



TOWN OF ROSS

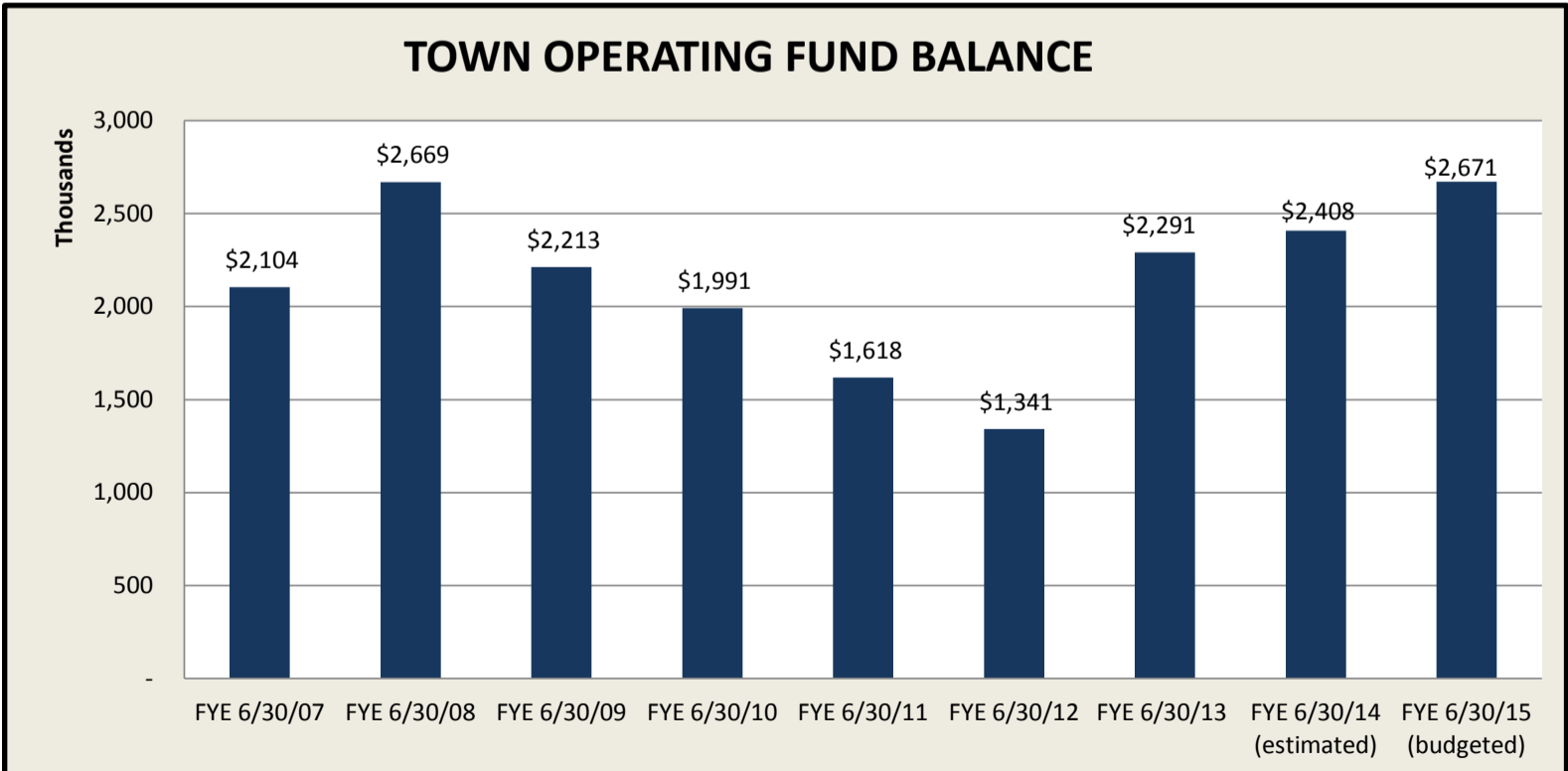
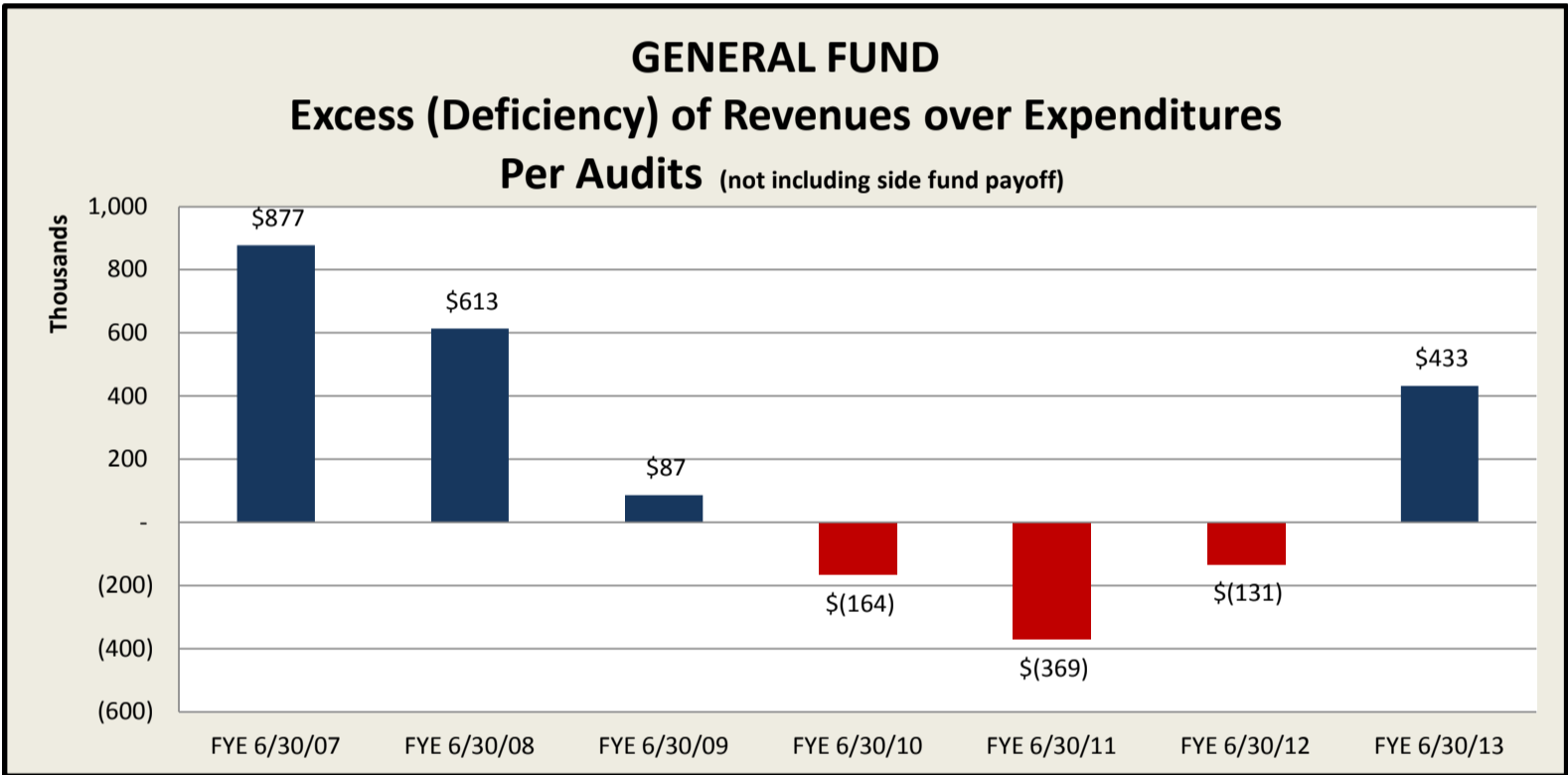
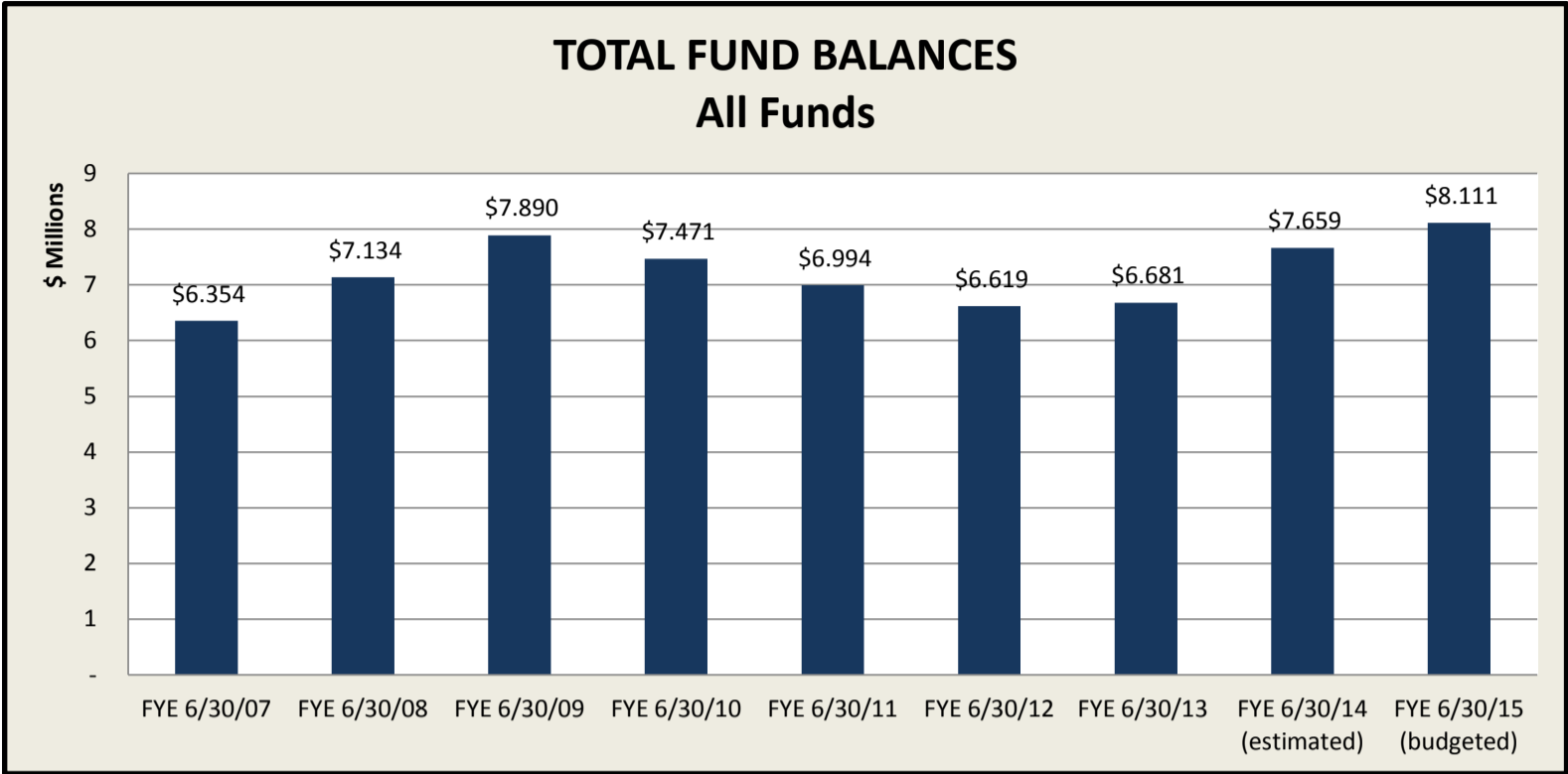
*FY 2015*

**ADOPTED BUDGET**



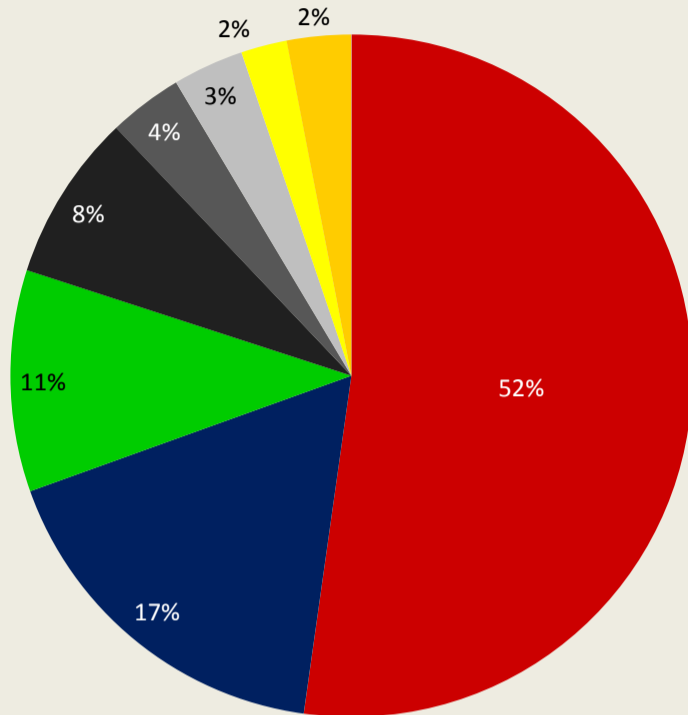
TOWN OF ROSS  
BUDGET  
2014-15

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## REVENUES

### General Fund and Public Safety Tax Fund Budget 2014-2015 = \$6,775,880

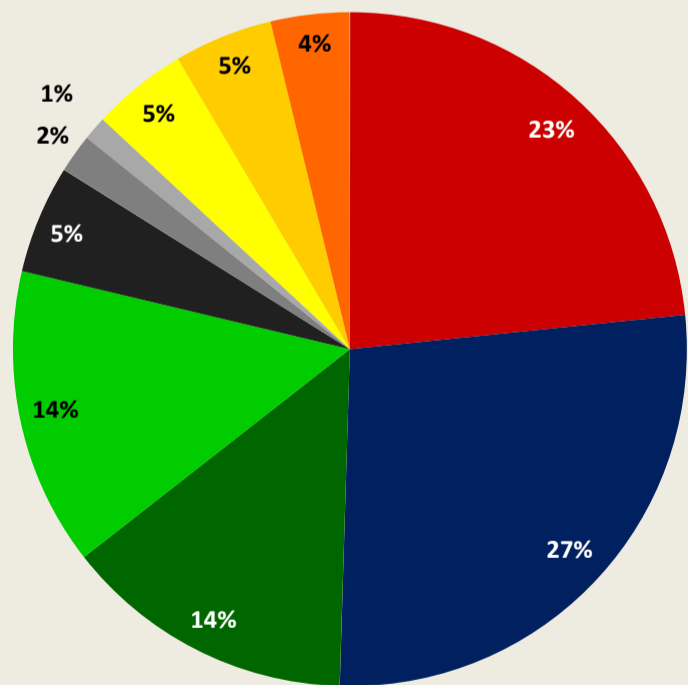


- Property Taxes - \$3,539,870
- Recreation Fees - \$1,170,000
- Public Safety Tax - \$711,450
- Building Dept. Revenue - \$535,350
- Other Taxes - \$238,015
- Investments & Rents - \$228,192
- Planning - \$147,500
- Other - \$205,503

