



## Agenda Item No. 3.

### Staff Report

**Date:** April 29, 2015  
**To:** Mayor Elizabeth Brekhus and Councilmembers  
**From:** Dianne Thompson, Interim Town Manager  
**Subject:** Discussion of preliminary Fiscal Year ending 16 (FYE16) budget

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#### Recommendation

The Council review and consider the proposed FYE16 budget beginning July 1, 2015 and ending June 30, 2016. The Council is asked to provide guidance to staff on the proposed budget.

#### Background and discussion

Each year the Town is required to adopt an annual budget. The Finance Committee (FC) met on March 9th to review and consider the preliminary proposed FYE16 budget. The FC provided guidance and comments to staff including:

- Add an Administrative Assistant position to assist Town Clerk with substantial extra workload as a result of taking on Ross Recreation with 1/3 charged to General Government and 2/3rds to Ross Recreation
- Pay off 50% of CalPERS unfunded accrued liability (UAL) of \$1.850M (50% of \$3.7M) by borrowing \$1.350M from County of Marin at interest rates ranging from 3.5% to 4% and using \$500K of Town operating funds in order to save \$3.4M in future year payments to CalPERS
- Payoff the balance of the CalPERS UAL over a 20 year amortization period instead of the normal 30 year period
- Display the CalPERS UAL payment as a separate line item and not include it as a department expense with the understanding that the audited financial statements will include it as a department expense
- Pay off CalPERS unfunded liability for retiree health care by accelerating payments to CERBT (California Employers' Retirement Benefit Trust). The budget calls for a \$100K payment to CERBT bringing the balance in the Town's CERBT account to approximately \$355K. The final payment of the liability will be made in Fall of 2015 after a 6/30/15 valuation is done by Bartel Associates LLC
- Provide sufficient funds for outsourced maintenance work so that work is done on a regular consistent basis

- Set the parcel tax rate at \$872 but present options for Public Safety parcel tax amounts. \$22 of the parcel tax will be paid using the remaining Legal Defense Funds.
  - \$872 (\$850 paid by residents)
  - \$922 (\$900 paid by residents)
  - \$950 (\$928 paid by residents)
- Include technology expenditures to improve efficiency of operations such as integrated planning and permitting software
- Take rental income from 6 Redwood out of the budget until a decision is made on what to do with the property
- Provide for cost of Granicus/video equipment, software, and maintenance to live stream and archive Town council meetings

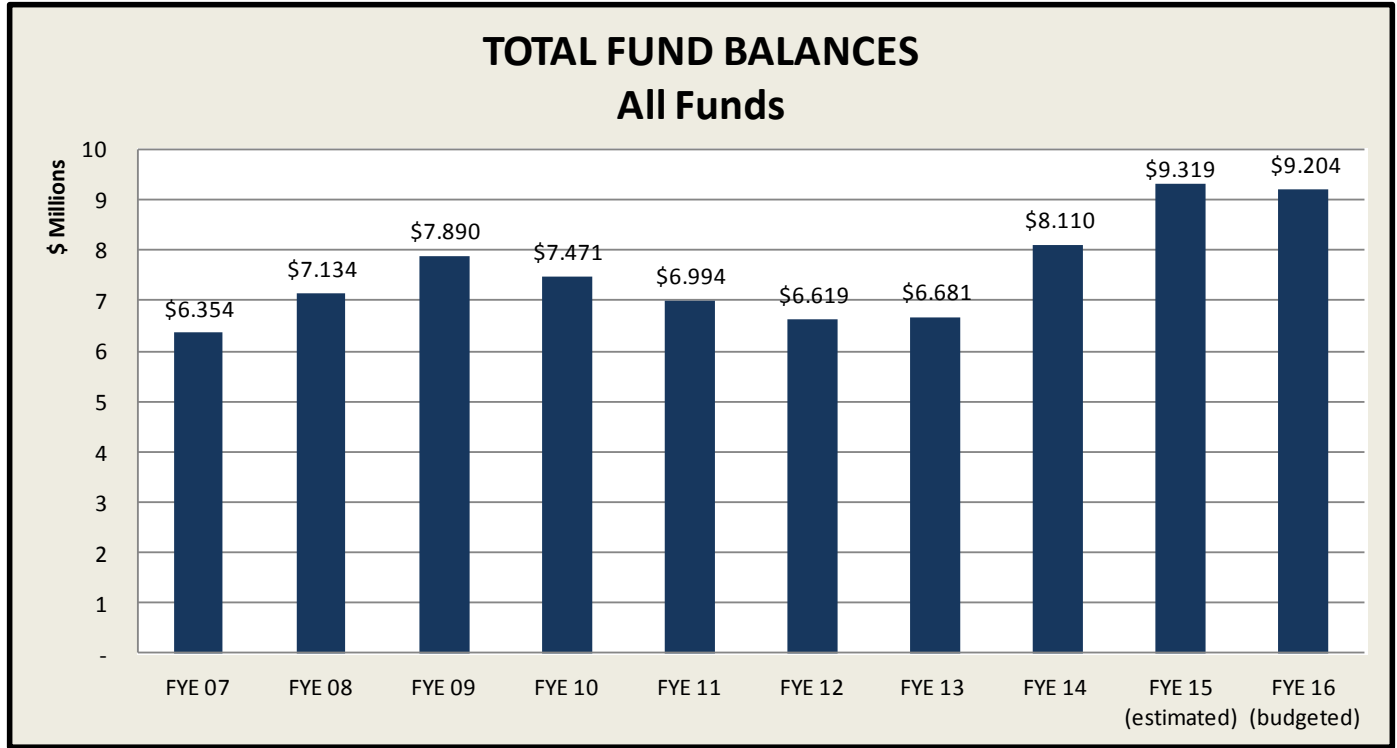
## **FUNDS OVERVIEW**

**General Fund** has five components

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

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

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

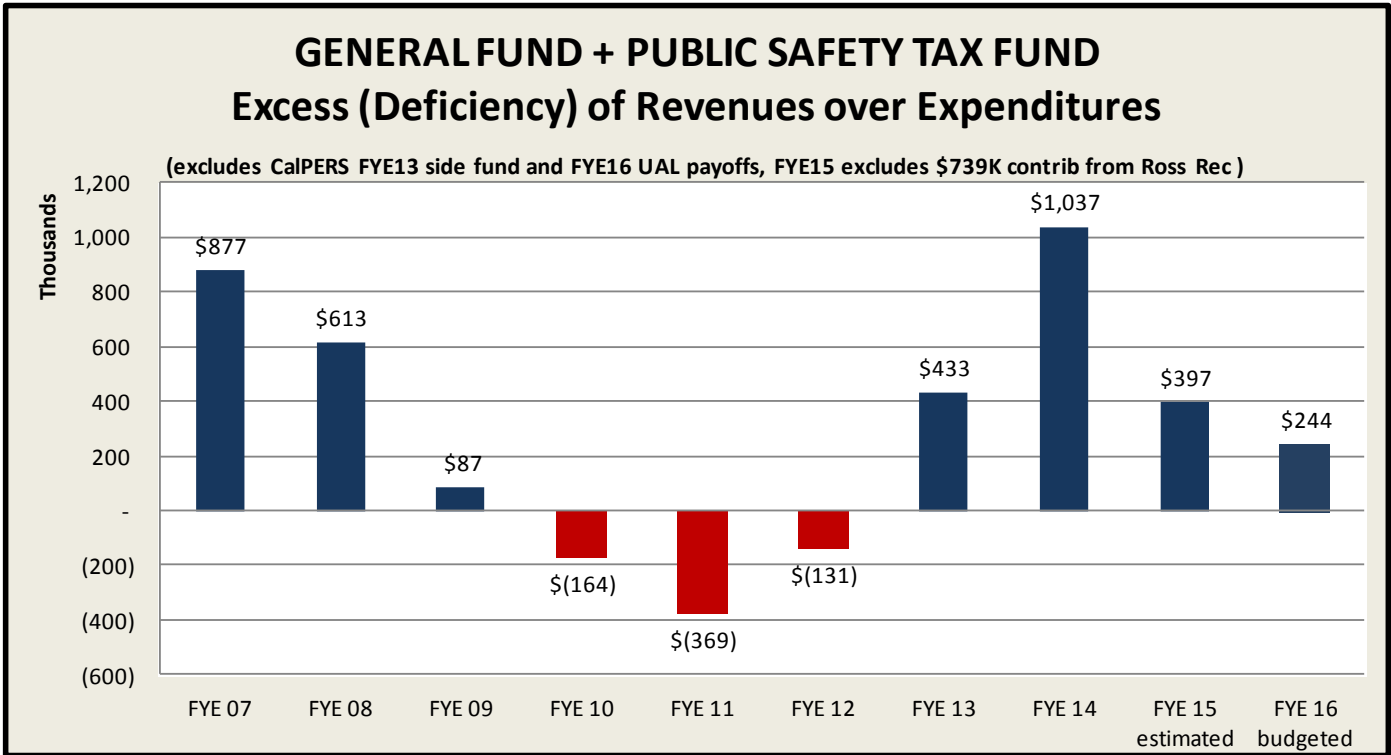


The net change in fund balances for FYE16 is summarized below. Note, excluding the CalPERS UAL payment, the General Fund net change would be a positive \$244K.

<b>GENERAL FUND:</b>	
Operating Fund	\$ 78,095
Recreation Fund	(87,284)
Facilities and Equipment Fund	(228,077)
Legal Defense Fund	(18,606)
Emergency Fund	-
	(255,872)
<b>SPECIAL REVENUE FUNDS:</b>	
Gas Tax	-
Roadway	31,400
Drainage	73,391
Public Safety Tax Fund	-
COPS Fund	-
General Plan Update Fund	35,200
	<u>\$ (115,881)</u>

**GENERAL FUND**

The following graph shows General Fund + Public Safety Tax Fund excess (deficiency) of revenues over expenditures for FYE07 - FYE16 (not including side fund and CalPERS UAL payoffs). If the CalPERS payoffs were included FYE 13 would be negative \$1.064M and FYE 16 would be negative \$1.606M.



General Fund revenue percentage changes in budget between FYE15 and FYE16

Property Taxes	10.5%
Other Taxes	1.0%
Intergovernmental Revenue	11.3%
Investment Income and Rents	-7.8%
Building Department Revenue	36.1%
Planning	15.9%
Police Revenue	42.4%
Miscellaneous	0.0%
Recreation Revenues	-5.6%
Facilities Fund Revenues	-90.9%

General Fund expenditure percentage changes in budget between FYE15 and FYE16

	% change
General Government	5.5%
Fire	4.4%
Police	-1.7%
Public Works	-3.5%
Recreation	-4.5%
Capital Expenditures	-13.2%
Debt Service	-13.4%

### Public Safety Tax Fund

- Last year the parcel tax was set of \$950 but Legal Defense Funds were used to pay part of this so residents were only billed \$850
- In FYE 16 only \$18K of Legal Defense Funds remain so in order to get the same proceeds from this tax as in FYE15, the tax has to be set at \$950 with residents billed \$928
- If residents are billed \$850, the same as FYE15, the parcel tax has to be set at \$872 with \$22 to be paid with Legal Defense Funds

The draft budget currently sets the parcel tax rate at \$872 with residents billed \$850. This will result in \$65K less parcel tax revenue than in FYE15.

### General Fund Capital Expenditures

- Technology equipment for General Gov and Public Works \$6K
- Ergonomic furniture \$2.5K
- Planning and building permit software \$20K
- St. John's bathroom remodel \$30K
- St. John's playground renovation \$20K
- Tech equipment for Recreation Dept (3 iMacs) \$7.5K
- Street trees \$20K
- Arbor Design \$25K
- Granicus live and archival streaming of council meetings \$10K (annual maintenance costs of \$13K included in General Government expense)
- Post Office furnace replacement \$20K
- 6 Redwood Road \$25K for insurance deductible (no other expenditures or insurance proceeds are in this budget pending plans for future use)
- Seismic study of civic center \$45K
- 3 Bear Hut \$25K

### OPERATING FUND

#### Revenue

- Basic property tax revenues (a/n 5010-10) are forecasted by HdL Coren and Cone at \$3.3M, a 7.3% increase over prior fiscal year actual and an 11% increase over prior year budget
- Loss of rental income from residence damaged in fire \$27K. No amount has been provided for insurance proceeds
- Building Department revenue is 37% more than prior year budget and 8% more than estimated actual for FYE15
- Planning budget is 16% more than prior year budget but 6% less than estimated actual for FYE15

## **Expenditures**

### **General Government**

General Government budget is up 5.5% over previous budget mostly due to increase in outside services.

- Town Manager salary is budgeted at \$180K with 15K other comp
- Town Planner is budgeted at \$110K
- Wages include a 3% increase for Town Clerk for significant additional work related to recreation with a 1% offset for additional employee contribution to pension cost
- An administrative assistant position is added for a total cost of \$25K with an allocation of 2/3rds to the Recreation Fund
- Health/cafeteria plan expense is up 29% due to coverage of new Town Manager (prior Town manager did not elect to be covered)
- Audit expense is up 35% due to new GASB reporting requirements, the addition of the recreation department, and Federal single audit act compliance.
- Consultants for computer and web is up 16% due to higher costs for web hosting
- Consultants for employee matters of \$55K includes \$9.5K for Bartels LLC for OPEB valuation, hiring fees, and human resources consultant
- A fee study cost of \$50K is allocated one half to FYE15 and one half to FYE16
- Granicus video professional fees are estimated to be \$13K per year
- Building and monument maintenance budget was raised from \$10K to \$15K

### **Fire**

- Ross Valley Fire Department is 3% more than prior year, however, this is just an estimate until the JPA sets their budget.
- Fire cost study is \$40K with \$20K in FYE15 and 20K in FYE16

### **Police**

Police budget is down over previous budget mostly due to decrease in OPEB expense.

- The current MOU expires 6/30/15 and new MOU negotiations are ongoing. This budget does not take into effect any changes that will come about as a result of the new MOU
- Wages are up over estimated actual for FYE15 due to fact of officer on military leave has now returned.
- Major Crimes Task force is budgeted at \$9.4K pending council review of Task Force budget
- COPS funds of \$100K will offset \$150K cost of one officer.

### **Public Works**

- A 1% increase in wages is offset by 1% increase in employee contribution to pension cost.
- The 4K increase in business license administration is offset by a similar increase in business license revenue
- Building inspection services are 17% higher than prior budget due to additional time for building official services and anticipated increase in building activity
- Outside services are \$60K, 500% higher than prior year, due to fact the Maintenance Worker II position isn't filled.
- Natalie Coffin Green Park budget up 133% to \$17.5K
- Ross Common Maintenance budget of \$25K to be paid for with \$17.5K Marin Co Measure A park funds. Also, there is another \$25K for Ross Common maintenance in the Recreation Department

### **Debt Service**

- The fourth of five installments due to the County of Marin is due 12/20/16 but this budget calls for it to be paid early shortly after 7/1/15. The payment in the amount of \$197K includes principal of \$178K and interest of \$19K at rates ranging from 3.5% to 3.75%. This loan from the County of Marin originated in December of 2012 to payoff CalPERS side fund debt. The first installment on the new County of Marin notes to payoff CalPERS UAL is not due until 7/1/16.

## RECREATION FUND

- Revenue is down 5.6% due to loss of Garden preschool fees. St. John's preschool revenue of \$300K is based on the assumption of full enrollment of 40.
- Expenditures
  - In FYE15 there were two part time positions, Rec Specialist (1000 hrs) and Rec Clerk (500hrs). This budget calls for two Rec Specialists at 1000 hours each and no Rec Clerk.
  - The Administrative Assistant position (1000 hrs) hourly rate was increased 3%
  - St. John's rent is budgeted at \$114K
  - Program expense for classes is up 50% or prior budget to be more in line with actual costs FYE15
  - The town is picking up the maintenance of Ross Common from the school at a total cost of \$50K (\$25K charged to recreation and \$25K charged to public works department.)
- Recreation operating loss before capital expenditures is \$30K. After capital expenditures the loss is \$87K.

## ROADWAY FUND

- ADA improvements \$25K funded with impact fees
- Bolinas pedestrian improvements \$200K funded with impact fees and TAM OBAG funds of \$145K
- Road Improvements \$160K funded with impact fees and TAM Measure B funds of \$30K
- Laurel Grove sidewalk \$40K funded with impact fees and TAM safe routes funds of \$25K

## DRAINAGE FUND

- Drainage Improvements - \$143K funded with impact fees
  - Winding Way - \$35K
  - 98 Fernhill culvert- \$20K
  - 14 Brookwood culvert- \$30K
  - Allen Ave culverts - \$40K
  - Engineering and administration - \$18K
- Federal Highway Bridge Program – 88.53% funding
  - Glenwood Bridge – foundation investigation - \$55K
  - Norwood Bridge – scoping - \$21K
  - Shady Lane Bridge – scoping - \$21K
  - SFD Blvd. Bridge – scoping - \$25K
- Federal Highway Bridge Program – 100% funding
  - Winship Bridge – replacement design - \$310K
- Town Hydrology Review \$10K funded with impact fees

## Fiscal, resource and timeline impacts

The FYE16 operating fund budget is balanced based on projected revenues and expenditures and through use of a modest amount of one-time revenues (i.e., Legal Defense Fund). The budget is founded on a number of assumptions based on currently available information. The budget does not include the results of police MOU negotiations or final Ross Valley Fire Department budget.

