



Budget Report

Date: June 14, 2018
To: Mayor Robbins and Council Members
From: Joe Chinn, Town Manager
Subject: Discussion of Preliminary Fiscal Year 2018-19 (FYE19) Budget

I am pleased to present the Fiscal Year 2018-19 (FYE19) 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 \$10.1 Million for FYE19.

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

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

The budget provides current services to Town residents as well as new projects and programs that have been discussed by the Council during the course of the fiscal year including at the Town Council Strategic Workshop held on February 15, 2018 and the Budget Workshop held April 25, 2018.

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

- Transfer of preschool to a non-profit organization
- New recreation programs to meet community needs
- Downtown revitalization and zoning review
- Complete the implementation of the new planning and building permit tracking software
- Develop detailed design guidelines
- Continue with zoning ordinance cleanup and amendments
- Continue review and analysis of Civic Center site to determine facilities to construct/rehabilitate
- Police in-house training to develop POST certified training courses
- New cell tower to re-locate and extend leases to enhance Town revenues
- Continue to implement strategy of reducing CalPERS pension long-term principal and interest costs
- Transfer of \$400K from the Operating Fund to Facilities Fund to provide for future capital expenditures

- Review fees and charges approved to see if changes are needed

A major source of funding for Town police and fire protection services has been the Public Safety Tax that passed in November 2016 with a 79% voter approval. For Fiscal Year 2018-19, it is proposed the parcel tax be set at \$1,004 per parcel, a 3.5% increase over the prior year tied to the CPI increase in the Bay Area. As proposed, the Public Safety Tax would provide approximately \$837K of the proposed \$8.1 million FYE19 General Fund budget.

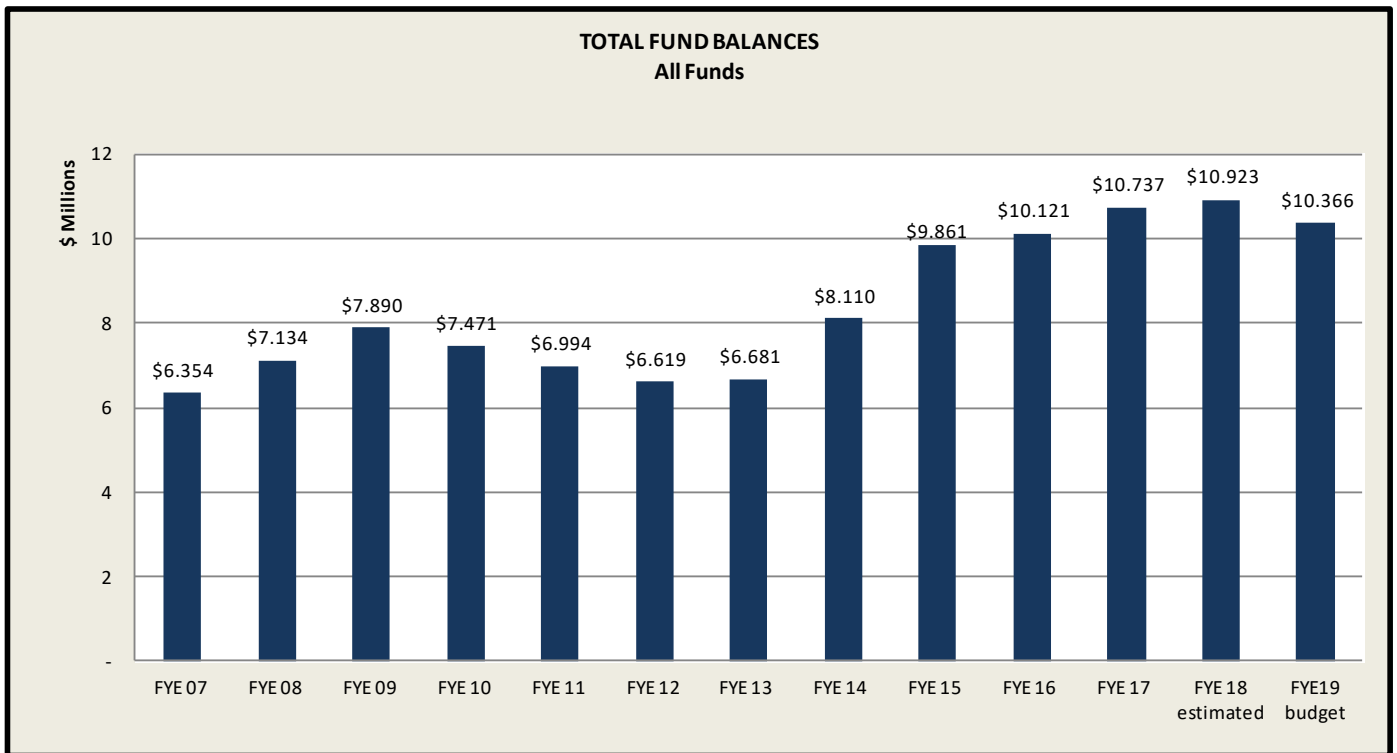
FUNDS OVERVIEW

General Fund has four components

- Operating Fund
- Recreation Fund
- Facilities and Equipment Fund
- Emergency Fund

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

- Gas Tax
- Roadway
- Drainage
- Public Safety Tax
- COPS (Citizens Option for Public Safety)
- General Plan Update



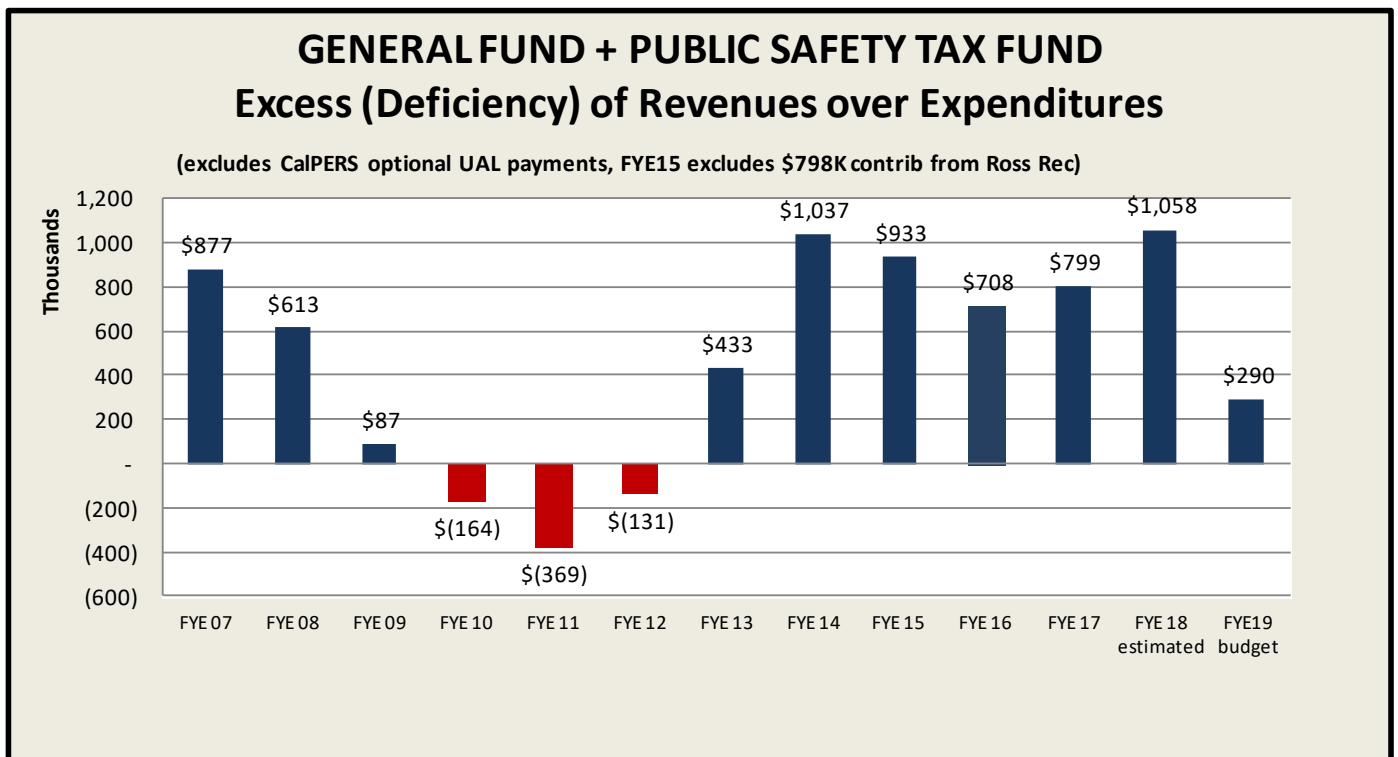
The net change in fund balances for FYE19 is summarized below and shows a \$90K positive net change to the General Fund. The Special Revenue Funds are budgeted to have expenses (which are mostly capital improvement projects) at

\$646K higher than revenues and therefore fund balances, which were accumulated to fund such capital expenses, would be used along with annual revenues.

Budgeted Net Change in Fund Balances FYE19	
GENERAL FUND:	
Operating Fund	\$ 121,730
Recreation Fund	(354,360)
Facilities and Equipment Fund	322,223
Emergency Fund	-
	89,594
SPECIAL REVENUE FUNDS:	
Gas Tax	-
Roadway	(362,500)
Drainage	(262,000)
Public Safety Tax Fund	-
COPS Fund	(29,750)
General Plan Update Fund	8,000
	(646,250)
	\$ (556,656)

GENERAL FUND

The following graph shows General Fund plus Public Safety Tax Fund excess (deficiency) of revenues over expenditures for FYE07 - FYE19 (not including side fund and optional CalPERS UAL payoffs).



General Fund revenue percentage changes in budget between FYE18 and FYE19

Property Taxes	5.4%
Other Taxes	3.4%
Intergovernmental Revenue	0.7%
Investment Income and Rents	17.0%
Building Department Revenue	4.8%
Public Works Revenue	-30.7%
Planning	-14.1%
Police Revenue	10.8%
Miscellaneous	-41.7%
Recreation Revenues	-23.6%

General Fund expenditure percentage changes in budget between FYE18 and FYE19

General Government	0.4%
Fire	5.9%
Police	1.8%
Planning	-6.9%
Public Works	7.5%
Recreation	-22.5%
Capital Expenditures	-29.6%
Debt Service	0.0%

The large reduction in both Recreation revenues and expenses is largely due to the transfer of the preschool from the Town to Marin International School, a nonprofit entity.

General Fund Capital Expenditures budgeted for FYE19

- Natalie Coffin Greene Park/3 Bear Hut rehabilitation \$320K
- Building and Planning permitting software \$46K (continuing the project to fully implement the development services software)
- Technology equipment for General Government, Planning, Public Works, and Recreation \$6K
- ADA Improvements \$20K
- Civic Center Improvements \$15K
- Civic Center Master Plan \$30K
- Public Safety Building Improvements \$30K
- 6 Redwood house site clean-up and basic landscaping \$30K
- Townwide Facilities Replacement Plan \$20K
- New police vehicle \$45K

OPERATING FUND

Revenue

Operating Fund revenues excluding transfers in are estimated at \$6.4M for the FYE19 Budget, which is a 4.1% increase over the FYE18 Budget.

- Basic property tax revenues (account 5010-10) are budgeted at \$3.8M, a 3.8% increase over the prior fiscal year actual estimate and a 5% increase over the prior year budget.

- Property tax in lieu of vehicle license fees and property tax excess ERAF funds are estimated at a combined \$606K, which is a 7.8% increase over the prior year budget.
- Other taxes are budgeted at \$379K, which is a 3.4% increase over the prior year budget.
- Investments and rents are budgeted at \$299K, a 17% increase over prior year budget and similar to the estimated prior year actual.
- Building Department revenue is 4.8% more than prior year budget and 3% less than estimated actual for FYE18.
- Public Works revenue is budgeted at 31% less than the FYE18 budget though slightly higher than FYE18 estimated actual.
- Planning is budgeted at 14% less than the FYE18 budget and 9% more than FYE18 estimated actual.

Expenditures

- Operating Fund expenses excluding transfers out are estimated at \$6.5M for the FYE19 budget, which is a 3% increase over the FYE18 Budget. Additionally, the FYE19 budget includes an additional payment of \$200K towards the CalPERS unfunded liability on top of the normal amortized annual payment and this is reported as a separate line item after operating costs. Also, the budget includes a \$400K transfer to the Facilities and Equipment Fund to assist in paying for current year cost as well as increasing the fund balance for future construction costs associated with repairing and/or replacing physically and functionally obsolete facilities. Beginning in FYE19, OPEB (Other Post-Employment Benefits) for retiree health are budgeted at zero as the Town has fully funded this liability with prior year contributions to the CalPERS sponsored CERBT Trust.

General Government

- General Government budget is up .4% from the previous budget.
- Wages and benefits are 2% higher than the prior year budget.
- Outside services are 2% less than the prior year budget.
- The budget includes a \$9.3K payment to the Community Homeless Fund similar to the prior three years.
- Expenses for memberships and organizations are budgeted 4.8% higher than the previous budget.
- Expenses for insurance and miscellaneous other expenses are anticipated to be steady.

Fire

- Fire Department expenses are budgeted at \$2.2M, 5.9% higher than the FYE18 budget
- The Ross Valley Fire Department JPA costs excluding a contribution for equipment is budgeted at \$1.9M in the FYE19 budget, which is 4.8% higher than the FYE18 budget. This significant increase is mainly due to salary and benefit cost increases.
- Another area of increase is the payment to the RVFD JPA for equipment costs. In FYE19, the cost is \$70K compared to a cost of \$46K the prior year, a 50% increase, with the new equipment replacement program developed by the Department.

Police

- Police budget of \$1.7M in FYE19 is up 1.8% over the prior year budget.
- Wages and benefits combined are budgeted to increase by 1.8% from the prior year budget.
- Dispatch service costs are budgeted at \$45K.
- Major Crimes Task Force is budgeted at \$17K.
- COPS funds of \$150K are used to pay for most of the costs associated with one officer.

Planning

- The Planning Department budget of \$291K for FYE19 is 6.9% lower than the prior year's budget with the decrease attributable to a reduction in the consultant budget.

- Wages and benefits are budgeted to increase by 7.8% in FYE19 over the prior year budget in part due to the step increase of 5%.
- Outside services are budgeted at \$78K to fund consultant costs associated with developing detailed Design Review Guidelines and to help facilitate other miscellaneous planning projects.
- A portion of the consultant budget and the Planning Manager cost will be offset by a General Plan Update Fund transfer into the Operating Fund of \$40K.

Public Works/Building Department

- Public Works/Building Department expenses are budgeted at 7.5% higher than the prior budget.
- The FYE19 Budget includes staffing for 4.0 positions – Public Works Director, Superintendent, Maintenance Worker, and Permit Technician. This is an increase from the 3.75 FTE with the Permit Technician position becoming a full-time position.
- Some Building Department services are provided by contract and are budgeted in FYE19 at \$86K more than the FYE18 budget. Much of the work is dependent on the volume of building plan review and inspections in the year and thus revenues and expenses will adjust in tandem with more or less building activity. Additional budget is partially due to the significant time commitment related to implementing the building permit tracking system in the coming fiscal year.
- Building, land, street, and tree maintenance costs of \$237K are budgeted at 3.7% higher than last year's budget.
- Ross Common maintenance budget is split between Public Works, Recreation, and the School District. For FYE19 the Town has included \$39K total (\$19K in Public Works and \$20K in Recreation). The costs are partially offset by \$19K Marin County Measure A park funds.