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

## EXPENDITURES (by type)

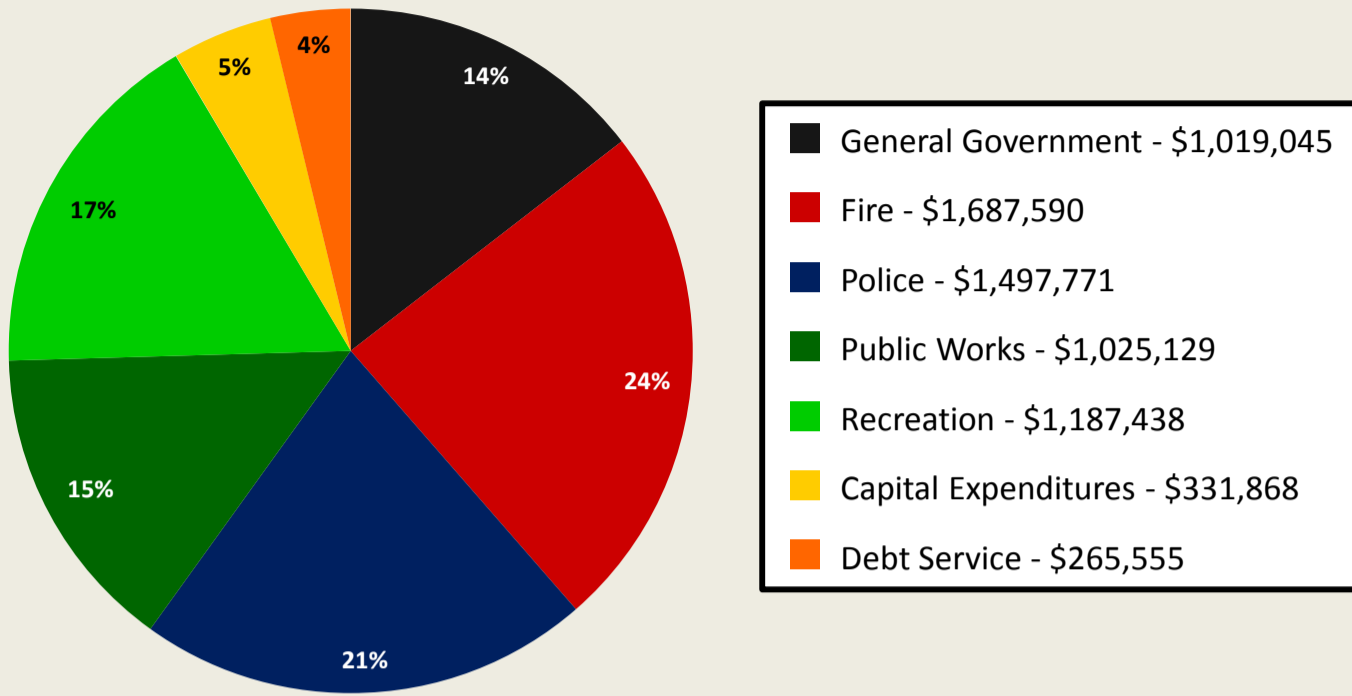
### General Fund Budget 2014-2015 = \$7,014,394



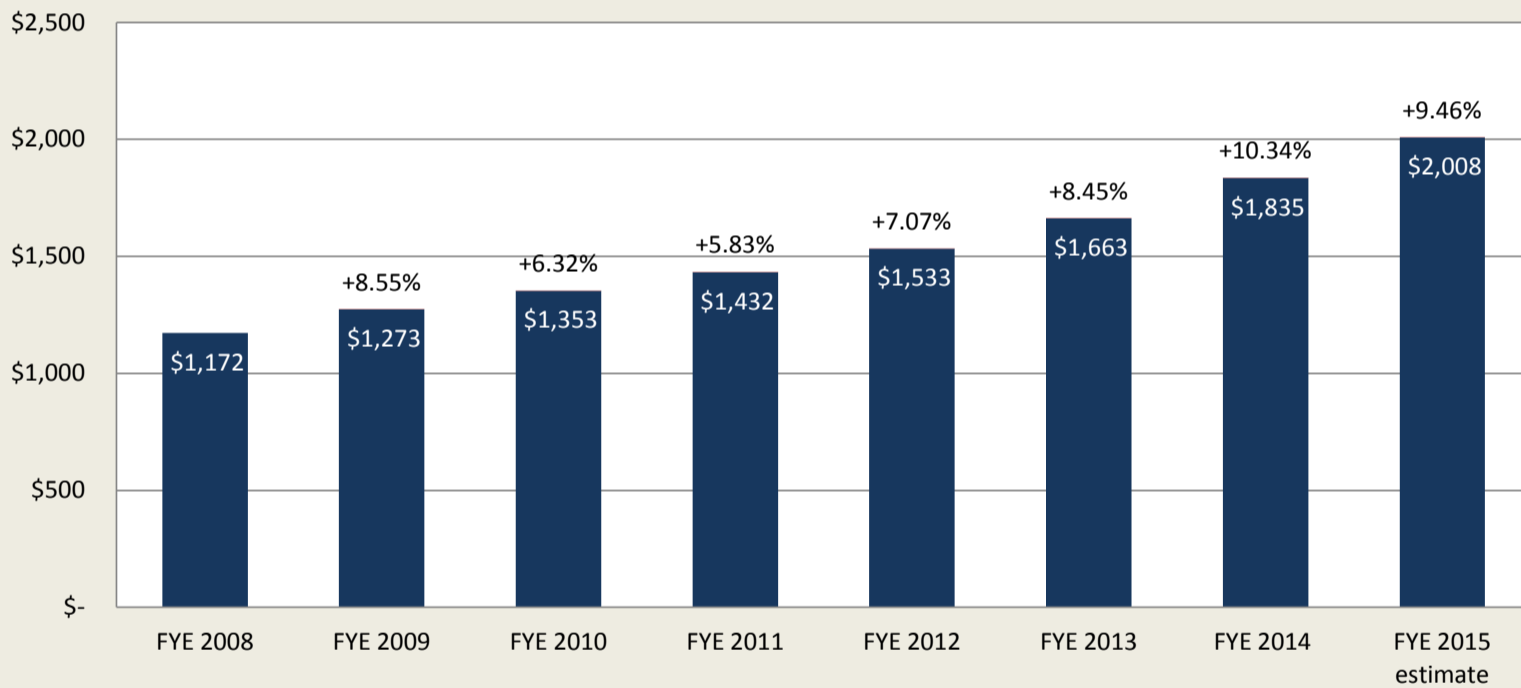
- Ross Valley Fire Dept - \$1,639,915
- Wages - \$1,901,185
- Employee Benefits - \$979,492
- Outside Services - \$1,001,336
- Maintenance & Repairs - \$365,000
- Rent - \$129,100
- Insurance - \$80,513
- Other - \$320,430
- Capital Expenditures - \$331,868
- Debt Service - \$265,555

Employee benefits includes pension expense of \$279,623  
Maintenance & Repairs includes vehicle expense  
Other includes Other and Memberships & Organizations

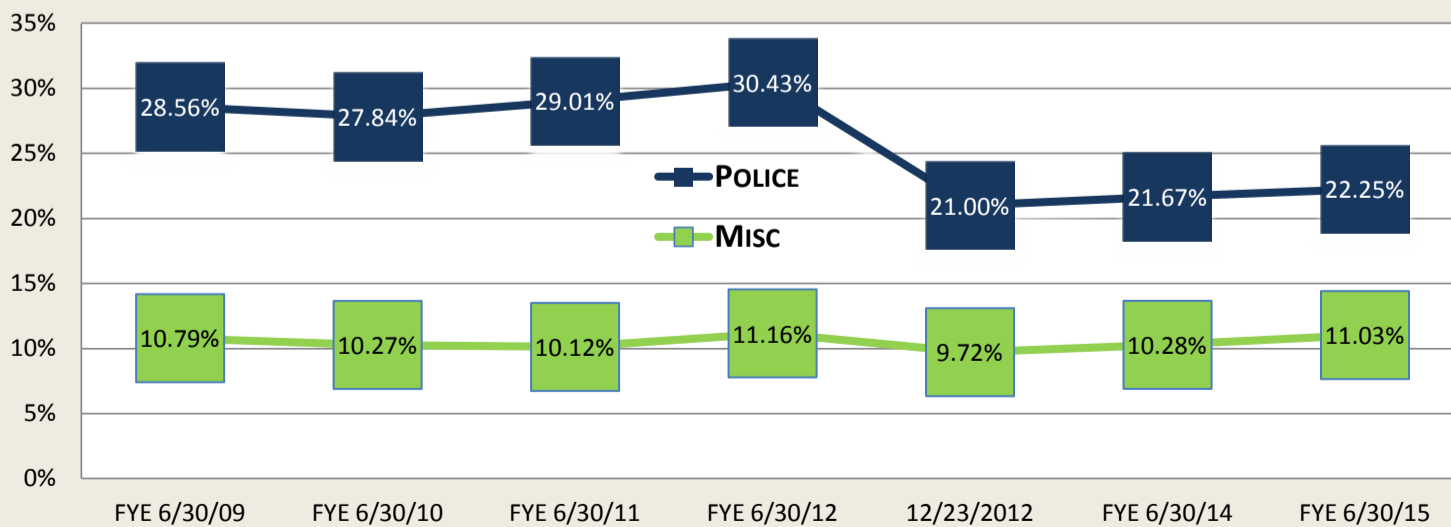
**EXPENDITURES (by Department)**  
**General Fund**  
**Budget 2014-2015 = \$7,014,394**



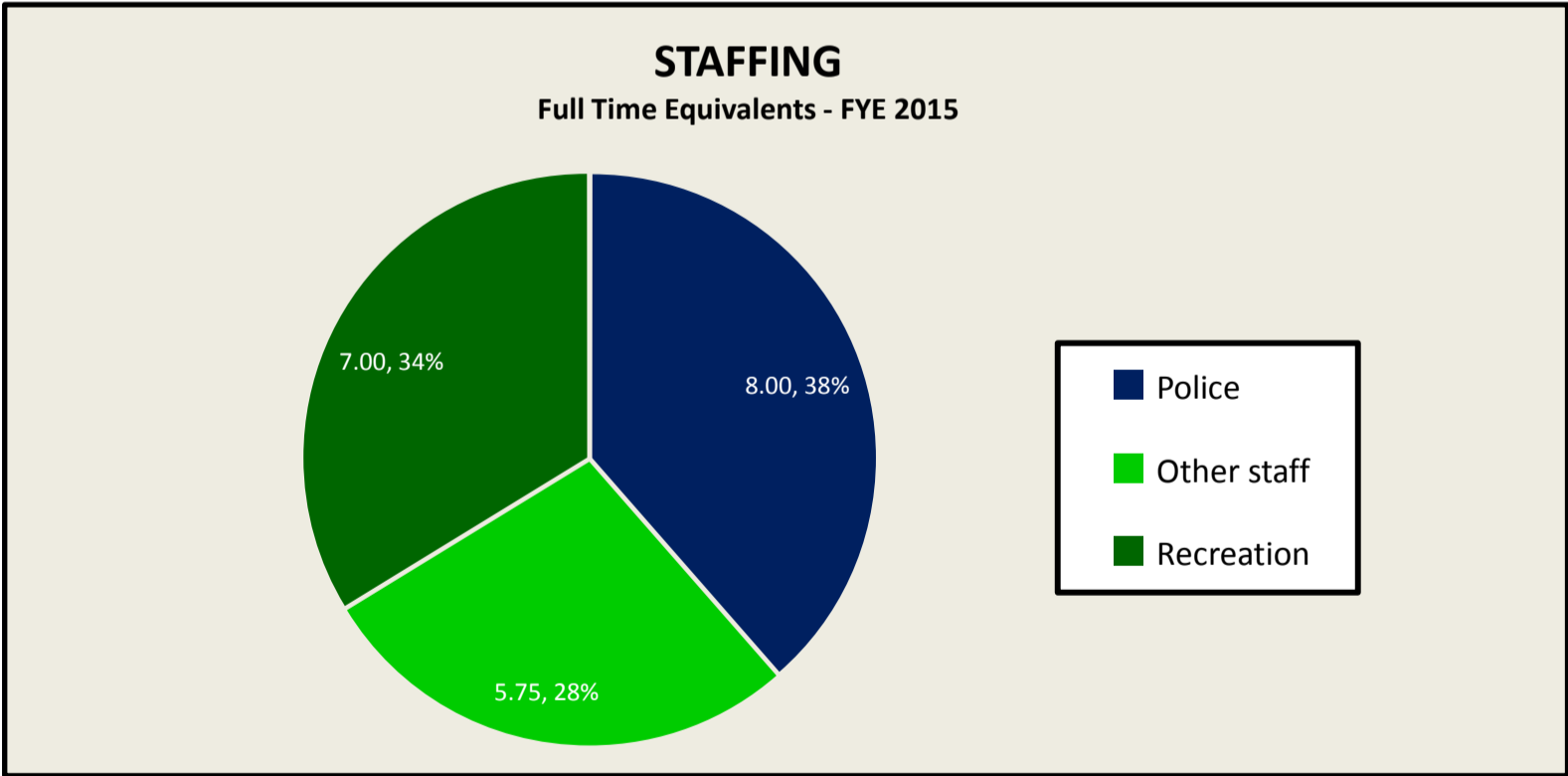
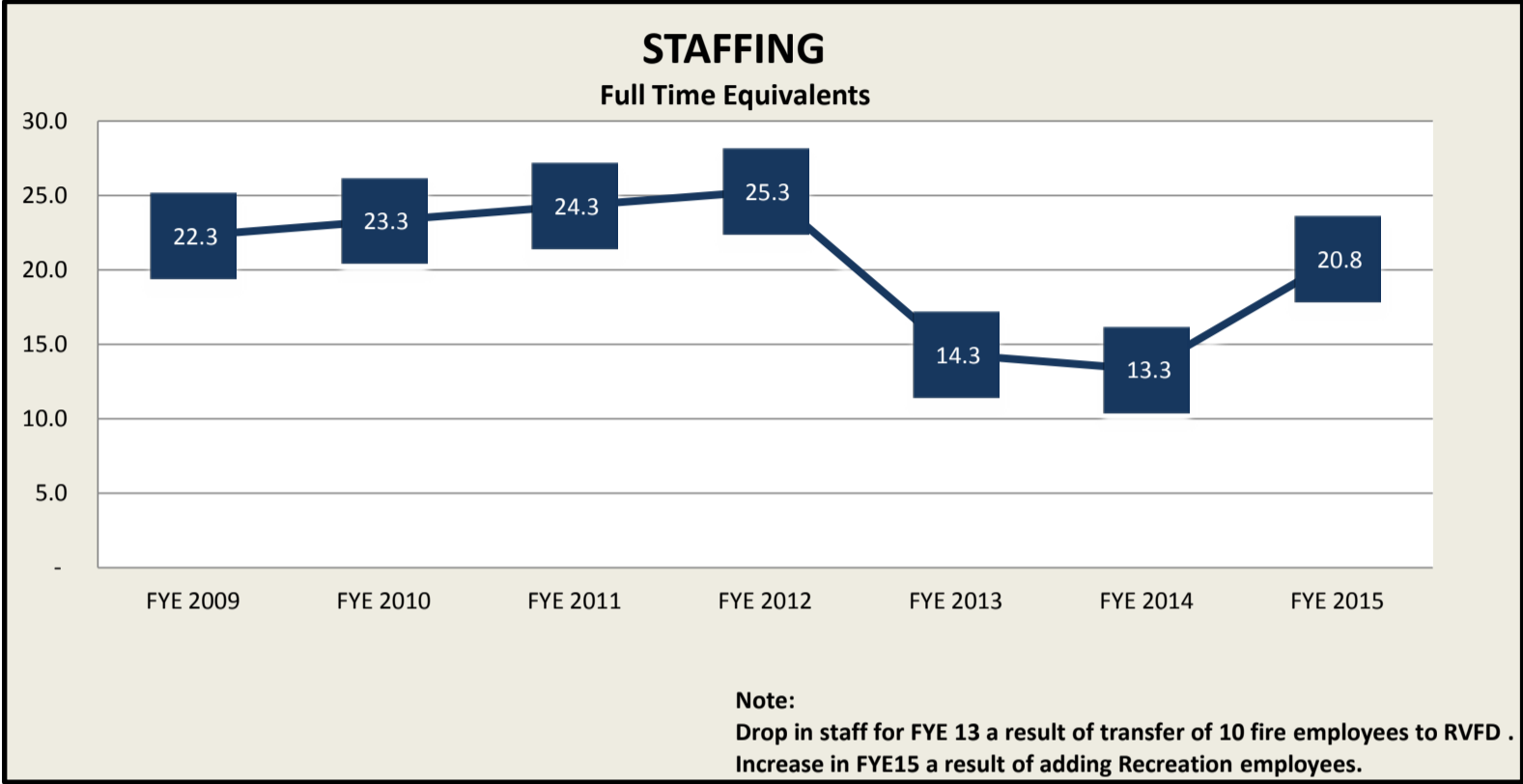
**KAISER FAMILY PLAN RATES**



