



## Agenda Item No. 6.

### Staff Report

**Date:** April 25, 2024  
**To:** Mayor and Council Members  
**From:** Christa Johnson, Town Manager  
**Subject:** Discussion of Draft Fiscal Year 2024-25 (FYE25) Budget

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#### **Recommendation**

It is recommended that the Town Council review and provide guidance to the Town Manager on the draft Fiscal Year 2024-25 (FYE25) budget beginning July 1, 2024 and ending June 30, 2025.

#### **Background and discussion**

Each year the Town Council is required to adopt an annual budget. The proposed budget is for the General Fund and Special Revenue Funds. 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 programs and projects in the budget are designed to help support the Town in meeting the following goals:

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

The budget provides current services to Town residents as well as new projects and programs that have been discussed by the Town Council during the fiscal year.

The Town of Ross's largest revenue source is property taxes which is more stable and slower to respond to changing economic conditions than other types of revenue. However, in FYE24 (through March) there have been fewer residential sales, median prices have flattened or decreased, and interest rates and construction costs have gone up which may slow the rate of growth of property taxes.

The \$14.2 million budget sustains financial responsibility and stability and continues to support the Town's other goals and objectives. The Town continues to move forward by investing in services and facilities for the community in FYE25. Projects for the year emphasize maintaining a safe community and improving emergency preparedness as well as moving forward with plans to update, rebuild, and modernize Town facilities.

The Town's Operating Fund Reserve Policy of 30% of Operating Fund expenditures including any transfer to the Facilities and Equipment Fund is met. The ending FYE25 budgeted reserve in the Operating Fund is estimated to be \$4.6M, which exceeds the required amount of \$3.2M. In addition, the Town has set aside \$1.5M in an Emergency Fund.

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

- Enhanced cybersecurity services
- A fee study to update the last one completed in FYE16
- A new hybrid police vehicle
- IRIMS software for secure remote access by supervisors to police calls and reports
- A police department consultant to assist in the implementation of near and mid term improvements in emergency planning
- Expanded recreation enrichment programs and age friendly activities
- Implementing emergency preparedness policies and practices:
  - Vegetation management
  - Defensible space inspections
  - Public education/awareness
  - Evacuation route maps and enhancements
- Town Facilities modernization - next steps include preparing a financing plan for Town Council consideration; preparing a development schedule; and undergrounding of utilities along Sir Francis Drake and Lagunitas Road adjacent to Town Hall.
- Implementation of programs/projects contained within the as yet to be certified 6<sup>th</sup> cycle Housing Element
- Ross Common improvements including upgraded electrical power
- Natalie Coffin Greene Park pedestrian bridges (2)
- ADA (American Disabilities Act) transition plan and improvements
- Laurel Grove paving along with safe pathway improvements for pedestrian safety
- Allen Avenue paving and pedestrian improvements
- Bolinas and Sir Francis Drake drainage improvements
- Winship Bridge next steps
- General Plan - a technical update to meet state laws, noise element, etc

A major source of funding for Town police and fire protection services is the Public Safety Parcel Tax that was renewed on March 5, 2024 with 78% voter approval. For FYE25, it is proposed that the Town Council set the parcel tax at \$1,229.93 per parcel, a 2.366% increase over the prior year tied to the February 2024 CPI increase in the Bay Area. As proposed, the Public Safety Parcel Tax would provide approximately \$1M of the proposed \$10.1 million FYE25 Operating Fund budget.

**FUNDS OVERVIEW**

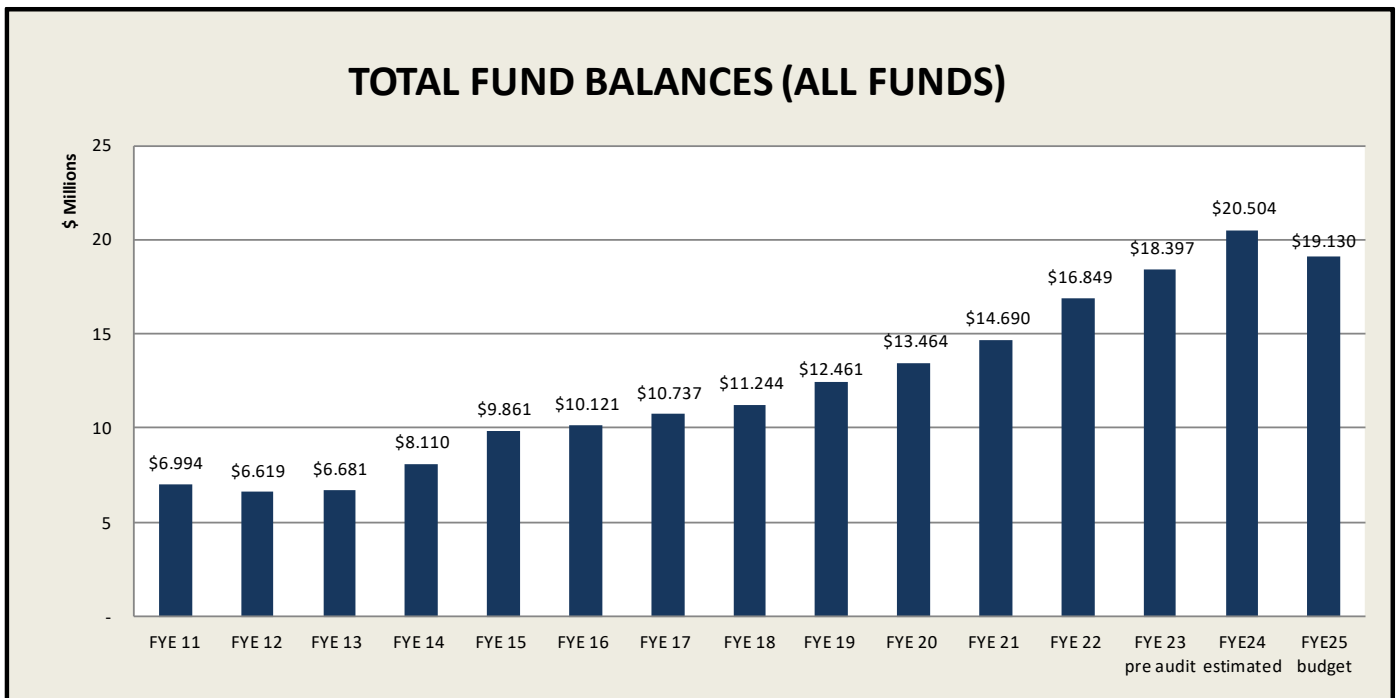
**General Fund** has three components:

- Operating Fund
- Facilities and Equipment Fund
- Emergency Fund

**Capital Projects Fund** (new in FYE 2024)

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

- Gas Tax
- Roadway
- Drainage
- Public Safety Tax
- General Plan Update



The net change in fund balances for FYE25 is summarized below and shows a positive \$211K change to the General Fund. The Special Revenue Funds are budgeted to have expenses (which are mostly capital improvement projects) at \$835K more than revenues and therefore fund balances, which were accumulated to fund such capital expenses, would be used along with annual revenues.

	Net Change in Fund Balance	Ending Fund Balance
<b>GENERAL FUND:</b>		
Operating Fund	\$ 56,071	\$ 4,619,781
Facilities and Equipment Fund	155,000	994,219
Emergency Fund	-	1,500,000
	211,071	7,114,000
<b>SPECIAL REVENUE FUNDS:</b>		
Capital Projects Fund	(750,000)	10,006,365
Gas Tax	3,000	98,054
Roadway	(558,400)	454,894
Drainage	(190,000)	1,130,943
Public Safety Tax Fund	-	-
General Plan Update Fund	(90,000)	325,858
	(835,400)	2,009,749
<b>Total All Funds</b>	<b>\$ (1,374,329)</b>	<b>\$ 19,130,114</b>

**GENERAL FUND**

The table below shows the Operating Fund revenue percentage changes in budget between FYE24 and FYE25.

Property Taxes	4.1%
Other Taxes	-0.8%
Intergovernmental Revenue	-4.2%
Investment Income and Rents	35.1%
Planning Revenue	-11.1%
Building Revenue	55.0%
Public Works Revenue	-3.6%
Police Revenue	-11.6%
Recreation Revenue	-0.9%
Miscellaneous	250.0%

General Fund expenditure percentage changes in budget between FYE24 and FYE25

General Government	8.0%
Fire	13.6%
Police	8.5%
Planning and Building	15.4%
Public Works	4.8%
Recreation	0.5%
Capital Expenditures	-25.9%

**PENSION COSTS**

The Town has five pension plans, three plans covering Miscellaneous employees and two plans covering Public Safety Employees. New employees are participants in PEPRA plans which provide for increased retirement ages and less generous formulas to calculate pensions. The Tier 2 plan is for employees hired after 2012 who were already members in CalPERS before 2013 and offers less generous benefits than the Classic Plan. As of January 1, 2023, the Town has no current miscellaneous employees in the Classic Plan.

The most recent CalPERS valuation of the plans is as of June 30, 2022. The next valuation for the year ended June 30, 2023 will be released in July 2024 which will determine the contribution rates and required UAL payment for FYE26. This two-year lag is necessary due to the amount of time CalPERS needs to compile the financial data and the need to provide public agencies with their required employer contribution well in advance of the start of the fiscal year. Below are the unfunded balances in the plans as of the three latest valuations.

	Unfunded Liability		
	FYE20	FYE21	FYE22
Misc - Classic	\$ 919,091	\$ 228,671	\$1,001,017
Misc - Tier 2	42,089	(43,048)	100,339
Misc - PEPRA	19,104	(34,663)	54,705
Safety - Classic	4,087,674	1,582,354	4,516,866
Safety - PEPRA	-	(3,669)	11,996
	<u>\$5,067,958</u>	<u>\$1,729,645</u>	<u>\$5,684,923</u>

	% Funded		
	FYE20	FYE21	FYE22
Misc - Classic	83.80%	96.00%	83.10%
Misc - Tier 2	93.00%	105.70%	89.30%
Misc - PEPRA	94.10%	107.60%	90.10%
Safety - Classic	79.90%	92.70%	80.40%
Safety - PEPRA	0.00%	111.70%	83.00%

The dramatic drop in the unfunded balance between FYE20 and FYE21 is due to the historic CalPERS performance gain of 21.3% and the optional \$600,000 pay down of the unfunded liability in FYE21. The dramatic increase in the unfunded balance between FYE21 and FYE22 is the result of an actual CalPERS

performance loss of 7.5% for FYE22 when a gain of 6.8% was expected. CalPERS has announced a preliminary investment return of 5.8% for FYE23 which is still less than the benchmark of 6.8% and will negatively impact the unfunded liability again next year. The 1% investment loss between the forecasted 6.8% and the actual return of 5.8% will be amortized over 20 years, with employer contribution payments beginning in FYE26.

The volatility in the stock markets and the delay in the CalPERS reports makes it difficult to predict future costs beyond FYE25. There are two types of costs to predict:

- 1) The mandatory annual payment to paydown the UAL (unfunded actuarial liability) which is a dollar amount, and
- 2) The “normal” cost which is paid as a percentage of reportable payroll.

For FYE25 the UAL and normal cost percentages set by CalPERS are:

FYE25	UAL	Normal Cost	
Misc - Classic	\$ 69,602	11.88%	
Misc - Tier 2	3,411	10.15%	
Misc - PEPR	2,021	7.87%	
Safety - Classic	319,225	24.33%	Note: police pay 3% of the 24.33%
Safety - PEPR	2,060	13.76%	
	<u>\$ 396,319</u>		

The UAL for FYE25 is 35% more than the required payment for FYE24.

The Town Council has taken actions to diligently pay down the unfunded liability. There have been substantial savings because CalPERS charges interest on the unfunded balance using the discount rate which was 7.5% in 2016 and is currently 6.8%. The Town’s actuary at CalPERS, Shelly Chu, calculated interest savings roughly around \$2.3 million over the entire amortization period for contributions made through FYE21. Not included in the savings are investment returns allocated to these payments which were positive for all years except for FYE22 and FYE23.

	Optional UAL Paydowns		
	Safety	Misc Classic	Total
	Classic	Misc Classic	Total
FYE16	830,000	170,000	1,000,000
FYE17	165,000	35,000	200,000
FYE18	660,000	140,000	800,000
FYE21	490,000	110,000	600,000
FYE22	165,000	35,000	200,000
FYE23	165,000	35,000	200,000
FYE24	200,000	-	200,000
	<u>2,675,000</u>	<u>525,000</u>	<u>3,200,000</u>

Besides the optional paydown of the UAL, the Town has undertaken additional steps to mitigate pension costs. The Town reduced the amortization schedules to paydown the UAL from 30 years to 20 years which

results in higher costs in the short run but much lower costs due to significantly less interest paid in the long run. Other significant savings were made when the Town stopped paying the police employee share of CalPERS of 7% and as of July 1, 2018 the police officers agreed to pay 3% of the employer share of normal cost.

The Town has funded a Section 115 Trust (PARS) to prefund pension costs. The PARS account balance at March 31, 2024 was \$81,197. Previous contributions to PARS in FYE19 and FYE20 of \$400,000 were paid to CalPERS in FYE21 as part of the paydown in that year. PARS three-year annual return as of June 30, 2023 is 4.35% and the 1-year return is 6.63%, with the three year return below CalPERS investment performance and the one year above. The current budget does not plan for an addition to the PARS account.

	Performance	
	PARS	CalPERS
FYE21	19.92%	21.30%
FYE22	-11.15%	-7.50%
FYE23	6.63%	5.80%

The budget for FYE25 has a \$200,000 optional paydown of the UAL applied 100% to the Safety Classic Plan as its funded status of 80.4% is less than the other plans.

The latest CalPERS valuations predict increasing UAL payments (20% increase in FYE26) and flat normal cost percentages for FYE26 through FYE30. Because of the volatility of the stock market and other economic factors, staff has provided for increases in pension costs for FYE26 through FYE29 in the financial forecast.

### Financial Forecast for the Operating Fund

Operating funds are expected to be sufficient to maintain Town services at the current level for the next five years with the renewal of the Public Safety parcel tax. Estimates for future years are guided by HdL reports for property taxes and CalPERS reports for pension costs. Note the contribution to the Facilities Fund and Capital Projects Fund decreases in FYE26 to FYE29.