Debt Service

- The Operating Fund has no budgeted costs for Debt Service in FYE19.

RECREATION FUND

- Recreation revenue is budgeted at \$833K in FYE19, expenses at \$881K, with a net of a negative \$48K.
- Recreation revenues are budgeted at 23.6% lower than the prior budget due to the transfer of the preschool to the Marin International School. Without considering preschool revenue, the budgeted revenue is 4% lower than the prior budget.
- Wages are budgeted 25% lower than the FYE18 budget. Without considering preschool wages, the decrease is 3.1%.
- Outside services are budgeted 5% lower than the prior year budget.
- Debt service on the long-term facility lease with Ross School is budgeted at \$10K.
- A transfer of the remaining fund balance in the Recreation Fund, estimated to be \$307K, is budgeted to be transferred to the Facilities and Equipment Fund to pay for the restoration of Natalie Coffin Greene Park. With no funds remaining in the Recreation Fund after the transfer, the plan for FYE20 is to have the Recreation as a department of the Operating Fund instead of its own fund.

FACILITIES & EQUIPMENT FUND

- Budgeted expenses exceed revenues in this fund by \$400K which will be funded by transfers in from the Operating (\$400K transfer), Recreation (\$307K transfer related to Natalie Coffin Greene Park rehabilitation), and General Plan Update funds (\$15K transfer).
- The Facilities Fund balance is projected to increase in FYE19 with the transfers in to \$3.1 million by year end.

GAS TAX FUND

- The Gas Tax Fund revenues are budgeted to increase from \$77K to \$111K. The main reason for this increase is the recent State passage of the Road Repair and Accountability Act of 2017, which created a new Road

Maintenance and Rehabilitation Account (RMRA) to be funded by increases in State gas taxes and new vehicle registration fees. The State estimate for new RMRA FYE19 revenue to Ross is \$42K. All the revenue from the existing gas tax funds and the new RMRA account are planned to be spent on road maintenance and repairs.

ROADWAY FUND

- The Roadway Fund relies on both fund balances and annual revenues to fund expenses. The FYE19 revenues are budgeted at \$245K and expenses at \$608K. The difference of expenses over revenues during the year will be paid for by fund balance accumulated in prior years.
- Roadway improvements are budgeted at \$608K in FYE19 and funded with impact fees and \$35K from TAM Measure A funds. The budget includes funding for the rehabilitation of Bolinas Avenue following the drainage improvements both to be jointly funded by San Anselmo, and the rehabilitation of Olive Avenue and Walnut Avenue.
- ADA improvements of \$25K are funded with impact fees.
- Sidewalk Improvement Program is budgeted at \$25K and funded with impact fees.

DRAINAGE FUND

- FYE19 revenues are budgeted at \$853K and expenses at \$1.115M. The difference of expenses over revenues during the year will be paid for by fund balance accumulated in prior years.
- Bolinas Avenue drainage improvements are budgeted at \$400K to be paid with impact fees (with San Anselmo also funding \$400K).
- Federal Highway Bridge Program – 100% federal funding – for Winship Bridge design, environmental review, and site preparation work is budgeted at \$640K.

GENERAL PLAN UPDATE FUND

- A \$40K transfer of funds to the Operating Fund and a \$15K transfer to the Facilities Fund are budgeted to offset general plan related implementation expenses that are budgeted to occur in those funds.

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 \$10.1 million funds essential safety, community, and recreation services to the community while also increasing investments in infrastructure and facilities that serve the residents.

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

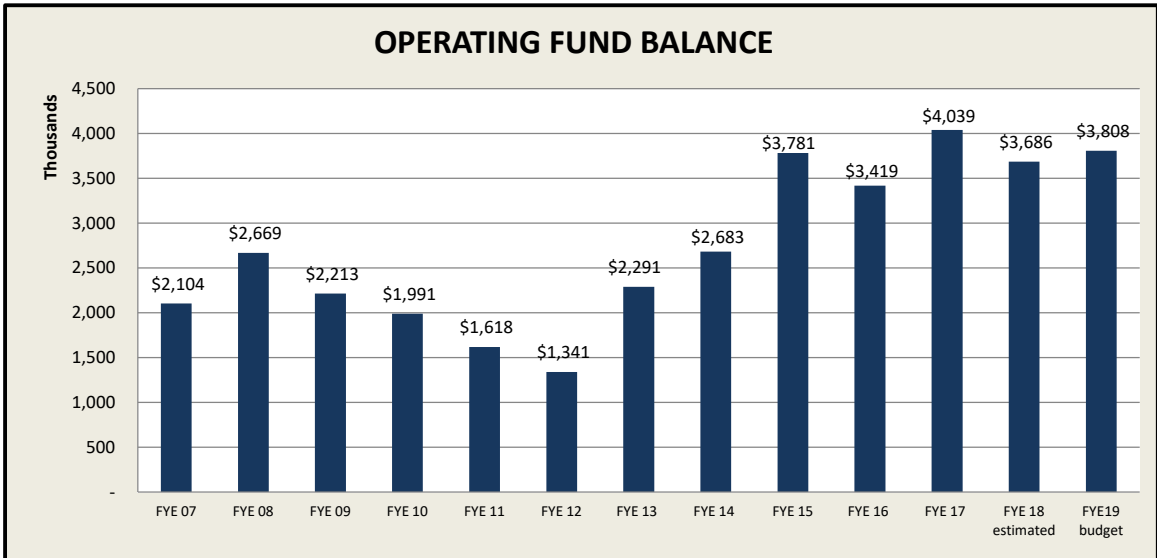
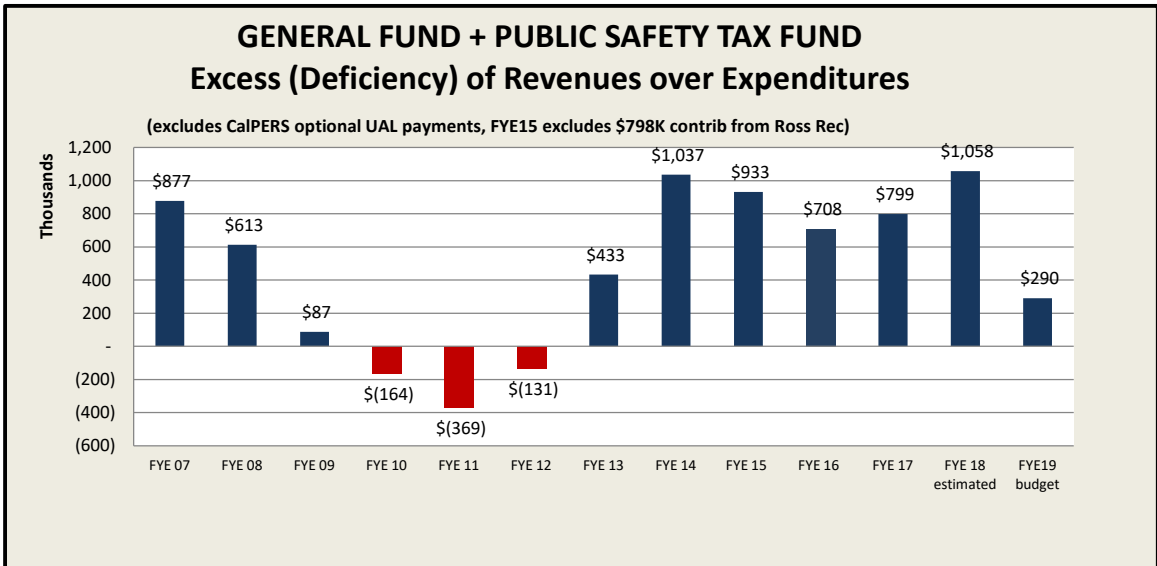
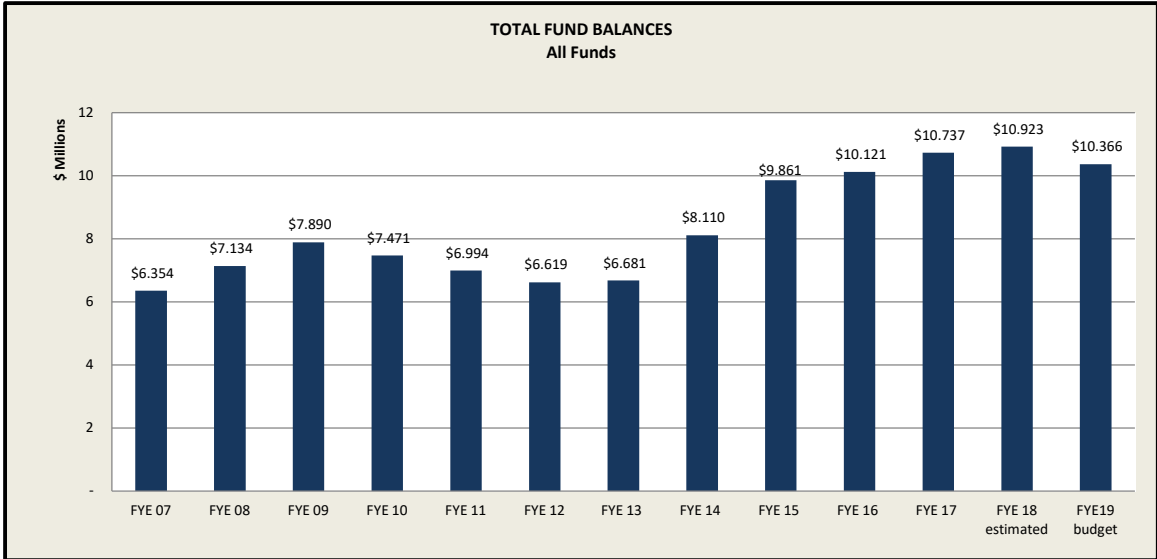
It is also a tremendous privilege and pleasure to serve the Town Council and the community. I look forward to working with the Town Council in the coming year to protect, preserve, and enhance the Ross community for its residents.

TOWN OF ROSS FY 2018-2019 BUDGET

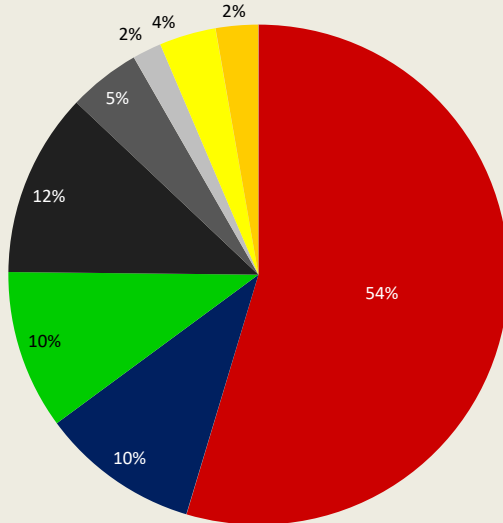


TOWN OF ROSS
BUDGET
2018-19

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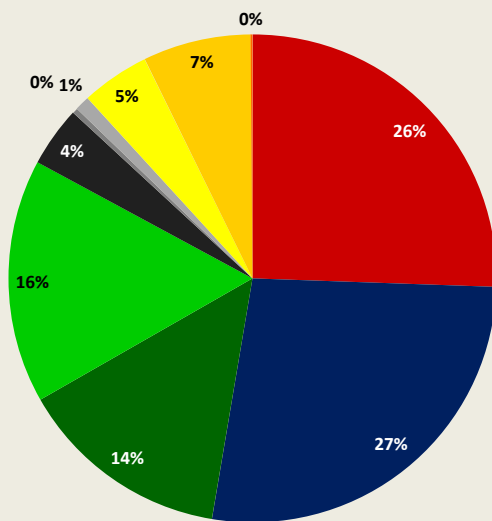
REVENUES
General Fund and Public Safety Tax Fund
Budget 2018 - 2019 = \$8,135,940



- Property Taxes - \$4,446,000
- Recreation Fees - \$833,500
- Public Safety Tax - \$836,640
- Pub Works/Building - \$966,600
- Other Taxes - \$379,000
- Planning - \$152,000
- Investments & Rents - \$298,800
- Other - \$223,400

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

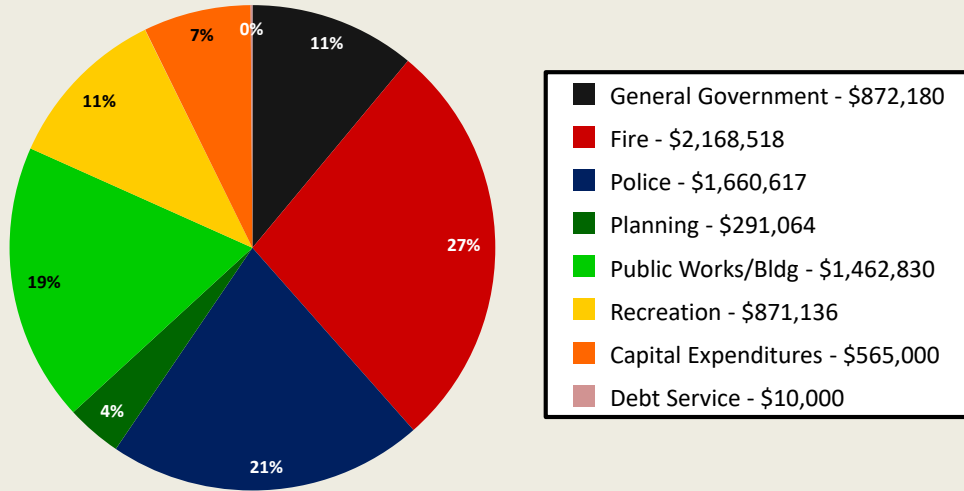
EXPENDITURES (by type)
General Fund (not including CalPERS optional UAL pay down)
Budget 2018 - 2019 = \$7,901,346



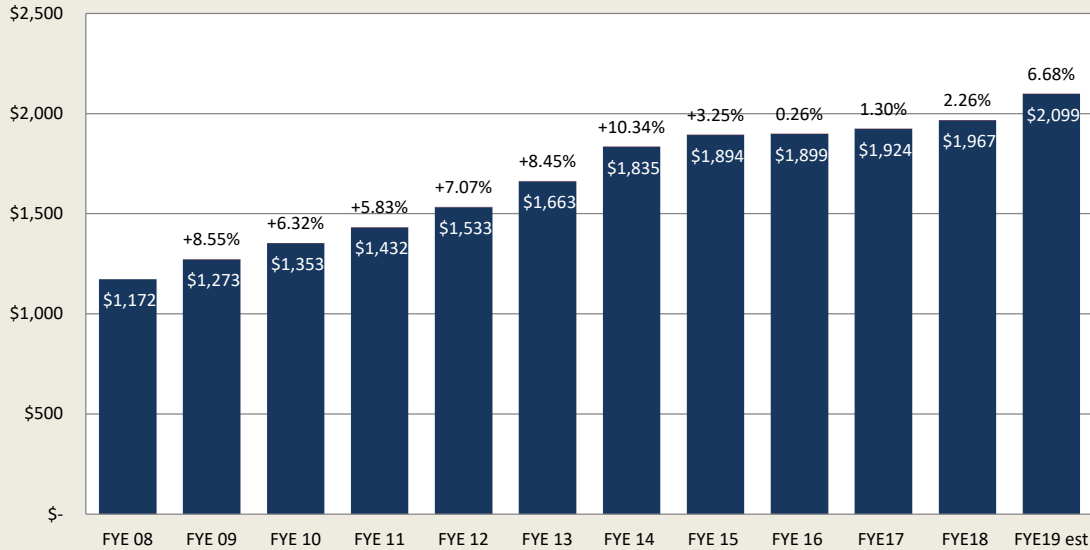
- Ross Valley Fire JPA - \$2,019,897
- Wages - \$2,140,695
- Employee Benefits - \$1,112,417
- Outside Services - \$1,275,960
- Maintenance & Repairs - \$315,200
- Rent - \$27,750
- Insurance - \$78,000
- Other - \$356,427
- Capital Expenditures - \$565,000
- Debt Service - \$10,000

