
Technology Equip - Gen Gov	**8527-05**	7,580	1,909	4,500	2,000	1,000	
Technology Equip - Planning	**8693-05**	-	-	-	-	1,000	
Technology Equip - Public Works	**8696-05**	1,833	-	1,500	1,000	1,000	
Ergonomic Furniture - ABAG Grant	**8685-05**	1,649	5,838	2,500	2,700	-	
Planning and Permitting Software	**8699-05**	-	-	20,000	-	100,000	
Police Body Cameras	**8702-05**	-	-	-	-	9,400	
Zero Waste Grant Expenditures	**8697-05**	-	13,499	-	7,368	-	
Police Expenses - see donation	**8682-05**	3,235	8,499	-	10,000	10,000	
Prior Year Capital Expenditures	**Various**	2,093	41,267	-	-	-	
Total Capital Expenditures		**$ 16,390**	**$ 71,012**	**$ 28,500**	**$ 23,068**	**$ 128,900**	**352.3%**

Town of Ross
Recreation Fund
Budget 2016 - 2017

RECREATION FUND	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Revenue							
Adult Classes	**5350-95**	$ -	$ 14,993	$ 15,000	$ 12,000	$ 12,500	-16.7%
Kids Classes	**5352-95**	-	874,813	800,000	830,000	870,000	8.8%
Applications	**5356-95**	-	1,350	1,000	500	500	-50.0%
Preschool at MAGC (Garden School)	**5358-95**	-	242,238	-	-	-	0.0%
Preschool at St. John's	**5360-95**	-	195,634	300,000	260,481	275,000	-8.3%
Tennis Revenue	**5361-95**	-	5,640	1,500	4,000	2,000	33.3%
Rental Income - Field	**5182-95**	-	6,510	10,000	10,000	10,000	0.0%
Contributions	**5400-95**	-	-	-	550	-	0.0%
Miscellaneous Revenue	**5487-95**	-	-	-	1,111	-	0.0%
Credit Card Fees	**5362-95**	-	(22,890)	(23,000)	(24,000)	(25,000)	8.7%
Total Revenue		-	**1,318,288**	**1,104,500**	**1,094,642**	**1,145,000**	**3.7%**
Expenditures							
Wages							
Recreation Manager (75% time)	**6180-95**	-	72,323	72,000	72,000	80,000	11.1%
In Lieu Health	**6173-95**	-	2,250	2,250	2,250	2,250	0.0%
Rec Specialists (2)	**6182-95**	-	30,441	53,760	32,000	64,510	20.0%
Admin Assistant	**6184-95**	-	36,174	30,364	31,000	31,119	2.5%
Admin Clerk (500 hrs.)	**6186-95**	-	23,431	-	11,287	11,500	100.0%
Office Asst to Town (2/3rds=666.66 hrs)	**6109-95**	-	1,475	16,667	15,000	15,033	-9.8%
Preschool Teachers - Garden School	**6188-95**	-	99,696	-	-	-	0.0%
Preschool Teachers - St. John's	**6190-95**	-	80,254	125,260	120,000	129,080	3.0%
Recreation Instructors and Leaders	**6192-95**	-	213,628	170,000	195,000	205,000	20.6%
Subtotal		-	559,672	470,301	478,537	538,492	14.5%
Employee Benefits							
PERS - Employer Share	**6210-95**	-	11,063	12,126	12,126	13,093	8.0%
Cafeteria Plan and Health Insurance	**6230-95**	-	650	-	-	-	
OPEB - retiree health care	**6232-95**	-	1,000	1,000	1,000	2,000	100.0%
Dental Insurance	**6240-95**	-	-	1,236	-	-	-100.0%
Life & Disability Insurance	**6250-95**	-	553	604	704	604	0.0%
Payroll Taxes	**6220-95**	-	59,690	42,893	43,000	44,908	4.7%
Worker's Comp Insurance	**6260-95**	-	27,821	16,039	12,000	16,298	1.6%
Subtotal		-	100,777	73,897	68,830	76,903	4.1%
Outside Services							
Accountant	**6400-95**	-	10,535	12,000	7,000	8,000	-33.3%
Attorneys	**6420-95**	-	13,624	5,000	8,000	8,000	60.0%
Audit	**6430-95**	-	-	4,000	2,000	2,000	-50.0%
Brochure	**8206-95**	-	12,141	19,000	15,000	15,000	-21.1%
Custodial Services	**6660-95**	-	11,252	8,000	5,000	5,000	-37.5%
Consultants - Other	**6448-95**	-	11,094	3,500	500	3,000	-14.3%
Contractors - Preschool	**6451-95**	-	-	3,000	5,000	5,000	66.7%
Contractors - Program	**6449-95**	-	232,916	200,000	200,000	210,000	5.0%
Consultants - Website	**6450-95**	-	7,429	6,000	9,000	7,000	16.7%
Payroll Processing Fees	**6465-95**	-	3,015	2,500	3,600	3,600	44.0%
Subtotal		-	302,006	263,000	255,100	266,600	1.4%
Rent							
Rent - Garden School/Pixie Park	**8033-95**	-	92,250	-	-	-	
Rent - Program	**8036-95**	-	3,978	8,500	5,000	5,000	-41.2%
Rent - Ross School - summer program	**8037-95**	-	7,000	7,000	-	4,000	-42.9%
Rent - Preschool at St. John's	**8035-95**	-	27,905	79,650	69,739	82,000	3.0%
Subtotal		-	131,133	95,150	74,739	91,000	-4.4%
Maintenance and Repairs							
Equipment Repairs - Playground	**6931-95**	-	-	1,000	1,000	-	-100.0%
Park Maintenance - Ross Common	**7020-95**	-	-	25,000	25,000	26,000	4.0%
Tennis/Paddle Court Maintenance	**7032-95**	-	3,120	8,000	8,000	3,900	-51.3%
Maintenance - Other	**6932-95**	-	570	500	500	-	-100.0%
Subtotal		-	3,690	34,500	34,500	29,900	-13.3%
Insurance							
Insurance	**8000-95**	-	15,166	15,166	14,003	15,000	-1.1%
Insurance Claims/Costs	**8020-95**	-	-	1,000	1,000	1,000	0.0%
Subtotal		-	15,166	16,166	15,003	16,000	-1.0%