Operating Fund	Actual FYE 2023	Budget FYE24	Projected FYE 2024	Projected FYE 2025	Projected FYE 2026	Projected FYE 2027	Projected FYE 2028	Projected FYE 2029
<b>Revenues</b>								
Property Taxes	\$5,812,000	\$5,957,000	\$6,017,000	\$6,199,000	\$6,453,000	\$6,689,000	\$6,935,000	\$7,192,000
Public Safety Tax	953,000	1,004,000	1,004,000	1,028,000	1,004,000	1,034,000	1,065,000	1,097,000
Other Taxes	391,000	375,000	373,000	372,000	379,000	387,000	394,000	402,000
Investment Income and Rents	614,000	452,000	874,000	610,000	436,000	437,000	439,000	440,000
Building Revenue	890,000	575,000	1,083,000	891,000	918,000	945,000	973,000	1,003,000
Public Works Revenue	111,000	109,000	119,000	105,000	102,000	105,000	107,000	110,000
Planning Revenue	354,000	225,000	191,000	200,000	206,000	212,000	219,000	225,000
Recreation Revenue	797,000	836,000	868,000	829,000	849,000	870,000	892,000	915,000
Other Revenue and transfers in	720,000	471,000	772,000	618,000	520,000	525,000	529,000	434,000
<b>Total Revenues</b>	<b>\$10,642,000</b>	<b>\$10,004,000</b>	<b>\$11,301,000</b>	<b>\$10,852,000</b>	<b>\$10,867,000</b>	<b>\$11,204,000</b>	<b>\$11,553,000</b>	<b>\$11,818,000</b>
<b>Expenses</b>								
Wages	\$2,410,000	\$2,858,000	\$2,603,000	\$3,093,000	\$3,185,000	\$3,281,000	\$3,379,000	\$3,481,000
Benefits	1,208,000	1,385,000	1,241,000	1,534,000	1,675,000	1,785,000	1,889,000	1,984,000
Outside Services	1,502,000	1,338,000	1,363,000	1,490,000	1,534,000	1,581,000	1,628,000	1,677,000
Ross Valley Fire Department	2,350,000	2,500,000	2,500,000	2,823,000	2,908,000	2,995,000	3,085,000	3,177,000
Other-Maintenance, Insurance etc	879,000	1,091,000	1,040,000	1,106,000	1,138,000	1,172,000	1,208,000	1,245,000
Pension UAL Trust optional payment	200,000	200,000	200,000	200,000	200,000	200,000	200,000	100,000
Capital Expenses	76,000	61,000	79,000	75,000	78,000	80,000	82,000	85,000
Transfer to Facilities and Equip Fund	1,700,000	550,000	550,000	475,000	100,000	75,000	50,000	25,000
<b>Total Expenses</b>	<b>\$10,325,000</b>	<b>\$9,983,000</b>	<b>\$9,576,000</b>	<b>\$10,796,000</b>	<b>\$10,818,000</b>	<b>\$11,169,000</b>	<b>\$11,521,000</b>	<b>\$11,774,000</b>
<b>Net Surplus/(Gap)</b>	<b>\$317,000</b>	<b>\$21,000</b>	<b>\$1,725,000</b>	<b>\$56,000</b>	<b>\$49,000</b>	<b>\$35,000</b>	<b>\$32,000</b>	<b>\$44,000</b>

Operating Fund	Projected FYE 2025	Projected FYE 2026	Projected FYE 2027	Projected FYE 2028	Projected FYE 2029
<b>Revenues</b>					
Property Taxes	3.0%	4.1%	3.7%	3.7%	3.7%
Public Safety Tax	2.4%	-2.3%	3.0%	3.0%	3.0%
Other Taxes	-0.3%	1.9%	2.1%	1.8%	2.0%
Investment Income and Rents	-30.2%	-28.5%	0.2%	0.5%	0.2%
Building Revenue	-17.7%	3.0%	2.9%	3.0%	3.1%
Public Works Revenue	-11.8%	-2.9%	2.9%	1.9%	2.8%
Planning Revenue	4.7%	3.0%	2.9%	3.3%	2.7%
Recreation Revenue	-4.5%	2.4%	2.5%	2.5%	2.6%
Other Revenue and transfers in	-19.9%	-15.9%	1.0%	0.8%	-18.0%
<b>Total Revenues</b>	<b>-4.0%</b>	<b>0.1%</b>	<b>3.1%</b>	<b>3.1%</b>	<b>2.3%</b>
<b>Expenses</b>					
Wages	18.8%	3.0%	3.0%	3.0%	3.0%
Benefits	23.6%	9.2%	6.6%	5.8%	5.0%
Outside Services	9.3%	3.0%	3.1%	3.0%	3.0%
Ross Valley Fire Department	12.9%	3.0%	3.0%	3.0%	3.0%
Other-Maintenance, Insurance etc	6.3%	2.9%	3.0%	3.1%	3.1%
Pension UAL Trust optional payment	0.0%	0.0%	0.0%	0.0%	-50.0%
Capital Expenses	-5.1%	4.0%	2.6%	2.5%	3.7%
Transfer to Facilities and Equip Fund	-13.6%	-78.9%	-25.0%	-33.3%	-50.0%
<b>Total Expenses</b>	<b>12.7%</b>	<b>0.2%</b>	<b>3.2%</b>	<b>3.2%</b>	<b>2.2%</b>
<b>Net Surplus/(Gap)</b>	<b>-16.7%</b>	<b>-0.1%</b>	<b>-0.1%</b>	<b>0.0%</b>	<b>0.1%</b>



## **OPERATING FUND**

### **Revenue**

Operating Fund revenues excluding transfers in are budgeted at \$9.6M for FYE25, which is 7.5% more than the FYE24 budget but 6% less the FYE24 estimated actual.

- Property tax revenues (account 5010-05) are budgeted at \$5.3M, a 3.8% increase over estimated FYE24 and a 4.5% 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 \$880K, which is a 1.4% decrease over estimated FYE24.
- Other taxes are budgeted at \$372K, which is a 1% decrease over the prior year budget with sales tax having the largest decrease.
- Intergovernmental revenue is 4% less than the prior year budget with the elimination of the Zero Waste grant.
- Investments and rents are budgeted at \$610K, a 35% increase over prior year budget. The Post Office is budgeted the same as in FYE24, cellular rents are down due to loss of tenant, and interest is budgeted at \$400K anticipating a rate of return of 3%. LAIF interest rates have increased from .33% as of June 30, 2021 to 4.3% as of March 31, 2024.
- Planning revenue is \$200K, an 5% increase over estimated FYE24.
- Building revenue is \$891K, an 18% decrease over estimated FYE24. A five-year average was considered in determining the budget.
- Public Works revenue is \$105K is similar to the prior budget.
- Police revenue of \$50K is similar to prior year budget. A private donation by a resident of \$8K is included.
- Recreation revenue is \$828K, 5% less than estimated FYE24 with a decrease in donations of \$31K. Adult class revenue is budgeted 66% higher than prior budget primarily due to popular pickleball programming. Credit card fees are now paid by the registrants instead of the Town which saves around \$27K per year.

### **Expenditures**

Operating Fund expenses, excluding transfers out and a discretionary pension payment, are budgeted at \$10.1M, which is a 9.6% increase over FYE24 budget. A cost-of-living increase of 3% has been applied to full time wages other than police who will receive a 3.8% increase due to an executed labor agreement. Additionally, like prior budgets, the FYE24 budget includes an additional discretionary payment of \$200K towards the pension unfunded liability and this is reported as a separate line item after operating costs. In addition, the budget includes a \$475K transfer to the Facilities and Equipment Fund and a \$1.3M transfer of prior year reserves to the Capital Projects Fund to pay for current year costs as well as building up the fund balance for future construction costs associated with modernizing Town facilities. A transfer from the General Plan Update Fund to the Operating Fund of \$175K is budgeted to cover the cost of a consultant for plan updates and housing element implementation.

### **General Government**

- General Government budget is up 8% from the previous budget.
- Wages and benefits are 6.6% higher than the prior year budget due to a cost of living (COLA) adjustment and higher pension and medical costs. The paid position of treasurer is eliminated and the responsibilities assigned to the Town Manager/Finance Director per Town Council direction

during the 2023 budget process. SHARP JPA, the Town's workers' compensation insurance provider, has not finalized its budget for FYE25 but \$150K is budgeted for all departments, 8% higher than FYE24. CalPERS health insurance premiums increased 10% effective January 1, 2024 and the budget covers an expected increase of 10% effective January 1, 2025.

- Outside services are 12% higher than the prior budget. Attorney services are budgeted 18% higher than the prior budget but lower than estimated FYE24. The fee study, beginning in the Spring of 2024 will continue into FYE 2025. Computer support services provided by Marin IT are increasing \$35K to implement cybersecurity services and additional IT support along with a necessary rate increase. In prior years an allocation of this IT cost was made to the Police Dept., however for better tracking of the contract amount, the cost will no longer be allocated.
- Town Council Expense is budgeted at \$10K which includes newly elected councilmembers' training in Sacramento.
- The Community Homeless Fund contribution for FYE25 is \$10,303.
- Hosting the Marin County Mayors and Councilmembers dinner is budgeted at \$5K with the cost offset by \$2.5K in revenue.
- Property and liability insurance is estimated to increase 27.5% over FYE24 with \$153K allocated to the various departments. PLAN JPA, the Town's insurance provider, has not finalized amounts due for FYE25. In addition, \$25K has been budgeted for insurance claims which is the liability policy self-insured amount.
- Upon confirmation by the Town Council, a contribution to the Ross Property Owners' Association of \$27,000 is for support of downtown enhancements including holiday lighting, hanging flowers, banners, live concert events on the Ross Common, and two community events to be held at the Marin Art & Garden Center: WinterFest and Spring Fling
- Bank charges are going up to \$500 with additional fraud protection services.

## Fire

- Fire Department expenses are budgeted at \$3.2M, 13.6% higher than the FYE24 budget. The draft Ross Valley Fire Department JPA contribution is budgeted at 13.3%, \$321K, more than FYE24. Contributing to the significant increase in the JPA budget is the hiring of new positions including a full-time fire chief and an administrative battalion chief as a result of the Marin County Fire Department no longer providing command staff services to RVFD. In addition, JPA members agreed recently to transition to three-person engine companies from two-person ones effective July 1, 2024. Three new firefighter positions are needed to staff the three-person engines. There are also significant increases in employee benefits and dispatching costs. The budget includes a 3% cost-of-living increase for firefighters and battalion chiefs.
- The budget also includes two items of \$60K each for wildfire defensible space and wildfire local prevention. The total wildfire prevention expenditures of \$120K are 100% funded by the Marin Wildfire Prevention Authority JPA which is included in intergovernmental revenue.

## Police

- Police budget of \$2.4M is up 9% from the prior year budget.
- Wages and benefits are 11% higher than the prior year budget with the increase of one police officer as approved at the April 4, 2024 Town Council meeting for the purpose of succession planning, bringing the department total to 9 full time employees.

- The current Ross Police Officers Association MOU expires June 30, 2025 and calls for a wage increase of 3.8% for FYE25.
- Police consultants of \$15K includes \$10K for emergency planning.
- Marin County Office of Emergency Services (OEM) which includes the service of AlertMarin is increasing \$4.5K to \$7.5K.
- Marin County Specialized Investigation Unit is budgeted the same as in FYE24 at \$13K.
- With the hiring of an additional officer, contract police services are down 60%.
- Dispatch service costs are budgeted at \$75K, including \$70K paid to the Town of Fairfax and \$5K to Sun Ridge Systems, are 8% higher than the prior budget.
- MERA operating expense of \$20K is 2% higher than FYE24.
- New iRIMS software to allow secure remote access to police records and call status by supervisors – annual cost \$3K.

### **Planning and Building Department**

- The Planning and Building Department budget of \$1.1M is 15.4% higher than the prior year's budget. Planning consultants are budgeted at \$178K which includes a General Plan Update consultant for \$100K, a consultant for \$75K to assist with zoning amendments that are required in the new housing element, and \$3K for a Branson traffic study. A transfer of \$175K from the General Plan update fund is budgeted to cover the cost of the General Plan Update and housing element implementation consultants.
- Wages and benefits are budgeted 5% higher than FYE24 budget. Temporary part-time staffing with a budget of \$30K is to assist with housing element implementation tasks.
- The budget includes \$10K for scanning services to digitize archived historical planning records to make them available on-line.
- The TrakiT annual permit license and credit card maintenance fee is \$42K with 80% charged to Planning and Building and 20% to Public Works.

### **Public Works**

- Public Works Department budget of \$1.1M is 5% more than the prior budget.
- Wages and benefits are 8% higher than the prior year budget which includes a step increase.
- Building, land, street, and tree maintenance costs of \$324K are budgeted at 9% more than the prior budget. The largest expense is for Ross Common maintenance of \$95K which is partially offset by \$23K Marin County Measure A Park funds, \$25K contribution from Ross School, and field rentals. The budget also includes additional funds for the Post Office parklet master plan and implementation.

### **Recreation Department**

- Recreation Department expenses of \$843K are .5% more than the prior budget. Wages are budgeted 6% higher than the prior budget due to a COLA for full time staff and a reorganized staffing structure. With the department reporting pre-pandemic revenue and increasing administrative responsibilities, there is a need to restructure the department's administration to balance staff workloads for future growth and to maintain the quality of customer service and recreational programming. A full time Recreation Coordinator position will replace two existing part time Recreation Specialist positions to handle more advanced budgeting, programming, and technical functions and a part time Office Clerk

will handle reception and administrative functions. The reorganized staffing structure results in a net increase of a .25 Full Time Equivalent (FTE) position which is below pre-pandemic staffing levels.

- Outside services are 1% lower than the prior budget.
- Website and Registration fees are budgeted 33% lower due to a change in registration software and website management.
- Age Friendly Group expense is budgeted at \$8K and Special Events which includes the July 4<sup>th</sup> and Town dinner events is budgeted at \$21K.
- Debt service on the long-term facility lease with Ross School is budgeted at \$10K.

### **Capital and one-time expenditures in the Operating Fund**

- Technology equipment for the various departments is budgeted at \$31K for new computers and specialized police equipment. Furniture and workspace improvements are budgeted at \$21.5K with \$15K reimbursed by the Town's workers compensation carrier. The Bear sculpture/monument restoration is budgeted at \$2.5K. Cal Recycle grant expenditures are budgeted at \$20K.

### **FACILITIES FUND**

- Facilities Fund expenses are budgeted at \$470K with the main projects being \$120K for the Town Hall ADA improvements to the administration accessible parking lot and additional parking spaces for the EV station, \$165K for two pedestrian bridges in Natalie Coffin Greene Park, \$50K for Ross Common Improvements including electrical work, and \$90K for an outfitted purchase of a new hybrid police vehicle. These items will be funded by a \$475K transfer from the Operating Fund.

### **EMERGENCY FUND**

- The Emergency Fund was established in the 1990s with initial funding of \$1.5M for unforeseen economic uncertainties. No revenues or expenditures have been made from this fund.

### **CAPITAL PROJECTS FUND**

- The Capital Projects Fund is new in FYE24 with a transfer of funds from the Facilities and Equipment Fund into the Capital Projects Fund. An additional transfer of prior year reserves of \$1.3M from the Operating Fund is budgeted in FYE25 which after expenditures will bring the fund balance at the end of FYE25 to \$10M. The planned expenditures are \$500K for utility undergrounding along Sir Francis Drake and Lagunitas Road adjacent to the Town Hall parcel and \$250K for the next steps in the facilities modernization project.

### **GAS TAX FUND**

- The Gas Tax Fund revenues are budgeted at \$133K. This revenue will pay for \$130K allocated portion of costs of road rehabilitation projects discussed in the Roadway Fund.

### **ROADWAY FUND**

- The Roadway Fund relies on both fund balances and annual revenues to fund expenses. Revenues are budgeted at \$263K including \$180K in impact fees.
- Roadway projects include \$170K for the paving of Laurel Grove and Allen Avenue and \$200K for Allen Avenue pedestrian improvements. The Laurel Grove safe pathway project is budgeted at \$536K with \$130K allocated to the Gas Tax Fund and \$68K allocated to Tam Measure AA Local Roads grant. The ADA transition plan is budgeted at \$45K.

## **DRAINAGE FUND**

- Revenues are budgeted at \$1.7M and expenses at \$1.9M.
- Drainage improvements, including a project to redirect Bolinas Avenue runoff from the outfall at the Winship Bridge, along with other smaller projects identified in the Storm Drain Master Plan, total \$400K and are paid with impact fees and prior reserves.
- Winship Bridge expenditures are budgeted at \$1.5M and will be reimbursed by Federal Highway Bridge Program (HBP) grant and some Marin County Flood Control District 9 funds.

## **GENERAL PLAN UPDATE FUND**

- The budget calls for a \$175K transfer of funds to the Operating Fund to cover the cost of a General Plan Update and housing implementation consultants.

## **Fiscal, resource and timeline impacts**

The FYE25 Operating Fund budget is balanced based on projected revenues and expenditures. Operating Fund revenues and transfers in are budgeted at \$56K higher than expenditures. The budget is founded on several assumptions based on currently available information. Currently, the budget does not include the results of a final Ross Valley Fire Department budget nor final numbers from the Town's insurance providers, PLAN JPA for liability and property and SHARP JPA for workers compensation.

## **CONCLUSION**

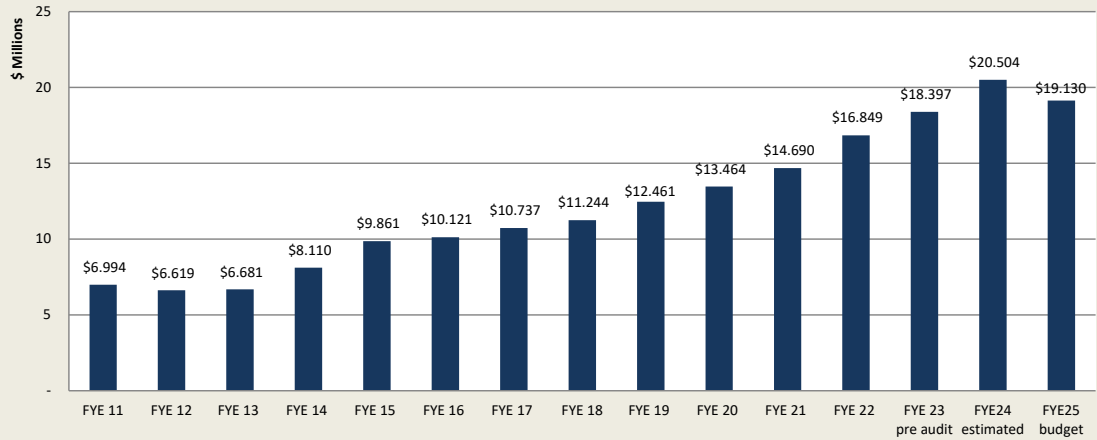
The budget was developed based on the continuing objectives of providing high quality services to the community in an efficient, effective, responsive, and financially responsible manner. The overall budget for all Town Funds of \$14.2 million funds essential safety, community, and recreation services to the community while also increasing investments in infrastructure and facilities that serve the residents.