Employee benefits includes pension expense of \$489,231
 (excluding CalPERS optional unfunded liability payments)
 Maintenance & Repairs includes vehicle expense
 Other includes Other and Memberships & Organizations

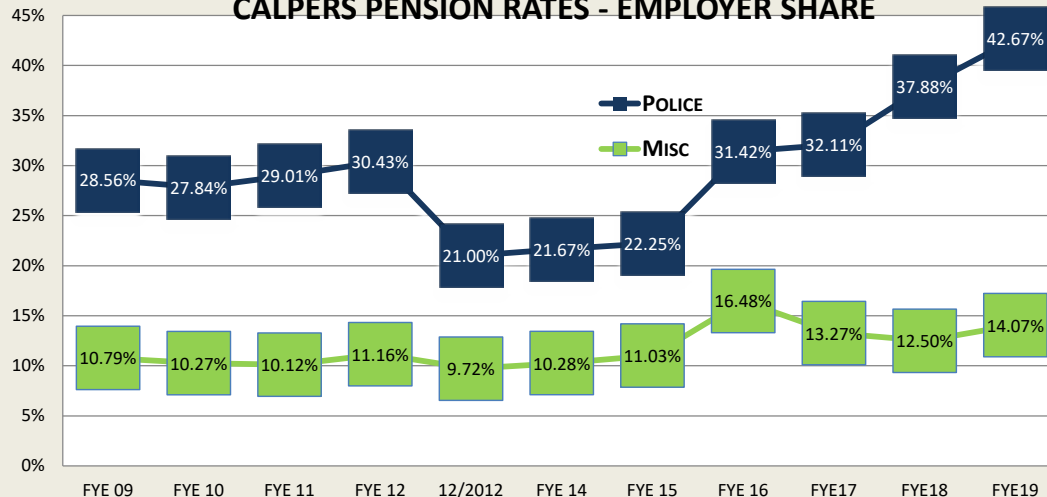
EXPENDITURES (by Department)
General Fund (not including CalPERS optional UAL paydown)
Budget 2018 - 2019 = \$7,901,346



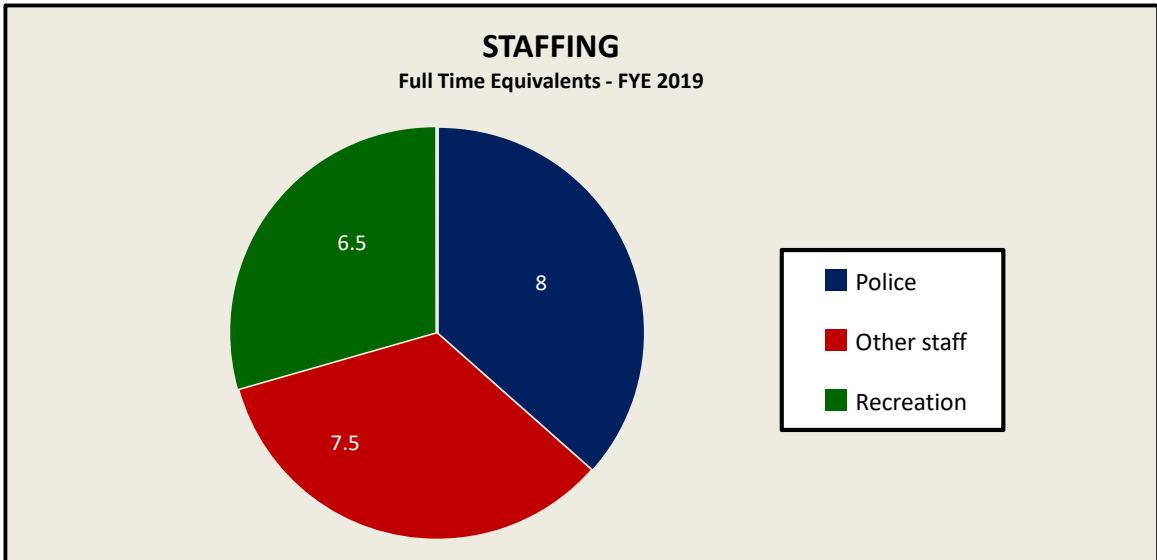
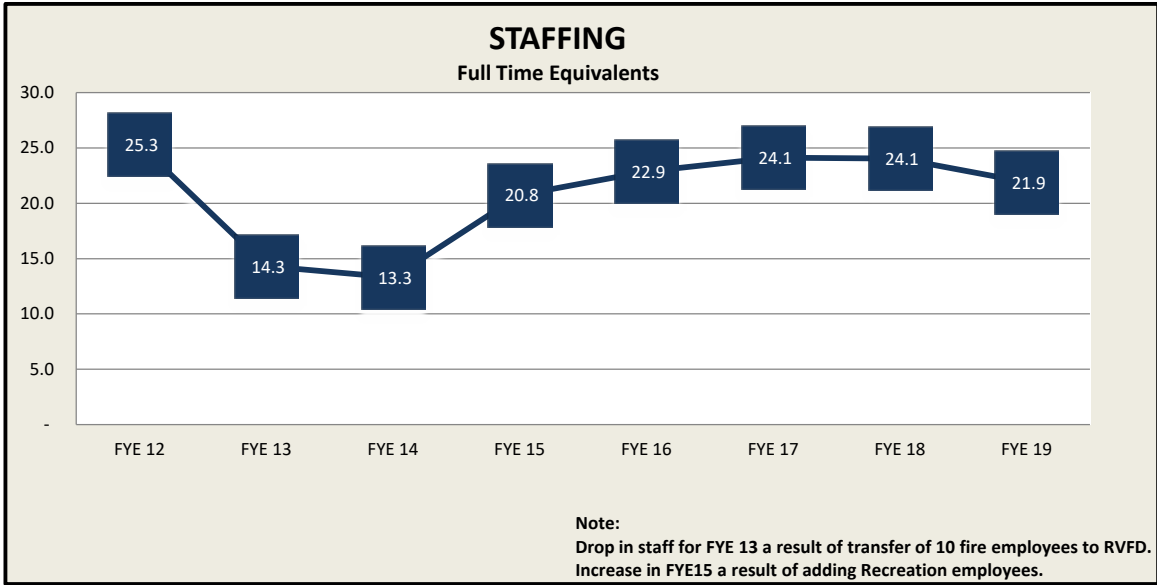
KAISER FAMILY PLAN RATES



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 expressed as a percentage.



TOWN STAFFING - FULL TIME EQUIVALENTS

OPERATING FUND	FYE 12	FYE 13	FYE 14	FYE 15	FYE 16	FYE 17	FYE 18	FYE 19
General Gov and Public Works								
Town Manager	1.0	1.0	1.0	1.00	1.00	1.00	1.00	1.00
Town Clerk/Admin Manager	1.0	1.0	1.0	1.00	1.00	1.00	1.00	1.00
Office Asst. to Town Clerk 950 hrs	0.0	0.0	0.0	0.00	0.16	0.16	0.45	0.45
Treasurer	--	--	--	--	--	--	--	--
Planning Manager	1.0	1.0	1.0	1.00	1.00	1.00	1.00	1.00
Public Works Director	1.0	1.0	0.0	0.00	0.00	1.00	1.00	1.00
Public Works Superintendent	1.0	1.0	1.0	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	0.8	0.8	0.8	1.00	1.00	1.00	1.00	1.00
Permit Technician	0.0	0.0	0.0	0.00	0.00	0.00	0.00	1.00
Building/Public Works Secretary	0.5	0.5	0.5	0.75	0.75	0.75	0.75	0.00
Subtotal	6.3	6.3	5.3	5.8	5.9	6.9	7.2	7.5
Public Safety - Fire								
Chief	1.0	--	--	--	--	--	--	--
Captain	1.0	--	--	--	--	--	--	--
Captain	1.0	--	--	--	--	--	--	--
Captain	1.0	--	--	--	--	--	--	--
Engineer	1.0	--	--	--	--	--	--	--
Engineer	1.0	--	--	--	--	--	--	--
Engineer	1.0	--	--	--	--	--	--	--
Apprentice Firefighter	1.0	--	--	--	--	--	--	--
Apprentice Firefighter	1.0	--	--	--	--	--	--	--
Apprentice Firefighter	1.0	--	--	--	--	--	--	--
Subtotal	10.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Safety - Police								
Chief	1.0	1.0	1.0	1.00	1.00	1.00	1.00	1.00
Sergeant	1.0	1.0	1.0	1.00	1.00	1.00	1.00	1.00
Sergeant	1.0	1.0	1.0	1.00	1.00	1.00	1.00	1.00
Officer	1.0	1.0	1.0	1.00	1.00	1.00	1.00	1.00
Officer	1.0	1.0	1.0	1.00	1.00	1.00	1.00	1.00
Officer	1.0	1.0	1.0	1.00	1.00	1.00	1.00	1.00
Officer	1.0	1.0	1.0	1.00	1.00	1.00	1.00	1.00
Officer (allocated to COPS Fund)	1.0	1.0	1.0	1.00	1.00	1.00	1.00	1.00
Community Resource Officer	1.0	--	--	--	--	--	--	--
Subtotal	9.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
RECREATION FUND								
Recreation Manager (75% time)	--	--	--	0.75	0.75	0.75	0.75	0.75
Recreation Specialist	--	--	--	0.50	0.50	0.50	0.60	0.60
Recreation Specialist	--	--	--	--	0.50	0.50	0.60	0.60
Recreation Clerk	--	--	--	0.25	--	0.25	0.25	0.25
Admin Assistant (less than 1K hrs)	--	--	--	0.50	0.50	0.50	0.25	0.25
Office Asst to Town Clerk	--	--	--	0.00	0.32	0.32	0.00	0.00
Garden Sch - Head Teacher	--	--	--	0.50	0.00	0.00	0.00	0.00
Garden Sch - Head Teacher	--	--	--	0.50	0.00	0.00	0.00	0.00
Garden Sch - Teacher	--	--	--	0.50	0.00	0.00	0.00	0.00
Garden Sch - Teacher	--	--	--	0.50	0.00	0.00	0.00	0.00
Garden Sch - Subs	--	--	--	n/a	0.00	0.00	0.00	0.00
St. Johns - Head Teacher	--	--	--	0.50	0.48	0.48	0.48	0.00
St Johns - Teacher	--	--	--	0.50	0.48	0.48	0.48	0.00
St Johns - Teacher	--	--	--	0.50	0.48	0.48	0.48	0.00
St Johns - Teacher	--	--	--	--	0.48	0.48	0.48	0.00
St Johns - Teacher	--	--	--	--	0.48	0.48	0.48	0.00
St Johns - Substitutes	--	--	--	n/a	n/a	n/a	n/a	n/a
Recreation Instructors/Program Leads	--	--	--	0.75	2.00	2.00	2.00	2.00
Recreation Leaders	--	--	--	0.75	2.00	2.00	2.00	2.00
Subtotal	0.0	0.0	0.0	7.0	9.0	9.2	8.9	6.5
Total staff	25.3	14.3	13.3	20.8	22.9	24.1	24.1	21.9

Notes

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

Town of Ross
All Funds - Budget Summary - 2018-2019

	GENERAL FUND					SPECIAL REVENUE FUNDS						ALL FUNDS
	Operating Fund	Recreation	Facilities & Equipment	Emergency	TOTAL GENERAL FUND	Gas Tax	Roadway	Drainage	Public		Gen Plan Update	TOTAL
									Safety Tax	COPS		
Estimated Fund Bal 6/30/18	\$ 3,686,123	\$ 354,360	\$ 2,762,532	\$ 1,500,000	\$ 8,303,015	\$ 324,695	\$ 834,223	\$ 1,180,902	\$ -	\$ 34,630	\$ 245,379	\$ 10,922,844
Budgeted Revenue												
Property Taxes	4,446,000	-	-	-	4,446,000	-	-	-	-	-	-	4,446,000
Other Taxes	379,000	-	-	-	379,000	-	-	-	-	-	-	379,000
Intergovernmental Revenue	61,200	-	-	-	61,200	-	-	-	-	-	-	61,200
Investment Income and Rents	298,800	-	-	-	298,800	-	-	-	-	-	-	298,800
Building Department Revenue	871,600	-	-	-	871,600	-	-	-	-	-	-	871,600
Public Works Revenue	95,000	-	-	-	95,000	-	-	-	-	-	-	95,000
Planning	152,000	-	-	-	152,000	-	-	-	-	-	-	152,000
Police Revenue	41,200	-	-	-	41,200	-	-	-	-	-	-	41,200
Miscellaneous	10,500	-	-	-	10,500	-	-	-	-	-	-	10,500
Other Fund Revenue	-	833,500	110,500	-	944,000	110,560	245,500	853,000	836,640	120,250	63,000	3,172,950
Total Budgeted Revenue	6,355,300	833,500	110,500	-	7,299,300	110,560	245,500	853,000	836,640	120,250	63,000	9,528,250
Budgeted Expenditures												
General Government	872,180	-	-	-	872,180	-	-	-	-	-	-	872,180
Fire	2,168,518	-	-	-	2,168,518	-	-	-	-	-	-	2,168,518
Police	1,660,617	-	-	-	1,660,617	-	-	-	-	-	-	1,660,617
Planning	291,064	-	-	-	291,064	-	-	-	-	-	-	291,064
Public Works/Building	1,462,830	-	-	-	1,462,830	-	-	-	-	-	-	1,462,830
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	55,000	-	-	-	55,000	-	-	-	-	-	-	55,000
Other Fund Expenditures	-	881,136	510,000	-	1,391,136	110,560	608,000	1,115,000	-	150,000	-	3,374,696
Total Budgeted Expenditures	6,510,210	881,136	510,000	-	7,901,346	110,560	608,000	1,115,000	-	150,000	-	9,884,906
Revenue Over (Under) Expend.	(154,910)	(47,636)	(399,500)	-	(602,046)	-	(362,500)	(262,000)	836,640	(29,750)	63,000	(356,656)
Transfer from Public Safety Tax Fund to Operating Fund	836,640	-	-	-	836,640	-	-	-	(836,640)	-	-	-
Transfers to Facilities Fund	(400,000)	(306,723)	706,723	-	-	-	-	-	-	-	-	-
Transfers from Gen Plan Fund	40,000	-	15,000	-	55,000	-	-	-	-	(55,000)	-	-
Subtotal	321,730	(354,360)	322,223	-	289,594	-	(362,500)	(262,000)	-	(29,750)	8,000	(356,656)
CalPERS unfunded liability pay down	(200,000)	-	-	-	(200,000)	-	-	-	-	-	-	(200,000)
Net Change in Fund Balance	121,730	(354,360)	322,223	-	89,594	-	(362,500)	(262,000)	-	(29,750)	8,000	(556,656)
Estimated Fund Bal 6/30/19	\$ 3,807,853	\$ -	\$ 3,084,755	\$ 1,500,000	\$ 8,392,609	\$ 324,695	\$ 471,723	\$ 918,902	\$ -	\$ 4,880	\$ 253,379	\$ 10,366,188