## Alternative actions

There are a number of actions available to the Council and that is the purpose of holding the workshop.

## Environmental review (if applicable)

N/A

## Attachment

- FYE16 proposed draft budget



**FY 2016  
DRAFT BUDGET**

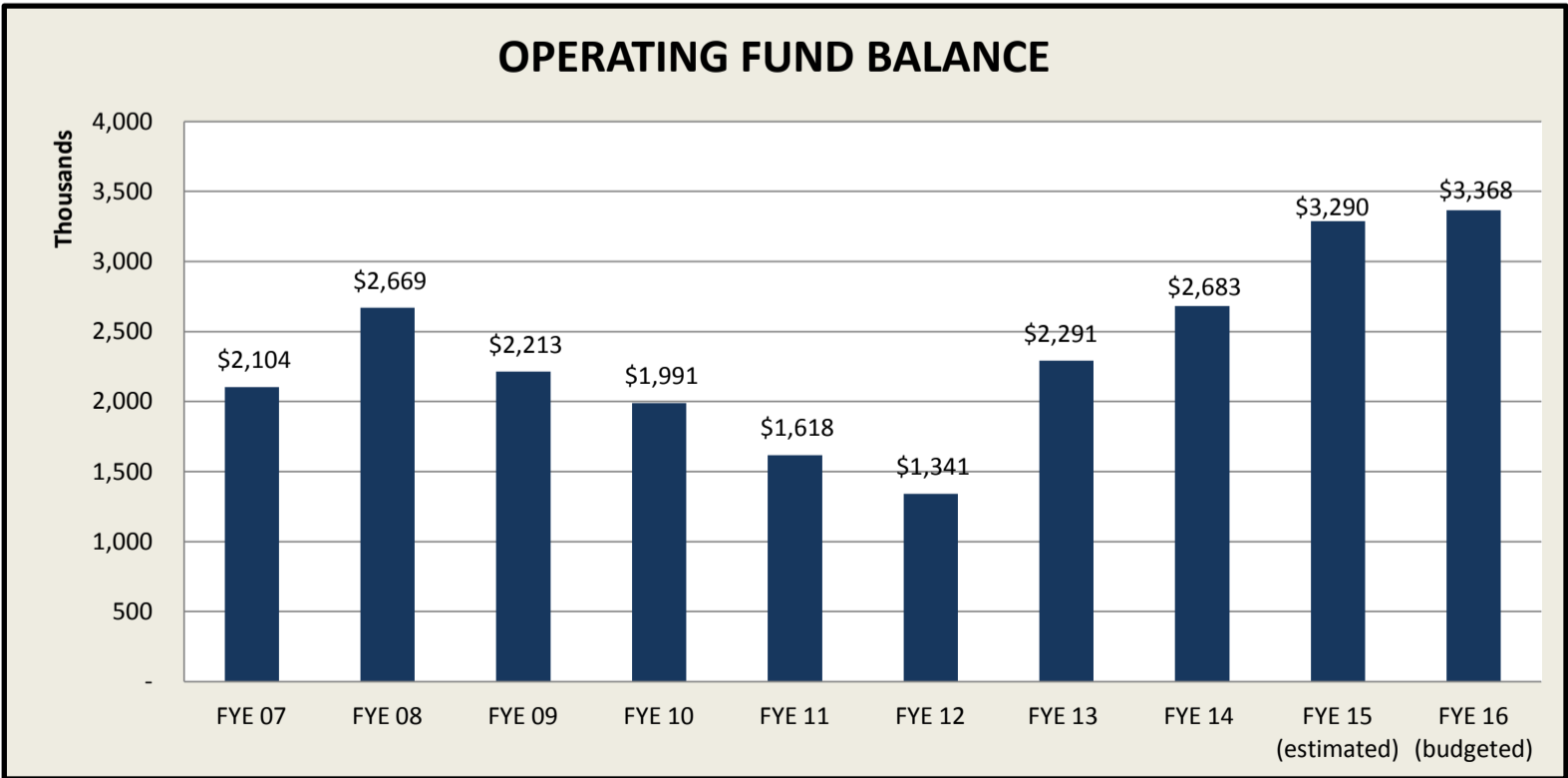
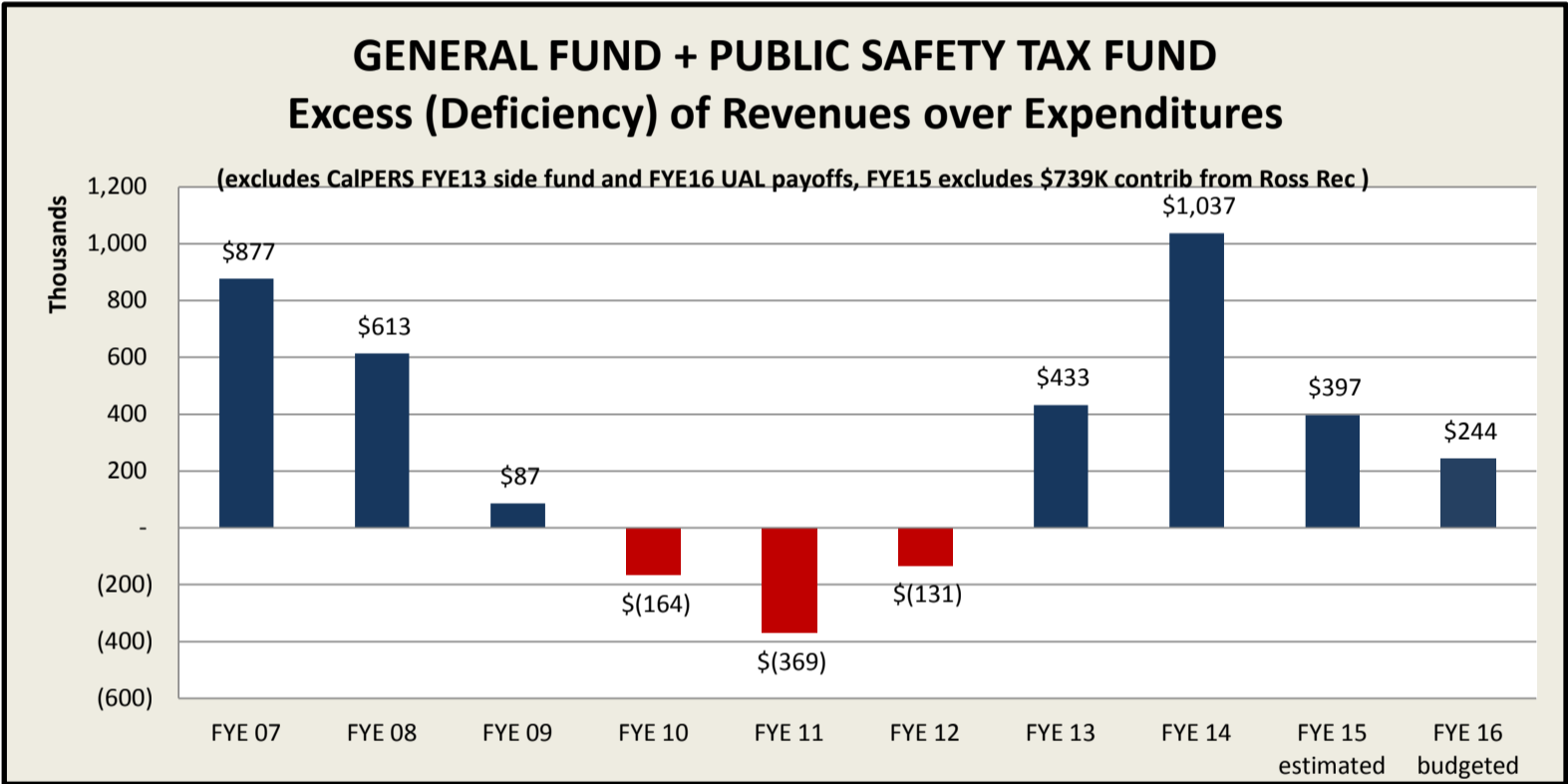
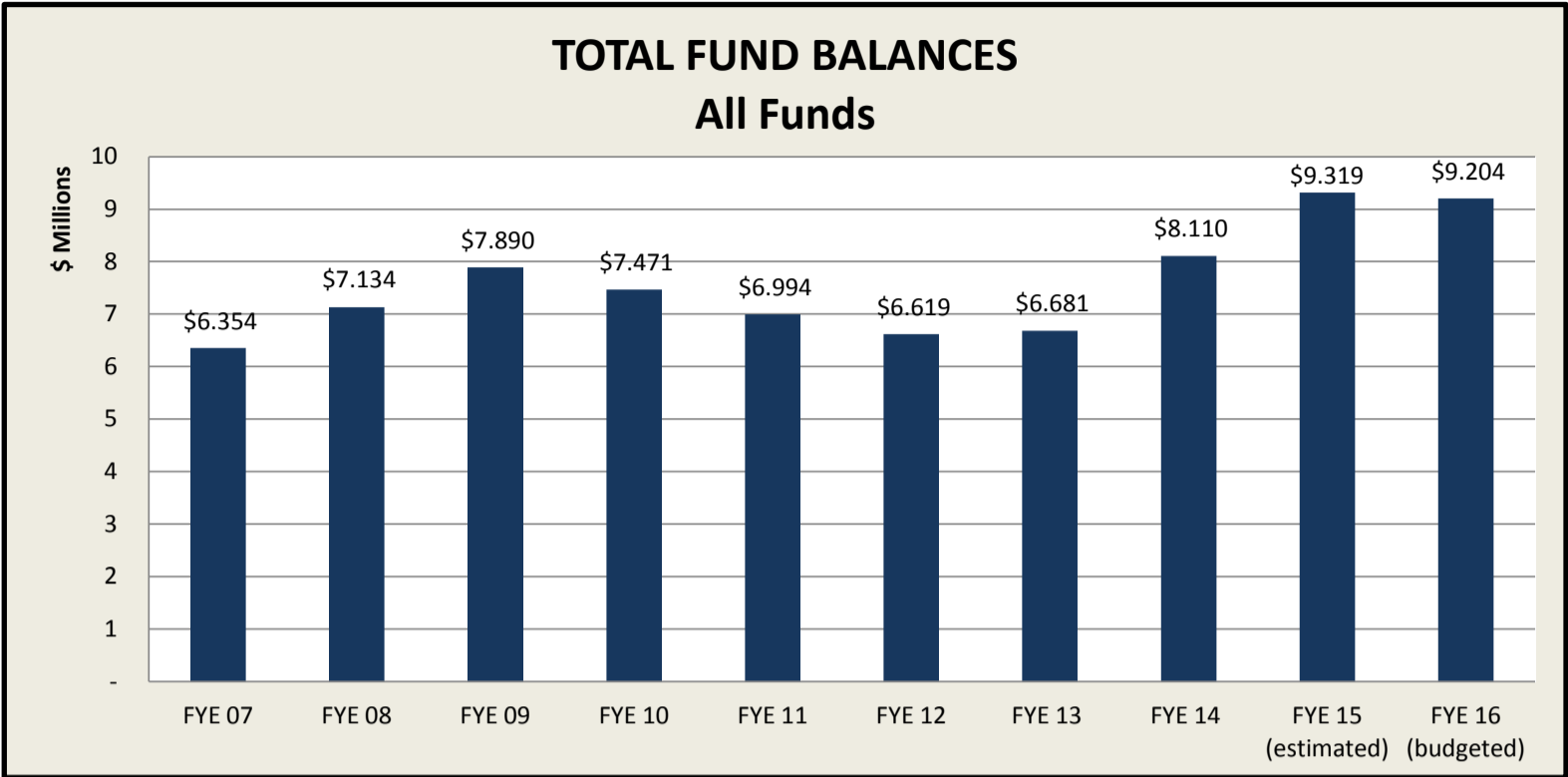


**TOWN OF ROSS**



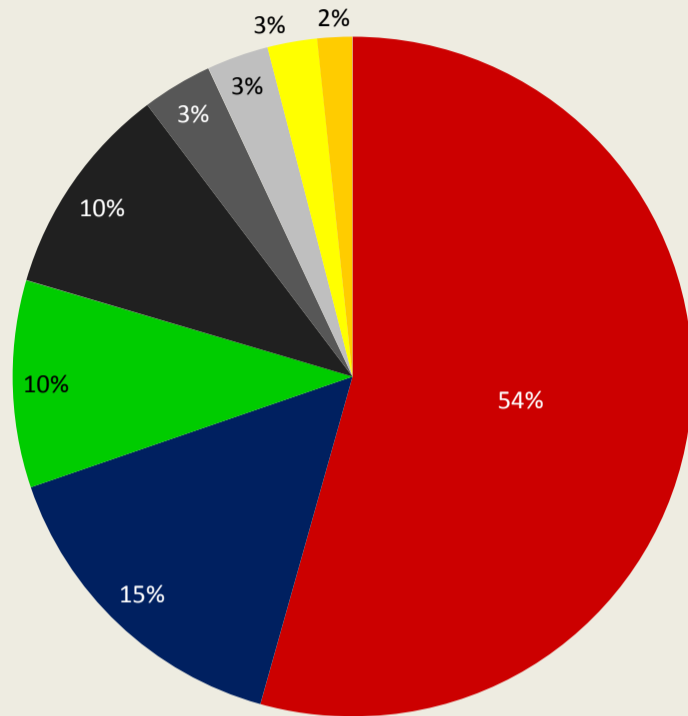
TOWN OF ROSS  
BUDGET  
2015-2016

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## REVENUES

### General Fund and Public Safety Tax Fund Budget 2015-2016 = \$7,195,299

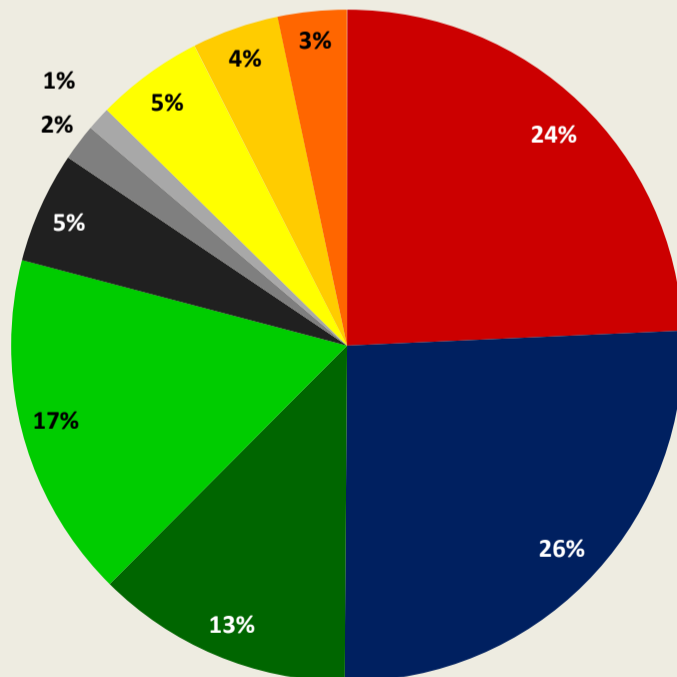


- Property Taxes - \$3,912,327
- Recreation Fees - \$1,104,500
- Public Safety Tax - \$708,900
- Building Dept. Revenue - \$728,500
- Other Taxes - \$240,364
- Investments & Rents - \$210,504
- Planning - \$171,000
- Other - \$119,204