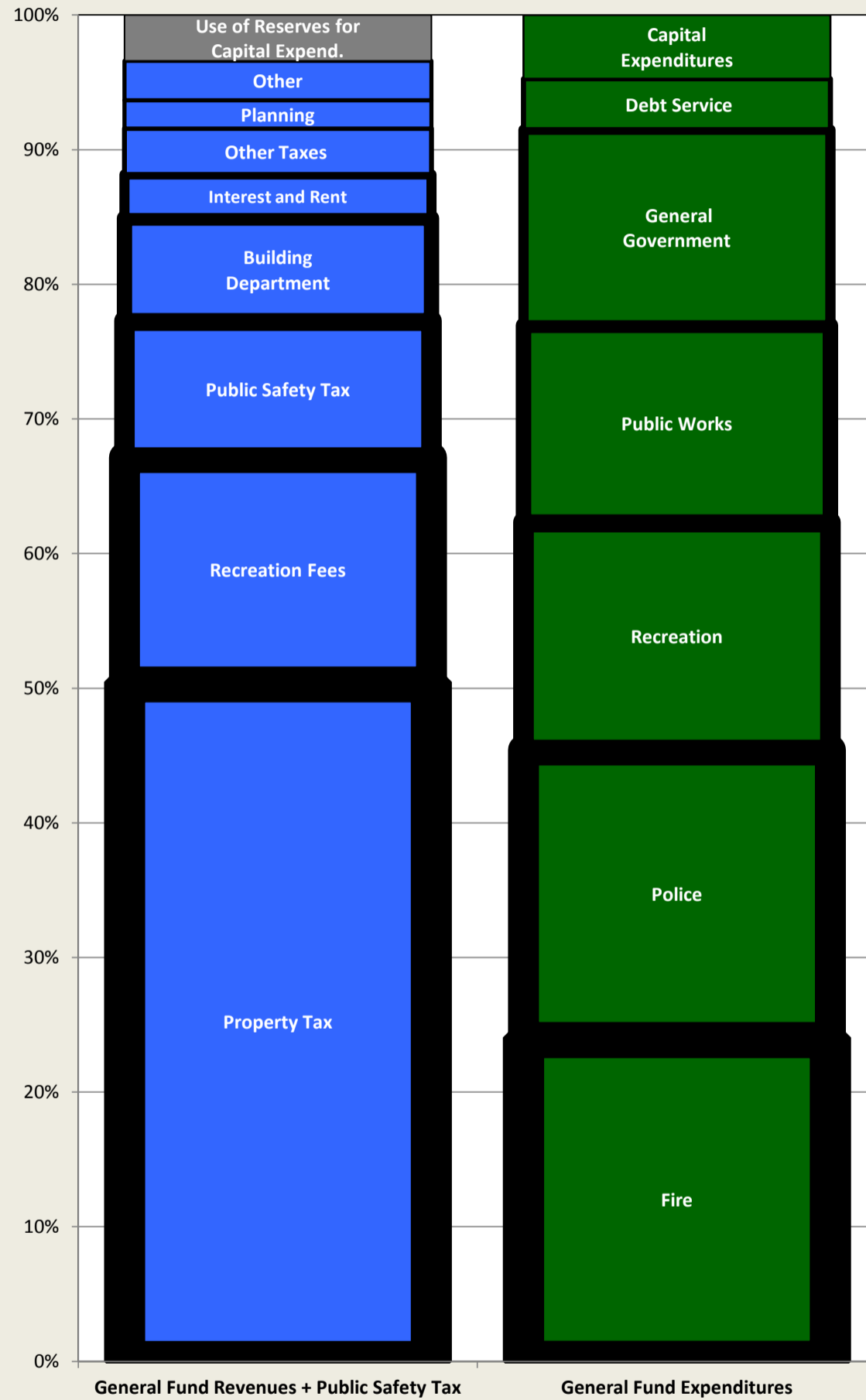
**CALPERS PENSION RATES - EMPLOYER SHARE**



**Note:**  
 Drop in rate 12/23/12 due to payoff of PERS side fund.  
 In addition the Town pays a portion of the employee share of PERS for most employees.



## BUDGET FYE 2015



**TOWN STAFFING - FULL TIME EQUIVALENTS**

<b>GENERAL FUND</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>
<b>Position</b>							
Town Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.00
Town Clerk/Admin Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.00
Senior Planner	1.0	1.0	1.0	1.0	1.0	1.0	1.00
Public Works Director/Building Official	1.0	1.0	1.0	1.0	1.0	0.0	0.00
Public Works Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.00
Maintenance Worker II	0.8	0.8	0.8	0.8	0.8	0.8	1.00
Building/Public Works Secretary	0.5	0.5	0.5	0.5	0.5	0.5	0.75
<b>Subtotal</b>	<b>6.3</b>	<b>6.3</b>	<b>6.3</b>	<b>6.3</b>	<b>6.3</b>	<b>5.3</b>	<b>5.75</b>
<b>PUBLIC SAFETY -FIRE</b>							
<b>Position</b>							
Chief	1.0	1.0	1.0	1.0	--	--	--
Captain	1.0	1.0	1.0	1.0	--	--	--
Captain	1.0	1.0	1.0	1.0	--	--	--
Captain	--	--	1.0	1.0	--	--	--
Engineer	1.0	1.0	1.0	1.0	--	--	--
Engineer	1.0	1.0	1.0	1.0	--	--	--
Engineer	1.0	1.0	1.0	1.0	--	--	--
Apprentice Firefighter	1.0	1.0	1.0	1.0	--	--	--
Apprentice Firefighter	1.0	1.0	1.0	1.0	--	--	--
Apprentice Firefighter	1.0	1.0	1.0	1.0	--	--	--
<b>Subtotal</b>	<b>9.0</b>	<b>9.0</b>	<b>10.0</b>	<b>10.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.00</b>
<b>PUBLIC SAFETY -POLICE</b>							
<b>Position</b>							
Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.00
Sergeant	1.0	1.0	1.0	1.0	1.0	1.0	1.00
Sergeant	1.0	1.0	1.0	1.0	1.0	1.0	1.00
Officer	1.0	1.0	1.0	1.0	1.0	1.0	1.00
Officer	1.0	1.0	1.0	1.0	1.0	1.0	1.00
Officer	1.0	1.0	1.0	1.0	1.0	1.0	1.00
Officer	--	1.0	1.0	1.0	1.0	1.0	1.00
Officer	--	--	--	1.0	1.0	1.0	1.00
Community Resource Officer	1.0	1.0	1.0	1.0	--	--	--
<b>Subtotal</b>	<b>7.0</b>	<b>8.0</b>	<b>8.0</b>	<b>9.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.00</b>
<b>RECREATION</b>							
Recreation Manager (75% time)	--	--	--	--	--	--	0.75
Recreation Specialist (less than 1K hrs.)	--	--	--	--	--	--	0.50
Admin Assistant (less than 1K hrs)	--	--	--	--	--	--	0.50
Admin Clerk (500 hrs.)	--	--	--	--	--	--	0.25
Garden Sch - Head Teacher(current rate \$35/hr)	--	--	--	--	--	--	0.50
Garden Sch - Teacher(current rate \$31.50/hr)	--	--	--	--	--	--	0.50
Garden Sch - Teacher (current rate \$29.50/hr)	--	--	--	--	--	--	0.50
Garden Sch - Teacher (current rate \$25/hr)	--	--	--	--	--	--	0.50
Garden Sch - Subs	--	--	--	--	--	--	n/a
St. Johns - Head Teacher (current rate \$31.5/hr)	--	--	--	--	--	--	0.50
St Johns - Teacher(current rate \$26.80/hr)	--	--	--	--	--	--	0.50
St Johns - Teacher(current rate \$26.80/hr)	--	--	--	--	--	--	0.50
St Johns - Substitutes	--	--	--	--	--	--	n/a
Recreation Instructor/Program Lead	--	--	--	--	--	--	0.75
Recreation Leader	--	--	--	--	--	--	0.75
<b>Subtotal</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>7.00</b>
<b>Total staff</b>	<b>22.3</b>	<b>23.3</b>	<b>24.3</b>	<b>25.3</b>	<b>14.3</b>	<b>13.3</b>	<b>20.8</b>