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 2018 - 2019**

All Funds Expenditures BY DEPARTMENT	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
General Fund						
General Government	\$ 831,989	\$ 773,882	\$ 868,682	\$ 815,220	\$ 872,180	0.4%
Fire	1,748,594	1,872,273	2,047,615	2,040,500	2,168,518	5.9%
Police	1,486,411	1,538,998	1,631,958	1,619,471	1,660,617	1.8%
Planning	280,136	194,724	312,514	263,909	291,064	-6.9%
Public Works/Building	1,243,787	1,201,316	1,360,726	1,453,103	1,462,830	7.5%
Recreation	1,081,223	1,132,042	1,123,841	1,128,647	871,136	-22.5%
<i>Subtotal</i>	6,672,140	6,713,235	7,345,335	7,320,850	7,326,346	-0.3%
Capital Expenditures	186,492	318,309	802,000	484,255	565,000	-29.6%
Debt Service	440,118	20,938	10,000	10,000	10,000	0.0%
<i>Total General Fund Expenditures</i>	7,298,750	7,052,482	8,157,335	7,815,105	7,901,346	-3.1%
Special Revenue Funds						
Gas Tax Fund	4,993	56,973	62,842	83,386	110,560	75.9%
Roadway Fund	141,369	820,853	487,000	301,521	608,000	24.8%
Drainage Fund	313,283	182,085	1,310,000	352,885	1,115,000	-14.9%
COPS Fund	100,000	143,045	145,000	145,000	150,000	3.4%
General Plan Update Fund	-	-	-	-	-	0.0%
<i>Total Special Revenue Funds</i>	559,645	1,202,956	2,004,842	882,792	1,983,560	-1.1%
Total Expenditures before CalPERS arrears and optional unfunded liability pay down	\$ 7,858,395	\$ 8,255,438	\$ 10,162,177	\$ 8,697,897	\$ 9,884,906	-2.7%

All Funds Expenditures BY TYPE OF EXPENSE	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Wages	\$ 1,826,038	\$ 2,001,112	\$ 2,191,832	\$ 2,178,315	\$ 2,140,695	-2.3%
Employee Benefits	830,146	954,740	1,092,176	1,046,266	1,112,417	1.9%
Outside Services	1,660,740	1,235,695	1,282,027	1,326,882	1,275,960	-0.5%
Ross Valley Fire Department	1,661,482	1,756,934	1,907,616	1,905,821	2,019,897	5.9%
Memberships and Organizations	71,786	72,097	80,973	74,093	83,767	3.5%
Rent	92,240	109,429	101,772	131,397	27,750	-72.7%
Repairs and Maintenance	201,109	245,886	285,700	276,700	287,300	0.6%
Vehicles	24,871	24,445	27,500	29,900	27,900	1.5%
Insurance	70,015	76,600	81,000	75,019	78,000	-3.7%
Other	233,713	236,297	294,740	276,457	272,660	-7.5%
<i>Subtotal</i>	6,672,140	6,713,235	7,345,336	7,320,850	7,326,346	-0.3%
Capital Expenditures	186,492	318,309	802,000	484,255	565,000	-29.6%
Debt Service	440,118	20,938	10,000	10,000	10,000	0.0%
<i>Subtotal</i>	7,298,750	7,052,482	8,157,336	7,815,105	7,901,346	-3.1%
Special Revenue Funds	559,645	1,202,956	2,004,842	882,792	1,983,560	-1.1%
Total Expenditures before CalPERS arrears and optional unfunded liability pay down	\$ 7,858,395	\$ 8,255,438	\$ 10,162,178	\$ 8,697,897	\$ 9,884,906	-2.7%

Town of Ross
Operating Fund
Summary
Budget 2018 -2019

OPERATING FUND SUMMARY	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Revenue						
Property Taxes	\$ 3,856,409	\$ 4,143,084	\$ 4,219,000	\$ 4,345,130	\$ 4,446,000	5.4%
Other Taxes	381,047	345,049	366,400	368,700	379,000	3.4%
Intergovernmental Revenue	70,785	68,077	60,800	69,515	61,200	0.7%
Investment Income and Rents	258,945	266,869	255,380	300,380	298,800	17.0%
Building Department Revenue	979,665	913,509	831,900	902,600	871,600	4.8%
Public Works Revenue	145,538	104,164	137,000	93,461	95,000	-30.7%
Planning	243,241	218,943	177,000	140,000	152,000	-14.1%
Police Revenue	57,699	51,713	37,200	50,755	41,200	10.8%
Miscellaneous	16,285	34,437	18,000	4,588	10,500	-41.7%
Total Revenue	\$ 6,009,614	\$ 6,145,845	\$ 6,102,680	\$ 6,275,129	\$ 6,355,300	4.1%
Expenditures before PERS optional unfunded accrued liability payment (UAL)						
General Government	\$ 831,989	\$ 773,882	\$ 868,682	\$ 815,220	\$ 872,180	0.4%
Fire	1,748,594	1,872,273	2,047,615	2,040,500	2,168,518	5.9%
Police	1,486,411	1,538,998	1,631,958	1,619,471	1,660,617	1.8%
Planning	280,136	194,724	312,514	263,909	291,064	-6.9%
Public Works/Building	1,243,787	1,201,316	1,360,726	1,453,103	1,462,830	7.5%
<i>Subtotal</i>	5,590,917	5,581,193	6,221,494	6,192,203	6,455,210	3.8%
Debt Service	385,268	-	-	-	-	
Capital Expenditures	12,109	116,986	102,000	73,411	55,000	-46.1%
Total Expenditures before PERS UAL	5,988,294	5,698,179	6,323,494	6,265,614	6,510,210	3.0%
Revenue Over (Under) Expenditures	\$ 21,320	\$ 447,666	\$ (220,814)	\$ 9,514	\$ (154,910)	-29.8%
Transfer from General Plan Update Fnd	-	9,600	45,000	45,000	40,000	
Transfer from Public Safety Tax Fund	791,816	791,580	808,250	808,280	836,640	3.5%
<i>Subtotal</i>	813,136	1,248,846	632,436	862,794	721,730	14.1%
CalPERS Arrears	-	(54,000)	-	-	-	
CalPERS UAL pay down	(1,150,107)	(200,000)	(815,289)	(815,289)	(200,000)	-75.5%
Transfer to Facilities & Equip Fnd	(25,000)	(375,000)	(400,000)	(400,000)	(400,000)	0.0%
Net change in Fund Balance	(361,971)	619,846	(582,853)	(352,495)	121,730	
Fund Balance Beginning of Year	3,780,743	3,418,772	3,770,120	4,038,618	3,686,123	-2.2%
Estimated Fund Balance End of Year	\$ 3,418,772	\$ 4,038,618	\$ 3,187,267	\$ 3,686,123	\$ 3,807,853	19.5%

**Town of Ross
Operating Fund
Revenue
Budget 2018 - 2019**

OPERATING FUND REVENUE	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Property Taxes							
Property Tax	5010	\$ 3,322,178	\$ 3,524,046	\$ 3,657,000	\$ 3,700,000	\$ 3,840,000	5.0%
Property Tax In Lieu of Vehicle Lic. Fee	5012	237,386	252,877	262,000	268,130	276,000	5.3%
Property Tax - Excess ERAF Funds	5282	296,845	366,161	300,000	377,000	330,000	10.0%
<i>Subtotal</i>		3,856,409	4,143,084	4,219,000	4,345,130	4,446,000	5.4%
Other Taxes							
Business Licenses	5080	43,977	41,775	40,400	48,000	45,000	11.4%
Sales Tax	5040	41,203	55,590	60,000	60,000	60,000	0.0%
Property Tax in Lieu of Sales Tax(3xflip)	5011	12,457	-	-	-	-	0.0%
Franchise - Cable TV	5060	52,974	56,718	55,000	59,000	60,000	9.1%
Franchise - Marin Sanitary Service	5050	87,587	85,695	91,000	91,000	93,000	2.2%
Franchise - PG&E	5070	32,208	34,298	35,000	35,700	36,000	2.9%
Real Property Transfer Tax	5025	110,641	70,973	85,000	75,000	85,000	0.0%
<i>Subtotal</i>		381,047	345,049	366,400	368,700	379,000	3.4%
Intergovernmental Revenue							
County of Marin - Measure A Parks	5123	17,915	18,185	19,500	18,883	19,000	-2.6%
County of Marin - Zero Waste Grant	5124	7,368	9,140	-	9,140	-	0.0%
Homeowner Property Tax Relief	5230	18,225	18,053	18,300	18,153	18,300	0.0%
Prop 172 1/2 Cent Sales Tax	5280	20,992	21,567	22,000	22,000	22,500	2.3%
State Mandated Cost Reimb.	5126	5,279	-	-	-	-	0.0%
State Vehicle License Collection in Excess	5200	1,006	1,132	1,000	1,339	1,400	40.0%
<i>Subtotal</i>		70,785	68,077	60,800	69,515	61,200	0.7%
Investment Income and Rents							
Interest/Change in Value	5170	59,103	63,552	50,000	95,000	85,000	70.0%
Rental Income - Cellular	5185	92,306	93,630	93,500	93,500	93,500	0.0%
Rental Income - Post Office	5181	107,536	109,687	111,880	111,880	120,300	7.5%
Rental Income - Residence	5180	-	-	-	-	-	0.0%
<i>Subtotal</i>		258,945	266,869	255,380	300,380	298,800	17.0%
Building Department Revenue							
Construction Penalties	5311	45,870	3,015	3,300	20,000	5,000	51.5%
Building Permits	5110	689,309	731,861	670,000	720,000	700,000	4.5%
Building - Bldg Stnd Adm Rev Fund (BSASRF)	5111	1,378	863	1,000	1,000	1,000	0.0%
Building - Strong Motion Impl. Program (SMIP)	5113	4,109	2,421	2,600	2,600	2,600	0.0%
Resale Inspections	5125	28,664	39,103	29,000	35,000	30,000	3.4%
Fee Program Administration	5315	29,333	23,100	20,000	18,000	20,000	0.0%
Records Retention and Management	5112	21,150	17,330	16,000	16,000	18,000	12.5%
Technology and Facilities Fee	5313	159,852	95,816	90,000	90,000	95,000	5.6%
<i>Subtotal</i>		979,665	913,509	831,900	902,600	871,600	4.8%
Public Works Revenue							
County of Marin Flood Control Reimb.	5106	-	-	-	9,461	-	0.0%
Earth Grading Permits	5090	2,442	3,918	2,000	1,000	1,000	-50.0%
Encroachments	5095	126,620	82,972	115,000	60,000	75,000	-34.8%
Public Works Plan Checks	5114	-	-	-	1,000	1,000	100.0%
Tree Removal Permits	5305	16,476	17,274	20,000	22,000	18,000	-10.0%
<i>Subtotal</i>		145,538	104,164	137,000	93,461	95,000	-30.7%
Planning							
Code Enforcement Citations	5319	-	-	-	-	-	
Planning Application Fees	5300	176,522	159,770	145,000	115,000	120,000	-17.2%
Planning Construction Review	5310	66,719	59,173	32,000	25,000	32,000	0.0%
<i>Subtotal</i>		243,241	218,943	177,000	140,000	152,000	-14.1%

Town of Ross
Operating Fund
Revenue
Budget 2018 - 2019

OPERATING FUND REVENUE	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Police Revenue							
Accident Report Copying	5320	230	140	200	200	200	0.0%
Alarm Permit Fee	5325	275	236	500	500	500	0.0%
Contributions - Police	5399	10,100	9,770	-	8,000	-	0.0%
Federal Grant for Vests	5241	341	-	-	-	-	0.0%
POST Training Reimbursement	5240	1,224	-	2,500	1,144	2,500	0.0%
Police Expense Reimbursements	5326	10,533	11,832	1,000	3,535	-	-100.0%
Safety Building Reimbursements	5327	13,360	13,500	15,000	19,376	20,000	33.3%
Vehicle Code Fines	5150	21,636	16,235	18,000	18,000	18,000	0.0%
<i>Subtotal</i>		57,699	51,713	37,200	50,755	41,200	10.8%
Miscellaneous							
Contributions - General	5400	500	-	-	88	-	
Mayor and Councilmember Dinner	5284	2,475	2,145	2,500	-	2,500	0.0%
Miscellaneous	5487	1,668	2,228	5,000	1,000	2,500	-50.0%
Permits - Film	5120	-	-	-	-	-	0.0%
Permits - Special Events	5318	500	129	500	500	500	0.0%
Reimbursement for Town Costs	5406	11,141	29,935	10,000	3,000	5,000	-50.0%
<i>Subtotal</i>		16,284	34,437	18,000	4,588	10,500	-41.7%
Total Revenue		\$ 6,009,613	\$ 6,145,845	\$ 6,102,680	\$ 6,275,129	\$ 6,355,300	4.1%

Town of Ross
Operating Fund
General Government Expenditures
Budget 2018 - 2019

GENERAL GOV. EXPEND.	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Wages							
Town Manager	6100-10	\$ 191,197	\$ 195,919	\$ 200,669	\$ 201,702	\$ 207,697	3.5%
Town Manager - Other Pay	6101-10	24,920	16,569	16,840	16,915	17,262	2.5%
Admin Mgr/Town Clerk	6106-10	86,730	88,671	91,093	91,335	93,825	3.0%
Office Assistant	6109-10	7,298	7,497	23,203	23,200	23,903	3.0%
Treasurer	6160-10	3,017	3,009	3,000	3,000	3,000	0.0%
<i>Subtotal</i>		313,162	311,665	334,806	336,152	345,687	3.3%
Employee Benefits							
PERS - Employer Share	6210-10	19,853	28,473	31,845	31,949	36,516	14.7%
Cafeteria Plan and Health Insurance	6230-10	31,950	31,713	32,643	32,524	32,618	-0.1%
OPEB - retiree health care	6232-10	14,782	6,318	6,366	4,800	-	-100.0%
Dental Insurance	6240-10	1,601	1,933	1,972	1,919	1,972	0.0%
Life & Disability Insurance	6250-10	1,366	1,516	1,517	1,619	1,620	6.8%
Payroll Taxes	6220-10	25,124	18,055	19,352	19,300	19,987	3.3%
Worker's Comp Insurance	6260-10	15,535	8,893	11,063	9,332	9,833	-11.1%
<i>Subtotal</i>		110,211	96,901	104,758	101,443	102,545	-2.1%
Outside Services							
Accountant	6400-10	54,101	51,030	56,650	54,000	57,000	0.6%
Attorneys	6420-10	166,300	149,579	170,000	150,000	170,000	0.0%
Auditor	6430-10	19,540	19,000	25,000	22,300	22,300	-10.8%
Consultants - Computer and Web	6450-10	17,620	15,915	20,000	15,000	20,000	0.0%
Consultants - Employee Related Matters	6455-10	14,855	4,863	20,000	5,000	20,000	0.0%
Consultants - Fee Study	6444-10	35,706	-	-	-	-	
Consultants - Other (HdL, GASB, etc)	6448-10	2,773	16,213	25,000	27,000	20,000	-20.0%
Custodial Services	6660-10	3,162	3,695	4,320	4,320	4,500	4.2%
Marin Mediation Services	6656-10	1,232	1,263	1,300	754	1,400	7.7%
Minute Taker	6461-10	5,355	5,145	6,000	6,000	6,000	0.0%
Payroll Processing Fees	6465-10	855	769	1,200	1,200	1,300	8.3%
Record Retention System	6471-10	96	35	500	5,500	500	0.0%
<i>Subtotal</i>		321,595	267,507	329,970	291,074	323,000	-2.1%
Memberships & Organizations							
Assoc/Organizations/Dues	7960-10	11,568	12,186	12,000	15,000	15,000	25.0%
Council Expense	7942-10	7,078	4,616	7,000	7,000	7,000	0.0%
Community Homeless Fund	7945-10	9,348	9,348	9,348	9,348	9,348	0.0%
Hosting Mayor/Council Dinner	7941-10	5,762	6,371	6,000	-	6,000	0.0%
Travel and Training	7944-10	2,250	2,942	7,000	3,000	6,000	-14.3%
<i>Subtotal</i>		36,006	35,463	41,348	34,348	43,348	4.8%
Repairs and Maintenance							
Equipment Repair	6930-10	-	-	-	-	-	
<i>Subtotal</i>		-	-	-	-	-	
Insurance							
Insurance	8000-10	7,001	7,660	7,800	7,503	7,800	0.0%
Insurance Claims/Costs	8020-10	-	-	-	-	-	0.0%
<i>Subtotal</i>		7,001	7,660	7,800	7,503	7,800	0.0%