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

## EXPENDITURES (by type)

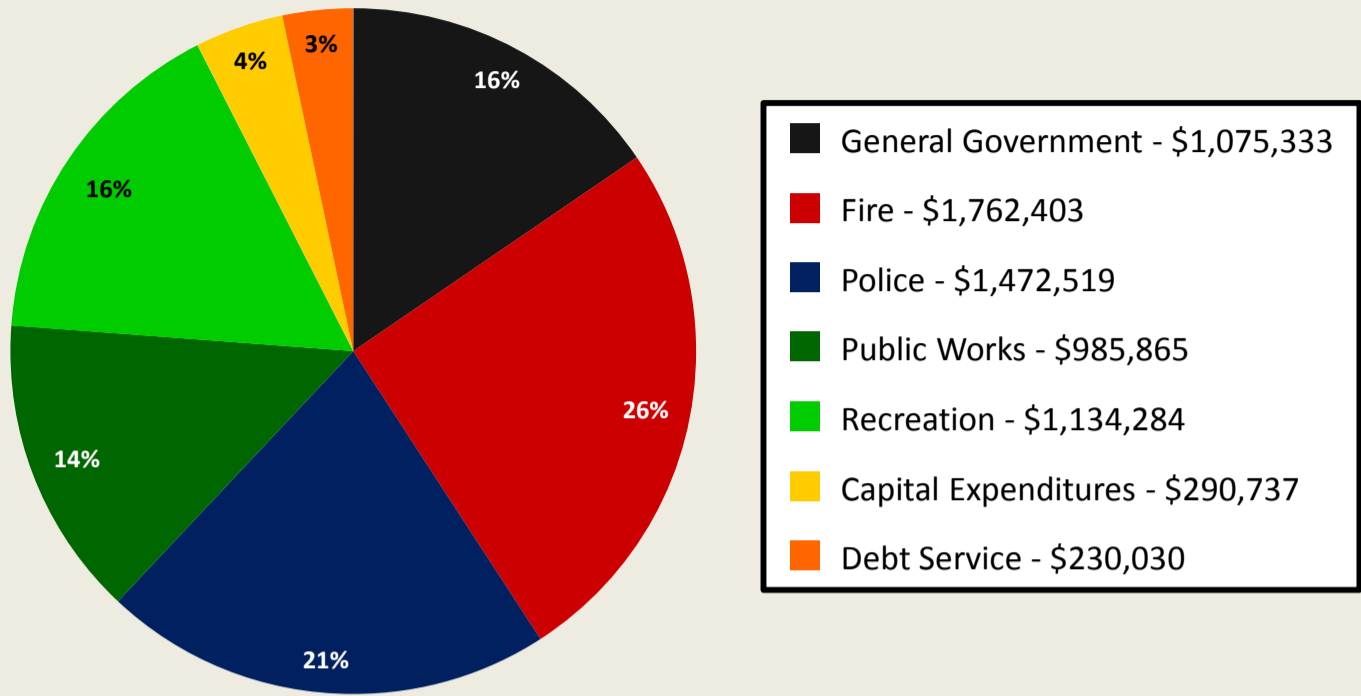
### General Fund (not including CalPERS unfunded liability payment) Budget 2015-2016 = \$6,951,171



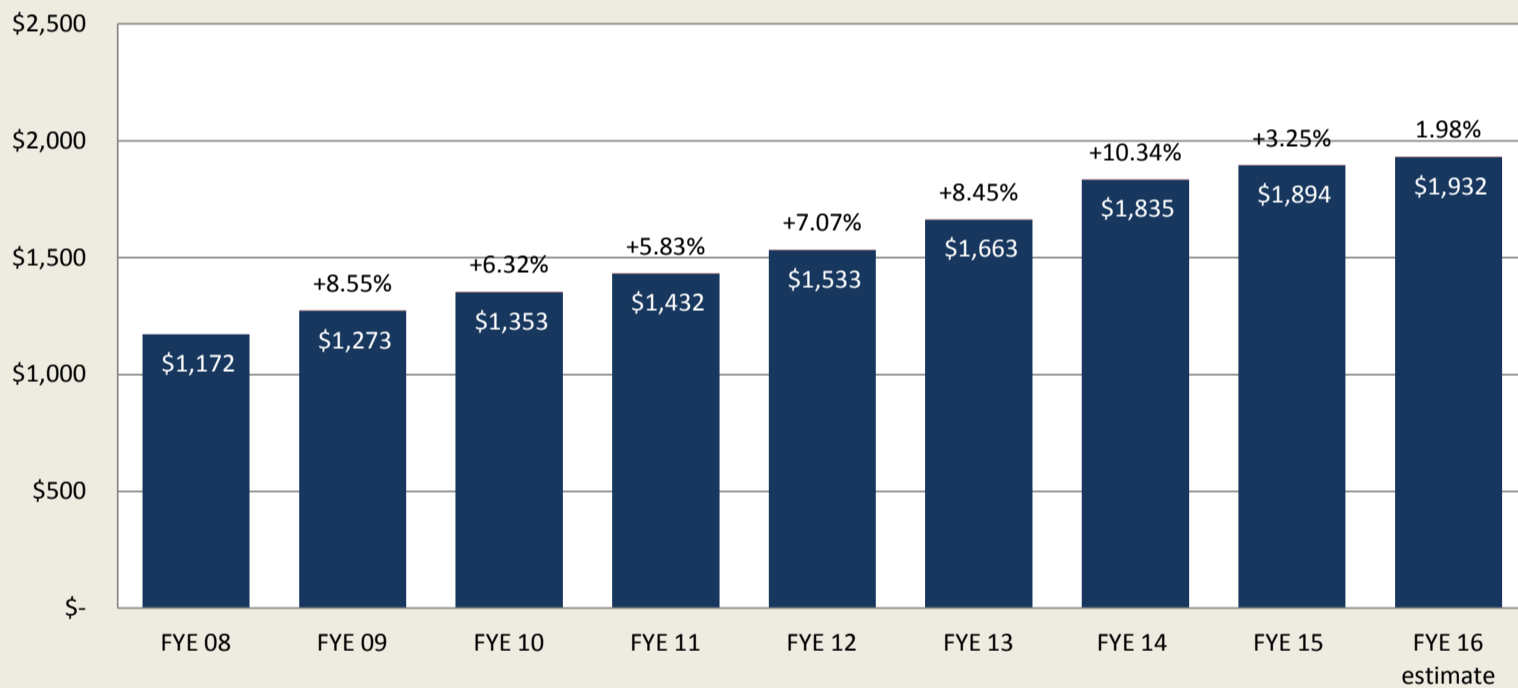
- Ross Valley Fire Dept - \$1,688,675
- Wages - \$1,794,126
- Employee Benefits - \$859,565
- Outside Services - \$1,155,596
- Maintenance & Repairs - \$371,500
- Rent - \$122,500
- Insurance - \$79,830
- Other - \$358,612
- Capital Expenditures - \$290,737
- Debt Service - \$230,030

Employee benefits includes pension expense of \$210,844  
Maintenance & Repairs includes vehicle expense  
Other includes Other and Memberships & Organizations

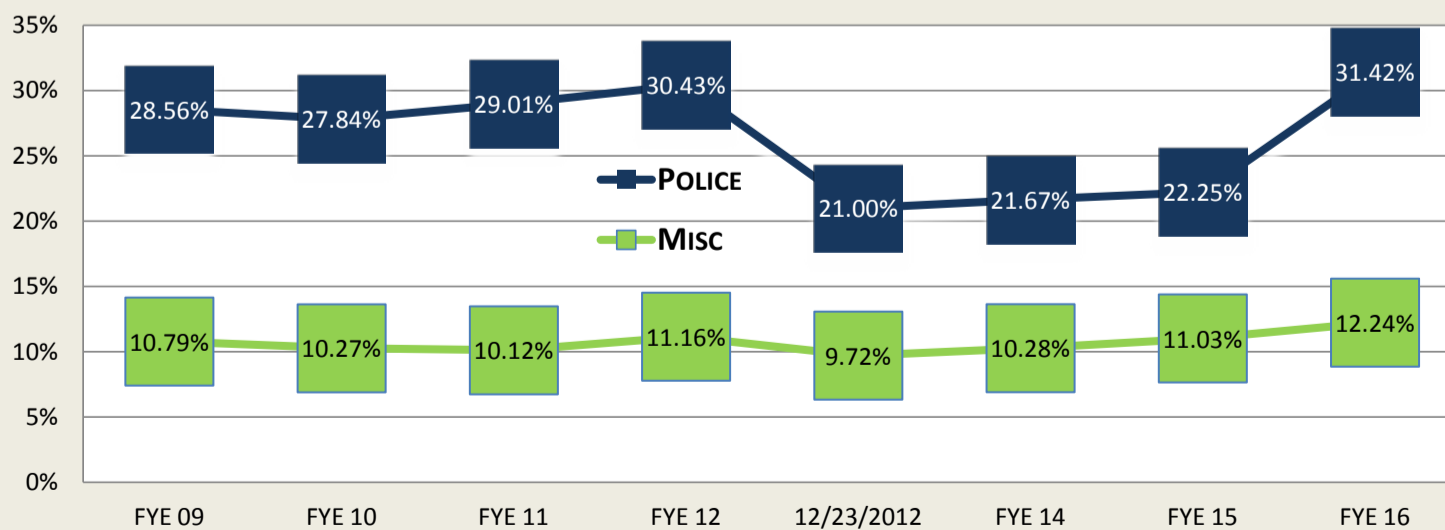
**EXPENDITURES (by Department)**  
**General Fund**  
**Budget 2015-2016 = \$6,951,171**



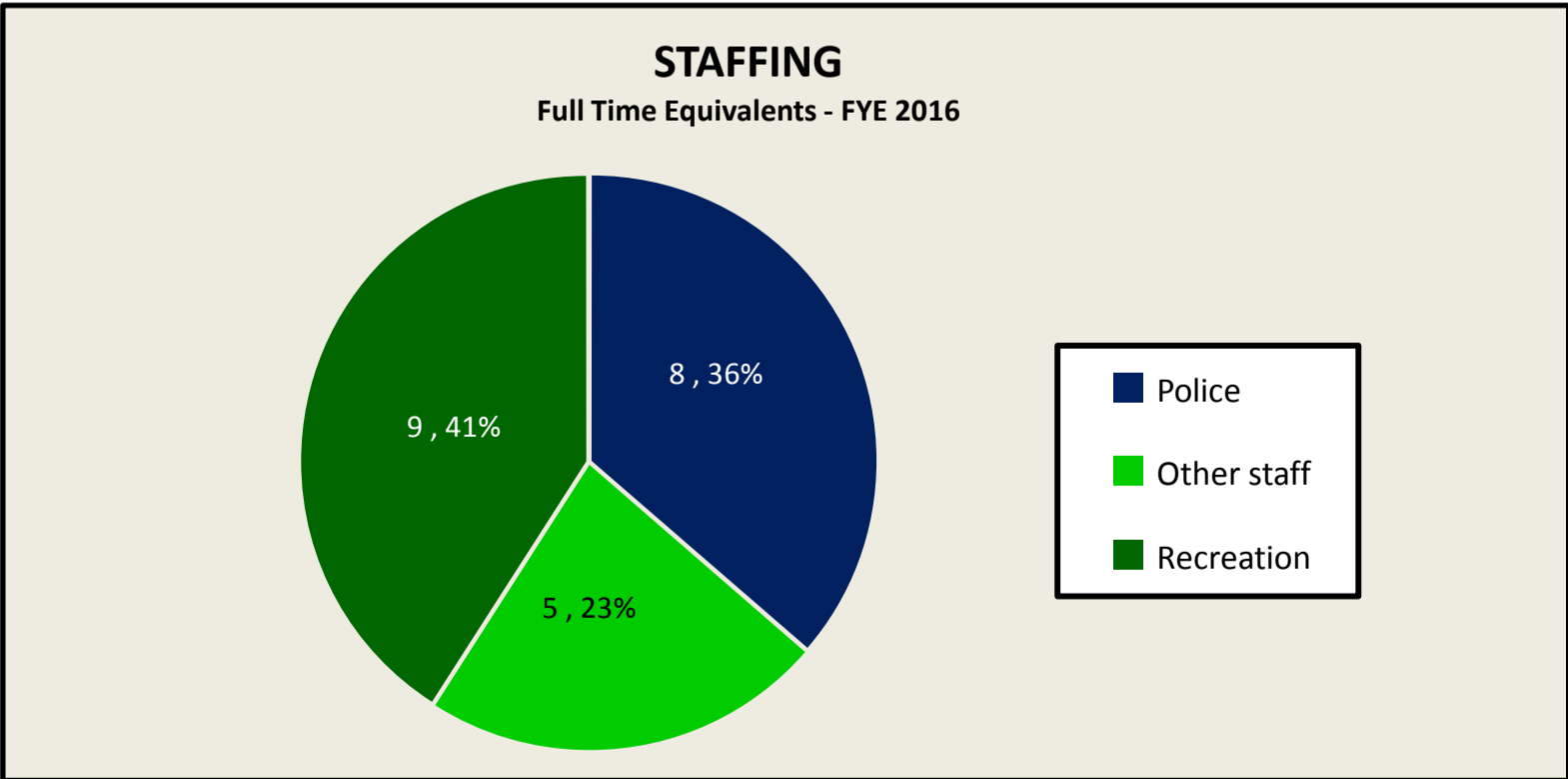
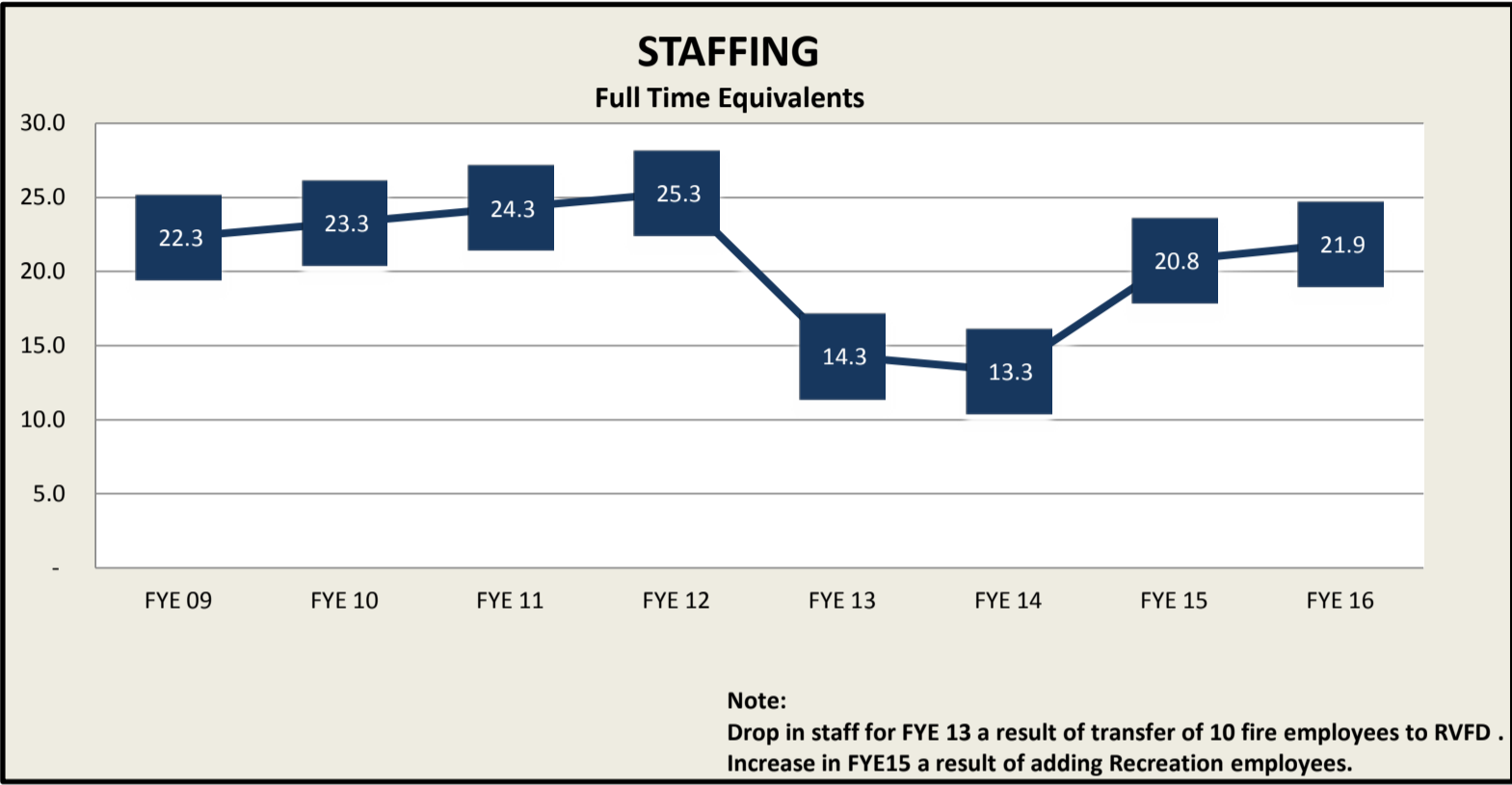
**KAISER FAMILY PLAN RATES**