The direction provided by the Town Council during the April 25, 2024 Budget Workshop will guide staff in bringing back the budget to the June 13, 2024 Town Council public hearing for adoption with the accompanying resolutions.

TOWN OF ROSS  
BUDGET  
2024 - 2025

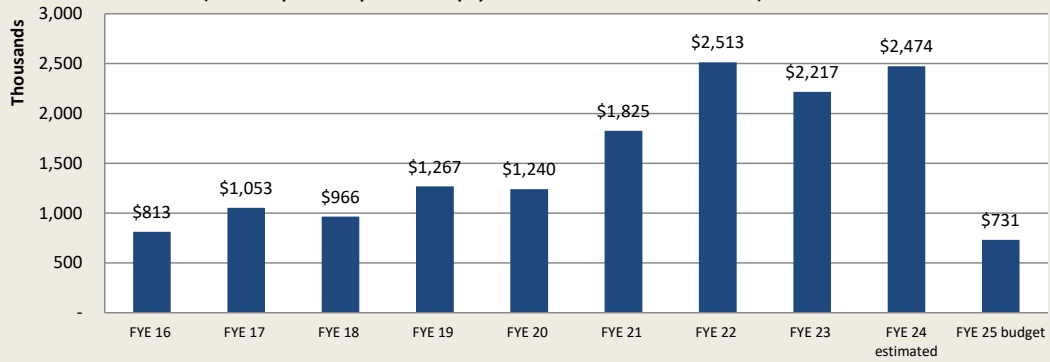
	Page #
<b>GRAPHS</b>	1-4
<b>STAFFING</b>	5
<b>ALL FUNDS</b>	
Budget Summary	6
Expenditure Summary	7
<b>GENERAL FUND</b>	
<b>Operating Fund</b>	
Summary	8
Revenues	9-10
Expenditures	
General Government	11-12
Fire	13
Police	14-15
Planning and Building	16
Public Works	17-18
Recreation	19-20
Capital Expenditures	21
<b>Facilities and Equipment Fund</b>	22
<b>Emergency Fund</b>	23
<b>CAPITAL PROJECTS FUND</b>	24
<b>SPECIAL REVENUE FUNDS</b>	
Gas Tax Fund	25
Roadway Fund	26
Drainage Fund	27
Public Safety Tax Fund	28
COPS (Citizens' Options for Public Safety) Fund	29
General Plan Update Fund	30
<b>SALARY SCHEDULE</b>	31
<b>CAPITAL IMPROVEMENT PLAN (CIP)</b>	32-39

### TOTAL FUND BALANCES (ALL FUNDS)

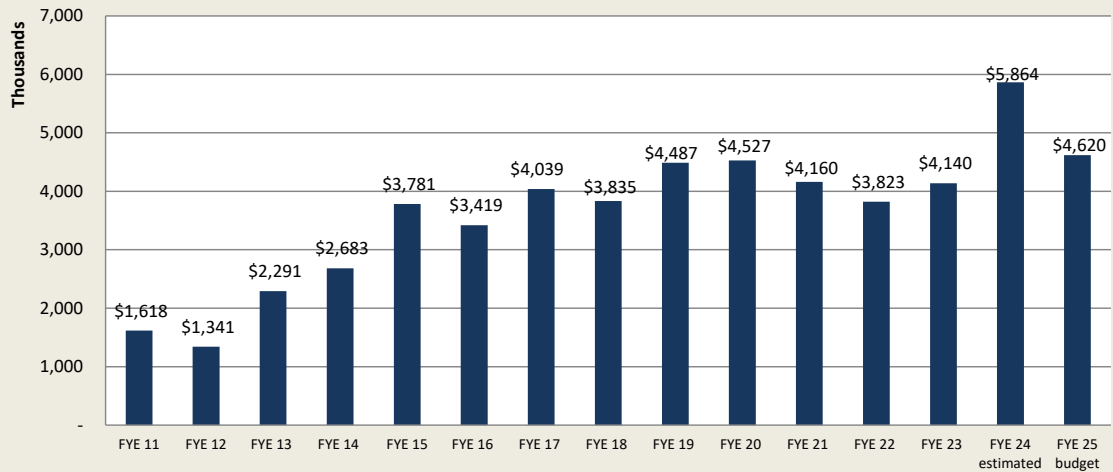


### Operating Fund Excess (Deficiency) of Revenues over Expenditures

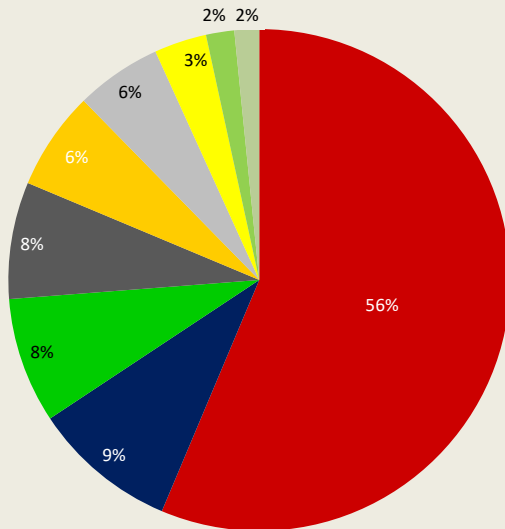
(excludes pension optional UAL payments and transfer to other funds)



### OPERATING FUND BALANCE



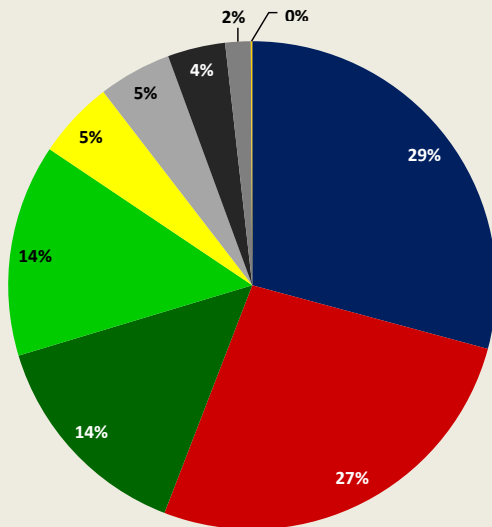
**REVENUES**  
**General Fund and Transfers In**  
**Budget 2024 - 2025 = \$11,002,061**



- Property Taxes - \$6,199,264
- Public Safety Tax - \$1,027,776
- Building - \$890,800
- Recreation Fees - \$828,500
- Other - \$698,450
- Investments & Rents - \$610,270
- Other Taxes - \$372,000
- Planning - \$200,000
- General Plan Xfer- \$175,000

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

**EXPENDITURES (by type)**  
**General Fund (not including pension optional UAL pay down)**  
**Budget 2024 - 2025 = \$10,590,989**

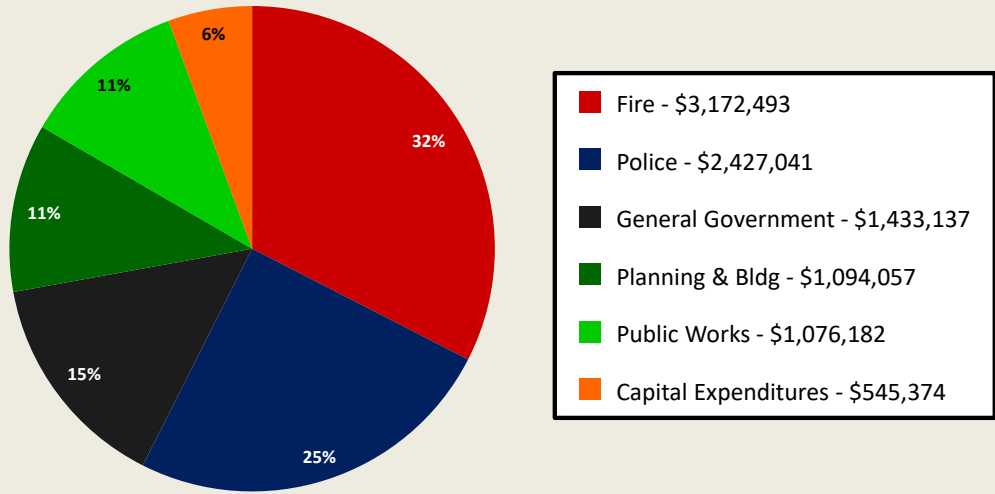


- Wages - \$3,092,646
- Ross Valley Fire JPA - \$2,823,150
- Employee Benefits - \$1,534,264
- Outside Services - \$1,489,786
- Capital Expenditures - \$545,374
- Other - \$512,849
- Maintenance & Repairs - \$404,420
- Insurance - \$178,500
- Debt Service - \$10,000

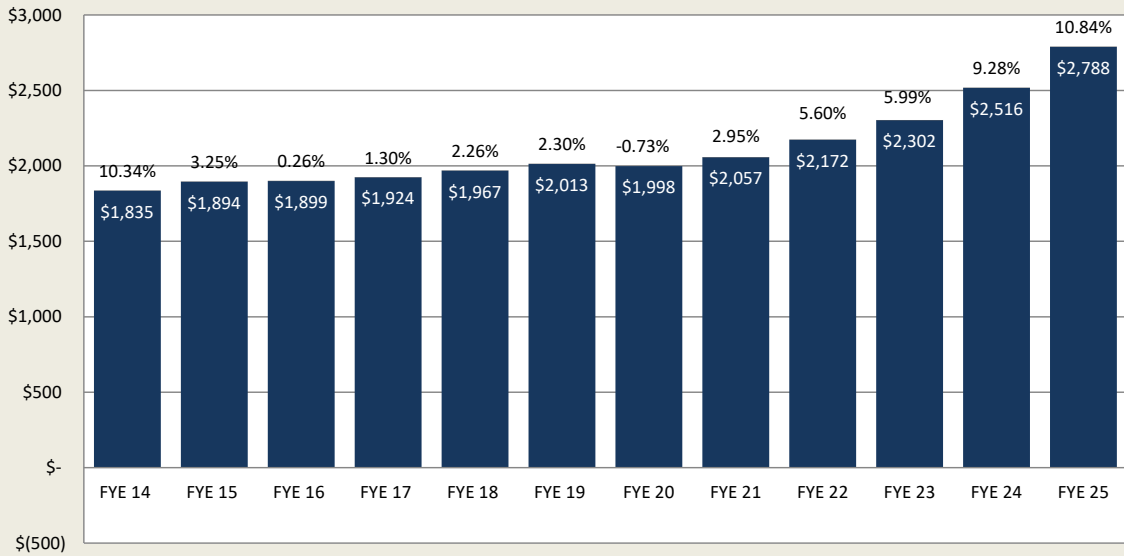
Employee benefits includes pension expense of \$740,902  
 (excluding CalPERS optional unfunded liability payments)  
 Maintenance & Repairs includes vehicle expense  
 Other includes Other, Memberships & Organizations, and Rents



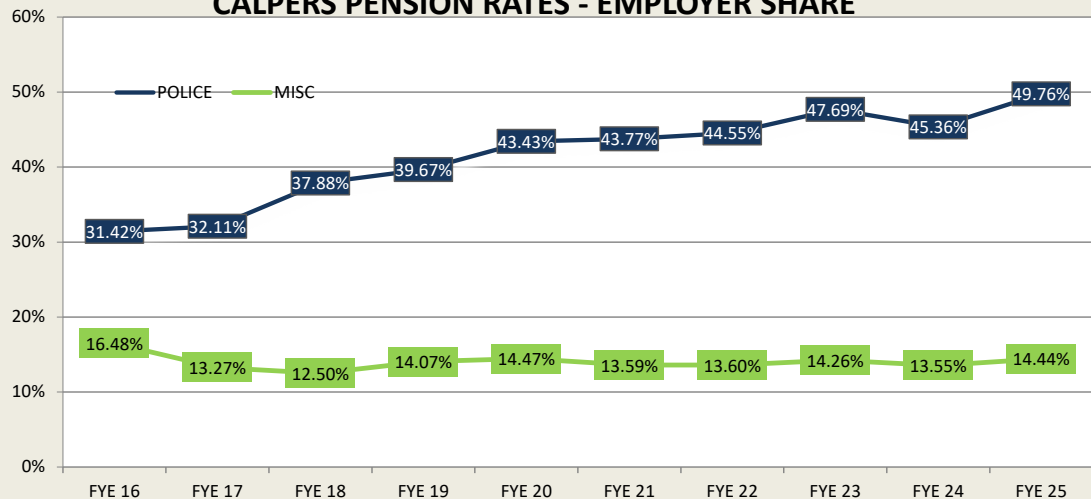
**EXPENDITURES (by Department)**  
**General Fund (not including pension optional UAL paydown)**  
**Budget 2024 - 2025 = \$10,590,989**



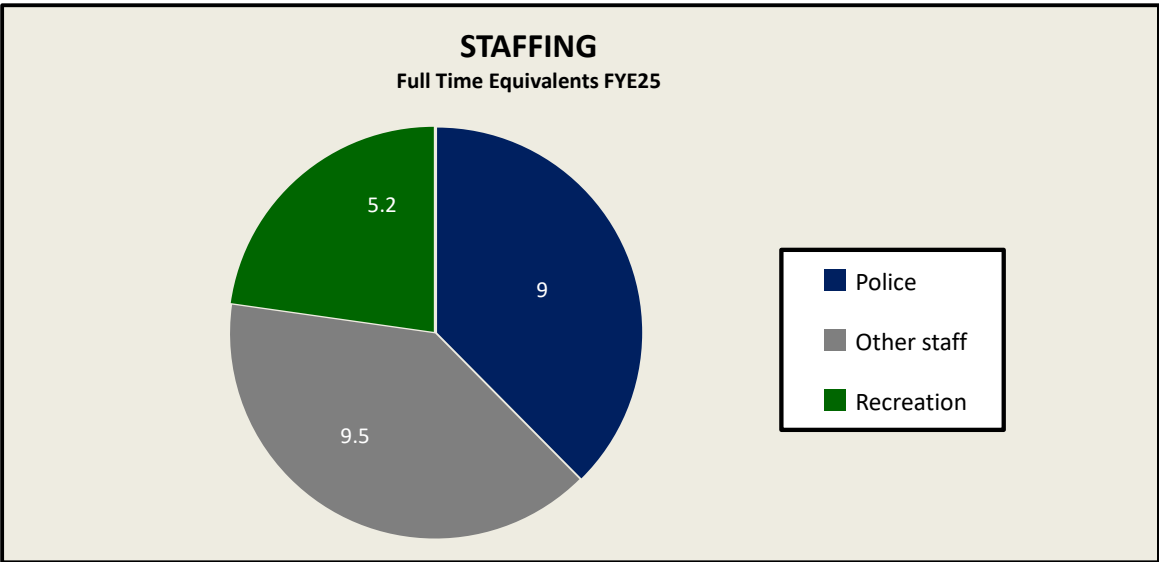
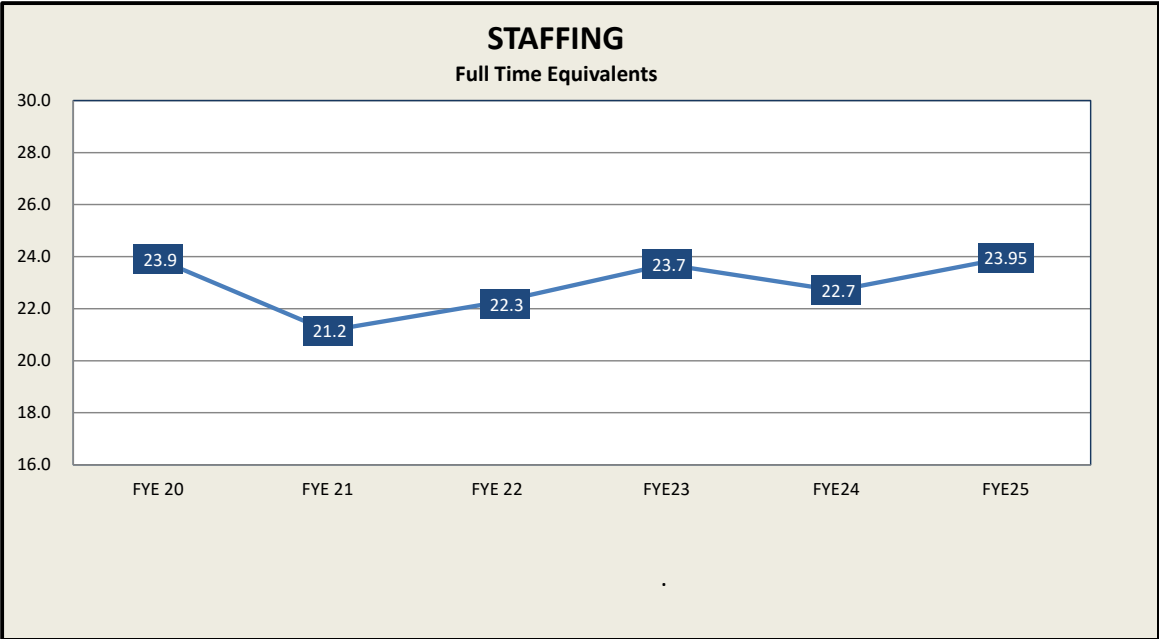
**KAISER FAMILY PLAN RATES**



**CALPERS PENSION RATES - EMPLOYER SHARE**



Rates for FYE16 - FYE17 include UAL expressed as a percentage, years after include UAL dollars converted to a percentage.



