



**THE TOWN OF ROSS
BUDGET
FISCAL YEAR 2009~2010
Adopted June 11, 2009**



**Town of Ross
Budget For
Fiscal Year 2009-2010**

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To: Mayor and Ross Town Council
From: Gary Broad, Town Manager
Re: Presentation of Fiscal Year 2009-2010 Budget
Date: July 24, 2009

Welcome to the Town of Ross Fiscal Year 2009-2010 Budget.

The budget shows revenues of \$5,487,613 and operating and capital improvement budgets of \$5,549,071, producing an excess of revenue over operating expenditures of \$457,850. After backing out one-time revenue for capital improvement projects of \$446,000, we still maintain a small surplus of \$11,850. A surplus of any amount is an achievement in these unprecedented economic times. With news headlines using words like "slashing budgets" and "layoffs" and "deficits," a budget surplus is something to be proud of. But we have achieved even more.

While other communities are forced to offer less in these tough economic times, we continue to offer more.

This budget includes over \$3 million dollars in roadway and drainage improvements and work in the community. It includes almost \$400,000 for new pathways through Ross. The lion's share of these improvements, close to \$2.5 million dollars, will be paid for with federal, state and local grant money successfully captured by Town staff.

This budget includes funding for raises agreed to between the Town and its fire and police associations. It also better funds the very successful fire apprentice program as it enters its third year to provide our future fire staff better compensation as they train and learn firefighting skills. Finally, it continues the Town's transition from last year to funding both fire chief and police chief positions.

This budget surplus is the result of years of Town Council and Town staff keeping staff size to a minimum, maximizing revenue and keeping costs in check. Examples of this frugal approach in this year's budget include our lower insurance costs by belonging to a pool and the higher interest revenue we achieve by shifting Town funds into higher yielding (but federally insured) certificates of deposit.

What Town staff lack in number, we more than offset in effort and commitment. As always, thank you to staff for your help in making 2008-09 another successful year and for your ongoing effort in 2009. And thank you to the Ross community for your continued support.

GENERAL FUND

| | |
|---|---------------------|
| General Fund Revenue (pages 4 - 5) | \$ 5,487,613 |
| Operating Expenditures | |
| General Government (pages 6 - 9) | \$ 1,640,827 |
| Public Safety (pages 10 - 12) | \$ 3,388,935 |
| Subtotal -- Operating Expenditures | \$ 5,029,763 |
| Excess (Deficiency) of Revenues over Expenditures | \$ 457,850 |
| Capital Improvements | |
| General Government (page 13) | \$ 457,000 |
| Public Safety (page 14) | \$ 62,308 |
| Subtotal -- Capital Improvements | \$ 519,308 |
| Total Revenues per above | \$ 5,487,613 |
| Total Operating and Capital Improvement Expenditures per above | \$ 5,549,071 |
| Excess (Deficiency) of Revenues over Expenditures | \$ (61,458) |
| Net Excess (Deficiency) of Revenues over Expenditures | \$ (61,458) |

ALL OTHER FUNDS

| | |
|---|-----------------------|
| Revenue | |
| Road Improvement Fund (page 15) | \$ 257,177 |
| Building Permit Excess Reserve Fund (page 16) | \$ 4,500 |
| Park Fund (page 17) | \$ - |
| General Plan Update Fund (page 18) | \$ 25,000 |
| Drainage Fund (page 19) | \$ 1,862,511 |
| Equipment Replacement Fund (page 20) | \$ - |
| COPS Fund (page 20) | \$ 75,000 |
| CLEP Fund (page 21) | \$ 400 |
| Gas Tax Fund (page 21) | \$ - |
| Emergency Fund (page 22) | \$ - |
| Facilities Fund (page 22) | \$ - |
| Legal Defense Fund (page 23) | \$ - |
| Total Revenue | \$ 2,224,588 |
| Expenditures | |
| Road Improvement Fund (page 15) | \$ 732,148 |
| Building Permit Excess Reserve Fund (page 16) | \$ 12,000 |
| Park Fund (page 17) | \$ 14,229 |
| General Plan Update Fund (page 18) | \$ 35,000 |
| Drainage Fund (page 19) | \$ 2,440,000 |
| Equipment Replacement Fund (page 20) | \$ - |
| COPS Fund (page 20) | \$ 130,000 |
| CLEP Fund (page 21) | \$ - |
| Gas Tax Fund (page 21) | \$ - |
| Emergency Fund (page 22) | \$ - |
| Facilities Fund (page 22) | \$ 150,000 |
| Legal Defense Fund (page 23) | \$ - |
| Total Expenditures | \$ 3,513,377 |
| Excess (Deficiency) of Fund Revenues over Expenditures | \$ (1,288,789) |

COMBINED SUMMARY OF ALL FUNDS

UNRESTRICTED

| | |
|---|---------------------|
| General Fund Balance May 31, 2009 | \$ - |
| Estimated General Fund Balance June 30, 2009 | \$ 2,395,247 |
| Excess (Deficiency) of Revenues over Expenditures | \$ (61,458) |
| Transfer of Funds Available from Equipment Replacement | \$ 50,000 |
| Transfer of Funds Available from General Plan Update Fund | \$ 30,000 |
| Transfer of Funds Available to Equipment Replacement Fund | \$ (113,135) |
| Transfer of Funds Available to Facilities Fund | \$ - |
| Transfer of Funds Available to Emergency Fund | \$ - |
| Projected General Fund Balance at June 30, 2010 | \$ 2,300,654 |
| Equipment Replacement Fund Balance at June 30, 2010 | \$ 498,135 |
| Other Fund Balances (Unrestricted) at June 30, 2010 | \$ 3,544,417 |
| Total Estimated Fund Balances at June 30, 2010 | \$ 6,343,206 |

RESTRICTED

| | |
|--|---------------------|
| Excess Bldg. Permit Estimated Balance at June 30, 2010 | \$ 300,815 |
| Total Estimated Combined Fund Balances at June 30, 2010 | \$ 6,644,021 |

Town of Ross
 Fiscal Year 2009-2010
 Fund Activity
 Summary

| Account Title | General Fund | Roadway Improvement | Building Permit Excess Reserve | Park | General Plan | Drainage Fund | Equipment Replacement | COPS | CLEEP | Gas Tax | Emergency | Facilities | Legal Defense | TOTAL |
|---------------------------------------|--------------|---------------------|--------------------------------|-------------|--------------|---------------|-----------------------|-------------|-----------|-----------|--------------|--------------|---------------|----------------|
| <i>Estimate Bal. at June 30, 2009</i> | \$ 2,395,247 | \$ 600,000 | \$ 308,315 | \$ 14,229 | \$ 60,000 | \$ 900,000 | \$ 435,000 | \$ 83,000 | \$ 25,313 | \$ 83,358 | \$ 1,500,000 | \$ 1,405,000 | \$ 184,806 | \$ 7,994,265 |
| Estimated Revenue | | | | | | | | | | | | | | |
| Property Taxes | \$ 3,345,050 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,345,050 |
| Local Non-Property Taxes | \$ 178,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 178,000 |
| Applications, Licenses, Permits | \$ 530,600 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 530,600 |
| Investment and Property | \$ 423,000 | \$ 10,000 | \$ 4,500 | \$ - | \$ - | \$ 3,000 | \$ - | \$ - | \$ 400 | \$ - | \$ - | \$ - | \$ - | \$ 440,900 |
| Revenue from Other Agencies | \$ 940,039 | \$ 112,177 | \$ - | \$ - | \$ - | \$ 1,734,511 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,786,727 |
| Public Safety | \$ 37,924 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 37,924 |
| Other Agencies | \$ - | \$ 10,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 75,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 85,000 |
| Impact Fees | \$ - | \$ 125,000 | \$ - | \$ - | \$ 25,000 | \$ 125,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 275,000 |
| Other Revenue | \$ 33,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 33,000 |
| Total Estimated Revenue | \$ 5,487,613 | \$ 257,177 | \$ 4,500 | \$ - | \$ 25,000 | \$ 1,862,511 | \$ - | \$ 75,000 | \$ 400 | \$ - | \$ - | \$ - | \$ - | \$ 7,712,207 |
| Potential Expenditures | | | | | | | | | | | | | | |
| General Government | \$ 1,640,827 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,640,827 |
| Public Safety Department | \$ 3,388,935 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,388,935 |
| Capital Expenditures | \$ 519,308 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 519,308 |
| Other Fund Expenditures | \$ - | \$ 732,148 | \$ 12,000 | \$ 14,229 | \$ 35,000 | \$ 2,440,000 | \$ - | \$ 130,000 | \$ - | \$ - | \$ - | \$ 150,000 | \$ - | \$ 3,513,377 |
| Total Potential Expenditures | \$ 5,549,071 | \$ 732,148 | \$ 12,000 | \$ 14,229 | \$ 35,000 | \$ 2,440,000 | \$ - | \$ 130,000 | \$ - | \$ - | \$ - | \$ 150,000 | \$ - | \$ 9,062,444 |
| <i>Excess/Deficit Rev. over Exp.</i> | \$ (61,458) | \$ (474,971) | \$ (7,500) | \$ (14,229) | \$ (10,000) | \$ (577,489) | \$ - | \$ (55,000) | \$ 400 | \$ - | \$ - | \$ (150,000) | \$ - | \$ (1,350,247) |
| Transfers from Other Funds | \$ 35,000 | \$ - | \$ - | \$ - | \$ - | \$ 113,135 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 148,135 |
| Transfers to Other Funds | \$ - | \$ - | \$ - | \$ - | \$ (30,000) | \$ - | \$ (50,000) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (80,000) |
| Estimate Bal. at June 30, 2010 | \$ 2,368,789 | \$ 125,029 | \$ 300,815 | \$ - | \$ 20,000 | \$ 322,511 | \$ 498,135 | \$ 28,000 | \$ 25,713 | \$ 83,358 | \$ 1,500,000 | \$ 1,255,000 | \$ 184,806 | \$ 6,712,156 |