Town of Ross
Recreation Fund
Budget 2016 - 2017

RECREATION FUND	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Other - Preschool Expense							
Licensing	**8202-95**	-	465	220	500	500	127.3%
Supplies - Preschool - Garden	**8098-95**	-	6,107	-	-	-	
Supplies - Preschool - St. John's	**8099-95**	-	4,395	10,000	9,000	9,000	-10.0%
Telephone - Preschool	**7811-95**	-	-	550	200	200	-63.6%
Training and Classes	**7920-95**	-	1,136	2,000	100	1,500	-25.0%
Subtotal		-	12,103	12,770	9,800	11,200	-12.3%
Other - Program Expense							
Program Expense for Classes	**8250-95**	-	72,733	120,000	90,000	97,000	-19.2%
Subtotal		-	72,733	120,000	90,000	97,000	-19.2%
Other							
Advertising	**8204-95**	-	6,450	5,000	4,500	4,500	-10.0%
Bank Charges	**6466-95**	-	38	150	150	200	33.3%
Miscellaneous	**8040-95**	-	3,117	1,000	2,500	2,500	150.0%
Postage	**8208-95**	-	875	1,500	2,000	2,000	33.3%
Supplies	**8130-95**	-	4,409	8,500	3,500	3,500	-58.8%
Telephone	**7810-95**	-	4,842	5,000	5,000	5,000	0.0%
Subtotal		-	19,731	21,150	17,650	17,700	-16.3%
Recreation Operating Expenditures		-	**1,217,011**	**1,106,934**	**1,044,159**	**1,144,794**	**3.4%**
Recreation Operating Net Revenue			**101,277**	**(2,434)**	**50,483**	**206**	**-108.4%**
Capital Expenditures							
Preschool Bathroom Remodel	**9155-95**	-	-	30,000	-	-	-100.0%
Preschool Playground Upgrade	**9094-95**	-	-	20,000	6,000	5,000	-75.0%
Tech Equipment	**8698-95**	-	1,333	7,500	2,000	2,500	-66.7%
Subtotal		-	1,333	57,500	8,000	7,500	-87.0%
Debt Service							
Ross School - Lease - interest	**8525-95**	-	9,490	9,465	9,465	9,438	-0.3%
Ross School - Lease - principal	**8525-95**	-	510	535	535	562	5.0%
Subtotal		-	10,000	10,000	10,000	10,000	0.0%
Revenue Over (Under) Expenditures			**$ 89,944**	**$ (69,934)**	**$ 32,483**	**$ (17,294)**	**-75.3%**
Transfer to General Fund to repay prior year expenses		-	(112,852)	-	-	-	
Contribution from Ross Rec		-	843,857	-	-	-	
Fund Balance Beginning of Year		-	-	737,523	820,949	853,432	
Estimated Fund Balance End of Year		**$ -**	**$ 820,949**	**$ 667,589**	**$ 853,432**	**$ 836,138**	25.2%