Town of Ross
Operating Fund
General Government Expenditures
Budget 2018 - 2019

GENERAL GOV. EXPEND.	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Other							
Bank Charges	6466-10	1,073	906	1,300	1,300	1,300	0.0%
Election Costs	7980-10	22	1,831	2,000	100	2,000	0.0%
Equipment Leasing - postage & copier	7990-10	5,685	6,030	5,700	6,100	6,100	7.0%
MIDAS (Internet Access)	7815-10	8,403	8,544	9,000	9,000	9,000	0.0%
Miscellaneous	8040-10	1,343	1,144	5,000	2,000	3,000	-40.0%
Noticing, Mailing & Advert.	8060-10	2,648	3,135	3,500	3,500	3,500	0.0%
PG&E - Buildings	7820-10	960	1,665	3,000	2,200	2,400	-20.0%
Software	8090-10	3,068	1,099	3,000	2,000	3,000	0.0%
Special Events and Activities	7940-10	9,713	14,949	5,000	6,000	7,000	40.0%
Supplies - Office	8130-10	9,349	13,242	10,000	10,000	10,000	0.0%
Telephones	7810-10	1,750	2,141	2,500	2,500	2,500	0.0%
<i>Subtotal</i>		44,014	54,686	50,000	44,700	49,800	-0.4%
General Gov. Expenditures before CalPERS		\$ 831,989	\$ 773,882	\$ 868,682	\$ 815,220	\$ 872,180	0.4%
CalPERS UAL pay down	6217-10	48,827	8,750	40,111	40,111	8,750	
Total General Government Expenditures		\$ 880,816	\$ 782,632	\$ 908,793	\$ 855,331	\$ 880,930	

Town of Ross
 Operating Fund
 Fire Department Expenditures
 Budget 2018 - 2019

FIRE DEPT. EXPENDITURES	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Employee Benefits							
CalPERS - amortized UAL payment	6210-20	-	68,502	92,733	92,733	112,315	21.1%
OPEB - retiree health care	6233-20	17,646	10,954	11,098	6,400	-	-100.0%
<i>Subtotal</i>		17,646	79,456	103,831	99,133	112,315	8.2%
Outside Services							
Ross Valley Fire Department	6390-20	1,661,482	1,754,649	1,860,896	1,859,101	1,949,787	4.8%
Ross Valley Fire Department - equip/maint	6392-20	-	2,285	46,720	46,720	70,110	50.1%
MERA (50% of debt service payment)	7099-20	9,691	9,702	9,696	9,696	9,706	0.1%
Fire Cost Allocation Study	6391-20	34,900	-	-	-	-	
<i>Subtotal</i>		1,706,073	1,766,636	1,917,312	1,915,517	2,029,603	5.9%
Insurance	8000-20	14,003	15,320	15,600	15,003	15,600	0.0%
Rents - Facilities Rental - Trailer	8135-20	10,872	10,861	10,872	10,847	11,000	1.2%
Fire Expenditures before CalPERS UAL		\$ 1,748,594	\$ 1,872,273	\$ 2,047,615	\$ 2,040,500	\$ 2,168,518	5.9%
CalPERS UAL pay down	6217-20	477,401	82,500	330,000	330,000	82,500	
Total Fire Expenditures		\$ 2,225,995	\$ 1,954,773	\$ 2,377,615	\$ 2,370,500	\$ 2,251,018	

Town of Ross
Operating Fund
Police Department Expenditures
Budget 2018 2019

POLICE DEPT. EXPENDITURES	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Wages							
Police Chief	6033-20	\$ 130,481	\$ 136,088	\$ 141,630	\$ 141,751	\$ 144,420	2.0%
Police Sergeants	6034-20	204,354	212,577	221,124	220,500	228,120	3.2%
Police Officers	6035-20	356,150	367,514	378,776	379,000	390,464	3.1%
Overtime	6110-20	24,018	34,387	30,000	30,000	30,000	0.0%
EMT/Educational Incentive	6043-20	19,705	20,661	19,500	20,702	21,000	7.7%
Longevity Pay	6044-20	26,102	28,011	26,644	28,820	29,929	12.3%
Holiday Pay	6045-20	23,129	38,604	26,693	26,776	27,627	3.5%
Uniform Pay	6141-20	7,000	2,978	7,000	7,022	7,000	0.0%
<i>Subtotal</i>		790,939	840,820	851,367	854,571	878,561	3.2%
Employee Benefits							
PERS - Employee Share	6201-20	15,805	-	-	-	-	
PERS - Employer Share	6211-20	140,322	208,559	224,756	224,634	245,344	9.2%
Cafeteria Plan and Health Insurance	6231-20	160,227	148,393	152,617	150,000	161,093	5.6%
OPEB - retiree health care	6232-20	55,428	31,672	31,864	25,600	-	-100.0%
Dental Insurance	6241-20	9,563	11,243	11,468	11,500	11,468	0.0%
Life and Disability Insurance	6251-20	2,064	2,143	2,062	4,116	4,128	100.2%
Payroll Taxes	6221-20	67,202	63,044	67,300	67,300	69,329	3.0%
Workers Comp	6261-20	65,240	62,637	76,123	64,212	73,640	-3.3%
<i>Subtotal</i>		515,851	527,691	566,189	547,362	565,003	-0.2%
Outside Services							
Booking and Misc. Arrest Fees	6620-20	-	-	500	500	500	0.0%
Dispatching Services	6681-20	33,775	34,053	41,100	41,114	45,200	10.0%
J. Prandi Children's Center	6741-20	995	995	995	995	995	0.0%
Major Crimes Task Force	6700-20	9,377	850	15,480	11,474	16,800	8.5%
Marin County OES Service Contract	6760-20	3,676	3,676	3,700	3,700	3,700	0.0%
MERA	7101-20	20,005	20,454	20,936	20,650	20,709	-1.1%
Payroll Processing Fees	6465-20	1,763	1,854	2,500	2,500	2,600	4.0%
TRAK Wanted Persons System	6750-20	-	-	150	145	150	0.0%
<i>Subtotal</i>		69,591	61,882	85,361	81,078	90,654	6.2%
Memberships and Organizations							
Association Membership Dues	7961-20	740	962	700	700	700	0.0%
<i>Subtotal</i>		740	962	700	700	700	0.0%
Maintenance and Repairs							
Cleaning and Maintenance	6812-20	4,692	4,775	6,000	6,000	5,500	-8.3%
Computer & Telecom Maintenance	8030-20	7,518	8,546	9,000	9,000	9,000	0.0%
Small Equipment and Repairs	7171-20	1,354	1,763	2,500	2,000	2,000	-20.0%
Station Repairs	6810-20	4,991	5,778	10,000	19,000	10,000	0.0%
<i>Subtotal</i>		18,555	20,862	27,500	36,000	26,500	-3.6%
Vehicles							
Vehicle Gas and Oil	7501-20	12,072	11,428	12,000	12,000	12,000	0.0%
Vehicle Repairs	7521-20	9,237	6,497	8,500	10,500	9,500	11.8%
<i>Subtotal</i>		21,309	17,925	20,500	22,500	21,500	4.9%
Insurance							
Insurance	8001-20	14,003	15,320	15,600	15,003	15,600	0.0%
Insurance Claims	8020-20	-	-	1,000	-	-	-100.0%
<i>Subtotal</i>		14,003	15,320	16,600	15,003	15,600	-6.0%

Town of Ross
Operating Fund
Police Department Expenditures
Budget 2018 2019

POLICE DEPT. EXPENDITURES	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Other							
Cell Phones	7815-20	1,606	1,480	1,800	1,550	1,600	-11.1%
Miscellaneous Expense	8041-20	1,221	359	1,000	1,000	500	-50.0%
Duplication Costs	8091-20	1,887	1,540	1,700	1,700	1,700	0.0%
Email/Internet	7819-20	12,132	12,132	12,500	12,500	12,500	0.0%
Emergency Generator Fuel Costs	8133-20	714	710	1,000	1,000	1,000	0.0%
Mobile Data Terminal Fees	7818-20	2,512	2,510	2,600	2,600	2,600	0.0%
PG&E	7820-20	19,365	20,398	22,000	22,000	22,000	0.0%
Police Policy Maintenance	8081-20	3,688	3,983	3,990	4,182	4,200	5.3%
Publications	8082-20	323	155	300	300	300	0.0%
Supplies - Investigative	8120-20	319	194	350	350	350	0.0%
Supplies - Medical	8125-20	-	-	500	500	500	0.0%
Supplies - Office	8131-20	1,983	876	2,000	2,000	2,000	0.0%
Supplies - Range	8100-20	1,640	1,444	1,500	1,500	1,700	13.3%
Telephones	7810-20	4,647	5,294	5,500	5,575	5,650	2.7%
Training and Classes	7922-20	3,386	2,461	4,500	4,500	4,500	0.0%
Video Camera Grants	8134-20	-	-	2,500	1,000	1,000	-60.0%
<i>Subtotal</i>		55,423	53,536	63,740	62,257	62,100	-2.6%
Police Expenditures before CalPERS UAL		\$ 1,486,411	\$ 1,538,998	\$ 1,631,958	\$ 1,619,471	\$ 1,660,617	1.8%
CalPERS UAL paydown	6218-20	477,401	82,500	330,000	330,000	82,500	
Total Police Expenditures		\$ 1,963,812	\$ 1,621,498	\$ 1,961,958	\$ 1,949,471	\$ 1,743,117	

Town of Ross
Operating Fund
Planning Department Expenditures
Budget 2018 2019

PLANNING DEPARTMENT	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Wages							
Planning Manager	6107-35	64,973	113,522	122,433	122,761	132,412	8.2%
Planning Manager - Other Pay	6104-35	-	-	2,400	2,400	2,400	0.0%
<i>Subtotal</i>		64,973	113,522	124,833	125,161	134,812	8.0%
Employee Benefits							
PERS - Employer Share	6210-35	4,305	15,056	18,544	18,346	22,425	20.9%
Cafeteria Plan and Health Insurance	6230-35	10,387	17,956	18,409	18,366	19,572	6.3%
OPEB - retiree health care	6232-35	3,200	1,600	1,600	1,600	-	-100.0%
Dental Insurance	6240-35	902	1,405	1,434	1,434	1,434	0.0%
Life & Disability Insurance	6250-35	459	801	786	875	880	12.0%
Payroll Taxes	6220-35	5,238	8,781	9,739	9,739	10,537	8.2%
Worker's Comp Insurance	6260-35	2,567	2,913	4,369	3,685	4,044	-7.4%
<i>Subtotal</i>		27,057	48,512	54,881	54,045	58,892	7.3%
Outside Services							
Consultants - Planning	6460-35	180,619	22,626	112,000	75,000	78,000	-30.4%
<i>Subtotal</i>		180,619	22,626	112,000	75,000	78,000	-30.4%
Memberships & Organizations							
Assoc/Organizations/Dues	7960-35	485	510	500	500	800	60.0%
Travel and Training	7944-35	-	1,080	1,500	1,000	2,000	33.3%
<i>Subtotal</i>		485	1,590	2,000	1,500	2,800	40.0%
Insurance							
Insurance	8000-35	7,002	7,660	7,800	7,503	7,800	0.0%
<i>Subtotal</i>		7,002	7,660	7,800	7,503	7,800	0.0%
Other							
Miscellaneous	8040-35	-	17	1,000	200	400	-60.0%
Permit Tracking License - annual fee 30%	8088-35	-	-	9,500	-	7,500	-21.1%
Supplies - Office	8130-35	-	797	500	500	500	0.0%
Telephone	7810-35	-	-	-	-	360	100.0%
<i>Subtotal</i>		-	814	11,000	700	8,760	-20.4%
Planning Expenditures before CalPERS UAL		\$ 280,136	\$ 194,724	\$ 312,514	\$ 263,909	\$ 291,064	-6.9%
CalPERS UAL pay down	6217-35	48,827	8,750	38,209	38,209	8,750	
Total Planning Expenditures		\$ 328,963	\$ 203,474	\$ 350,723	\$ 302,119	\$ 299,814	