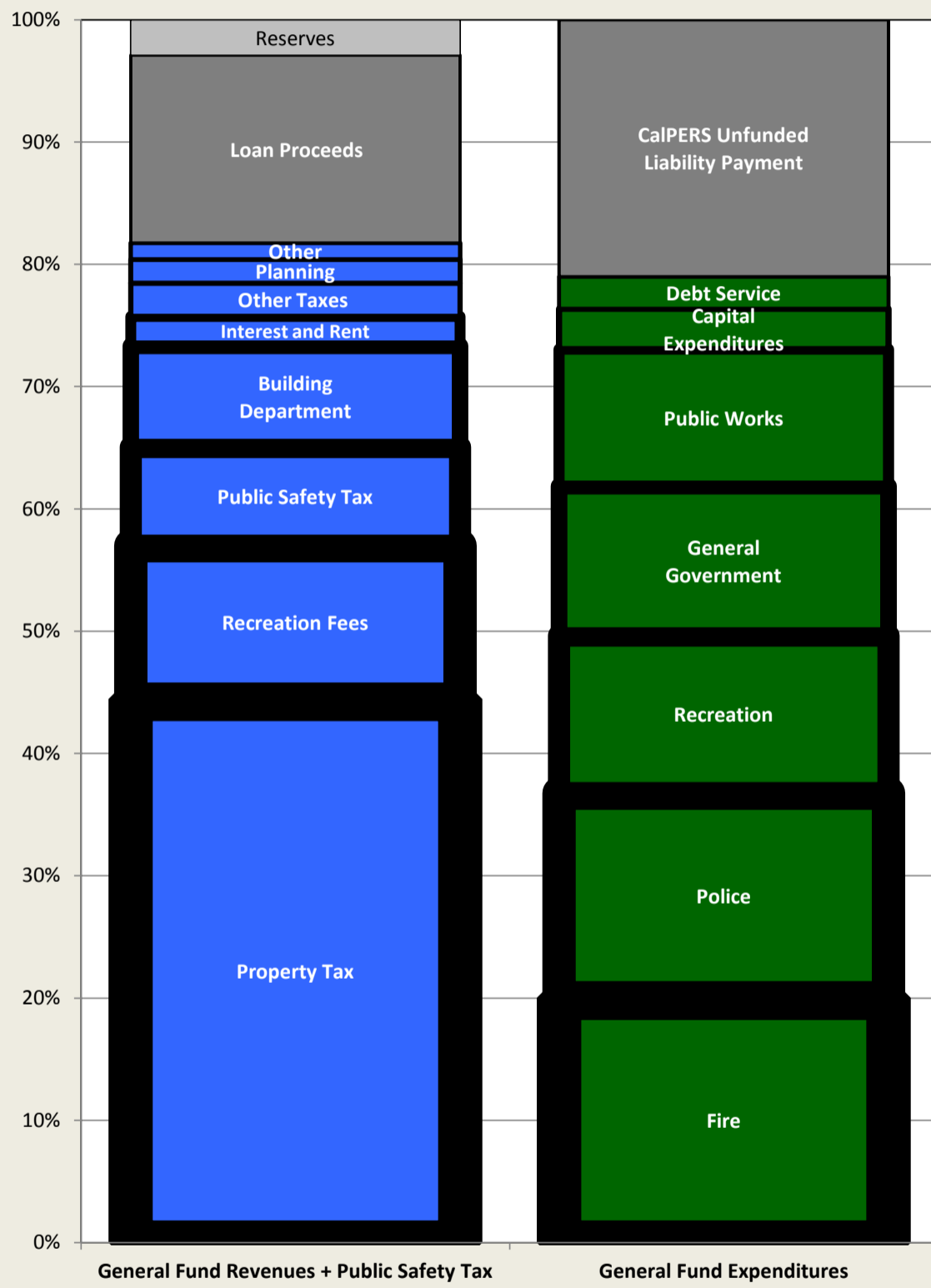
**CALPERS PENSION RATES - EMPLOYER SHARE**



**Note:**  
 Drop in rate 12/23/12 due to payoff of PERS side fund.  
 Rates for FYE16 are rates the Town would pay without accelerated payoff of unfunded liability.



## BUDGET FYE 2016



**TOWN STAFFING - FULL TIME EQUIVALENTS**

<b>OPERATING FUND</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
<b>General Gov and Public Works</b>								
Town Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00
Town Clerk/Admin Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00
Admin. Asst. to Town Clerk (333.33 hrs)	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.16
Treasurer	--	--	--	--	--	--	--	--
Senior Planner	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00
Public Works Director/Building Official	1.0	1.0	1.0	1.0	1.0	0.0	0.00	0.00
Public Works Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00
Maintenance Worker II	0.8	0.8	0.8	0.8	0.8	0.8	1.00	0.00
Building/Public Works Secretary	0.5	0.5	0.5	0.5	0.5	0.5	0.75	0.75
<b>Subtotal</b>	<b>6.3</b>	<b>6.3</b>	<b>6.3</b>	<b>6.3</b>	<b>6.3</b>	<b>5.3</b>	<b>5.75</b>	<b>4.91</b>
<b>Public Safety - Fire</b>								
Chief	1.0	1.0	1.0	1.0	--	--	--	--
Captain	1.0	1.0	1.0	1.0	--	--	--	--
Captain	1.0	1.0	1.0	1.0	--	--	--	--
Captain	--	--	1.0	1.0	--	--	--	--
Engineer	1.0	1.0	1.0	1.0	--	--	--	--
Engineer	1.0	1.0	1.0	1.0	--	--	--	--
Engineer	1.0	1.0	1.0	1.0	--	--	--	--
Apprentice Firefighter	1.0	1.0	1.0	1.0	--	--	--	--
Apprentice Firefighter	1.0	1.0	1.0	1.0	--	--	--	--
Apprentice Firefighter	1.0	1.0	1.0	1.0	--	--	--	--
<b>Subtotal</b>	<b>9.0</b>	<b>9.0</b>	<b>10.0</b>	<b>10.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.00</b>	<b>0.00</b>
<b>Public Safety - Police</b>								
Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00
Sergeant	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00
Sergeant	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00
Officer	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00
Officer	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00
Officer	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00
Officer	--	1.0	1.0	1.0	1.0	1.0	1.00	1.00
Officer (allocated to COPS Fund)	--	--	--	1.0	1.0	1.0	1.00	1.00
Community Resource Officer	1.0	1.0	1.0	1.0	--	--	--	--
<b>Subtotal</b>	<b>7.0</b>	<b>8.0</b>	<b>8.0</b>	<b>9.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.00</b>	<b>8.00</b>
<b>RECREATION FUND</b>								
Recreation Manager (75% time)	--	--	--	--	--	--	0.75	0.75
Recreation Specialist (less than 1K hrs.)	--	--	--	--	--	--	0.50	0.50
Recreation Specialist (less than 1K hrs.)	--	--	--	--	--	--	--	0.50
Recreation Clerk	--	--	--	--	--	--	0.25	--
Admin Assistant (less than 1K hrs)	--	--	--	--	--	--	0.50	0.50
Admin Asst to Town Clerk (666.66 hrs)	--	--	--	--	--	--	0.00	0.32
Garden Sch - Head Teacher	--	--	--	--	--	--	0.50	0.00
Garden Sch - Head Teacher	--	--	--	--	--	--	0.50	0.00
Garden Sch - Teacher	--	--	--	--	--	--	0.50	0.00
Garden Sch - Teacher	--	--	--	--	--	--	0.50	0.00
Garden Sch - Subs	--	--	--	--	--	--	n/a	0.00
St. Johns - Head Teacher	--	--	--	--	--	--	0.50	0.48
St Johns - Teacher	--	--	--	--	--	--	0.50	0.48
St Johns - Teacher	--	--	--	--	--	--	0.50	0.48
St Johns - Teacher	--	--	--	--	--	--	--	0.48
St Johns - Teacher	--	--	--	--	--	--	--	0.48
St Johns - Substitutes	--	--	--	--	--	--	n/a	n/a
Recreation Instructors/Program Leads	--	--	--	--	--	--	0.75	2.00
Recreation Leaders	--	--	--	--	--	--	0.75	2.00
<b>Subtotal</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>7.0</b>	<b>9.0</b>
<b>Total staff</b>	<b>22.3</b>	<b>23.3</b>	<b>24.3</b>	<b>25.3</b>	<b>14.3</b>	<b>13.3</b>	<b>20.8</b>	<b>21.9</b>

**Notes**

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

Town of Ross  
All Funds - Budget Summary - 2015-2016

	GENERAL FUND						SPECIAL REVENUE FUNDS						ALL FUNDS
	Operating Fund	Recreation	Facilities & Equipment	Legal Defense	Emergency	TOTAL GENERAL FUND	Gas Tax	Roadway	Drainage	Public Safety Tax	COPS	Gen Plan Update	TOTAL
<b>Estimated Fund Bal 6/30/15</b>	<b>\$ 3,289,689</b>	<b>\$ 739,273</b>	<b>\$ 1,797,512</b>	<b>\$ 18,606</b>	<b>\$ 1,500,000</b>	<b>\$ 7,345,080</b>	<b>\$ 275,257</b>	<b>\$ 760,390</b>	<b>\$797,534</b>	<b>\$ -</b>	<b>\$14,263</b>	<b>\$ 126,941</b>	<b>\$ 9,319,465</b>
<b>Budgeted Revenue</b>													
Property Taxes	3,912,327	-	-	-	-	3,912,327	-	-	-	-	-	-	3,912,327
Other Taxes	240,364	-	-	-	-	240,364	-	-	-	-	-	-	240,364
Intergovernmental Revenue	58,004	-	-	-	-	58,004	-	-	-	-	-	-	58,004
Investment Income and Rents	210,504	-	-	-	-	210,504	-	-	-	-	-	-	210,504
Building Department Revenue	728,500	-	-	-	-	728,500	-	-	-	-	-	-	728,500
Planning	171,000	-	-	-	-	171,000	-	-	-	-	-	-	171,000
Police Revenue	26,200	-	-	-	-	26,200	-	-	-	-	-	-	26,200
Miscellaneous	25,000	-	-	-	-	25,000	-	-	-	-	-	-	25,000
Other Fund Revenue	-	1,104,500	10,000	-	-	1,114,500	57,979	476,400	657,345	708,900	100,000	35,200	3,150,324
<b>Total Budgeted Revenue</b>	<b>5,371,899</b>	<b>1,104,500</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>6,486,399</b>	<b>57,979</b>	<b>476,400</b>	<b>657,345</b>	<b>708,900</b>	<b>100,000</b>	<b>35,200</b>	<b>8,522,223</b>
<b>Budgeted Expenditures</b>													
General Government	1,075,333	-	-	-	-	1,075,333	-	-	-	-	-	-	1,075,333
Fire	1,762,403	-	-	-	-	1,762,403	-	-	-	-	-	-	1,762,403
Police	1,472,519	-	-	-	-	1,472,519	-	-	-	-	-	-	1,472,519
Public Works	960,865	-	-	-	-	960,865	-	-	-	-	-	-	960,865
Debt Service	196,690	-	-	-	-	196,690	-	-	-	-	-	-	196,690
Capital Expenditures	28,500	-	-	-	-	28,500	-	-	-	-	-	-	28,500
Other Fund Expenditures	-	1,191,784	263,077	-	-	1,454,861	57,979	445,000	583,954	-	100,000	-	2,641,794
<b>Total Budgeted Expenditures</b>	<b>5,496,310</b>	<b>1,191,784</b>	<b>263,077</b>	<b>-</b>	<b>-</b>	<b>6,951,171</b>	<b>57,979</b>	<b>445,000</b>	<b>583,954</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>8,138,104</b>
<b>Revenue Over (Under) Expend.</b>	<b>(124,411)</b>	<b>(87,284)</b>	<b>(253,077)</b>	<b>-</b>	<b>-</b>	<b>(464,772)</b>	<b>-</b>	<b>31,400</b>	<b>73,391</b>	<b>708,900</b>	<b>-</b>	<b>35,200</b>	<b>384,119</b>
Transfer from Legal Defense to Public Safety Tax Fund	-	-	-	(18,606)	-	(18,606)	-	-	-	18,606	-	-	-
Transfer from Public Safety Tax Fund to General Fund	727,506	-	-	-	-	727,506	-	-	-	(727,506)	-	-	-
Transfer to Facilities Fund	(25,000)	-	25,000	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>578,095</b>	<b>(87,284)</b>	<b>(228,077)</b>	<b>(18,606)</b>	<b>-</b>	<b>244,128</b>	<b>-</b>	<b>31,400</b>	<b>73,391</b>	<b>-</b>	<b>-</b>	<b>35,200</b>	<b>384,119</b>
Proceeds County of Marin TRAN Notes	1,350,000	-	-	-	-	1,350,000	-	-	-	-	-	-	1,350,000
CalPERS unfunded liability payment	(1,850,000)	-	-	-	-	(1,850,000)	-	-	-	-	-	-	(1,850,000)
<b>Net Change in Fund Balance</b>	<b>78,095</b>	<b>(87,284)</b>	<b>(228,077)</b>	<b>(18,606)</b>	<b>-</b>	<b>(255,872)</b>	<b>-</b>	<b>31,400</b>	<b>73,391</b>	<b>-</b>	<b>-</b>	<b>35,200</b>	<b>(115,881)</b>
<b>Estimated Fund Bal 6/30/16</b>	<b>\$ 3,367,783</b>	<b>\$ 651,989</b>	<b>\$ 1,569,435</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>	<b>\$ 7,089,208</b>	<b>\$ 275,257</b>	<b>\$ 791,790</b>	<b>\$870,925</b>	<b>\$ -</b>	<b>\$14,263</b>	<b>\$ 162,141</b>	<b>\$ 9,203,584</b>

**Restricted fund balances** are amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. In this category are all the Special Revenue Funds.

**Committed fund balances** are amounts that can be used for only the specific purposes determined by a formal action of the government's highest level of decision-making authority. In this category is the Legal Defense Fund.

**Assigned fund balances** are amounts the Town intends to use for a specific purposes but do not meet the criteria to be classified as restricted or committed. In this category is the Recreation Fund.

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



**Town of Ross  
All Funds  
Expenditure Summary  
Budget 2015 - 2016**

All Funds Expenditures BY DEPARTMENT	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget	% change in Budget
<b>General Fund</b>						
General Government	\$ 795,426	\$ 904,644	\$ 1,019,045	\$ 1,090,923	\$ 1,075,333	5.5%
Fire	1,899,733	1,619,211	1,687,590	1,719,733	1,762,403	4.4%
Police	1,337,877	1,354,339	1,497,771	1,458,271	1,472,519	-1.7%
Public Works	678,644	784,113	1,022,129	1,001,715	985,865	-3.5%
Recreation	-	-	1,187,438	1,182,892	1,134,284	-4.5%
<i>Subtotal</i>	4,711,680	4,662,307	6,413,972	6,453,534	6,430,404	0.3%
Capital Expenditures	120,729	264,685	334,868	152,675	290,737	-13.2%
Debt Service	19,385	431,338	265,555	259,441	230,030	-13.4%
<i>Total General Fund Expenditures</i>	4,851,794	5,358,330	7,014,394	6,865,650	6,951,171	-0.9%
<b>Special Revenue Funds</b>						
Gas Tax Fund	9,905	69,239	67,130	65,075	57,979	-13.6%
Roadway Fund	119,064	394,781	1,217,566	973,174	445,000	-63.5%
Drainage Fund	151,922	229,172	571,045	78,885	583,954	2.3%
Asset Forfeiture Fund	10,423	24,186	-	-	-	0.0%
COPS Fund	154,832	100,000	100,000	100,000	100,000	0.0%
Bldg Permit Excess Reserve	56,392	-	-	-	-	0.0%
General Plan Update Fund	-	167	10,000	-	-	-100.0%
<i>Total Special Revenue Funds</i>	502,538	817,545	1,965,741	1,217,134	1,186,933	-39.6%
<b>Total Expenditures before CalPERS side fund and unfunded liability payments</b>	<b>\$ 5,354,332</b>	<b>\$ 6,175,875</b>	<b>\$ 8,980,135</b>	<b>\$ 8,082,784</b>	<b>\$ 8,138,104</b>	<b>-9.4%</b>

All Funds Expenditures BY TYPE OF EXPENSE	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget	% change in Budget
Wages	\$ 1,457,641	\$ 1,275,823	\$ 1,901,185	\$ 1,819,842	\$ 1,794,126	-5.6%
Employee Benefits	829,578	752,149	979,492	987,976	859,565	-12.2%
Outside Services	367,435	603,876	1,001,336	1,094,042	1,155,596	15.4%
Ross Valley Fire Department	1,670,097	1,589,159	1,639,915	1,639,490	1,688,675	3.0%
Memberships and Organizations	42,686	60,296	66,986	64,673	68,738	2.6%
Rent	-	-	129,100	128,262	122,500	-5.1%
Repairs and Maintenance	133,437	175,515	317,000	308,509	326,000	2.8%
Vehicles	32,744	35,779	45,000	39,000	45,500	1.1%
Insurance	76,033	59,378	80,513	84,921	79,830	-0.8%
Other	102,029	110,332	253,444	286,819	289,874	14.4%
<i>Subtotal</i>	4,711,680	4,662,307	6,413,972	6,453,534	6,430,404	0.3%
Capital Expenditures	120,729	264,685	334,868	152,675	290,737	-13.2%
Debt Service	19,385	431,338	265,555	259,441	230,030	-13.4%
<i>Subtotal</i>	4,851,794	5,358,330	7,014,394	6,865,650	6,951,171	-0.9%
Special Revenue Funds	502,538	817,545	1,965,741	1,217,134	1,186,933	-39.6%
<b>Total Expenditures before CalPERS side fund and unfunded liability payments</b>	<b>\$ 5,354,332</b>	<b>\$ 6,175,875</b>	<b>\$ 8,980,135</b>	<b>\$ 8,082,784</b>	<b>\$ 8,138,104</b>	<b>-9.4%</b>