**Notes**

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



Town of Ross  
All Funds - Budget Summary - 2014-2015

	GENERAL FUND							SPECIAL REVENUE FUNDS							ALL FUNDS
	Town Operating Fund	Recreation	Equip. Replace.	Facilities & Equipment	Legal Defense	Emergency	TOTAL GENERAL FUND	Gas Tax	Roadway	Drainage	Public Safety Tax	COPS	Bldg Permit Excess	Gen Plan Update	TOTAL
<b>Estimated Fund Bal 6/30/14</b>	\$ 2,407,833	\$ -	\$ 442,851	\$ 1,264,322	\$ 102,206	\$ 1,500,000	\$ 5,717,212	\$ 254,952	\$ 944,022	\$ 419,052	\$ -	\$ 14,263	\$ 226,647	\$ 82,961	\$ 7,659,109
<b>Budgeted Revenue</b>															
Property Taxes	3,539,870	-	-	-	-	-	3,539,870	-	-	-	-	-	-	-	3,539,870
Other Taxes	238,015	-	-	-	-	-	238,015	-	-	-	-	-	-	-	238,015
Intergovernmental Revenue	52,103	-	-	-	-	-	52,103	-	-	-	-	-	-	-	52,103
Investment Income and Rents	228,192	-	-	-	-	-	228,192	-	-	-	-	-	-	-	228,192
Building Department Revenue	535,350	-	-	-	-	-	535,350	-	-	-	-	-	-	-	535,350
Planning	147,500	-	-	-	-	-	147,500	-	-	-	-	-	-	-	147,500
Police Revenue	18,400	-	-	-	-	-	18,400	-	-	-	-	-	-	-	18,400
Miscellaneous	25,000	-	-	-	-	-	25,000	-	-	-	-	-	-	-	25,000
Other Fund Revenue	-	1,170,000	-	110,000	-	-	1,280,000	67,130	808,467	744,795	711,450	100,000	500	35,100	3,747,442
<b>Total Budgeted Revenue</b>	<b>4,784,430</b>	<b>1,170,000</b>	<b>-</b>	<b>110,000</b>	<b>-</b>	<b>-</b>	<b>6,064,430</b>	<b>67,130</b>	<b>808,467</b>	<b>744,795</b>	<b>711,450</b>	<b>100,000</b>	<b>500</b>	<b>35,100</b>	<b>8,531,872</b>
<b>Budgeted Expenditures</b>															
General Government	1,019,045	-	-	-	-	-	1,019,045	-	-	-	-	-	-	-	1,019,045
Fire	1,680,090	-	-	-	-	-	1,680,090	-	-	-	-	-	-	-	1,680,090
Police	1,490,271	-	-	-	-	-	1,490,271	-	-	-	-	-	-	-	1,490,271
Public Works	983,129	-	-	-	-	-	983,129	-	-	-	-	-	-	-	983,129
Debt Service	222,700	-	-	-	-	-	222,700	-	-	-	-	-	-	-	222,700
Capital Expenditures	11,500	-	-	-	-	-	11,500	-	-	-	-	-	-	-	11,500
Other Fund Expenditures	-	1,216,952	-	390,708	-	-	1,607,660	67,130	1,217,566	571,045	-	100,000	-	10,000	3,573,401
<b>Total Budgeted Expenditures</b>	<b>5,406,734</b>	<b>1,216,952</b>	<b>-</b>	<b>390,708</b>	<b>-</b>	<b>-</b>	<b>7,014,394</b>	<b>67,130</b>	<b>1,217,566</b>	<b>571,045</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>10,000</b>	<b>8,980,135</b>
<b>Revenue Over (Under) Expend.</b>	<b>(622,305)</b>	<b>(46,952)</b>	<b>-</b>	<b>(280,708)</b>	<b>-</b>	<b>-</b>	<b>(949,964)</b>	<b>-</b>	<b>(409,099)</b>	<b>173,750</b>	<b>711,450</b>	<b>-</b>	<b>500</b>	<b>25,100</b>	<b>(448,263)</b>
Transfer from Legal Defense to Public Safety Tax Fund	-	-	-	-	(83,900)	-	(83,900)	-	-	-	83,900	-	-	-	-
Transfer from Public Safety Tax Fund to General Fund	795,350	-	-	-	-	-	795,350	-	-	-	(795,350)	-	-	-	-
<b>Subtotal</b>	<b>173,045</b>	<b>(46,952)</b>	<b>-</b>	<b>(280,708)</b>	<b>(83,900)</b>	<b>-</b>	<b>(238,514)</b>	<b>-</b>	<b>(409,099)</b>	<b>173,750</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>25,100</b>	<b>(448,263)</b>
Transfer from Equipment Replacement to Facilities Fund	-	-	(442,851)	442,851	-	-	-	-	-	-	-	-	-	-	-
Transfer from Ross Rec to Operating Fund to repay prior year expenses	115,000	(115,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from General to Facilities and Equipment Fund	(25,000)	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>263,045</b>	<b>(161,952)</b>	<b>(442,851)</b>	<b>187,143</b>	<b>(83,900)</b>	<b>-</b>	<b>(238,514)</b>	<b>-</b>	<b>(409,099)</b>	<b>173,750</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>25,100</b>	<b>(448,263)</b>
Contribution from Ross Rec.	-	900,000	-	-	-	-	900,000	-	-	-	-	-	-	-	900,000
<b>Net Change in Fund Balance</b>	<b>263,045</b>	<b>738,048</b>	<b>(442,851)</b>	<b>187,143</b>	<b>(83,900)</b>	<b>-</b>	<b>661,486</b>	<b>-</b>	<b>(409,099)</b>	<b>173,750</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>25,100</b>	<b>451,737</b>
<b>Estimated Fund Bal 6/30/15</b>	<b>\$ 2,670,878</b>	<b>\$ 738,048</b>	<b>\$ -</b>	<b>\$ 1,451,465</b>	<b>\$ 18,306</b>	<b>\$ 1,500,000</b>	<b>\$ 6,378,698</b>	<b>\$ 254,952</b>	<b>\$ 534,923</b>	<b>\$ 592,802</b>	<b>\$ -</b>	<b>\$ 14,263</b>	<b>\$ 227,147</b>	<b>\$ 108,061</b>	<b>\$ 8,110,845</b>

**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. In this category is the Legal Defense Fund.

**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 Town Operating Fund, The Emergency Fund, and the Facilities and Equipment Fund.

**Town of Ross  
All Funds  
Expenditure Summary  
Budget 2014 - 2015**

<b>All Funds Expenditures BY DEPARTMENT</b>	<b>FY 11-12 Actual</b>	<b>FY 12-13 Actual</b>	<b>FY 13-14 Budget</b>	<b>FY 13-14 Est. Actual</b>	<b>FY 14-15 Budget</b>	<b>% change in Budget</b>
<b>General Fund</b>						
General Government	\$ 937,604	\$ 795,426	\$ 870,824	\$ 902,015	\$ 1,019,045	17.0%
Fire	1,917,629	1,899,733	1,622,326	1,619,211	1,687,590	4.0%
Police	1,503,185	1,337,877	1,416,528	1,346,273	1,497,771	5.7%
Public Works	794,463	678,644	859,203	842,386	1,025,129	19.3%
Recreation	-	-	-	-	1,187,438	
<i>Subtotal</i>	5,152,881	4,711,680	4,768,882	4,709,885	6,416,972	34.6%
Capital Expenditures	68,692	120,729	335,787	267,185	331,868	-1.2%
Debt Service	22,031	19,385	245,617	431,989	265,555	8.1%
<i>Subtotal</i>	5,243,604	4,851,794	5,350,286	5,409,059	7,014,394	31.1%
Side Fund Payoff	-	1,496,777	-	-	-	
<i>Total General Fund Expenditures</i>	5,243,604	6,348,571	5,350,286	5,409,059	7,014,394	31.1%
<b>Special Revenue Funds</b>						
Gas Tax Fund	37,176	9,905	70,000	70,000	67,130	-4.1%
Roadway Fund	192,321	119,064	1,022,500	384,868	1,217,566	19.1%
Drainage Fund	441,501	151,922	876,830	257,744	571,045	-34.9%
Asset Forfeiture Fund	-	10,423	13,954	24,195	-	-100.0%
CLEEP Fund	7,124	-	-	-	-	
COPS Fund	127,387	154,832	100,000	100,000	100,000	0.0%
Bldg Permit Excess Reserve	1,150	56,392	-	-	-	
General Plan Update Fund	18,626	-	-	-	10,000	
Park Fund	17,765	-	-	-	-	
<i>Total Special Revenue Funds</i>	843,050	502,538	2,083,284	836,807	1,965,741	-5.6%
<b>Total Expenditures</b>	<b>\$ 6,086,654</b>	<b>\$ 6,851,109</b>	<b>\$ 7,433,570</b>	<b>\$ 6,245,866</b>	<b>\$ 8,980,135</b>	<b>20.8%</b>

<b>All Funds Expenditures BY TYPE OF EXPENSE</b>	<b>FY 11-12 Actual</b>	<b>FY 12-13 Actual</b>	<b>FY 13-14 Budget</b>	<b>FY 13-14 Est. Actual</b>	<b>FY 14-15 Budget</b>	<b>% change in Budget</b>
Wages	\$ 2,572,812	\$ 1,457,641	\$ 1,302,216	\$ 1,252,336	\$ 1,901,185	46.0%
Employee Benefits	1,509,555	829,578	785,499	748,973	979,492	24.7%
Outside Services	508,199	367,435	555,624	619,785	1,001,336	80.2%
Ross Valley Fire Department	-	1,670,097	1,589,159	1,589,159	1,639,915	
Memberships and Organizations	36,663	42,686	50,564	62,272	66,986	32.5%
Rent	-	-	-	-	129,100	
Repairs and Maintenance	203,623	133,437	228,500	204,500	320,000	40.0%
Vehicles	69,566	32,744	46,000	40,000	45,000	-2.2%
Insurance	106,684	76,033	88,000	62,378	80,513	-8.5%
Other	145,779	102,029	123,320	130,482	253,444	105.5%
<i>Subtotal</i>	5,152,881	4,711,680	4,768,882	4,709,885	6,416,972	34.6%
Capital Expenditures	68,692	120,729	335,787	267,185	331,868	-1.2%
Debt Service	22,031	19,385	245,617	431,989	265,555	8.1%
<i>Subtotal</i>	5,243,604	4,851,794	5,350,286	5,409,059	7,014,394	31.1%
Side Fund Payoff	-	1,496,777	-	-	-	
<i>Subtotal</i>	5,243,604	6,348,571	5,350,286	5,409,059	7,014,394	31.1%
Special Revenue Funds	843,050	502,538	2,083,284	836,807	1,965,741	-5.6%
<b>Total Expenditures</b>	<b>\$ 6,086,654</b>	<b>\$ 6,851,109</b>	<b>\$ 7,433,570</b>	<b>\$ 6,245,866</b>	<b>\$ 8,980,135</b>	<b>20.8%</b>

**Town of Ross  
Town Operating Fund  
Summary  
Budget 2014 - 2015**

<b>TOWN OPERATING FUND SUMMARY</b>	<b>FY 11-12 Actual</b>	<b>FY 12-13 Actual</b>	<b>FY 13-14 Budget</b>	<b>FY 13-14 Est. Actual</b>	<b>FY 14-15 Budget</b>	<b>% change in Budget</b>
<b>Revenue</b>						
Property Taxes	\$ 3,156,159	\$ 3,277,852	\$ 3,263,000	\$ 3,536,752	\$ 3,539,870	8.5%
Municipal Services Tax	638,490	-	-	-	-	
Other Taxes	210,374	221,293	214,108	240,015	238,015	11.2%
Intergovernmental Revenue	42,242	38,320	37,500	47,991	52,103	38.9%
Investment Income and Rents	328,442	214,700	218,170	233,145	228,192	4.6%
Building Department Revenue	530,878	869,371	321,000	855,375	535,350	66.8%
Planning	115,654	211,078	136,500	202,500	147,500	8.1%
Police Revenue	21,563	33,471	28,500	26,016	18,400	-35.4%
Miscellaneous	54,659	269,759	37,000	49,450	25,000	-32.4%
<b>Total Revenue</b>	<b>\$ 5,098,461</b>	<b>\$ 5,135,844</b>	<b>\$ 4,255,778</b>	<b>\$ 5,191,244</b>	<b>\$ 4,784,430</b>	<b>12.4%</b>
<b>Expenditures</b>						
General Government	\$ 937,604	\$ 795,426	\$ 870,824	\$ 902,015	\$ 1,019,045	17.0%
Fire	1,917,629	1,899,733	1,622,326	1,619,211	1,680,090	3.6%
Police	1,503,185	1,337,877	1,416,528	1,346,273	1,490,271	5.2%
Public Works	794,463	677,368	859,203	842,386	983,129	14.4%
<i>Subtotal</i>	5,152,881	4,710,404	4,768,882	4,709,885	5,172,534	8.5%
Debt Service	19,364	19,385	223,271	420,010	222,700	-0.3%
Capital Expenditures	39,631	28,135	7,900	17,195	11,500	45.6%
<b>Total Expenditures</b>	<b>5,211,876</b>	<b>4,757,924</b>	<b>5,000,053</b>	<b>5,147,090</b>	<b>5,406,734</b>	<b>8.1%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ (113,415)</b>	<b>\$ 377,921</b>	<b>\$ (744,275)</b>	<b>\$ 44,154</b>	<b>\$ (622,305)</b>	<b>-16.4%</b>
Transfer from Public Safety Tax Fund	-	-	783,000	794,292	795,350	
<i>Subtotal</i>	<b>(113,415)</b>	<b>377,921</b>	<b>38,725</b>	<b>838,446</b>	<b>173,045</b>	<b>346.9%</b>
Payment to PERS for side fund payoff	-	(1,496,777)	-	-	-	
Proceeds from loan from Co of Marin to payoff PERS side fund	-	920,777	-	-	-	
Transfer from Facilities Fund to pay off PERS side fund	-	576,000	-	-	-	
Transfer (to) from Facilities Fund	-	284,000	-	(721,494)	-	
Transfer from Equip. Replacement Fund	-	287,494	-	-	-	
Transfer to Facilities and Equip. Fund	-	-	-	-	(25,000)	
Transfer from Recreation Fund to repay prior year expenses	-	-	-	-	115,000	
Transfers to Other Funds	(163,290)	-	-	-	-	
Fund Balance Beginning of Year	1,618,171	1,341,466	2,006,414	2,290,881	2,407,833	20.0%
<b>Estimated Fund Balance End of Year</b>	<b>\$ 1,341,466</b>	<b>\$ 2,290,881</b>	<b>\$ 2,045,139</b>	<b>\$ 2,407,833</b>	<b>\$ 2,670,878</b>	<b>30.6%</b>