**Town of Ross
Operating Fund
Public Works/Building Department Expenditures
Budget 2018 2019**

PUBLIC WORKS / BUILDING	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Wages							
Director Pub Works/Town Engineer	6090-30	\$ -	\$ 75,516	\$ 138,063	\$ 138,581	\$ 149,321	8.2%
Director of PW - Other Pay	6091-30	-	2,067	3,600	3,610	3,600	0.0%
Public Works Superintendent	6100-30	94,369	64,951	101,475	101,743	104,516	3.0%
Public Works Supt - other pay	6101-30	-	-	-	1,662	2,400	100.0%
Public Works - Maint Worker	6112-30	10,302	50,653	54,596	54,596	59,051	8.2%
Building and PW Secretary (.75 time)	6150-30	54,036	55,492	56,591	44,087	-	-100.0%
Permit Technician	6152-30	-	-	-	-	71,045	100.0%
In Lieu Health	6173-30	2,262	2,256	2,250	1,595	-	-100.0%
<i>Subtotal</i>		160,969	250,935	356,575	345,874	389,933	9.4%
Employee Benefits							
PERS - Employer Share	6210-30	12,441	32,763	46,271	46,271	55,684	20.3%
Cafeteria Plan and Health Insurance	6230-30	21,485	49,884	60,261	60,183	89,260	48.1%
OPEB - retiree health care	6232-30	22,764	11,036	11,132	8,000	-	-100.0%
Dental Insurance	6240-30	1,430	3,514	4,839	4,900	5,734	18.5%
Life & Disability Insurance	6250-30	1,149	2,164	2,629	2,200	2,915	10.9%
Payroll Taxes	6220-30	12,969	19,928	28,034	28,034	29,011	3.5%
Worker's Comp Insurance	6260-30	14,834	10,622	29,160	22,110	26,874	-7.8%
Uniform Reimb.	6140-30	1,752	817	-	398	-	0.0%
<i>Subtotal</i>		88,824	130,728	182,326	172,096	209,478	14.9%
Outside Services							
Animal Control	6600-30	21,780	23,505	24,000	22,934	24,000	0.0%
Arborists	6410-30	6,043	6,133	7,000	6,000	7,000	0.0%
Bldg Permit Scanning	6462-30	7,675	2,400	5,000	6,000	5,000	0.0%
Building Dept Administration	6434-30	75,246	90,140	95,000	190,000	120,000	26.3%
Building Dept Inspections	6110-30	104,785	112,124	115,000	115,000	116,000	0.9%
Building Dept Plan Review	6435-30	231,373	165,118	175,000	270,000	235,000	34.3%
Business License Administration	6436-30	9,408	8,289	10,000	12,000	12,000	20.0%
Engineering Services - Encroachments	6439-30	140,000	47,598	-	-	-	0.0%
Engineering Services - Other	6440-30	171,117	79,921	50,000	3,000	5,000	-90.0%
Outside Services - maintenance work	6115-30	283	-	5,000	1,000	5,000	0.0%
Payroll Processing Fees	6465-30	730	715	1,000	1,000	1,100	10.0%
<i>Subtotal</i>		768,440	535,943	487,000	626,934	530,100	8.9%
Memberships & Organizations							
Assoc/Organizations/Dues	7960-30	-	-	-	500	500	100.0%
Building - BSASRF Fees	6636-30	1,240	782	1,000	1,000	1,000	0.0%
Building - SMIP Fees	6638-30	3,903	2,415	2,600	2,600	2,600	0.0%
Marin General Services Authority	6655-30	4,365	3,610	3,700	3,611	3,700	0.0%
Marin Map	6630-30	6,000	6,000	6,000	6,000	6,000	0.0%
MCSTOPPP - Marin Co Pollution Prevention	6650-30	8,010	8,260	10,175	10,175	9,269	-8.9%
MTC - StreetSavers Subscription	6657-30	750	750	750	750	750	0.0%
Storm Water Fees-State and Nat'l	6651-30	4,579	6,556	6,800	7,200	7,200	5.9%
Transportation Authority of Marin-dues	6640-30	5,708	5,709	5,900	5,709	5,900	0.0%
<i>Subtotal</i>		34,555	34,082	36,925	37,545	36,919	0.0%
Building and Land Maintenance							
Building Maintenance	6810-30	7,542	7,510	12,000	12,000	12,000	0.0%
Creek Maintenance	6900-30	1,668	7,998	10,000	8,000	10,000	0.0%
Drainage Maintenance	6910-30	7,113	4,073	14,000	9,000	9,000	-35.7%
Park Maintenance - Coffin Greene	7010-30	6,840	8,070	10,000	8,000	8,500	-15.0%
Park Maintenance - F.S. Allen	7000-30	7,127	7,673	9,300	8,000	8,000	-14.0%
Park Maintenance - Post Office	7030-30	4,938	6,123	6,500	5,500	5,500	-15.4%
Park Maintenance - Ross Common County of Marin Measure A Parks	7020-30	18,109	22,751	19,500	19,000	19,000	-2.6%
Pest Control	6841-30	-	3,395	4,000	4,000	4,000	0.0%
6 Redwood Parcel Maintenance	6840-30	-	-	1,000	1,000	1,000	0.0%
Sanitation	7840-30	2,378	3,347	3,500	3,600	3,800	8.6%
Town Hall/Post Office Landscaping	6809-30	124	530	2,000	1,000	6,000	200.0%
Water	7850-30	6,695	8,216	12,000	16,000	15,000	25.0%
<i>Subtotal</i>		62,534	79,686	103,800	95,100	101,800	-1.9%

Town of Ross
Operating Fund
Public Works/Building Department Expenditures
Budget 2018 2019

PUBLIC WORKS / BUILDING	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Street Maintenance							
Bridge Maintenance and Repair	6905-30	-	-	-	-	10,000	100.0%
PG&E - Street Lights	7830-30	32,860	33,613	37,000	37,000	37,000	0.0%
Roadway Striping and Curb Painting	7200-30	3,273	326	3,000	1,000	2,000	-33.3%
Median Island Maintenance	7215-30	2,438	102	1,000	500	1,000	0.0%
Street Signs	7240-30	909	510	1,500	1,500	1,500	0.0%
Street Sweeping	7210-30	48,000	52,000	52,000	52,000	52,000	0.0%
Street Maintenance - Other	7209-30	-	64	1,000	1,000	1,000	0.0%
Traffic Signal Maintenance	7250-30	6,926	4,033	6,000	4,000	6,000	0.0%
<i>Subtotal</i>		94,406	90,648	101,500	97,000	110,500	8.9%
Tree Maintenance -							
Tree Planting and Replacement	7440-30	-	1,696	2,000	8,600	2,000	0.0%
Tree Pruning & Maintenance	7400-30	800	7,245	4,000	7,500	7,500	87.5%
Tree Removal	7430-30	2,965	20,507	17,000	10,000	15,000	-11.8%
<i>Subtotal</i>		3,765	29,448	23,000	26,100	24,500	6.5%
Vehicles							
Vehicles - Gas & Oil	7500-30	3,206	2,670	4,000	2,400	2,400	-40.0%
Vehicles - Repairs	7520-30	356	3,850	3,000	5,000	4,000	33.3%
<i>Subtotal</i>		3,562	6,520	7,000	7,400	6,400	-8.6%
Insurance							
Insurance	8000-30	14,003	15,320	15,600	15,003	15,600	0.0%
Insurance Claims/Costs	8020-30	-	-	1,000	-	-	-100.0%
<i>Subtotal</i>		14,003	15,320	16,600	15,003	15,600	-6.0%
Rents							
Portable Office Space	8033-30	-	7,885	11,900	9,851	-	-100.0%
<i>Subtotal</i>		-	7,885	11,900	9,851	-	-100.0%
Other							
PG&E - Buildings	7820-30	6,156	8,454	9,500	9,500	9,500	0.0%
Permit Tracking License- annual - 70%	8088-30	-	-	14,200	-	17,400	22.5%
Publications, Codes, etc.	8080-30	163	387	400	700	700	75.0%
Small Equipment	7170-30	2,098	1,851	2,000	2,000	2,000	0.0%
Supplies - Office	8130-30	2,905	7,688	4,000	4,000	4,000	0.0%
Telephones	7810-30	1,032	1,598	2,000	2,000	2,000	0.0%
Training & Classes	7920-30	375	135	2,000	2,000	2,000	0.0%
<i>Subtotal</i>		12,729	20,113	34,100	20,200	37,600	10.3%
Public Works Expend before CalPERS UAL		\$ 1,243,787	\$ 1,201,308	\$ 1,360,726	\$ 1,453,103	\$ 1,462,830	7.5%
CalPERS UAL pay down	6217-30	97,653	17,500	76,969	76,969	17,500	
Total Public Works Expenditures		\$ 1,341,440	\$ 1,218,808	\$ 1,437,695	\$ 1,530,072	\$ 1,480,330	

Town of Ross
 Operating Fund
 Debt Service
 Budget 2018 - 2019

DEBT SERVICE	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
MERA Capital Bond Payment	7814-25	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal - Co of Marin (PERS Side Fund)	8301-25	350,777	-	-	-	-	
Interest - Co of Marin (PERS Side Fund)	8302-25	34,491	-	-	-	-	
Total Debt Service		\$ 385,268	\$ -	\$ -	\$ -	\$ -	

Town of Ross
Operating Fund
Capital Expenditures
Budget 2018 - 2019

CAPITAL EXPENDITURES	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Telephone System Replacement	8515-05	-	8,663	12,000	1,080	-	
Technology Equip - Gen Gov	8527-05	2,637	9,008	2,000	2,000	2,000	
Technology Equip - Planning	8693-05	-	-	1,000	2,000	2,000	
Technology Equip - Public Works	8696-05	1,563	4,477	2,000	2,000	2,000	
Furniture	8685-05	-	-	5,000	-	3,000	
Planning and Permitting Software	8699-05	-	62,932	80,000	48,000	46,000	
Zero Waste Grant Expenditures	8697-05	2,330	9,919	-	8,331	-	
Police Expenses - see donation	8682-05	5,579	8,751	-	10,000	-	
Prior Year Capital Expenditures	Various		13,236	-	-	-	
Total Capital Expenditures		\$ 12,109	\$ 116,986	\$ 102,000	\$ 73,411	\$ 55,000	-46.1%

**Town of Ross
Recreation Fund
Budget 2018 - 2019**

RECREATION FUND	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Revenue							
Adult Classes	5350-95	\$ 9,599	\$ 8,370	\$ 12,500	\$ 10,000	\$ 10,000	-20.0%
Kids Classes	5352-95	891,659	726,049	860,000	750,000	800,000	-7.0%
Middle School Baseball	5354-95	1,910	-	-	-	-	0.0%
Preschool Applications	5356-95	750	450	500	1,600	-	-100.0%
Preschool at St. John's	5360-95	261,636	216,233	220,000	285,000	-	-100.0%
Tennis Revenue	5361-95	4,590	3,220	1,500	1,500	3,500	133.3%
Rental Income - Field	5182-95	7,608	15,580	15,000	16,600	17,000	13.3%
Contributions	5400-95	550	500	-	-	-	0.0%
Contributions - Preschool	5401-95	-	2,700	-	22,500	-	0.0%
Special Events and Activities - July 4th	5486-95	-	-	7,000	5,060	6,000	-14.3%
Miscellaneous Revenue	5487-95	1,111	342	-	-	-	0.0%
Sale of Assets - Preschool	5488-95	-	-	-	-	25,000	100.0%
Credit Card Fees	5362-95	(24,737)	(27,082)	(25,000)	(26,000)	(28,000)	12.0%
Total Revenue		1,154,676	946,362	1,091,500	1,066,260	833,500	-23.6%
Expenditures							
Wages							
Recreation Manager (75% time)	6180-95	72,420	80,176	82,400	82,624	84,872	3.0%
In Lieu Health	6173-95	2,238	2,256	5,250	3,433	5,250	0.0%
Rec Specialists (2)	6182-95	38,799	64,535	81,525	55,500	76,338	-6.4%
Admin Assistant	6184-95	29,916	15,985	12,821	14,000	8,253	-35.6%
Admin Clerk (500 hrs.)	6186-95	13,109	6,897	11,255	9,000	11,990	6.5%
Office Asst to Town	6109-95	14,591	14,991	-	-	-	0.0%
Preschool Teachers	6190-95	109,358	110,903	120,000	157,000	-	-100.0%
Recreation Instructors and Leaders	6192-95	215,564	188,427	211,000	195,000	205,000	-2.8%
<i>Subtotal</i>		495,995	484,170	524,251	516,557	391,702	-25.3%
Employee Benefits							
PERS - Employer Share	6210-95	12,368	12,226	16,290	10,500	16,947	4.0%
Cafeteria Plan and Health Insurance	6230-95	-	-	-	-	-	0.0%
OPEB - retiree health care	6232-95	1,000	1,600	2,000	1,600	-	-100.0%
Dental Insurance	6240-95	-	-	-	308	1,077	100.0%
Life & Disability Insurance	6250-95	604	639	604	954	1,602	165.3%
Payroll Taxes	6220-95	44,575	42,741	43,722	44,000	33,211	-24.0%
Worker's Comp Insurance	6260-95	12,010	14,246	17,574	14,824	11,346	-35.4%
<i>Subtotal</i>		70,557	71,452	80,190	72,186	64,184	-20.0%
Outside Services							
Accountant	6400-95	6,850	6,536	8,000	6,000	6,000	-25.0%
Attorneys	6420-95	4,680	78,449	8,000	10,000	6,000	-25.0%
Audit	6430-95	1,560	2,000	-	-	-	0.0%
Brochure	8206-95	15,144	7,235	8,000	6,000	2,000	-75.0%
Custodial Services	6660-95	4,869	5,594	5,000	5,000	5,500	10.0%
Consultants - Other	6448-95	363	3,956	3,000	100	1,000	-66.7%
Contractors - Preschool	6451-95	4,160	5,130	4,000	4,000	-	-100.0%
Contractors - Program	6449-95	223,234	209,881	210,000	200,000	210,000	0.0%
Consultants - Website	6450-95	11,085	15,156	8,000	8,000	10,000	25.0%
Payroll Processing Fees	6465-95	3,959	4,098	4,000	4,000	4,000	0.0%
<i>Subtotal</i>		275,904	338,035	258,000	243,100	244,500	-5.2%
Rent							
Rent - Program	8036-95	4,629	6,526	5,000	9,200	8,000	60.0%
Rent - Ross School - summer program	8037-95	7,000	2,060	4,000	7,500	7,500	87.5%
Rent - Preschool at St. John's	8035-95	69,739	82,097	70,000	79,000	1,250	-98.2%
Lease Termination Fee - St. John's	8035-95	-	-	-	15,000	-	-
<i>Subtotal</i>		81,368	90,683	79,000	110,700	16,750	-78.8%

Town of Ross
Recreation Fund
Budget 2018 - 2019

RECREATION FUND	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Maintenance and Repairs							
Park Maintenance - Ross Common	7020-95	11,941	21,313	26,000	17,000	20,000	-23.1%
Tennis/Paddle Court Maintenance	7032-95	9,908	3,921	3,900	5,500	4,000	2.6%
Maintenance - Other	6932-95	-	-	-	-	-	0.0%
<i>Subtotal</i>		21,849	25,234	29,900	22,500	24,000	-19.7%
Insurance							
Insurance	8000-95	14,003	15,320	15,600	15,004	15,600	0.0%
Insurance Claims/Costs	8020-95	-	-	1,000	-	-	-100.0%
<i>Subtotal</i>		14,003	15,320	16,600	15,004	15,600	-6.0%
Other - Preschool Expense							
Licensing	8202-95	526	484	500	500	-	-100.0%
Supplies - Preschool - St. John's	8099-95	9,133	11,761	10,000	28,000	-	-100.0%
Telephone - Preschool	7811-95	326	1,033	1,000	1,000	-	-100.0%
Training and Classes	7920-95	22	762	1,500	1,500	-	-100.0%
<i>Subtotal</i>		10,007	14,040	13,000	31,000	-	-100.0%
Other - Program Expense							
Program Expense for Classes	8250-95	89,878	75,786	95,000	85,000	85,000	-10.5%
Middle School Baseball Expense	8252-95	1,603	-	-	-	-	0.0%
<i>Subtotal</i>		91,481	75,786	95,000	85,000	85,000	-10.5%
Other							
Advertising	8204-95	8,033	6,275	4,500	9,000	4,500	0.0%
Bank Charges	6466-95	56	107	200	200	200	0.0%
Miscellaneous	8040-95	3,070	1,727	2,500	2,500	2,500	0.0%
Postage	8208-95	1,558	91	200	200	200	0.0%
Special Events and Activities	7940-95	-	1,802	12,000	11,000	12,000	0.0%
Supplies	8130-95	3,070	2,130	3,500	3,500	3,500	0.0%
Telephone	7810-95	4,272	5,190	5,000	6,200	6,500	30.0%
<i>Subtotal</i>		20,059	17,322	27,900	32,600	29,400	5.4%
Recreation Operating Expenditures		1,081,223	1,132,042	1,123,841	1,128,647	871,136	-22.5%
Recreation Operating Net Revenue							
		73,453	(185,680)	(32,341)	(62,387)	(37,636)	16.4%
Capital Expenditures							
Preschool Playground Upgrade	9094-95	6,612	-	5,000	34,000	-	-100.0%
Playground	9156-95	-	-	100,000	-	-	-100.0%
Tech Equipment	8698-95	1,739	-	2,000	1,607	-	-100.0%
<i>Subtotal</i>		8,351	-	107,000	35,607	-	-100.0%
Debt Service							
Ross School - Lease - interest	8525-95	9,490	9,465	9,438	9,438	9,410	-0.3%
Ross School - Lease - principal	8525-95	510	535	562	562	590	5.0%
<i>Subtotal</i>		10,000	10,000	10,000	10,000	10,000	0.0%
Revenue Over (Under) Expenditures							
		\$ 55,102	\$ (195,680)	\$ (149,341)	\$ (107,994)	\$ (47,636)	-68.1%
CalPERS Arrears	6219-95	-	(212,915)	-	-	-	
CalPERS UAL pay down	6217-95	-	-	(5,105)	(5,105)	-	
Transfer to Facilities Fund	5950-95	-	-	-	-	(306,723)	
Fund Balance Beginning of Year		820,952	876,054	721,259	467,459	354,360	
Estimated Fund Balance End of Year		\$ 876,054	\$ 467,459	\$ 566,813	\$ 354,360	\$ -	-100.0%

