



**Agenda Item No. 10.**

**Staff Report**

**Date:** June 13, 2024  
**To:** Mayor Kircher and Council Members  
**From:** Christa Johnson, Town Manager  
**Subject:** Fiscal Year Ending June 30, 2025 Budget and Related Resolutions

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**Recommendation**

It is recommended that the Town Council:

1. Receive a presentation on the fiscal year ending June 30, 2025 (FYE 2025) budget;
2. Adopt Resolution No. 2426 approving the FYE 2025 budget, setting the public safety parcel tax rate, and amending the Town's Salary Schedule;
3. Adopt Resolution No. 2427 setting the Town's appropriations limit as provided in Government Code Section 7910 for the fiscal year ending June 30, 2025.

**Background and discussion**

Attached is the Fiscal Year 2024-25 (FYE 2025) General Fund, Capital Project Fund, and Special Revenue Funds budget. The budget includes revenues and expenses related to Town operations and capital improvements. The budget was developed based on the continuing objectives of providing high quality services to the community in an efficient, effective, responsive, and financially responsible manner. The overall budget for all Town Funds is approximately \$14.3 million for FYE 2025.

The programs and projects in the budget are designed to help support the Town to meet 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 of Ross residents as well as new projects and programs that have been discussed by the Town Council during the course of the fiscal year and at the Budget Workshop on April 25, 2024, which also included a five-year forecast and a draft capital improvement plan. The budget message at the beginning of the budget document provides a summary of the overall budget.

At the Budget Workshop on April 25th, the Town Council discussed the proposed FYE 2025 budget in depth. Changes made to the budget since the workshop on April 25<sup>th</sup> are attached.

The State Constitution requires the Gann appropriation limit be set for the fiscal year. This is done at the same time as the adoption of the budget to ensure the Town is not taking in more taxes than allowed by the limit. The Town is under the limit by \$1,148,282. The Gann findings and calculations have been available to the public in the Town Clerk's office for fifteen (15) days prior to the adoption of the budget as required.

**Fiscal, resource and timeline impacts**

The FYE 2025 budget is an estimate of next year's results and is based on a number of assumptions. The Operating Fund budgeted revenues exceed expenditures including transfers by \$48K while the other funds show expenditures greater than revenues which will be funded by prior year reserves accumulated to be used for this purpose.

**Alternative actions**

None recommended although the Town Council may decide to modify the budget.

**Environmental review (if applicable)**

N/A

**Attachments**

1. Schedule of net changes in fund balances made subsequent to budget workshop held April 25, 2024
2. Resolution No.2426 Adopting the FYE 2025 budget, setting the public safety parcel tax assessment, and amending the Town's Salary Schedule
3. Resolution No. 2427 Setting the Gann appropriation limit for FYE 2025 with Exhibits A and B
4. Town of Ross FYE 2025 Budget

# ATTACHMENT 1

Changes in FYE25 budget between workshop held 4/25/24 and final proposed budget 6/13/24

ALL FUNDS

Acct # Net change in total fund balances FYE 2025 per 4/25/24 workshop draft budget \$ (1,374,329)

Revenue changes: increase (decrease)

5010-05	Property Taxes	5,000
5050-05	Franchise - Marin Sanitary Service	10,000
	Total revenue increase (decrease)	<u>15,000</u>

Expense changes: increase (decrease)

Various	CalPERS - amortized UAL payment - reduced due to June 15, 2024 paydown	(4,171)
7940-10	Special Events and Activities	500
6390-20	Ross Valley Fire Department	4,182
6462-35	Scanning Services	5,000
8088-35	Permit Tracking License - annual fee 80%	3,600
8088-30	Permit Tracking License - annual fee 20%	1,000
7520-30	Vehicles - Repairs and Other	2,500
7400-30	Tree Pruning & Maintenance	7,500
9141-05	Sculpture/Monument Restoration	2,550
9126-66	ADA Transition Plan/Town Hall	(120,000)
9190-66	Ross Common Storage Shed	10,000
9040-45	Road Improvements	22,000
	Total expense increase (decrease)	<u>(65,339)</u>

Net change in total fund balances FYE 2025 per proposed budget 6/13/24 \$ (1,293,990)

## ATTACHMENT 2

# TOWN OF ROSS

## RESOLUTION NO. 2426

### A RESOLUTION OF THE TOWN OF ROSS TOWN COUNCIL ADOPTING THE FISCAL YEAR ENDING (FYE) 2025 BUDGET AND SETTING THE PARCEL TAX ASSESSMENT FOR FISCAL YEAR ENDING 2025

**WHEREAS**, the Ross Town Council held a public hearing on the proposed fiscal year ending (FYE) 2025 budget on April 25, 2024; and

**WHEREAS**, the Ross Town Council has determined the proposed FYE 2025 budget will provide Ross municipal services and the necessary construction of capital improvements; and

**WHEREAS**, Measure K the Ross Public Safety Tax was approved in November 2016 allowing the Town Council to set the annual parcel tax up to a maximum of \$970/parcel per year with annual cost of living adjustments; and the adjustment for FYE 2025 is 2.366% applied to the FYE 2024 parcel tax of \$1,201.50.

**WHEREAS**, staff recommends the parcel tax be set at \$1,229.93 per parcel; and

**NOW THEREFORE BE IT RESOLVED**, the Town Council of the Town of Ross, hereby, adopts the Town of Ross FYE 2025 budget with expenditures totaling \$14,327,050 appropriated as follows, with transfers between funds as follows, and sets the annual parcel tax billed to residents at \$1,229.93 per parcel.

Summary of Expenditures	Per Budget	Pension UAL	
		Paydown	Total
<b>General Fund</b>			
Operating	\$ 10,143,650	\$ 200,000	\$ 10,343,650
Facilities and Equipment	360,000	-	360,000
Emergency	-	-	-
	<b>10,503,650</b>	<b>200,000</b>	<b>10,703,650</b>
<b>Capital Projects Fund</b>			
	750,000	-	750,000
<b>Special Revenue Funds</b>			
Gas Tax	130,000	-	130,000
Roadway	843,400	-	843,400
Drainage	1,900,000	-	1,900,000
Public Safety Tax	-	-	-
General Plan Update	-	-	-
	<b>\$ 14,127,050</b>	<b>\$ 200,000</b>	<b>\$ 14,327,050</b>

**Transfers**

- From the Public Safety Tax Fund to the Operating Fund - \$1,027,776
- From the Operating Fund to the Facilities and Equipment Fund - \$475,000
- From the Operating Fund to the Capital Projects Fund - \$1,300,000
- From the General Plan Update Fund to the Operating Fund - \$175,000

**BE IT FURTHER RESOLVED**, the Town Council of the Town of Ross hereby resolves that, the attached Salary Schedule hereto is amended to reflect the salary changes effective the first full payroll after July 1st which begins July 7, 2024.

The foregoing resolution was duly and regularly adopted by the Ross Town Council at the regular meeting held 13th day of June 2024, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

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C. William Kircher, Mayor

**ATTEST:**

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Cyndie Martel, Town Clerk

**TOWN OF ROSS  
SALARY SCHEDULE**

**July 7, 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
Assistant Planner			\$ 7,053	\$ 7,406	\$ 7,777	\$ 8,166
Administrative Analyst	\$30.00 - \$56.00					
Administrative Intern	\$20.00 - \$28.00					
<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			\$ 9,770	\$ 10,259	\$ 10,771	\$ 11,310
Police Officer			\$ 8,279	\$ 8,693	\$ 9,129	\$ 9,585
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 and Field Training						
Holiday in lieu pay for 13 holidays per year						
Uniform pay of \$1,200/year						
<b>approved by budget</b>						
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					



# ATTACHMENT 3

# TOWN OF ROSS

## RESOLUTION NO. 2427

### A RESOLUTION OF THE TOWN OF ROSS MAKING CERTAIN FINDINGS AND DETERMINATIONS IN COMPLIANCE WITH SECTION XIII(B) OF THE CALIFORNIA CONSTITUTION (GANN INITIATIVE) AND SETTING THE APPROPRIATION LIMIT FOR THE FISCAL YEAR ENDING (FYE) JUNE 30, 2025

**WHEREAS**, The Ross Town Council finds as follows:

1. The base year appropriate limit is established at \$622,265; and
2. The per capita cost of living factor for FYE June 30, 2025 shall be determined by using the change in California per capita personal income; and
3. The population factor for FYE June 30, 2025 shall be determined by using the greater of the change in population within the Town of Ross or within Marin County; and
4. The Town appropriation limit for the fiscal year ending June 30, 2025 is \$6,143,310 as documented in "Exhibit A" attached hereto and incorporated herein; and
5. The Town's proposed budget for the fiscal year ending June 30, 2025 anticipates \$4,995,028 in appropriations subject to the limit, which is \$1,148,282 less than the appropriations limit of \$6,143,310 and
6. The calculation of the budgeted appropriations subject to limit is documented in "Exhibit B" attached hereto and incorporated within.

**NOW THEREFORE BE IT RESOLVED**, the Town Council of the Town of Ross hereby resolves that, based on the foregoing figures and provisions of Article XIII(B) of the Constitution of the State of California, the following figure accordingly represents the Fiscal Year Ending June 30, 2025 Appropriation Limit for the Town of Ross at \$6,143,310.