Town of Ross
Budget For
Fiscal Year 2009-2010
Revenue

| Account Title | FY 06-07 Actual | FY 07-08 Actual | FY 08-09 Approved Budget | FY 08-09 Estimated | FY 09-10 Budget | % Difference |
|---|--------------------|--------------------|-----------------------------|-----------------------|--------------------|-----------------|
| Local Property Taxes | | | | | | |
| Property Tax | \$ 2,252,533 | \$ 2,373,688 | \$ 2,478,000 | \$ 2,552,000 | \$ 2,654,080 | 4.0% |
| General Service Tax | \$ 636,554 | \$ 632,221 | \$ 634,000 | \$ 639,970 | \$ 639,970 | 0.0% |
| Real Property Transfer Tax | \$ 66,549 | \$ 42,705 | \$ 50,000 | \$ 51,000 | \$ 51,000 | 0.0% |
| Subtotal | \$ 2,955,636 | \$ 3,048,614 | \$ 3,162,000 | \$ 3,242,970 | \$ 3,345,050 | 3.1% |
| Local Non-Property Taxes | | | | | | |
| Sales Tax | \$ 27,442 | \$ 30,099 | \$ 32,000 | \$ 33,000 | \$ 33,000 | 0.0% |
| Marin Sanitary Franchise | \$ 79,122 | \$ 68,936 | \$ 74,000 | \$ 75,000 | \$ 75,000 | 0.0% |
| Cable TV Franchise | \$ 27,572 | \$ 35,567 | \$ 36,000 | \$ 39,000 | \$ 39,000 | 0.0% |
| PG&E Franchise | \$ 29,695 | \$ 28,567 | \$ 29,000 | \$ 31,000 | \$ 31,000 | 0.0% |
| Subtotal | \$ 163,831 | \$ 163,169 | \$ 171,000 | \$ 178,000 | \$ 178,000 | 0.0% |
| Applications, Licenses, Permits | | | | | | |
| Business Licenses | \$ 40,798 | \$ 34,017 | \$ 35,000 | \$ 33,000 | \$ 33,000 | 0.0% |
| Building Permits | \$ 356,183 | \$ 323,611 | \$ 320,000 | \$ 505,000 | \$ 300,000 | -40.6% |
| Bldg. Standards Admin. Special Revolving Fund | | | | | \$ 1,500 | |
| Building Permit Scanning | | | | | \$ 2,600 | |
| Film Permits | \$ 1,900 | \$ 1,900 | \$ 1,000 | \$ 500 | \$ 500 | 0.0% |
| Resale Inspections | \$ 13,325 | \$ 15,250 | \$ 14,000 | \$ 18,000 | \$ 15,000 | -16.7% |
| Planning Application Fees/Reimbursement | \$ 115,820 | \$ 96,760 | \$ 100,000 | \$ 75,000 | \$ 60,000 | -20.0% |
| Tree Removal Permits | \$ 4,980 | \$ 7,025 | \$ 6,500 | \$ 9,000 | \$ 8,000 | -11.1% |
| Construction Penalties | \$ 68,758 | \$ 88,440 | \$ 76,000 | \$ 10,000 | \$ 60,000 | 500.0% |
| Planning Construction Review | \$ 56,412 | \$ 50,585 | \$ 50,000 | \$ 120,000 | \$ 50,000 | -58.3% |
| Subtotal | \$ 658,176 | \$ 617,588 | \$ 602,500 | \$ 770,500 | \$ 530,600 | -31.1% |
| Investments & Property | | | | | | |
| Interest | \$ 291,872 | \$ 332,829 | \$ 175,000 | \$ 225,000 | \$ 215,000 | -4.4% |
| Rental Income (Post Office) | \$ 88,200 | \$ 91,140 | \$ 106,000 | \$ 106,000 | \$ 106,000 | 0.0% |
| Rental Income (Residence, RVPA, Kentfield Fire) | \$ 29,109 | \$ 39,566 | \$ 60,000 | \$ 56,000 | \$ 29,000 | -48.2% |
| Rental Income (Cellular) | \$ 69,372 | \$ 70,399 | \$ 85,000 | \$ 72,000 | \$ 73,000 | 1.4% |
| Natalie Coffin Greene Vehicle Parking | \$ 2,792 | \$ - | \$ - | \$ - | \$ - | |
| Subtotal | \$ 481,345 | \$ 533,934 | \$ 426,000 | \$ 459,000 | \$ 423,000 | -7.8% |
| Revenue from Other Agencies | | | | | | |
| State Vehicle License Fee | \$ 173,593 | \$ 174,471 | \$ 174,000 | \$ 194,000 | \$ 194,000 | 0.0% |
| Excess Educational Revenue Augmentation Fund | \$ 237,788 | \$ 375,503 | \$ 245,000 | \$ 277,289 | \$ 277,289 | 0.0% |
| Grants and Outside Project Funding | \$ - | \$ - | \$ 446,000 | \$ - | \$ 466,000 | |
| Mayor and Council Member's Dinner | \$ 2,605 | \$ - | \$ 2,750 | \$ 2,750 | \$ 2,750 | |
| ABAG/FEMA/OES Flood Reimbursement | \$ 316,050 | \$ - | \$ - | \$ - | \$ - | |
| Subtotal | \$ 730,036 | \$ 549,974 | \$ 867,750 | \$ 474,039 | \$ 940,039 | 98.3% |

Town of Ross
Budget For
Fiscal Year 2009-2010
Revenue

| Account Title | Account | FY 06-07 Actual | FY 07-08 Actual | FY 08-09 Approved Budget | FY 08-09 Estimated | FY 09-10 Budget | % Difference |
|---------------------------------------|---------|--------------------|--------------------|-----------------------------|-----------------------|--------------------|-----------------|
| Public Safety Revenue | | | | | | | |
| Vehicle Code Fines | 5150 | \$ 20,199 | \$ 8,901 | \$ 8,500 | \$ 9,000 | \$ 9,000 | 0.0% |
| RVPA Medical Equipment | 5238 | \$ 3,010 | \$ | \$ 4,174 | \$ 4,174 | \$ 4,174 | 0.0% |
| ABAG Annual Police Policy Maintenance | 5237 | \$ 1,950 | \$ | \$ 2,700 | \$ 1,000 | \$ 1,000 | 0.0% |
| POST Training Reimbursement | 5240 | \$ 7,506 | \$ 2,236 | \$ 6,500 | \$ 5,000 | \$ 5,000 | 0.0% |
| SB172 1/2 Cent Sales Tax | 5280 | \$ 15,094 | \$ 16,078 | \$ 16,000 | \$ 16,000 | \$ 16,000 | 0.0% |
| Accident Report Copying | 5320 | \$ 350 | \$ 255 | \$ 200 | \$ 250 | \$ 250 | 0.0% |
| Alarm Permit Fee | 5325 | \$ 1,000 | \$ 900 | \$ 900 | \$ 500 | \$ 500 | 0.0% |
| Contributions- Private Citizens | 5410 | \$ 4,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0.0% |
| Miscellaneous Non-Recurring Revenue | 5450 | \$ 32,185 | \$ 7,465 | \$ - | \$ - | \$ - | 0.0% |
| <i>Subtotal</i> | | \$ 85,294 | \$ 37,835 | \$ 40,974 | \$ 37,924 | \$ 37,924 | 0.0% |
| Other | | | | | | | |
| Ross Recreation Reimbursement | 5340 | \$ 12,800 | \$ 13,818 | \$ 14,000 | \$ 13,000 | \$ 13,000 | 0.0% |
| Reimbursement for Town Costs | 5406 | \$ 73,452 | \$ 70,712 | \$ 50,000 | \$ 263,000 | \$ 15,000 | -94.3% |
| Contributions | 5400 | \$ 495 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0.0% |
| Miscellaneous | 5487 | \$ 8,175 | \$ 60 | \$ 1,000 | \$ 3,000 | \$ 3,000 | 0.0% |
| <i>Subtotal</i> | | \$ 94,922 | \$ 86,590 | \$ 67,000 | \$ 281,000 | \$ 33,000 | -88.3% |
| Total Revenue | | \$ 5,169,240 | \$ 5,037,704 | \$ 5,337,224 | \$ 5,443,433 | \$ 5,487,613 | 0.8% |