**Town of Ross
Facilities and Equipment Fund
Budget 2018 - 2019**

FACILITIES AND EQUIPMENT FUND	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Revenue							
Construction Penalties	5311-66	\$ 46,130	\$ 167,735	\$ 100,000	\$ 375,500	\$ 75,000	
ABAG Reimbursements	5494-66	-	3,450	-	-	-	
Contributions- Natalie Coffin Greene Pk	5400-66	-	-	-	-	15,000	
Insurance Proceeds - Fire Damage	5495-66	-	37,719	250,000	275,857	18,000	
Beverage Container Recycle Grant	5290-66	5,000	-	-	-	-	
Reimb from RVFD-covered parking structure	5496-66	-	-	-	19,549	-	
Misc - Sale of Police Vehicle	5487-66	-	-	5,000	3,500	2,500	
Total Revenue		51,130	208,904	355,000	674,406	110,500	-68.9%
Facilities Capital Improvements							
ADA Improvements	9125-66	-	-	20,000	-	20,000	
Civic Center Improvements	9189-66	-	-	30,000	5,000	15,000	
Civic Center Master Plan	9185-66	7,031	20,060	30,000	10,000	30,000	
Portable Building Purchase	9201-66	-	-	65,000 ¹	65,000	-	
Post Office Lighting	9180-66	-	-	25,000	-	-	
Public Safety Building	9199-66	-	-	20,000	57,000	30,000	
6 Redwood House	9138-66	-	37,719	280,000	171,000	30,000	
Ross Common Rehabilitation	9188-66	-	-	25,000	17,000	-	
Natalie Coffin Greene Park	9062-66	8,450	25,593	30,000	30,000	320,000	
Townwide Facilities Replacemnt Plan	9183-66	1,148	15,750	20,000	-	20,000	
Prior Year Expenditures	Various	74,606	102,201	25,000	-	-	
Total Capital Improvements		91,235	201,323	570,000	355,000	465,000	-18.42%
Equipment							
RVFD Equipment Replacement	8700-66	31,279	-	-	-	-	
New Police Vehicle	8530-66	43,518	-	23,000	20,237	45,000	
Total Equipment		74,797	-	23,000	20,237	45,000	
Debt Service							
Police Car - Ford Credit -Lease Payments	8526-66	33,912	-	-	-	-	
Police Car - Loan Payment -City San Rafael	8526-66	10,938	10,938	-	-	-	
Total Debt Service		44,850	10,938	-	-	-	
Total Expenditures		210,882	212,261	593,000	375,237	510,000	-14.0%
Revenue Over (Under) Expenditures		\$ (159,752)	\$ (3,357)	\$ (238,000)	\$ 299,169	\$ (399,500)	
Transfer from (to) Operating Fund		25,000	375,000	400,000	400,000	400,000	
Transfer from Recreation Fund		-	-	-	-	306,723	
Transfer from General Plan Fund		-	16,000	15,000	4,200	15,000	
Fund Balance Beginning of Year		1,806,272	1,671,520	2,006,641	2,059,163	2,762,532	
Estimated Fund Balance End of Year		\$ 1,671,520	\$ 2,059,163	\$ 2,183,641	\$ 2,762,532	\$ 3,084,755	41.3%

¹ FYE18 budget revised - see Agenda Item 9c regular council meeting 4/5/18

Town of Ross
 Legal Defense Fund
 Budget 2018 - 2019

LEGAL DEFENSE FUND	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 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	(18,606)	-	-	-	-	
Fund Balance Beginning of Year		18,606	-	-	-	-	
Estimated Fund Balance End of Year		\$ -	\$ -	\$ -	\$ -	\$ -	

Town of Ross
Emergency Fund
Budget 2018 2019

EMERGENCY FUND	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 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 2018 - 2019

GAS TAX FUND	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Revenue							
State Gas Tax Revenue	5120-51	\$ 60,396	\$ 54,232	\$ 61,342	\$ 62,146	\$ 61,619	0.5%
Road Maint & Rehab Account RMRA	5127-51	-	-	14,573	14,849	42,550	192.0%
Traffic Congestion Relief Prop 42	5128-51	-	-	-	2,891	2,891	100.0%
Interest	5170-51	1,282	2,548	1,500	3,500	3,500	133.3%
Total Revenue		61,678	56,780	77,415	83,386	110,560	42.8%
Expenditures							
Road Repair/Improvements	9002-51	4,993	56,973	62,842	65,646	65,119	
Road Maint & Rehab Account RMRA	9003-51	-	-	-	14,849	42,550	
Traffic Congestion Relief Exp	9145-51	-	-	-	2,891	2,891	
ADA Compliance	9125-51	-	-	-	-	-	
Prior Year Expenditures	Various	-	-	-	-	-	
Total Expenditures		4,993	56,973	62,842	83,386	110,560	75.9%
Revenue Over (Under) Expenditures		\$ 56,685	\$ (193)	\$ 14,573	\$ -	\$ -	
Fund Balance Beginning of Year		268,203	324,888	324,888	324,695	324,695	-0.1%
Estimated Fund Balance End of Year		\$ 324,888	\$ 324,695	\$ 339,461	\$ 324,695	\$ 324,695	-4.3%

**Town of Ross
Roadway Fund
Budget 2018 - 2019**

ROADWAY FUND	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Revenue							
Road Impact Fees	5115-45	\$ 421,054	\$ 195,436	\$ 200,000	\$ 200,000	\$ 200,000	0.0%
Rule 20A PG&E Undergrounding	5507-45	-	-	70,000	-	-	
TAM Measure A-S3.2 Local Streets	5504-45	31,141	32,982	32,500	35,259	35,000	
TAM Measure B-Element 1	5505-45	-	25,605	-	-	-	
SFD/Bolinas Improve - OBAG	5503-45	-	274,000	-	-	-	
SFD/Bolinas Improve - San Anselmo	5508-45	6,848	118,493	-	-	-	
Sidewalk Improvement Reimb	5509-45	-	-	-	-	-	
TAM Bike/Ped Master Plan Update	5510-45	-	-	-	15,000	-	
TAM Safe Routes-sidewalk Laurel Grove	5501-45	-	25,000	-	-	-	
Prior Year Revenues		-	-	-	-	-	
Interest	5170-45	3,695	5,726	3,000	10,500	10,500	
Total Revenue		462,738	677,242	305,500	260,759	245,500	-19.6%
Expenditures							
ADA Improvements	9125-45	5,783	-	25,000	25,000	25,000	
Bike/Ped Master Plan Update	9203-45	-	1,809	-	15,000	-	
Bolinas Avenue Median	9079-45	-	-	10,000	-	-	
SFD/Bolinas Improve - OBAG	9076-45	29,067	538,711	-	1,521	-	
High Intensity Reflect Signs	9072-45	-	4,293	15,000	5,000	5,000	
Lagunitas Pathway & Bike Lanes	9200-45	-	-	20,000	-	-	
P-TAP Pavement Mgmt Report	9078-45	-	3,000	-	-	-	
Road Improvements	9040-45	26,931	125,044	237,000	255,000	543,000	
Rule 20A PG&E Undergrounding	9201-45	-	-	70,000	-	-	
Sidewalk Improvement Program	9202-45	-	96,673	100,000	-	25,000	
Signal Modification at Lagunitas/SFD	9204-45	-	-	-	-	10,000	
TAM Safe Routes-sidewalk Laurel Grove	9075-45	9,219	51,323	10,000	-	-	
Prior Year Expenditures	Various	70,369	-	-	-	-	
Total Expenditures		141,369	820,853	487,000	301,521	608,000	24.8%
Revenue Over (Under) Expenditures		\$ 321,369	\$ (143,611)	\$ (181,500)	\$ (40,762)	\$ (362,500)	99.7%
Fund Balance Beginning of Year		697,227	1,018,596	773,508	874,985	834,223	7.8%
Estimated Fund Balance End of Year		\$ 1,018,596	\$ 874,985	\$ 592,008	\$ 834,223	\$ 471,723	-20.3%

Town of Ross
Drainage Fund
Budget 2018 - 2019

DRAINAGE FUND	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Revenue							
Drainage Impact Fees	5115-65	\$ 459,289	\$ 194,180	\$ 200,000	\$ 200,000	\$ 200,000	0.0%
Glenwood Br Rehab/Replacement (HBP)	5145-65	-	-	75,251	-	-	
Norwood Br Rehab/Replacement (HBP)	5146-65	-	-	85,000	-	-	
Shady Lady Br Rehab/Replacement (HBP)	5147-65	-	-	75,251	-	-	
SFDrake Br Rehab/Replacement (HBP)	5148-65	-	-	75,251	-	-	
Winship Bridge Replacement (HBP)	5140-65	103,608	105,433	640,000	115,000	640,000	
Prior year revenues	Various	267	4,481	-	-	-	
Interest	5170-65	3,979	8,324	4,000	13,000	13,000	
Total Revenue		567,143	312,418	1,154,753	328,000	853,000	-26.1%
Expenditures							
Bolinas Avenue Drainage Improv.	9205-65	-	11,140	240,000	20,000	400,000	
Bridge Historic Evaluation	9206-65	-	-	15,000	20,000	-	
Drainage Improvements	9007-65	115,818	58,912	75,000	195,000	75,000	
Glenwood Br - Foundation Investig	9102-65	9,889	870	-	1,229	-	
Glenwood Br Rehab/Replacement (HBP)	9170-65	-	2,805	85,000	255	-	
Norwood Br Rehab/Replacement (HBP)	9171-65	-	765	85,000	292	-	
Shady Lady Br Rehab/Replacement (HBP)	9172-65	-	585	85,000	577	-	
SFDrake Br Rehab/Replacement (HBP)	9173-65	-	1,680	85,000	532	-	
Winship Bridge Replacement (HBP)	9064-65	103,668	105,328	640,000	115,000	640,000	
Town Hydrology Drainage Review	9032-65	-	-	-	-	-	
Prior Year Expenditures	Various	83,908	-	-	-	-	
Total Expenditures		313,283	182,085	1,310,000	352,885	1,115,000	-14.9%
Revenue Over (Under) Expenditures		\$ 253,860	\$ 130,333	\$ (155,247)	\$ (24,885)	\$ (262,000)	68.8%
Fund Balance Beginning of Year		821,594	1,075,454	1,134,565	1,205,787	1,180,902	4.1%
Estimated Fund Balance End of Year		\$ 1,075,454	\$ 1,205,787	\$ 979,318	\$ 1,180,902	\$ 918,902	-6.2%

Town of Ross
Public Safety Tax Fund
Budget 2018 - 2019

PUBLIC SAFETY TAX FUND	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Revenue							
Public Safety Tax	5020-40	\$ 773,210	\$ 791,580	\$ 808,250	\$ 808,280	\$ 836,640	3.5%
Total Revenue		773,210	791,580	808,250	808,280	836,640	3.5%
Revenue Over (Under) Expenditures							
		\$ 773,210	\$ 791,580	\$ 808,250	\$ 808,280	\$ 836,640	3.5%
Transfers							
Transfer from Legal Defense Fund	5950-40	18,606	-	-	-	-	
Transfer to General Fund - Police & Fire	5950-40	(791,816)	(791,580)	(808,250)	(808,280)	(836,640)	3.5%
Total Transfers		(773,210)	(791,580)	(808,250)	(808,280)	(836,640)	3.5%
Fund Balance Beginning of Year		-	-	-	-	-	
Estimated Fund Balance End of Year		\$ -	\$ -	\$ -	\$ -	\$ -	

Town of Ross
COPS (Citizens Options for Public Safety) Fund
Budget 2018 - 2019

COPS FUND	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Revenue							
COPS - State Grant	5120-90	\$ 119,704	\$ 129,496	\$ 120,000	\$ 144,442	\$ 120,000	0.0%
Other		-	-	-	-	-	
Interest	5170-90	149	165	-	250	250	
Total Revenue		119,853	129,661	120,000	144,692	120,250	0.2%
Expenditures							
Front Line Law Enforcement		-	-	-	-	-	
Personnel	9000-90	100,000	143,045	145,000	145,000	150,000	
Equipment	9001-90	-	-	-	-	-	
Total Expenditures		100,000	143,045	145,000	145,000	150,000	3.4%
Revenue Over (Under) Expenditures		\$ 19,853	\$ (13,384)	\$ (25,000)	\$ (308)	\$ (29,750)	
Fund Balance Beginning of Year		28,468	48,322	25,378	34,938	34,630	36.5%
Estimated Fund Balance End of Year		\$ 48,322	\$ 34,938	\$ 378	\$ 34,630	\$ 4,880	1191.0%

Town of Ross
General Plan Update Fund
Budget 2018 - 2019

GENERAL PLAN UPDATE	Account	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Est. Actual	FY 18-19 Budget	% change in Budget
Revenue							
General Plan Update Impact Fees	5135-73	\$ 63,672	\$ 68,440	\$ 53,000	\$ 60,000	\$ 60,000	13.2%
Interest	5170-73	662	1,623	500	3,000	3,000	500.0%
Total Revenue		64,334	70,063	53,500	63,000	63,000	17.8%
Expenditures							
General Plan - Consultants	9002-73	-	-	-	-	-	
Total Expenditures		-	-	-	-	-	
Revenue Over (Under) Expenditures		\$ 64,334	\$ 70,063	\$ 53,500	\$ 63,000	\$ 63,000	17.8%
Transfer to Operating Fund		-	(9,600)	(45,000)	(45,000)	(40,000)	
Transfer to Facilities Fund		-	(16,000)	(15,000)	(4,200)	(15,000)	
Fund Balance Beginning of Year		122,782	187,116	206,616	231,579	245,379	18.8%
Estimated Fund Balance End of Year		\$ 187,116	\$ 231,579	\$ 200,116	\$ 245,379	\$ 253,379	26.6%