Town of Ross
Facilities and Equipment Fund
Budget 2016 - 2017

FACILITIES AND EQUIPMENT FUND	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Revenue							
Construction Penalties	**5311-66**	$ 101,480	$ 6,564	$ 10,000	$ 46,130	$ 50,000	
Insurance Proceeds - Fire Damage	**5495-66**	-	-		-	-	
Beverage Container Recycle Grant	**5290-66**	5,000	-	-	5,000	-	
RPOA - Contribution for Sound System	**5411-66**	10,000	-	-	-	-	
Interest	**5170-66**	-	-	-	-	-	
Total Revenue		**116,480**	**6,564**	**10,000**	**51,130**	**50,000**	**400.0%**
Facilities Maintenance and Repairs							
General Government							
ADA Improvements	**9125-66**	-	-	-	-	20,000	
Town Hall Landscaping Project	**9093-66**	-	-	-	-	20,000	
Post Office Lighting	**9190-66**	-	-	-	-	4,000	
Subtotal		-	-	-	-	44,000	
Public Works							
Beverage Container Grant Expense	**9106-66**	-	1,260	-	5,000	-	
Ross Common Pathway - maint.	**9110-66**	-	-	5,000	-	-	
Street Trees	**9056-66**	-	-	20,000	5,000	-	
Prior Year Expenditures			25,749				
Subtotal		-	27,009	25,000	10,000	-	
Total Maintenance and Repairs		-	27,009	25,000	10,000	44,000	
Facilities Capital Improvements							
Air Conditioning at Corp Yard	**9184-66**	-	-	-	-	5,000	
Civic Center Master Plan	**9185-66**	-	-	-	10,000	30,000	
Debris Box Cover at Corp Yard	**9187-66**	-	-	-	-	3,000	
Office Space	**9181-66**	-	-	-	-	50,000	
Post Office Furnace Replacement	**9086-66**	-	-	20,000	20,000	-	
Public Safety Building Windows	**9199-66**	-	-	-	-	50,000	
6 Redwood	**9138-66**	-	-	5,000	-	30,000	
Ross Common Rehabilitation	**9188-66**	-	-	-	-	50,000	
Sculpture and Monument Restoration	**9141-66**	-	15,320	-	-	15,000	
Seismic Study - Civic Center	**9105-66**	-	-	3,000 [1]	2,500	-	
3 Bear Hut Natalie Coffin Greene Park	**9062-66**	-	-	25,000	11,000	50,000	
Town Hall Improvements	**9189-66**	-	-	-	-	25,000	
Town Hall Painting	**9099-66**	-	-	25,000	27,373	-	
Town Hall Window Shades	**9101-66**	-	-	-	-	15,000	
Town Hall Windows	**9089-66**	-	62,257	-	-	-	
Townwide Facilities Replacement Plan	**9183-66**	-	-	-	-	30,000	
Prior Year Expenditures	**Various**	111,274	4,188	-	-	-	
Total Capital Improvements	-	111,274	81,765	78,000	70,873	353,000	352.56%
Equipment							
RVFD Equipment Replacement	**8700-66**	-	31,279	55,387	31,279	-	
New Police Vehicle	**8530-66**	-	-	45,000 [1]	45,000	-	
Total Equipment		-	31,279	100,387	76,279	-	
Debt Service							
Police Car - Ford Credit -Lease Payments	**8526-66**	-	22,402	22,402	33,912	-	
Police Car - Loan Payment -City San Rafael	**8526-66**	-	10,938	10,938	10,938	10,938	
Total Debt Service		-	33,340	33,340	44,850	10,938	
Total Expenditures		**111,274**	**173,393**	**236,727**	**202,002**	**407,938**	**72.3%**
Revenue Over (Under) Expenditures		**$ 5,206**	**$ (166,829)**	**$ (226,727)**	**$ (150,872)**	**$ (357,938)**	57.9%
Transfer from (to) General Fund		721,494	25,000	25,000	25,000	375,000	
Transfer from Equip.Replacement Fund		-	445,089	-	-	-	
Transfer from Building Permit Excess Reserve Fund		-	227,037	-	-	-	
Fund Balance Beginning of Year		549,272	1,275,972	1,904,284	1,806,269	1,680,397	-11.8%
Estimated Fund Balance End of Year		**$ 1,275,972**	**$ 1,806,269**	**$ 1,702,557**	**$ 1,680,397**	**$ 1,697,459**	**-0.3%**

[1] FYE16 budget revised - see Agenda Item 9(f) 6/14/16

Town of Ross
Legal Defense Fund
Budget 2016 - 2017

LEGAL DEFENSE FUND	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Revenue							
Interest	**5170-67**	$ -	$ -	$ -	$ -	$ -	
Total Revenue		-	-	-	-	-	
Expenditures							
Expenditures	**9150-67**	-	-	-	-	-	
Total Expenditures		-	-	-	-	-	
Revenue Over (Under) Expenditures		$ -	$ -	$ -	$ -	$ -	
Transfer to Public Safety Tax Fund	**4550-67**	(82,600)	(83,600)	(18,606)	(18,606)	-	-100.0%
Fund Balance Beginning of Year		184,806	102,206	18,606	18,606	-	-100.0%
Estimated Fund Balance End of Year		**$ 102,206**	**$ 18,606**	$ -	$ -	$ -	

Town of Ross
Emergency Fund
Budget 2016 - 2017

EMERGENCY FUND	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 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 2016 - 2017

GAS TAX FUND	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Revenue							
State Gas Tax Revenue	**5120-51**	$ 82,925	$ 68,153	$ 57,479	$ 57,479	$ 56,473	-1.8%
Interest	**5170-51**	646	637	500	500	500	0.0%
Total Revenue		**83,571**	**68,790**	**57,979**	**57,979**	**56,973**	**-1.7%**
Expenditures							
Road Repair	**9002-51**	64,874	65,075	57,979	57,479	56,973	
ADA Compliance	**9125-51**	-	-	-	-	-	
Prior Year Expenditures	**Various**	4,365	-	-	-	-	
Total Expenditures		**69,239**	**65,075**	**57,979**	**57,479**	**56,973**	**-1.7%**
Revenue Over (Under) Expenditures		**$ 14,332**	**$ 3,715**	**$ -**	**$ 500**	**$ -**	
Fund Balance Beginning of Year		250,156	264,488	278,972	268,203	268,703	-3.7%
Estimated Fund Balance End of Year		**$ 264,488**	**$ 268,203**	**$ 278,972**	**$ 268,703**	**$ 268,703**	**-3.7%**

