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**Town of Ross
Fiscal Year 2015**



P. Beach Kuhl, Mayor

■ MAYOR’S MESSAGE

To the great citizens of the community of Ross. I am excited to present to you the Town’s “Budget in Brief”. This document was introduced last year to Ross citizens. The “Budget in Brief” is easy to read for people interested in learning more about Town fiscal management and we hope you find it useful.

The Fiscal Year 2015 budget reflects the provision of core community services including fire, police, planning and public works, and new services under Town management such as recreation.

The budget reflects the Council’s continuing commitment to make Ross a livable community where people enjoy raising their families and planning or enjoying their retirement. Through sound fiscal management, we are able to continue delivering the high quality services our citizens expect.

The Town continues to be recognized as one of the finest places to live in the Bay Area due to the quality of the Ross School and the safety and security found living in Ross.

For a more detailed look at the Town’s FY15 budget please visit the Town website at www.townofross.org.

Sincerely yours,

P. Beach Kuhl
Mayor

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TOWN OF ROSS AT A GLANCE

The Town of Ross is located 18 miles north of San Francisco in Marin County, California and is the second smallest incorporated community in Marin County with a population of 2,447. The Town incorporated as a General Law Town August 20, 1908. The Town is much like it was when it was founded. Ross is today a bucolic low-density residential community.

The Town provides police services, fire through the Ross Valley Fire Department Joint Powers Agency (RVFD), and building, planning, public works, and soon recreation services. Capital expenditures are funded by federal funds, grants, impact fees, and General Fund revenue. Utility services (e.g., water and sanitary sewer) are provided by independent special districts.

Form of Government

The Mayor and four Councilmembers comprise the Town Council and are elected at large to serve four year terms governing the Town. The Town's charter establishes a Council/Town Manager form of government. The Mayor and Council provide community leadership, develop policies to guide the Town in delivering services, achieving community goals and encouraging citizen awareness and involvement.

The Town Council appoints the Town Manager who in turn serves as the administrative head of Town government. The Town Manager is responsible for ensuring Council policies are implemented using resources appropriated by the Council so as to achieve the desired service results in the community.

Community Demographics

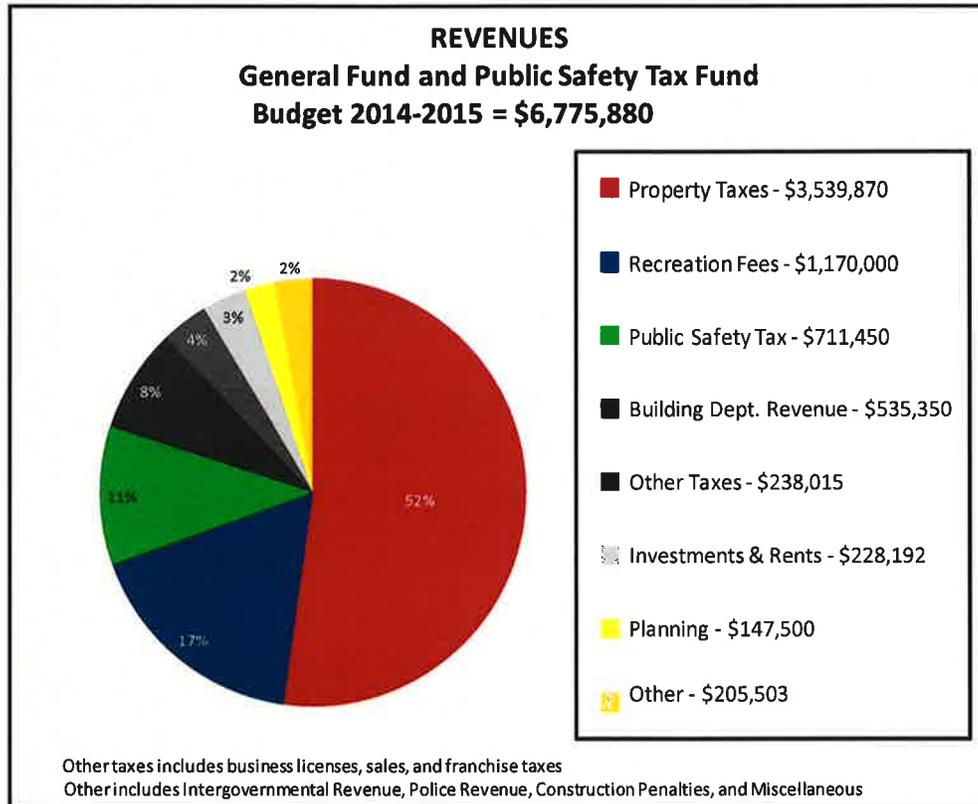
Population facts		Cost of Living	
Population (2013)	2,446	Median household income	\$144,750
Median age (2012)	45.5	Estimated median house value	\$2 million
Average household size	2.96	Total residential parcels	827
High School education or >	97.3%	Home ownership	86%
Bachelors or >	79.6%	Unemployment rate (2013) (1)	5%