**TOWN STAFFING - FULL TIME EQUIVALENTS**

<b>OPERATING FUND</b>	<b>FYE 20</b>	<b>FYE 21</b>	<b>FYE 22</b>	<b>FYE 23</b>	<b>FYE 24</b>	<b>FYE 25</b>
<b>General Government</b>						
Town Manager	1.00	1.00	1.00	1.00	1.00	1.00
Town Clerk/Admin Manager	1.00	1.00	1.00	1.00	1.00	1.00
Office Asst. to Town Clerk	0.45	0.45	0.50	0.50	0.50	0.50
Management Analyst	0.00	0.00	0.00	1.00	0.00	0.00
Treasurer	--	--	--	--	--	--
<b>Subtotal</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>3.5</b>	<b>2.5</b>	<b>2.5</b>
<b>Planning and Building</b>						
Planning and Building Director	1.00	1.00	1.00	1.00	1.00	1.00
Planning Manager	0.00	0.00	0.00	0.00	0.00	0.00
Planner	1.00	1.00	1.00	1.00	0.00	0.00
Assistant Planner	0.00	0.00	0.00	0.00	1.00	1.00
Senior Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00	1.00	1.00	1.00
<b>Subtotal</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Public Works</b>						
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Superintendent	1.00	0.00	0.00	0.00	0.00	0.00
Maintenance Supervisor	0.00	0.00	1.00	1.00	1.00	1.00
Senior Maintenance Worker	1.00	1.00	0.00	0.00	0.00	0.00
Maintenance Worker	0.00	1.00	1.00	1.00	1.00	1.00
<b>Subtotal</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>Public Safety - Police</b>						
Chief	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	1.00	1.00	1.00	1.00	1.00	1.00
Officer	1.00	1.00	1.00	1.00	1.00	1.00
Officer	1.00	1.00	1.00	1.00	1.00	1.00
Officer	1.00	1.00	1.00	1.00	1.00	1.00
Officer	1.00	1.00	1.00	1.00	1.00	1.00
Officer	1.00	1.00	1.00	1.00	1.00	1.00
Officer	0.00	0.00	0.00	0.00	0.00	1.00
Officer Trainee	0.00	0.00	0.00	0.00	0.00	0.00
<b>Subtotal</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>9.0</b>
<b>Recreation</b>						
Recreation Manager	0.75	0.60	0.75	1.00	1.00	1.00
Recreation Coordinator	0.00	0.00	0.00	0.00	0.00	1.00
Recreation Specialist	0.60	0.50	0.50	0.75	0.75	0.00
Recreation Specialist	0.60	0.50	0.50	0.45	0.45	0.00
Recreation Clerk	0.25	0.00	0.00	0.00	0.00	0.45
Admin Assistant	0.25	0.10	0.00	0.00	0.00	0.00
Recreation Instructors/Leaders	4.00	2.00	3.00	3.00	3.00	3.00
<b>Subtotal</b>	<b>6.5</b>	<b>3.7</b>	<b>4.8</b>	<b>5.2</b>	<b>5.2</b>	<b>5.5</b>
<b>Total staff</b>	<b>23.9</b>	<b>21.2</b>	<b>22.3</b>	<b>23.7</b>	<b>22.7</b>	<b>24.0</b>

Town of Ross  
All Funds - Budget Summary - Fiscal Year Ending June 30, 2025

	GENERAL FUND				CAPITAL PROJECTS FUND	SPECIAL REVENUE FUNDS						ALL FUNDS
	Operating Fund	Facilities & Equipment	Emergency	TOTAL GENERAL FUND		Gas Tax	Roadway	Drainage	Public Safety Tax	COPS	Gen Plan Update	TOTAL
<b>Estimated Fund Bal 6/30/24</b>	<b>\$ 5,863,709</b>	<b>\$ 839,219</b>	<b>\$ 1,500,000</b>	<b>\$ 8,202,928</b>	<b>\$ 9,456,365</b>	<b>\$ 95,054</b>	<b>\$ 1,013,294</b>	<b>\$ 1,320,943</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 415,858</b>	<b>\$ 20,504,442</b>
<b>Budgeted Revenue</b>												
Property Taxes	6,199,264	-	-	6,199,264	-	-	-	-	-	-	-	6,199,264
Other Taxes	372,000	-	-	372,000	-	-	-	-	-	-	-	372,000
Intergovernmental	365,417	-	-	365,417	-	-	-	-	-	-	-	365,417
Investment Income and Rents	610,270	-	-	610,270	-	-	-	-	-	-	-	610,270
Planning Revenue	200,000	-	-	200,000	-	-	-	-	-	-	-	200,000
Building Revenue	890,800	-	-	890,800	-	-	-	-	-	-	-	890,800
Public Works Revenue	105,100	-	-	105,100	-	-	-	-	-	-	-	105,100
Police Revenue	49,933	-	-	49,933	-	-	-	-	-	-	-	49,933
Recreation Revenue	828,500	-	-	828,500	-	-	-	-	-	-	-	828,500
Miscellaneous	28,000	-	-	28,000	-	-	-	-	-	-	-	28,000
Other Fund Revenue	-	150,000	-	150,000	-	133,000	263,000	1,710,000	1,027,776	-	85,000	3,368,776
<b>Total Budgeted Revenue</b>	<b>9,649,284</b>	<b>150,000</b>	<b>-</b>	<b>9,799,284</b>	<b>-</b>	<b>133,000</b>	<b>263,000</b>	<b>1,710,000</b>	<b>1,027,776</b>	<b>-</b>	<b>85,000</b>	<b>13,018,061</b>
<b>Budgeted Expenditures</b>												
General Government	1,433,137	-	-	1,433,137	-	-	-	-	-	-	-	1,433,137
Fire	3,172,493	-	-	3,172,493	-	-	-	-	-	-	-	3,172,493
Police	2,427,041	-	-	2,427,041	-	-	-	-	-	-	-	2,427,041
Planning and Building	1,094,057	-	-	1,094,057	-	-	-	-	-	-	-	1,094,057
Public Works	1,076,182	-	-	1,076,182	-	-	-	-	-	-	-	1,076,182
Recreation	842,705	-	-	842,705	-	-	-	-	-	-	-	842,705
Capital Expenditures	75,374	-	-	75,374	-	-	-	-	-	-	-	75,374
Other Fund Expenditures	-	470,000	-	470,000	750,000	130,000	821,400	1,900,000	-	-	-	4,071,400
<b>Total Budgeted Expenditures</b>	<b>10,120,989</b>	<b>470,000</b>	<b>-</b>	<b>10,590,989</b>	<b>750,000</b>	<b>130,000</b>	<b>821,400</b>	<b>1,900,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,192,389</b>
<i>Revenue Over (Under) Expend.</i>	(471,705)	(320,000)	-	(791,705)	(750,000)	3,000	(558,400)	(190,000)	1,027,776	-	85,000	(1,174,329)
Transfer - General Plan Fund	175,000	-	-	175,000	-	-	-	-	-	-	(175,000)	-
Transfer - Pub Safety Fund	1,027,776	-	-	1,027,776	-	-	-	-	(1,027,776)	-	-	-
<i>Subtotal</i>	<i>731,071</i>	<i>(320,000)</i>	<i>-</i>	<i>411,071</i>	<i>(750,000)</i>	<i>3,000</i>	<i>(558,400)</i>	<i>(190,000)</i>	<i>-</i>	<i>-</i>	<i>(90,000)</i>	<i>(1,174,329)</i>
Pension UAL pay down	(200,000)	-	-	(200,000)	-	-	-	-	-	-	-	(200,000)
Transfer to Facilities Fund	(475,000)	475,000	-	-	-	-	-	-	-	-	-	-
<i>Subtotal</i>	<i>56,071</i>	<i>155,000</i>	<i>-</i>	<i>211,071</i>	<i>(750,000)</i>	<i>3,000</i>	<i>(558,400)</i>	<i>(190,000)</i>	<i>-</i>	<i>-</i>	<i>(90,000)</i>	<i>(1,374,329)</i>
Transfer prior year surplus	(1,300,000)	-	-	(1,300,000)	1,300,000	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>(1,243,929)</b>	<b>155,000</b>	<b>-</b>	<b>(1,088,929)</b>	<b>550,000</b>	<b>3,000</b>	<b>(558,400)</b>	<b>(190,000)</b>	<b>-</b>	<b>-</b>	<b>(90,000)</b>	<b>(1,374,329)</b>
<b>Estimated Fund Bal 6/30/25</b>	<b>\$ 4,619,781</b>	<b>\$ 994,219</b>	<b>\$ 1,500,000</b>	<b>\$ 7,114,000</b>	<b>\$ 10,006,365</b>	<b>\$ 98,054</b>	<b>\$ 454,894</b>	<b>\$ 1,130,943</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 325,858</b>	<b>\$ 19,130,114</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 the Special Revenue Funds.

**Capital Projects fund** is for funds set aside for the modernizing and rebuilding of Town facilities.

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

The Reserve Policy to maintain a fund balance of 30% of Operating Fund expenses and transfer to Facilities Fund is met.

**Town of Ross  
All Funds  
Expenditure Summary  
Budget 2024 - 2025**

All Funds Expenditures BY DEPARTMENT	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 Budget	% change in Budget
<b>General Fund</b>						
General Government	\$ 1,072,548	\$ 1,019,955	\$ 1,327,195	\$ 1,244,114	\$ 1,433,137	8.0%
Fire	2,496,335	2,677,198	2,792,522	2,850,460	3,172,493	13.6%
Police	1,674,188	1,792,120	2,237,577	1,926,945	2,427,041	8.5%
Planning and Building	974,706	1,129,116	947,860	913,541	1,094,057	15.4%
Public Works	904,411	981,617	1,026,655	1,026,579	1,076,182	4.8%
Recreation	608,302	739,031	828,255	775,740	832,705	0.5%
<i>Subtotal</i>	7,730,490	8,339,037	9,160,063	8,737,378	10,035,615	9.6%
Capital Expenditures	199,187	691,345	736,000	498,055	545,374	-25.9%
Debt Service	10,000	10,000	10,000	10,000	10,000	0.0%
<i>Total General Fund Expenditures</i>	7,939,677	9,040,382	9,906,063	9,245,433	10,590,989	6.9%
<b>Capital Projects Fund</b>						
	-	-	250,000	50,000	750,000	100.0%
<b>Special Revenue Funds</b>						
Gas Tax Fund	200,194	132,111	130,000	130,000	130,000	0.0%
Roadway Fund	540,870	253,664	793,000	695,300	821,400	3.6%
Drainage Fund	161,465	225,891	600,000	565,300	1,900,000	216.7%
COPS Fund	175,032	-	-	-	-	0.0%
General Plan Update Fund	-	-	-	-	-	0.0%
<i>Total Special Revenue Funds</i>	1,077,561	611,666	1,523,000	1,390,600	2,851,400	87.2%
<i>Total Expenditures before optional pension payments</i>	\$ 9,017,238	\$ 9,652,048	\$ 11,679,063	\$ 10,686,033	\$ 14,192,389	21.5%

All Funds Expenditures BY TYPE OF EXPENSE	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 Budget	% change in Budget
Wages	\$ 2,395,711	\$ 2,409,707	\$ 2,857,978	\$ 2,603,070	\$ 3,092,646	8.2%
Employee Benefits	1,119,980	1,208,106	1,385,300	1,241,066	1,534,264	10.8%
Outside Services	1,150,694	1,501,562	1,338,386	1,363,107	1,489,786	11.3%
Ross Valley Fire Department	2,267,992	2,349,928	2,499,898	2,499,898	2,823,150	12.9%
Memberships and Organizations	74,411	65,951	106,736	84,420	101,748	-4.7%
Rent	26,658	31,937	33,000	35,452	37,030	12.2%
Repairs and Maintenance	328,317	335,589	368,865	371,864	370,920	0.6%
Vehicles	42,163	29,815	35,500	30,500	33,500	-5.6%
Insurance	102,889	118,083	120,000	146,925	178,500	48.8%
Other	221,675	288,359	414,400	361,076	374,071	-9.7%
<i>Subtotal</i>	7,730,490	8,339,037	9,160,063	8,737,378	10,035,615	9.6%
Capital Expenditures	199,187	691,345	736,000	498,055	545,374	-25.9%
Debt Service	10,000	10,000	10,000	10,000	10,000	0.0%
<i>Subtotal</i>	7,939,677	9,040,382	9,906,063	9,245,433	10,590,989	6.9%
Capital Projects Fund	-	-	250,000	50,000	750,000	
Special Revenue Funds	1,077,561	611,666	1,523,000	1,390,600	2,851,400	87.2%
<i>Total Expenditures before optional pension payments</i>	\$ 9,017,238	\$ 9,652,048	\$ 11,679,063	\$ 10,686,033	\$ 14,192,389	21.5%