**Town of Ross  
Operating Fund  
Summary  
Budget 2015 - 2016**

<b>OPERATING FUND SUMMARY</b>	<b>FY 12-13 Actual</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Budget</b>	<b>FY 14-15 Est. Actual</b>	<b>FY 15-16 Budget</b>	<b>% change in Budget</b>
<b>Revenue</b>						
Property Taxes	\$ 3,277,852	\$ 3,559,991	\$ 3,539,870	\$ 3,695,682	\$ 3,912,327	10.5%
Other Taxes	221,293	228,814	238,015	252,826	240,364	1.0%
Intergovernmental Revenue	38,320	48,359	52,103	84,577	58,004	11.3%
Investment Income and Rents	214,700	236,740	228,192	229,092	210,504	-7.8%
Building Department Revenue	869,371	1,046,494	535,350	705,484	728,500	36.1%
Planning	211,078	216,996	147,500	182,000	171,000	15.9%
Police Revenue	33,471	22,890	18,400	26,400	26,200	42.4%
Miscellaneous	269,759	59,249	25,000	35,654	25,000	0.0%
<b>Total Revenue</b>	<b>\$ 5,135,844</b>	<b>\$ 5,419,533</b>	<b>\$ 4,784,430</b>	<b>\$ 5,211,715</b>	<b>\$ 5,371,899</b>	<b>12.3%</b>
<b>Expenditures before PERS unfunded accrued liability payment (UAL)</b>						
General Government	\$ 795,426	\$ 904,644	\$ 1,019,045	\$ 1,090,923	\$ 1,075,333	5.5%
Fire	1,899,733	1,619,211	1,680,090	1,719,733	1,762,403	4.9%
Police	1,337,877	1,354,339	1,490,271	1,458,271	1,472,519	-1.2%
Public Works	677,368	784,113	983,129	974,706	960,865	-2.3%
<i>Subtotal</i>	4,710,404	4,662,307	5,172,534	5,243,633	5,271,120	1.9%
Debt Service	19,385	420,010	222,700	216,101	196,690	-11.7%
Capital Expenditures	28,135	16,390	11,500	26,105	28,500	147.8%
<b>Total Expenditures before PERS UAL</b>	<b>4,757,924</b>	<b>5,098,707</b>	<b>5,406,735</b>	<b>5,485,839</b>	<b>5,496,310</b>	<b>1.7%</b>
<b>Revenue Over (Under) Expenditures</b>						
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 377,920</b>	<b>\$ 320,826</b>	<b>\$ (622,305)</b>	<b>\$ (274,124)</b>	<b>\$ (124,411)</b>	<b>-80.0%</b>
Transfer from Public Safety Tax Fund	-	793,222	795,350	792,528	727,506	
<i>Subtotal</i>	<b>377,920</b>	<b>1,114,048</b>	<b>173,045</b>	<b>518,404</b>	<b>603,095</b>	<b>248.5%</b>
CalPERS side fund pay payoff	(1,496,777)	-	-	-	-	
CalPERS UAL payment	-	-	-	-	(1,850,000)	
Proceeds Co of Marin TRAN Notes	920,777	-	-	-	1,350,000	100.0%
Transfer (to) from Facilities & Equip Fund	1,147,494	(721,494)	(25,000)	(25,000)	(25,000)	0.0%
Transfer from Recreation Fund to repay prior year expenses	-	-	115,000	112,852	-	-100.0%
Transfers to Other Funds	-	-	-	-	-	0.0%
<b>Net change in Fund Balance</b>	<b>949,414</b>	<b>392,554</b>	<b>263,045</b>	<b>606,256</b>	<b>78,095</b>	
Fund Balance Beginning of Year	1,341,465	2,290,879	2,407,833	2,683,433	3,289,689	36.6%
<b>Estimated Fund Balance End of Year</b>	<b>\$ 2,290,879</b>	<b>\$ 2,683,433</b>	<b>\$ 2,670,878</b>	<b>\$ 3,289,689</b>	<b>\$ 3,367,783</b>	<b>26.1%</b>

**Town of Ross  
Operating Fund  
Revenue  
Budget 2015 - 2016**

OPERATING FUND REVENUE	Account	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget	% change in Budget
<b>Property Taxes</b>							
Property Tax	5010	\$ 2,723,568	\$ 2,906,056	\$ 2,980,000	\$ 3,080,000	\$ 3,303,846	10.9%
Property Tax In Lieu of Vehicle Lic. Fee	5012	198,509	208,250	219,870	221,164	238,481	8.5%
Property Tax - Excess ERAF Funds	5282	275,751	356,894	275,000	289,518	290,000	5.5%
Real Property Transfer Tax	5025	80,024	88,791	65,000	105,000	80,000	23.1%
<i>Subtotal</i>		3,277,852	3,559,991	3,539,870	3,695,682	3,912,327	10.5%
<b>Other Taxes</b>							
Business Licenses	5080	29,299	39,355	31,000	36,000	35,000	12.9%
Sales Tax	5040	27,431	24,283	25,000	26,000	25,000	0.0%
Property Tax in Lieu of Sales Tax(3xflip)	5011	8,346	9,990	9,990	7,364	7,364	-26.3%
Franchise - Cable TV	5060	40,474	41,203	55,000	63,461	53,000	-3.6%
Franchise - Marin Sanitary Service	5050	86,635	81,958	85,000	90,000	90,000	5.9%
Franchise - PG&E	5070	29,108	32,025	32,025	30,000	30,000	-6.3%
<i>Subtotal</i>		221,293	228,814	238,015	252,826	240,364	1.0%
<b>Intergovernmental Revenue</b>							
County of Marin - Measure A Parks	5123	-	9,459	14,603	17,504	17,504	19.9%
County of Marin - Zero Waste Grant	5124	-	-	-	22,431	-	-100.0%
Homeowner Property Tax Relief	5230	18,468	18,494	18,500	18,379	18,500	0.0%
Prop 172 1/2 Cent Sales Tax	5280	18,600	19,368	19,000	21,000	21,000	10.5%
State Mandated Cost Reimb.	5126	-	-	-	4,254	-	-100.0%
State Vehicle License Collection in Excess	5200	1,252	1,038	-	1,009	1,000	100.0%
<i>Subtotal</i>		38,320	48,359	52,103	84,577	58,004	11.3%
<b>Investment Income and Rents</b>							
Interest/Change in Value	5170	6,620	12,878	7,500	17,000	15,000	100.0%
Rental Income - Cellular	5185	78,540	92,717	87,792	87,792	87,792	0.0%
Rental Income - Post Office	5181	105,840	105,620	105,600	105,600	107,712	2.0%
Rental Income - Residence	5180	23,700	25,525	27,300	18,700	-	-100.0%
<i>Subtotal</i>		214,700	236,740	228,192	229,092	210,504	-7.8%
<b>Building Department Revenue</b>							
Building Permits	5110	422,219	800,113	400,000	510,000	550,000	37.5%
Building - Bldg Stnd Adm Rev Fund (BSASRF)	5111	498	939	600	1,000	1,000	66.7%
Building - Strong Motion Impl. Program (SMIP)	5113	1,348	2,415	1,750	2,500	2,500	42.9%
Permits - Film	5120	1,800	12,600	5,000	20,484	7,500	50.0%
Permits - Special Events	5318	250	750	500	500	500	0.0%
Resale Inspections	5125	24,825	29,582	25,000	22,000	22,000	-12.0%
Fee Program Administration	5315	7,355	33,976	15,000	20,000	20,000	33.3%
Records Retention and Management	5112	5,447	26,110	17,500	21,000	25,000	42.9%
Technology Surcharge Fees	5313	36,525	140,009	70,000	108,000	100,000	42.9%
Construction Penalties (to facilities fund)	5311	369,104	-	-	-	-	
<i>Subtotal</i>		869,371	1,046,494	535,350	705,484	728,500	36.1%
<b>Planning</b>							
Planning Application Fees	5300	162,076	125,999	90,000	100,000	95,000	5.6%
Planning Construction Review	5310	38,567	75,415	50,000	65,000	60,000	20.0%
Planning Administrative Citations	5319	-	2,929	2,500	-	1,000	-60.0%
Tree Removal Permits	5305	10,435	12,653	5,000	17,000	15,000	200.0%
<i>Subtotal</i>		211,078	216,996	147,500	182,000	171,000	15.9%

**Town of Ross  
Operating Fund  
Revenue  
Budget 2015 - 2016**

OPERATING FUND REVENUE	Account	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget	% change in Budget
<b>Police Revenue</b>							
ABAG Reimb-Police Policy, Dispatching, Vests	<b>5237</b>	11,061	3,950	1,200	1,200	1,200	0.0%
Accident Report Copying	<b>5320</b>	200	120	200	200	200	0.0%
Alarm Permit Fee	<b>5325</b>	900	775	800	800	800	0.0%
Federal Grant for Vests	<b>5241</b>	-	816	700	700	500	-28.6%
POST Training Reimbursement	<b>5240</b>	3,183	2,023	3,500	3,500	3,500	0.0%
Vehicle Code Fines	<b>5150</b>	18,127	15,206	12,000	20,000	20,000	66.7%
<i>Subtotal</i>		33,471	22,890	18,400	26,400	26,200	42.4%
<b>Miscellaneous</b>							
Contributions - General	<b>5400</b>	15,318	12,215	2,000	1,169	2,000	0.0%
Contributions - Citizens (in lieu of parcel tax)	<b>5410</b>	55,300	-	-	-	-	0.0%
Mayor and Councilmember Dinner	<b>5284</b>	-	2,450	3,000	2,485	3,000	0.0%
Miscellaneous	<b>5487</b>	7,666	14,316	5,000	20,000	5,000	0.0%
Reimbursement for Town Costs	<b>5406</b>	29,475	15,268	15,000	12,000	15,000	0.0%
Ross Recreation Insurance Reimb.	<b>5340</b>	12,000	15,000	-	-	-	0.0%
Sale of Real Estate	<b>5489</b>	150,000	-	-	-	-	0.0%
<i>Subtotal</i>		269,759	59,249	25,000	35,654	25,000	0.0%
<b>Total Revenue</b>		<b>\$ 5,135,844</b>	<b>\$ 5,419,533</b>	<b>\$ 4,784,430</b>	<b>\$ 5,211,715</b>	<b>\$ 5,371,899</b>	<b>12.3%</b>

**Town of Ross  
Operating Fund  
General Government Expenditures  
Budget 2015 - 2016**

GENERAL GOV. EXPEND.	Account	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget	% change in Budget
<b>Wages</b>							
Town Manager	6100-10	\$ 170,000	\$ 180,862	180,000	\$ 178,000	\$ 180,000	0.0%
Town Manager - Other Pay	6101-10	11,800	25,413	21,600	39,567	15,600	-27.8%
Senior Planner	6107-10	100,619	110,604	110,300	97,686	110,000	-0.3%
Admin Mgr/Town Clerk	6106-10	79,046	81,822	83,770	83,770	86,283	3.0%
Admin. Asst. 333.3 hrs (2/3 to Recreation)	6109-10	-	-	-	2,000	8,333	100.0%
Treasurer	6160-10	3,000	3,017	3,000	3,000	3,000	0.0%
Comp Time Buyback	6172-10	1,894	-	-	-	-	0.0%
<i>Subtotal</i>		366,359	401,718	398,670	404,023	403,216	1.1%
<b>Employee Benefits</b>							
PERS - Employee Share	6200-10	8,575	5,616	822	822	-	-100.0%
PERS - Employer Share	6210-10	36,752	38,461	41,267	37,100	30,114	-27.0%
Cafeteria Plan and Health Insurance	6230-10	27,706	30,566	42,812	32,000	55,425	29.5%
OPEB - retiree health care	6232-10	1,380	5,598	14,000	38,779	18,000	28.6%
Dental Insurance	6240-10	3,785	3,882	3,915	3,838	3,915	0.0%
Life & Disability Insurance	6250-10	2,185	2,209	2,280	2,280	2,292	0.5%
Payroll Taxes	6220-10	29,649	27,659	25,346	25,346	26,405	4.2%
Worker's Comp Insurance	6260-10	10,536	11,860	17,502	17,502	15,895	-9.2%
<i>Subtotal</i>		120,568	125,851	147,944	157,667	152,047	2.8%
<b>Outside Services</b>							
Accountant	6400-10	41,332	45,942	50,000	50,000	53,500	7.0%
Arborists	6410-10	5,518	3,263	5,000	6,000	5,000	0.0%
Attorneys	6420-10	98,158	108,460	140,000	140,000	140,000	0.0%
Auditor	6430-10	18,000	18,100	20,000	18,100	27,000	35.0%
Consultants - Computer and Web	6450-10	18,541	15,129	22,200	22,200	25,800	16.2%
Consultants - Employee Related Matters	6455-10	8,773	46,094	75,000	55,000	55,000	-26.7%
Consultants - Planning	6460-10	2,361	2,509	5,000	50,000	5,000	0.0%
Consultants - Other (HdL,advocacy,Gasb68)	6448-10	5,814	12,625	10,000	15,000	15,000	50.0%
Consultants - Other (Fee Study)	6448-10	-	-	-	25,000	25,000	100.0%
Custodial Services	6660-10	2,820	2,820	3,000	3,000	3,000	0.0%
Marin Mediation Services	6656-10	1,155	1,178	1,200	1,202	1,226	2.2%
Minute Taker	6461-10	10,448	9,345	6,000	6,000	6,000	0.0%
Payroll Processing Fees	6465-10	-	1,133	1,500	1,500	1,500	0.0%
Record Retention System	6471-10	-	5,240	5,000	5,000	5,000	0.0%
Video/Audio monthly service fee	6472-10	-	-	-	-	12,750	100.0%
<i>Subtotal</i>		212,920	271,838	343,900	398,002	380,776	10.7%
<b>Memberships &amp; Organizations</b>							
Assoc/Organizations/Dues	7960-10	8,688	16,414	15,500	10,000	12,000	-22.6%
Council Expense	7942-10	4,835	8,245	7,000	7,000	7,000	0.0%
Hosting Mayor/Council Dinner	7941-10	-	4,281	3,000	5,637	5,600	86.7%
Marin Community Media Ctr Subsidy	6652-10	-	-	3,228	3,228	3,228	0.0%
Travel and Training	7944-10	-	3,538	7,000	7,000	7,000	0.0%
<i>Subtotal</i>		13,523	32,478	35,728	32,865	34,828	-2.5%
<b>Repairs and Maintenance</b>							
Building and Monument Maint	6810-10	14,357	6,430	10,000	15,000	15,000	50.0%
Equipment Repair or Rental	6930-10	-	-	2,500	2,500	2,500	0.0%
Rental Property Expenses & Taxes	6840-10	4,918	3,258	3,500	3,500	2,000	-42.9%
Town Hall Landscaping	6809-10	-	-	-	-	7,500	100.0%
<i>Subtotal</i>		19,275	9,688	16,000	21,000	27,000	68.8%
<b>Insurance</b>							
Insurance	8000-10	25,226	19,792	15,303	15,166	15,166	-0.9%
Insurance Claims/Costs	8020-10	-	-	1,000	1,000	1,000	0.0%
<i>Subtotal</i>		25,226	19,792	16,303	16,166	16,166	-0.8%

Town of Ross  
 Operating Fund  
 General Government Expenditures  
 Budget 2015 - 2016