Town of Ross
Roadway Fund
Budget 2016 - 2017

ROADWAY FUND	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Revenue							
Road Impact Fees	**5115-45**	$ 351,867	$ 306,772	$ 275,000	$ 355,000	$ 200,000	-27.3%
HSIP-SFD/Lagunitas Intersection-90% reimb	**5122-45**	51,256	337,644	-	-	-	
Rule 20A PG&E Undergrounding	**5507-45**	-	-	-	-	10,000	
TAM Measure A-S3.2 Local Streets	**5504-45**	27,484	35,067	31,141	29,900	29,900	
TAM Measure B-Element 1	**5505-45**	23,063	-	-	-	23,063	
SFD/Bolinas Improve - OBAG	**5503-45**	-	-	145,000	-	274,000	
SFD/Bolinas Improve - San Anselmo	**5508-45**				14,000	63,000	
Sidewalk Improvement Reimb	**5509-45**				-	50,000	
TAM Safe Routes-sidewalk Laurel Grove	**5501-45**	-	-	25,000	-	25,000	
Prior Year Revenues		187,836	-	-	-	-	
Interest	**5170-45**	2,232	1,885	1,500	3,000	3,000	
Total Revenue		**643,738**	**681,368**	**477,641**	**401,900**	**677,963**	**41.9%**
Expenditures							
ADA Improvements	**9125-45**	-	2,700	25,000	15,000	25,000	
Bolinas Avenue Median	**9079-45**	-	-	10,000	-	10,000	
SFD/Bolinas Improve - OBAG	**9076-45**	1,444	203	200,000	28,000	400,000	
High Intensity Reflect Signs	**9072-45**	2,466	29,099	10,000	-	15,000	
Lagunitas Pathway & Bike Lanes	**9200-45**	-	-	-	-	10,000	
P-TAP Pavement Mgmnt Report	**9078-45**	10,000	110	-	-	4,500	
Road Improvements	**9040-45**	100,000	106,877	160,000	80,000	280,000	
Rule 20A PG&E Undergrounding	**9201-45**	-	-	-	-	10,000	
Sidewalk Improvement Program	**9202-45**	-	-	-	-	100,000	
SFD/Lagunitas Intersection	**9042-45**	113,302	754,667	-	70,369	-	
TAM Safe Routes-sidewalk Laurel Grove	**9075-45**	-	-	40,000	10,000	35,000	
Prior Year Expenditures	**Various**	167,569	110,165	-	-	-	
Total Expenditures		**394,781**	**1,003,821**	**445,000**	**203,369**	**889,500**	**99.9%**
Revenue Over (Under) Expenditures		**$ 248,957**	**$ (322,453)**	**$ 32,641**	**$ 198,531**	**$ (211,537)**	-748.1%
Fund Balance Beginning of Year		776,443	1,025,400	704,858	702,947	901,478	27.9%
Estimated Fund Balance End of Year		**$ 1,025,400**	**$ 702,947**	**$ 737,499**	**$ 901,478**	**$ 689,941**	**-6.4%**

Town of Ross
Drainage Fund
Budget 2016 - 2017

DRAINAGE FUND	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Revenue							
Drainage Impact Fees	**5115-65**	$ 400,574	$ 349,380	$ 275,000	$ 390,000	$ 200,000	-27.3%
Glenwood Br Rehab/Replacement (HBP)	**5145-65**	-	-	-	-	66,398	
Norwood Br Rehab/Replacement (HBP)	**5146-65**	-	-	-	-	75,000	
Shady Lady Br Rehab/Replacement (HBP)	**5147-65**	-	-	-	-	66,398	
SFDrake Br Rehab/Replacement (HBP)	**5148-65**	-	-	-	-	66,398	
Winship Bridge Replacement (HBP)	**5140-65**	89	138,975	283,998	120,000	320,000	
Closed projects:							
Glenwood Bridge - Fnd Investigation	**5141-65**	-	-	44,265	8,752	-	
Norwood Bridge - Scoping (HBP)	**5142-65**	-	-	16,555	1,653	-	
Shady Lane Bridge - Scoping (HBP)	**5143-65**	-	-	16,555	1,277	-	
SFD Blvd. Bridge - Scoping (HBP)	**5144-65**	-	-	19,972	1,490	-	
Interest	**5170-65**	1,007	1,693	1,000	3,000	3,000	
Total Revenue		**401,670**	**490,048**	**657,345**	**526,172**	**797,194**	**21.3%**
Expenditures							
Drainage Improvements	**9007-65**	-	-	143,000	110,000	325,000	
Glenwood Br Rehab/Replacement (HBP)	**9170-65**	-	-	-	-	75,000	
Norwood Br Rehab/Replacement (HBP)	**9171-65**	-	-	-	-	75,000	
Shady Lady Br Rehab/Replacement (HBP)	**9172-65**	-	-	-	-	75,000	
SFDrake Br Rehab/Replacement (HBP)	**9173-65**	-	-	-	-	75,000	
Winship Bridge Replacement (HBP)	**9064-65**	25,035	132,235	309,998	120,000	320,000	
Town Hydrology Drainage Review	**9032-65**	-	-	10,000	-	10,000	
Closed projects:							
Glenwood Bridge Scour Mitigation	**9153-65**	-	-	-	79,229	-	
Glenwood Bridge - Fnd Investigtn (HBP)	**9102-65**	-	1,035	55,000	9,886	-	
Norwood Bridge - Scoping (HBP)	**9150-65**	-	-	20,570	1,653	-	
Shady Lane Bridge - Scoping (HBP)	**9151-65**	-	-	20,570	1,443	-	
SFD Blvd. Bridge - Scoping (HBP)	**9152-65**	-	-	24,816	1,683	-	
3 Bridges (HBP)	**9054-65**	16,653	21,028	-	-	-	
Prior Year Expenditures	**Various**	187,484	-	-	-	-	
Total Expenditures		**229,172**	**154,298**	**583,954**	**323,894**	**955,000**	**63.5%**
Revenue Over (Under) Expenditures		**$ 172,498**	**$ 335,750**	**$ 73,391**	**$ 202,278**	**$ (157,806)**	-315.0%
Fund Balance Beginning of Year		313,346	485,844	792,534	821,594	1,023,872	29.2%
Estimated Fund Balance End of Year		**$ 485,844**	**$ 821,594**	**$ 865,925**	**$ 1,023,872**	**$ 866,066**	**0.0%**