**Town of Ross  
Operating Fund  
Summary  
Budget 2024 - 2025**

<b>OPERATING FUND SUMMARY</b>	<b>FY 21-22 Actual</b>	<b>FY 22-23 Actual</b>	<b>FY 23-24 Budget</b>	<b>FY 23-24 Est. Actual</b>	<b>FY 24-25 Budget</b>	<b>% change in Budget</b>
<b>Revenue</b>						
Property Taxes	\$ 5,433,120	\$ 5,811,629	\$ 5,957,000	\$ 6,016,864	\$ 6,199,264	4.1%
Other Taxes	481,658	390,993	375,000	372,632	372,000	-0.8%
Intergovernmental Revenue	776,386	431,656	381,317	626,543	365,417	-4.2%
Investment Income and Rents	304,209	614,303	451,758	873,914	610,270	35.1%
Planning Revenue	320,475	353,791	225,000	191,000	200,000	-11.1%
Building Revenue	972,893	889,626	574,600	1,082,800	890,800	55.0%
Public Works Revenue	128,121	111,232	109,000	119,498	105,100	-3.6%
Police Revenue	86,725	101,099	56,474	113,910	49,933	-11.6%
Recreation Revenue	753,110	796,954	835,750	868,377	828,500	-0.9%
Miscellaneous	12,269	31,729	8,000	31,100	28,000	250.0%
<b>Total</b>	<b>\$ 9,268,966</b>	<b>\$ 9,533,012</b>	<b>\$ 8,973,899</b>	<b>\$ 10,296,638</b>	<b>\$ 9,649,284</b>	<b>7.5%</b>
<b>Expenditures</b>						
General Government	\$ 1,072,548	\$ 1,019,955	\$ 1,327,195	\$ 1,244,114	\$ 1,433,137	8.0%
Fire	2,496,335	2,677,198	2,792,522	2,850,460	3,172,493	13.6%
Police	1,674,188	1,792,120	2,237,577	1,926,945	2,427,041	8.5%
Planning and Building	974,706	1,129,116	947,860	913,541	1,094,057	15.4%
Public Works	904,411	981,617	1,026,655	1,026,579	1,076,182	4.8%
Recreation	618,302	749,031	838,255	785,740	842,705	0.5%
<i>Subtotal</i>	7,740,490	8,349,037	9,170,063	8,747,378	10,045,615	9.5%
Capital Expenditures	20,346	76,450	61,000	79,055	75,374	23.6%
<b>Total</b>	<b>7,760,836</b>	<b>8,425,487</b>	<b>9,231,063</b>	<b>8,826,433</b>	<b>10,120,989</b>	<b>9.6%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 1,508,130</b>	<b>\$ 1,107,525</b>	<b>\$ (257,164)</b>	<b>\$ 1,470,205</b>	<b>\$ (471,705)</b>	<b>83.4%</b>
Transfer from General Plan Update Fnd	98,221	156,000	25,000	-	175,000	600.0%
Transfer from Public Safety Tax Fund	906,471	953,343	1,003,562	1,003,981	1,027,776	2.4%
<b>Subtotal</b>	<b>2,512,822</b>	<b>2,216,868</b>	<b>771,398</b>	<b>2,474,186</b>	<b>731,071</b>	<b>-5.2%</b>
Additional Optional Pension Payments	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	0.0%
Transfer to Facilities & Equip Fund	(2,650,000)	(1,700,000)	-	-	(475,000)	
Transfer to Capital Projects Fund	-	-	(550,000)	(550,000)	-	100.0%
<b>Subtotal</b>	<b>(337,178)</b>	<b>316,868</b>	<b>21,398</b>	<b>1,724,186</b>	<b>56,071</b>	<b>162.0%</b>
Transfer prior year surplus to Cap Proj Fund		-	-	-	(1,300,000)	
<b>Net change in Fund Balance</b>	<b>(337,178)</b>	<b>316,868</b>	<b>21,398</b>	<b># 1,724,186</b>	<b>(1,243,929)</b>	
Fund Balance Beg of Year - Operating	4,159,833	3,822,655	4,154,760	4,139,523	5,863,709	41.1%
<b>Estimated Fund Balance End of Year</b>	<b>3,822,655</b>	<b>4,139,523</b>	<b>4,176,158</b>	<b>5,863,709</b>	<b>4,619,781</b>	<b>10.6%</b>

**Town of Ross  
Operating Fund  
Revenue  
Budget 2024 - 2025**

OPERATING FUND REVENUE	Account	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 Budget	% change in Budget
<b>Property Taxes</b>							
Property Tax	5010-05	\$ 4,558,251	\$ 4,963,627	\$ 5,090,000	\$ 5,125,000	\$ 5,320,000	4.5%
Property Tax In Lieu of Vehicle Lic. Fee	5012-05	322,390	349,727	367,000	366,864	379,264	3.3%
Property Tax - Excess ERAF Funds	5014-05	552,479	498,275	500,000	525,000	500,000	0.0%
<i>Subtotal</i>		5,433,120	5,811,629	5,957,000	6,016,864	6,199,264	4.1%
<b>Other Taxes</b>							
Business Licenses	5080-05	38,413	38,948	35,000	38,000	38,000	8.6%
Sales Tax	5040-05	66,041	72,354	60,000	50,000	50,000	-16.7%
Franchise - Cable TV	5060-05	56,272	55,624	55,000	57,000	55,000	0.0%
Franchise - Marin Sanitary Service	5050-05	119,736	125,350	125,000	125,000	125,000	0.0%
Franchise - PG&E	5070-05	40,540	50,064	50,000	52,632	54,000	8.0%
Real Property Transfer Tax	5025-05	160,656	48,653	50,000	50,000	50,000	0.0%
<i>Subtotal</i>		481,658	390,993	375,000	372,632	372,000	-0.8%
<b>Intergovernmental Revenue</b>							
ARPA American Rescue Plan / SLFRF Funds	5121-05	586,332	-	-	-	-	0.0%
Marin - Measure A Parks	5123-05	22,783	12,917	23,117	24,730	23,117	0.0%
Marin - Zero Waste Grant	5124-05	9,186	27,509	25,000	18,000	-	-100.0%
Marin Wildfire Prev Authority JPA	5229-05	108,983	111,625	113,000	115,431	120,000	6.2%
State of CA - Homeowner Property Tax Relief	5230-05	17,611	17,806	17,800	17,498	17,500	-1.7%
State of CA - Prop 172 1/2 Cent Sales Tax	5280-05	28,549	26,129	27,000	27,000	27,000	0.0%
State of CA - LEAP Grant	5233-05	-	-	-	65,000	-	100.0%
State of CA - REAP Grant	5234-05	-	20,000	-	-	-	0.0%
State of CA - SB2 Grant - re: housing	5235-05	-	-	-	160,000	-	0.0%
State of CA - SB1383 - CalRecycle Grant	5228-05	-	20,250	-	-	-	0.0%
State of CA - COPS grant	5232-05	-	173,532	173,000	196,000	175,000	1.2%
State of CA - Police Wellness Grant	5220-05	-	15,000	-	-	-	0.0%
State Vehicle License Collection in Excess	5200-05	2,942	2,393	2,400	2,884	2,800	16.7%
TAM - Meas B E 3-EV Outreach	5500-05	-	4,495	-	-	-	0.0%
Intergovernmental - Other	5231-05	-	-	-	-	-	0.0%
<i>Subtotal</i>		776,386	431,656	381,317	626,543	365,417	-4.2%
<b>Investment Income and Rents</b>							
Interest/Change in Value	5170-05	49,131	353,585	200,000	650,000	400,000	100.0%
Rental Income - Cellular	5185-05	122,252	127,892	123,718	85,032	71,388	-42.3%
Rental Income - Post Office	5181-05	132,826	132,826	128,040	138,882	138,882	8.5%
<i>Subtotal</i>		304,209	614,303	451,758	873,914	610,270	35.1%
<b>Planning Revenue</b>							
Planning Application Fees	5300-05	308,471	349,887	225,000	190,000	200,000	-11.1%
Planning Construction Review	5310-05	12,004	3,904	-	1,000	-	0.0%
<i>Subtotal</i>		320,475	353,791	225,000	191,000	200,000	-11.1%
<b>Building Revenue</b>							
Appeal Fees	5311-05	1,845	-	-	-	-	0.0%
Building Permits	5110-05	481,907	391,679	250,000	575,000	450,000	80.0%
Building Plan Review	5105-05	318,573	382,273	233,000	310,000	300,000	28.8%
Building - Bldg Stnd Adm Rev Fund (BSASRF)	5111-05	1,088	947	500	2,000	1,500	200.0%
Building - Strong Motion Impl. Program (SMIP)	5113-05	3,517	3,010	1,500	6,000	4,500	200.0%
Building - SB-1186 Disability Access Fees	5081-05	1,793	1,776	1,600	1,800	1,800	12.5%
Resale Inspections	5125-05	27,960	17,707	15,000	23,000	15,000	0.0%
Fee Program Administration	5315-05	29,008	16,190	14,000	45,000	25,000	78.6%
Records Retention and Management	5112-05	9,871	6,861	4,000	10,000	8,000	100.0%
Technology Fee	5313-05	97,331	69,183	55,000	110,000	85,000	54.5%
<i>Subtotal</i>		972,893	889,626	574,600	1,082,800	890,800	55.0%

**Town of Ross  
Operating Fund  
Revenue  
Budget 2024 - 2025**

OPERATING FUND REVENUE	Account	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 Budget	% change in Budget
<b>Public Works Revenue</b>							
County of Marin Flood Control Reimb.	5106-05	-	13,100	15,000	5,200	5,000	-66.7%
Earth Grading Permits	5090-05	-	278	500	100	100	-80.0%
Encroachments	5095-05	72,222	59,568	50,000	65,000	50,000	0.0%
Public Works Plan Review	5114-05	4,860	(5,164)	6,000	3,000	3,000	-50.0%
Ross School - Ross Common maint	5183-05	22,018	23,516	24,500	24,198	25,000	2.0%
Tree Removal Permits	5305-05	29,021	19,934	13,000	22,000	22,000	69.2%
<i>Subtotal</i>		128,121	111,232	109,000	119,498	105,100	-3.6%
<b>Police Revenue</b>							
Accident Report Copying	5320-05	678	198	200	300	300	50.0%
Alarm Permit Fee	5325-05	366	124	100	200	200	100.0%
Contributions - Police	5399-05	8,174	8,174	8,174	8,174	8,174	0.0%
POST Training Reimbursement	5240-05	1,352	1,742	1,000	1,000	1,000	0.0%
Police Expense Reimbursements	5326-05	35,917	54,733	10,000	65,000	-	-100.0%
Safety Building Reimbursements	5327-05	23,980	26,024	27,000	29,236	30,259	12.1%
Vehicle Code Fines	5150-05	16,258	10,104	10,000	10,000	10,000	0.0%
<i>Subtotal</i>		86,725	101,099	56,474	113,910	49,933	-11.6%
<b>Recreation Revenue</b>							
Adult Classes	5350-95	20,990	41,865	30,000	75,000	50,000	66.7%
Kids Classes	5352-95	726,252	765,519	760,000	760,000	750,000	-1.3%
Contributions - Fee Assistance	5353-95	-	-	31,000	31,000	-	-100.0%
Tennis Keys	5361-95	20,897	4,980	15,000	16,000	15,000	0.0%
Rental Income - Rec Facilities	5182-95	4,490	8,800	8,000	9,000	9,000	12.5%
Special Events - Town Dinner etc.	5486-95	5,681	3,320	4,000	4,377	4,500	12.5%
Miscellaneous Revenue	5487-95	-	-	-	-	-	0.0%
Credit Card Fees	5362-95	(25,200)	(27,530)	(12,250)	(27,000)	-	-100.0%
<i>Subtotal</i>		753,110	796,954	835,750	868,377	828,500	-0.9%
<b>Miscellaneous</b>							
Contributions - General	5400-05	-	-	-	-	-	0.0%
EV Charging Station	5408-05	-	-	-	5,000	5,000	
Mayor and Councilmember Dinner	5284-05	-	-	2,500	-	2,500	0.0%
Miscellaneous	5487-05	5,417	5,401	-	100	-	0.0%
Permits - Film	5120-05	1,680	-	-	-	-	0.0%
Permits - Special Events	5318-05	431	1,040	500	1,000	500	0.0%
Reimbursement for Town Costs	5406-05	4,741	25,288	5,000	25,000	20,000	300.0%
<i>Subtotal</i>		12,269	31,729	8,000	31,100	28,000	250.0%
<b>Total Revenue</b>		<b>\$ 9,268,966</b>	<b>\$ 9,533,012</b>	<b>\$ 8,973,899</b>	<b>\$ 10,296,638</b>	<b>\$ 9,649,284</b>	<b>7.5%</b>

Recreation Fee Assistance Program a/n 5353-95 was increased from \$0 to \$31,000 - see Agenda Item No. 13 approved 08/24/23

\$ 11,300,619 \$ 10,852,061



**Town of Ross  
Operating Fund  
General Government Expenditures  
Budget 2024 - 2025**

GENERAL GOV. EXPENDITURES	Account	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 Budget	% change in Budget
<b>Wages</b>							
Town Manager	6100-10	\$ 237,369	\$ 243,541	\$ 251,533	\$ 254,722	\$ 264,050	5.0%
Town Manager - Other Pay	6101-10	34,153	19,431	19,892	20,082	20,643	3.8%
Admin Mgr/Town Clerk	6106-10	107,519	110,574	100,891	100,810	109,104	8.1%
Temporary part-time wages	6166-10	-	-	80,000	20,000	80,000	0.0%
Office Assistant	6109-10	27,108	28,394	29,354	29,354	30,240	3.0%
In Lieu Health	6173-10	1,523	1,506	1,500	1,500	1,500	0.0%
Treasurer	6160-10	3,012	3,012	3,000	3,000	-	-100.0%
Compensated Absences Payout	6085-10	55,743	12,050	-	-	-	0.0%
<i>Subtotal</i>		466,427	418,508	486,170	429,468	505,537	4.0%
<b>Employee Benefits</b>							
PERS - Employer Share	6210-10	49,838	51,203	47,994	48,500	62,822	30.9%
Cafeteria Plan and Health Insurance	6230-10	38,345	40,110	40,264	41,901	46,431	15.3%
OPEB - retiree health care	6232-10	-	-	-	-	-	0.0%
Dental Insurance	6240-10	2,025	2,233	2,228	2,200	2,161	-3.0%
Life & Disability Insurance	6250-10	2,059	2,159	2,098	2,100	2,098	0.0%
Payroll Taxes	6220-10	28,403	25,012	30,038	25,100	30,557	1.7%
Worker's Comp Insurance	6260-10	9,036	9,348	12,055	10,346	12,000	-0.5%
<i>Subtotal</i>		129,706	130,065	134,677	130,147	156,069	15.9%
<b>Outside Services</b>							
Accountant	6400-10	72,469	77,239	75,000	75,000	77,625	3.5%
Attorneys	6420-10	205,561	147,782	190,000	290,000	225,000	18.4%
Auditor	6430-10	23,250	26,000	28,000	28,000	30,000	7.1%
Consultants - Computer and Web	6450-10	16,030	29,098	40,000	20,000	87,204	118.0%
Consultants - Employee Related Matters	6455-10	24,585	1,954	20,000	5,000	10,000	-50.0%
Consultants - Fee study	6444-10	-	-	40,000	5,000	30,000	-25.0%
Consultants - Other (HdL, GASB, etc)	6448-10	11,541	25,491	75,000	35,000	75,000	0.0%
Consultants - Videographer	6447-10	935	4,648	4,000	5,000	5,000	25.0%
Crossing Guard at SFD/Bolinas 50%	6468-10	9,055	10,239	10,000	10,000	10,000	0.0%
Custodial Services	6660-10	9,860	7,515	10,000	6,000	6,000	-40.0%
Mediation Services - MGSA and other	6656-10	866	919	1,000	876	900	-10.0%
Minute Taker	6461-10	8,820	7,485	7,500	6,000	7,500	0.0%
Payroll Processing Fees	6465-10	521	1,469	6,000	6,000	6,000	0.0%
Record Retention System - policy update	6471-10	120	2,699	3,000	600	650	-78.3%
<i>Subtotal</i>		383,613	342,538	509,500	492,476	570,879	12.0%
<b>Memberships &amp; Organizations</b>							
Assoc/Organizations/Dues	7960-10	14,964	15,966	16,000	16,000	16,000	0.0%
Council Expense	7942-10	1,073	2,914	10,000	10,000	10,000	0.0%
Community Homeless Fund	7945-10	11,677	-	9,348	-	10,303	10.2%
Hosting Mayor/Council Dinner	7941-10	-	111	5,000	-	5,000	0.0%
Marin Co - Housing First Fund (ARPA)	7946-10	10,810	-	-	-	-	
Travel and Training	7944-10	935	3,528	8,500	8,500	8,500	0.0%
<i>Subtotal</i>		39,459	22,519	48,848	34,500	49,803	2.0%
<b>Repairs and Maintenance</b>							
Equipment Repair	6930-10	-	-	-	-	-	
<i>Subtotal</i>		-	-	-	-	-	
<b>Insurance</b>							
Insurance	8000-10	10,165	11,459	12,000	12,046	15,350	27.9%
Insurance Claims/Costs	8020-10	1,239	2,989	-	26,467	25,000	100.0%
<i>Subtotal</i>		11,404	14,448	12,000	38,513	40,350	236.3%

Town of Ross  
 Operating Fund  
 General Government Expenditures  
 Budget 2024 - 2025