<b>Other</b>							
Bank Charges	<b>6466-10</b>	471	890	900	900	1,000	11.1%
Election Costs	<b>7980-10</b>	2,550	78	3,000	3,000	3,000	0.0%
Equipment Leasing - postage & copier	<b>7990-10</b>	4,027	4,997	5,000	5,500	5,500	10.0%
MIDAS (Internet Access)	<b>7815-10</b>	8,719	8,783	8,500	8,500	8,500	0.0%
Miscellaneous	<b>8040-10</b>	1,342	2,951	15,000	15,000	15,000	0.0%
Noticing, Mailing & Advert.	<b>8060-10</b>	3,056	3,683	3,500	3,700	3,700	5.7%
PG&E - Buildings	<b>7820-10</b>	1,128	978	1,500	1,500	1,500	0.0%
Software	<b>8090-10</b>	934	2,258	2,500	2,500	2,500	0.0%
Special Events and Activities	<b>7940-10</b>	5,245	8,564	10,000	10,000	10,000	0.0%
Supplies - Office	<b>8130-10</b>	7,011	7,178	7,500	7,500	7,500	0.0%
Telephones	<b>7810-10</b>	3,072	2,919	3,100	3,100	3,100	0.0%
<i>Subtotal</i>		37,555	43,279	60,500	61,200	61,300	1.3%
<b>General Gov. Expenditures before CalPERS unfunded accrued liability payment (UAL)</b>		<b>\$ 795,426</b>	<b>\$ 904,644</b>	<b>\$ 1,019,045</b>	<b>\$ 1,090,923</b>	<b>\$ 1,075,333</b>	<b>5.5%</b>
CalPERS UAL payment	<b>6217-10</b>	-	-	-	-	163,326	100.0%
<b>Total General Government Expenditures</b>		<b>\$ 795,426</b>	<b>\$ 904,644</b>	<b>\$ 1,019,045</b>	<b>\$ 1,090,923</b>	<b>\$ 1,238,659</b>	

Town of Ross  
Operating Fund  
Fire Department Expenditures  
Budget 2015 - 2016

FIRE DEPT. EXPENDITURES	Account	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget	% change in Budget
<b>Wages</b>		102,533	-	-	-	-	
<b>Employee Benefits</b>							
PERS - employer	<b>6210-20</b>	-	-	-	-	-	100.0%
OPEB - retiree health care	<b>6233-20</b>	3,862	7,567	14,000	34,205	18,000	28.6%
Other		99,793	1,716	-	-	-	
<i>Subtotal</i>		103,655	9,283	14,000	34,205	18,000	28.6%
<b>Outside Services</b>							
Ross Valley Fire Department (RVFD)	<b>6390-20</b>	1,670,097	1,589,159	1,639,915	1,639,490	1,688,675	3.0%
MERA (50% of debt service payment)	<b>7099-20</b>	-	-	-	-	9,690	100.0%
Fire Cost Allocation Study	<b>6391-20</b>	-	-	-	20,000	20,000	100.0%
<i>Subtotal</i>		1,670,097	1,589,159	1,639,915	1,659,490	1,718,365	4.8%
<b>Insurance</b>	<b>8000-20</b>	12,612	9,897	15,303	15,166	15,166	-0.9%
<b>Other</b>							
Facilities Rental - Trailer	<b>8135-20</b>	10,836	10,872	10,872	10,872	10,872	0.0%
Other	<b>7815-20</b>	-	-	-	-	-	
<i>Subtotal</i>		10,836	10,872	10,872	10,872	10,872	0.0%
<b>Fire Expenditures before CalPERS unfunded accrued liability payment (UAL)</b>		<b>\$ 1,899,733</b>	<b>\$ 1,619,211</b>	<b>\$ 1,680,090</b>	<b>\$ 1,719,733</b>	<b>\$ 1,762,403</b>	<b>4.9%</b>
CalPERS UAL payment	<b>6217-20</b>	-	-	-	-	761,674	100.0%
<b>Total Fire Expenditures</b>		<b>\$ 1,899,733</b>	<b>\$ 1,619,211</b>	<b>\$ 1,680,090</b>	<b>\$ 1,719,733</b>	<b>\$ 2,524,077</b>	

**Town of Ross  
Operating Fund  
Police Department Expenditures  
Budget 2015 - 2016**

<b>POLICE DEPT. EXPENDITURES</b>	<b>Account</b>	<b>FY 12-13 Actual</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Budget</b>	<b>FY 14-15 Est. Actual</b>	<b>FY 15-16 Budget</b>	<b>% change in Budget</b>
<b>Wages</b>							
Police Chief	6033-20	\$ 125,058	\$ 127,566	\$ 128,802	\$ 128,802	\$ 128,802	0.0%
Police Sergeants	6034-20	186,273	190,162	199,588	199,588	198,576	-0.5%
Police Officers	6035-20	313,785	286,777	335,472	303,000	336,612	0.3%
Overtime	6110-20	17,814	20,978	30,000	30,000	30,000	0.0%
EMT/Educational Incentive	6043-20	13,500	15,226	16,500	15,550	18,000	9.1%
Longevity Pay	6044-20	12,108	16,898	20,325	18,610	25,575	25.8%
Holiday Pay	6045-20	22,524	21,208	25,637	20,290	24,076	-6.1%
Uniform Pay	6141-20	7,000	6,715	7,000	7,000	7,000	0.0%
Employee Final Pay & Accrued Comp	6171-20	12,579	-	-	-	-	
<i>Subtotal</i>		710,641	685,530	763,323	722,840	768,640	0.7%
<b>Employee Benefits</b>							
PERS - Employee Share	6201-20	48,393	45,208	20,240	17,000	20,352	0.6%
PERS - Employer Share	6211-20	171,685	172,032	182,077	151,000	136,090	-25.3%
Cafeteria Plan and Health Insurance	6231-20	133,351	130,061	173,044	146,500	163,732	-5.4%
OPEB - retiree health care	6232-20	6,810	19,150	43,000	117,784	55,000	27.9%
Dental Insurance	6241-20	11,588	11,720	13,184	12,425	13,184	0.0%
Life and Disability Insurance	6251-20	1,868	1,551	2,062	2,062	2,062	0.0%
Payroll Taxes	6221-20	54,941	61,478	67,691	65,000	66,999	-1.0%
Workers Comp	6261-20	52,929	64,684	65,820	54,853	65,461	-0.5%
<i>Subtotal</i>		481,565	505,884	567,118	566,624	522,880	-7.8%
<b>Outside Services</b>							
Booking and Misc. Arrest Fees	6620-20	-	-	500	500	500	0.0%
Dispatching Services	6681-20	31,061	33,061	31,061	32,062	33,500	7.9%
J. Prandi Children's Center	6741-20	995	995	995	995	995	0.0%
Major Crimes Task Force	6700-20	12,419	12,565	4,200	3,992	9,377	123.3%
Marin County OES Service Contract	6760-20	915	915	915	915	915	0.0%
MERA	7101-20	7,535	9,404	9,724	9,724	19,414	99.7%
Payroll Processing Fees	6465-20	4,751	2,626	3,000	3,000	3,000	0.0%
TRAK Wanted Persons System	6750-20	-	-	150	150	150	0.0%
<i>Subtotal</i>		57,676	59,566	50,545	51,338	67,851	34.2%
<b>Memberships and Organizations</b>							
Association Membership Dues	7961-20	700	700	700	930	700	0.0%
<i>Subtotal</i>		700	700	700	930	700	0.0%
<b>Maintenance and Repairs</b>							
Cleaning and Maintenance	6812-20	4,550	5,664	6,000	6,000	6,000	0.0%
Computer & Telecom Repairs	8030-20	1,909	2,310	3,000	3,000	3,000	0.0%
Radio Repairs	7102-20	427	670	500	500	500	0.0%
Small Equipment and Repairs	7171-20	955	2,165	2,000	2,000	2,000	0.0%
Station Repairs	6810-20	2,808	10,158	6,000	11,000	8,000	33.3%
<i>Subtotal</i>		10,649	20,967	17,500	22,500	19,500	11.4%
<b>Vehicles</b>							
Vehicle Gas and Oil	7501-20	17,429	14,599	20,000	15,000	20,000	0.0%
Vehicle Repairs	7521-20	5,752	10,823	5,000	7,000	5,500	10.0%
Vehicle Tires	7511-20	45	1,474	2,000	2,000	2,000	0.0%
<i>Subtotal</i>		23,226	26,896	27,000	24,000	27,500	1.9%
<b>Insurance</b>							
Insurance	8001-20	12,613	9,897	15,303	15,166	15,166	-0.9%
Insurance Claims	8020-20	-	-	1,000	6,091	1,000	0.0%
<i>Subtotal</i>		12,613	9,897	16,303	21,257	16,166	-0.8%



**Town of Ross  
Operating Fund  
Police Department Expenditures  
Budget 2015 - 2016**

<b>POLICE DEPT. EXPENDITURES</b>	<b>Account</b>	<b>FY 12-13 Actual</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Budget</b>	<b>FY 14-15 Est. Actual</b>	<b>FY 15-16 Budget</b>	<b>% change in Budget</b>
<b>Other</b>							
CA Legal Source Book & Law Refer.	<b>8070-20</b>	540	64	600	600	600	0.0%
Cell Phones	<b>7815-20</b>	1,766	2,208	1,800	1,800	1,800	0.0%
Chief's Misc. Expense Account	<b>8041-20</b>	305	472	500	500	500	0.0%
Duplication Costs	<b>8091-20</b>	1,655	1,784	1,700	1,700	1,700	0.0%
Email/Internet	<b>7819-20</b>	12,156	12,152	12,132	12,132	12,132	0.0%
Emergency Generator Fuel Costs	<b>8133-20</b>	-	1,375	1,000	1,000	1,000	0.0%
Miscellaneous Expense	<b>8040-20</b>	1,698	1,766	400	400	400	0.0%
Mobile Data Terminal Fees	<b>7818-20</b>	3,090	2,699	3,100	3,100	3,100	0.0%
PG&E	<b>7820-20</b>	7,584	8,029	8,000	9,000	9,000	12.5%
Police Policy Maintenance	<b>8081-20</b>	2,950	2,950	2,950	2,950	2,950	0.0%
Publications	<b>8082-20</b>	131	155	350	350	350	0.0%
Supplies - Investigative	<b>8120-20</b>	164	224	250	250	250	0.0%
Supplies - Medical	<b>8125-20</b>	-	-	1,000	1,000	1,000	0.0%
Supplies - Office	<b>8131-20</b>	1,139	1,865	2,000	2,000	2,000	0.0%
Supplies - Range	<b>8100-20</b>	1,012	646	1,500	1,500	1,500	0.0%
Telephones	<b>7810-20</b>	2,376	2,459	3,000	3,000	3,000	0.0%
Training and Classes	<b>7922-20</b>	3,287	2,593	4,000	4,000	4,500	12.5%
Water/Sanitation	<b>7840-20</b>	954	3,458	3,500	3,500	3,500	0.0%
<i>Subtotal</i>		40,807	44,899	47,782	48,782	49,282	3.1%
<b>Police Expenditures before CalPERS unfunded accrued liability payment (UAL)</b>		<b>\$ 1,337,877</b>	<b>\$ 1,354,339</b>	<b>\$ 1,490,271</b>	<b>\$ 1,458,271</b>	<b>\$ 1,472,519</b>	<b>-1.2%</b>
CalPERS UAL payment	<b>6218-20</b>	-	-	-	-	761,675	100.0%
<b>Total Police Expenditures</b>		<b>\$ 1,337,877</b>	<b>\$ 1,354,339</b>	<b>\$ 1,490,271</b>	<b>\$ 1,458,271</b>	<b>\$ 2,234,194</b>	

**Town of Ross  
Operating Fund  
Public Works Department Expenditures  
Budget 2015 - 2016**

<b>PUBLIC WORKS EXPENDITURES</b>	<b>Account</b>	<b>FY 12-13 Actual</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Budget</b>	<b>FY 14-15 Est. Actual</b>	<b>FY 15-16 Budget</b>	<b>% change in Budget</b>
<b>Wages</b>							
Dir Public Works/Building Official	6090-30	\$ 91,909	\$ -	\$ -	\$ -	\$ -	0.0%
Dir Public Works - Auto Allowance	6101-30	2,788	-	-	-	-	0.0%
Public Works Superintendent	6100-30	89,487	92,911	95,165	92,685	96,116	1.0%
Public Works Crew - Maint Worker II	6112-30	51,676	53,781	68,499	32,251	-	-100.0%
Building and PW Secretary (.75 time)	6150-30	36,167	37,150	53,073	53,073	53,602	1.0%
In Lieu Health	6173-30	-	-	3,000	2,250	2,250	-25.0%
Comp Time Buy Back	6172-30	1,348	-	2,000	-	-	-100.0%
Vacation Buy Out	6113-30	4,733	4,733	5,021	-	-	-100.0%
<i>Subtotal</i>		278,108	188,575	226,757	180,259	151,968	-33.0%
<b>Employee Benefits</b>							
PERS - Employee Share	6200-30	12,097	12,575	2,150	1,800	-	-100.0%
PERS - Employer Share	6210-30	26,437	18,998	24,241	20,000	12,162	-49.8%
Cafeteria Plan and Health Insurance	6230-30	33,375	24,106	30,207	20,812	24,938	-17.4%
OPEB - retiree health care	6232-30	1,362	6,436	16,000	46,246	23,000	43.8%
Dental Insurance	6240-30	3,110	2,193	2,143	2,143	2,112	-1.4%
Life & Disability Insurance	6250-30	1,760	1,290	1,814	1,814	1,235	-32.0%
Payroll Taxes	6220-30	19,088	15,465	18,502	15,000	12,284	-33.6%
Worker's Comp Insurance	6260-30	25,787	30,068	27,713	25,436	16,010	-42.2%
Uniform Reimb.	6140-30	774	-	1,000	1,000	1,000	0.0%
<i>Subtotal</i>		123,790	111,131	123,770	134,251	92,741	-25.1%
<b>Outside Services</b>							
Animal Control	6600-30	20,418	21,141	21,141	19,052	21,779	3.0%
Bldg Permit Scanning	6462-30	-	4,240	6,000	6,000	6,000	0.0%
Building Inspection	6110-30	-	68,079	120,000	120,000	140,000	16.7%
Building Plan Check	6435-30	69,550	157,043	150,000	150,000	150,000	0.0%
Business License Administration	6436-30	-	6,269	6,000	10,000	10,000	66.7%
Engineers	6440-30	4,426	11,667	25,000	25,000	25,000	0.0%
Outside Services - maintenance work	6115-30	2,445	2,900	10,000	30,000	60,000	500.0%
Payroll Processing Fees	6465-30	-	1,133	1,500	1,500	1,500	0.0%
<i>Subtotal</i>		96,839	272,472	339,641	361,552	414,279	22.0%
<b>Memberships &amp; Organizations</b>							
Building - BSASRF Fees	6636-30	438	601	600	800	1,000	66.7%
Building - SMIP Fees	6638-30	1,276	1,521	1,750	2,800	2,500	42.9%
Marin General Services Authority	6655-30	3,475	2,460	2,500	2,971	4,460	78.4%
Marin Map	6630-30	6,000	6,493	6,758	6,063	6,500	-3.8%
MCSTOPPP - Marin Co Pollution Prevention	6650-30	6,743	6,762	6,800	6,782	7,000	2.9%
MTC - StreetSavers Subscription	6657-30	1,250	-	1,250	1,250	1,250	0.0%
Storm Water Fees-State and Nat'l	6651-30	4,852	4,852	6,400	5,826	6,000	-6.3%
Transportation Authority of Marin-dues	6640-30	4,429	4,429	4,500	4,386	4,500	0.0%
<i>Subtotal</i>		28,463	27,118	30,558	30,878	33,210	8.7%
<b>Creek and Park Maintenance</b>							
Creek Maintenance	6900-30	-	-	4,000	4,000	4,000	0.0%
Drainage Maintenance	6910-30	896	1,731	10,000	15,000	10,000	0.0%
Park Maintenance - Coffin Greene	7010-30	5,527	5,872	7,500	7,500	17,500	133.3%
Park Maintenance - F.S. Allen	7000-30	6,614	8,334	8,000	10,000	8,000	0.0%
Park Maintenance - Post Office	7030-30	3,799	4,195	5,000	5,000	10,000	100.0%
Park Maint - Ross Common							
County of Marin Measure A Parks	7020-30	9,353	15,273	15,000	40,000	25,000	66.7%
Water - Parks	7850-30	5,961	7,777	10,000	10,000	10,000	0.0%
<i>Subtotal</i>		32,150	43,182	59,500	91,500	84,500	42.0%
<b>Street Maintenance</b>							
PG&E - Street Lights	7830-30	28,611	30,374	32,000	32,000	32,000	0.0%
Roadway Striping and Curb Painting	7200-30	184	-	-	-	3,500	100.0%
SFD Median Island Maintenance	7215-30	-	-	-	1,500	5,000	100.0%
Street Signs	7240-30	2,229	1,137	2,000	2,000	2,000	0.0%
Street Sweeping	7210-30	26,000	50,000	52,000	52,000	52,000	0.0%
Traffic Signal Maintenance	7250-30	4,988	6,741	6,000	6,000	6,000	0.0%
<i>Subtotal</i>		62,012	88,252	92,000	93,500	100,500	9.2%

Town of Ross  
 Operating Fund  
 Public Works Department Expenditures  
 Budget 2015 - 2016