**Town of Ross  
Town Operating Fund  
Revenue  
Budget 2014 - 2015**

<b>TOWN OPERATING FUND REVENUE</b>	<b>Account</b>	<b>FY 11-12 Actual</b>	<b>FY 12-13 Actual</b>	<b>FY 13-14 Budget</b>	<b>FY 13-14 Est. Actual</b>	<b>FY 14-15 Budget</b>	<b>% change in Budget</b>
<b>Property Taxes</b>							
Property Tax	5010	\$ 2,625,085	\$ 2,723,568	\$ 2,750,000	\$ 2,894,206	\$ 2,980,000	8.4%
Property Tax In Lieu of Vehicle Lic. Fee	5012	192,539	198,509	198,000	208,250	219,870	11.0%
Property Tax - Excess ERAF Funds	5282	285,631	275,751	265,000	354,296	275,000	3.8%
Real Property Transfer Tax	5025	52,904	80,024	50,000	80,000	65,000	30.0%
<i>Subtotal</i>		3,156,159	3,277,852	3,263,000	3,536,752	3,539,870	8.5%
<b>Municipal Tax/Public Safety Tax</b>	<b>5020</b>	638,490	-	-	-	-	
<b>Other Taxes</b>							
Business Licenses	5080	32,560	29,299	31,000	33,000	31,000	0.0%
Sales Tax	5040	23,619	27,431	25,000	25,000	25,000	0.0%
Property Tax in Lieu of Sales Tax(3xflip)	5011	5,141	8,346	8,000	9,990	9,990	24.9%
Franchise - Cable TV	5060	38,107	40,474	41,000	55,000	55,000	34.1%
Franchise - Marin Sanitary Service	5050	78,373	86,635	80,000	85,000	85,000	6.3%
Franchise - PG&E	5070	32,574	29,108	29,108	32,025	32,025	10.0%
<i>Subtotal</i>		210,374	221,293	214,108	240,015	238,015	11.2%
<b>Intergovernmental Revenue</b>							
County of Marin - Measure A Parks	5123	-	-	-	9,459	14,603	
Homeowner Property Tax Relief	5230	18,439	18,468	18,500	18,494	18,500	0.0%
Prop 172 1/2 Cent Sales Tax	5280	17,541	18,600	19,000	19,000	19,000	0.0%
State Vehicle License Fee	5200	6,262	1,252	-	1,038	-	
Grants	5283	-	-	-	-	-	
<i>Subtotal</i>		42,242	38,320	37,500	47,991	52,103	38.9%
<b>Investment Income and Rents</b>							
Interest/Change in Value	5170	96,669	6,620	10,000	9,500	7,500	-25.0%
Rental Income - Cellular	5185	77,369	78,540	78,870	92,500	87,792	11.3%
Rental Income - Post Office	5181	105,840	105,840	105,600	105,620	105,600	0.0%
Rental Income - Residence	5180	23,700	23,700	23,700	25,525	27,300	15.2%
Rental Income - RVPA	5179	24,864	-	-	-	-	
<i>Subtotal</i>		328,442	214,700	218,170	233,145	228,192	4.6%
<b>Building Department Revenue</b>							
Building Permits	5110	249,092	422,219	260,000	635,000	400,000	53.8%
Building - Bldg Stnd Adm Rev Fund (BSASRF)	5111	512	498	500	950	600	20.0%
Building - Strong Motion Impl. Program (SMIP)	5113	1,311	1,348	1,500	2,200	1,750	16.7%
Permits - Film	5120	13,000	1,800	5,000	12,600	5,000	0.0%
Permits - Special Events	5318	-	250	500	625	500	0.0%
Resale Inspections	5125	21,675	24,825	20,000	27,000	25,000	25.0%
Fee Program Administration	5315	-	7,355	10,000	30,000	15,000	50.0%
Records Retention and Management	5112	1,788	5,447	3,500	22,000	17,500	400.0%
Technology Surcharge Fees	5313	-	36,525	20,000	125,000	70,000	250.0%
Construction Penalties (to facilities fund)	5311	243,500	369,104	-	-	-	
<i>Subtotal</i>		530,878	869,371	321,000	855,375	535,350	66.8%
<b>Planning</b>							
Planning Application Fees	5300	73,735	162,076	90,000	110,000	90,000	0.0%
Planning Construction Review	5310	38,919	38,567	40,000	75,000	50,000	25.0%
Planning Administrative Citations	5319	-	-	2,500	3,500	2,500	0.0%
Tree Removal Permits	5305	3,000	10,435	4,000	14,000	5,000	25.0%
<i>Subtotal</i>		115,654	211,078	136,500	202,500	147,500	8.1%

**Town of Ross  
Town Operating Fund  
Revenue  
Budget 2014 - 2015**

<b>TOWN OPERATING FUND REVENUE</b>	<b>Account</b>	<b>FY 11-12 Actual</b>	<b>FY 12-13 Actual</b>	<b>FY 13-14 Budget</b>	<b>FY 13-14 Est. Actual</b>	<b>FY 14-15 Budget</b>	<b>% change in Budget</b>
<b>Police Revenue</b>							
ABAG Reimb-Police Policy, Dispatching, Vests	<b>5237</b>	1,950	11,061	8,700	8,700	1,200	-86.2%
Accident Report Copying	<b>5320</b>	210	200	200	200	200	0.0%
Alarm Permit Fee	<b>5325</b>	370	900	400	800	800	100.0%
Federal Grant for Vests	<b>5241</b>	-	-	700	816	700	0.0%
POST Training Reimbursement	<b>5240</b>	3,259	3,183	3,500	3,500	3,500	0.0%
RVPA Medical Equipment	<b>5238</b>	3,924	-	-	-	-	
Vehicle Code Fines	<b>5150</b>	11,850	18,127	15,000	12,000	12,000	-20.0%
<i>Subtotal</i>		21,563	33,471	28,500	26,016	18,400	-35.4%
<b>Miscellaneous</b>							
Contributions - General	<b>5400</b>	6,000	15,318	2,500	2,000	2,000	-20.0%
Contributions - Private Citizens	<b>5410</b>	-	55,300	-	-	-	
Mayor and Councilmember Dinner	<b>5284</b>	2,695	-	2,500	2,450	3,000	20.0%
Miscellaneous	<b>5487</b>	5,345	7,666	5,000	15,000	5,000	0.0%
Reimbursement for Town Costs	<b>5406</b>	13,094	29,475	15,000	15,000	15,000	0.0%
Ross Recreation Insurance Reimb.	<b>5340</b>	12,000	12,000	12,000	15,000	-	-100.0%
Sale of Real Estate	<b>5489</b>	-	150,000	-	-	-	
Workers Comp Reimbursement	<b>5407</b>	15,525	-	-	-	-	
<i>Subtotal</i>		54,659	269,759	37,000	49,450	25,000	-32.4%
<b>Total Revenue</b>		<b>\$ 5,098,461</b>	<b>\$ 5,135,844</b>	<b>\$ 4,255,778</b>	<b>\$ 5,191,244</b>	<b>\$ 4,784,430</b>	<b>12.4%</b>

**Town of Ross**  
**Town Operating Fund**  
**General Government Expenditures**  
**Budget 2014 - 2015**

GENERAL GOV. EXPEND.	Account	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget	% change in Budget
<b>Wages</b>							
Town Manager	6100-10	\$ 243,282	\$ 170,000	170,000	\$ 170,934	180,000	5.9%
Def. Comp, Auto, In Lieu Health	6101-10	4,820	11,800	11,800	11,865	21,600	83.1%
Senior Planner	6107-10	92,198	100,619	110,300	110,604	110,300	0.0%
Admin Mgr/Town Clerk	6106-10	72,572	79,046	81,330	81,822	83,770	3.0%
Treasurer	6160-10	3,017	3,000	3,000	3,029	3,000	0.0%
Planning Intern	6108-10	832	-	-	-	-	
Comp Time Buyback	6172-10	-	1,894	-	-	-	
<i>Subtotal</i>		416,721	366,359	376,430	378,254	398,670	5.9%
<b>Employee Benefits</b>							
PERS - Employee Share	6200-10	16,633	8,575	5,582	5,600	822	-85.3%
PERS - Employer Share	6210-10	26,968	36,752	37,183	37,000	41,267	11.0%
Cafeteria Plan and Health Insurance	6230-10	34,259	29,086	41,413	30,568	42,812	3.4%
OPEB - retiree health care	6232-10	1,320	-	6,000	5,598	14,000	133.3%
Dental Insurance	6240-10	2,923	3,785	3,965	3,882	3,915	-1.3%
Life & Disability Insurance	6250-10	1,567	2,185	2,270	2,232	2,280	0.5%
Payroll Taxes	6220-10	24,607	29,649	24,752	25,000	25,346	2.4%
Worker's Comp Insurance	6260-10	11,099	10,536	11,593	11,859	17,502	51.0%
<i>Subtotal</i>		119,376	120,568	132,757	121,739	147,944	11.4%
<b>Outside Services</b>							
Accountant	6400-10	43,468	41,332	45,000	47,000	50,000	11.1%
Arborists	6410-10	12,256	5,518	5,000	5,000	5,000	0.0%
Attorneys	6420-10	112,747	98,158	90,000	100,000	140,000	55.6%
Auditor	6430-10	24,900	18,000	18,396	18,396	20,000	8.7%
Consultants - Computer and Web	6450-10	16,774	18,541	22,200	16,000	22,200	0.0%
Consultants - Employee Related Matters	6455-10	22,250	8,773	17,500	50,000	75,000	328.6%
Consultants - Environ./Planning	6460-10	9,071	2,361	15,000	5,000	5,000	-66.7%
Consultants - Other (HdL, advocacy)	6448-10	2,400	5,814	7,500	15,000	10,000	33.3%
Contract Project Planner/Admin	6441-10	26,372	-	2,500	-	-	-100.0%
Custodial Services	6660-10	2,820	2,820	2,820	2,820	3,000	6.4%
Marin Mediation Services	6656-10	-	1,155	1,200	1,178	1,200	0.0%
Minute Taker	6461-10	14,237	10,448	12,000	12,000	6,000	-50.0%
Payroll Processing Fees	6465-10	-	-	1,500	1,500	1,500	0.0%
Record Retention System	6471-10	-	-	5,000	5,160	5,000	0.0%
<i>Subtotal</i>		287,295	212,920	245,616	279,054	343,900	40.0%
<b>Memberships &amp; Organizations</b>							
Assoc/Organizations/Dues	7960-10	12,706	8,688	12,000	16,500	15,500	29.2%
Council Expense	7942-10	4,318	4,835	6,000	8,800	7,000	16.7%
Hosting Mayor/Council Dinner	7941-10	2,921	-	3,000	2,876	3,000	0.0%
Marin Community Media Ctr Subsidy	6652-10	-	-	-	-	3,228	
Travel and Training	7944-10	-	-	-	4,000	7,000	
<i>Subtotal</i>		19,945	13,523	21,000	32,176	35,728	70.1%
<b>Repairs and Maintenance</b>							
Building and Monument Maint	6810-10	8,036	14,357	10,000	10,000	10,000	0.0%
Equipment Repair or Rental	6930-10	-	-	1,000	1,000	2,500	150.0%
Rental Property Expenses	6840-10	3,417	4,918	3,500	3,500	3,500	0.0%
<i>Subtotal</i>		11,453	19,275	14,500	14,500	16,000	10.3%
<b>Insurance</b>							
Insurance	8000-10	30,250	25,226	28,333	19,792	15,303	-46.0%
Insurance Claims/Costs	8020-10	50	-	1,000	1,000	1,000	0.0%
<i>Subtotal</i>		30,300	25,226	29,333	20,792	16,303	-44.4%
<b>Other</b>							
Bank Charges	6466-10	473	471	500	900	900	80.0%
Election Costs	7980-10	3,618	2,550	3,000	-	3,000	0.0%
Equipment Leasing - postage & copier	7990-10	4,540	4,027	4,500	5,000	5,000	11.1%
MIDAS (Internet Access)	7815-10	8,704	8,719	8,688	8,500	8,500	-2.2%
Miscellaneous	8040-10	840	1,342	15,000	15,000	15,000	0.0%
Noticing, Mailing & Advert.	8060-10	2,307	3,056	3,000	3,500	3,500	16.7%
PG&E - Buildings	7820-10	1,026	1,128	1,500	1,500	1,500	0.0%
Software	8090-10	1,434	934	2,500	2,500	2,500	0.0%
Special Events and Activities	7940-10	19,373	5,245	5,000	8,000	10,000	100.0%
Superior Court Fine Reimb	7950-10	450	-	-	-	-	
Supplies - Office	8130-10	7,813	7,011	5,000	7,500	7,500	50.0%
Telephones	7810-10	1,936	3,072	2,500	3,100	3,100	24.0%
<i>Subtotal</i>		52,514	37,555	51,188	55,500	60,500	18.2%
<b>Total General Gov. Expenditures</b>		<b>\$ 937,604</b>	<b>\$ 795,426</b>	<b>870,824</b>	<b>\$ 902,015</b>	<b>1,019,045</b>	<b>17.0%</b>

Town of Ross  
Town Operating Fund  
Fire Department Expenditures  
Budget 2014-2015

FIRE DEPT. EXPENDITURES	Account	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget	% change in Budget
<b>Wages</b>		1,052,985	102,533	-	-	-	
<b>Employee Benefits</b>							
OPEB - retiree health care	<b>6233-20</b>	2,640	3,862	8,000	7,567	14,000	75.0%
Other		683,695	99,793	-	1,716	-	
<i>Subtotal</i>		686,335	103,655	8,000	9,283	14,000	75.0%
<b>Outside Services</b>							
Ross Valley Fire Department (RVFD)	<b>6390-20</b>	-	1,670,097	1,589,159	1,589,159	1,639,915	3.2%
Other		51,987	-	-	-	-	
<i>Subtotal</i>		51,987	1,670,097	1,589,159	1,589,159	1,639,915	3.2%
<b>Memberships and Organizations</b>							
<b>Maintenance and Repairs</b>							
<b>Vehicles</b>							
<b>Insurance</b>	<b>8000-20</b>	18,000	12,612	14,167	9,897	15,303	8.0%
<b>Other</b>							
Facilities Rental - Trailer	<b>8135-20</b>	10,830	10,836	11,000	10,872	10,872	-1.2%
Other	<b>7815-20</b>	31,527	-	-	-	-	
<i>Subtotal</i>		42,357	10,836	11,000	10,872	10,872	-1.2%
<b>Total Fire Expenditures</b>		<b>\$ 1,917,629</b>	<b>\$ 1,899,733</b>	<b>\$ 1,622,326</b>	<b>\$ 1,619,211</b>	<b>\$ 1,680,090</b>	<b>3.6%</b>