The foregoing resolution was duly and regularly adopted by the Ross Town Council at its regular meeting held on the 13th day of June 2024, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

\_\_\_\_\_  
C. William Kircher, Mayor

ATTEST:

\_\_\_\_\_  
Cyndie Martel, Town Clerk

Attachments:

Exhibit A – Appropriation Limit

Exhibit B – Appropriations Subject to the Limit

TOWN OF ROSS  
 APPROPRIATION LIMIT  
 FISCAL YEAR ENDED JUNE 30, 2025

**EXHIBIT A FYE25**

Fiscal Year End	Per Capita Personal Income Factor	Population Change Factor	Appropriations Limit
1979	Base year as amended		\$622,265
1980	1.1017		729,617
1981	1.1211		817,974
1982	1.0912		892,573
1983	1.0679		953,179
1984	1.0235		975,579
1985	1.0474		1,021,821
1986	1.0374		1,060,037
1987	1.0230		1,084,418
1988	1.0347	1.0059	1,128,667
1989	1.0466	1.0092	1,192,131
1990	1.0519	1.0124	1,269,552
1991	1.0421	1.0148	1,342,581
1992	1.0414	1.0155	1,419,835
1993	1.0000	1.0179	1,445,250
1994	1.0272	1.0187	1,512,322
1995	1.0071	1.0120	1,541,336
1996	1.0427	1.0224	1,643,152
1997	1.0467	1.0158	1,747,061
1998	1.0467	1.0164	1,858,639
1999	1.0415	1.0156	1,965,970
2000	1.0453	1.0181	2,092,225
2001	1.0491	1.0118	2,220,853
2002	1.0782	1.0072	2,411,765
2003	1.0117	1.0099	2,464,138
2004	1.0231	1.0077	2,540,472
2005	1.0485	1.0253	2,731,076
2006	1.0965	1.0033	3,004,507
2007	1.0396	1.0007	3,125,672
2008	1.0442	1.0092	3,293,854
2009	1.0429	1.0097	3,468,481
2010	1.0062	1.0067	3,513,369
2011	0.9746	1.0087	3,453,919
2012	1.0251	1.0091	3,572,832
2013	1.0377	1.0105	3,746,457
2014	1.0512	1.0070	3,965,843
2015	0.9977	1.0042	3,973,340
2016	1.0382	1.0073	4,155,235
2017	1.0537	1.0033	4,392,820
2018	1.0369	1.0018	4,563,114
2019	1.0367	1.0017	4,738,622
2020	1.0385	0.9999	4,920,567
2021	1.0373	1.0008	5,108,187
2022	1.0573	0.9965	5,381,983
2023	1.0755	0.9889	5,724,073
2024	1.0444	0.9943	5,944,146
2025	1.0362	0.9974	<b>6,143,310</b>

**EXHIBIT A FYE25**

TOWN OF ROSS  
 APPROPRIATIONS SUBJECT TO THE LIMIT  
 BASED ON ADOPTED BUDGET FOR THE  
 FISCAL YEAR ENDED JUNE 30, 2025

**EXHIBIT B FYE25**

Revenue Source	TAX PROCEEDS	NON-TAX PROCEEDS	TOTAL
Property Taxes	\$ 5,325,000		\$ 5,325,000
Public Safety Special Tax	1,027,776		1,027,776
Property Taxes in Lieu of VLF	379,264		379,264
Property Tax - Excess ERAF	500,000		500,000
Real Property Transfer Tax	50,000		50,000
Sales Tax	50,000		50,000
Business Licenses	38,000		38,000
Homeowner Property Tax Relief	17,500		17,500
State Vehicle License Collection in Excess	2,800		2,800
Recreation Fees		828,500	828,500
Appeal Fees & Construction Penalties		150,000	150,000
Building Dept Revenue		890,800	890,800
Public Works Dept Revenue		105,100	105,100
Planning Fees		200,000	200,000
Co of Marin - Measure A Parks		23,117	23,117
Co of Marin - Zero Waste grant		-	-
Marin Wildfire Prev Authority JPA		120,000	120,000
State of CA - Citizens Options for Publ Safety		175,000	175,000
Franchises		244,000	244,000
Miscellaneous		28,000	28,000
Miscellaneous Public Safety Revenue		39,933	39,933
Rents		210,270	210,270
Prop 172 Public Safety Sales Tax		27,000	27,000
Vehicle Code Fines		10,000	10,000
Proposition 68 Parks Grant		-	-
Contributions - RPOA		-	-
	7,390,340	3,051,720	10,442,061
Interest	184,283	215,717	400,000
Total General Fund Revenue	\$ 7,574,624	\$ 3,267,437	\$ 10,842,061
Exclusions from Limitation:			
Federal Mandates - Social Security/medicare	218,579		
Federal Mandates - RVFD - FLSA and medicare	48,000		
Qualified capital outlays	1,003,017		
Lease of qualified capital asset	10,000		
Reserve (set-aside) for future capital outlay	1,300,000		
Total Exclusions	2,579,596		
Appropriations subject to the limit	\$ 4,995,028		
Appropriations Limit	6,143,310		
Under (Over) Gann Limit	\$ 1,148,282		

**EXHIBIT B FYE25**

# ATTACHMENT 4



## Budget Message

**Date:** June 13, 2024  
**To:** Mayor Kircher and Council Members  
**From:** Christa Johnson, Town Manager  
**Subject:** Fiscal Year 2024-25 (FYE25) Budget

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I am pleased to present the Fiscal Year 2024-25 (FYE25) General Fund, Capital Projects Fund, and Special Revenue Funds budget. The budget represents the Town's one-year financial plan for delivering services in a fiscally responsible manner consistent with the priorities and goals established by the Town Council.

The programs and projects in the budget are designed to help support the Town in meeting the following goals established by the Town Council and affirmed on April 25, 2024 at the budget workshop:

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

### Background and discussion

Each year the Town is required to adopt an annual budget. The proposed budget is for the General Fund, the Capital Projects Fund, and Special Revenue Funds. The budget includes revenues and expenses related to Town operations and capital improvements. The overall budget for all Town Funds is approximately \$14.3 million for FYE25.

The budget provides current services to the Town residents as well as new projects and programs that have been discussed by the Town Council during the course of the fiscal year including the discussion of the draft Capital Improvement Plan (CIP) and the five-year financial forecast and draft budget at the Special Council Meeting Annual Budget Workshop on April 25, 2024.

The \$14.3 million budget sustains financial responsibility and stability and continues to support the Town's other goals and objectives. We continue to move forward by investing in services and facilities for the community in FYE25. Projects for the year include emphasis on 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 \$4.8 million, which exceeds the required amount of \$3.2 million. In addition, the Town has set aside \$1.5 million in an Emergency Fund.

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

- Enhanced cybersecurity services and management of the information technology function
- 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
- 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
- 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 recently certified 6<sup>th</sup> cycle Housing Element
- Ross Common improvements including upgraded electrical power
- Natalie Coffin Greene Park pedestrian bridges (2)
- 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

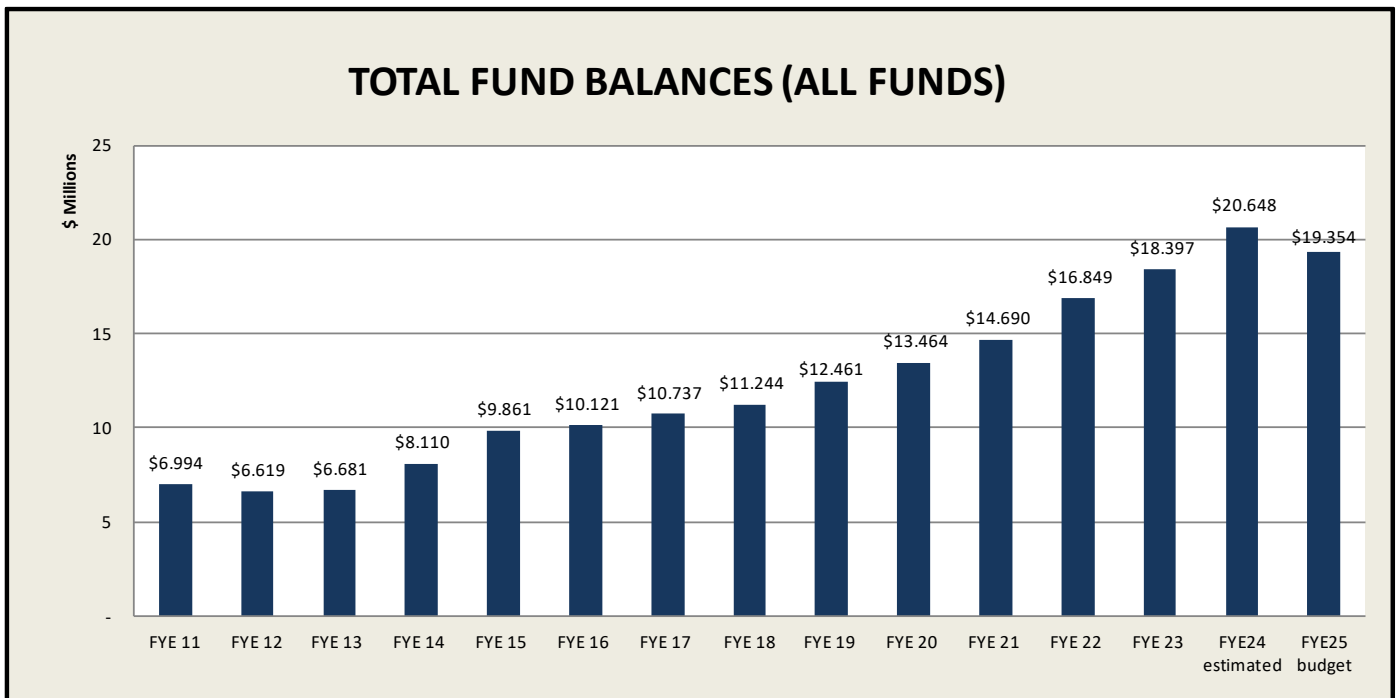
**General Fund** has three components:

- 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 negative change of \$1,293,990 to the Town's total fund balance which is due to capital project expenditures. Fund balances, which were accumulated to fund such capital expenses along with annual revenues are sufficient to provide funds for this change.

	Net Change in Fund Balance	Ending Fund Balance
<b>GENERAL FUND:</b>		
Operating Fund	\$ 48,410	\$ 4,804,787
Facilities and Equipment Fund	265,000	1,044,152
Emergency Fund	-	1,500,000
	<u>313,410</u>	<u>7,348,939</u>
Capital Projects Fund	<u>(750,000)</u>	<u>10,006,365</u>
<b>SPECIAL REVENUE FUNDS:</b>		
Gas Tax	3,000	98,054
Roadway	(580,400)	415,394
Drainage	(190,000)	1,158,926
Public Safety Tax Fund	-	-
General Plan Update Fund	(90,000)	325,858
	<u>(857,400)</u>	<u>1,998,232</u>
Total All Funds	<u>\$ (1,293,990)</u>	<u>\$ 19,353,536</u>

### GENERAL FUND

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

Property Taxes	4.2%
Other Taxes	1.9%
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	13.7%
Police	8.4%
Planning and Building	16.3%
Public Works	5.9%
Recreation	0.5%
Capital Expenditures	-26.9%

**PENSION COSTS**

The Town has been diligently paying down the unfunded liability. There have been substantial savings because CalPERS charges interest on the unfunded balance using a discount rate which was 7.5% in 2016 and is currently 6.8%.