GENERAL GOV. EXPENDITURES	Account	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 Budget	% change in Budget
<b>Other</b>							
Bank Charges	6466-10	197	329	500	250	1,000	100.0%
Election Costs	7980-10	68	3,375	30,000	15,000	-	-100.0%
Equipment Leasing - postage & copier	7990-10	6,131	5,849	7,500	8,600	9,000	20.0%
MIDAS (Internet Access)	7815-10	7,935	7,720	9,000	7,160	7,500	-16.7%
Miscellaneous	8040-10	3,246	9,991	20,000	20,000	20,000	0.0%
Noticing, Mailing & Advert.	8060-10	3,701	5,207	4,500	4,500	4,500	0.0%
PG&E - Buildings	7820-10	3,182	3,676	3,500	3,500	3,500	0.0%
RPOA Projects and Events	8085-10	-	26,500	29,000	29,000	27,000	-6.9%
Software	8090-10	2,505	6,729	9,000	11,000	15,000	66.7%
Special Events and Activities	7940-10	4,405	6,826	10,000	8,000	10,000	0.0%
Supplies - Office	8130-10	7,950	12,584	10,000	9,000	10,000	0.0%
Telephones	7810-10	2,619	3,091	3,000	3,000	3,000	0.0%
<i>Subtotal</i>		41,939	91,877	136,000	119,010	110,500	-18.8%
<b>Gen Gov Expenditures before CalPERS UAL</b>		<b>\$ 1,072,548</b>	<b>\$ 1,019,955</b>	<b>\$ 1,327,195</b>	<b>\$ 1,244,114</b>	<b>\$ 1,433,137</b>	<b>8.0%</b>
Pension UAL pay down	6217-10	8,750	8,750	-	-	-	
<b>Total General Government Expenditures</b>		<b>\$ 1,081,298</b>	<b>\$ 1,028,705</b>	<b>\$ 1,327,195</b>	<b>\$ 1,244,114</b>	<b>\$ 1,433,137</b>	

Town of Ross  
Operating Fund  
Fire Department Expenditures  
Budget 2024 - 2025

FIRE EXPENDITURES	Account	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 Budget	% change in Budget
<b>Employee Benefits</b>							
CalPERS - amortized UAL payment	6210-20	128,776	144,269	120,624	120,624	159,613	32.3%
OPEB - retiree health care	6233-20	-	-	-	-	-	0.0%
<i>Subtotal</i>		128,776	144,269	120,624	120,624	159,613	32.3%
<b>Outside Services</b>							
Ross Valley Fire Department	6390-20	2,188,218	2,266,963	2,414,444	2,414,444	2,735,133	13.3%
Ross Valley Fire Department - equip/maint	6392-20	79,774	82,965	85,454	85,454	88,017	3.0%
MERA (50% of debt service payment)	7099-20	1,065	-	-	-	-	0.0%
Wildfire Prevention Program -defensible space	6394-20	13,705	104,914	56,500	69,731	60,000	6.2%
Wildfire Prevention Program -local prevention	6395-20	36,478	28,436	56,500	98,664	60,000	6.2%
<i>Subtotal</i>		2,319,240	2,483,278	2,612,898	2,668,293	2,943,150	12.6%
<b>Maintenance and Repairs</b>							
Fire Station Misc. Repairs	6811-20	15,134	12,181	20,000	20,000	20,000	0.0%
<i>Subtotal</i>		15,134	12,181	20,000	20,000	20,000	0.0%
<b>Insurance</b>		20,330	22,918	24,000	24,091	30,700	27.9%
<b>Rents - Facilities Rental - Trailer</b>		12,855	14,552	15,000	17,452	19,030	26.9%
<b>Fire Expenditures before CalPERS UAL</b>		<b>\$ 2,496,335</b>	<b>\$ 2,677,198</b>	<b>\$ 2,792,522</b>	<b>\$ 2,850,460</b>	<b>\$ 3,172,493</b>	<b>13.6%</b>
Pension UAL pay down	6217-20	82,500	82,500	100,000	100,000	100,000	
<b>Total Fire Expenditures</b>		<b>\$ 2,578,835</b>	<b>\$ 2,759,698</b>	<b>\$ 2,892,522</b>	<b>\$ 2,950,460</b>	<b>\$ 3,272,493</b>	

**Town of Ross  
Operating Fund  
Police Department Expenditures  
Budget 2024 - 2025**

<b>POLICE EXPENDITURES</b>	<b>Account</b>	<b>FY 21-22 Actual</b>	<b>FY 22-23 Actual</b>	<b>FY 23-24 Budget</b>	<b>FY 23-24 Est. Actual</b>	<b>FY 24-25 Budget</b>	<b>% change in Budget</b>
<b>Wages</b>							
Police Chief	6033-20	\$ 169,116	\$ 169,782	\$ 191,793	\$ 191,793	\$ 199,628	4.1%
Police Sergeants	6034-20	196,279	249,136	259,354	259,000	274,440	5.8%
Police Officers	6035-20	311,569	319,275	549,516	440,000	663,749	20.8%
Overtime	6110-20	104,063	139,113	50,000	70,000	50,000	0.0%
EMT/Educational Incentive	6043-20	15,404	15,807	19,500	17,000	19,500	0.0%
Longevity Pay	6044-20	17,291	16,528	17,361	15,600	18,288	5.3%
Holiday Pay	6045-20	21,532	26,735	39,693	33,600	46,159	16.3%
Uniform Pay	6141-20	5,280	6,150	9,600	7,800	10,800	12.5%
In Lieu Health	6173-20	4,389	3,011	3,000	3,000	3,000	0.0%
Compensated Absences Payout	6085-20	88,301	-	50,000	-	50,000	0.0%
<i>Subtotal</i>		933,224	945,537	1,189,817	1,037,793	1,335,565	12.2%
<b>Employee Benefits</b>							
PERS - Employer Share	6211-20	252,070	270,346	330,544	283,850	367,546	11.2%
Cafeteria Plan and Health Insurance	6231-20	104,683	102,601	171,648	138,000	175,945	2.5%
OPEB - retiree health care	6232-20	-	-	-	-	-	0.0%
Dental Insurance	6241-20	8,171	7,801	10,936	9,250	10,216	-6.6%
Life and Disability Insurance	6251-20	2,805	3,852	4,320	4,570	4,860	12.5%
Payroll Taxes	6221-20	68,250	64,205	88,681	75,000	99,413	12.1%
Workers Comp	6261-20	66,695	73,536	90,752	81,384	93,000	2.5%
<i>Subtotal</i>		502,674	522,341	696,880	592,054	750,980	7.8%
<b>Outside Services</b>							
Consultants - police matters	6455-20	-	31,127	5,000	5,000	15,000	200.0%
Contract Police Services	6675-20	-	34,681	25,000	10,000	10,000	-60.0%
Dispatching Services	6681-20	62,629	68,912	69,500	69,700	75,000	7.9%
J. Prandi Children's Center	6741-20	995	995	995	995	995	0.0%
Marin Co OEM Service Contract	6760-20	3,604	3,604	4,500	4,500	7,500	66.7%
Marin Co Specialized Investigation Unit	6701-20	12,471	12,471	13,000	13,000	13,000	0.0%
MERA	7101-20	14,684	15,385	19,274	19,274	19,685	2.1%
Payroll Processing Fees	6465-20	1,280	1,149	-	-	-	0.0%
Critical Reach System	6750-20	-	210	210	200	200	-4.8%
<i>Subtotal</i>		95,663	168,534	137,479	122,669	141,380	2.8%
<b>Memberships and Organizations</b>							
Association Membership Dues	7961-20	300	1,026	1,200	625	700	-41.7%
Conferences and Travel	7944-20	-	-	2,000	3,000	4,000	100.0%
<i>Subtotal</i>		300	1,026	3,200	3,625	4,700	46.9%
<b>Maintenance and Repairs</b>							
Cleaning and Maintenance	6812-20	5,735	6,175	6,500	7,195	7,920	21.8%
Computer & Telecom Maintenance	8030-20	13,353	11,838	12,000	12,000	-	-100.0%
Small Equipment and Repairs	7171-20	625	2,596	2,000	2,000	2,000	0.0%
Station Repairs	6810-20	3,623	1,900	25,000	5,000	10,000	-60.0%
<i>Subtotal</i>		23,336	22,509	45,500	26,195	19,920	-56.2%
<b>Vehicles</b>							
Vehicle Gas and Oil	7501-20	14,657	14,847	14,000	15,000	16,000	14.3%
Vehicle Repairs	7521-20	5,346	10,725	12,000	8,000	10,000	-16.7%
<i>Subtotal</i>		20,003	25,572	26,000	23,000	26,000	0.0%
<b>Insurance</b>							
Insurance	8001-20	20,330	22,918	24,000	24,091	30,700	27.9%
Insurance Claims	8020-20	-	-	-	-	-	0.0%
<i>Subtotal</i>		20,330	22,918	24,000	24,091	30,700	27.9%

**Town of Ross  
Operating Fund  
Police Department Expenditures  
Budget 2024 - 2025**

<b>POLICE EXPENDITURES</b>	<b>Account</b>	<b>FY 21-22 Actual</b>	<b>FY 22-23 Actual</b>	<b>FY 23-24 Budget</b>	<b>FY 23-24 Est. Actual</b>	<b>FY 24-25 Budget</b>	<b>% change in Budget</b>
<b>Other</b>							
Cell Phones	7815-20	5,457	4,381	6,000	5,000	5,000	-16.7%
Community Engagement	7821-20	-	2,014	3,000	2,000	2,000	-33.3%
Disaster Council/Prep	8089-20	-	-	2,500	1,000	1,500	-40.0%
Duplication Costs	8091-20	5,736	6,240	6,500	7,500	7,500	15.4%
Email/Internet	7819-20	9,698	8,529	10,000	8,800	9,000	-10.0%
Emergency Generator Fuel Costs	8133-20	-	-	1,000	100	500	-50.0%
Miscellaneous Expense	8041-20	6,514	2,212	10,000	10,000	10,000	0.0%
Mobile Data Terminal Fees	7818-20	3,134	3,126	3,000	3,000	3,000	0.0%
PG&E	7820-20	32,967	38,345	38,000	38,000	39,000	2.6%
Police Policy Maintenance	8081-20	4,840	5,227	5,500	5,500	5,500	0.0%
Publications	8082-20	-	-	500	500	500	0.0%
Software - iRIMS etc.	8090-20	-	-	-	4,168	2,826	100.0%
Supplies - Investigative	8120-20	677	331	500	500	500	0.0%
Supplies - Medical	8125-20	139	-	500	500	500	0.0%
Supplies - Office	8131-20	1,569	2,005	2,000	2,500	2,500	25.0%
Supplies - Range	8100-20	862	2,743	1,700	700	1,000	-41.2%
Telephones	7810-20	5,179	5,322	7,500	4,500	4,500	-40.0%
Training and Classes	7922-20	1,886	1,928	9,000	3,000	9,000	0.0%
Wellness Programs	8098-20	-	1,280	7,500	250	13,470	79.6%
<i>Subtotal</i>		78,658	83,683	114,700	97,518	117,796	2.7%
Police Expenditures before CalPERS UAL		<b>\$ 1,674,188</b>	<b>\$ 1,792,120</b>	<b>\$ 2,237,577</b>	<b>\$ 1,926,945</b>	<b>\$ 2,427,041</b>	<b>8.5%</b>
Pension UAL pay down	6218-20	82,500	82,500	100,000	100,000	100,000	
<b>Total Police Expenditures</b>		<b>\$ 1,756,688</b>	<b>\$ 1,874,620</b>	<b>\$ 2,337,577</b>	<b>\$ 2,026,945</b>	<b>\$ 2,527,041</b>	

**Town of Ross  
Operating Fund  
Planning and Building Department Expenditures  
Budget 2024 - 2025**

PLANNING AND BUILDING	Account	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 Budget	% change in Budget
<b>Wages</b>							
Planning and Building Director	<b>6105-35</b>	131,031	149,616	190,000	175,932	184,158	-3.1%
Planner/Asst Planner	<b>6108-35</b>	88,536	59,701	93,882	93,570	97,990	4.4%
Senior Building Inspector	<b>6111-35</b>	120,194	124,678	129,789	118,869	133,686	3.0%
Permit Technician	<b>6152-35</b>	85,192	88,383	92,006	91,928	94,764	3.0%
Temporary part-time wages	<b>6166-35</b>	-	-	-	-	30,000	
Planning - Other Pay	<b>6104-35</b>	1,763	2,363	3,600	2,548	3,600	0.0%
Compensated Absences Payout	<b>6085-35</b>	13,155	-	-	-	-	0.0%
<i>Subtotal</i>		439,871	424,741	509,277	482,847	544,198	6.9%
<b>Employee Benefits</b>							
PERS - Employer Share	<b>6210-35</b>	46,980	52,795	59,161	47,650	59,696	0.9%
Cafeteria Plan and Health Insurance	<b>6230-35</b>	57,288	66,920	79,509	63,158	77,419	-2.6%
OPEB - retiree health care	<b>6232-35</b>	-	-	-	-	-	
Dental Insurance	<b>6240-35</b>	3,376	4,681	5,468	4,050	5,303	-3.0%
Life & Disability Insurance	<b>6250-35</b>	2,861	2,960	3,188	2,875	3,188	0.0%
Payroll Taxes	<b>6220-35</b>	34,227	33,052	36,518	37,368	39,629	8.5%
Worker's Comp Insurance	<b>6260-35</b>	10,843	11,216	11,489	12,415	10,500	-8.6%
<i>Subtotal</i>		155,575	171,624	195,333	167,516	195,735	0.2%
<b>Outside Services</b>							
Building Administration/Inspections	<b>6434-35</b>	3,656	1,980	2,000	2,000	2,000	0.0%
Building Plan Review	<b>6435-35</b>	131,223	157,914	100,000	70,000	80,000	-20.0%
Business License Administration	<b>6436-35</b>	9,225	8,605	10,000	9,500	9,500	-5.0%
Consultants - Planning	<b>6460-35</b>	173,099	296,372	50,000	100,000	178,000	256.0%
Consultants - Videographer	<b>6447-35</b>	-	2,728	3,000	3,000	3,000	0.0%
Scanning Services	<b>6462-35</b>	2,588	5,938	10,000	10,000	10,000	0.0%
<i>Subtotal</i>		319,791	473,537	175,000	194,500	282,500	61.4%
<b>Memberships &amp; Organizations</b>							
Assoc/Organizations/Dues	<b>7960-35</b>	933	355	1,000	1,000	1,000	0.0%
Travel and Training	<b>7944-35</b>	2,359	1,781	10,000	5,000	5,000	-50.0%
<i>Subtotal</i>		3,292	2,136	11,000	6,000	6,000	-45.5%
<b>Vehicle Expense</b>							
Vehicle - Other	<b>7528-35</b>	-	517	1,000	1,000	1,000	0.0%
<i>Subtotal</i>		-	517	1,000	1,000	1,000	0.0%
<b>Insurance</b>							
Insurance	<b>8000-35</b>	10,165	11,459	12,000	12,046	15,350	27.9%
<i>Subtotal</i>		10,165	11,459	12,000	12,046	15,350	27.9%
<b>Other</b>							
Building - BSASRF and SMIP Fees	<b>6638-35</b>	4,944	3,712	2,000	7,500	5,625	181.3%
Equipment Leasing - copier	<b>7990-35</b>	5,414	5,132	5,500	6,500	6,500	18.2%
Miscellaneous	<b>8040-35</b>	1,254	1,993	1,000	1,000	1,000	0.0%
Permit Tracking License - annual fee 80%	<b>8088-35</b>	32,469	33,541	33,600	32,482	34,000	1.2%
Publications, Codes, etc.	<b>8080-35</b>	1,424	-	700	700	700	0.0%
Supplies - Office	<b>8130-35</b>	507	124	750	750	750	0.0%
Telephone	<b>7810-35</b>	-	600	700	700	700	0.0%
<i>Subtotal</i>		46,012	45,102	44,250	49,632	49,275	11.4%
<b>Planning &amp; Bldg Expenditures before CalPERS UAL</b>		<b>\$ 974,706</b>	<b>\$ 1,129,116</b>	<b>\$ 947,860</b>	<b>\$ 913,541</b>	<b>\$ 1,094,057</b>	<b>15.4%</b>
Pension UAL pay down	<b>6217-35</b>	8,750	8,750	-	-	-	
<b>Total Planning and Bldg Expenditures</b>		<b>\$ 983,456</b>	<b>\$ 1,137,866</b>	<b>\$ 947,860</b>	<b>\$ 913,541</b>	<b>\$ 1,094,057</b>	