**Town of Ross**  
**Town Operating Fund**  
**Police Department Expenditures**  
**Budget 2014 - 2015**

<b>POLICE DEPT. EXPENDITURES</b>	<b>Account</b>	<b>FY 11-12 Actual</b>	<b>FY 12-13 Actual</b>	<b>FY 13-14 Budget</b>	<b>FY 13-14 Est. Actual</b>	<b>FY 14-15 Budget</b>	<b>% change in Budget</b>
<b>Wages</b>							
Police Chief	6033-20	\$ 125,682	\$ 125,058	\$ 125,058	\$ 127,329	\$ 128,802	3.0%
Police Sergeants	6034-20	181,948	186,273	188,164	190,000	199,588	6.1%
Police Officers	6035-20	316,901	313,785	316,296	285,000	335,472	6.1%
Overtime	6110-20	30,598	17,814	40,000	20,000	30,000	-25.0%
EMT/Educational Incentive	6043-20	16,704	13,500	16,500	15,725	16,500	0.0%
Longevity Pay	6044-20	15,630	12,108	18,344	17,560	20,325	10.8%
Holiday Pay	6045-20	22,494	22,524	24,164	21,208	25,637	6.1%
Uniform Pay	6141-20	8,000	7,000	7,000	7,000	7,000	0.0%
Employee Final Pay & Accrued Comp	6171-20	-	12,579	-	-	-	
School Resource Officer	6036-20	69,994	-	-	-	-	
<i>Subtotal</i>		787,951	710,641	735,526	683,822	763,323	3.8%
<b>Employee Benefits</b>							
PERS - Employee Share	6201-20	55,446	48,393	57,120	46,000	20,240	-64.6%
PERS - Employer Share	6211-20	220,709	171,685	167,841	170,000	182,077	8.5%
Cafeteria Plan and Health Insurance	6231-20	136,082	133,351	138,220	130,350	173,044	25.2%
OPEB - retiree health care	6232-20	5,280	6,810	20,000	20,000	43,000	115.0%
Dental Insurance	6241-20	13,207	11,588	13,327	11,720	13,184	-1.1%
Life and Disability Insurance	6251-20	2,471	1,868	2,062	2,000	2,062	0.0%
Payroll Taxes	6221-20	64,244	54,941	64,382	61,000	67,691	5.1%
	75 6261-20	63,619	52,929	65,643	64,684	65,820	0.3%
<i>Subtotal</i>		561,058	481,565	528,595	505,754	567,118	7.3%
<b>Outside Services</b>							
Booking and Misc. Arrest Fees	6620-20	-	-	500	500	500	0.0%
Dispatching Services	6681-20	30,895	31,061	33,100	31,061	31,061	-6.2%
Hiring Fees	6468-20	-	-	-	-	-	
J. Prandi Children's Center	6741-20	-	995	995	995	995	0.0%
Major Crimes Task Force	6700-20	12,419	12,419	-	12,565	4,200	
Marin County OES Service Contract	6760-20	1,518	915	915	915	915	0.0%
Marin County RMS Service Contract	6770-20	1,877	-	-	-	-	
MERA Operational	7101-20	7,098	7,535	9,348	9,404	9,724	4.0%
Payroll Processing Fees	6465-20	5,572	4,751	3,000	3,000	3,000	0.0%
TRAK Wanted Persons System	6750-20	135	-	150	150	150	0.0%
<i>Subtotal</i>		59,514	57,676	48,008	58,590	50,545	5.3%
<b>Memberships and Organizations</b>							
Association Membership Dues	7961-20	300	700	700	700	700	0.0%
<i>Subtotal</i>		300	700	700	700	700	0.0%
<b>Maintenance and Repairs</b>							
Cleaning and Maintenance	6812-20	3,309	4,550	4,500	5,500	6,000	33.3%
Computer & Telecom Repairs	8030-20	3,265	1,909	3,000	3,000	3,000	0.0%
Radio Repairs	7102-20	43	427	500	500	500	0.0%
Small Equipment and Repairs	7171-20	1,266	955	2,000	2,000	2,000	0.0%
Station Repairs	6810-20	4,009	2,808	6,000	6,000	6,000	0.0%
<i>Subtotal</i>		11,892	10,649	16,000	17,000	17,500	9.4%
<b>Vehicles</b>							
Vehicle Gas and Oil	7501-20	17,989	17,429	21,000	15,000	20,000	-4.8%
Vehicle Repairs	7521-20	8,719	5,752	5,000	5,000	5,000	0.0%
Vehicle Tires	7511-20	1,134	45	2,000	2,000	2,000	0.0%
<i>Subtotal</i>		27,842	23,226	28,000	22,000	27,000	-3.6%
<b>Insurance</b>							
Insurance	8001-20	18,000	12,613	14,167	9,897	15,303	8.0%
Insurance Claims	8020-20	70	-	1,000	1,000	1,000	0.0%
<i>Subtotal</i>		18,070	12,613	15,167	10,897	16,303	7.5%



Town of Ross  
Town Operating Fund  
Police Department Expenditures  
Budget 2014 - 2015

POLICE DEPT. EXPENDITURES	Account	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget	% change in Budget
<b>Other</b>							
CA Legal Source Book & Law Refer.	8070-20	589	540	600	600	600	0.0%
Cell Phones	7815-20	1,950	1,766	1,800	2,208	1,800	0.0%
Chief's Misc. Expense Account	8041-20	82	305	500	500	500	0.0%
Drinking Water	7845-20	206	162	-	-	-	
Duplication Costs	8091-20	1,791	1,655	1,700	1,700	1,700	0.0%
Email/Internet	7819-20	6,078	12,156	12,132	12,152	12,132	0.0%
Emergency Generator Fuel Costs	8133-20	-	-	1,000	1,000	1,000	0.0%
Miscellaneous Expense	8040-20	389	1,336	400	400	400	0.0%
Mobile Data Terminal Fees	7818-20	2,506	3,090	3,100	3,100	3,100	0.0%
Pagers	7816-20	973	224	-	-	-	
Petty Cash	8042-20	245	200	250	-	-	-100.0%
PG&E	7820-20	7,616	7,584	8,000	8,000	8,000	0.0%
Police Policy Maintenance	8081-20	2,950	2,950	2,950	2,950	2,950	0.0%
Publications	8082-20	-	131	350	350	350	0.0%
Supplies - Investigative	8120-20	12	164	250	250	250	0.0%
Supplies - Medical	8125-20	896	-	1,000	1,000	1,000	0.0%
Supplies - Office	8131-20	2,387	1,139	2,000	2,000	2,000	0.0%
Supplies - Range	8100-20	2,022	1,012	1,500	1,500	1,500	0.0%
Telephones	7810-20	1,021	2,152	2,300	2,300	3,000	30.4%
Training and Classes	7922-20	4,207	3,287	4,000	4,000	4,000	0.0%
Water/Sanitation	7840-20	638	954	700	3,500	3,500	400.0%
<i>Subtotal</i>		36,558	40,807	44,532	47,510	47,782	7.3%
<b>Total Police Expenditures</b>		<b>\$ 1,503,185</b>	<b>\$ 1,337,877</b>	<b>\$ 1,416,528</b>	<b>\$ 1,346,273</b>	<b>\$ 1,490,271</b>	<b>5.2%</b>

**Town of Ross  
Town Operating Fund  
Public Works Department Expenditures  
Budget 2014 - 2015**

<b>PUBLIC WORKS EXPENDITURES</b>	<b>Account</b>	<b>FY 11-12 Actual</b>	<b>FY 12-13 Actual</b>	<b>FY 13-14 Budget</b>	<b>FY 13-14 Est. Actual</b>	<b>FY 14-15 Budget</b>	<b>% change in Budget</b>
<b>Wages</b>							
Dir Public Works/Building Official	6090-30	\$ 134,613	\$ 91,909	\$ -	\$ -	\$ -	
Dir Public Works - Auto Allowance	6101-30	-	2,788	-	-	-	
Street Superintendent	6100-30	90,840	89,487	92,393	92,393	95,165	3.0%
Public Works Crew - Maint Worker II	6112-30	51,946	51,676	53,203	53,203	68,499	28.8%
Building Dept Secretary (.75 time)	6150-30	37,756	36,167	37,789	37,789	53,073	40.4%
In Lieu Health	6173-30	-	-	-	-	3,000	
Comp Time Buy Back	6172-30	-	1,348	2,000	2,000	2,000	0.0%
Vacation Buy Out	6113-30	-	4,733	4,875	4,875	5,021	3.0%
<i>Subtotal</i>		315,155	278,108	190,260	190,260	226,757	19.2%
<b>Employee Benefits</b>							
PERS - Employee Share	6200-30	11,829	12,097	12,504	12,504	2,150	-82.8%
PERS - Employer Share	6210-30	34,550	26,437	18,856	18,856	24,241	28.6%
Cafeteria Plan and Health Insurance	6230-30	40,208	33,375	28,443	24,100	30,207	6.2%
OPEB - retiree health care	6232-30	1,320	1,362	6,000	6,000	16,000	166.7%
Dental Insurance	6240-30	4,105	3,110	2,299	2,200	2,143	-6.8%
Life & Disability Insurance	6250-30	1,928	1,760	1,654	1,654	1,814	9.7%
Payroll Taxes	6220-30	25,815	19,088	15,815	15,815	18,502	17.0%
Worker's Comp Insurance	6260-30	22,216	25,787	29,576	30,068	27,713	-6.3%
Uniform Reimb.	6140-30	815	774	1,000	1,000	1,000	0.0%
<i>Subtotal</i>		142,786	123,790	116,147	112,197	123,770	6.6%
<b>Outside Services</b>							
Animal Control	6600-30	23,734	20,418	21,000	21,141	21,141	0.7%
Bldg Permit Scanning	6462-30	-	-	6,000	6,000	6,000	0.0%
Building Inspection	6110-30	55,134	-	55,000	75,000	120,000	118.2%
Building Plan Check	6435-30	-	69,550	140,000	140,000	150,000	7.1%
Business License Administration	6436-30	-	-	6,000	6,000	6,000	0.0%
Engineers	6440-30	30,535	4,426	25,000	25,000	25,000	0.0%
Outside Services (Extra Hire)	6115-30	-	2,445	7,500	7,500	10,000	33.3%
Payroll Processing Fees	6465-30	-	-	1,500	1,500	1,500	0.0%
<i>Subtotal</i>		109,403	96,839	262,000	282,141	339,641	29.6%
<b>Memberships &amp; Organizations</b>							
Building - BSASRF Fees	6636-30	440	438	500	950	600	20.0%
Building - SMIP Fees	6638-30	1,236	1,276	1,500	2,200	1,750	16.7%
Marin General Services Authority	6655-30	3,730	3,475	3,500	2,460	2,500	-28.6%
Marin Map	6630-30	-	6,000	6,000	6,493	6,758	12.6%
MCSTOPPP - Marin Co Pollution Prevention	6650-30	6,651	6,743	6,762	6,762	6,800	0.6%
MTC - StreetSavers Subscription	6657-30	-	1,250	1,250	1,250	1,250	0.0%
Storm Water Fees-State and Nat'l	6651-30	-	4,852	4,852	4,852	6,400	31.9%
Transportation Authority of Marin-dues	6640-30	4,361	4,429	4,500	4,429	4,500	0.0%
<i>Subtotal</i>		16,418	28,463	28,864	29,396	30,558	5.9%
<b>Creek and Park Maintenance</b>							
Creek Maintenance	6900-30	-	-	4,000	4,000	4,000	0.0%
Drainage Maintenance	6910-30	-	896	10,000	10,000	10,000	0.0%
Park Maintenance - Coffin Greene	7010-30	5,154	5,527	5,000	6,000	7,500	50.0%
Park Maintenance - F.S. Allen	7000-30	8,975	6,614	5,000	8,000	8,000	60.0%
Park Maintenance - Post Office	7030-30	5,717	3,799	5,000	5,000	5,000	0.0%
Park Maintenance - Ross Common	7020-30	15,856	9,353	15,000	15,000	15,000	0.0%
Water - Parks	7850-30	6,601	5,961	8,000	11,000	10,000	25.0%
<i>Subtotal</i>		42,303	32,150	52,000	59,000	59,500	14.4%
<b>Street Maintenance</b>							
PG&E - Street Lights	7830-30	30,196	28,611	32,000	32,000	32,000	0.0%
Roadway Striping and Curb Painting	7200-30	3,530	184	-	-	-	
Street Signs	7240-30	405	2,229	2,000	2,000	2,000	0.0%
Street Sweeping	7210-30	28,814	26,000	52,000	52,000	52,000	0.0%
Traffic Signal Maintenance	7250-30	3,886	4,988	5,000	6,000	6,000	20.0%
<i>Subtotal</i>		66,831	62,012	91,000	92,000	92,000	1.1%
<b>Tree Maintenance -</b>							
Tree Planting	7440-30	-	-	-	-	5,000	
Tree Pruning	7400-30	1,350	8,075	10,000	10,000	10,000	0.0%
Tree Removal	7430-30	33,695	-	45,000	12,000	45,000	0.0%
<i>Subtotal</i>		35,045	8,075	55,000	22,000	60,000	9.1%

Town of Ross  
Town Operating Fund  
Public Works Department Expenditures  
Budget 2014 - 2015

PUBLIC WORKS EXPENDITURES	Account	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget	% change in Budget
<b>Vehicles</b>							
Vehicles - Gas & Oil	<b>7500-30</b>	6,909	7,311	8,000	8,000	8,000	0.0%
Vehicles - Repairs	<b>7520-30</b>	4,949	2,207	10,000	10,000	10,000	0.0%
<i>Subtotal</i>		11,858	9,518	18,000	18,000	18,000	0.0%
<b>Insurance</b>							
Insurance	<b>8000-30</b>	40,314	25,226	28,333	19,792	15,303	-46.0%
Insurance Claims/Costs	<b>8020-30</b>	-	356	1,000	1,000	1,000	0.0%
<i>Subtotal</i>		40,314	25,582	29,333	20,792	16,303	-44.4%
<b>Other</b>							
PG&E - Buildings	<b>7820-30</b>	5,930	5,286	6,000	6,000	6,000	0.0%
Publications, Codes, etc.	<b>8080-30</b>	422	-	1,000	1,000	1,000	0.0%
Small Equipment	<b>7170-30</b>	639	2,404	2,000	2,000	2,000	0.0%
Supplies - Office	<b>8130-30</b>	3,851	2,356	3,500	3,500	3,500	0.0%
Telephones	<b>7810-30</b>	2,284	1,552	1,600	1,600	1,600	0.0%
Training & Classes	<b>7920-30</b>	1,224	1,233	2,500	2,500	2,500	0.0%
<i>Subtotal</i>		14,350	12,831	16,600	16,600	16,600	0.0%
<b>Total Public Works Expenditures</b>		<b>\$ 794,463</b>	<b>\$ 677,368</b>	<b>\$ 859,203</b>	<b>\$ 842,386</b>	<b>\$ 983,129</b>	<b>14.4%</b>

Town of Ross  
Town Operating Fund  
Debt Service  
Budget 2014 - 2015

DEBT SERVICE	Account	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget	% change in Budget
MERA Capital Bond Payment	<b>7814-25</b>	\$ 19,364	\$ 19,385	\$ 19,376	\$ 19,376	\$ 19,380	0.0%
Principal - Co of Marin (PERS Side Fund)	<b>8301-25</b>	-	-	197,000	386,000	184,000	-6.6%
Interest - Co of Marin (PERS Side Fund)	<b>8302-25</b>	-	-	6,895	14,634	19,320	180.2%
<b>Total Debt Service</b>		<b>\$ 19,364</b>	<b>\$ 19,385</b>	<b>\$ 223,271</b>	<b>\$ 420,010</b>	<b>\$ 222,700</b>	<b>-0.3%</b>