(1) Marin County

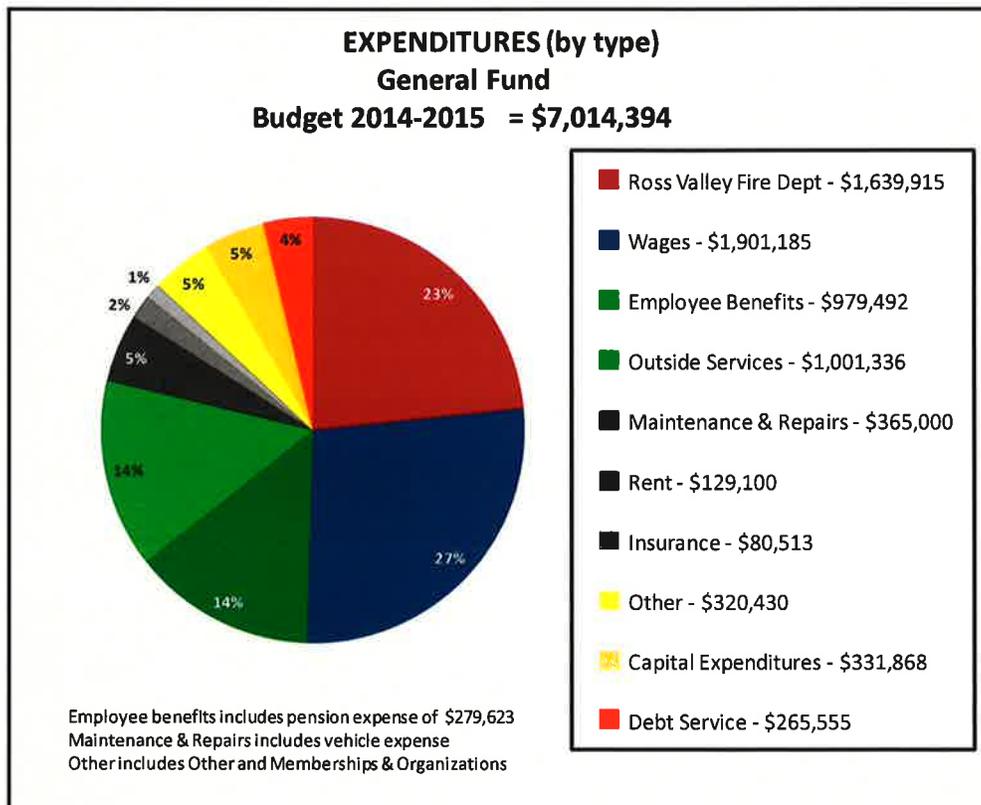
Employment

The Town is primarily residential with a small commercial downtown district. The major employers include Branson School a private high school, Ross School a public K-8 school, and the Town.