Town of Ross
Public Safety Tax Fund
Budget 2016 - 2017

PUBLIC SAFETY TAX FUND	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Revenue							
Public Safety Tax	**5020-40**	$ 710,622	$ 708,928	$ 774,108	$ 773,210	$ 791,550	2.3%
Total Revenue		**710,622**	**708,928**	**774,108**	**773,210**	**791,550**	**2.3%**
Revenue Over (Under) Expenditures		**$ 710,622**	**$ 708,928**	**$ 774,108**	**$ 773,210**	**$ 791,550**	2.3%
Transfers							
Transfer from Legal Defense Fund	**5950-40**	82,600	83,600	18,606	18,606	-	-100.0%
Transfer to General Fund - Police & Fire	**5950-40**	(793,222)	(792,528)	(792,714)	(791,816)	(791,550)	-0.1%
Total Transfers		**(710,622)**	**(708,928)**	**(774,108)**	**(773,210)**	**(791,550)**	**2.3%**
Fund Balance Beginning of Year		-	-	-	-	-	
Estimated Fund Balance End of Year		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

Town of Ross
COPS (Citizens Options for Public Safety) Fund
Budget 2016 - 2017

COPS FUND	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Revenue							
COPS - State Grant	**5120-90**	$ 100,000	$ 114,181	$ 100,000	$ 116,496	$ 100,000	0.0%
Other		-	-	-	-	-	
Interest	**5170-90**	-	26	-	-	-	
Total Revenue		**100,000**	**114,207**	**100,000**	**116,496**	**100,000**	**0.0%**
Expenditures							
Front Line Law Enforcement		-	-	-	-	-	
Personnel	**9000-90**	100,000	100,000	100,000	100,000	143,045	
Equipment	**9001-90**	-	-	-	-	-	
Total Expenditures		**100,000**	**100,000**	**100,000**	**100,000**	**143,045**	**43.0%**
Revenue Over (Under) Expenditures		**$ -**	**$ 14,207**	**$ -**	**$ 16,496**	**$ (43,045)**	
Fund Balance Beginning of Year		14,263	14,263	14,263	28,470	44,966	215.3%
Estimated Fund Balance End of Year		**$ 14,263**	**$ 28,470**	**$ 14,263**	**$ 44,966**	**$ 1,921**	-86.5%

Town of Ross
Building Permit Excess Reserve Fund
Budget 2016 - 2017

BLDG PERMIT EXCESS RESERVE	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Revenue							
Interest	**5170-75**	$ 549	$ 390	$ -	$ -	$ -	
Total Revenue		**549**	**390**	**-**	**-**	**-**	
Expenditures							
Building Inspector (return to PW FYE 14)	**6110-75**	-	-	-	-	-	
Computer Equipment	**9010-75**	-	-	-	-	-	
Town Hall Office Remodel	**9047-75**	-	-	-	-	-	
Prior Year Expenditures	**Various**	-	-	-	-	-	
Total Expenditures		**-**	**-**	**-**	**-**	**-**	
Revenue Over (Under) Expenditures		**$ 549**	**$ 390**	**$ -**	**$ -**	**$ -**	
Transfer to Facilities & Equip Fund		-	(227,037)	-	-		
Fund Balance Beginning of Year		226,098	226,647	-	-	-	
Estimated Fund Balance End of Year		**$ 226,647**	**$ -**	**$ -**	**$ -**	**$ -**	

Town of Ross
General Plan Update Fund
Budget 2016 - 2017

GENERAL PLAN UPDATE	Account	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	% change in Budget
Revenue							
General Plan Update Impact Fees	**5135-73**	$ 43,941	$ 35,771	$ 35,000	$ 42,000	$ 53,000	51.4%
Interest	**5170-73**	166	270	200	500	500	150.0%
Total Revenue		**44,107**	**36,041**	**35,200**	**42,500**	**53,500**	**52.0%**
Expenditures							
General Plan - Consultants	**9002-73**	167	-	-	-	25,000	
Total Expenditures		**167**	-	-	-	**25,000**	
Revenue Over (Under) Expenditures		**$ 43,940**	**$ 36,041**	**$ 35,200**	**$ 42,500**	**$ 28,500**	-19.0%
Transfer to Operating Fund to Reimb for Planning Manager time spent on General Plan		-	-	-	-	(30,000)	
Fund Balance Beginning of Year		42,801	86,741	126,941	122,782	165,282	30.2%
Estimated Fund Balance End of Year		**$ 86,741**	**$ 122,782**	**$ 162,141**	**$ 165,282**	**$ 163,782**	**1.0%**