PUBLIC WORKS EXPENDITURES	Account	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget	% change in Budget
<b>Tree Maintenance -</b>							
Tree Planting	7440-30	-	-	5,000	5,000	5,000	0.0%
Tree Pruning	7400-30	8,075	2,176	10,000	10,000	10,000	0.0%
Tree Removal	7430-30	-	11,250	45,000	20,000	20,000	-55.6%
<i>Subtotal</i>		8,075	13,426	60,000	35,000	35,000	-41.7%
<b>Vehicles</b>							
Vehicles - Gas & Oil	7500-30	7,311	6,596	8,000	5,000	8,000	0.0%
Vehicles - Repairs	7520-30	2,207	2,287	10,000	10,000	10,000	0.0%
<i>Subtotal</i>		9,518	8,883	18,000	15,000	18,000	0.0%
<b>Insurance</b>							
Insurance	8000-30	25,226	19,792	15,303	15,166	15,166	-0.9%
Insurance Claims/Costs	8020-30	356	-	1,000	1,000	1,000	0.0%
<i>Subtotal</i>		25,582	19,792	16,303	16,166	16,166	-0.8%
<b>Other</b>							
PG&E - Buildings	7820-30	5,286	5,264	6,000	6,000	6,000	0.0%
Publications, Codes, etc.	8080-30	-	153	1,000	1,000	1,000	0.0%
Small Equipment	7170-30	2,404	1,203	2,000	2,000	2,000	0.0%
Supplies - Office	8130-30	2,356	2,770	3,500	3,500	3,000	-14.3%
Telephones	7810-30	1,552	1,036	1,600	1,600	1,500	-6.3%
Training & Classes	7920-30	1,233	856	2,500	2,500	1,000	-60.0%
<i>Subtotal</i>		12,831	11,282	16,600	16,600	14,500	-12.7%
<b>Public Works Expenditures before CalPERS unfunded accrued liability payment (UAL)</b>		<b>\$ 677,368</b>	<b>\$ 784,113</b>	<b>\$ 983,129</b>	<b>\$ 974,706</b>	<b>\$ 960,865</b>	<b>-2.3%</b>
CalPERS UAL payment	6218-20	-	-	-	-	163,326	100.0%
<b>Total Public Works Expenditures</b>		<b>\$ 677,368</b>	<b>\$ 784,113</b>	<b>\$ 983,129</b>	<b>\$ 974,706</b>	<b>\$ 1,124,190</b>	

**Town of Ross  
Operating Fund  
Debt Service  
Budget 2015 - 2016**

DEBT SERVICE	Account	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget	% change in Budget
MERA Capital Bond Payment	<b>7814-25</b>	\$ 19,385	\$ 19,376	\$ 19,380	\$ 19,380	\$ -	-100.0%
Principal - Co of Marin (PERS Side Fund)	<b>8301-25</b>	-	386,000	184,000	184,000	178,000	-3.3%
Interest - Co of Marin (PERS Side Fund)	<b>8302-25</b>	-	14,634	19,320	12,721	18,690	-3.3%
Principal - Co of Marin (PERS UAL)	<b>8301-25</b>	-	-	-	-	-	100.0%
Interest - Co of Marin (PERS UAL)	<b>8302-25</b>	-	-	-	-	-	100.0%
<b>Total Debt Service</b>		<b>\$ 19,385</b>	<b>\$ 420,010</b>	<b>\$ 222,700</b>	<b>\$ 216,101</b>	<b>\$ 196,690</b>	<b>-11.7%</b>

County of Marin TRAN Notes originating FYE13

Payment due date	Prin	Interest	Total	
12/20/2013	197,000	6,895	203,895	Paid 12/16/13
12/20/2014	189,000	13,230	202,230	Paid 02/18/14
12/20/2015	184,000	12,721	196,721	Paid 12/10/14
12/20/2016	178,000	18,690	196,690	to be paid 7/1/15
12/20/2017	172,777	24,621	197,398	
	<b>920,777</b>	<b>76,157</b>	<b>996,934</b>	

County of Marin TRAN notes originating FYE16

		Interest Year 1 3.5%	Interest Year 2 3.5%	Interest Year 3 3.5%	Interest Year 4 3.75%	Interest Year 5 4.0%	Total Interest	Principal & Interest at Maturity
Note 1 due 7/1/16	290,000	10,150					10,150	300,150
Note 2 due 7/1/17	280,000	9,800	9,800				19,600	299,600
Note 3 due 7/1/18	270,000	9,450	9,450	9,450			28,350	298,350
Note 4 due 7/1/19	260,000	9,100	9,100	9,100	9,750		37,050	297,050
Note 5 due 7/1/20	250,000	8,750	8,750	8,750	9,375	10,000	45,625	295,625
	<b>1,350,000</b>	<b>47,250</b>	<b>37,100</b>	<b>27,300</b>	<b>19,125</b>	<b>10,000</b>	<b>140,775</b>	<b>1,490,775</b>

Town of Ross  
 Operating Fund  
 Capital Expenditures  
 Budget 2015 -2016

CAPITAL EXPENDITURES	Account	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget	% change in Budget
Technology Equip - Gen Gov	<b>8527-05</b>	14,740	7,580	7,500	7,500	4,500	
Technology Equip - Public Works	<b>8696-05</b>	-	1,833	2,500	2,500	1,500	
Ergonomic Furniture - ABAG Grant	<b>8685-05</b>	10,052	1,649	1,500	1,500	2,500	
Planning and Permitting Software	<b>8699-05</b>	-	-	-	-	20,000	
Police Expenses - see donation	<b>8682-05</b>	3,343	3,235	-	1,106	-	
Zero Waste Grant Expenditures	<b>8697-05</b>	-	-	-	13,499	-	
Prior Year Capital Expenditures	<b>Various</b>	-	2,093	-	-	-	
<b>Total Capital Expenditures</b>		<b>\$ 28,135</b>	<b>\$ 16,390</b>	<b>\$ 11,500</b>	<b>\$ 26,105</b>	<b>\$ 28,500</b>	<b>147.8%</b>

**Town of Ross  
Recreation Fund  
Budget 2015 - 2016**

RECREATION FUND	Account	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget	% change in Budget
<b>Revenue</b>							
Adult Classes	5350-95	\$ -	\$ -	\$ 16,000	\$ 15,000	\$ 15,000	-6.3%
Kids Classes	5352-95	-	-	789,000	800,000	800,000	1.4%
Middle School Baseball	5354-95	-	-	1,500	-	-	-100.0%
Applications	5356-95	-	-	1,000	1,000	1,000	0.0%
Garden School	5358-95	-	-	201,000	243,743	-	-100.0%
St. John's Preschool	5360-95	-	-	181,500	194,948	300,000	65.3%
Tennis Revenue	5361-95	-	-	3,000	8,800	1,500	-50.0%
Rental Income - Field	5182-95	-	-	-	8,000	10,000	100.0%
Credit Card Fees	5362-95	-	-	(23,000)	(23,000)	(23,000)	0.0%
<b>Total Revenue</b>		-	-	<b>1,170,000</b>	<b>1,248,491</b>	<b>1,104,500</b>	<b>-5.6%</b>
<b>Expenditures</b>							
<b>Wages</b>							
Recreation Manager (75% time)	6180-95	-	-	80,000	72,000	72,000	-10.0%
In Lieu Health	6173-95	-	-	-	2,250	2,250	100.0%
Rec Specialists (2) (less than 1K hrs)	6182-95	-	-	32,690	32,690	53,760	64.5%
Admin Assistant (less than 1K hrs)	6184-95	-	-	29,480	29,480	30,364	3.0%
Admin Asst to Town (2/3rds=666.66 hrs)	6109-95	-	-	-	3,500	16,667	100.0%
Admin Clerk (500 hrs.)	6186-95	-	-	12,765	16,800	-	-100.0%
Preschool Teachers - Garden School	6188-95	-	-	98,000	98,000	-	-100.0%
Preschool Teachers - St. John's	6190-95	-	-	90,000	90,000	125,260	39.2%
Program Payroll	6192-95	-	-	168,000	168,000	170,000	1.2%
Tennis Instructor	6193-95	-	-	1,500	-	-	-100.0%
<i>Subtotal</i>		-	-	512,435	512,720	470,301	-8.2%
<b>Employee Benefits</b>							
PERS - Employer Share	6210-95	-	-	8,826	8,826	12,126	37.4%
Cafeteria Plan and Health Insurance	6230-95	-	-	18,874	650	-	-100.0%
OPEB - retiree health care	6232-95	-	-	1,000	1,000	1,000	0.0%
Dental Insurance	6240-95	-	-	1,236	-	1,236	0.0%
Life & Disability Insurance	6250-95	-	-	20,000	1,308	604	-97.0%
Payroll Taxes	6220-95	-	-	55,642	55,642	42,893	-22.9%
Worker's Comp Insurance	6260-95	-	-	21,082	27,803	16,039	-23.9%
<i>Subtotal</i>		-	-	126,660	95,229	73,897	-41.7%
<b>Outside Services</b>							
Accountant	6400-95	-	-	16,750	16,750	12,000	-28.4%
Attorneys	6420-95	-	-	2,500	10,000	5,000	100.0%
Audit	6430-95	-	-	5,000	-	4,000	-20.0%
Brochure	8206-95	-	-	18,500	18,500	19,000	2.7%
Custodial Services	6660-95	-	-	13,400	13,400	8,000	-40.3%
Consultants - Other	6448-95	-	-	10,000	10,000	3,500	-65.0%
Contractors - Preschool	6451-95	-	-	-	-	3,000	100.0%
Contractors - Program	6449-95	-	-	195,600	180,000	200,000	2.2%
Consultants - Website	6450-95	-	-	5,500	12,000	6,000	9.1%
Payroll Processing Fees	6465-95	-	-	-	2,500	2,500	100.0%
<i>Subtotal</i>		-	-	267,250	263,150	263,000	-1.6%
<b>Rent</b>							
Rent - Garden School	8033-95	-	-	90,000	90,000	-	-100.0%
Rent - Pixie Park	8034-95	-	-	6,000	6,000	-	-100.0%
Rent - St. John's School	8035-95	-	-	24,600	25,262	114,000	363.4%
Rent - Program	8036-95	-	-	8,500	7,000	8,500	0.0%
<i>Subtotal</i>		-	-	129,100	128,262	122,500	-5.1%
<b>Maintenance and Repairs</b>							
Equipment Repairs - Playground	6931-95	-	-	1,000	-	1,000	0.0%
Park Maintenance - Ross Common	7020-95	-	-	15,000	14,000	25,000	66.7%
Tennis/Paddle Court Maintenance	7032-95	-	-	1,500	3,000	8,000	433.3%
Maintenance - Other	6932-95	-	-	500	1,000	500	0.0%
<i>Subtotal</i>		-	-	18,000	18,000	34,500	91.7%
<b>Insurance</b>							
Insurance	8000-95	-	-	15,303	15,166	15,166	-0.9%
Insurance Claims/Costs	8020-95	-	-	1,000	1,000	1,000	0.0%
<i>Subtotal</i>		-	-	16,303	16,166	16,166	-0.8%

Town of Ross  
Recreation Fund  
Budget 2015 - 2016

RECREATION FUND	Account	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget	% change in Budget
<b>Other - Preschool Expense</b>							
Licensing	8202-95	-	-	440	465	220	-50.0%
Supplies - Preschool - Garden	8098-95	-	-	7,500	6,500	-	-100.0%
Supplies - Preschool - St. John's	8099-95	-	-	7,500	5,000	10,000	33.3%
Telephone - Preschool	7811-95	-	-	-	-	550	100.0%
Training and Classes	7920-95	-	-	1,700	1,000	2,000	17.6%
<i>Subtotal</i>		-	-	17,140	12,965	12,770	-25.5%
<b>Other - Program Expense</b>							
Program Expense for Classes	8250-95	-	-	80,000	115,000	120,000	50.0%
Middle School Baseball	8252-95	-	-	1,500	1,500	-	-100.0%
<i>Subtotal</i>		-	-	81,500	116,500	120,000	47.2%
<b>Other</b>							
Advertising	8204-95	-	-	4,000	4,500	5,000	25.0%
Bank Charges	6466-95	-	-	150	150	150	0.0%
Miscellaneous	8040-95	-	-	-	2,000	1,000	100.0%
Postage	8208-95	-	-	900	1,250	1,500	66.7%
Supplies	8130-95	-	-	7,000	7,000	8,500	21.4%
Telephone	7810-95	-	-	4,500	5,000	5,000	11.1%
Utilities	7820-95	-	-	2,500	-	-	-100.0%
<i>Subtotal</i>		-	-	19,050	19,900	21,150	11.0%
<b>Recreation Operating Expenditures</b>		-	-	<b>1,187,438</b>	<b>1,182,892</b>	<b>1,134,284</b>	<b>-4.5%</b>
<b>Recreation Operating Net Revenue</b>				<b>(17,438)</b>	<b>65,599</b>	<b>(29,784)</b>	<b>70.8%</b>
<b>Capital Expenditures</b>							
St. John's Bathroom Remodel	9155-95	-	-	-	-	30,000	100.0%
St. John's Playground	9094-95	-	-	20,000	-	20,000	0.0%
Tech Equipment	8698-95	-	-	-	1,333	7,500	100.0%
<i>Subtotal</i>		-	-	20,000	1,333	57,500	187.5%
<b>Debt Service</b>							
Ross School - Lease - principal	8525-95	-	-	9,514	9,514	-	-100.0%
Ross School - Lease - interest	8525-95	-	-	-	486	-	
<i>Subtotal</i>		-	-	9,514	10,000	-	-100.0%
<b>Revenue Over (Under) Expenditures</b>				<b>\$ (46,952)</b>	<b>\$ 54,266</b>	<b>\$ (87,284)</b>	<b>85.9%</b>
Transfer to General Fund to repay prior year expenses		-	-	(115,000)	(112,852)	-	
Contribution from Ross Rec		-	-	900,000	797,859	-	
Fund Balance Beginning of Year		-	-	-	-	739,273	
<b>Estimated Fund Balance End of Year</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 738,048</b>	<b>\$ 739,273</b>	<b>\$ 651,989</b>	<b>-11.7%</b>

**Town of Ross  
Equipment Replacement Fund  
Budget 2015 - 2016**

<b>EQUIPMENT REPLACEMENT FUND</b>	<b>Account</b>	<b>FY 12-13 Actual</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Budget</b>	<b>FY 14-15 Est. Actual</b>	<b>FY 15-16 Budget</b>	<b>% change in Budget</b>
<b>Revenue</b>							
Interest	5170-85	\$ 1,486	\$ 891	\$ -	\$ -	\$ -	
<b>Total Revenue</b>		<b>1,486</b>	<b>891</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Expenditures</b>							
<b>Capital Expenditures:</b>							
Police Cars	8530-85	38,492	83,348	-	-	-	
RVFD Equipment Replacement	8700-85	-	30,368	-	-	-	
PW 3/4 Ton Pickup Lease	8527-85	-	23,305	-	-	-	
<i>Subtotal</i>		38,492	137,021	-	-	-	
<b>Debt Service:</b>							
Police Car - Ford Credit - Lease Payment	8526-85	-	11,328	-	-	-	
Police Car - Loan Payment - City San Rafael	8526-85	-	-	-	-	-	
<i>Subtotal</i>		-	11,328	-	-	-	
<b>Total Expenditures</b>		<b>38,492</b>	<b>148,349</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (37,006)</b>	<b>\$ (147,458)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Proceeds from Vehicle Lease	5905-85	38,492	43,734	-	-	-	
Proceeds from Vehicle Note(City of SR)	5906-85	-	39,614	-	-	-	
Transfer (to) from General Fund		(287,494)		-			
Transfer (to) from Facilities Fund		-	-	(442,851)	(445,089)	-	
Fund Balance Beginning of Year		795,207	509,199	442,851	445,089	-	-100.0%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 509,199</b>	<b>\$ 445,089</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