Town of Ross
Budget For

Fiscal Year 2009-2010

General Government Expenditures

| | | | | | | |
|--|----------|----------|-----------------|-----------|----------|------------------|
| | FY 06-07 | FY 07-08 | FY 08-09 | FY 08-09 | FY 09-10 | % Difference |
| | Actual | Actual | Approved Budget | Estimated | Budget | 08 Est/09 Bdgtd. |

| Account Title | Account | FY 06-07 Actual | FY 07-08 Actual | FY 08-09 Approved Budget | FY 08-09 Estimated | FY 09-10 Budget | % Difference 08 Est/09 Bdgtd. |
|--|--------------|-----------------|-----------------|--------------------------|--------------------|-----------------|-------------------------------|
| Staff Salaries | | | | | | | |
| Town Manager | 6100-10 | \$ 199,384 | \$ 205,114 | \$ 196,172 | \$ 196,172 | \$ 196,172 | 0.0% |
| Planning Director (added into TM row) | 6105-10 | | | | | | |
| Public Works Director/ Building Official | 6090-30 | \$ 109,462 | \$ 115,968 | \$ 118,210 | \$ 118,210 | \$ 118,210 | 0.0% |
| Street Superintendent | 6100-30 | \$ 81,469 | \$ 82,091 | \$ 84,553 | \$ 84,553 | \$ 87,090 | 3.0% |
| Public Works Crew (4/5 Time) | 6112-30 | \$ 46,760 | \$ 47,270 | \$ 48,688 | \$ 48,688 | \$ 50,148 | 3.0% |
| Building Dept. Secretary (1/2 time) | 6150-30 | \$ 30,660 | \$ 30,372 | \$ 31,436 | \$ 31,436 | \$ 32,379 | 3.0% |
| Administrative Assistant. | 6106-10 | \$ 57,764 | \$ 60,667 | \$ 62,615 | \$ 62,615 | \$ 66,371 | 6.0% |
| Associate/Senior Planner (4/5 09-10) | 6107-10 | \$ 69,425 | \$ 82,904 | \$ 90,062 | \$ 90,062 | \$ 73,130 | -18.8% |
| Overtime | 6130-30 | \$ 254 | \$ - | \$ 1,000 | \$ 500 | \$ 500 | 0.0% |
| Treasurer | 6160-10 | \$ 3,002 | \$ 3,001 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0.0% |
| Subtotal | | \$ 598,180 | \$ 627,587 | \$ 635,736 | \$ 635,236 | \$ 627,000 | -1.3% |
| Outside Services | | | | | | | |
| Building Inspector | 6110-30 | \$ 47,212 | \$ 51,306 | \$ 52,000 | \$ 53,000 | \$ 53,000 | 0.0% |
| Outside Services & Hires | 6115-30 | \$ - | \$ - | \$ 10,000 | \$ 28,000 | \$ 20,000 | -64.3% |
| Accountant | 6400-10 | \$ 55,153 | \$ 66,016 | \$ 58,000 | \$ 60,000 | \$ 60,000 | 0.0% |
| Arborist | 6410-10 | \$ 6,870 | \$ 4,680 | \$ 6,000 | \$ 6,000 | \$ 6,000 | 0.0% |
| Attorneys | 6420-10 | \$ 76,233 | \$ 60,934 | \$ 65,000 | \$ 72,000 | \$ 70,000 | -2.8% |
| Auditor | 6430-10 | \$ 22,100 | \$ 12,000 | \$ 25,000 | \$ 40,000 | \$ 30,000 | -25.0% |
| Computer & Web Consultant | 6450-10 | \$ 12,383 | \$ 8,344 | \$ 12,000 | \$ 18,000 | \$ 18,000 | 0.0% |
| Engineers | 6440-10 | \$ 5,163 | \$ 4,049 | \$ 7,500 | \$ 1,000 | \$ 2,500 | 150.0% |
| Contract Project Planner | 6441-10 | \$ 37,700 | \$ 41,506 | \$ 40,000 | \$ 30,000 | \$ 30,000 | 0.0% |
| Contract Plan Checker | 6443-10 | \$ 795 | \$ - | \$ 20,000 | \$ 5,000 | \$ 7,500 | 50.0% |
| Minute Taker | 6461-10 | \$ 5,951 | \$ 8,421 | \$ 8,500 | \$ 8,500 | \$ 8,500 | 0.0% |
| Consultants | 6460-10 | \$ 12,993 | \$ 22,306 | \$ 40,000 | \$ 50,000 | \$ 20,000 | -60.0% |
| Building Permit Scanning | | | | | | \$ 2,600 | |
| Custodial Services | 6660-10 | \$ 3,450 | \$ 3,900 | \$ 3,600 | \$ 3,600 | \$ 3,600 | 0.0% |
| Subtotal | | \$ 286,003 | \$ 283,462 | \$ 347,600 | \$ 375,100 | \$ 331,700 | -11.6% |
| Employee Benefits | | | | | | | |
| PERS- Employee/Employer Share | 6200/6210-10 | \$ 65,260 | \$ 66,104 | \$ 66,950 | \$ 57,000 | \$ 60,226 | 5.7% |
| PERS- Employee/Employer Share | 6200/6210-30 | \$ 52,313 | \$ 51,397 | \$ 53,560 | \$ 53,560 | \$ 49,716 | -7.2% |
| Payroll Taxes | 6220-10 | \$ 19,413 | \$ 20,861 | \$ 21,078 | \$ 20,000 | \$ 21,276 | 6.4% |
| Payroll Taxes | 6220-30 | \$ 19,804 | \$ 20,536 | \$ 20,600 | \$ 24,000 | \$ 22,228 | -7.4% |
| Health Insurance | 6230-10 | \$ 25,374 | \$ 28,517 | \$ 30,800 | \$ 34,664 | \$ 35,703 | 3.0% |
| Health Insurance | 6230-30 | \$ 31,245 | \$ 32,410 | \$ 35,750 | \$ 35,465 | \$ 36,528 | 3.0% |
| Dental Insurance | 6240-10 | \$ 3,353 | \$ 3,495 | \$ 3,810 | \$ 3,600 | \$ 3,600 | 0.0% |
| Dental Insurance | 6240-30 | \$ 4,107 | \$ 4,405 | \$ 4,325 | \$ 4,512 | \$ 4,512 | 0.0% |
| Life Insurance | 6250-10 | \$ 875 | \$ 764 | \$ 1,000 | \$ 720 | \$ 720 | 0.0% |
| Life Insurance | 6250-30 | \$ 675 | \$ 554 | \$ 750 | \$ 840 | \$ 840 | 0.0% |
| Disability Insurance | 6250-10 | \$ 2,871 | \$ 1,268 | \$ 1,500 | \$ 1,320 | \$ 1,320 | 0.0% |
| Disability Insurance | 6250-30 | \$ 7,040 | \$ 1,229 | \$ 1,500 | \$ 1,380 | \$ 1,380 | 0.0% |
| Worker's Compensation Insurance | 6260-10 | \$ 20,658 | \$ 12,722 | \$ 12,937 | \$ 11,000 | \$ 7,829 | -28.8% |
| Worker's Compensation Insurance | 6260-30 | \$ 22,639 | \$ 23,559 | \$ 24,072 | \$ 23,000 | \$ 17,814 | -22.5% |

Town of Ross
Budget For

Fiscal Year 2009-2010
General Government Expenditures

| | | | | | | |
|--|------------------------|------------------------|---------------------------------|---------------------------|------------------------|-------------------------------------|
| | <u>FY 06-07 Actual</u> | <u>FY 07-08 Actual</u> | <u>FY 08-09 Approved Budget</u> | <u>FY 08-09 Estimated</u> | <u>FY 09-10 Budget</u> | <u>% Difference 08 Est/09 Bdgt.</u> |
|--|------------------------|------------------------|---------------------------------|---------------------------|------------------------|-------------------------------------|