CAPITAL IMPROVEMENT PLAN (CIP)
Fiscal Year 2015-16 through 2019-20

Background and discussion

A 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 2015-16 through FY 2019-20. This item includes CIP tables showing improvements and their currently estimated expenses as well as identified revenues for funding those improvements. The CIP is a companion portion of the budget process for the fiscal year 2016-2017 (FYE17) budget. To our knowledge it would be the first long-term CIP that the Town has developed.

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 facilities will be essential to the future of the Town. Similar to 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 facilities, bridges, and other Town buildings and facilities. There will be continual refinement of this information as we move forward.

Staff met with the Public Works Committee in November 2015 and the Town Council in February 2016 at the Strategic Workshop to go over the CIP improvements, estimated costs, and revenues. This CIP has been updated to incorporate Council comments and new information received.

The following tables are included:

- Figure 1 shows the projects included in this year's budget or construction plans as well as the next four fiscal years for roads, bridges, drainage, and other Town facilities. The expenditures for actual estimated FYE16 costs and FYE17 budgeted costs are the same as included in the budget document under the various departments in which the capital projects reside such as the Facilities and Equipment section in the General Fund, the Road Fund, and Drainage Fund. There is generally better knowledge related to the roads, bridges, and drainage facilities than other Town facilities such as buildings. The section below called "Town Facilities Challenge" has a more detailed discussion of these other Town facilities.

- Figure 2 are the revenue sources for the improvements 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 FYE17 budget includes $420,000 of funding from the Operating Fund to be transferred to meet the significant facility needs of the Town. Other funding will come from grants, contributions, and existing Facilities and Equipment Fund balances which are to be used for capital improvement projects.

Town Facilities Challenge

The Town is in the process of having a Town Facilities Master Plan conducted to develop a multi-year strategic plan encompassing facility programming and needs assessment planning, conceptual space planning and cost model budgeting in order to guide future phased expansion/renovation of the existing Town Hall, public safety building, and other Town buildings. In addition, in the next year we are looking to conduct a Townwide facilities replacement plan to identify current deferred maintenance and provide a time schedule for future maintenance activities. Given these two studies, for now the attached Figure 1 identifies that "Assessments are Needed to Determine Future Projects" which will be scoped and cost estimates provided with the potential future projects as a result of those studies and discussions with the Council and community.

Funding for the Town's buildings and parks will be challenging. Facilities such as Town Hall, the public safety building, Natalie Coffin Greene Park, and the Commons have not received regular maintenance funding and as such there is significant deferred maintenance of some of the facilities. In addition, the buildings are physically and functionally obsolete and require significant dollars to rehabilitate or re-build new. The five year Financial Forecast conducted as part of the Strategic Workshop in February 2016 included approximately $130,000 funding annually in FYE18 and thereafter to fund these types of facilities from the Town's Operating Fund. In addition there is currently approximately $1.8 million in the Facilities and Equipment