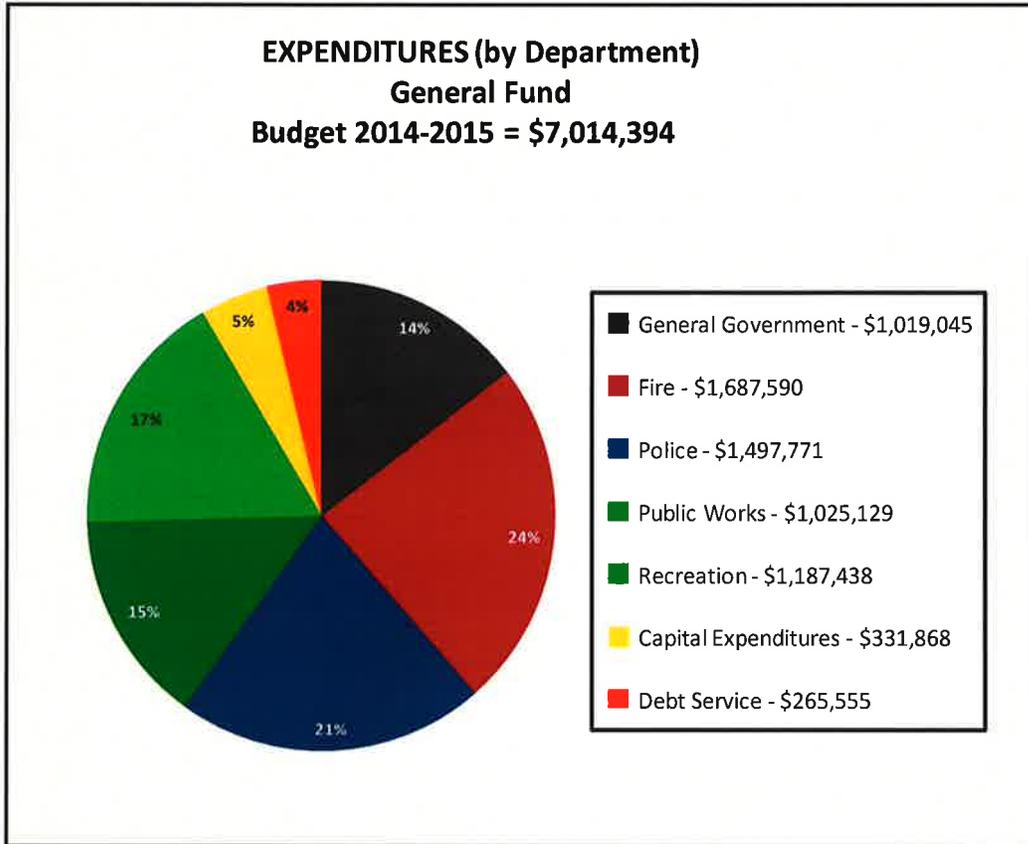
WHERE THE MONEY COMES FROM



WHERE THE MONEY GOES

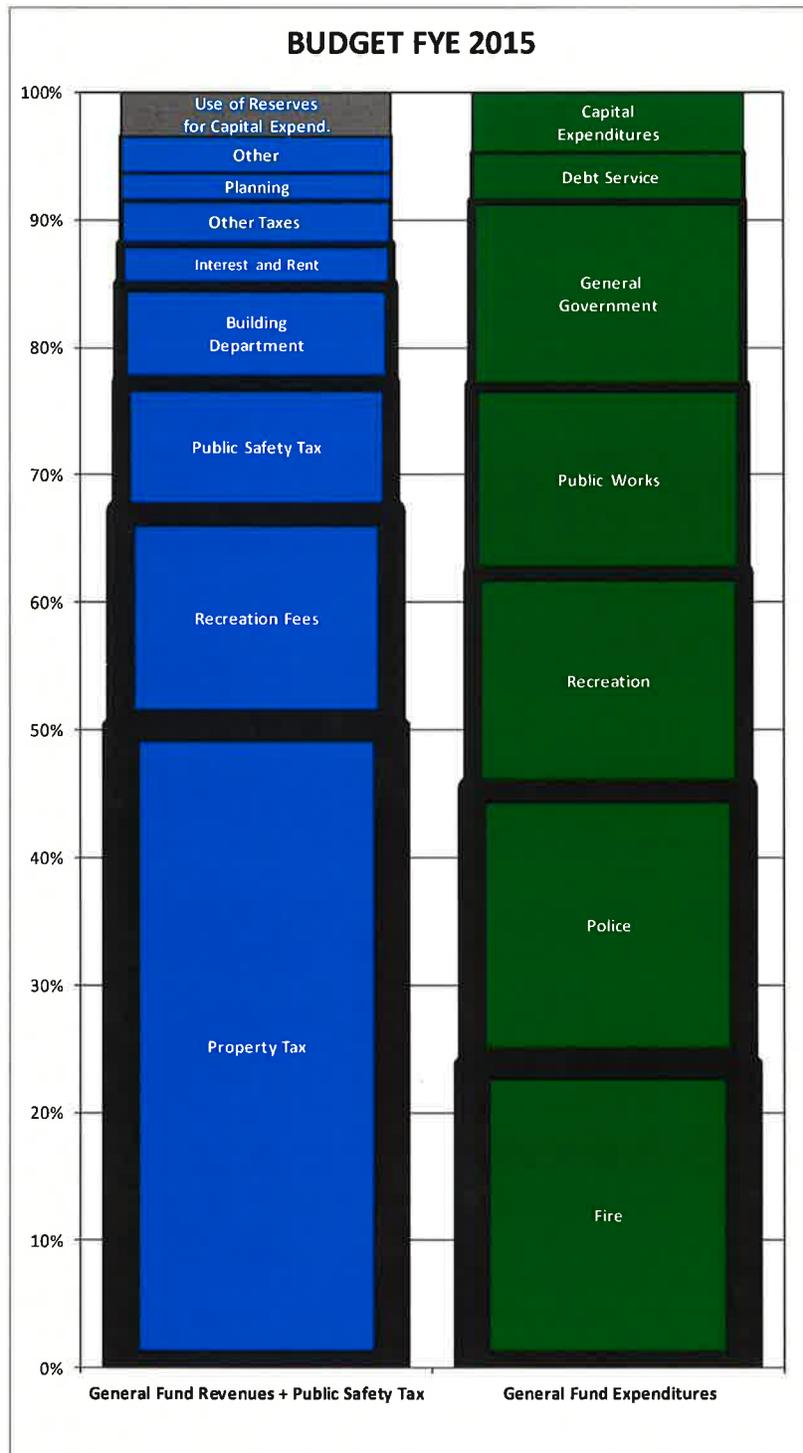


WHERE THE MONEY GOES



THE GENERAL FUND

The Town's General Fund accounts for all revenues and expenditures of a general nature not required to be recorded in another fund. General Fund revenue is derived primarily from property taxes, recreation fees, charges for services, other taxes including franchise fees and rents. Proceeds from the Public Safety Tax fund are transferred into the General Fund to offset part of the cost of police and fire services. General fund resources pay for police, fire, recreation, public works (including building and planning), general government administration, debt service, and capital expenditures. The graph below shows general fund resources and expenditures.



PROPERTY TAXES AND PUBLIC SAFETY TAX

The Town's General Fund budget relies primarily on property taxes for approximately 52% of its total budget. Property tax revenue is paid to the Town from Marin County in three major installments: 55% in December, 40% in April and 5% in June. Currently the Town of Ross receives 18 cents of each dollar residents pay in property taxes. The remaining 81 cents is paid to other government agencies and schools.

Town Parcel Tax

Additionally the Town has a voter approved parcel tax (Measure D) that pays for public safety services. The parcel tax cannot exceed \$950/parcel and the tax is in place for four (4) years. To keep the parcel tax in place after four years, the voters will need to approve a new tax by a 66% margin. The rate is set each year by the Town Council during the annual budget deliberations which generally occur in May or June of each year. This tax is vital to support public safety services as the tax is the third largest source of Town revenues.