	Optional UAL Paydowns		
	Safety 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.

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.

## **OPERATING FUND**

### **Revenue**

Operating Fund revenues excluding transfers in are budgeted at \$9.7M for FYE25, which is 7.7% more than the FYE24 budget but 8% less the FYE24 estimated actual.

- Property tax revenues (account 5010-05) are budgeted at \$5.3M, a 3.6% increase over estimated FYE24 and a 4.6% 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, the same as the FYE24 budget.
- Other taxes are budgeted at \$382K, which is a 2% increase over the prior year budget.
- 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, a 4% increase over estimated FYE24.
- Building revenue is \$891K, a 29% decrease over estimated FYE24. A five-year average was considered in determining the budget.
- Public Works revenue of \$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 9.9% 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 planned to be eliminated and the responsibilities assigned to the Town Manager/Finance Director per Town Council direction during the FYE24 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 Summer 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.
- 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, 13.7% higher than the FYE24 budget. The draft Ross Valley Fire Department JPA contribution is budgeted at 13.5%, \$325K, 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 8.4% 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 16% 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 \$15K 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 \$47K with 80% charged to Planning and Building and 20% to Public Works.

### **Public Works**

- Public Works Department budget of \$1.1M is 6% 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 \$331K are budgeted at 12% 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 \$5K. Cal Recycle grant expenditures are budgeted at \$20K.

#### **FACILITIES FUND**

- Facilities Fund expenses are budgeted at \$360K with the main projects being \$165K for two pedestrian bridges in Natalie Coffin Greene Park, \$50K for Ross Common Improvements including electrical work, \$10K to complete the installation of a new storage shed on Ross Common, and \$90K for an outfitted purchase of a new hybrid police vehicle. In addition there is \$45K in the budget for Town Hall and Police Dept facility improvements. These items will be funded in part 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 was 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 \$192K 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, RESOURCES 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 \$48K 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 \$14.3 million funds essential safety, community, and recreation services to the community while also increasing investments in infrastructure and facilities that serve the residents.

It has been a pleasure to work with the talented Town staff in developing the budget. I also want to thank the staff for their dedication and hard work in providing outstanding services to the Ross community. They help make Ross one of the best communities in America.

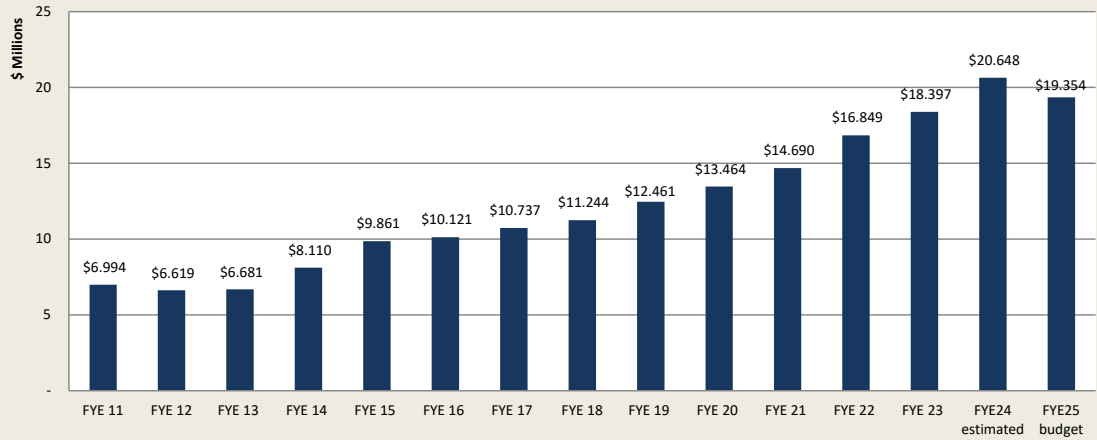
For me, it is a tremendous privilege and pleasure to serve the Town Council and the community. Town staff looks forward to working with the Town Council in the coming year to protect, preserve, and enhance the Ross community for its residents.



TOWN OF ROSS  
BUDGET  
2024 - 2025

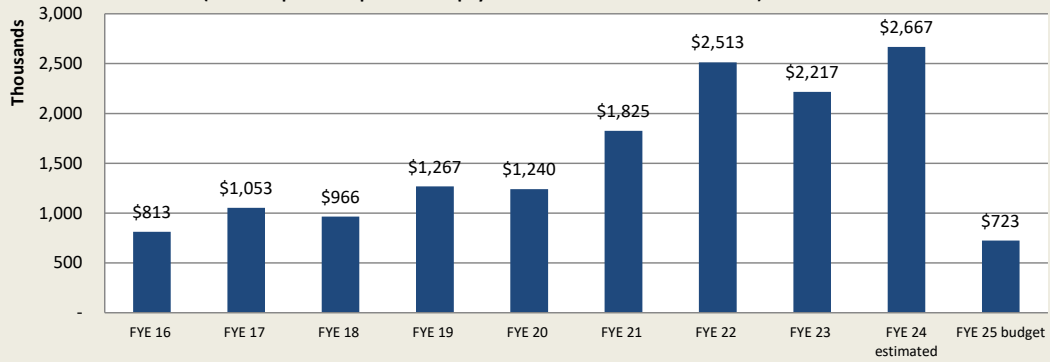
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### TOTAL FUND BALANCES (ALL FUNDS)

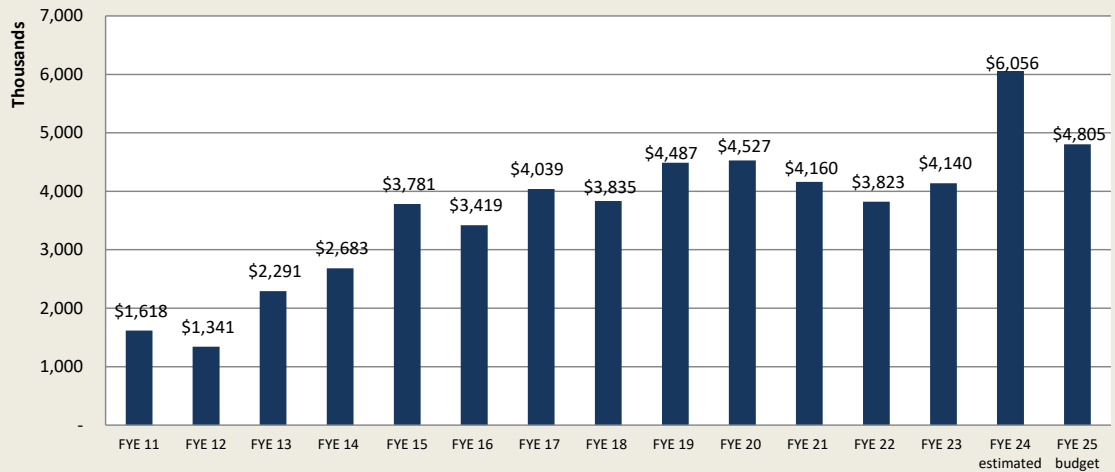


### Operating Fund Excess (Deficiency) of Revenues over Expenditures

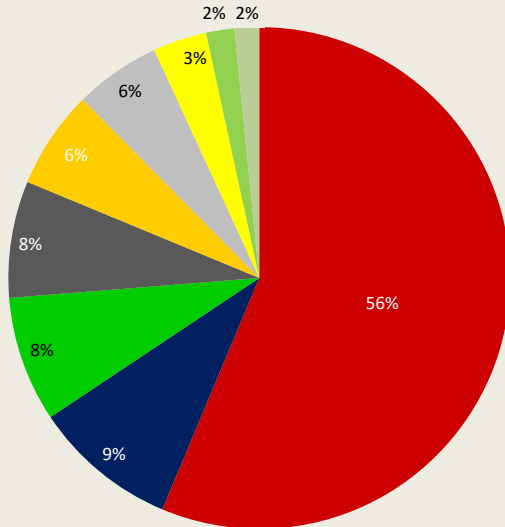
(excludes pension optional UAL payments and transfer to other funds)



### OPERATING FUND BALANCE



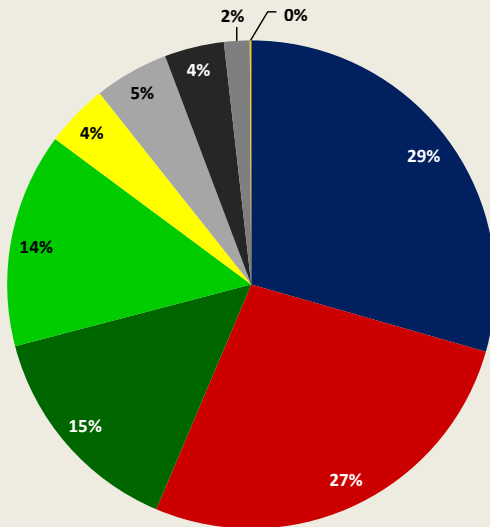
**REVENUES**  
**General Fund and Transfers In**  
**Budget 2024 - 2025 = \$11,017,061**



- Property Taxes - \$6,204,264
- Public Safety Tax - \$1,027,776
- Building - \$890,800
- Recreation Fees - \$828,500
- Other - \$698,450
- Investments & Rents - \$610,270
- Other Taxes - \$382,000
- 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

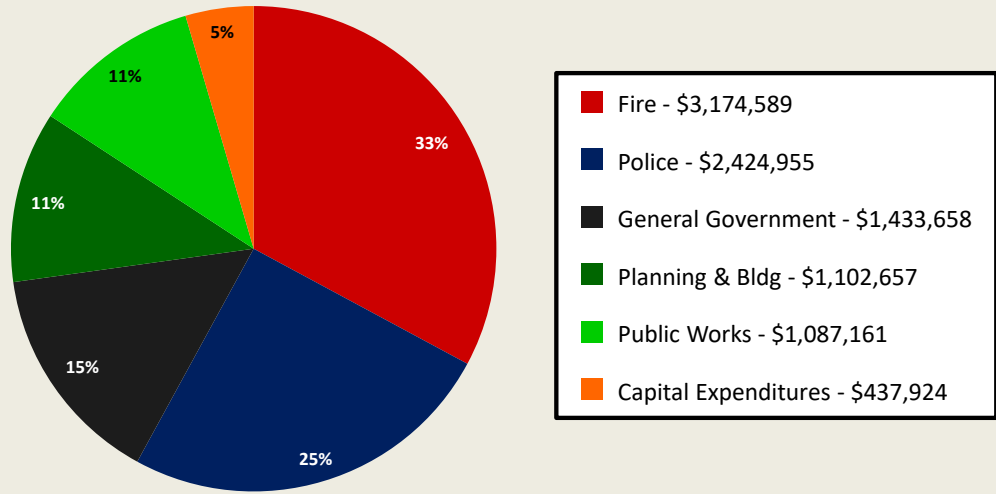
**EXPENDITURES (by type)**  
**General Fund (not including pension optional UAL pay down)**  
**Budget 2024 - 2025 = \$10,503,650**