Fund that is available to fund these types of capital improvements. 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 FYE20. 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 15-16 Est. Actual	FY 16-17 Budget Est.	FY 17-18 Budget Est.	FY 18-19 Budget Est.	FY 19-20 Budget Est.	Total	Comments
Expenditures								
Roadway Improvements								
Pavement Rehabilitation Program	9040-45	$80,000	$280,000	$200,000	$200,000	$200,000	$960,000	
ADA Transition Plan - Improvements	9125-45	$15,000	$25,000	$25,000	$25,000	$25,000	$115,000	
Rule 20A PG&E Undergrounding	9201-45		$10,000	$60,000	$200,000		$270,000	$220,000 work credit and $50,000 5-year borrow
SFD/Bolinas Improve - TAM OBAG	9076-45	$28,000	$400,000				$428,000	
TAM Safe Routes-Laurel Grove sidewalk	9075-45	$10,000	$35,000				$45,000	
Lagunitas pathway and bike lanes	9200-45		$10,000	$75,000	$400,000		$485,000	FY 16-17 Scoping - From Willow to Glenwood
SFD/Lagunitas Intersection	9042-45	$70,369					$70,369	
High Intensity Reflect Signs	9072-45		$15,000	$3,000	$15,000	$3,000	$36,000	
Bolinas Avenue Median	9079-45		$10,000				$10,000	
Sidewalk Improvement Program			$100,000	$100,000			$200,000	
Subtotal		**$203,369**	**$885,000**	**$463,000**	**$840,000**	**$228,000**	**$2,619,369**	
Bridges								
Highway Bridge Program (HBP) - federally funded program								
Glenwood Bridge - HBP - Fnd. Invstgtion	9102-65	$9,886	$0				$9,886	Scoping project will be closed out.
Glenwood Bridge - Scour Mitigation	9153-65	$79,229	$0				$79,229	The was a one-time "emergency" repair.
Glenwood Bridge - HBP - Rehabilitation	9170-65	$0	$75,000	$120,000	$200,000	$500,000	$895,000	88.53% Federal Funding
Norwood Bridge - HBP - Scoping	9150-65	$1,653	$0				$1,653	Scoping project will be closed out.
Norwood Bridge - HBP - Rehabilitation	9171-65	$0	$75,000	$120,000	$200,000	$500,000	$895,000	100% Federal Funding
Shady Lane Bridge - HBP - Scoping	9151-65	$1,443	$0				$1,443	Scoping project will be closed out.
Shady Lane Bridge - HBP - Rehab.	9172-65	$0	$75,000	$120,000	$200,000	$500,000	$895,000	88.53% Federal Funding
SFD Bridge - HBP - Scoping	9152-65	$1,683	$0				$1,683	Scoping project will be closed out.
SFD Bridge - HBP - Rehabilitation	9173-65	$0	$75,000	$120,000	$200,000	$500,000	$895,000	88.53% Federal Funding
Winship Bridge - HBP - Replacement	9064-65	$120,000	$320,000	$1,500,000	$500,000		$2,440,000	
Subtotal		**$213,894**	**$620,000**	**$1,980,000**	**$1,300,000**	**$2,000,000**	**$6,113,894**	
Drainage								
Drainage Improvements - Townwide	9007-65	$110,000	$325,000	$250,000	$50,000	$50,000	$785,000	
Dredging at Lagunitas				$80,000			$80,000	
Town Hydrology Drainage Review	9032-65		$10,000				$10,000	
Creek Bank Protection at Town Hall					$300,000	$300,000	$600,000	Rock slope protection - Town Hall to corp. yard
Subtotal		**$110,000**	**$335,000**	**$330,000**	**$350,000**	**$350,000**	**$1,475,000**	
Facilities								
Post Office Furnace Replacement	9086-66	$20,000					$20,000	In Process
Post Office Lighting	9190-66		$4,000					
Natalie Coffin Greene Park & 3 Bear Hut	9062-66	$11,000	$50,000				$61,000	FY 15/16 - Scoping; FY 16/17 - Design; FY 17/18
Civic Center - Facilities Master Plan	9105-66	$10,000	$30,000				$40,000	Scoping
Townwide Facilities Replacement Plan	9183-66		$30,000				$30,000	Used to determine needs
Office Space	9181-66		$50,000				$50,000	
Town Hall Painting	9099-66	$27,373						Interior Paint complete
Town Hall Window Shades	9101-66		$15,000	**Assessments to Determine Future Projects**			$15,000	
Town Hall Improvements	9189-66		$25,000				$25,000	
Town Hall Landscaping Project	9093-66		$20,000				$20,000	
Public Safety Building Windows	9199-66		$50,000				$50,000	
6 Redwood	9138-66		$30,000				$30,000	Cleanup by ATI of $15k paid by insurance
Sculpture and Monument Restoration	9141-66		$15,000				$15,000	
Ross Common Rehabilitation	9188-66		$50,000					
Air Conditioning at corp. yard building	9184-66		$5,000				$5,000	Scoping for fix in 16-17
Debris box cover at corp. yard	9187-66		$3,000				$3,000	Scoping, research, temporary facility
Facilities Maintenance			$20,000	$80,000	$80,000	$80,000	$260,000	Scoping with Facilities Replacement Plan
ADA improvements	9125-66		$20,000	$20,000	$20,000	$20,000	$80,000	Scoping
Subtotal		**$68,373**	**$417,000**	**$100,000**	**$100,000**	**$100,000**	**$704,000**	
Total Expenditures		**$595,636**	**$2,257,000**	**$2,873,000**	**$2,590,000**	**$2,678,000**	**$10,912,263**	

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Figure 2
Capital Improvement Plan (CIP) Revenues