| <u>Account Title</u> | <u>Account</u> | <u>FY 06-07 Actual</u> | <u>FY 07-08 Actual</u> | <u>FY 08-09 Approved Budget</u> | <u>FY 08-09 Estimated</u> | <u>FY 09-10 Budget</u> | <u>% Difference 08 Est/09 Bdgt.</u> |
|--|----------------|------------------------|------------------------|---------------------------------|---------------------------|------------------------|-------------------------------------|
| Employee Benefits (Continued) | | | | | | | |
| Deferred Comp./Car Allowance/Educ. | 6101-10 | \$ 13,267 | \$ 13,000 | \$ 13,000 | \$ 13,000 | \$ 13,000 | 0.0% |
| Public Works Uniform Allowance | 6140-30 | \$ 1,113 | \$ 624 | \$ 1,000 | \$ 1,500 | \$ 1,000 | -33.3% |
| Employee Education Reimbursement | 6270-10 | \$ | \$ 3,135 | \$ 5,000 | \$ 2,000 | \$ 2,000 | 25.0% |
| Subtotal | | \$ 290,007 | \$ 284,580 | \$ 297,632 | \$ 287,561 | \$ 279,692 | -2.7% |
| Labor Subtotal (Including Benefits) | | \$ 1,174,190 | \$ 1,195,629 | \$ 1,280,968 | \$ 1,297,897 | \$ 1,238,392 | -4.6% |
| Creek and Park Maintenance | | | | | | | |
| Creek Maintenance | 6900-30 | \$ 32,983 | \$ 2,000 | \$ | \$ | \$ | |
| Drainage Maintenance | 6910-30 | \$ 17,025 | \$ 2,415 | \$ 5,000 | \$ 2,500 | \$ 2,500 | 0.0% |
| F. S. Allen Park Maintenance | 7000-30 | \$ 436 | \$ 539 | \$ 3,000 | \$ 4,100 | \$ 3,000 | -26.8% |
| Coffin Greene Park Maintenance | 7010-30 | \$ 8,339 | \$ 5,400 | \$ 6,000 | \$ 9,100 | \$ 7,500 | -17.6% |
| Ross Common Maintenance | 7020-30 | \$ 18,231 | \$ 14,281 | \$ 2,500 | \$ 1,000 | \$ 1,000 | 0.0% |
| Post Office Park Maintenance | 7030-30 | \$ 538 | \$ 2,111 | \$ 3,000 | \$ 1,500 | \$ 2,000 | % |
| Water--Parks | 7850-30 | \$ 2,459 | \$ 2,144 | \$ 3,000 | \$ 5,587 | \$ 3,000 | -46.3% |
| Subtotal | | \$ 80,011 | \$ 28,890 | \$ 22,500 | \$ 23,787 | \$ 19,000 | -20.1% |
| Street Maintenance | | | | | | | |
| Roadway Striping | 7200-30 | \$ 19,910 | \$ 1,679 | \$ 5,000 | \$ 2,000 | \$ 5,000 | 150.0% |
| Street Sweeping | 7210-30 | \$ 37,474 | \$ 29,144 | \$ 30,000 | \$ 30,000 | \$ 30,000 | 0.0% |
| Street Signs | 7240-30 | \$ 1,989 | \$ 1,929 | \$ 2,000 | \$ 6,000 | \$ 3,000 | -50.0% |
| Traffic Signal Maintenance | 7250-30 | \$ 9,664 | \$ 7,744 | \$ 8,500 | \$ 8,000 | \$ 8,500 | 6.3% |
| Subtotal | | \$ 69,037 | \$ 40,496 | \$ 45,500 | \$ 46,000 | \$ 46,500 | 1.1% |
| Tree Maintenance | | | | | | | |
| Tree Pruning | 7400-30 | \$ 5,598 | \$ 6,220 | \$ 10,000 | \$ 2,000 | \$ 5,000 | 150.0% |
| Tree Removal | 7430-30 | \$ 55,730 | \$ 29,542 | \$ 40,000 | \$ 40,000 | \$ 40,000 | 0.0% |
| Tree Planting | 7440-30 | \$ | \$ | \$ 5,000 | \$ 1,000 | \$ 15,000 | 1400.0% |
| Subtotal | | \$ 61,328 | \$ 35,762 | \$ 55,000 | \$ 43,000 | \$ 60,000 | 39.5% |

Town of Ross
Budget For

Fiscal Year 2009-2010
General Government Expenditures

| | | | | | | | | |
|--|----------------------|----------------|------------------------|------------------------|---------------------------------|---------------------------|------------------------|-------------------------------------|
| | <u>Account Title</u> | <u>Account</u> | <u>FY 06-07 Actual</u> | <u>FY 07-08 Actual</u> | <u>FY 08-09 Approved Budget</u> | <u>FY 08-09 Estimated</u> | <u>FY 09-10 Budget</u> | <u>% Difference 08 Est/09 Bdgt.</u> |
|--|----------------------|----------------|------------------------|------------------------|---------------------------------|---------------------------|------------------------|-------------------------------------|

Vehicles and Equipment

| | | | | | | | | |
|----------------------------|--|---------|-----------|-----------|-----------|-----------|-----------|-------|
| Gas & Oil | | 7500-30 | \$ 6,954 | \$ 11,013 | \$ 13,000 | \$ 10,000 | \$ 10,000 | 0.0% |
| Vehicle Repairs | | 7520-30 | \$ 1,507 | \$ 4,112 | \$ 3,500 | \$ 2,500 | \$ 2,500 | 0.0% |
| Small Equipment | | 7170-30 | \$ 3,215 | \$ 3,450 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0.0% |
| Equipment Repair or Rental | | 6930-10 | \$ 274 | \$ 94 | \$ 2,000 | \$ 1,000 | \$ 1,000 | 0.0% |
| <i>Subtotal</i> | | | \$ 11,950 | \$ 18,669 | \$ 21,500 | \$ 16,500 | \$ 16,500 | 0.0% |
| Utilities | | | | | | | | |
| Telephone | | 7810-10 | \$ 3,391 | \$ 3,314 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0.0% |
| Telephone | | 7810-30 | \$ 2,233 | \$ 2,930 | \$ 3,000 | \$ 2,000 | \$ 2,000 | 0.0% |
| PG&E- Buildings | | 7820-10 | \$ 1,414 | \$ 1,497 | \$ 2,000 | \$ 1,500 | \$ 2,000 | 33.3% |
| PG&E- Buildings | | 7820-30 | \$ 3,640 | \$ 3,172 | \$ 3,500 | \$ 3,000 | \$ 3,500 | 16.7% |
| PG&E- Street Lights | | 7830-30 | \$ 32,897 | \$ 36,518 | \$ 37,000 | \$ 35,000 | \$ 35,000 | 0.0% |
| <i>Subtotal</i> | | | \$ 43,575 | \$ 47,431 | \$ 48,500 | \$ 44,500 | \$ 45,500 | 2.2% |

Office Costs

| | | | | | | | | |
|-----------------------------------|--|---------|-----------|-----------|-----------|-----------|-----------|--------|
| Equipment Leasing | | 7990-10 | \$ 7,120 | \$ 3,643 | \$ 5,000 | \$ 3,000 | \$ 4,000 | 33.3% |
| MIDAS (Internet Access) | | 7815-10 | \$ 3,774 | \$ 2,090 | \$ 8,000 | \$ 6,000 | \$ 6,000 | 0.0% |
| Building and Monument Maintenance | | 6810-10 | \$ 5,174 | \$ 4,790 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 100.0% |
| Supplies | | 8130-10 | \$ 6,585 | \$ 8,597 | \$ 8,000 | \$ 7,000 | \$ 6,000 | -14.3% |
| Supplies | | 8130-30 | \$ 1,885 | \$ 5,794 | \$ 5,000 | \$ 4,000 | \$ 5,000 | 25.0% |
| Publications, Codes, etc. | | 8080-30 | \$ - | \$ 2,522 | \$ 2,500 | \$ 1,000 | \$ 2,500 | |
| Software | | 8090-10 | \$ 724 | \$ - | \$ 1,000 | \$ 250 | \$ 1,000 | |
| <i>Subtotal</i> | | | \$ 25,262 | \$ 27,436 | \$ 31,500 | \$ 26,250 | \$ 29,500 | 12.4% |

Operating Expenses

| | | | | | | | | |
|--|--|---------|-----------|-----------|-----------|-----------|-----------|---------|
| Noticing, Mailing & Advertising | | 8060-10 | \$ 2,883 | \$ 2,798 | \$ 3,000 | \$ 2,000 | \$ 2,500 | 25.0% |
| Training, Classes, Meetings & Seminars | | 7920-30 | \$ 1,346 | \$ 1,862 | \$ 2,000 | \$ 1,000 | \$ 1,500 | 50.0% |
| Rental Unit Expenses, including Taxes | | 6840-10 | \$ 464 | \$ - | \$ 2,000 | \$ 100 | \$ 2,000 | 1900.0% |
| Election Costs | | 7980-10 | \$ - | \$ 2,739 | \$ - | \$ - | \$ 3,000 | |
| Insurance | | 8000-10 | \$ 25,380 | \$ 32,479 | \$ 34,000 | \$ 31,000 | \$ 28,400 | -8.4% |
| Insurance | | 8000-30 | \$ 34,619 | \$ 44,291 | \$ 46,000 | \$ 42,000 | \$ 33,600 | -20.0% |
| Insurance Claims/Costs | | 8020-10 | \$ - | \$ - | \$ 2,500 | \$ 2,500 | \$ 10,000 | 300.0% |
| Insurance Claims/Costs | | 8020-30 | \$ 12,947 | \$ 5,414 | \$ 7,000 | \$ 16,414 | \$ 7,500 | -54.3% |
| <i>Subtotal</i> | | | \$ 77,639 | \$ 89,583 | \$ 96,500 | \$ 95,014 | \$ 88,500 | -6.9% |

Town of Ross
Budget For

Fiscal Year 2009-2010

General Government Expenditures

| Account Title | Account | FY 06-07 Actual | FY 07-08 Actual | FY 08-09 Approved Budget | FY 08-09 Estimated | FY 09-10 Budget | % Difference 08 Est/09 Bdgt. |
|---------------|---------|--------------------|--------------------|-----------------------------|-----------------------|--------------------|---------------------------------|
|---------------|---------|--------------------|--------------------|-----------------------------|-----------------------|--------------------|---------------------------------|