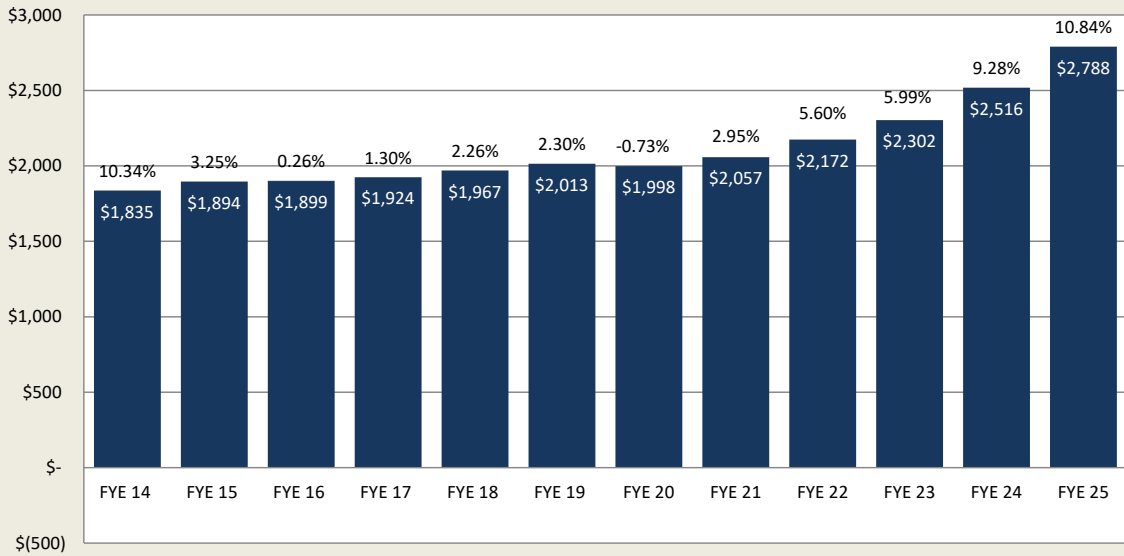
- Wages - \$3,092,646
- Ross Valley Fire JPA - \$2,827,332
- Employee Benefits - \$1,530,093
- Outside Services - \$1,494,807
- Capital Expenditures - \$437,924
- Other - \$517,928
- Maintenance & Repairs - \$414,420
- Insurance - \$178,500
- Debt Service - \$10,000

Employee benefits includes pension expense of \$736,731  
 (excluding CalPERS optional unfunded liability payments)  
 Maintenance & Repairs includes vehicle expense  
 Other includes Other, Memberships & Organizations, and Rents

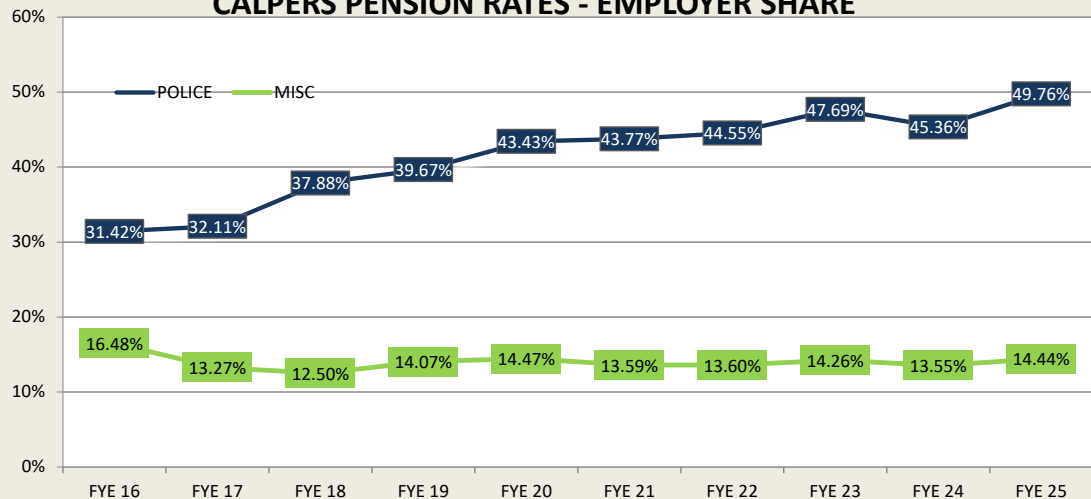
**EXPENDITURES (by Department)**  
**General Fund (not including pension optional UAL paydown)**  
**Budget 2024 - 2025 = \$10,503,650**



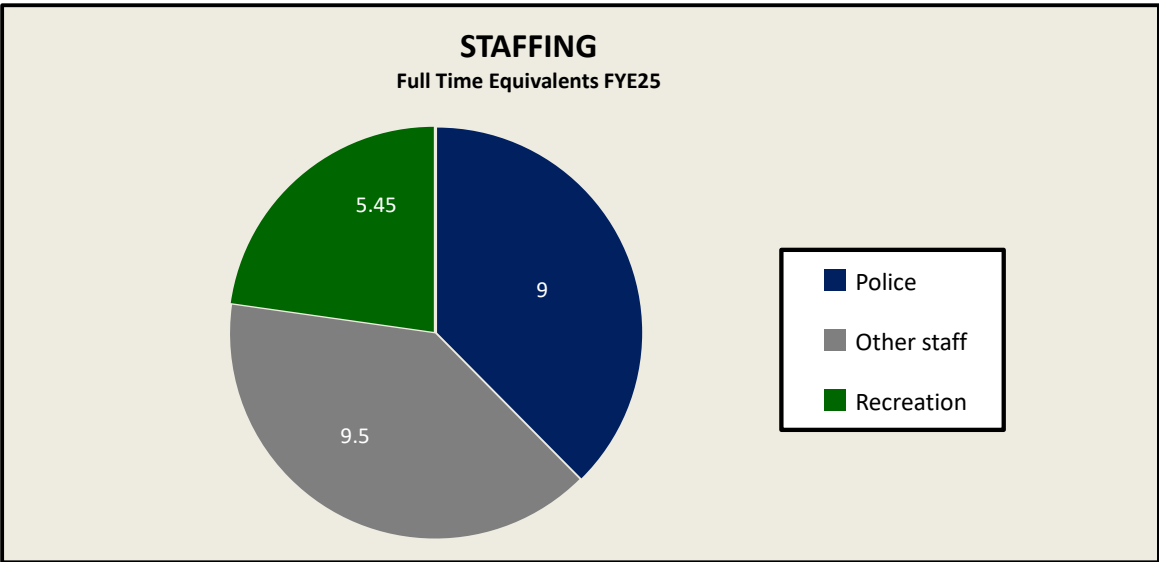
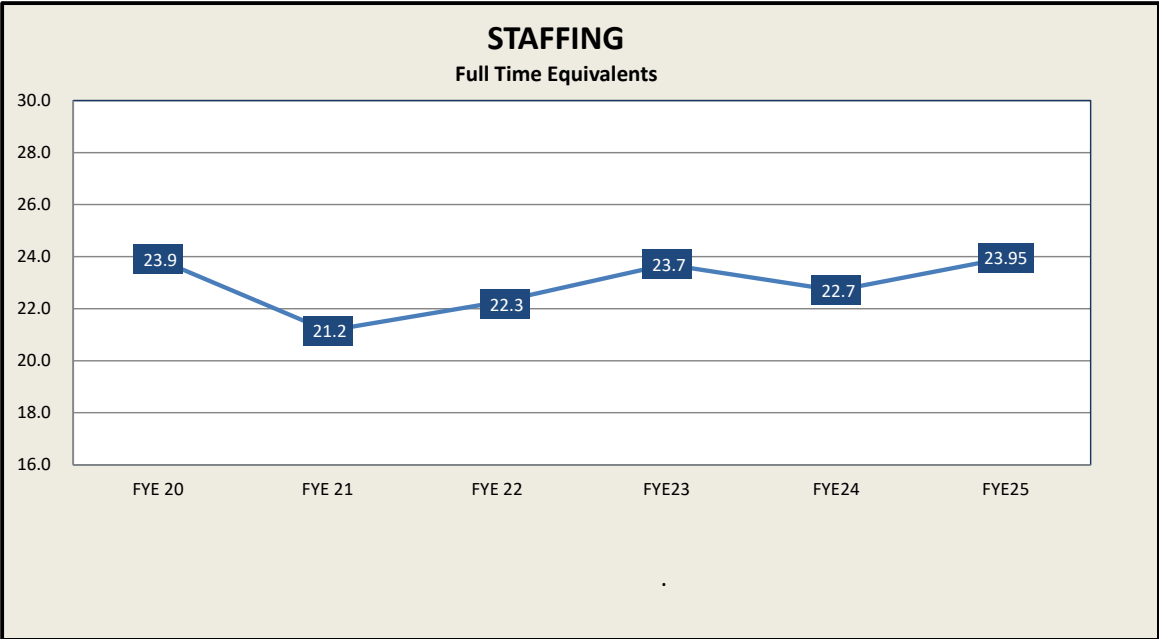
**KAISER FAMILY PLAN RATES**