**Town of Ross  
Facilities and Equipment Fund  
Budget 2015 - 2016**

<b>FACILITIES AND EQUIPMENT FUND</b>	<b>Account</b>	<b>FY 12-13 Actual</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Budget</b>	<b>FY 14-15 Est. Actual</b>	<b>FY 15-16 Budget</b>	<b>% change in Budget</b>
<b>Revenue</b>							
Construction Penalties	5311-66	\$ -	\$ 101,480	\$ 100,000	\$ 10,000	\$ 10,000	
Ross School Ball Field Contribution	5281-66	105,000	-	10,000	-	-	
RPOA - Contribution for Sound System	5411-66	-	10,000	-	-	-	
Insurance Proceeds - Fire Damage	5495-66	-	-	-	-	-	
Beverage Container Recycle Grant	5290-66	5,000	5,000	-	-	-	
Interest	5170-66	-	-	-	-	-	
<b>Total Revenue</b>		<b>110,000</b>	<b>116,480</b>	<b>110,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-90.9%</b>
<b>Facilities Maintenance and Repairs</b>							
Public Safety							
Public Safety Building Station Repairs	9096-66	-	-	15,000	-	-	
<i>Subtotal</i>		-	-	15,000	-	-	
Public Works							
Beverage Container Grant Expense	9106-66	-	-	-	1,260	-	
Corp Yard Building Sealing	9098-66	-	-	16,000	8,100	-	
Corp Yard Wood Fence Replacement	9097-66	-	-	9,000	10,104	-	
Ross Common Pathway	9110-66	-	-	5,000	-	5,000	
Street Trees	9056-66	1,276	-	5,000	-	20,000	
Town Hall Signage	9104-66	-	-	4,000	7,545	-	
<i>Subtotal</i>		1,276	-	39,000	27,009	25,000	
<i>Total Maintenance and Repairs</i>		1,276	-	54,000	27,009	25,000	
<b>Facilities Capital Improvements</b>							
Ball Field Improvements (well, tank, fence)	9063-66	-	10,615	55,000	-	-	
Arbor Design - Ross Common	9139-66	-	-	-	-	25,000	
Council Meeting Audio/Video Equip	9140-66	-	33,240	-	-	9,350	
Fire Transition Office Remodel	9142-66	-	-	150,000	4,188	-	
Post Office Furnace Replacement	9086-66	-	-	-	-	20,000	
9 Redwood Road (insurance deductible)	9138-66	-	-	-	-	25,000	
Sculpture and Monument Restoration	9141-66	-	-	-	15,320	-	
Seismic Study - Civic Center	9105-66	-	-	-	-	45,000	
3 Bear Hut at Natalie Coffin Green Park	9062-66	-	-	-	-	25,000	
Town Hall Interior Painting	9099-66	-	-	25,000	25,000	-	
Town Hall Landscaping Project	9093-66	-	-	3,000	-	-	
Town Hall Windows	9089-66	-	-	35,000	44,450	-	
Town Hall Window Coverings	9101-66	-	-	5,000	5,000	-	
Prior Year Expenditures	Various	54,102	67,419	-	-	-	
<i>Total Capital Improvements</i>		54,102	111,274	273,000	93,958	149,350	-45.29%
<b>Equipment</b>							
RVFD Equipment Replacement	8700-66	-	-	30,368	31,279	55,387	
<i>Total Equipment</i>		-	-	30,368	31,279	55,387	
<b>Debt Service</b>							
Police Car - Ford Credit -Lease Payments (2)	8526-66	-	-	22,402	22,402	22,402	
Police Car - Loan Payment -City San Rafael	8526-66	-	-	10,938	10,938	10,938	
<i>Total Debt Service</i>		-	-	33,340	33,340	33,340	
<b>Total Expenditures</b>		<b>55,378</b>	<b>111,274</b>	<b>390,708</b>	<b>185,586</b>	<b>263,077</b>	<b>-32.7%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 54,622</b>	<b>\$ 5,206</b>	<b>\$ (280,708)</b>	<b>\$ (175,586)</b>	<b>\$ (253,077)</b>	<b>-9.8%</b>
Transfer from (to) General Fund		(284,000)	721,494	25,000	25,000	25,000	
Transfer to General Fund for PERS side fund payoff		(576,000)	-	-	-	-	
Transfer from Equipment Replacement Fund		-	-	442,851	445,089	-	
Transfer from Building Permit Excess Reserve Fund		-	-	-	227,037	-	
Fund Balance Beginning of Year		1,354,650	549,272	1,264,322	1,275,972	1,797,512	42.2%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 549,272</b>	<b>\$ 1,275,972</b>	<b>\$ 1,451,465</b>	<b>\$ 1,797,512</b>	<b>\$ 1,569,435</b>	<b>8.1%</b>

Note: On July 1, 2014 the Facilities and Equipment Replacement Funds were merged into one fund. In April 2015 the council approved transferring the balance in the Building Permit Excess Reserve Fund into the Facilities and Equipment Fund.

Town of Ross  
 Legal Defense Fund  
 Budget 2015 - 2016

LEGAL DEFENSE FUND	Account	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget	% change in Budget
<b>Revenue</b>							
Interest	5170-67	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue</b>		-	-	-	-	-	
<b>Expenditures</b>							
Expenditures	9150-67	-	-	-	-	-	
<b>Total Expenditures</b>		-	-	-	-	-	
<b>Revenue Over (Under) Expenditures</b>		\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to Public Safety Tax Fund	4550-67	-	(82,600)	(83,900)	(83,600)	(18,606)	-77.8%
Fund Balance Beginning of Year		184,806	184,806	102,206	102,206	18,606	-81.8%
<b>Estimated Fund Balance End of Year</b>		\$ 184,806	\$ 102,206	\$ 18,306	\$ 18,606	\$ -	-100.0%

Town of Ross  
Emergency Fund  
Budget 2015 - 2016

EMERGENCY FUND	Account	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget	% change in Budget
<b>Revenue</b>							
Interest	5170-68	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue</b>		-	-	-	-	-	
<b>Expenditures</b>							
	9130-68	-	-	-	-	-	
<b>Total Expenditures</b>		-	-	-	-	-	
<b>Revenue Over (Under) Expenditures</b>		\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance Beginning of Year		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	0.0%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>0.0%</b>

Town of Ross  
Gas Tax Fund  
Budget 2015 - 2016

GAS TAX FUND	Account	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget	% change in Budget
<b>Revenue</b>							
State Gas Tax Revenue	5120-51	\$ 61,878	\$ 82,925	\$ 66,630	\$ 75,344	\$ 57,479	-13.7%
Interest	5170-51	652	646	500	500	500	0.0%
<b>Total Revenue</b>		<b>62,530</b>	<b>83,571</b>	<b>67,130</b>	<b>75,844</b>	<b>57,979</b>	<b>-13.6%</b>
<b>Expenditures</b>							
Road Repair	9002-51	9,905	64,874	63,630	65,075	57,979	
ADA Compliance	9125-51	-	-	-	-	-	
Roadway Striping/Curb Painting	9143-51	-	4,365	3,500	-	-	
Prior Year Expenditures	Various	-	-	-	-	-	
<b>Total Expenditures</b>		<b>9,905</b>	<b>69,239</b>	<b>67,130</b>	<b>65,075</b>	<b>57,979</b>	<b>-13.6%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 52,625</b>	<b>\$ 14,332</b>	<b>\$ -</b>	<b>\$ 10,769</b>	<b>\$ -</b>	
Fund Balance Beginning of Year		197,531	250,156	254,952	264,488	275,257	8.0%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 250,156</b>	<b>\$ 264,488</b>	<b>\$ 254,952</b>	<b>\$ 275,257</b>	<b>\$ 275,257</b>	<b>8.0%</b>

Town of Ross  
Roadway Fund  
Budget 2015 - 2016

ROADWAY FUND	Account	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget	% change in Budget
<b>Revenue</b>							
Road Impact Fees	5115-45	\$ 154,769	\$ 351,867	\$ 230,000	\$ 325,000	\$ 275,000	19.6%
HSIP-SFD/Lagunitas Intersection-90% reimb	5122-45	-	51,256	388,900	346,299	-	
TAM Measure A-Bolinas Safe Pathways	5502-45	85,057	164,944	-	-	-	
TAM Measure A-S3.2 Local Streets	5504-45	69,382	27,484	35,067	35,067	29,900	
TAM Measure B-Element 1	5505-45	-	23,063	-	-	-	
TAM OBAG - Bolinas Pedestrian Improve	5503-45	-	-	145,000	-	145,000	
TAM Safe Routes-sidewalk Laurel Grove	5501-45	-	-	-	-	25,000	
Prior Year Revenues		-	22,892	8,000			
Interest	5170-45	1,925	2,232	1,500	1,800	1,500	
<b>Total Revenue</b>		<b>311,133</b>	<b>643,738</b>	<b>808,467</b>	<b>708,166</b>	<b>476,400</b>	<b>-41.1%</b>
<b>Expenditures</b>							
ADA Improvements	9125-45	-	-	25,000	2,700	25,000	
Bolinas Avenue Median	9079-45	-	-	-	-	10,000	
Bolinas Pedest Improve - OBAG funded	9076-45	-	1,444	200,000	53	200,000	
Bolinas and SFD Median Island	9103-45	-	-	85,000	108,536	-	
High Intensity Reflect Signs	9072-45	5,909	2,466	25,000	29,072	10,000	
P-TAP Pavement Mgmt Report	9078-45	-	10,000	5,000	110	-	
Road Improvements	9040-45	448	100,000	133,000	106,877	160,000	
SFD/Lagunitas Intersection	9042-45	38,683	113,302	744,566	725,826	-	
TAM Safe Routes-sidewalk Laurel Grove	9075-45	-	-	-	-	40,000	
Prior Year Expenditures	Various	74,024	167,569	-	-	-	
<b>Total Expenditures</b>		<b>119,064</b>	<b>394,781</b>	<b>1,217,566</b>	<b>973,174</b>	<b>445,000</b>	<b>-63.5%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 192,069</b>	<b>\$ 248,957</b>	<b>\$ (409,099)</b>	<b>\$ (265,008)</b>	<b>\$ 31,400</b>	<b>-107.7%</b>
Fund Balance Beginning of Year		584,373	776,442	944,022	1,025,398	760,390	-19.5%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 776,442</b>	<b>\$ 1,025,399</b>	<b>\$ 534,923</b>	<b>\$ 760,390</b>	<b>\$ 791,790</b>	<b>48.0%</b>

Town of Ross  
Drainage Fund  
Budget 2015 - 2016

DRAINAGE FUND	Account	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget	% change in Budget
<b>Revenue</b>							
Drainage Impact Fees	5115-65	\$ 155,170	\$ 400,574	\$ 250,000	\$ 325,000	\$ 275,000	10.0%
HBP - 3 Bridges - BPM	5137-65	(10,874)	-	58,000	-	-	
HBP - Glenwood Brdg - Fnd Investigt	5141-65	-	-	32,000	-	44,265	
HBP - Norwood Bridge - Scoping	5142-65	-	-	-	-	16,555	
HBP - Shady Lane Bridge - Scoping	5143-65	-	-	-	-	16,555	
HBP - SFD Blvd. Bridge - Scoping	5144-65	-	-	-	-	19,972	
HBP - Winship Bridge - Replacement	5140-65	-	89	404,045	64,375	283,998	
Prior Year Grants	5265-65	61,753	-	-	-	-	
Interest	5170-65	697	1,007	750	1,200	1,000	
<b>Total Revenue</b>		<b>206,746</b>	<b>401,670</b>	<b>744,795</b>	<b>390,575</b>	<b>657,345</b>	<b>-11.7%</b>
<b>Expenditures</b>							
Creek Bank Stabiliz behind Town Hall	9066-65	13,600	186,269	-	-	-	
Drainage Improvements	9007-65	10,804	-	40,000	-	143,000	
HBP - 3 Bridges	9054-65	53,054	16,653	81,000	12,348	-	
HBP - Glenwood Brdg - Fnd Investigt	9102-65	-	-	46,000	1,035	55,000	
HBP - Norwood Bridge - Scoping	9150-65	-	-	-	-	20,570	
HBP - Shady Lane Bridge - Scoping	9151-65	-	-	-	-	20,570	
HBP - SFD Blvd. Bridge - Scoping	9152-65	-	-	-	-	24,816	
HBP - Winship Bridge - Replacement	9064-65	-	25,035	404,045	65,502	309,998	
Town Hydrology Drainage Review	9032-65	-	-	-	-	10,000	
Prior Year Expenditures	Various	74,464	1,215	-	-	-	
<b>Total Expenditures</b>		<b>151,922</b>	<b>229,172</b>	<b>571,045</b>	<b>78,885</b>	<b>583,954</b>	<b>2.3%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 54,824</b>	<b>\$ 172,498</b>	<b>\$ 173,750</b>	<b>\$ 311,690</b>	<b>\$ 73,391</b>	<b>-57.8%</b>
Fund Balance Beginning of Year		258,522	313,346	419,052	485,844	797,534	90.3%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 313,346</b>	<b>\$ 485,844</b>	<b>\$ 592,802</b>	<b>\$ 797,534</b>	<b>\$ 870,925</b>	<b>46.9%</b>

Town of Ross  
Public Safety Tax Fund  
Budget 2015 - 2016

PUBLIC SAFETY TAX FUND	Account	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget	% change in Budget
<b>Revenue</b>							
Public Safety Tax - \$850/parcel	5020-40	\$ -	\$ 710,622	\$ 711,450	\$ 708,928	\$ 708,900	-0.4%
<b>Total Revenue</b>		-	<b>710,622</b>	<b>711,450</b>	<b>708,928</b>	<b>708,900</b>	<b>-0.4%</b>
<b>Revenue Over (Under) Expenditures</b>							
		\$ -	\$ 710,622	\$ 711,450	\$ 708,928	\$ 708,900	-0.4%
<b>Transfers</b>							
Transfer from Legal Defense Fund	5950-40	-	82,600	83,900	83,600	18,606	-77.8%
Transfer to General Fund - Police & Fire	5950-40	-	(793,222)	(795,350)	(792,528)	(727,506)	-8.5%
<b>Total Transfers</b>		-	<b>(710,622)</b>	<b>(711,450)</b>	<b>(708,928)</b>	<b>(708,900)</b>	<b>-0.4%</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 2015 - 2016

COPS FUND	Account	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget	% change in Budget
<b>Revenue</b>							
COPS - State Grant	<b>5120-90</b>	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
Other		-	-	-	-	-	
Interest	<b>5170-90</b>	21	-	-	-	-	
<b>Total Revenue</b>		<b>100,021</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>
<b>Expenditures</b>							
Front Line Law Enforcement		-	-	-	-	-	
Personnel	<b>9000-90</b>	154,832	100,000	100,000	100,000	100,000	
Equipment	<b>9001-90</b>	-	-	-	-	-	
<b>Total Expenditures</b>		<b>154,832</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (54,811)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Fund Balance Beginning of Year		69,074	14,263	14,263	14,263	14,263	0.0%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 14,263</b>	<b>\$ 14,263</b>	<b>\$ 14,263</b>	<b>\$ 14,263</b>	<b>\$ 14,263</b>	<b>0.0%</b>



Town of Ross  
 Building Permit Excess Reserve Fund  
 Budget 2015 - 2016

BLDG PERMIT EXCESS RESERVE	Account	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget	% change in Budget
<b>Revenue</b>							
Interest	5170-75	\$ 772	\$ 549	\$ 500	\$ 390	\$ -	-100.0%
<b>Total Revenue</b>		<b>772</b>	<b>549</b>	<b>500</b>	<b>390</b>	<b>-</b>	<b>-100.0%</b>
<b>Expenditures</b>							
Building Inspector (return to PW FYE 14)	6110-75	51,416	-	-	-	-	
Computer Equipment	9010-75	-	-	-	-	-	
Town Hall Office Remodel	9047-75	4,976	-	-	-	-	
Prior Year Expenditures	Various	-	-	-	-	-	
<b>Total Expenditures</b>		<b>56,392</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (55,620)</b>	<b>\$ 549</b>	<b>\$ 500</b>	<b>\$ 390</b>	<b>\$ -</b>	<b>-100.0%</b>
Transfer to Facilities & Equip Fund		-	-	-	(227,037)		
Fund Balance Beginning of Year		281,718	226,098	226,647	226,647	-	-100.0%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 226,098</b>	<b>\$ 226,647</b>	<b>\$ 227,147</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>

Town of Ross  
 General Plan Update Fund  
 Budget 2015 - 2016

GENERAL PLAN UPDATE	Account	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget	% change in Budget
<b>Revenue</b>							
General Plan Update Impact Fees	5135-73	\$ 25,683	\$ 43,941	\$ 35,000	\$ 40,000	\$ 35,000	0.0%
Interest	5170-73	72	166	100	200	200	100.0%
<b>Total Revenue</b>		<b>25,755</b>	<b>44,107</b>	<b>35,100</b>	<b>40,200</b>	<b>35,200</b>	<b>0.3%</b>
<b>Expenditures</b>							
General Plan (housing element update)	9002-73	-	167	10,000	-	-	
Senior Planner	9004-73	-	-	-	-	-	
<b>Total Expenditures</b>		<b>-</b>	<b>167</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 25,755</b>	<b>\$ 43,940</b>	<b>\$ 25,100</b>	<b>\$ 40,200</b>	<b>\$ 35,200</b>	<b>40.2%</b>
Fund Balance Beginning of Year		17,046	42,801	82,961	86,741	126,941	53.0%
<b>Estimated Fund Balance End of Year</b>		<b>\$ 42,801</b>	<b>\$ 86,741</b>	<b>\$ 108,061</b>	<b>\$ 126,941</b>	<b>\$ 162,141</b>	<b>50.0%</b>