Memberships and Organizations

| | | | | | | | |
|---------------------------------------|---------|-----------|-----------|-----------|-----------|-----------|-------|
| Congestion Management Agency | 6640-30 | \$ 9,528 | \$ 5,271 | \$ 5,271 | \$ 4,353 | \$ 4,353 | 0.0% |
| MCS TOPPP/National Permit | 6650-30 | \$ 10,041 | \$ 10,041 | \$ 10,000 | \$ 10,861 | \$ 10,861 | 0.0% |
| MarinMap Annual Membership | 6630-30 | \$ 6,000 | \$ 6,000 | \$ 6,664 | \$ 6,000 | \$ 6,000 | 0.0% |
| Rebate for Marin Renters Program | 6635-30 | \$ 1,004 | \$ 1,004 | \$ 1,000 | \$ 1,004 | \$ 1,000 | -0.4% |
| Bldg. Standards Admin. Rev. Fund | | | | | | \$ 1,350 | |
| Animal Control | 6600-30 | \$ 20,682 | \$ 24,214 | \$ 25,000 | \$ 22,448 | \$ 23,423 | 4.3% |
| Marin General Services Administration | 6655-10 | \$ | \$ 2,738 | \$ 3,160 | \$ 3,161 | \$ 3,160 | 0.0% |
| Marin Mediation Services | 6656-10 | \$ | \$ 1,047 | \$ 1,088 | \$ 1,088 | \$ 1,088 | 0.0% |
| Associations/Organizations/Dues | 7960-10 | \$ 10,052 | \$ 10,713 | \$ 12,000 | \$ 10,000 | \$ 10,000 | 0.0% |
| Subtotal | | \$ 57,307 | \$ 61,028 | \$ 64,183 | \$ 58,915 | \$ 61,235 | 3.9% |

Other

| | | | | | | | |
|------------------------------------|---------|-----------|-----------|-----------|-----------|-----------|--------|
| Special Events & Activities | 7940-10 | \$ 5,931 | \$ 38,993 | \$ 55,000 | \$ 67,500 | \$ 27,500 | -59.3% |
| Hosting Mayor and Council Dinner | 7941-10 | \$ 3,063 | | \$ 3,500 | \$ 4,119 | \$ 4,200 | 2.0% |
| Conferences/MCCMC/Council Expenses | 7942-10 | \$ 6,949 | \$ 5,105 | \$ 4,000 | \$ 1,000 | \$ 1,000 | 0.0% |
| Flood and Storm Repair | 7970-10 | \$ 14,130 | | \$ | \$ | \$ | |
| Emergency | 8035-10 | \$ 5,281 | | \$ | \$ | \$ | |
| Miscellaneous | 8040-10 | \$ 2,633 | \$ 4,910 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0.0% |
| Subtotal | | \$ 37,987 | \$ 49,008 | \$ 65,500 | \$ 75,619 | \$ 35,700 | -52.8% |

Total General Government Expenditures

| | | | | | | | |
|--|--|--------------|--------------|--------------|--------------|--------------|-------|
| | | \$ 1,638,286 | \$ 1,593,932 | \$ 1,731,651 | \$ 1,727,482 | \$ 1,640,827 | -5.0% |
|--|--|--------------|--------------|--------------|--------------|--------------|-------|

**Town of Ross Budget
For Fiscal Year 2009-2010
Fire Department (Direct Expenditures)**

| Account Title | FY 06-07 Actual | FY 07-08 Actual | FY 08-09 Approved Budget | FY 08-09 Estimated | FY 09-10 Budget | % Difference 08 Est/09 Bdg. |
|---|--------------------|--------------------|-----------------------------|-----------------------|--------------------|--------------------------------|
| Fire Payroll Costs | | | | | | |
| Fire Chief | \$ - | \$ - | \$ 182,000 | \$ 129,600 | \$ 129,600 | 0.0% |
| Public Safety Management | \$ - | \$ - | \$ 20,000 | \$ 4,000 | \$ 24,000 | -60.0% |
| Fire Captains | \$ 237,532 | \$ 245,364 | \$ 273,966 | \$ 273,966 | \$ 299,592 | 9.4% |
| Firefighters | \$ 202,965 | \$ 210,572 | \$ 240,846 | \$ 240,846 | \$ 242,175 | 0.6% |
| Holiday Pay | \$ 21,673 | \$ 23,510 | \$ 24,000 | \$ 24,000 | \$ 34,616 | 44.2% |
| Firefighter FLSA Pay | \$ 13,487 | \$ 14,311 | \$ 15,811 | \$ 15,811 | \$ 17,125 | 8.3% |
| Educational Incentive Pay | \$ 9,371 | \$ 9,598 | \$ 25,219 | \$ 23,000 | \$ 30,864 | 34.2% |
| Apprentice Firefighter Program | \$ 90,332 | \$ 95,438 | \$ 90,000 | \$ 90,000 | \$ 113,100 | 25.7% |
| Overtime - Fire Dept. | \$ 127,888 | \$ 183,590 | \$ 104,119 | \$ 210,000 | \$ 130,125 | -38.0% |
| Subtotal | \$ 703,248 | \$ 792,383 | \$ 975,961 | \$ 1,011,223 | \$ 1,021,196 | 1.0% |
| Fire Employee Benefits | | | | | | |
| Uniform Pay | \$ 5,159 | \$ 7,000 | \$ 5,690 | \$ 6,000 | \$ 5,700 | -5.0% |
| PERS - Employee Share | \$ 46,213 | \$ 49,526 | \$ 55,585 | \$ 53,330 | \$ 65,601 | 23.0% |
| PERS - Employer Share | \$ 111,806 | \$ 117,306 | \$ 156,164 | \$ 162,137 | \$ 213,900 | 31.9% |
| PERS - Holiday & Uniform | \$ 4,625 | \$ - | \$ 6,868 | \$ 10,156 | \$ 11,222 | 10.5% |
| Payroll Taxes | \$ 48,400 | \$ 51,509 | \$ 52,101 | \$ 62,384 | \$ 69,158 | 10.9% |
| Health Insurance | \$ 88,131 | \$ 98,160 | \$ 107,250 | \$ 128,496 | \$ 129,648 | 0.9% |
| Dental Insurance | \$ 10,155 | \$ 10,524 | \$ 10,815 | \$ 12,252 | \$ 12,228 | -0.2% |
| Life and Disability Insurance | \$ 1,668 | \$ 2,580 | \$ 2,900 | \$ 3,100 | \$ 3,318 | 7.0% |
| Workers Compensation Insurance | \$ 82,719 | \$ 74,347 | \$ 82,000 | \$ 61,500 | \$ 80,859 | 31.5% |
| Subtotal | \$ 398,873 | \$ 410,950 | \$ 479,373 | \$ 499,355 | \$ 591,634 | 18.5% |
| Other Fire Costs and Services | | | | | | |
| Marin County Arson Investigation Team | \$ - | \$ 200 | \$ 250 | \$ 50 | \$ 250 | 400.0% |
| Marin County Hazardous Materials Team | \$ - | \$ 462 | \$ 802 | \$ 802 | \$ 802 | 0.0% |
| Hiring Fees | | | | | \$ 1,000 | |
| Dispatching Services - Police | \$ 15,048 | \$ 17,615 | \$ 19,039 | \$ 19,000 | \$ 12,900 | -32.1% |
| Jeanette Prandi Children's Center | \$ 498 | \$ 498 | \$ 497 | \$ 995 | \$ - | -100.0% |
| OSHA Communicable Disease Prevention / Health & Fitness | | | | \$ 2,000 | \$ 2,000 | 0.0% |
| Marin County OES Service Contract | \$ 1,376 | \$ - | \$ 1,376 | \$ 1,376 | \$ 1,518 | 10.3% |
| Radio Repairs | \$ 461 | \$ 587 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0.0% |
| MERA Operational | \$ 14,488 | \$ 16,253 | \$ 15,591 | \$ 15,591 | \$ 15,591 | 0.0% |
| Fire Turnout Maintenance | \$ 3,497 | \$ 3,306 | \$ 3,500 | \$ 3,500 | \$ 5,000 | 42.9% |
| Fire Hose Maintenance | \$ 2,941 | \$ 2,742 | \$ 3,000 | \$ 3,000 | \$ 3,500 | 16.7% |
| SCBA Maintenance | \$ 1,498 | \$ 3,270 | \$ 1,600 | \$ 3,500 | \$ 5,000 | 42.9% |
| Small Equipment and Repairs | \$ 2,776 | \$ 4,908 | \$ 3,250 | \$ 3,500 | \$ 3,500 | 0.0% |
| Vehicle Gas and Oil | \$ 13,210 | \$ 13,814 | \$ 7,000 | \$ 7,000 | \$ 7,000 | 0.0% |
| Vehicle Tires | \$ 1,016 | \$ 537 | \$ 1,900 | \$ 3,000 | \$ 3,000 | 0.0% |
| Vehicle Repairs | \$ 5,303 | \$ 13,983 | \$ 9,125 | \$ 18,250 | \$ 16,000 | -12.3% |
| FD Training Classes and Seminars | \$ 5,888 | \$ 3,541 | \$ 6,600 | \$ 7,000 | \$ 8,000 | 14.3% |
| Fire Prevention and Disaster Preparedness | \$ 4,011 | \$ 783 | \$ 1,500 | \$ 500 | \$ 5,000 | 900.0% |
| Association Membership Dues | \$ 443 | \$ 325 | \$ 500 | \$ 500 | \$ 750 | 50.0% |
| Publications | \$ 293 | \$ 443 | \$ 375 | \$ 1,300 | \$ 750 | -42.3% |
| Duplication Costs | \$ 299 | \$ 671 | \$ 750 | \$ 1,500 | \$ 500 | -66.7% |
| Supplies - Office | \$ 2,455 | \$ 2,487 | \$ 2,500 | \$ 4,000 | \$ 2,000 | -50.0% |
| Contract Services | | | | | \$ 4,000 | |
| Facilities Rental | \$ - | \$ 17,027 | \$ 12,000 | \$ 12,000 | \$ 12,000 | 0.0% |
| Subtotal | \$ 75,498 | \$ 103,450 | \$ 92,155 | \$ 109,364 | \$ 111,061 | 1.6% |
| Total Fire Department Expenditures | \$ 1,177,619 | \$ 1,306,782 | \$ 1,547,489 | \$ 1,619,942 | \$ 1,723,891 | 6.4% |