**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>5.45</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>23.95</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>	\$ 6,056,376	\$ 779,152	\$ 1,500,000	\$ 8,335,528	\$ 9,456,365	\$ 95,054	\$ 995,794	\$ 1,348,926	\$ -	\$ -	\$ 415,858	\$ 20,647,525
<b>Budgeted Revenue</b>												
Property Taxes	6,204,264	-	-	6,204,264	-	-	-	-	-	-	-	6,204,264
Other Taxes	382,000	-	-	382,000	-	-	-	-	-	-	-	382,000
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>9,664,284</b>	<b>150,000</b>	<b>-</b>	<b>9,814,284</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>13,033,061</b>
<b>Budgeted Expenditures</b>												
General Government	1,433,658	-	-	1,433,658	-	-	-	-	-	-	-	1,433,658
Fire	3,174,589	-	-	3,174,589	-	-	-	-	-	-	-	3,174,589
Police	2,424,955	-	-	2,424,955	-	-	-	-	-	-	-	2,424,955
Planning and Building	1,102,657	-	-	1,102,657	-	-	-	-	-	-	-	1,102,657
Public Works	1,087,161	-	-	1,087,161	-	-	-	-	-	-	-	1,087,161
Recreation	842,705	-	-	842,705	-	-	-	-	-	-	-	842,705
Capital Expenditures	77,924	-	-	77,924	-	-	-	-	-	-	-	77,924
Other Fund Expenditures	-	360,000	-	360,000	750,000	130,000	843,400	1,900,000	-	-	-	3,983,400
<b>Total Budgeted Expenditures</b>	<b>10,143,650</b>	<b>360,000</b>	<b>-</b>	<b>10,503,650</b>	<b>750,000</b>	<b>130,000</b>	<b>843,400</b>	<b>1,900,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,127,050</b>
<i>Revenue Over (Under) Expend.</i>	(479,366)	(210,000)	-	(689,366)	(750,000)	3,000	(580,400)	(190,000)	1,027,776	-	85,000	(1,093,990)
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>	<b>723,410</b>	<b>(210,000)</b>	<b>-</b>	<b>513,410</b>	<b>(750,000)</b>	<b>3,000</b>	<b>(580,400)</b>	<b>(190,000)</b>	<b>-</b>	<b>-</b>	<b>(90,000)</b>	<b>(1,093,990)</b>
Pension UAL pay down	(200,000)	-	-	(200,000)	-	-	-	-	-	-	-	(200,000)
Transfer to Facilities Fund	(475,000)	475,000	-	-	-	-	-	-	-	-	-	-
<i>Subtotal</i>	<b>48,410</b>	<b>265,000</b>	<b>-</b>	<b>313,410</b>	<b>(750,000)</b>	<b>3,000</b>	<b>(580,400)</b>	<b>(190,000)</b>	<b>-</b>	<b>-</b>	<b>(90,000)</b>	<b>(1,293,990)</b>
Transfer prior year surplus	(1,300,000)	-	-	(1,300,000)	1,300,000	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>(1,251,590)</b>	<b>265,000</b>	<b>-</b>	<b>(986,590)</b>	<b>550,000</b>	<b>3,000</b>	<b>(580,400)</b>	<b>(190,000)</b>	<b>-</b>	<b>-</b>	<b>(90,000)</b>	<b>(1,293,990)</b>
<b>Estimated Fund Bal 6/30/25</b>	<b>\$ 4,804,787</b>	<b>\$ 1,044,152</b>	<b>\$ 1,500,000</b>	<b>\$ 7,348,939</b>	<b>\$ 10,006,365</b>	<b>\$ 98,054</b>	<b>\$ 415,394</b>	<b>\$ 1,158,926</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 325,858</b>	<b>\$ 19,353,536</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.

**Assigned fund balance** is for funds assigned for a specific purpose expressed by the governing body. In this category is the Facilities and Equipment Fund.

**Unassigned fund balances** represent the residual classification of the government's General Fund. In this category is the Operating Fund and Emergency 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	\$ 1,217,513	\$ 1,433,658	8.0%
Fire	2,496,335	2,677,198	2,792,522	2,850,460	3,174,589	13.7%
Police	1,674,188	1,792,120	2,237,577	1,927,107	2,424,955	8.4%
Planning and Building	974,706	1,129,116	947,860	926,254	1,102,657	16.3%
Public Works	904,411	981,617	1,026,655	1,039,622	1,087,161	5.9%
Recreation	608,302	739,031	828,255	777,240	832,705	0.5%
<i>Subtotal</i>	7,730,490	8,339,037	9,160,063	8,738,195	10,055,726	9.8%
Capital Expenditures	199,187	691,345	736,000	600,605	437,924	-40.5%
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	9,348,800	10,503,650	6.0%
<b>Capital Projects Fund</b>						
	-	-	250,000	50,000	750,000	200.0%
<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	762,836	843,400	6.4%
Drainage Fund	161,465	225,891	600,000	567,317	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	1,460,153	2,873,400	88.7%
<i>Total Expenditures before optional pension payments</i>	\$ 9,017,238	\$ 9,652,048	\$ 11,679,063	\$ 10,858,953	\$ 14,127,050	21.0%

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	1,241,065	1,530,093	10.5%
Outside Services	1,150,694	1,501,562	1,338,386	1,335,503	1,494,807	11.7%
Ross Valley Fire Department	2,267,992	2,349,928	2,499,898	2,499,898	2,827,332	13.1%
Memberships and Organizations	74,411	65,951	106,736	84,420	101,727	-4.7%
Rent	26,658	31,937	33,000	35,452	37,030	12.2%
Repairs and Maintenance	328,317	335,589	368,865	381,619	378,420	2.6%
Vehicles	42,163	29,815	35,500	30,500	36,000	1.4%
Insurance	102,889	118,083	120,000	149,150	178,500	48.8%
Other	221,675	288,359	414,400	377,518	379,171	-8.5%
<i>Subtotal</i>	7,730,490	8,339,037	9,160,063	8,738,195	10,055,726	9.8%
Capital Expenditures	199,187	691,345	736,000	600,605	437,924	-40.5%
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	9,348,800	10,503,650	6.0%
Capital Projects Fund	-	-	250,000	50,000	750,000	200.0%
Special Revenue Funds	1,077,561	611,666	1,523,000	1,460,153	2,873,400	88.7%
<i>Total Expenditures before optional pension payments</i>	\$ 9,017,238	\$ 9,652,048	\$ 11,679,063	\$ 10,858,953	\$ 14,127,050	21.0%



Town of Ross  
Operating Fund  
Summary  
Budget 2024 - 2025

OPERATING FUND SUMMARY	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>						
Property Taxes	\$ 5,433,120	\$ 5,811,629	\$ 5,957,000	\$ 6,016,893	\$ 6,204,264	4.2%
Other Taxes	481,658	390,993	375,000	379,632	382,000	1.9%
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	191,500	200,000	-11.1%
Building Revenue	972,893	889,626	574,600	1,248,300	890,800	55.0%
Public Works Revenue	128,121	111,232	109,000	131,498	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	869,705	828,500	-0.9%
Miscellaneous	12,269	31,729	8,000	35,777	28,000	250.0%
<b>Total</b>	<b>\$ 9,268,966</b>	<b>\$ 9,533,012</b>	<b>\$ 8,973,899</b>	<b>\$ 10,487,672</b>	<b>\$ 9,664,284</b>	<b>7.7%</b>
<b>Expenditures</b>						
General Government	\$ 1,072,548	\$ 1,019,955	\$ 1,327,195	\$ 1,217,513	\$ 1,433,658	8.0%
Fire	2,496,335	2,677,198	2,792,522	2,850,460	3,174,589	13.7%
Police	1,674,188	1,792,120	2,237,577	1,927,107	2,424,955	8.4%
Planning and Building	974,706	1,129,116	947,860	926,254	1,102,657	16.3%
Public Works	904,411	981,617	1,026,655	1,039,622	1,087,161	5.9%
Recreation	618,302	749,031	838,255	787,240	842,705	0.5%
<i>Subtotal</i>	7,740,490	8,349,037	9,170,063	8,748,195	10,065,726	9.8%
Capital Expenditures	20,346	76,450	61,000	76,605	77,924	27.7%
<b>Total</b>	<b>7,760,836</b>	<b>8,425,487</b>	<b>9,231,063</b>	<b>8,824,800</b>	<b>10,143,650</b>	<b>9.9%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 1,508,130</b>	<b>\$ 1,107,525</b>	<b>\$ (257,164)</b>	<b>\$ 1,662,872</b>	<b>\$ (479,366)</b>	<b>86.4%</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>2,666,853</b>	<b>723,410</b>	<b>-6.2%</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)	100.0%
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>1,916,853</b>	<b>48,410</b>	<b>126.2%</b>
Transfer prior year surplus to Cap Proj Fund		-	-	-	(1,300,000)	100.0%
<b>Net change in Fund Balance</b>	<b>(337,178)</b>	<b>316,868</b>	<b>21,398</b>	<b># 1,916,853</b>	<b>(1,251,590)</b>	
Fund Balance Beg of Year - Operating	4,159,833	3,822,655	4,154,760	4,139,523	6,056,376	45.8%
<b>Estimated Fund Balance End of Year</b>	<b>3,822,655</b>	<b>4,139,523</b>	<b>4,176,158</b>	<b>6,056,376</b>	<b>4,804,787</b>	<b>15.1%</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	\$ 5,138,000	\$ 5,325,000	4.6%
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	512,029	500,000	0.0%
<i>Subtotal</i>		5,433,120	5,811,629	5,957,000	6,016,893	6,204,264	4.2%
<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	132,000	135,000	8.0%
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	379,632	382,000	1.9%
<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	-	0.0%
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	-	1,500	-	0.0%
<i>Subtotal</i>		320,475	353,791	225,000	191,500	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	675,000	450,000	80.0%
Building Plan Review	5105-05	318,573	382,273	233,000	350,000	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	27,000	15,000	0.0%
Fee Program Administration	5315-05	29,008	16,190	14,000	50,000	25,000	78.6%
Records Retention and Management	5112-05	9,871	6,861	4,000	11,500	8,000	100.0%
Technology Fee	5313-05	97,331	69,183	55,000	125,000	85,000	54.5%
<i>Subtotal</i>		972,893	889,626	574,600	1,248,300	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	75,000	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	24,000	22,000	69.2%
<i>Subtotal</i>		128,121	111,232	109,000	131,498	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	77,000	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	18,000	15,000	0.0%
Rental Income - Rec Facilities	5182-95	4,490	8,800	8,000	9,328	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)	(30,000)	-	-100.0%
<i>Subtotal</i>		753,110	796,954	835,750	869,705	828,500	-0.9%
<b>Miscellaneous</b>							
Contributions - General	5400-05	-	-	-	-	-	0.0%
EV Charging Station	5408-05	-	-	-	5,000	5,000	100.0%
Mayor and Councilmember Dinner	5284-05	-	-	2,500	-	2,500	0.0%
Miscellaneous	5487-05	5,417	5,401	-	4,777	-	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	35,777	28,000	250.0%
<b>Total Revenue</b>		<b>\$ 9,268,966</b>	<b>\$ 9,533,012</b>	<b>\$ 8,973,899</b>	<b>\$ 10,487,672</b>	<b>\$ 9,664,284</b>	<b>7.7%</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