FOR EVERY PROPERTY TAX \$

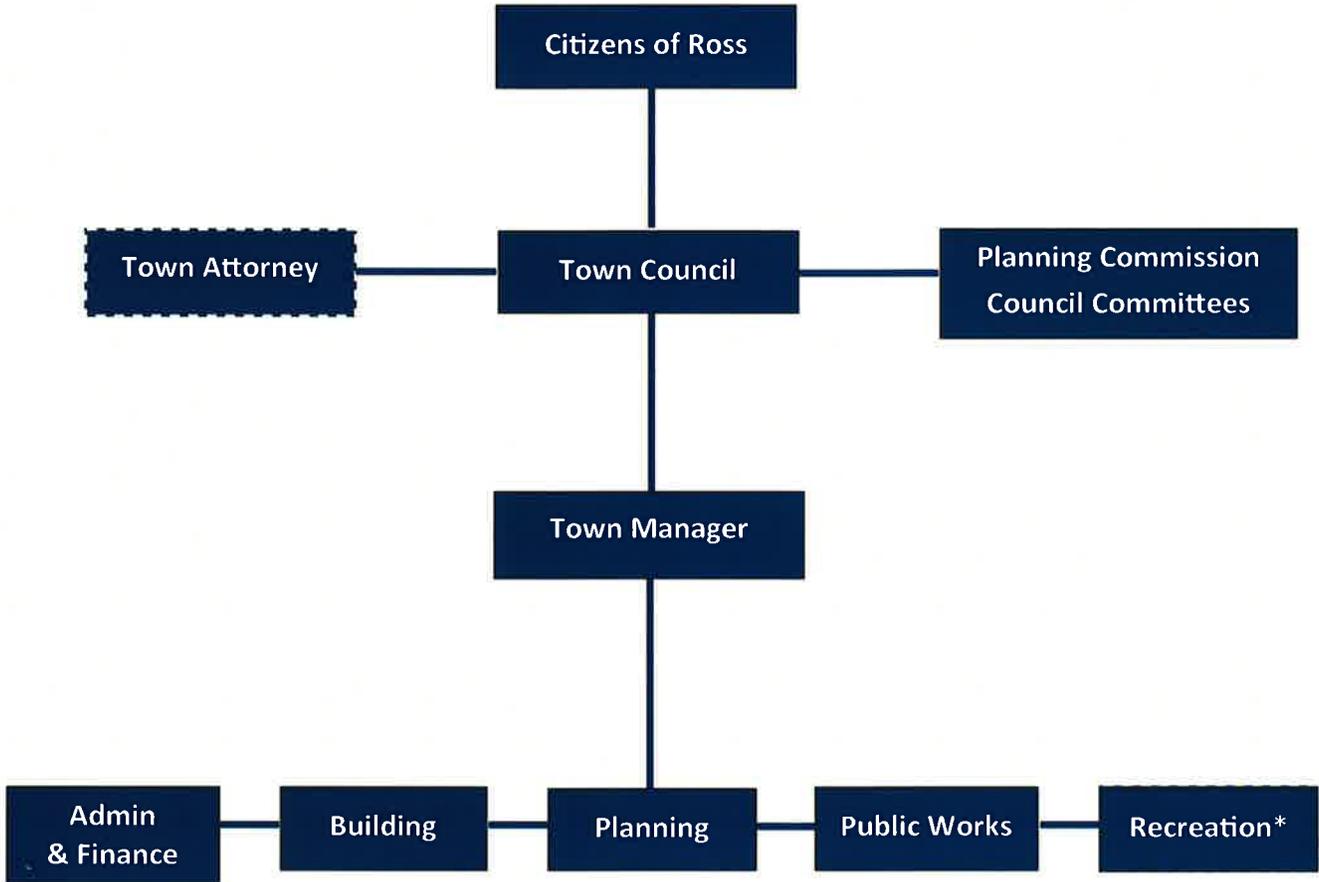


Understanding Where Your Property Taxes Go



ERAF stands for Educational Revenue Augmentation Fund

ORGANIZATIONAL CHART



*Town in process of adding recreation services.

FREQUENTLY ASKED QUESTIONS

What do my property taxes pay for?

Property taxes pay for police, fire, building, planning, public works, and administration.

Who reviews and approves planning applications?

The Town Council sits as the Planning Commission and they review and approve such applications.

Can I have the design of my residential remodel/construction project reviewed prior to going to the Town Council/Planning Commission?

Yes, the Town has an Advisory Design Review (ADR) committee which meets once per month to review applications. Please contact the Planning Department at 415.453.1453, x121.

Why can't money be moved to different services or programs where it is most needed?

Some funds are legally restricted to specific expenditures. Each fund is used to account for specific transactions to ensure money is spent on authorized purposes for which the funds were collected.

What agency provides fire services?

The Ross Valley Fire Department (RVFD) provides fire suppression, prevention, and emergency services to Ross and the communities of Fairfax, San Anselmo and Sleepy Hollow.

If I have questions about my property taxes who should I contact?

Please contact the Marin County Assessor Recorder Office at (415) 473-7215.

How can I stay connected with what is going on in the Town?

If you would like to be added to the Town email distribution list please go to the Town website at www.townofross.org and register online or contact the Town Clerk at (415) 453-1453, x105. Also, the Town publishes "The Morning After" newsletter that is sent to those registered on the email distribution list.

CONTACT INFORMATION

Town of Ross Civic Center
P. O. Box 320
31 Sir Francis Drake Boulevard
Ross, California 94957
(415) 453-1453
www.townofross.org

Main Office Line	415.453.1453
Mayor and Council	415.453.1453
Town Manager	x107
Town Clerk	x105
Building	x106
Planning	x121
Police	x101
Public Works	x163
Ross Valley Fire	415.258.4686

■ GLOSSARY

Accrual Basis of Accounting

Method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.