Town of Ross  
Operating Fund  
Public Works Department Expenditures  
Budget 2024 - 2025

PUBLIC WORKS	Account	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 Budget	% change in Budget
<b>Wages</b>							
Director Pub Works/Town Engineer	6090-30	\$ 166,538	\$ 181,259	\$ 190,000	\$ 190,000	\$ 195,700	3.0%
Director of PW - Other Pay	6091-30	3,614	3,614	3,600	3,600	3,600	0.0%
Maintenance Employees	6112-30	148,726	159,551	170,594	172,000	184,918	8.4%
In Lieu Health	6173-30	1,523	-	-	-	-	0.0%
<i>Subtotal</i>		320,401	344,424	364,194	365,600	384,218	5.5%
<b>Employee Benefits</b>							
PERS - Employer Share	6210-30	57,324	64,068	57,464	58,000	71,934	25.2%
Cafeteria Plan and Health Insurance	6230-30	51,453	59,660	62,678	65,300	72,271	15.3%
OPEB - retiree health care	6232-30	-	-	-	-	-	0.0%
Dental Insurance	6240-30	3,340	3,700	3,848	3,800	3,732	-3.0%
Life & Disability Insurance	6250-30	2,220	2,291	2,291	2,300	2,291	0.0%
Payroll Taxes	6220-30	23,155	24,579	25,308	25,400	26,465	4.6%
Worker's Comp Insurance	6260-30	20,482	21,188	25,812	23,450	25,500	-1.2%
Uniform Reimb.	6140-30	-	525	-	200	500	100.0%
<i>Subtotal</i>		157,974	176,011	177,401	178,450	202,692	14.3%
<b>Outside Services</b>							
Animal Services	6600-30	28,932	40,171	38,407	38,407	34,027	-11.4%
Arborists	6410-30	11,188	7,368	10,000	10,000	10,000	0.0%
Engineering Services - Other	6440-30	10,267	13,567	20,000	5,000	10,000	-50.0%
Outside Services - maintenance work	6115-30	650	7,635	5,000	5,000	5,000	0.0%
Urban Forestry Plan	6595-30	-	9,120	10,000	6,660	-	-100.0%
Payroll Processing Fees	6465-30	477	459	-	-	-	0.0%
<i>Subtotal</i>		51,514	78,320	83,407	65,067	59,027	-29.2%
<b>Memberships &amp; Organizations</b>							
Assoc/Organizations/Dues	7960-30	2,223	2,301	5,000	2,500	2,500	-50.0%
Marin Climate & Energy Partnership	6654-30	2,500	3,192	3,200	3,192	3,200	0.0%
Marin General Services Authority	6655-30	4,316	2,900	513	513	515	0.4%
Marin Map	6630-30	-	6,000	6,000	6,031	6,000	0.0%
MCSTOPPP - Marin Co Pollution Prevention	6650-30	9,933	11,256	11,412	11,429	11,430	0.2%
MTC - StreetSavers Subscription	6657-30	-	-	900	900	900	0.0%
Storm Water Fees-State and Nat'l	6651-30	7,067	7,067	8,000	7,067	8,000	0.0%
Transportation Authority of Marin-dues	6640-30	5,231	5,754	5,663	5,663	5,700	0.7%
<i>Subtotal</i>		31,270	38,470	40,688	37,295	38,245	-6.0%
<b>Building and Land Maintenance</b>							
Building Maintenance	6810-30	17,447	18,046	10,000	25,000	15,000	50.0%
Creek Maintenance	6900-30	5,000	22,985	10,000	5,200	10,000	0.0%
Drainage Maintenance	6910-30	7,006	1,158	15,000	15,000	15,000	0.0%
Park Maintenance - Coffin Greene	7010-30	15,247	9,571	10,000	10,000	10,000	0.0%
Park Maintenance - F.S. Allen	7000-30	14,829	14,611	13,000	13,000	13,000	0.0%
Park Maintenance - Ross Common	7020-30	80,757	97,816	85,000	100,000	95,000	11.8%
Pest Control	6841-30	5,793	9,769	5,000	5,000	5,000	0.0%
Sanitation	7840-30	5,162	2,865	2,865	3,394	3,500	22.2%
Town Hall/Post Office Landscaping	6809-30	6,003	3,945	6,000	6,000	16,000	166.7%
Water	7850-30	6,525	6,378	10,000	10,000	10,000	0.0%
<i>Subtotal</i>		163,769	187,144	166,865	192,594	192,500	15.4%

Town of Ross  
Operating Fund  
Public Works Department Expenditures  
Budget 2024 - 2025

PUBLIC WORKS	Account	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 Budget	% change in Budget
<b>Street Maintenance</b>							
Bridge Maintenance and Repair	6905-30	2,501	867	5,000	2,500	5,000	0.0%
PG&E - Street Lights	7830-30	26,226	29,243	27,000	32,000	32,000	18.5%
Roadway Striping and Curb Painting	7200-30	-	132	5,000	3,000	3,000	-40.0%
Median Island Maintenance	7215-30	968	1,120	1,000	1,000	1,000	0.0%
Street Signs	7240-30	563	1,170	3,000	2,500	2,500	-16.7%
Street Sweeping	7210-30	52,000	52,300	52,000	52,000	52,000	0.0%
Street Maintenance - Other	7209-30	10,116	8,683	9,000	7,000	6,000	-33.3%
Traffic Signal Maintenance	7250-30	9,487	4,516	5,000	5,000	5,000	0.0%
<i>Subtotal</i>		101,861	98,031	107,000	105,000	106,500	-0.5%
<b>Tree Maintenance -</b>							
Tree Planting and Replacement	7440-30	-	-	3,000	1,000	2,500	-16.7%
Tree Pruning & Maintenance	7400-30	-	3,560	4,500	5,075	7,500	66.7%
Tree Removal	7430-30	16,600	6,775	15,000	15,000	15,000	0.0%
<i>Subtotal</i>		16,600	10,335	22,500	21,075	25,000	11.1%
<b>Vehicles</b>							
Vehicles - Gas & Oil	7500-30	3,019	3,618	6,000	4,000	4,000	-33.3%
Vehicles - Repairs and Other	7520-30	19,141	108	2,500	2,500	2,500	0.0%
<i>Subtotal</i>		22,160	3,726	8,500	6,500	6,500	-23.5%
<b>Insurance</b>							
Insurance	8000-30	20,330	22,918	24,000	24,092	30,700	27.9%
Insurance Claims/Costs	8020-30	-	505	-	-	-	
<i>Subtotal</i>		20,330	23,423	24,000	24,092	30,700	27.9%
<b>Other</b>							
EV Charging Station	8075-30	-	-	-	3,085	3,100	100.0%
Miscellaneous	8040-30	484	552	500	1,000	600	20.0%
PG&E - Buildings	7820-30	4,788	5,421	5,500	8,000	8,000	45.5%
Permit Tracking License - annual fee 20%	8088-30	8,117	8,385	8,400	8,121	8,400	0.0%
Small Equipment	7170-30	1,619	1,319	10,000	3,000	3,000	-70.0%
Supplies - Office	8130-30	1,934	942	1,500	1,500	1,500	0.0%
Telephones	7810-30	1,495	1,965	2,200	2,200	2,200	0.0%
Training & Classes	7920-30	95	3,149	4,000	4,000	4,000	0.0%
<i>Subtotal</i>		18,532	21,733	32,100	30,906	30,800	-4.0%
<b>Public Works Expend before CalPERS UAL</b>		<b>\$ 904,411</b>	<b>\$ 981,617</b>	<b>\$ 1,026,655</b>	<b>\$ 1,026,579</b>	<b>\$ 1,076,182</b>	<b>4.8%</b>
Pension UAL pay down	6217-30	17,500	17,500	-	-	-	
<b>Total Public Works Expenditures</b>		<b>\$ 921,911</b>	<b>\$ 999,117</b>	<b>\$ 1,026,655</b>	<b>\$ 1,026,579</b>	<b>\$ 1,076,182</b>	



Town of Ross  
Recreation Department  
Expenditures  
Budget 2024 - 2025

RECREATION EXPENDITURES	Account	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 Budget	% change in Budget
<b>Wages</b>							
Recreation Manager	6180-95	74,487	110,252	102,663	97,112	110,840	8.0%
Recreation Coordinator	6181-95	-	-	-	-	70,947	100.0%
Recreation Specialists	6182-95	51,052	74,288	90,607	85,000	-	-100.0%
Recreation Clerk	6183-95	-	-	-	-	28,342	
Recreation Instructors and Leaders	6192-95	104,455	86,595	110,000	100,000	110,000	0.0%
In Lieu Health	6173-95	5,794	5,362	5,250	5,250	3,000	-42.9%
<i>Subtotal</i>		235,788	276,497	308,519	287,362	323,129	4.7%
<b>Employee Benefits</b>							
PERS - Employer Share	6210-95	14,596	30,133	21,913	18,000	19,292	-12.0%
Cafeteria Plan and Health Insurance	6230-95	-	-	-	-	12,870	0.0%
OPEB - retiree health care	6232-95	-	-	-	-	-	0.0%
Dental Insurance	6240-95	536	585	609	600	590	-3.0%
Life & Disability Insurance	6250-95	1,623	1,339	1,326	1,330	1,340	1.1%
Payroll Taxes	6220-95	19,484	22,391	25,282	22,000	26,084	3.2%
Worker's Comp Insurance	6260-95	9,036	9,348	11,257	10,346	9,000	-20.0%
<i>Subtotal</i>		45,275	63,796	60,386	52,276	69,176	14.6%
<b>Outside Services</b>							
Custodial Services	6660-95	400	6,049	8,000	8,000	8,000	0.0%
Contractors - Program	6449-95	235,769	282,904	300,000	300,000	300,000	0.0%
Website and Registration	6450-95	10,027	13,573	12,000	12,000	8,000	-33.3%
Payroll Processing Fees	6465-95	2,669	2,757	-	-	-	0.0%
<i>Subtotal</i>		248,865	305,283	320,000	320,000	316,000	-1.3%
<b>Memberships &amp; Organizations</b>							
Travel and Training	7944-95	90	1,800	3,000	3,000	3,000	0.0%
<i>Subtotal</i>		90	1,800	3,000	3,000	3,000	0.0%
<b>Rent</b>							
Rent - Program	8036-95	11,363	17,385	15,000	15,000	15,000	0.0%
Rent - Ross School - summer program	8037-95	2,440	-	3,000	3,000	3,000	0.0%
<i>Subtotal</i>		13,803	17,385	18,000	18,000	18,000	0.0%
<b>Maintenance and Repairs</b>							
Tennis/Paddle Court Maintenance	7032-95	7,617	5,389	7,000	7,000	7,000	0.0%
Maintenance - Other	6932-95	-	-	-	-	-	0.0%
<i>Subtotal</i>		7,617	5,389	7,000	7,000	7,000	0.0%
<b>Insurance</b>							
Insurance	8000-95	20,330	22,917	24,000	24,092	30,700	27.9%
Insurance Claims/Costs	8020-95	-	-	-	-	-	0.0%
<i>Subtotal</i>		20,330	22,917	24,000	24,092	30,700	27.9%
<b>Program Expense</b>							
Program Expense for Classes	8250-95	10,396	12,298	15,000	15,000	15,000	0.0%
<i>Subtotal</i>		10,396	12,298	15,000	15,000	15,000	0.0%

Town of Ross  
Recreation Department  
Expenditures  
Budget 2024 - 2025

RECREATION EXPENDITURES	Account	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 Budget	% change in Budget
<b>Other</b>							
Advertising	8204-95	700	1,749	2,500	3,000	4,000	60.0%
Age Friendly Group	8205-95	-	6,181	8,000	8,000	8,000	0.0%
Bank Charges	6466-95	125	198	150	450	250	66.7%
Fee Assistance Program	8210-95	-	-	31,000 <sup>1</sup>	8,300	9,000	-71.0%
Miscellaneous	8040-95	2,533	2,459	2,500	2,500	2,500	0.0%
Postage	8208-95	188	224	200	260	250	25.0%
Special Events July4th, Town dinner etc	7940-95	17,276	17,168	21,000	21,000	21,000	0.0%
Supplies	8130-95	1,976	3,116	3,000	3,000	3,000	0.0%
Telephone	7810-95	3,340	2,571	4,000	2,500	2,700	-32.5%
<i>Subtotal</i>		26,138	33,666	72,350	49,010	50,700	-29.9%
<b>Debt Service</b>							
Ross School - Lease - interest	8525-95	9,317	9,283	9,247	9,410	9,380	1.4%
Ross School - Lease - principal	8525-95	683	717	753	590	620	-17.7%
<i>Subtotal</i>		10,000	10,000	10,000	10,000	10,000	0.0%
<b>Recreation Expend before CalPERS UAL &amp; Arrears</b>		<b>\$ 618,302</b>	<b>\$ 749,031</b>	<b>\$ 838,255</b>	<b>\$ 785,740</b>	<b>\$ 842,705</b>	<b>0.5%</b>
Pension UAL pay down	6217-95	-	-	-	-	-	
<b>Total Recreation Expenditures</b>		<b>\$ 618,302</b>	<b>\$ 749,031</b>	<b>\$ 838,255</b>	<b>\$ 785,740</b>	<b>\$ 842,705</b>	

<sup>1</sup> The budget for Fee Assistance Program was increased from \$0 to \$31,000 - see Agenda Item No. 13 approved 8/24/23

Town of Ross  
Operating Fund  
Capital Expenditures  
Budget 2024 - 2025

CAPITAL EXPENDITURES	Account	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 Budget	% change in Budget
Furniture	8685-05	819	-	2,500	-	6,500	
Laurel Grove Right of Way	8688-05	-	12,500	-	-	-	
Mobile Radar Unit	8700-05	-	-	-	-	8,000	
Police Expenses - see donation	8682-05	9,630	8,457	8,550	10,550	8,174	
Sculpture/Monument Restoration	9141-05	2,720	2,995	2,450	2,450	2,450	
SHARP Reimbursed Expenses	8687-05	-	-	-	20,055	15,000	
Technology Equip - Gen Gov	8527-05	1,893	11,825	2,500	2,500	5,000	
Technology Equip - Planning & Bldg	8693-05	2,074	-	2,500	11,500	2,500	
Technology Equip - Police	8691-05	3,210	2,938	7,500	8,500	2,500	
Technology Equip - Public Works	8696-05	-	-	2,500	3,000	2,500	
Technology Equip - Recreation	8690-05	-	9,205	2,500	2,500	2,500	
Workspace Improvements	8698-05	-	-	5,000	-	-	
SB1383 CalRecycle Grant	8689-05	-	-	-	-	20,250	
Zero Waste Grant Expenditures	8697-05	-	28,530	25,000	18,000	-	
Prior Year Capital Expenditures	Various	-	-	-	-	-	
<b>Total Capital Expenditures</b>		<b>\$ 20,346</b>	<b>\$ 76,450</b>	<b>\$ 61,000</b>	<b>\$ 79,055</b>	<b>\$ 75,374</b>	<b>23.6%</b>