Revenues

Item	Account	FY 15-16 Est. Actual	FY 16-17 Budget Est.	FY 17-18 Budget Est.	FY 18-19 Budget Est.	FY 19-20 Budget Est.	Total	Comments
Roadway Improvements								
Road Impact Fees	**5115-45**	$355,000	$220,000	$370,000	$610,000	$200,000	**$1,755,000**	
TAM Measure A - local streets	**5504-45**	$29,900	$29,900	$29,900	$29,900	$29,900	$149,500	
TAM Measure B - Element 1	**5505-45**		$23,063				$23,063	
Rule 20A PG&E Undergrounding			$10,000	$60,000	$200,000		$270,000	$220,000 work credit and $50,000 5-year borrow
TAM OBAG - SFD/Bolinas Improvement	**5503-45**	$0	$274,000	$0	$0	$0	$274,000	Federal Funds
San Anselmo - SFD/Bolinas Improvement	**5503-45**	$14,000	$63,000	$0	$0	$0	$77,000	Town of San Anselmo Cost Share
Sidewalk Improvement Reimb	**5509-45**		$50,000				$50,000	
TAM Safe Routes-Laurel Grove sidewalk	**5501-45**	$0	$25,000	$0	$0	$0	$25,000	
Subtotal Roadway Funding		**$398,900**	**$694,963**	**$459,900**	**$839,900**	**$229,900**	**$2,623,563**	
Bridges								
Drainage Fund		$0	$0	$140,000	$215,000	$320,000	$675,000	
Glenwood Bridge - HBP - Fnd. Invstgtion	**5141-65**	$8,752	$0				$8,752	Scoping project will be closed out.
Glenwood Bridge - Scour Mitigation		$0	$0				$0	The was a one-time "emergency" repair.
Glenwood Bridge - HBP - Rehabilitation	**5145-65**	$0	$66,398	$106,236	$177,060	$442,650	$792,344	88.53% Federal Funding
Norwood Bridge - HBP - Scoping	**5142-65**	$1,653	$0				$1,653	Scoping project will be closed out.
Norwood Bridge - HBP - Rehabilitation	**5146-65**	$0	$75,000	$120,000	$200,000	$500,000	$895,000	100% Federal Funding
Shady Lane Bridge - HBP - Scoping	**5143-65**	$1,277	$0				$1,277	Scoping project will be closed out.
Shady Lane Bridge - HBP - Rehab.	**5147-65**	$0	$66,398	$106,236	$177,060	$442,650	$792,344	88.53% Federal Funding
SFD Bridge - HBP - Scoping	**5144-65**	$1,490	$0				$1,490	Scoping project will be closed out.
SFD Bridge - HBP - Rehabilitation	**5148-65**	$0	$66,398	$106,236	$177,060	$442,650	$792,344	88.53% Federal Funding
Winship Bridge - HBP - Replacement	**5140-65**	$120,000	$320,000	$1,500,000	$500,000	$0	$2,440,000	100% funding - federal & County Flood Control
Subtotal Bridge Funding		**$133,173**	**$594,193**	**$2,078,708**	**$1,446,180**	**$2,147,950**	**$6,400,203**	
Drainage								
Drainage Impact Fees	**5115-65**	$390,000	$200,000	$200,000	$200,000	$200,000	$1,190,000	
Subtotal Drainage Funding		**$390,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$1,190,000**	
Facilities								
Other Funding/Fund Balance		$70,000	$420,000	$100,000	$100,000	$100,000	$790,000	
Subtotal Facilities Funding		**$70,000**	**$420,000**	**$100,000**	**$100,000**	**$100,000**	**$790,000**	
Total Revenue		**$992,073**	**$1,909,156**	**$2,838,608**	**$2,586,080**	**$2,677,850**	**$11,003,766**	

TOWN OF ROSS
SALARY SCHEDULE
Revised July 3, 2016

Department/Position	Unit	Hourly Rate	Per Month Salary	Step A	Step B	Step C	Step D
		Rates Effective first full payroll FYE17					
TOWN MANAGER							
approved by Resolution No. 1907 adopted 7/9/15							
Town Manager	*Unrepresented*		$ 15,917	--	--	--	--
Deferred Compensation - 6% of salary							
Auto Allowance $400/month							
Relocation Allowance not to exceed $10,000 (FYE16 only)							
ADMINISTRATION/PLANNING							
approved by budget Resolution No. 1952 adopted 6/14/16							
Administrative Manager/Town Clerk	*Unrepresented*		$ 7,370	--	--	--	--
Planning Manager	*Unrepresented*		--	$ 9,167	$ 9,625	$ 10,106	$ 10,612
Town Treasurer	*Unrepresented*		$ 250	--	--	--	--
Office Assistant (333.33 hrs)	*Unrepresented*	$22.55					
PUBLIC WORKS							
approved by budget Resolution No. 1952 adopted 6/14/16							
Street Superintendent	*Unrepresented*		$ 8,210	--	--	--	--
Building Dept. Secretary (3/4 Time)	*Unrepresented*	$35.22					
Maintenance Worker	*Unrepresented*		--	$ 4,167	$ 4,375	$ 4,594	$ 4,824
POLICE CHIEF							
approved by Resolution 1942 adopted 3/10/16							
Police Chief	*Unrepresented*		$ 10,980	--	--	--	--
Education pay of $250/month							
POLICE							
approved by Resolution No. 1923 adopted 11/12/15							
Police Sergeant	*Ross Police Officers Assn*		--	$ 7,462	$ 7,836	$ 8,228	$ 8,639
Police Officer	*Ross Police Officers Assn*		--	$ 6,325	$ 6,641	$ 6,974	$ 7,322
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							
RECREATION							
approved by budget Resolution No. 1952 adopted 6/14/16							
Recreation Manager (3/4 time)	*Unrepresented*		$ 6,667	--	--	--	--
Recreation Specialist	*Unrepresented*	$27.55 - $34.85					
Office Assistant (666.66 hrs)	*Unrepresented*	$22.55					
Clerk	*Unrepresented*	$21.53 - $26.17					
Head Preschool Teacher	*Unrepresented*	$22.55 - $35.88					
Preschool Teacher	*Unrepresented*	$18.45 - $30.24					
Preschool Substitute	*Unrepresented*	$18.45 - $20.50					
Recreation Instructor/Program Lead	*Unrepresented*	$15.00 - $78.00					
Recreation Leader	*Unrepresented*	$10.00 - $13.00					
approved by budget Resolution No. 1952 adopted 6/14/16							
Administrative Assistant	*Unrepresented*	$25.61 - $31.12					