Co of Marin Loan Schedule	Prin	Interest	Total	
12/20/2013	197,000	6,895	203,895	Paid 12/16/13
12/20/2014	189,000	13,230	202,230	Paid 02/18/14
12/20/2015	184,000	19,320	203,320	To be paid 12/19/14
12/20/2016	178,000	25,365	203,365	
12/20/2017	172,777	31,532	204,309	
	<b>920,777</b>	<b>96,342</b>	<b>1,017,119</b>	

Town of Ross  
Town Operating Fund  
Capital Expenditures  
Budget 2013-14

CAPITAL EXPENDITURES	Account	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget	% change in Budget
Technology Equip - Gen Gov	<b>8527-05</b>	-	14,740	6,500	8,000	7,500	
Technology Equip - Public Works	<b>8696-05</b>	-	-	-	1,833	2,500	
Ergonomic Furniture - ABAG Grant	<b>8685-05</b>	-	10,052	-	1,650	1,500	
Prior Year Capital Expenditures	<b>Various</b>	39,631	3,343	1,400	5,712	-	
<b>Total Capital Expenditures</b>		<b>\$ 39,631</b>	<b>\$ 28,135</b>	<b>\$ 7,900</b>	<b>\$ 17,195</b>	<b>\$ 11,500</b>	<b>45.6%</b>

Town of Ross  
Recreation Fund  
Budget 2014 - 2015

RECREATION FUND	Account	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget	% change in Budget
<b>Revenue</b>							
Adult Classes	5350-95	\$ -	\$ -	\$ 16,000	\$ -	\$ 16,000	0.0%
Kids Classes	5352-95	-	-	789,000	-	789,000	0.0%
Middle School Baseball	5354-95	-	-	1,500	-	1,500	0.0%
Applications	5356-95	-	-	1,000	-	1,000	0.0%
Garden School	5358-95	-	-	201,000	-	201,000	0.0%
St. John's Preschool	5360-95	-	-	181,500	-	181,500	0.0%
Tennis Revenue	5361-95	-	-	-	-	3,000	
Credit Card Fees	5362-95	-	-	(23,000)	-	(23,000)	0.0%
<b>Total Revenue</b>		-	-	<b>1,167,000</b>	-	<b>1,170,000</b>	<b>0.3%</b>
<b>Expenditures</b>							
<b>Wages</b>							
Recreation Manager (75% time)	6180-95	-	-	110,000	-	80,000	-27.3%
Recreation Specialist (less than 1K hrs)	6182-95	-	-	-	-	32,690	
Admin Assistant (less than 1K hrs)	6184-95	-	-	-	-	29,480	
Admin Clerk (500 hrs.)	6186-95	-	-	-	-	12,765	
Office Staff		-	-	126,500	-	-	-100.0%
Preschool Teachers - Garden School	6188-95	-	-	98,000	-	98,000	0.0%
Preschool Teachers - St. John's	6190-95	-	-	90,000	-	90,000	0.0%
Program Payroll	6192-95	-	-	168,000	-	168,000	0.0%
Tennis Instructor	6193-95	-	-	-	-	1,500	
<i>Subtotal</i>		-	-	592,500	-	512,435	-13.5%
<b>Employee Benefits</b>							
PERS - Employer Share	6210-95	-	-	-	-	8,826	
Cafeteria Plan and Health Insurance	6230-95	-	-	4,800	-	18,874	293.2%
OPEB - retiree health care	6232-95	-	-	-	-	1,000	
Dental Insurance	6240-95	-	-	-	-	1,236	
Life & Disability Insurance	6250-95	-	-	-	-	20,000	
Payroll Taxes	6220-95	-	-	55,500	-	55,642	0.3%
Worker's Comp Insurance	6260-95	-	-	8,500	-	21,082	148.0%
<i>Subtotal</i>		-	-	68,800	-	126,660	84.1%
<b>Outside Services</b>							
Accountant	6400-95	-	-	13,500	-	16,750	24.1%
Attorneys	6420-95	-	-	2,500	-	2,500	0.0%
Audit	6430-95	-	-	9,000	-	5,000	-44.4%
Brochure	8206-95	-	-	18,500	-	18,500	0.0%
Custodial Services	6660-95	-	-	13,400	-	13,400	0.0%
Consultants - Other	6448-95	-	-	11,000	-	10,000	-9.1%
Contractors - Program	6449-95	-	-	192,250	-	195,600	1.7%
Website	6450-95	-	-	5,500	-	5,500	0.0%
<i>Subtotal</i>		-	-	265,650	-	267,250	0.6%
<b>Rent</b>							
Rent - Garden School	8033-95	-	-	90,000	-	90,000	0.0%
Rent - Pixie Park	8034-95	-	-	-	-	6,000	
Rent - St. John's School	8035-95	-	-	24,600	-	24,600	0.0%
Rent - Program	8036-95	-	-	8,500	-	8,500	0.0%
<i>Subtotal</i>		-	-	123,100	-	129,100	4.9%
<b>Maintenance and Repairs</b>							
Equipment Repairs - Playground	6931-95	-	-	1,000	-	1,000	0.0%
Park Maintenance - Ross Common	7020-95	-	-	-	-	15,000	
Tennis Court Maintenance	7032-95	-	-	-	-	1,500	
Maintenance - Other	6932-95	-	-	500	-	500	0.0%
<i>Subtotal</i>		-	-	1,500	-	18,000	1100.0%
<b>Insurance</b>							
Insurance	8000-95	-	-	15,000	-	15,303	2.0%
Insurance Claims/Costs	8020-95	-	-	-	-	1,000	
<i>Subtotal</i>		-	-	15,000	-	16,303	8.7%

Town of Ross  
Recreation Fund  
Budget 2014 - 2015

RECREATION FUND	Account	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget	% change in Budget
<b>Other - Preschool Expense</b>							
Licensing	8202-95	-	-	440	-	440	0.0%
Supplies - Preschool	8099-95	-	-	9,000	-	15,000	66.7%
Training and Classes	7920-95	-	-	1,700	-	1,700	0.0%
<i>Subtotal</i>		-	-	11,140	-	17,140	53.9%
<b>Other - Program Expense</b>							
Program Expense for Classes	8250-95	-	-	80,000	-	80,000	0.0%
Middle School Baseball	8252-95	-	-	1,500	-	1,500	0.0%
<i>Subtotal</i>		-	-	81,500	-	81,500	0.0%
<b>Other</b>							
Advertising	8204-95	-	-	4,000	-	4,000	0.0%
Bank Charges	6466-95	-	-	150	-	150	0.0%
Miscellaneous	8040-95	-	-	100	-	-	-100.0%
Postage	8208-95	-	-	900	-	900	0.0%
Supplies	8130-95	-	-	7,000	-	7,000	0.0%
Telephone	7810-95	-	-	4,500	-	4,500	0.0%
Utilities	7820-95	-	-	2,500	-	2,500	0.0%
<i>Subtotal</i>		-	-	19,150	-	19,050	-0.5%
<i>Subtotal</i>		-	-	1,178,340	-	1,187,438	0.8%
<b>Capital Expenditures</b>							
Depreciation	8032-95	-	-	17,500	-	-	-100.0%
Playground Equipment	9094-95	-	-	-	-	20,000	
Tennis Court Improvements	9095-95	-	-	-	-	-	
<i>Subtotal</i>		-	-	17,500	-	20,000	14.3%
<b>Debt Service</b>							
Equipment - Leases	8525-95	-	-	9,514	-	9,514	0.0%
<i>Subtotal</i>		-	-	9,514	-	9,514	0.0%
<b>Total Recreation Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,205,354</b>	<b>\$ -</b>	<b>\$ 1,216,952</b>	<b>1.0%</b>
<b>Revenue Over (Under) Expenditures</b>							
Transfer to General Fund to repay prior year expenses		-	-	-	-	(115,000)	
Contribution from Ross Rec		-	-	-	-	900,000	
Fund Balance Beginning of Year		-	-	-	-	-	
<b>Estimated Fund Balance End of Year</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,187,854</b>	<b>\$ -</b>	<b>\$ 738,048</b>	

Town of Ross  
Equipment Replacement Fund  
Budget 2014 - 2015

EQUIPMENT REPLACEMENT FUND	Account	FY 12-13 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget	% change in Budget
<b>Revenue</b>							
Interest	5170-85	\$ 2,859	\$ 1,486	\$ 500	\$ 1,000	\$ -	
<b>Total Revenue</b>		<b>2,859</b>	<b>1,486</b>	<b>500</b>	<b>1,000</b>	<b>-</b>	
<b>Expenditures</b>							
<b>Capital Expenditures:</b>							
Police Cars	8530-85	-	38,492	-	83,348	-	
RVFD Equipment Replacement	8700-85	-	-	55,387	30,368	-	
PW 3/4 Ton Pickup Lease	8527-85	-	-	40,000	25,000	-	
<i>Subtotal</i>		-	38,492	95,387	138,716	-	
<b>Debt Service:</b>							
Police Car - Ford Credit - Lease Payment	8526-85	2,667	-	22,346	11,979	-	
Police Car - Loan Payment - City San Rafael	8526-85	-	-	-	-	-	
<i>Subtotal</i>		2,667	-	22,346	11,979	-	
<b>Total Expenditures</b>		<b>2,667</b>	<b>38,492</b>	<b>117,733</b>	<b>150,695</b>	<b>-</b>	<b>-100.0%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 192</b>	<b>\$ (37,006)</b>	<b>\$ (117,233)</b>	<b>\$ (149,695)</b>	<b>\$ -</b>	<b>-100.0%</b>
Proceeds from Vehicle Lease	5905-85	-	38,492	-	43,734	-	
Proceeds from Vehicle Note(City of SR)	5906-85	-	-	-	39,614	-	
Transfer (to) from General Fund		100,158	(287,494)	-	-	-	
Transfer (to) from Facilities Fund		-	-	-	-	(442,851)	
Fund Balance Beginning of Year		694,856	795,206	485,289	509,198	442,851	-8.7%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 795,206</b>	<b>\$ 509,198</b>	<b>\$ 368,056</b>	<b>\$ 442,851</b>	<b>\$ -</b>	<b>-100.0%</b>



**Town of Ross  
Facilities and Equipment Fund  
Budget 2014 - 2015**

<b>FACILITIES AND EQUIPMENT FUND</b>	<b>Account</b>	<b>FY 12-13 Actual</b>	<b>FY 12-13 Actual</b>	<b>FY 13-14 Budget</b>	<b>FY 13-14 Est. Actual</b>	<b>FY 14-15 Budget</b>	<b>% change in Budget</b>
<b>Revenue</b>							
Construction Penalties	5311-66	\$ -	\$ -	\$ 100,000	\$ 94,830	\$ 100,000	
Marin Co. Measure A Open Space Funds	5123-66	-	-	14,000	-	-	
Ross School Ball Field Contribution	5281-66	11,326	105,000	-	-	10,000	
RPOA - Contribution for Sound System	5411-66	-	-	10,000	10,000	-	
Beverage Container Recycle Grant	5290-66	-	5,000	-	-	-	
Interest	5170-66	-	-	-	-	-	
<b>Total Revenue</b>		<b>11,326</b>	<b>110,000</b>	<b>124,000</b>	<b>104,830</b>	<b>110,000</b>	<b>-11.3%</b>
<b>Facilities Maintenance and Repairs</b>							
<b>Public Safety</b>							
Public Safety Building Station Repairs	9096-66	-	-	-	-	15,000	
<i>Subtotal</i>		-	-	-	-	15,000	
<b>Public Works</b>							
Corp Yard Building Sealing	9098-66	-	-	-	-	16,000	
Corp Yard Wood Fence Replacement	9097-66	-	-	-	-	9,000	
Ross Common Pathway	9110-66	-	-	-	-	5,000	
Street Trees	9056-66	-	1,276	-	-	5,000	
Town Hall Landscaping - cobblestone	9093-66	-	-	-	-	3,000	
Town Hall Signage	9104-66	-	-	-	-	4,000	
<i>Subtotal</i>		-	1,276	-	-	42,000	
<b>Total Maintenance and Repairs</b>		-	1,276	-	-	57,000	
<b>Facilities Capital Improvements</b>							
Ball Field Improvements (well, tank, fence)	9063-66	-	-	105,000	10,615	55,000	
Council Chambers Upgrade - audio	9140-66	-	-	30,000	33,240	-	
Fire Transition Office Remodel	9142-66	-	-	-	-	150,000	
Post Office Parking Lot Overlay	9087-66	-	-	43,500	60,773	-	
Town Hall Interior Painting	9099-66	-	-	-	-	25,000	
Town Hall Windows	9089-66	-	-	20,000	-	35,000	
Town Hall Window Coverings	9101-66	-	-	-	-	5,000	
Prior Year Expenditures	Various	29,061	54,102	34,000	6,646	-	
<b>Total Capital Improvements</b>		-	29,061	54,102	111,274	270,000	16.13%
<b>Equipment</b>							
RVFD Equipment Replacement	8700-66	-	-	-	-	30,368	
<b>Total Equipment</b>		-	-	-	-	30,368	
<b>Debt Service</b>							
Police Car - Ford Credit - Lease Payments (2)	8526-66	-	-	-	-	22,402	
Police Car - Loan Payment - City San Rafael	8526-66	-	-	-	-	10,938	
<b>Total Debt Service</b>		-	-	-	-	33,340	
<b>Total Expenditures</b>		<b>29,061</b>	<b>55,378</b>	<b>232,500</b>	<b>111,274</b>	<b>390,708</b>	<b>68.0%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (17,735)</b>	<b>\$ 54,622</b>	<b>\$ (108,500)</b>	<b>\$ (6,444)</b>	<b>\$ (280,708)</b>	<b>158.7%</b>
Transfer from (to) General Fund		-	(284,000)	-	721,494	25,000	
Transfer to General Fund for PERS side fund payoff		-	(576,000)	-	-	-	
Transfer from Equipment Replacement Fund		-	-	-	-	442,851	
Fund Balance Beginning of Year		1,372,385	1,354,650	516,276	549,272	1,264,322	144.9%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 1,354,650</b>	<b>\$ 549,272</b>	<b>\$ 407,776</b>	<b>\$ 1,264,322</b>	<b>\$ 1,451,465</b>	<b>255.9%</b>

Note: This Fund is a combination of what use to be the Equipment Replacement Fund and the Facilities Fund. The new name for the fund is the the Facilities and Equipment Fund.