Town of Ross  
Facilities and Equipment Fund  
Budget 2024 - 2025

FACILITIES AND EQUIPMENT FUND	Account	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 Budget	% change in Budget
<b>Revenue</b>							
Construction Penalties	5311-66	\$ 75,456	\$ 63,913	\$ 40,424	\$ 219,869	\$ 150,000	
Proposition 68 Parks Grant	5291-66	-	177,952	-	-	-	
Contributions RPOA	5401-66	11,384	-	-	-	-	
EV Station Grants - TAM and MCE	5498-66	19,500	-	-	-	-	
Prior Year Revenue	5487-66	-	-	-	-	-	
<b>Total Revenue</b>		<b>106,340</b>	<b>241,865</b>	<b>40,424</b>	<b>219,869</b>	<b>150,000</b>	<b>271.1%</b>
<b>Facilities Capital Improvements</b>							
ADA Transition Plan/Town Hall	9126-66	2,015	4,835	60,000	20,000	120,000	
Allen Park tennis Courts	9095-66	-	6,070	-	-	-	
Bald Hill Acquisition	9198-66	-	200,000	-	-	-	
Electric Vehicle Station	9179-66	28,316	-	-	-	-	
Laurel Grove Right of Way acquisition	9215-66	-	-	75,000	95,000	-	
Natalie Coffin Greene Park - ped bridges	9062-66	-	12,227	75,000	35,000	165,000	
Public Safety Building	9199-66	2,500	-	25,000	25,000	25,000	
Ross Common Restoration/Improvements	9188-66	70,496	216,467	125,000	125,000	50,000	
Ross Common - Wells	9192-66	34,528	-	-	-	-	
Rule 20B PG&E Undergrounding - Lagunitas	9210-66	-	-	200,000	20,000	-	
Toilet Enclosures - Parks	9177-66	21,368	3,800	-	-	-	
Town Facilities Master Plan	9185-66	-	162,285	-	-	-	
Town Hall Improvements	9189-66	19,618	9,211	40,000	20,000	20,000	
Prior Year Expenditures	Various	-	-	-	-	-	
<b>Total Capital Improvements</b>	-	<b>178,841</b>	<b>614,895</b>	<b>600,000</b>	<b>340,000</b>	<b>380,000</b>	<b>-36.67%</b>
<b>Equipment</b>							
Vehicle - Police	8530-66	-	-	75,000	79,000	90,000	
<b>Total Equipment</b>		<b>-</b>	<b>-</b>	<b>75,000</b>	<b>79,000</b>	<b>90,000</b>	
<b>Total Expenditures</b>		<b>178,841</b>	<b>614,895</b>	<b>675,000</b>	<b>419,000</b>	<b>470,000</b>	<b>-30.4%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (72,501)</b>	<b>\$ (373,030)</b>	<b>\$ (634,576)</b>	<b>\$ (199,131)</b>	<b>\$ (320,000)</b>	
Transfer from Operating Fund-current		2,650,000	1,700,000	-	-	475,000	-100.0%
Transfer from Operating Fund-pr yr reserve		-	-	-	-	-	
Transfer to Capital Projects Fund		-	-	(8,956,365)	(8,956,365)	-	-100.0%
Fund Balance Beginning of Year		6,090,246	8,667,745	9,341,108	9,994,715	839,219	
<b>Estimated Fund Balance End of Year</b>		<b>\$ 8,667,745</b>	<b>\$ 9,994,715</b>	<b>\$ (249,833)</b>	<b>\$ 839,219</b>	<b>\$ 994,219</b>	

Town of Ross  
Emergency Fund  
Budget 2024 - 2025

EMERGENCY FUND	Account	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 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  
Capital Projects Fund  
Budget 2024 - 2025

CAPITAL PROJECTS FUND	Account	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 Budget	% change in Budget
<b>Revenue</b>							
Interest	5170-76	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue</b>		-	-	-	-	-	
<b>Expenditures</b>							
Civic Center Modernization Project	9185-76	-	-	250,000	50,000	250,000	
Rule 20B PG&E Undergrounding - Lag/SFD	9120-76	-	-	-	-	500,000	
<b>Total Expenditures</b>		-	-	250,000	50,000	750,000	
<b>Revenue Over (Under) Expenditures</b>		\$ -	\$ -	\$ (250,000)	\$ (50,000)	\$ (750,000)	
Transfer from Operating Fund		-	-	550,000	550,000	-	
Transfer from Operating Fund - prior year surplus						1,300,000	
Transfer from Facilities&Equip Fund		-	-	-	8,956,365	-	
Fund Balance Beginning of Year		-	-	-	-	9,456,365	
<b>Estimated Fund Balance End of Year</b>		\$ -	\$ -	\$ 300,000	\$ 9,456,365	\$ 10,006,365	

<sup>1</sup> The budget for transfer from Facilities Fund to Capital Projects Fund was increased by \$700,000 per Agenda Item No. 10h. approved 08/24/23.

Town of Ross  
Gas Tax Fund  
Budget 2024 - 2025

GAS TAX FUND	Account	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 Budget	% change in Budget
<b>Revenue</b>							
State Gas Tax Revenue	<b>5120-51</b>	\$ 65,547	\$ 64,615	\$ 72,000	\$ 68,000	\$ 70,000	-2.8%
Road Maint & Rehab Account RMRA	<b>5127-51</b>	50,194	52,111	58,000	58,000	60,000	3.4%
Interest	<b>5170-51</b>	659	2,098	800	5,000	3,000	275.0%
<b>Total Revenue</b>		<b>116,400</b>	<b>118,824</b>	<b>130,800</b>	<b>131,000</b>	<b>133,000</b>	<b>1.7%</b>
<b>Expenditures</b>							
Road Repair/Improvements	<b>9002-51</b>	150,000	80,000	72,000	72,000	70,000	
Road Maint & Rehab Account RMRA	<b>9003-51</b>	50,194	52,111	58,000	58,000	60,000	
Prior Year Expenditures	<b>Various</b>	-	-	-	-	-	
<b>Total Expenditures</b>		<b>200,194</b>	<b>132,111</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>	<b>0.0%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (83,794)</b>	<b>\$ (13,287)</b>	<b>\$ 800</b>	<b>\$ 1,000</b>	<b>\$ 3,000</b>	
Transfer to Roadway Fund		-	-	-	-	-	
Fund Balance Beginning of Year		191,133	107,341	87,339	94,054	95,054	
<b>Estimated Fund Balance End of Year</b>		<b>\$ 107,339</b>	<b>\$ 94,054</b>	<b>\$ 88,139</b>	<b>\$ 95,054</b>	<b>\$ 98,054</b>	

Town of Ross  
Roadway Fund  
Budget 2024-2025

ROADWAY FUND	Account	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 Budget	% change in Budget
<b>Revenue</b>							
Road Impact Fees	5115-45	\$ 244,560	\$ 121,908	\$ 150,000	\$ 400,000	\$ 180,000	20.0%
TAM Measures AA 2.1 Local Roads	5504-45	54,491	70,861	67,539	67,500	68,000	
TAM Measure B 1.1 - Local Roads	5505-45	-	23,613	-	-	-	
TAM Reserve Strategy Meas A 3.2	5514-45	-	2,547	-	-	-	
TAM Safe Routes - Laurel Grove	5501-45	113,062	48,010	206,200	158,226	-	
MTC Safe Routes - Laurel Grove	5512-45	47,680	24,696	-	2,541	-	
Prior Year Revenue	Various	2,062	-	-	-	-	
Interest	5170-45	3,031	19,333	8,000	21,000	15,000	
<b>Total Revenue</b>		<b>464,886</b>	<b>310,968</b>	<b>431,739</b>	<b>649,267</b>	<b>263,000</b>	<b>-39.1%</b>
<b>Expenditures</b>							
ADA Transition Plan/Improvements	9125-45	-	-	25,000	36,500	45,000	
Road Improvements	9040-45	323,575	81,387	50,461	-	370,000	
Road Improvements - TAM AA & B	9040-45	54,491	97,021	67,539	67,500	68,000	
TAM Safe Routes - Laurel Grove	9075-45	113,062	48,019	650,000	591,300	338,400	
MTC Safe Routes - Laurel Grove	9123-45	47,680	27,237	-	-	-	
Prior Year Expenditures	Various	2,062	-	-	-	-	
<b>Total Expenditures</b>		<b>540,870</b>	<b>253,664</b>	<b>793,000</b>	<b>695,300</b>	<b>821,400</b>	<b>3.6%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (75,984)</b>	<b>\$ 57,304</b>	<b>\$ (361,261)</b>	<b>\$ (46,033)</b>	<b>\$ (558,400)</b>	
Transfer in from Gas Tax Fund		-	-	-	-	-	
Fund Balance Beginning of Year		1,078,007	1,002,023	946,923	1,059,327	1,013,294	
<b>Estimated Fund Balance End of Year</b>		<b>\$ 1,002,023</b>	<b>\$ 1,059,327</b>	<b>\$ 585,662</b>	<b>\$ 1,013,294</b>	<b>\$ 454,894</b>	



Town of Ross  
Drainage Fund  
Budget 2024 - 2025

DRAINAGE FUND	Account	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 Budget	% change in Budget
<b>Revenue</b>							
Drainage Impact Fees	5115-65	\$ 244,560	\$ 121,908	\$ 150,000	\$ 400,000	\$ 180,000	20.0%
Winship Bridge Replace (HBP) (MCFCD)	5140-65	666	-	250,000	125,000	1,500,000	
Interest	5170-65	5,196	32,104	15,000	40,000	30,000	
<b>Total Revenue</b>		<b>250,422</b>	<b>154,012</b>	<b>415,000</b>	<b>565,000</b>	<b>1,710,000</b>	<b>312.0%</b>
<b>Expenditures</b>							
Bolinas - SFDrake Dainage	9205-65	6,839	54,218	250,000	77,000	250,000	
Drainage Improvements	9007-65	101,488	112,943	75,000	340,300	150,000	
Storm Drain Master Plan	9200-65	38,628	57,320	25,000	23,000	-	
Winship Bridge Replacement	9064-65	14,510	1,410	250,000	125,000	1,500,000	
Prior Year Expenditures	Various	-	-	-	-	-	
<b>Total Expenditures</b>		<b>161,465</b>	<b>225,891</b>	<b>600,000</b>	<b>565,300</b>	<b>1,900,000</b>	<b>216.7%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 88,957</b>	<b>\$ (71,879)</b>	<b>\$ (185,000)</b>	<b>\$ (300)</b>	<b>\$ (190,000)</b>	
Fund Balance Beginning of Year		1,304,165	1,393,122	1,397,122	1,321,243	1,320,943	
<b>Estimated Fund Balance End of Year</b>		<b>\$ 1,393,122</b>	<b>\$ 1,321,243</b>	<b>\$ 1,212,122</b>	<b>\$ 1,320,943</b>	<b>\$ 1,130,943</b>	

Town of Ross  
Public Safety Tax Fund  
Budget 2024 - 2025

PUBLIC SAFETY TAX FUND	Account	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 Budget	% change in Budget
<b>Revenue</b>							
Public Safety Tax	5020-40	\$ 906,471	\$ 953,343	\$ 1,003,562	\$ 1,003,981	\$ 1,027,776	2.4%
<b>Total Revenue</b>		<b>906,471</b>	<b>953,343</b>	<b>1,003,562</b>	<b>1,003,981</b>	<b>1,027,776</b>	<b>2.4%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 906,471</b>	<b>\$ 953,343</b>	<b>\$ 1,003,562</b>	<b>\$ 1,003,981</b>	<b>\$ 1,027,776</b>	<b>2.4%</b>
<b>Transfers</b>							
Transfer to General Fund - Police & Fire	5950-40	(906,471)	(953,343)	(1,003,562)	(1,003,981)	(1,027,776)	2.4%
<b>Total Transfers</b>		<b>(906,471)</b>	<b>(953,343)</b>	<b>(1,003,562)</b>	<b>(1,003,981)</b>	<b>(1,027,776)</b>	<b>2.4%</b>
Fund Balance Beginning of Year		-	-	-	-	-	
<b>Estimated Fund Balance End of Year</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Town of Ross  
COPS (Citizens Options for Public Safety) Fund  
Budget 2024 - 2025

COPS FUND	Account	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 Budget	% change in Budget
<b>Revenue</b>							
COPS - State Grant	5120-90	\$ 169,098	\$ -	\$ -	\$ -	\$ -	0.0%
Other		-	-	-	-	-	
Interest	5170-90	16	-	-	-	-	
<b>Total Revenue</b>		<b>169,114</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Expenditures</b>							
Front Line Law Enforcement							
Personnel	9000-90	175,032	-	-	-	-	
Consultants - other	9210-90	-	-	-	-	-	
Equipment	9221-90	-	-	-	-	-	
<b>Total Expenditures</b>		<b>175,032</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (5,918)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Fund Balance Beginning of Year		5,918	2	-	2	2	
<b>Estimated Fund Balance End of Year</b>		<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ 2</b>	

Town of Ross  
General Plan Update Fund  
Budget 2024 - 2025

GENERAL PLAN UPDATE	Account	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est. Actual	FY 24-25 Budget	% change in Budget
<b>Revenue</b>							
General Plan Update Fees	5135-73	\$ 92,262	\$ 79,991	\$ 45,000	\$ 115,000	\$ 75,000	66.7%
Interest	5170-73	1,227	8,084	4,000	13,000	10,000	150.0%
<b>Total Revenue</b>		<b>93,489</b>	<b>88,075</b>	<b>49,000</b>	<b>128,000</b>	<b>85,000</b>	<b>73.5%</b>
<b>Expenditures</b>							
General Plan - Consultants	9002-73	-	-	-	-	-	
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 93,489</b>	<b>\$ 88,075</b>	<b>\$ 49,000</b>	<b>\$ 128,000</b>	<b>\$ 85,000</b>	
Transfer to Operating Fund		(98,221)	(156,000)	(25,000)	-	(175,000)	
Transfer to Facilities Fund		-	-	-	-	-	
Fund Balance Beginning of Year		360,515	355,783	252,783	287,858	415,858	
<b>Estimated Fund Balance End of Year</b>		<b>\$ 355,783</b>	<b>\$ 287,858</b>	<b>\$ 276,783</b>	<b>\$ 415,858</b>	<b>\$ 325,858</b>	

**TOWN OF ROSS**  
**SALARY SCHEDULE**  
July 1, 2024

Department/Position	Hourly	Per Month				
	Rate	Salary	Step A	Step B	Step C	Step D
<b>TOWN MANAGER</b>						
approved by Resolution 2218 adopted 10/14/21						
amended and approved 12/08/22 - effective 11/08/22						
amended and approved 12/14/23 - effective 11/08/23						
		\$ 21,590.62	--	--	--	--
<b>ADMINISTRATION</b>						
approved by budget						
Administrative Manager/Town Clerk			\$ 8,409	\$ 8,829	\$ 9,271	\$ 9,734
Administrative Analyst	\$30.00 - \$56.00					
Administrative Intern	\$20.00 - \$28.00					
Town Treasurer		\$ 250	--	--	--	--
Office Assistant	\$29.08					
<b>PLANNING AND BUILDING</b>						
approved by budget						
Planning and Building Director			\$ 14,087	\$ 14,792	\$ 15,531	\$ 16,308
Senior Building Inspector			\$ 9,623	\$ 10,104	\$ 10,610	\$ 11,140
Building Permit Technician			\$ 6,822	\$ 7,163	\$ 7,521	\$ 7,897
Planner			\$ 7,813	\$ 8,203	\$ 8,613	\$ 9,043
Administrative Analyst	\$30.00 - \$56.00					
Administrative Intern	\$20.00 - \$28.00					
Assistant Planner			\$ 7,053	\$ 7,406	\$ 7,777	\$ 8,166
<b>PUBLIC WORKS</b>						
approved by budget						
Public Works Director			\$ 14,087	\$ 14,792	\$ 15,531	\$ 16,308
Maintenance Supervisor			\$ 7,486	\$ 7,860	\$ 8,253	\$ 8,666
Senior Maintenance Worker			\$ 6,283	\$ 6,597	\$ 6,928	\$ 7,274
Maintenance Worker			\$ 5,519	\$ 5,795	\$ 6,085	\$ 6,389
<b>POLICE CHIEF</b>						
approved by Resolution No. 2307 adopted 05/11/2023						
Police Chief		\$ 16,635.67	--	--	--	--
Education pay of \$250/month, Uniform Pay \$1,000/yr						
<b>POLICE</b>						
approved by Resolution No. 2259 adopted 07/14/22						
Police Sergeant			\$ 9,412	\$ 9,883	\$ 10,377	\$ 10,896
Police Officer			\$ 7,976	\$ 8,375	\$ 8,795	\$ 9,234
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 13 holidays per year						
Uniform pay of \$1,200/year						
approved by budget						
Police Lieutenant		\$ 11,820				
Police Officer Trainee		\$ 5,936				
<b>RECREATION</b>						
approved by budget						
Recreation Manager			\$ 8,605	\$ 9,035	\$ 9,486	\$ 9,961
Recreation Coordinator			\$ 5,912	\$ 6,208	\$ 6,518	\$ 6,844
Recreation Specialist	Hourly		\$ 33.46	\$ 35.14	\$ 36.89	\$ 38.74
Recreation Clerk	Hourly		\$ 26.16	\$ 27.47	\$ 28.84	\$ 30.28
Senior Recreation Instructor	\$41.00 - \$75.00					
Recreation Instructor/Program Lead	\$25.00 - \$40.00					
Recreation Leader	\$16.00 - \$24.00					