\$ 11,491,653 \$ 10,867,061

**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	10,345	12,000	-0.5%
<i>Subtotal</i>		129,706	130,065	134,677	130,146	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	260,000	225,000	18.4%
Auditor	6430-10	23,250	26,000	28,000	28,000	30,000	7.1%
Consultants - Computer	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	921	-7.9%
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	462,476	570,900	12.1%
<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	14,400	15,000	66.7%
Special Events and Activities	7940-10	4,405	6,826	10,000	8,000	10,500	5.0%
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	122,410	111,000	-18.4%
<b>Gen Gov Expenditures before CalPERS UAL</b>		<b>\$ 1,072,548</b>	<b>\$ 1,019,955</b>	<b>\$ 1,327,195</b>	<b>\$ 1,217,513</b>	<b>\$ 1,433,658</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>\$ 1,217,513</b>	<b>\$ 1,433,658</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	157,527	30.6%
OPEB - retiree health care	6233-20	-	-	-	-	-	0.0%
<i>Subtotal</i>		128,776	144,269	120,624	120,624	157,527	30.6%
<b>Outside Services</b>							
Ross Valley Fire Department	6390-20	2,188,218	2,266,963	2,414,444	2,414,444	2,739,315	13.5%
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	2,947,332	12.8%
<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>\$ 3,174,589</b>	<b>13.7%</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>\$ 3,274,589</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	365,460	10.6%
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	748,894	7.5%
<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	12,471	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	125	200	-4.8%
<i>Subtotal</i>		95,663	168,534	137,479	122,065	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**

POLICE 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>							
Cell Phones	<b>7815-20</b>	5,457	4,381	6,000	5,000	5,000	-16.7%
Community Engagement	<b>7821-20</b>	-	2,014	3,000	2,000	2,000	-33.3%
Disaster Council/Prep	<b>8089-20</b>	-	-	2,500	1,000	1,500	-40.0%
Duplication Costs	<b>8091-20</b>	5,736	6,240	6,500	7,500	7,500	15.4%
Email/Internet	<b>7819-20</b>	9,698	8,529	10,000	8,800	9,000	-10.0%
Emergency Generator Fuel Costs	<b>8133-20</b>	-	-	1,000	100	500	-50.0%
Miscellaneous Expense	<b>8041-20</b>	6,514	2,212	10,000	10,000	10,000	0.0%
Mobile Data Terminal Fees	<b>7818-20</b>	3,134	3,126	3,000	3,000	3,000	0.0%
PG&E	<b>7820-20</b>	32,967	38,345	38,000	38,000	39,000	2.6%
Police Policy Maintenance	<b>8081-20</b>	4,840	5,227	5,500	5,500	5,500	0.0%
Publications	<b>8082-20</b>	-	-	500	500	500	0.0%
Software - iRIMS etc.	<b>8090-20</b>	-	-	-	4,168	2,826	100.0%
Supplies - Investigative	<b>8120-20</b>	677	331	500	500	500	0.0%
Supplies - Medical	<b>8125-20</b>	139	-	500	1,266	500	0.0%
Supplies - Office	<b>8131-20</b>	1,569	2,005	2,000	2,500	2,500	25.0%
Supplies - Range	<b>8100-20</b>	862	2,743	1,700	700	1,000	-41.2%
Telephones	<b>7810-20</b>	5,179	5,322	7,500	4,500	4,500	-40.0%
Training and Classes	<b>7922-20</b>	1,886	1,928	9,000	3,000	9,000	0.0%
Wellness Programs	<b>8098-20</b>	-	1,280	7,500	250	13,470	79.6%
<i>Subtotal</i>		78,658	83,683	114,700	98,284	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>\$ 1,927,107</b>	<b>\$ 2,424,955</b>	<b>8.4%</b>
Pension UAL pay down	<b>6218-20</b>	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>\$ 2,027,107</b>	<b>\$ 2,524,955</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	6105-35	131,031	149,616	190,000	175,932	184,158	-3.1%
Planner/Asst Planner	6108-35	88,536	59,701	93,882	93,570	97,990	4.4%
Senior Building Inspector	6111-35	120,194	124,678	129,789	118,869	133,686	3.0%
Permit Technician	6152-35	85,192	88,383	92,006	91,928	94,764	3.0%
Temporary part-time wages	6166-35	-	-	-	-	30,000	
Planning - Other Pay	6104-35	1,763	2,363	3,600	2,548	3,600	0.0%
Compensated Absences Payout	6085-35	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	6210-35	46,980	52,795	59,161	47,650	59,696	0.9%
Cafeteria Plan and Health Insurance	6230-35	57,288	66,920	79,509	63,158	77,419	-2.6%
OPEB - retiree health care	6232-35	-	-	-	-	-	
Dental Insurance	6240-35	3,376	4,681	5,468	4,050	5,303	-3.0%
Life & Disability Insurance	6250-35	2,861	2,960	3,188	2,875	3,188	0.0%
Payroll Taxes	6220-35	34,227	33,052	36,518	37,368	39,629	8.5%
Worker's Comp Insurance	6260-35	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	6434-35	3,656	1,980	2,000	2,000	2,000	0.0%
Building Plan Review	6435-35	131,223	157,914	100,000	70,000	80,000	-20.0%
Business License Administration	6436-35	9,225	8,605	10,000	9,500	9,500	-5.0%
Consultants - Housing Element	6454-35	98,221	255,534	20,000	100,000	75,000	275.0%
Consultants - Planning	6460-35	74,878	40,838	30,000	3,000	103,000	243.3%
Consultants - Videographer	6447-35	-	2,728	3,000	3,000	3,000	0.0%
Scanning Services	6462-35	2,588	5,938	10,000	10,000	15,000	50.0%
<i>Subtotal</i>		319,791	473,537	175,000	197,500	287,500	64.3%
<b>Memberships &amp; Organizations</b>							
Assoc/Organizations/Dues	7960-35	933	355	1,000	1,000	1,000	0.0%
Travel and Training	7944-35	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	7528-35	-	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	8000-35	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	6638-35	4,944	3,712	2,000	7,500	5,625	181.3%
Equipment Leasing - copier	7990-35	5,414	5,132	5,500	6,500	6,500	18.2%
Miscellaneous	8040-35	1,254	1,993	1,000	6,300	1,000	0.0%
Permit Tracking License - annual fee 80%	8088-35	32,469	33,541	33,600	36,695	37,600	11.9%
Publications, Codes, etc.	8080-35	1,424	-	700	900	700	0.0%
Supplies - Office	8130-35	507	124	750	750	750	0.0%
Telephone	7810-35	-	600	700	700	700	0.0%
<i>Subtotal</i>		46,012	45,102	44,250	59,345	52,875	19.5%
<b>Planning &amp; Bldg Expenditures before CalPERS UAL</b>		<b>\$ 974,706</b>	<b>\$ 1,129,116</b>	<b>\$ 947,860</b>	<b>\$ 926,254</b>	<b>\$ 1,102,657</b>	<b>16.3%</b>
Pension UAL pay down	6217-35	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>\$ 926,254</b>	<b>\$ 1,102,657</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	3,192	-0.3%
Marin General Services Authority	6655-30	4,316	2,900	513	513	502	-2.1%
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	38,224	-6.1%
<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	11,700	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	106,000	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	8,000	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	202,294	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	1,055	2,500	-16.7%
Tree Pruning & Maintenance	7400-30	-	3,560	4,500	5,075	15,000	233.3%
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	21,130	32,500	44.4%
<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	5,000	100.0%
<i>Subtotal</i>		22,160	3,726	8,500	6,500	9,000	5.9%
<b>Insurance</b>							
Insurance	8000-30	20,330	22,918	24,000	24,092	30,700	27.9%
Insurance Claims/Costs	8020-30	-	505	-	2,225	-	-
<i>Subtotal</i>		20,330	23,423	24,000	26,317	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	9,174	9,400	11.9%
Small Equipment	7170-30	1,619	1,319	10,000	3,010	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	31,969	31,800	-0.9%
<b>Public Works Expend before CalPERS UAL</b>		<b>\$ 904,411</b>	<b>\$ 981,617</b>	<b>\$ 1,026,655</b>	<b>\$ 1,039,622</b>	<b>\$ 1,087,161</b>	<b>5.9%</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>\$ 1,039,622</b>	<b>\$ 1,087,161</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	3,500	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	3,500	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	50,510	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>\$ 787,240</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>\$ 787,240</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	-	5,000	
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>\$ 76,605</b>	<b>\$ 77,924</b>	<b>27.7%</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	\$ 264,802	\$ 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>264,802</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	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 Storage Shed	9190-66	-	-	-	5,000	10,000	
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>445,000</b>	<b>270,000</b>	<b>-55.00%</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>524,000</b>	<b>360,000</b>	<b>-46.7%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (72,501)</b>	<b>\$ (373,030)</b>	<b>\$ (634,576)</b>	<b>\$ (259,198)</b>	<b>\$ (210,000)</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	779,152	
<b>Estimated Fund Balance End of Year</b>		<b>\$ 8,667,745</b>	<b>\$ 9,994,715</b>	<b>\$ (249,833)</b>	<b>\$ 779,152</b>	<b>\$ 1,044,152</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	\$ 450,000	\$ 180,000	20.0%
TAM Measures AA 2.1 Local Roads	5504-45	54,491	70,861	67,539	67,536	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>699,303</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	-	392,000	
Road Improvements - TAM AA & B	9040-45	54,491	97,021	67,539	67,536	-	
TAM Safe Routes - TAM AA & B	9075-45	-	-	-	-	68,000	
TAM Safe Routes - Laurel Grove	9075-45	113,062	48,019	650,000	658,800	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>762,836</b>	<b>843,400</b>	<b>6.4%</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (75,984)</b>	<b>\$ 57,304</b>	<b>\$ (361,261)</b>	<b>\$ (63,533)</b>	<b>\$ (580,400)</b>	
Transfer in from Gas Tax Fund		-	-	-	-	-	
Fund Balance Beginning of Year		1,078,007	1,002,023	946,923	1,059,327	995,794	
<b>Estimated Fund Balance End of Year</b>		<b>\$ 1,002,023</b>	<b>\$ 1,059,327</b>	<b>\$ 585,662</b>	<b>\$ 995,794</b>	<b>\$ 415,394</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	\$ 430,000	\$ 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>595,000</b>	<b>1,710,000</b>	<b>312.0%</b>
<b>Expenditures</b>							
Bolinas - SFDrake Dainage	9205-65	6,839	54,218	250,000	79,000	250,000	
Drainage Improvements	9007-65	101,488	112,943	75,000	340,317	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>567,317</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>\$ 27,683</b>	<b>\$ (190,000)</b>	
Fund Balance Beginning of Year		1,304,165	1,393,122	1,397,122	1,321,243	1,348,926	
<b>Estimated Fund Balance End of Year</b>		<b>\$ 1,393,122</b>	<b>\$ 1,321,243</b>	<b>\$ 1,212,122</b>	<b>\$ 1,348,926</b>	<b>\$ 1,158,926</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>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>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 7, 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
Assistant Planner			\$ 7,053	\$ 7,406	\$ 7,777	\$ 8,166
Administrative Analyst	\$30.00 - \$56.00					
Administrative Intern	\$20.00 - \$28.00					
<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			\$ 9,770	\$ 10,259	\$ 10,771	\$ 11,310
Police Officer			\$ 8,279	\$ 8,693	\$ 9,129	\$ 9,585
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 and Field Training						
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					