Town of Ross
 Budget For
 Fiscal Year 2009-2010
 Police Department
 Direct Expenditures

| Account Title | FY 06-07 Actual | FY 07-08 Actual | FY 08-09 Approved Budget | FY 08-09 Estimated | FY 09-10 Budget | % Difference 08 Est/09 Bdg |
|---|--------------------|--------------------|-----------------------------|-----------------------|--------------------|-------------------------------|
| Police Payroll Costs | | | | | | |
| Police Chief | \$ 185,948 | \$ 200,172 | \$ 20,000 | \$ 17,290 | \$ 129,600 | 649.6% |
| Police Sergeant | \$ 155,851 | \$ 161,339 | \$ 177,144 | \$ 210,000 | \$ 173,976 | -17.2% |
| Police Officer | \$ 264,047 | \$ 285,842 | \$ 334,278 | \$ 329,995 | \$ 386,580 | 17.1% |
| School Resource Officer | \$ 57,225 | \$ 58,956 | \$ 64,836 | \$ 64,836 | \$ 66,782 | 3.0% |
| Holiday Pay | \$ 21,673 | \$ 23,510 | \$ 30,075 | \$ 30,000 | \$ 25,872 | -13.8% |
| Police EMT/Educational Incentive Pay | \$ 14,329 | \$ 14,453 | \$ 19,900 | \$ 15,900 | \$ 15,900 | 0.0% |
| Police Longevity Pay | \$ - | \$ - | \$ 14,484 | \$ 17,600 | \$ 15,633 | -11.2% |
| Overtime - Police Dept. | \$ 66,773 | \$ 23,282 | \$ 36,155 | \$ 49,000 | \$ 44,000 | -10.2% |
| Subtotal | \$ 765,846 | \$ 767,554 | \$ 696,872 | \$ 734,621 | \$ 858,342 | 16.8% |
| Police Employee Benefits | | | | | | |
| Uniform Pay | \$ 5,159 | \$ 7,000 | \$ 5,690 | \$ 9,000 | \$ 8,000 | -11.1% |
| PERS - Employee Share | \$ 46,213 | \$ 49,526 | \$ 55,586 | \$ 53,330 | \$ 70,106 | 31.5% |
| PERS - Employer Share | \$ 111,806 | \$ 117,306 | \$ 156,165 | \$ 162,137 | \$ 203,391 | 25.4% |
| PERS - Holiday & Uniform | \$ 4,625 | \$ - | \$ 6,869 | \$ 10,156 | \$ 9,428 | -7.2% |
| Payroll Taxes | \$ 48,400 | \$ 51,509 | \$ 52,102 | \$ 62,384 | \$ 66,734 | 7.0% |
| Health Insurance | \$ 88,131 | \$ 98,160 | \$ 107,250 | \$ 119,000 | \$ 119,544 | 0.5% |
| Dental Insurance | \$ 10,155 | \$ 10,524 | \$ 10,815 | \$ 12,612 | \$ 12,612 | 0.0% |
| Life and Disability Insurance | \$ 1,668 | \$ 2,580 | \$ 3,100 | \$ 3,550 | \$ 3,792 | 6.8% |
| Workers Compensation Insurance | \$ 82,719 | \$ 74,347 | \$ 82,000 | \$ 61,500 | \$ 54,036 | -12.1% |
| Subtotal | \$ 398,873 | \$ 410,950 | \$ 479,577 | \$ 493,669 | \$ 547,644 | 10.9% |
| Other Police Costs and Services | | | | | | |
| Consultants - Legal Services | \$ - | \$ - | \$ 2,000 | \$ - | \$ 2,000 | -28.3% |
| Hiring Fees | \$ 1,093 | \$ 360 | \$ 3,000 | \$ 4,880 | \$ 3,500 | 0.0% |
| OSHA Communicable Disease Prevention / Health & Fitness | \$ 3,058 | \$ 3,608 | \$ 2,500 | \$ 1,000 | \$ 1,000 | 1983.3% |
| Booking and Misc. Arrest Fees | \$ 868 | \$ 362 | \$ 2,250 | \$ 24 | \$ 500 | 57.7% |
| Dispatching Services - Police | \$ 15,048 | \$ 17,615 | \$ 19,000 | \$ 19,020 | \$ 30,000 | -6.4% |
| Major Crimes Task Force | \$ 13,243 | \$ 15,274 | \$ 15,274 | \$ 17,087 | \$ 16,000 | - |
| Sexual Assault Examinations | \$ - | \$ - | \$ 1,200 | \$ - | \$ 1,200 | - |
| Jeanette Prandi Children's Center | \$ 498 | \$ 498 | \$ 498 | \$ 995 | \$ - | 130.8% |
| TRAK Wanted Persons System Support & Filers | \$ 100 | \$ 125 | \$ 250 | \$ 130 | \$ 300 | 328.5% |
| Marin County RMS Service Contract | \$ 4,096 | \$ 4,273 | \$ 3,649 | \$ 912 | \$ 3,908 | 32.1% |
| Radio Repairs | \$ 461 | \$ 587 | \$ 1,000 | \$ 757 | \$ 1,000 | 0.0% |
| Small Equipment and Repairs | \$ 2,776 | \$ 4,908 | \$ 3,250 | \$ 3,500 | \$ 3,500 | 0.0% |
| Vehicle Gas and Oil | \$ 13,210 | \$ 13,814 | \$ 29,000 | \$ 17,000 | \$ 17,000 | 3.6% |
| Vehicle Tires | \$ 1,016 | \$ 537 | \$ 1,900 | \$ 2,702 | \$ 2,800 | -72.7% |
| Vehicle Repairs | \$ 5,303 | \$ 13,983 | \$ 9,125 | \$ 22,000 | \$ 6,000 | 66.2% |
| PD Training Classes and Seminars | \$ 7,592 | \$ 8,273 | \$ 8,250 | \$ 6,017 | \$ 10,000 | -12.3% |
| Association Membership Dues | \$ 443 | \$ 325 | \$ 500 | \$ 570 | \$ 500 | 50.0% |
| Insurance Claims | \$ - | \$ - | \$ 1,000 | \$ 2,000 | \$ 1,000 | 472.5% |
| Director's Misc. Expense Account | \$ 822 | \$ 494 | \$ 1,000 | \$ 262 | \$ 1,500 | -39.2% |
| CA Legal Source Book & Law Reference | \$ 286 | \$ 286 | \$ 500 | \$ - | \$ 500 | 200.0% |
| Publications | \$ 293 | \$ 443 | \$ 375 | \$ 1,233 | \$ 750 | 8.2% |
| Police Policy Maintenance | \$ 1,950 | \$ 810 | \$ 2,750 | \$ 1,000 | \$ 3,000 | 39.5% |
| Duplication Costs | \$ 299 | \$ 671 | \$ 750 | \$ 1,386 | \$ 1,500 | 25.0% |
| Supplies - Range | \$ 668 | \$ 160 | \$ 2,000 | \$ 1,792 | \$ 2,500 | 10.0% |
| Supplies - Investigative | \$ 34 | \$ 145 | \$ 250 | \$ 200 | \$ 250 | 5.6% |
| Supplies - Office | \$ 2,454 | \$ 2,486 | \$ 2,500 | \$ 3,181 | \$ 3,500 | 13.8% |
| Subtotal | \$ 75,608 | \$ 90,035 | \$ 113,771 | \$ 107,648 | \$ 113,708 | 13.8% |
| Total Police Department Expenditures | \$ 1,240,327 | \$ 1,268,538 | \$ 1,290,220 | \$ 1,335,938 | \$ 1,519,695 | 13.8% |