TOWN OF ROSS
SALARY SCHEDULE
Effective July 1, 2018

Department/Position	Unit	Hourly	Per Month				
		Rate	Salary	Step A	Step B	Step C	Step D
TOWN MANAGER							
approved by budget							
Town Manager	<i>Unrepresented</i>		\$ 16,804	--	--	--	--
ADMINISTRATION/PLANNING							
approved by budget							
Administrative Manager/Town Clerk	<i>Unrepresented</i>		\$ 7,819	--	--	--	--
Planning Manager	<i>Unrepresented</i>		--	\$ 9,725	\$ 10,211	\$ 10,721	\$ 11,258
Town Treasurer	<i>Unrepresented</i>		\$ 250	--	--	--	--
Office Assistant (.45 time)	<i>Unrepresented</i>	\$23.93					
PUBLIC WORKS							
approved by budget							
Public Works Director	<i>Unrepresented</i>			\$ 10,966	\$ 11,514	\$ 12,090	\$ 12,696
Public Works Superintendent	<i>Unrepresented</i>		\$ 8,710	--	--	--	--
Maintenance Worker	<i>Unrepresented</i>		--	\$ 4,421	\$ 4,641	\$ 4,874	\$ 5,118
Building Permit Technician	<i>Unrepresented</i>			\$ 5,616	\$ 5,896	\$ 6,192	\$ 6,500
POLICE CHIEF							
approved by Resolution 1942 adopted 3/10/16							
Police Chief	<i>Unrepresented</i>		\$ 11,943	--	--	--	--
Education pay of \$250/month, Uniform Pay \$1,000/yr							
POLICE							
approved by Resolution No. 1923 adopted 11/12/15							
Police Sergeant	<i>Ross Police Officers Assn</i>		--	\$ 7,994	\$ 8,394	\$ 8,814	\$ 9,255
Police Officer	<i>Ross Police Officers Assn</i>		--	\$ 6,775	\$ 7,113	\$ 7,470	\$ 7,843
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							
Recreation Manager (3/4 time)	<i>Unrepresented</i>		\$ 7,073	--	--	--	--
Recreation Specialist	<i>Unrepresented</i>			\$ 28.37	\$ 29.79	\$ 31.28	\$ 32.84
Clerk	<i>Unrepresented</i>			\$ 22.84	\$ 23.98	\$ 25.18	\$ 26.44
Recreation Instructor/Program Lead	<i>Unrepresented</i>	\$15.00 - \$78.00					
Recreation Leader	<i>Unrepresented</i>	\$11.00 - \$14.50					
Administrative Assistant	<i>Unrepresented</i>	\$26.50 - \$33.01					

TOWN OF ROSS
5 YEAR CAPITAL IMPROVEMENT PLAN (CIP)
Fiscal Year 2017-18 through 2021-22

Background and discussion

The Five-Year Capital Improvement Plan (CIP) is a planning tool designed to identify facilities and infrastructure improvements which will be considered for development over a five-year time frame beginning in FY 2017-18 through FY 2021-22. 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 2018-2019 (FYE19) budget.

A 5-Year CIP is useful in:

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

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

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

On February 15, 2018, staff met with the Town Council at the Strategic Workshop to review the CIP improvements and priorities, estimated costs, and revenues. This CIP has been updated for the FYE19 budget to incorporate Council comments and new information received.

The following tables are included:

Figure 1 - Expenses shows capital projects included in this year’s budget as well as the next four fiscal years for road resurfacing, bridge replacement or repair, drainage infrastructure, and other Town facilities. The expenditures for actual estimated FYE18 costs are the same as included in the budget unless current cost estimates are available.

Projects selected for Pavement Rehabilitation Program are prioritized based on annual condition assessment and the timing of major underground pipeline projects by RVSD, MMWD and PG&E. Drainage Improvement projects are small, localized replacement projects which are primarily identified in consideration of public safety and frequency of failure.

The Town’s three bridges over Ross Creek and the Sir Francis Drake bridge over Corte Madera Creek are being considered for removal from the HBP program this year because of their ability to pass the 100-yr flood, and their relatively good structural integrity. A nominal \$10,000/yr. has been added to the Public Works Operating Budget for repair and maintenance. The Winship bridge, like the Lagunitas bridge in 2010, is identified in regional flood protection studies as a significant impediment to flow. The Winship bridge is also classified as functionally obsolescent and is scheduled for complete replacement by 2021.

There is generally better knowledge related to roads, bridges, and drainage project capital planning than for Town-owned buildings. The draft FYE19 budget includes \$320,000 to rehabilitate Natalie Coffin Greene Park and Three Bear Hut with the costs to be funded by a \$305,000 transfer from the Recreation Fund and \$15,000 in anticipated grant funding. The section below called “Town Facilities Challenge” provides a more detailed discussion of these other Town facilities.

Figure 2 - Revenues show the revenue sources for the capital projects included in Figure 1. The Roadways, Bridges, and Drainage improvements are shown being funded by a mix of grant programs, roadway and drainage impact fees, and by utilizing a portion of the existing fund balances in the Roadway and Drainage Funds (which are designated for capital improvements). The funding for other Town facilities comes from other sources such as the Town Operating Fund and Facilities and Equipment Fund. The FYE18 and FYE19 budget includes transferring \$400,000 from the Operating Fund to help 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.

Figure 3 - shows the 5-year schedule for the Pavement Rehabilitation Program described in Figure 1, above, including remaining projects to be completed FY 17/18. The expenses in Figure 3 for FY 17/18 and 18/19 may differ from Figure 1 because of anticipated construction schedule overlap of fiscal years during the summer construction season.

Town Facilities Challenge

The Town will be preparing a Town Facilities Master Plan 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, we are looking to solicit a consultant to prepare a Town wide 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, and Natalie Coffin Greene Park 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. Currently, there is approximately \$2.3 million in the Facilities and Equipment Fund that is available to fund these types of capital improvements. In addition, the FYE18 and FYE19 budgets include a \$400,000 transfer from the Operating Fund to the Facilities and Equipment Fund to assist in increasing the fund balance to meet the future capital improvement funding challenges. 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 FYE22. 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.

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Figure 1
Capital Improvement Plan (CIP) Expenses

Expenses

Item	Account	FY 17-18 Est. Actual	FY 18-19 Budget Est.	FY 19-20 Budget Est.	FY 20-21 Budget Est.	FY 21-22 Budget Est.	Total	Comments
Expenditures								
Roadway Improvements								
Pavement Rehabilitation Program	9040-45	\$255,000	\$543,000	\$373,000	\$468,000	\$411,000	\$2,050,000	
ADA Transition Plan - Improvements	9125-45	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000	Curb Ramp & access in ROW
Rule 20A PG&E Undergrounding	9201-45	\$0	\$0	\$200,000	\$0	\$0	\$200,000	\$220,000 work credit and \$50,000 5-year borrow
TAM Safe Routes Projects		\$0	\$0	\$0	\$0	\$0	\$0	
Lagunitas pathway gap closure	9200-45	\$0	\$0	\$50,000	\$50,000	\$0	\$100,000	between Glenwood and Duff Lane
SFD/Lagunitas signal modifications			\$10,000					minor timing adjustments
High Intensity Reflect Signs	9072-45	\$5,000	\$5,000	\$3,000	\$0	\$0	\$13,000	
Bolinas Avenue Median	9079-45	\$0	\$0	\$10,000	\$0	\$0	\$10,000	represents 50% cost share
Sidewalk Improvement Program		\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$100,000	
Subtotal		\$285,000	\$608,000	\$686,000	\$568,000	\$461,000	\$2,598,000	
Bridges								
Bridge Historic Evaluation		\$20,000					\$20,000	
Winship Bridge - HBP - Replacement	9064-65	\$115,000	\$640,000	\$1,140,000	\$580,000	\$0	\$2,475,000	100% Federal and FCD Funding
Glenwood Bridge - HBP - Rehabilitation	9170-65	\$0	\$0	\$0	\$0	\$0	\$0	88.53% Federal Funding
Norwood Bridge - HBP - Rehabilitation	9171-65	\$0	\$0	\$0	\$0	\$0	\$0	100% Federal Funding
Shady Lane Bridge - HBP - Rehab.	9172-65	\$0	\$0	\$0	\$0	\$0	\$0	88.53% Federal Funding
SFD Bridge - HBP - Rehabilitation	9173-65	\$0	\$0	\$0	\$0	\$0	\$0	88.53% Federal Funding
Subtotal		\$135,000	\$640,000	\$1,140,000	\$580,000	\$0	\$2,495,000	
Drainage								
Drainage Improvements - Townwide	9007-65	\$195,000	\$75,000	\$75,000	\$75,000	\$75,000	\$495,000	
Bolinas Drainage (50% share with S.A.)	9205-65	\$20,000	\$400,000		\$169,000		\$589,000	values represent 50% of total costs.
Creek Bank Protection at Town Hall					\$100,000	\$100,000	\$200,000	Rock slope protection - Town Hall to corp. yard
Subtotal		\$215,000	\$475,000	\$75,000	\$344,000	\$175,000	\$1,284,000	
Facilities								
Office Space	9181-66	\$0	\$0	\$0	\$0	\$0	\$0	
Natalie Coffin Greene Park & 3 Bear Hut	9062-66	\$30,000	\$320,000				\$350,000	FY 17/18 - Design; FY 18/19 Construction
Civic Center - Facilities Master Plan	9105-66	\$10,000	\$30,000				\$40,000	Scoping
Ross Common Rehabilitation	9188-66	\$17,000	\$0				\$17,000	
Townwide Facilities Replacement Plan	9183-66	\$0	\$20,000				\$20,000	Used to determine needs
Town Hall Improvements	9189-66	\$5,000	\$15,000				\$20,000	
Public Safety Building	9199-66	\$57,000	\$30,000				\$87,000	
Portable Building Purchase	9201-66	\$65,000					\$65,000	
Facilities Maintenance		\$0	\$0	\$80,000	\$80,000	\$80,000	\$240,000	Scoping with Facilities Replacement Plan
ADA improvements	9125-66	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$80,000	Scoping
Subtotal		\$184,000	\$435,000	\$100,000	\$100,000	\$100,000	\$919,000	
Total Expenditures		\$819,000	\$2,158,000	\$2,001,000	\$1,592,000	\$736,000	\$7,296,000	

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Figure 2
Capital Improvement Plan (CIP) Revenues

Revenues

Item	Account	FY 17-18 Est. Actual	FY 18-19 Budget Est.	FY 19-20 Budget Est.	FY 20-21 Budget Est.	FY 21-22 Budget Est.	Total	Comments
<u>Roadway Improvements</u>								
Road Impact Fees	5115-45	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000	
TAM Measure A - local streets	5504-45	\$35,259	\$35,000	\$35,000	\$35,000	\$35,000	\$175,259	
TAM Measure B - Element 1	5505-45				\$26,000		\$26,000	
Rule 20A PG&E Undergrounding				\$200,000			\$200,000	SFD undergrounding at fire station
Sidewalk Improvement Reimb	5509-45						\$0	
Gas Tax	5120-51	\$193,462	\$230,408	\$223,503	\$106,000	\$106,000	\$859,373	Apply to pavement rehab projects
TAM Safe Routes Grants	5501-45	\$0	\$0	\$0	\$0	\$0	\$0	
Subtotal Roadway Funding		\$438,721	\$665,408	\$658,503	\$451,500	\$341,000	\$2,555,132	
<i>from(+) or to(-) Road Fund balance</i>							\$52,868	
<u>Bridges</u>								
Winship Bridge - HBP - Replacement	5140-65	\$115,000	\$640,000	\$1,140,000	\$580,000	\$0	\$2,475,000	100% funding - federal & County Flood Control
Glenwood Bridge - HBP - Rehabilitation	5145-65	\$0	\$0	\$0	\$0	\$0	\$0	88.53% Federal Funding
Norwood Bridge - HBP - Rehabilitation	5146-65	\$0	\$0	\$0	\$0	\$0	\$0	100% Federal Funding
Shady Lane Bridge - HBP - Rehab.	5147-65	\$0	\$0	\$0	\$0	\$0	\$0	88.53% Federal Funding
SFD Bridge - HBP - Rehabilitation	5148-65	\$0	\$0	\$0	\$0	\$0	\$0	88.53% Federal Funding
Subtotal Bridge Funding		\$115,000	\$640,000	\$1,140,000	\$580,000	\$0	\$2,475,000	
<u>Drainage</u>								
Drainage Impact Fees	5115-65	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000	
Subtotal Bridge + Drainage Funding		\$315,000	\$840,000	\$1,340,000	\$780,000	\$200,000	\$3,475,000	
<i>from(+) or to(-) Drainage Fund balance</i>							\$304,000	
<u>Facilities</u>								
Contributions - NCG Park			\$15,000				\$15,000	
Recreation Fund - NCG Park			\$305,000				\$305,000	
Other Funding/Fund Balance		\$185,000	\$115,000	\$100,000	\$100,000	\$100,000	\$600,000	
Subtotal Facilities Funding		\$185,000	\$435,000	\$100,000	\$100,000	\$100,000	\$920,000	
Total Revenue							\$7,307,000	

Figure 3 - PAVEMENT REHABILITATION PROGRAM

Schedule for 2017-18

Wellington Avenue (Madena to End)	37	2,985 SF	\$9,701
Wellington Avenue (Fallen Leaf to Madera)	54	14,091 SF	\$45,796
Wellington Avenue (Garden to Fallen Leaf)	32	13,413 SF	\$43,592
Fallen Leaf (entire length)	45	4,950 SF	\$16,088
		Subtotal	\$115,177
		Including 20% Contingency and 25% Engineering	\$167,006

Schedule for 2018-19

Bolinas Avenue (1/2 width in Ross only)	17-13-22	32,700 SF**	\$276,000
Olive Avenue (West/Left of Walnut)	69	4,590 SF	\$14,918
Olive Avenue (East/Right of Walnut)	46	1,445 SF	\$4,696
Walnut Avenue (Lagunitas to Olive)	43	5,040 SF	\$16,380
Walnut Avenue (Olive to Dead End)	64	6,120 SF	\$19,890
		Subtotal	\$331,884
		Including 20% Contingency and 25% Engineering	\$481,231

** Bolinas requires full pavement reconstruction @\$11.50/sf

Schedule for 2019-20

Lagunitas Road (213' W. of Willow to Woodside)	48	22,282 SF	\$72,417
Lagunitas Road (Allen to 213' W of Willow)	52	31,283 SF	\$101,670
Thomas Court (Entire Court)	59	6,900 SF	\$22,425
Chestnut Avenue (Bridge Road to Town Limit)	70	18,590 SF	\$60,418
		Subtotal	\$256,929
		Including 20% Contingency and 25% Engineering	\$372,547

Schedule for 2020-21

El Camino Bueno (Entire Length)	63	23,530 SF	\$76,473
Lagunitas Road (Woodside to Glenwood)	60	42,390 SF	\$137,768
Laurel Grove (Walters to Canyon)	66	33,410 SF	\$108,583
		Subtotal	\$322,823
		Including 20% Contingency and 25% Engineering	\$468,093

Schedule for 2021-22

Winding Way (Laurel Grove to 600' West)	64	9,600 SF	\$31,200
Upper Road (Entire Length)	63-68-64	77,660 SF	\$252,395
		Subtotal	\$283,595
		Including 20% Contingency and 25% Engineering	\$411,213

REMAINING STREETS NEEDING WORK		92,750 SF	\$301,438
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