Adopted budget.

The budget as finally adopted by the Town Council represents the financial plan of the Town for the fiscal year identified, which forms the basis for appropriations. The adopted budget becomes effective July 1st.

Assessed value (AV).

The value of a property on the Assessor's Roll used to calculate the 1% property tax assessment. Proposition 13 limits the general property tax rate to one (1) percent of the assessed value. The property tax bill will include any bonds approved by the voters and other special parcel assessments.

Balanced budget

A budget in which planned expenditures do not exceed planned revenues.

Capital expenditures

Expenditures for assets with an estimated life that extends beyond a single year and an initial cost above thresholds established by the Town's capitalization policy.

Charges for services

Revenues received as compensation for service provided or cost recovery such as building, planning and recreation fees.

Debt service

The payment of principal and interest on borrowed funds such as loans and capital leases.

Employee benefits

Include retirement/pension, cafeteria plan contribution, health, dental, life and disability insurance, payroll taxes, and workers compensation.

Expenditure

The actual payment for goods and services.

Fees

A general term used for any charge levied by local government in connection with providing services or permitting an activity.

Fiscal year

A twelve month period to which the annual operating budget applies. The fiscal year is July 1 to June 30th for local governments. The fiscal year is labeled a single year of the year ending (i.e., fiscal year July 1, 2014 to June 30, 2015 is shown as fiscal year 2015).

■ GLOSSARY

Full Time equivalent (FTE)

A calculation used to convert part-time hours to equivalent full time positions. Full time employee salaries are based on 2,080 hours per year. The full time equivalent of a part-time employee is calculated by dividing the number of hours budgeted by 2,080. For example a .5 FTE budgeted position will work 1,040 hours.

Fund

A self balancing set of accounts to record revenues and expenditures associated with a specific purpose.

Fund balance

Within a specific fund, the funds remaining when all current and prior year liabilities (expenditures) are subtracted from current and prior year assets (revenues).

General fund

The primary operating fund of the Town (as opposed to all other Town funds, which are designated as Special Funds).

Government Accounting Standards Board (GASB)

Organized in 1984 by the Financial Accounting Foundation to establish standards of financial accounting and reporting for state and local government entities.

Impact fees

An impact fee is a fee imposed by a local government on a development project to pay for all or a portion of the costs of providing public services associated with the development project.

Infrastructure

Includes the Town bridges, landscaping, signals, streets and road networks.

Measure D

Parcel tax approved by voters in November 2012 which enables the Town to levy a parcel tax up to \$950/parcel for public safety services.

Operating budget

A budget for General Fund department service delivery expenditures such as human resource costs, utilities and supplies. The day-to-day costs of delivering services.

Proposed budget

Financial and operating plan proposed by the Town Manager, submitted to Council and public for review and approval.

■ GLOSSARY

Public Employees Retirement System

CalPERS provides retirement and health benefit services to members from state, school districts and local public agencies.

Ralph M. Brown Act

The Brown Act is a California law that insures the public can attend and participate in meetings of the local government.

Resources

Total of revenues, interfund transfers in and beginning fund balance.

Revenue

Monies received during the year to finance Town services. These include property taxes, franchise fees, licenses and fees, charges for services, revenues from other government agencies, fines and forfeitures, and transfers.

Special Revenue funds

Funds whose revenue can only be expended for specific purposes stipulated by legislation or external resource providers. An example of a Special Revenue Fund is the Gas Tax fund which receives State gasoline taxes to be utilized solely for street related purposes, such as new construction, rehabilitation or maintenance.

Transfers-in/out

A transfer of resources between different Town funds. A transfer of cash from the General Fund to a Town Special Fund, for example, would be designated a transfer-out in the General Fund, and then a transfer-in in the receiving Special Fund.



Ross Town Officials

P. Beach Kuhl Mayor
Elizabeth Brekhus, Mayor Pro Tempore
Katie Hoertkorn Councilmember
P. Rupert Russell, Councilmember
Carla Small, Councilmember

31 Sir Francis Drake Boulevard
Ross, California 94957
(415) 453-1453

www.townofross.org