**TOWN OF ROSS**  
**DRAFT 5 YEAR CAPITAL IMPROVEMENT PLAN (CIP)**  
**Fiscal Year 2023-24 through 2027-28**

**Background and discussion**

The Five-Year Capital Improvement Plan (CIP) is a planning tool designed to identify facilities and infrastructure improvements which will be considered for development over a five-year time frame beginning in FY 2023-24 estimated actuals through FY 2027-28. This item includes CIP tables showing a list of proposed capital improvements and their currently estimated expenses as well as revenues identified for funding those improvements. The CIP is a companion portion of the budget process for the fiscal year 2024-2025 (FYE25) budget.

A 5-Year CIP is useful in:

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

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

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

Financial tabulations are included at the end of this report summarizing the forecasted expenses, revenues, and the pavement program through FYE28.

**Figure 1 - Expenses** shows capital projects included in this year's budget as well as the next four fiscal years for road resurfacing, drainage infrastructure, bridge replacement or repair, and other Town facilities.

## **Roadway Improvements**

**Pavement Rehabilitation Program:** Roadway projects selected for Pavement Rehabilitation Program are prioritized based on annual condition assessment of the Pavement Condition Index (PCI) and the timing of major underground pipeline projects by the Town as well as trenching operations proposed by RVSD, MMWD and PG&E. FYE24 saw the partial completion of Phase II of the Laurel Grove Safe Pathways Project, which involved the complete pavement rehabilitation of Laurel Grove Avenue between Sir Francis Drake Boulevard and the private driveway known as Monte Alegria.

In general, streets with PCI's higher than 80 can benefit from periodic slurry seals to add 3-5 years of additional pavement "life" so the Town sets aside \$15,000 each year for this purpose. Other slurry seal candidates include streets with higher PCI's that have undergone recent extensive open trench-related pavement restoration. Some likely candidates for the FYE25 slurry seal program would be Brookwood Lane or Redwood Drive, which were both paved back in 2017.

Figure 3 shows the specific roadway segments to be rehabilitated each year as part of the 5-year Pavement Rehabilitation Program schedule along with their current PCI. The costs in total by fiscal year are included in Figure 1.

**ADA Transition Plan – Improvements:** The Town of Ross updated the 2007 ADA Transition Plan in FYE21 which identified and cataloged all the pedestrian public access routes in Town, including sidewalks, pathways, and accessible ramps within the Town-maintained roadway system. This report is used by Public Works to assess and prioritize needs within Town. Short term projects from this plan include sidewalk and pathway repairs along Sir Francis Drake and Shady Lane. Similar to the pavement rehabilitation program, these types of maintenance projects are funded by the Roadway Fund and Gas Tax Fund.

**ADA Transition Plan – Town Hall Buildings:** The Town of Ross prepared an ADA Transition Plan for the Town Hall in FYE22 to identify ADA compliance needs for those structures identified as "Public assembly areas". The FYE23 CIP proposed a reconstruction of the administration and accessible parking area damaged by tree root uplift adjacent to the Town Hall. These improvements included the addition of two compact parking spaces for the EV station that was installed in 2020. This project was carried over into FYE24 and is estimated to cost about \$120,000. It will be funded by the Facilities and Equipment fund.

**Laurel Grove Safe Routes to School (SRTS) Project Phase II:** This project, when completed will provide a new pedestrian pathway on Laurel Grove from Sir Francis Drake to Canyon Way and will include some pavement widening, traffic calming, and realignment of the roadway to accommodate the safe pedestrian route. A \$400,000 Safe Pathways to School grant awarded by the Transportation Authority of Marin (TAM) in 2019 and the Roadway and Gas Tax funds provide the balance of funding for this \$1,300,000 (estimated) project. The Phase II project was divided into two phases to allow time to acquire the necessary right of way near Canyon Road. The first part (Phase IIA) which ends after the intersection with Monte Alegria was completed in the

Summer of 2023, with the remainder (Phase IIB) to Canyon Rd. scheduled for the Summer of 2024.

Looking ahead to a future Phase III extension from the Phase IIB limits at Canyon Road toward Makin Grade, the Town received a \$75,000 grant from MTC in 2021 for preliminary engineering and right of way surveying which was completed in 2023. The total cost of the Phase III extension to Makin Grade is estimated to cost approximately \$750,000. The forecasted shortfall in the roadway fund after FYE25 will require a readjustment of the future pavement programs or additional “Safe Pathways” grant funding to pay for the Phase III improvements.

**Allen Avenue widening and pathway:**

At the April 25, 2024 Budget Workshop, Town Council directed staff to scope out a project on Allen Avenue that would improve pedestrian safety for Ross School students during drop-off and pick-up. In addition, the upper segment of Allen Avenue is in poor condition and requires full pavement rehabilitation. The FYE25 budget includes a \$200,000 expenditure from the Roadway Fund for this project and it is expected to be constructed in the Spring of 2025.

**Bridges & Drainage**

**Winship Bridge – HBP – Replacement:** The Winship Bridge replacement project completed the California environmental certification process (CEQA) in 2020 but is still in the final stages of the Federal environmental certification process (NEPA). Right-of-way and final design is expected to be completed by the end of 2024 and construction is expected to commence in Summer of 2026.

The funding for this project is on track to be fully funded by the Highway Bridge Program (HBP), State Toll Credits, and some Marin County Flood Control (MCFCD) Flood Zone 9 funding. The program has recently seen additional federal infrastructure funding commitments and the project will continue with NEPA, Right-of-Way, and final design tasks which are fully reimbursable under the HBP. The CIP currently assumes that HBP construction funding will be available on schedule for construction commencing in Summer of 2026 and completion in 2027.

**Drainage Improvements – Town wide:** In 2019 the extensive Bolinas Avenue Storm Drain project was completed under a joint-funding agreement with the Town of San Anselmo. The CIP is proposing an extension of that project to redirect the Bolinas Avenue runoff from the outfall at the Winship bridge to a point further downstream, just below the Sir Francis Drake bridge. This project will provide an additional level of flood protection to the Bolinas Avenue residents and will cost approximately \$850,000 and would be funded by the Drainage Fund. Design would be completed in 2024 and construction is anticipated to be completed by the end of 2025.

Most of the Town’s remaining drainage improvement projects are small, localized replacement projects which are primarily identified in consideration of public safety and frequency of failure. The Town hired a consultant team in FYE22 to prepare a Storm Drain Master Plan to identify the long-range maintenance and replacement needs of the Town-maintained storm drain system and the CIP is budgeting \$150,000 per year to fund these rehabilitation-type projects.

**Creek Bank Protection Town Hall Parcel:** Stabilization along the Corte Madera Creek bank near the Town Hall back parking lot is needed soon to stabilize the bank and prevent erosion. This work is planned to coincide with the timing of the Town facilities redevelopment project.

### Facilities

The public safety building is physically and functionally obsolete, with extensive structural deficiencies, and is not compliant with Essential Service Act requirements for public safety buildings. Technical studies have determined that it would be cost prohibitive to correct the numerous deficiencies and non-compliance issues.

Following a Town Council policy decision in November 2021 to eliminate Fire Station 18 in Ross, the Town began a Town Facility Master Plan which provides the facility's goals and priorities, site analysis and program information, an illustrative site plan (with multiple concepts reviewed in the process), phasing, implementation sequence, and costs associated with the facility development. This process, which included community engagement and meetings to develop policies and facilities that best meet the needs for Ross was completed in June 2023. The Capital Projects Fund section of Figure 1 represents an estimated cost of \$11,800,000 expended through FYE28. This includes the cost to complete the design and environmental certification for the Town facilities project and construct the undergrounding of overhead facilities, and begin construction of the new Town Administration, Police, and Paramedic facilities in 2028.

The Town established a Rule 20A undergrounding district in 2019 to underground the overhead utility lines along the Town Hall parcel frontage as part of the redevelopment of the Town's facilities on this parcel mentioned above. In 2021 the Rule 20A program underwent major changes by the California PUC which essentially ended the Rule 20A credit allocation program the "5-year borrow" option, and the ability to purchase credits from other agencies at discounted costs. PG&E has estimated the cost of this undergrounding project to be approximately \$1,500,000. The Town was recently informed that our accumulated \$280,000 in Rule 20A credits cannot be expended because of the disparity in project costs to available credits. The Town will need to contribute all the costs up front through FYE26 to fund this project, however once the project is near completion there is a possibility that the Rule 20A credits can be used.