Town of Ross
Budget For
Fiscal Year 2009-2010
Public Safety
Shared Overhead Expenditures

| Account Title | Account | FY 06-07 Actual | FY 07-08 Actual | FY 08-09 Approved Budget | FY 08-09 Estimated | FY 09-10 Budget | % Difference 08 Est/09 Bdg. |
|--|---------|--------------------|--------------------|-----------------------------|-----------------------|--------------------|--------------------------------|
| Payroll Processing Fees | 6485-20 | \$ 4,616 | \$ 5,132 | \$ 5,000 | \$ 6,000 | \$ 6,000 | 0.0% |
| PD and FD Station Repairs and Facilities | 6810-20 | \$ 4,644 | \$ 7,492 | \$ 10,250 | \$ 10,250 | \$ 10,250 | 0.0% |
| Cleaning and Maintenance | 6812-20 | \$ 7,473 | \$ 7,618 | \$ 7,500 | \$ 7,500 | \$ 7,500 | 0.0% |
| Telephones | 7810-20 | \$ 1,877 | \$ 2,969 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0.0% |
| Cell Phones | 7815-20 | \$ 4,338 | \$ 3,000 | \$ 5,000 | \$ 6,000 | \$ 6,000 | 0.0% |
| Pagers | 7816-20 | \$ 2,018 | \$ 1,701 | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0.0% |
| Public Safety Building Pay Phone | 7817-20 | \$ 943 | \$ 1,038 | \$ 1,000 | \$ 1,000 | \$ - | -100.0% |
| MERA Capital Bond Payment | | | | | | \$ 17,500 | |
| Mobile Data Terminal Wireless Fees | 7818-20 | \$ 2,699 | \$ 3,969 | \$ 4,750 | \$ 4,750 | \$ 5,200 | 9.5% |
| MIDAS/Comcast Internet Connection | 7819-20 | \$ 3,870 | \$ 5,197 | \$ 13,400 | \$ 14,000 | \$ 14,000 | 0.0% |
| PG&E - PD and FD Station | 7820-20 | \$ 15,177 | \$ 15,784 | \$ 16,000 | \$ 20,000 | \$ 16,500 | -17.5% |
| Water / Sanitary - PD and FD Station | 7840-20 | \$ 2,947 | \$ 2,652 | \$ 3,500 | \$ 3,500 | \$ 3,500 | 0.0% |
| Drinking Water - PD and FD Station | 7845-20 | \$ 266 | \$ 234 | \$ 500 | \$ 500 | \$ 500 | 0.0% |
| Community Outreach | 7930-20 | \$ 489 | \$ 1,070 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0.0% |
| Insurance | 8000-20 | \$ 30,000 | \$ 38,385 | \$ 40,352 | \$ 37,000 | \$ 38,700 | 4.6% |
| Computer & Telecommunications Repair/Maintenance | 8030-20 | \$ 9,872 | \$ 5,345 | \$ 7,500 | \$ 7,500 | \$ 7,500 | 0.0% |
| Misc. and Emergency Expenses | 8040-20 | \$ 10,255 | \$ 311 | \$ 1,500 | \$ 1,500 | \$ 1,500 | 0.0% |
| Petty Cash | 8042-20 | \$ 350 | \$ 300 | \$ 500 | \$ 500 | \$ 500 | 0.0% |
| Supplies - Medical | 8125-20 | \$ 2,962 | \$ 2,432 | \$ 4,175 | \$ 4,175 | \$ 4,200 | 0.6% |
| Total Public Safety Overhead Expenditures | | \$ 104,796 | \$ 104,629 | \$ 126,927 | \$ 130,175 | \$ 145,350 | 11.7% |

Town of Ross
 Budget For
 Fiscal Year 2009-2010
 General Government
 Capital Improvement Projects

FY 09-10

Account Title

Account

Approved Budget

Building and Public Works

| | | | |
|---|---------|----|---------|
| Cell site improvements (net cost) | 8438-05 | \$ | 21,000 |
| Shady Lane Pedestrian Improvements | 8435-05 | \$ | 230,000 |
| Sir Francis Drake Pedestrian Improvements | 8436-05 | \$ | 199,000 |
| <i>Subtotal</i> | | \$ | 450,000 |

Planning and Administration

| | | | |
|--|---------|----|-------|
| Computer Equipment | 8614-05 | \$ | 3,000 |
| Development of Records Management Facilities | 8437-05 | \$ | 4,000 |
| <i>Subtotal</i> | | \$ | 7,000 |

| | | | |
|--|--|-----------|----------------|
| Total Capital Improvement Projects - General Government | | \$ | 457,000 |
|--|--|-----------|----------------|

Town of Ross
Budget For
Fiscal Year 2009-2010
Public Safety
Capital Improvement Projects

| Police Department | Account Number | FY 09-10 Budget |
|---|-------------------|--------------------|
| Police Car | \$ | - |
| Subtotal | \$ | 49,999 |
| Subtotal | \$ | 49,999 |
| Fire Department | | |
| Inventory Bar Code Reader | \$ | 2,159 |
| Training Computer/Software | \$ | 4,350 |
| Ross Fire Dept. Daily Use Software | \$ | 3,000 |
| Circular Saw | \$ | 2,800 |
| Subtotal | \$ | 12,309 |
| Public Safety - Generally | | |
| Subtotal | \$ | - |
| Subtotal | \$ | - |
| Total Capital Improvement Projects | | \$ 62,308 |

Town of Ross
Budget For
Fiscal Year 2009-2010
Roadway Improvement Fund

| <u>Account Title</u> | <u>Account</u> | <u>FY 09-10 Budget</u> |
|--|----------------|----------------------------|
| Estimated Balance May 31, 2009 | | \$ 879,872 |
| Estimated Balance at June 30, 2009 | | \$ 600,000 |
| Revenue | | |
| TAM Measure A Funds | | \$ 112,177 |
| Road Impact Fees | 5115-45 | \$ 125,000 |
| ABAG Grant | 5117-45 | \$ 10,000 |
| | | \$ - |
| Interest Income | 5170-45 | \$ 10,000 |
| Total Estimated Revenue | | \$ 257,177 |
| Expenditures | | |
| Winship Avenue Overlay (Garden to SFD Bridge) | | \$ 36,552 |
| Morrison Road Overlay | | \$ 70,680 A. |
| Brookwood Road Overlay | | \$ 64,200 A. |
| Circle Drive Overlay | | \$ 47,880 |
| Redwood Drive (6 Redwood to Brookwood) | | \$ 32,400 |
| Seal cracks at multiple locations | | \$ 2,000 |
| Slurry seal project (coordinate with Town Engineer) | | \$ 25,000 |
| Sir Francis Drake/Lagunitas Intersection Improvements | | \$ 186,450 |
| Traffic Signal Improvements | | \$ 5,000 |
| DBE Program Consultant | | \$ 2,500 |
| Norwood Avenue | | \$ 84,706 A. |
| Fernhill Avenue Overlay | 9037-45 | \$ 114,780 A. |
| Curb Ramp Upgrades | 9017-45 | \$ 25,000 A. |
| Townwide Road Repair and Patching | 9016-45 | \$ 35,000 A. |
| Total Potential Expenditures | | \$ 732,148 |
| Excess (Deficiency) of Revenues over Expenditures | | \$ (474,971) |
| Estimated Balance at June 30, 2010 | | \$ 125,029 |

A. Carryover project from FY08-09 budget.

Town of Ross
 Budget For
 Fiscal Year 2009-2010
 General Government
 Building Permit Excess Reserve

| <u>Account Title</u> | <u>Account</u> | <u>FY 09-10 Budget</u> |
|--|----------------|----------------------------|
| Estimated Balance May 31, 2009 | | \$ 308,315 |
| Estimated Balance at June 30, 2009 | | \$ 308,315 |
| Estimated Revenue | | |
| Interest | 5170-75 | \$ 4,500 |
| <i>Total Estimated Revenue</i> | | \$ 4,500 |
| Potential Expenditures | | |
| Computer Software, Equipment and Operation | 9010-75 | \$ 8,000 |
| Visual Aid Equipment | 9013-75 | \$ 4,000 |
| <i>Total Potential Expenditures</i> | | \$ 12,000 |
| <i>Excess (Deficiency) of Revenues over Expenditures</i> | | \$ (7,500) |
| Estimated Balance at June 30, 2010 | | \$ 300,815 |

Town of Ross
 Budget For
 Fiscal Year 2009-2010
 Park Fund

| <u>Account Title</u> | <u>Account</u> | <u>FY 09-10 Budget</u> |
|--|----------------|----------------------------|
| Balance May 31, 2009 | | \$ 14,229 |
| Estimated Balance at June 30, 2009 | | \$ 14,229 |
| Estimated Revenue | | |
| <i>Interest</i> | 5170-63 | \$ - |
| <i>Total Estimated Revenue</i> | | \$ - |
| Potential Expenditures | | |
| <i>Townwide Park Improvements</i> | | \$ 14,229 |
| <i>Excess (Deficiency) of Revenues over Expenditures</i> | | \$ (14,229) |
| <i>Transfer to General Fund</i> | | \$ - |
| <i>Transfer from General Fund</i> | | \$ - |
| | | \$ - |
| Estimated Balance at June 30, 2010 | | \$ - |