Town of Ross  
 Legal Defense Fund  
 Budget 2014 - 2015

LEGAL DEFENSE FUND	Account	FY 12-13 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget	% change in Budget
<b>Revenue</b>							
Interest	5170-67	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue</b>		-	-	-	-	-	
<b>Expenditures</b>							
Expenditures	9150-67	-	-	-	-	-	
<b>Total Expenditures</b>		-	-	-	-	-	
<b>Revenue Over (Under) Expenditures</b>		\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to Public Safety Tax Fund	4550-67	-	-	(82,600)	(82,600)	(83,900)	1.6%
Fund Balance Beginning of Year		184,806	184,806	184,806	184,806	102,206	-44.7%
<b>Estimated Fund Balance End of Year</b>		\$ 184,806	\$ 184,806	\$ 102,206	\$ 102,206	\$ 18,306	-82.1%

Town of Ross  
Emergency Fund  
Budget 2013-14

EMERGENCY FUND	Account	FY 12-13 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget	% change in Budget
<b>Revenue</b>							
Interest	5170-68	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue</b>		-	-	-	-	-	
<b>Expenditures</b>							
	9130-68	-	-	-	-	-	
<b>Total Expenditures</b>		-	-	-	-	-	
<b>Revenue Over (Under) Expenditures</b>		\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance Beginning of Year		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	0.0%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>0.0%</b>

Town of Ross  
Gas Tax Fund  
Budget 2014 - 2015

GAS TAX FUND	Account	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget	% change in Budget
<b>Revenue</b>							
State Gas Tax Revenue	5120-51	\$ 74,427	\$ 61,877	\$ 76,348	\$ 74,146	\$ 66,630	
Interest	5170-51	515	652	200	650	500	
<b>Total Revenue</b>		<b>74,942</b>	<b>62,530</b>	<b>76,548</b>	<b>74,796</b>	<b>67,130</b>	<b>-12.3%</b>
<b>Expenditures</b>							
Road Repair	9002-51	25,084	9,905	66,500	66,500	63,630	
ADA Compliance	9125-51	1,350	-	-	-	-	
Roadway Striping/Curb Painting	9143-51	-	-	3,500	3,500	3,500	
Prior Year Expenditures	Various	10,742	-	-	-	-	
<b>Total Expenditures</b>		<b>37,176</b>	<b>9,905</b>	<b>70,000</b>	<b>70,000</b>	<b>67,130</b>	<b>-4.1%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 37,766</b>	<b>\$ 52,625</b>	<b>\$ 6,548</b>	<b>\$ 4,796</b>	<b>\$ -</b>	<b>-100.0%</b>
Fund Balance Beginning of Year		159,765	197,531	251,358	250,156	254,952	1.4%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 197,531</b>	<b>\$ 250,156</b>	<b>\$ 257,906</b>	<b>\$ 254,952</b>	<b>\$ 254,952</b>	<b>-1.1%</b>

Town of Ross  
Roadway Fund  
Budget 2014 - 2015

ROADWAY FUND	Account	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget	% change in Budget
<b>Revenue</b>							
Road Impact Fees	5115-45	\$ 134,668	\$ 154,769	\$ 110,000	\$ 310,000	\$ 230,000	109.1%
HSIP-SFD/Lagunitas Intersection-90% reimb	5122-45	54,000	-	388,900	4,865	388,900	
MTC Pavement Mgmt Report	5506-45	-	-	8,000	-	8,000	
City of San Rafael Surface Transport Grant	5262-45	-	-	-	14,892	-	
TAM Measure A-Bolinas Safe Pathways	5502-45	-	85,057	183,155	164,944	-	
TAM Measure A-S3.2 Local Streets (SFD Intersection)	5504-45	-	69,382	27,484	27,484	35,067	
TAM Measure B-Element 1	5505-45	-	-	23,063	23,063	-	
TAM OBAG - Bolinas Pedestrian Improve	5503-45	-	-	90,000	5,000	145,000	
Interest	5170-45	1,534	1,925	500	2,200	1,500	
<b>Total Revenue</b>		<b>190,202</b>	<b>311,133</b>	<b>831,102</b>	<b>552,448</b>	<b>808,467</b>	<b>-2.7%</b>
<b>Expenditures</b>							
ADA Improvements	9125-45	-	-	-	-	25,000	
Bolinas Ave Safe Pathways	9045-45	15,824	69,641	189,000	167,569	-	
Bolinas Pedest Improve - OBAG funded	9076-45	-	-	100,000	5,000	200,000	
Bolinas and SFD Median Island	9103-45	-	-	-	-	85,000	
High Intensity Reflect Signs	9072-45	1,151	5,909	2,500	2,500	25,000	
P-TAP Pavement Mgmt Report	9078-45	-	-	10,000	-	5,000	
Road Improvements	9040-45	2,911	448	100,000	129,330	133,000	
SFD/Lagunitas Intersection	9042-45	106,744	38,683	561,000	70,469	744,566	
Shady Lane Pathway Improvements	9070-45	8,685	4,383	10,000	10,000	-	
Wellington Ave/Garden Overlay	9077-45	-	-	50,000	-	-	
SFD/Bolinas Intersection Improve.	9069-45	5,528	-	-	-	-	
Prior Year Expenditures	Various	51,478	-	-	-	-	
<b>Total Expenditures</b>		<b>192,321</b>	<b>119,064</b>	<b>1,022,500</b>	<b>384,868</b>	<b>1,217,566</b>	<b>19.1%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (2,119)</b>	<b>\$ 192,069</b>	<b>\$ (191,398)</b>	<b>\$ 167,580</b>	<b>\$ (409,099)</b>	<b>113.7%</b>
Fund Balance Beginning of Year		586,492	584,373	741,440	776,442	944,022	27.3%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 584,373</b>	<b>\$ 776,442</b>	<b>\$ 550,042</b>	<b>\$ 944,022</b>	<b>\$ 534,923</b>	<b>-2.7%</b>

Town of Ross  
Drainage Fund  
Budget 2014 - 2015

DRAINAGE FUND	Account	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget	% change in Budget
<b>Revenue</b>							
Drainage Impact Fees	5115-65	\$ 129,429	\$ 155,170	\$ 110,000	\$ 355,000	\$ 250,000	127.3%
HBP - 3 Bridges - BPM a/n 9054-65	5137-65	57,352	(10,874)	352,500	-	58,000	
HBP - Glenwood Bridge Scour	5141-65	-	-	-	7,500	32,000	
HBP - Winship Bridge	5140-65	-	-	276,000	-	404,045	
Prior Year Grants	5265-65	1,444	61,753	-	-	-	
Interest	5170-65	444	697	25	950	750	
<b>Total Revenue</b>		<b>188,669</b>	<b>206,746</b>	<b>738,525</b>	<b>363,450</b>	<b>744,795</b>	<b>0.8%</b>
<b>Expenditures</b>							
Bridge Preventative Maintenance	9092-65	-	-	22,700	5,000	-	
Creek Bank Stabilization behind Town Hall	9066-65	3,416	13,600	150,000	186,269	-	
Drainage Improvements	9007-65	3,968	10,804	15,000	15,000	40,000	
HBP - 3 Bridges	9054-65	62,546	53,054	398,130	17,000	81,000	
HBP - Glenwood Bridge Scour	9102-65	-	-	-	7,500	46,000	
HBP - Winship Bridge	9064-65	-	-	276,000	26,000	404,045	
Town Hydrology Drainage Review	9032-65	7,076	-	15,000	-	-	
Lagunitas Bridge Replacement	9014-65	19,647	9,253	-	975	-	
Prior Year Expenditures	Various	344,848	65,211	-	-	-	
<b>Total Expenditures</b>		<b>441,501</b>	<b>151,922</b>	<b>876,830</b>	<b>257,744</b>	<b>571,045</b>	<b>-34.9%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (252,832)</b>	<b>\$ 54,824</b>	<b>\$ (138,305)</b>	<b>\$ 105,706</b>	<b>\$ 173,750</b>	<b>-225.6%</b>
Fund Balance Beginning of Year		511,354	258,522	215,149	313,346	419,052	94.8%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 258,522</b>	<b>\$ 313,346</b>	<b>\$ 76,844</b>	<b>\$ 419,052</b>	<b>\$ 592,802</b>	<b>671.4%</b>

Town of Ross  
Public Safety Tax Fund  
Budget 2014 - 2015

PUBLIC SAFETY TAX FUND	Account	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget	% change in Budget
<b>Revenue</b>							
Public Safety Tax - \$850/parcel	5020-40	-	-	700,400	711,692	711,450	1.6%
<b>Total Revenue</b>		-	-	<b>700,400</b>	<b>711,692</b>	<b>711,450</b>	<b>1.6%</b>
<b>Revenue Over (Under) Expenditures</b>							
		\$ -	\$ -	\$ 700,400	\$ 711,692	\$ 711,450	1.6%
<b>Transfers</b>							
Transfer from Legal Defense Fund	4550-40	-	-	82,600	82,600	83,900	1.6%
Transfer to General Fund - Police & Fire	4550-40	-	-	(783,000)	(794,292)	(795,350)	1.6%
<b>Total Transfers</b>		-	-	<b>(700,400)</b>	<b>(711,692)</b>	<b>(711,450)</b>	<b>1.6%</b>
Fund Balance Beginning of Year		-	-	-	-	-	
<b>Estimated Fund Balance End of Year</b>		\$ -	\$ -	\$ -	\$ -	\$ -	

Town of Ross  
Asset Forfeiture Fund  
Budget 2014 - 2015

ASSET FORFEITURE FUND	Account	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget	% change in Budget
<b>Revenue</b>							
Interest	5170-78	\$ 94	\$ 72	\$ 25	\$ 25	\$ -	
<b>Total Revenue</b>		<b>94</b>	<b>72</b>	<b>25</b>	<b>25</b>	<b>-</b>	
<b>Expenditures</b>							
Major Crimes Task Force	9111-78	-	-	13,954	-	-	
Police Car - Equipment	8528-78				6,972		
Police Car - Ford Credit - Lease Payment	8526-78	-	10,423	-	10,423	-	
Police Car - Loan Payment - City San Rafael	8526-78	-	-	-	6,800	-	
<b>Total Expenditures</b>		<b>-</b>	<b>10,423</b>	<b>13,954</b>	<b>24,195</b>	<b>-</b>	<b>-100.0%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 94</b>	<b>\$ (10,351)</b>	<b>\$ (13,929)</b>	<b>\$ (24,170)</b>	<b>\$ -</b>	<b>-100.0%</b>
Transfer to General Fund (Reserved)		34427	-	-	-		
Fund Balance Beginning of Year			34,521	22,152	24,170	-	
<b>Estimated Fund Balance End of Year</b>		<b>\$ 34,521</b>	<b>\$ 24,170</b>	<b>\$ 8,223</b>	<b>\$ -</b>	<b>\$ -</b>	



Town of Ross  
COPS (Citizens' Options for Public Safety) Fund  
Budget 2014 - 2015

COPS FUND	Account	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget	% change in Budget
<b>Revenue</b>							
COPS - State Grant	5120-90	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
Other		-	-	-	-	-	
Interest	5170-90	213	21	-	-	-	
<b>Total Revenue</b>		<b>100,213</b>	<b>100,021</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>
<b>Expenditures</b>							
Front Line Law Enforcement		-	-	-	-	-	
Personnel	9000-90	127,387	154,832	100,000	100,000	100,000	
Equipment	9001-90	-	-	-	-	-	
<b>Total Expenditures</b>		<b>127,387</b>	<b>154,832</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (27,174)</b>	<b>\$ (54,811)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Fund Balance Beginning of Year		96,248	69,074	14,074	14,263	14,263	1.3%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 69,074</b>	<b>\$ 14,263</b>	<b>\$ 14,074</b>	<b>\$ 14,263</b>	<b>\$ 14,263</b>	<b>1.3%</b>

Town of Ross  
 Building Permit Excess Reserve Fund  
 Budget 2014 - 2015

BLDG PERMIT EXCESS RESERVE	Account	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget	% change in Budget
<b>Revenue</b>							
Interest	5170-75	\$ 1,092	\$ 772	\$ 500	\$ 550	\$ 500	0.0%
<b>Total Revenue</b>		<b>1,092</b>	<b>772</b>	<b>500</b>	<b>550</b>	<b>500</b>	<b>0.0%</b>
<b>Expenditures</b>							
Building Inspector (return to PW FYE 14)	6110-75	-	51,416	-	-	-	
Computer Equipment	9010-75	-	-	-	-	-	
Town Hall Office Remodel	9047-75	1,150	4,976	-	-	-	
Prior Year Expenditures	Various	-	-	-	-	-	
<b>Total Expenditures</b>		<b>1,150</b>	<b>56,392</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (58)</b>	<b>\$ (55,620)</b>	<b>\$ 500</b>	<b>\$ 550</b>	<b>\$ 500</b>	<b>0.0%</b>
Fund Balance Beginning of Year		281,775	281,717	227,267	226,097	226,647	-0.3%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 281,717</b>	<b>\$ 226,097</b>	<b>\$ 227,767</b>	<b>\$ 226,647</b>	<b>\$ 227,147</b>	<b>-0.3%</b>

Town of Ross  
General Plan Update Fund  
Budget 2014 - 2015

GENERAL PLAN UPDATE	Account	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget	% change in Budget
<b>Revenue</b>							
General Plan Update Impact Fees	5135-73	\$ 25,866	\$ 25,683	\$ 30,000	\$ 40,000	\$ 35,000	16.7%
Interest	5170-73	51	72	25	160	100	300.0%
<b>Total Revenue</b>		<b>25,917</b>	<b>25,755</b>	<b>30,025</b>	<b>40,160</b>	<b>35,100</b>	<b>16.9%</b>
<b>Expenditures</b>							
General Plan (housing element update)	9002-73	18,626	-	-	-	10,000	
Senior Planner	9004-73	-	-	-	-	-	
<b>Total Expenditures</b>		<b>18,626</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 7,291</b>	<b>\$ 25,755</b>	<b>\$ 30,025</b>	<b>\$ 40,160</b>	<b>\$ 25,100</b>	<b>-16.4%</b>
Fund Balance Beginning of Year		9,755	17,046	36,410	42,801	82,961	127.9%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 17,046</b>	<b>\$ 42,801</b>	<b>\$ 66,435</b>	<b>\$ 82,961</b>	<b>\$ 108,061</b>	<b>62.7%</b>