Related to parks and recreation facilities, the Town completed the Ross Common Landscaping Improvement Master Plan in FYE22 which identifies several minor projects intended to improve and enhance public access to the Common, with implementation occurring over the next five years. The first project, completed in 2022, was the rehabilitation and replacement of the asphalt pathways and sidewalks throughout the Common and along the street frontage, at a total cost of \$222,000. The Town utilized State Proposition 68 grant funds of \$177,000 to fund the pathway project on the Ross Common, with the remainder coming from the Facilities and Equipment Fund. The remaining projects planned over the next four years include the installation of minor park amenities that were identified in the Landscape Improvement Master Plan, and the replacement of the pedestrian bridges at Natalie Coffin Greene Park.

**Figure 2 - Revenues** show the revenue sources for the capital projects included in Figure 1. The Roadways, Bridges, and Drainage improvements are shown being funded by a mix of grant programs, roadway and drainage impact fees, and by utilizing a portion of the existing fund balances in the Roadway and Drainage Funds which are designated for capital improvements. Revenue from impact fees have been reduced by approximately 25% from previous years estimates to account for the anticipated slow-down in new construction permits and the new California laws regarding charging impact fees on new ADU permits.

A Capital Projects Fund in FYE24 was created for the purpose of providing funding for the cost of rebuilding and modernizing the Town facilities along with other major capital projects. The Capital Projects Fund is anticipated to have a balance of \$10 million at the end of FYE25. The Facilities and Equipment Fund which provided most of the funding for the Capital Projects Fund is estimated to have a balance of \$1,000,000 at the end of FYE25. Since the cost of forecasted capital projects exceeds the amount available, other sources will likely need to come from some form of debt financing.

Other funding sources for facilities and parks will be reviewed, analyzed, and potentially pursued including additional funds from the Operating Fund, grants, partnering relationships, contributions, and potential ballot measures.

**Fiscal, resource and timeline impacts**

This CIP shows rough estimated expenses and revenues to fund the Town’s future capital projects through FYE28. Many of the expense estimates are preliminary and are anticipated to change as scopes and designs move forward on the respective projects. Figures will be updated as better information becomes known.

**Figure 1**

**Capital Improvement Plan (CIP) Expenses**

**Expenses**

Item	Account	FY 23-24		FY 24-25		FY 25-26		FY 26-27		FY 27-28		Total
		Est.	Actual	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.	Budget Est.			
<b>Expenditures</b>												
<b>Roadway Improvements</b>												
Pavement Rehabilitation Program	9040-45			\$192,000	\$205,000	\$77,000	\$211,000					\$685,000
Road Improvements TAM AA & B	9040-45	\$67,500		\$68,000	\$92,000	\$68,000	\$68,000					\$363,500
Gas Tax+RMRA		\$130,000		\$130,000	\$130,000	\$130,000	\$130,000					\$650,000
ADA Transition Plan - Improvements	9125-45/51	\$36,500		\$45,000	\$25,000	\$25,000	\$25,000					\$156,500
Safe Routes - Laurel Grove	9075-45	\$658,800		\$338,400								\$997,200
Allen ped improvements	9040-45			\$200,000								\$200,000
<b>Subtotal</b>			<b>\$892,800</b>	<b>\$973,400</b>	<b>\$452,000</b>	<b>\$300,000</b>	<b>\$434,000</b>					<b>\$3,052,200</b>
<b>Bridges &amp; Drainage</b>												
Winship Bridge - HBP - Replacement	9064-65	\$125,000		\$1,500,000	\$4,000,000	\$2,000,000						\$7,625,000
Drainage Improvements - Townwide	9007-65	\$340,300		\$150,000	\$150,000	\$150,000	\$150,000					\$940,300
Bolinas-SFD Drainage	9205-65	\$77,000		\$250,000	\$350,000							\$677,000
Storm Drain Master Plan	9200-65	\$23,000										\$23,000
Creek Bank Protection Town Hall site					\$300,000							\$300,000
<b>Subtotal</b>			<b>\$565,300</b>	<b>\$1,900,000</b>	<b>\$4,800,000</b>	<b>\$2,150,000</b>	<b>\$150,000</b>					<b>\$9,565,300</b>
<b>Facilities</b>												
Natalie Coffin Greene Park Bridges	9062-66	\$35,000		\$165,000								\$200,000
Town Hall Improvements	9189-66	\$20,000		\$20,000								\$40,000
Public Safety Building	9199-66	\$25,000		\$25,000								\$50,000
SFD-Lagunitas Utility Undergrounding	9201-45	\$20,000		\$0	\$0	\$0	\$0					\$20,000
Ross Common Rehabilitation	9188-66	\$125,000		\$50,000								\$175,000
Ross Common Storage Shed	9190-66	\$5,000		\$10,000								\$15,000
ADA Transition Plan - facilities	9126-66	\$120,000										\$120,000
Laurel Grove Right-of-Way Acquisition	9215-66	\$95,000		\$0								\$95,000
<b>Subtotal</b>			<b>\$445,000</b>	<b>\$270,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>					<b>\$715,000</b>
<b>Capital Project Fund</b>												
Town Master Plan Facilities	9185-76	\$50,000		\$250,000	\$1,000,000	\$3,000,000	\$6,000,000					\$10,300,000
SFD-Lagunitas Utility Undergrounding	9201-66	\$0		\$500,000	\$1,000,000	\$0	\$0					\$1,500,000
<b>Subtotal</b>			<b>\$50,000</b>	<b>\$750,000</b>	<b>\$2,000,000</b>	<b>\$3,000,000</b>	<b>\$6,000,000</b>					<b>\$11,800,000</b>
<b>Total Expenditures</b>			<b>\$1,953,100</b>	<b>\$3,893,400</b>	<b>\$7,252,000</b>	<b>\$5,450,000</b>	<b>\$6,584,000</b>					<b>\$25,132,500</b>

**Figure 2  
Capital Improvement Plan (CIP) Revenues**

**Revenues**

Item	Account	FY 23-24 Est. Actual	FY 24-25 Budget Est.	FY 25-26 Budget Est.	FY 26-27 Budget Est.	FY 27-28 Budget Est.	Total
<b>Revenues</b>							
<b>Roadway Improvements</b>							
Road Impact Fees	5115-45	\$435,000	\$180,000	\$180,000	\$180,000	\$180,000	\$1,155,000
TAM LSR Measure A, AA	5504-45	\$67,500	\$68,000	\$68,000	\$68,000	\$68,000	\$339,500
TAM Measure B - Element 1	5505-45	\$0	\$0	\$24,000	\$0	\$0	\$24,000
Gas Tax+RMRA		\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$650,000
TAM Laurel Grove SRTS Grant II & III		\$160,700					\$160,700
Interest	5170-45	\$20,000	\$15,000	\$15,000	\$15,000	\$15,000	\$80,000
<b>Subtotal Roadway Funding</b>		<b>\$813,200</b>	<b>\$393,000</b>	<b>\$417,000</b>	<b>\$393,000</b>	<b>\$393,000</b>	<b>\$2,409,200</b>
<i>from(+) or to(-) Roadway Fund balance</i>		<i>\$79,600</i>	<i>\$580,400</i>	<i>\$35,000</i>	<i>-\$93,000</i>	<i>\$41,000</i>	<i>\$643,000</i>
<b>Bridges &amp; Drainage</b>							
Winship Bridge - HBP funding	5140-65	\$125,000	\$1,500,000	\$4,000,000	\$2,000,000	\$0	\$7,625,000
Drainage Impact Fees	5115-65	\$435,000	\$180,000	\$180,000	\$180,000	\$180,000	\$1,155,000
Interest	5170-45	\$40,000	\$30,000	\$15,000	\$15,000	\$15,000	\$115,000
<b>Subtotal Bridge + Drainage Funding</b>		<b>\$600,000</b>	<b>\$1,710,000</b>	<b>\$4,195,000</b>	<b>\$2,195,000</b>	<b>\$195,000</b>	<b>\$8,895,000</b>
<i>from(+) or to(-) Drainage Fund balance</i>		<i>-\$34,700</i>	<i>\$190,000</i>	<i>\$605,000</i>	<i>-\$45,000</i>	<i>-\$45,000</i>	<i>\$670,300</i>
<b>Facilities</b>							
Transfer in and use of reserves			\$475,000	\$240,000			\$715,000
<b>Subtotal Facilities Funding</b>		<b>\$0</b>	<b>\$475,000</b>	<b>\$240,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$715,000</b>
<b>Capital Projects Fund</b>							
General Fund Transfers in		\$9,456,365	\$1,300,000			\$1,043,635	\$11,800,000
Other funding							\$0
<b>Subtotal Capital Funding</b>		<b>\$9,456,365</b>	<b>\$1,300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,043,635</b>	<b>\$11,800,000</b>
<b>Total Revenue</b>		<b>\$10,914,465</b>	<b>\$4,648,400</b>	<b>\$5,492,000</b>	<b>\$2,450,000</b>	<b>\$1,627,635</b>	<b>\$25,132,500</b>

### Figure 3 - PAVEMENT REHABILITATION PROGRAM

Schedule for 2024-25	PCI	AREA	
Laurel Grove (Phase 2B)	71-86	10,000 SF	\$43,870
Allen Avenue	84	16,750 SF	\$73,483
Annual Slurry Seal			\$15,000
		Subtotal	\$132,353
		Including 20% Contingency and 25% Engineering	<b>\$191,912</b>

Schedule for 2025-26	PCI	AREA	
Canyon Road	50-79	21,500 SF	\$94,321
Morrison Road	20	16,200 SF	\$71,070
Walters Road	64	11,520 SF	\$50,539
Annual Slurry Seal			\$15,000
		Subtotal	\$230,930
		Including 20% Contingency and 25% Engineering	<b>\$334,848</b>

Schedule for 2026-27	PCI	AREA	
Winding Way (Laurel Grove to 600' West)	54	11,400 SF	\$50,012
Garden Rd.	48	9,520 SF	\$41,765
Hill Road	43	8,250 SF	\$36,193
Annual Slurry Seal			\$15,000
		Subtotal	\$142,970
		Including 20% Contingency and 25% Engineering	<b>\$207,306</b>

Schedule for 2027-28	PCI	AREA	
Sir Francis Drake: ElCaminoB-Bolinas	61	31,000 SF	\$135,998
Upper Road (Woodhvn-Oak)	61	19,200 SF	\$84,231
Annual Slurry Seal			\$15,000
		Subtotal	\$235,229
		Including 20% Contingency and 25% Engineering	<b>\$341,082</b>