Note: Budget to be amended to add \$220,000 revenue and expenditure

Town of Ross
 Budget For
 Fiscal Year 2009-2010
 General Plan Update Fund

| <u>Account Title</u> | <u>Account</u> | <u>FY 09-10 Budget</u> |
|--|----------------|----------------------------|
| Balance May 31, 2009 | | \$ 69,745 |
| <i>Estimated Balance at June 30, 2009</i> | | \$ 60,000 |
| Estimated Revenue | | |
| Impact Fees | 5135-73 | \$ 25,000 |
| Interest Income | 5170-73 | |
| <i>Total Estimated Revenue</i> | | \$ 25,000 |
| Potential Expenditures | | |
| General Plan Implementation | 9002-73 | \$ 35,000 |
| <i>Total Potential Expenditures</i> | | \$ 35,000 |
| <i>Excess (Deficiency) of Revenues over Expenditures</i> | | \$ (10,000) |
| Transfer to General Fund | | \$ 30,000 |
| <i>Estimated Balance at June 30, 2010</i> | | \$ 20,000 |

TOWN OF ROSS
**Budget for
 Fiscal Year 2009-2010
 Drainage Fund**

| <u>Account Title</u> | <u>Account</u> | <u>FY 09-10 Budget</u> |
|--|----------------|----------------------------|
| Estimated Balance May 31, 2009 | | \$ 926,479 |
| Estimated Balance at June 30, 2009 | | \$ 900,000 |
| Estimated Revenue | | |
| Drainage Impact Fee | 5115-65 | \$ 125,000 |
| Interest | 5170-65 | \$ 3,000 |
| Federal Grant for Lagunitas Road Bridge | 5265-65 | \$ 1,734,511 |
| Total Estimated Revenue | | \$ 1,862,511 |
| Potential Expenditures | | |
| Drainage Maintenance and Improvements | 9007-65 | \$ 50,000 |
| Corte Madera Creek Dredging | 9031-65 | \$ 25,000 |
| Morrison Road Culvert Replacement | | \$ 30,000 |
| Storm Drain Mapping Update | 9021-65 | \$ 55,000 |
| Town Hydrology Drainage Review | 9032-65 | \$ 15,000 |
| Lagunitas Bridge Replacement Project | 9014-65 | \$ 1,959,000 |
| Redwood and Winship Curb and Gutter Replacement | | \$ 136,000 |
| Shady Lane Drainage Improvements related to walkway | | \$ 20,000 |
| Downtown Plan Drainage Improvements | 9030-65 | \$ 150,000 |
| Total Potential Expenditures | | \$ 2,440,000 |
| Excess (Deficiency) of Revenues over Expenditures | | \$ (577,489) |
| Estimated Balance at June 30, 2010 | | \$ 322,511 |

A.

A. Carryover project from FY08-09 Budget

Budget For
Fiscal Year 2009-2010
Other Funds

| <u>Account Title</u> | <u>Account</u> | <u>FY 09-10 Budget</u> |
|--|----------------|----------------------------|
| EQUIPMENT REPLACEMENT FUND | | |
| Estimated Balance May 31, 2009 | | \$ 435,300 |
| <i>Estimated Balance at June 30, 2009</i> | | \$ 435,000 |
| Estimated Revenue | | |
| Transfer from General Fund | | \$ 113,135 |
| Interest | 5170-85 | \$ - |
| <i>Total Estimated Revenue</i> | | \$ 113,135 |
| Potential Expenditures | | |
| Transfer to General Fund | | \$ 50,000 |
| <i>Total Potential Expenditures</i> | | \$ 50,000 |
| <i>Excess (Deficiency) of Revenues over Expenditures</i> | | \$ 63,135 |
| <i>Estimated Balance at June 30, 2010</i> | | \$ 498,135 |

| <u>Account Title</u> | <u>Account</u> | <u>FY 09-10 Budget</u> |
|--|----------------|----------------------------|
| COPS (Citizens' Options for Public Safety) Fund | | |
| Estimated Balance May 31, 2009 | | \$ 94,938 |
| <i>Estimated Balance at June 30, 2009</i> | | \$ 83,000 |
| Estimated Revenue | | |
| California State Grant | 5120-90 | \$ 75,000 |
| Interest | 5170-90 | |
| <i>Total Estimated Revenue</i> | | \$ 75,000 |
| Potential Expenditures | | |
| Front Line Law Enforcement Equipment & Personnel | 9000-90 | \$ 130,000 |
| <i>Total Potential Expenditures</i> | | \$ 130,000 |
| <i>Excess (Deficiency) of Revenues over Expenditures</i> | | \$ (55,000) |
| <i>Estimated Balance at June 30, 2010</i> | | \$ 28,000 |

Budget For
Fiscal Year 2009-2010
Other Funds

| <u>Account Title</u> | <u>Account</u> | <u>FY 09-10 Budget</u> |
|--|----------------|----------------------------|
| CLEEP (CA Law Enforcement Equipment Program) Fund | | |
| Estimated Balance May 31, 2009 | | \$ 25,313 |
| <i>Estimated Balance at June 30, 2009</i> | | \$ 25,313 |
| Estimated Revenue | | |
| Interest | 5170-80 | \$ 400 |
| <i>Total Estimated Revenue</i> | | \$ 400 |
| Potential Expenditures | | |
| Computer System and Website Upgrades | 9002-80 | \$ - |
| Law Enforcement Equipment & Installation | 9001-80 | \$ - |
| <i>Total Potential Expenditures</i> | | \$ - |
| <i>Excess (Deficiency) of Revenues over Expenditures</i> | | \$ 400 |
| <i>Estimated Balance at June 30, 2010</i> | | \$ 25,713 |

| <u>Account Title</u> | <u>Account</u> | <u>FY 09-10 Budget</u> |
|--|----------------|----------------------------|
| Gas Tax Fund | | |
| Balance May 31, 2009 | | \$ 72,285 |
| <i>Estimated Balance at June 30, 2009</i> | | \$ 83,358 |
| Estimated Revenue | | |
| State Gas Tax Revenue | 5120-51 | \$ - |
| <i>Total Estimated Revenue</i> | | \$ - |
| Potential Expenditures | | |
| <i>Total Potential Expenditures</i> | | \$ - |
| <i>Excess (Deficiency) of Revenues over Expenditures</i> | | \$ - |
| <i>Estimated Balance at June 30, 2010</i> | | \$ 83,358 |

Budget For
Fiscal Year 2009-2010
Other Funds

| <u>Account Title</u> | <u>Account</u> | <u>FY 09-10 Budget</u> |
|--|----------------|----------------------------|
| Emergency Fund | | |
| Balance May 31, 2009 | | \$ 1,500,000 |
| <i>Estimated Balance at June 30, 2009</i> | | \$ 1,500,000 |
| Estimated Revenue | | |
| <i>Total Estimated Revenue</i> | | \$ - |
| Potential Expenditures | | |
| <i>Total Potential Expenditures</i> | | \$ - |
| <i>Excess (Deficiency) of Revenues over Expenditures</i> | | \$ - |
| Transfer from General Fund | | \$ - |
| <i>Estimated Balance at June 30, 2010</i> | | \$ 1,500,000 |

Note: Interest to accrue to General Fund

| <u>Account Title</u> | <u>Account</u> | <u>FY 09-10 Budget</u> |
|--|----------------|----------------------------|
| Facilities Fund | | |
| Estimated Balance May 31, 2009 | | \$ 915,251 |
| <i>Estimated Balance at June 30, 2009</i> | | \$ 1,405,000 |
| Estimated Revenue | | |
| <i>Total Estimated Revenue</i> | | \$ - |
| Potential Expenditures | | |
| Downtown Master Plan Work | 9002-66 | \$ 150,000 |
| <i>Total Potential Expenditures</i> | | \$ 150,000 |
| <i>Excess (Deficiency) of Revenues over Expenditures</i> | | \$ (150,000) |
| Transfer from General Fund | | \$ - |
| <i>Estimated Balance at June 30, 2010</i> | | \$ 1,255,000 |

Note: Interest to accrue to General Fund

Budget For
Fiscal Year 2009-2010
Other Funds

| <u>Account Title</u> | <u>Account</u> | <u>FY 08-09 Budget</u> |
|---|----------------|----------------------------|
| Legal Defense Fund | | |
| Balance May 31, 2009 | \$ | 184,806 |
| <i>Estimated Balance at June 30, 2009</i> | \$ | 184,806 |
| Estimated Revenue | | |
| | | |
| <i>Total Estimated Revenue</i> | \$ | - |
| Potential Expenditures | | |
| | \$ | - |
| <i>Total Potential Expenditures</i> | \$ | - |
| <i>Excess (Deficiency) of Revenues over Expenditures</i> | | |
| | \$ | - |
| <i>Estimated Balance at June 30, 2010</i> | \$ | 184,806 |

Note: Interest to accrue to General Fund